

CITY OF
Seattle, Washington
2022 Proposed Budget



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CITY OF SEATTLE
2022 Proposed Budget

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City of Seattle 2022 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 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 2022-2027 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 2022 Proposed Budget and 2022-2027 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 2022 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;
- Livable and Inclusive Communities;
- Public Safety;
- Utilities, Transportation & Environment; and
- Administration.

Each cluster 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.

As indicated, the proposed budget appropriations are presented in this document by department, budget summary 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

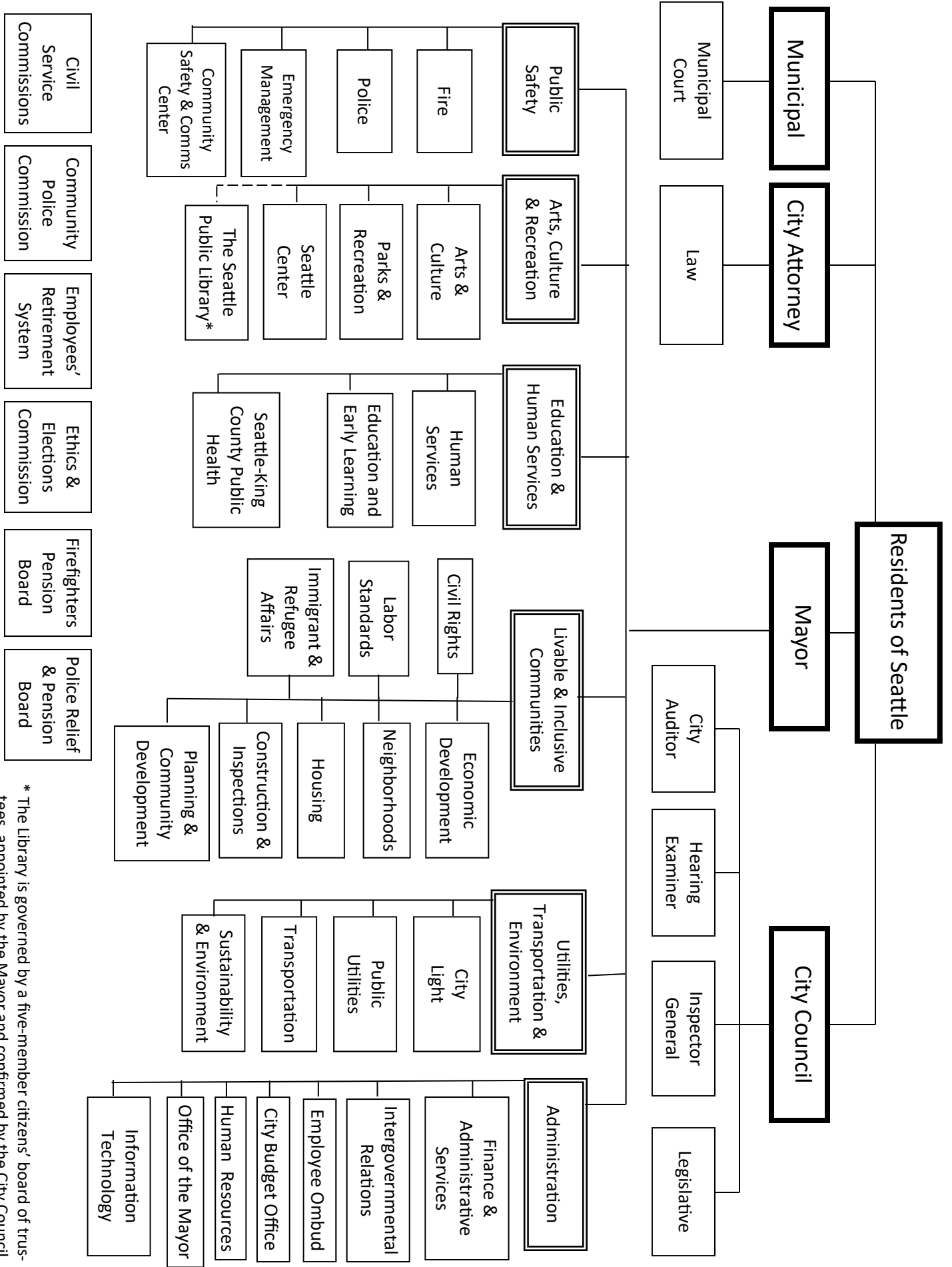
Budget Presentations

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 2022 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 2022 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 2022.

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.

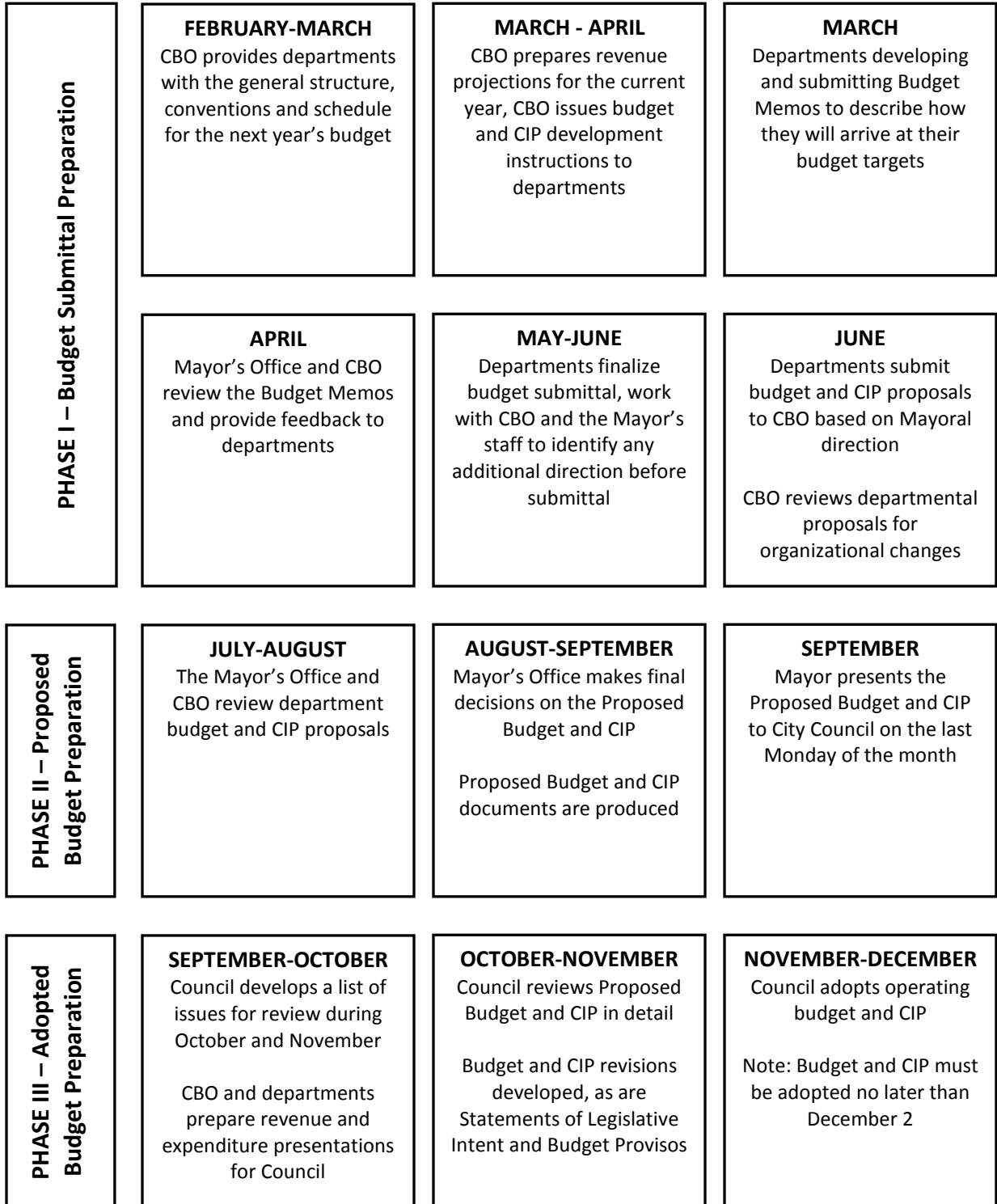
For information purposes only, an estimate of the number of staff positions to be funded under the 2022 Proposed Budget appears in the departmental sections of the document at each of the three levels of detail: department, budget control, and program. These figures refer to regular, permanent staff 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 2022. These changes are summarized in the appendix.

Where relevant, departmental sections include a statement of projected revenues for the years 2021 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



Summary of the 2022 Proposed Budget

Introduction

Mayor Durkan’s 2022 Proposed Budget will be the last of her administration. If the City had maintained its usual biennial approach to budgeting, 2022 would have been the second year of the 2021-2022 biennium, and the 2022 Proposed Budget would have followed through on the second year of a two-year financial plan. However, due to the unprecedented financial uncertainties created by the COVID-19 pandemic, the budget for 2021 was proposed and adopted as a single-year budget. Thus, the 2022 Proposed Budget takes the 2021 budget as a starting point. As detailed in this summary, the economic, financial, and public health circumstances have led to significant changes relative to 2021. Following a brief review of the region’s underlying economic conditions and their impact on City revenues, this section provides highlights of those changes. While changes are proposed in every City department and address the wide range of service provided by the City, this summary highlights the following issues: Financial Assistance from the Federal Government; Restoration of Base Funding; Expanding Approaches to Community Safety; Addressing the Immediate Needs of Those Experiencing Homelessness and Investing in Affordable Housing for the Long-term; the Clean City Initiative; Ongoing Commitments to Invest in BIPOC Communities, Implementing the Green New Deal; Investments in the Duwamish Valley; and the overall funding approach for the Council’s “JumpStart” revenue priorities. This summary focuses on general government functions, additional information about the City’s “enterprise” functions, including Seattle City Light, Seattle Public Utilities and the Seattle Department of Construction and Inspections can be found in the separate budget book sections for those departments.

The Local Economy and City Revenues

COVID-19 remains a dominant influence on both the national and local economies, and its influence is being felt across the world economy as well. The dramatic drop in employment and overall economic activity associated with the onset of the pandemic has eased, and the fiscal stimulus provided by the federal government has had the intended effect of promoting activity across the economy. For example, unemployment for the Seattle regional economy, which peaked at a rate of 17.1% in April of 2020, has now fallen to 5.0%. The recovery has been uneven in terms of its impact on different sectors within the economy, and employment in the service sector continues to lag, with the restaurant, tourism and entertainment industries still facing significant, COVID-19-related restrictions. To date, City, state and federal relief efforts have targeted assistance to these industries and those who work within them.

The 2022 Proposed Budget is balanced to a revenue forecast that was developed in July and August 2021 and formally presented to the City Council on August 17, 2021. The forecast highlighted the significant positive impacts of the federal stimulus, and the initial success of the widespread vaccination efforts implemented in the first half of this year. Consumer spending returned more quickly than had been expected, and this has led to a material increase in the City’s largest revenue streams, including both sales, and business and occupation (B&O) taxes. The general consensus among national forecasters is that the most significant impacts of the stimulus, having arrived more rapidly than anticipated, will also likely dissipate sooner than had been originally anticipated. Thus, relative to the forecasts developed in April 2021, the new forecast of General Fund and related general government

Summary of the 2022 Proposed Budget

resources includes a projected increase of almost \$55 million in 2021, but less than \$25 million for 2022. In total, the 2022 forecast projects that General Fund and related general government resources will total \$1.74 billion. The comparable revised figure for 2021 is \$1.71 billion. (The 2021 total is \$1.79 billion but that includes \$66.5 million associated with a property transaction that has been delayed, and the City has already allocated those anticipated proceeds.)

The generally good news about a faster and more robust economic recovery that underlies the upward revision in the August revenue forecast, has been tempered by the growing threat of COVID-19's Delta variant. The rapidly spreading variant has increased case counts both locally and across the nation, and is leading to the readoption of social distancing policies that could hamper continued economic recovery. Locally, data indicate that since July recovery of the hospitality sector – namely hotels and restaurants – has plateaued. The “return-to-office” plans of major local employers, including Amazon and Microsoft, have been delayed. The ultimate economic and revenue impacts of these developments remain unclear as many sectors within the local economy, particularly the high-wage technology sector, have adapted to the realities of COVID, and have even taken advantage of some of the economic opportunities it has provided.

Other economic risks have also intensified. Inflation has risen notably and this puts pressure on the cost side of local government at the same time that revenues have been reduced. Supply chain disruptions have hampered the manufacturing sector, and concerns about how COVID-19 will affect where employees will work in the long-run has dampened demand for commercial office space and commercial construction has begun to slow in response. The tax revenues generated by construction have become a notable share of both sales and B&O taxes.

These risks will be monitored over the coming months and will inform the revenue forecast that will be provided to the City Council in late October or early November, as it moves closer to final budget decisions.

Financial Assistance from the Federal Government

In addition to the funding available from City sources, the 2022 Proposed Budget also relies upon significant one-time federal financial assistance. First in 2020 and again in 2021, the federal government has provided significant financial relief directly to local municipalities. For Seattle, this has included more than \$160 million from the 2020 CARES Act, approximately \$230 million from the 2021 Coronavirus Local Fiscal Recovery (CLFR) fund, and an additional \$50+ million in targeted assistance included in the overall 2021 American Rescue Plan Act (ARPA). The CLFR funds have been awarded in two tranches, with the first half available in 2021 and the second half in 2022. The 2022 Proposed Budget includes appropriation of the second tranche, which amounts to approximately \$116 million.

Additional federal support provided to the state and county has been a source of financial relief and assistance to Seattle residents and businesses. Moreover, throughout the pandemic, the Federal Emergency Management Agency (FEMA) has been providing, on a reimbursement basis, resources to directly address the costs of mass testing and vaccinations, as well as measures needed to provide appropriately socially-distanced shelter and housing for those experiencing homelessness. The City has had to “front” these costs, but reimbursements have begun to flow from FEMA.

Summary of the 2022 Proposed Budget

In both 2020 and 2021, the available federal assistance has been used by the City to provide support to those most directly affected by the pandemic. This has included financial assistance to small businesses, particularly those in the service and hospitality sector, and to the residents who work in those sectors, or who have otherwise faced financial hardships due to job loss, illness or other factors. This has taken the form of direct financial grants, expanded emergency food provision, socially distanced shelter and housing, as well as increased hygiene services for those who remain living unsheltered. The City also used a share of these resources to help maintain basic City operations, providing personal protection equipment to first responders, investing in the technology needed to sustain remote work for a large number of City employees, and adapting City facilities to operate in a safe, socially-distanced paradigm.

The 2022 Proposed Budget includes allocations of the final major tranche of federal assistance, namely the \$116 million provided by the second tranche of CLFR funding. The proposed uses of these funds shift from a primary focus on immediate assistance and relief to longer-term perspective. The investments proposed for 2022 represent lasting investments that will help provide a platform for a more equitable recovery, with the specific goal of improving opportunities for those most affected by the pandemic. At the same time, the proposed spending does include continued assistance for those facing immediate needs. In summary, the budget directs federal funding to the following areas:

Affordable housing: More than \$50 million of the available CLFR funding will be used to build or acquire affordable housing. Access to affordable housing is perhaps the greatest challenge facing the city, and increased investment in this area will also help create jobs throughout the housing development pipeline and increase the number of people served by the shelter system by giving people a place to go after shelters.

COVID-19 pandemic related food and shelter programs: During 2020 and 2021, the City has ramped up food support and homeless shelter capacity to de-densify the system and reduce risk of COVID transmission. For 2022, approximately \$25 million of CLFR funds will be appropriated for these purposes. At the same time, the budget recognizes that as the current health crisis eases, the City and the region must transition to a more sustainable model of shelter and food assistance. As described later, this transition will be overseen by the King County Regional Homelessness Authority (KCRHA), as part of new policy and governance approach to dealing with homelessness.

Invest in economic inclusion: The allocations proposed for 2022 also include \$14.5 million for investments in workforce development, childcare provider stabilization to ensure help parents transition back to work or to a specific workplace, and a small business ownership fund designed to give underinvested communities the opportunity to own space and build equity while offering a public benefit. Funding in the amount of \$6.7 million is also proposed to support the Seattle Promise program, which provides free tuition and educational support to young people who are interested in pursuing education at one of the Seattle Colleges.

In addition to these community-focused allocations, the budget allocates the remaining federal funds to enhance clean-up activities focused on parks and the public right-of-way, and to defray the costs associated with sustaining safe work environments and/or remote work for City employees. Further details about the previous and proposed uses of federal aid are provided in the “Seattle Rescue Plan” section of the budget book.

Summary of the 2022 Proposed Budget

While they are summarized above as separate items for transparency and clarity, the 2022 Proposed Budget uses these federal resources in combination with the forecast City resources to develop a comprehensive plan for City spending in 2022. Key components of the plan are described in the sub-sections that follow.

Restoration of Base Funding

The economic slowdown and associated decline in City revenues caused by COVID-19 forced a significant reallocation of City resources in both 2020 and 2021. In particular, the proceeds from several voter-approved property tax measures were redirected from their originally intended purposes to support basic operations, which had otherwise been funded by the City's General Fund. Property taxes have not suffered significant declines through the pandemic, so these voter-approved funding streams provided a reliable resource to help "cushion" the impacts of other revenues falling short of expectations. For example, revenues from the voter-approved Metropolitan Park District (MPD) were shifted from their originally intended purposes to support basic operations at Seattle Parks and Recreation (SPR). Funding that had been intended to enhance programming, expand major maintenance, and support various capital investments was instead used to pay salaries and other operational costs as parks facilities continued operations in support of pandemic relief. A similar approach was taken with resources provided by the Seattle Public Library Levy. This approach represented a significant policy choice by the City's elected officials, and it required a supermajority vote of the City Council to authorize spending in a manner that was not originally intended by the voters.

In this context, Mayor Durkan has made it a priority to restore base funding where possible. This includes the restoration of \$7.7 million in General Fund to SPR, and \$5 million to the Seattle Public Library. At the same, funding for capital projects provided by Real Estate Excise Tax revenues have largely been restored to pre-pandemic levels as this revenue stream has rapidly recovered. While these allocations do not expand services or fund new programs, they do have the affect of honoring and restoring the original intent of voters.

Expanding Approaches to Community Safety

The Mayor's 2022 Proposed Budget builds upon recent efforts to expand the City's approach to ensuring community safety through programs and approaches that expand beyond a traditional, uniformed police response. This includes investments in the Seattle Fire Department (SFD), the Seattle Police Department (SPD), and the Human Services Department (HSD).

In 2021, SFD continued to expand the Health One program that was initiated as a pilot in 2019. This program responds to individuals immediately in their moment of need and helps them navigate the situation – whether they need medical care, mental health care, shelter, or other social services. In 2022, approximately \$2 million is provided to SFD to initiate a "Triage Team" as a complementary program. This program is being developed under the umbrella of SFD's Mobile Integrated Health (MIH) unit, which includes Health One. The Triage Team is designed to respond to non-medical, non-criminal calls identified by the 911 dispatch center at the Community Safety and Communications Center (CSCC).

Summary of the 2022 Proposed Budget

This specialized response model will operate out of SFD in close connection with the CSCC and will be dispatched after SFD and SPD 911 operators determine the appropriate form of response.

SPD has also continued to develop non-traditional approaches to addressing community safety. In 2022, this will include an expansion of the existing Community Service Officer program. The addition of five officers and one supervisor will expand the CSO team to a total of 24. CSOs are non-commissioned officers who work as liaisons between the community and SPD. They serve to bridge the service gap on non-criminal calls for service and perform a variety of public safety-related community service and outreach work that does not require the enforcement authority of a sworn officer.

Significant community safety investments are also proposed in the Human Services Department (HSD). For example, an additional \$1.5 million is appropriated to the department to support an investment in the new Regional Peacekeepers Collective, bringing the total funding for this program to \$2 million. The goal of the Regional Peacekeepers Collection is to prevent and eliminate youth gun violence. This investment is complemented by continued funding in the amount of \$10 million to continue support for community-developed or community-led solutions to increase safety and reduce violence. HSD recently completed a contract award process that allocated the \$10 million from the 2021 Adopted Budget to an initial set of new programs. The 2022 funding will ensure that these programs can be sustained into the future. The 2022 Proposed Budget also includes funding for two additional victim advocates, and there will be sufficient resources in HSD's base budget to initiate a new Domestic Violence Intervention Project (DVIP). This pilot project is modeled after the national best practice *Colorado State Differentiated Treatment Program*. The program provides funding for community-based, nonprofit organizations who provide consultation and treatment services for batterers.

At the same time that the budget makes these commitments to new approaches to community safety, funding is also provided to support increased uniformed staffing at SPD. This past two years have seen a dramatic reduction in the size of SPD's uniformed force as resignations and retirements reached unprecedented levels. The 2022 Proposed Budget for SPD includes funding sufficient to add a net of 35 new officers. This increase would increase the average officer count to 1,230 still well short of the 1,343 officers that had been funded for 2021. The Mayor is committed to restoring SPD staffing to previous levels, but recognizes that this will require a sustained commitment to recruitment. Accordingly, the budget includes funding to provide financial incentives for both newly hired recruits and lateral transfers from other departments.

Addressing the Immediate Needs of Those Experiencing Homelessness and Investing in Affordable Housing for the Long-term

COVID-19 has posed significant challenges to the City's long standing efforts to address the needs of those experiencing homelessness. The economic impacts of the pandemic have increased the number of individuals living without shelter at the same time that the social-distancing and hygiene practices needed to contain COVID-19 have demanded costly changes in the way shelter services are provided. Recognizing these challenges, the 2022 Proposed Budget for HSD includes \$115 million for services in support of those experiencing homelessness. In addition to base funding for emergency shelters, case management, diversion, outreach, hygiene/day centers, homelessness prevention and permanent supportive housing supportive services, this human services budget includes investments to sustain

Summary of the 2022 Proposed Budget

shelter facilities established in response to COVID-19, expand shelter opportunities (including three new tiny-home villages), and implement a new approach to leverage federally funded housing vouchers. In particular, the proposed budget provides \$6 million in City-funded support services to pair with these vouchers. By pairing supportive services with the voucher, housing becomes more accessible to people with a higher acuity of need, who may have a longer history of homelessness, who may be unsheltered, and for whom support services will help with stabilization and successful retention of housing.

More broadly, the Human Services Department's 2022 budget marks a milestone in establishing a true regional approach toward addressing the crisis of homelessness. Rather than being directly administered by HSD, more than 90% of the funding allocated for homelessness will be transferred to the recently established KCRHA. The Mayor's Office, HSD and KCRHA worked together to identify priorities and funding gaps in the current homelessness programs and address them in this budget. HSD is also working closely with the KCRHA to ensure the Authority has the appropriate infrastructure in place to assume administration of 2022 contracts that fund homelessness services across the city.

While investments in shelter and other forms of emergency housing are essential, the long-term solution to the region's housing crisis rests in increased access to affordable housing. Accordingly, the proposed budget includes an historically large investment in affordable housing. Made possible by a combination of resources from the Mandatory Housing Affordability (MHA) program, federal CLFR funds and the payroll expense tax, the Office of Housing (OH) will have more than \$190 million for 2022 investments in housing capital and home ownership. This includes \$6 million to promote home ownership, as recommended by the Equitable Communities Initiative (ECI) Task Force, and \$15.7 million from a continued investment in the Strategic Investment Fund that was established in the last year's budget, as part of an overall financial commitment to address historical disparities that primarily impact Black, Indigenous, and People of Color (BIPOC) communities. These funds will be specifically targeted to address the risk of residential displacement from these communities.

Clean City Initiative

Trash, litter and debris have become more common sights across the city during the COVID-19 pandemic. To address this issue the proposed budget includes \$10.4 million in funding for critical operations that ensure our public spaces are clean, safe, and accessible. This investment package includes:

- Funding to continue the Clean Cities Initiative through August 2022, funding a surge-level response to address immediate recovery needs through strategies such as purple bag, community litter abatement, graffiti rangers and needle disposal.
- Support for City efforts to maintain clean and accessible right-of-way (ROW) and parks, resourcing the expanded demand on Seattle Parks and Recreation to address impacts of unsheltered populations including litter removal, site restoration, storage of personal belongings, and data collection & reporting.
- Enhanced RV remediation, RV pump outs and additional Hygiene Stations, resourcing Seattle Public Utilities to work collaboratively with people living in RVs to maintain clean and accessible areas in the ROW around RVs. SPU will hire a new Field Coordinator who will support connecting people

Summary of the 2022 Proposed Budget

living in RVs to resources as part of their role. In addition, SPU will add 3 hygiene station locations to the 18 locations currently planned in 2022.

The funding needed to support these additional investments is derived both from the City's own financial resources and the federal CLFR dollars available in 2022.

Ongoing Commitments to Invest in BIPOC communities

The 2021 Adopted Budget included funding commitments that acknowledge a pattern of underinvestment rooted in centuries of institutional racism. The Strategic Investment Fund, mentioned above in the context of affordable housing investments, was one element of these investments. In addition to this \$30 million fund, the budget also included \$30 million to support recommendations to be brought forward by the ECI Task Force, nearly \$30 million for a Council-designed Participatory Budget process, and \$10 million to support community-driven community safety investments. This latter component corresponds to the funding noted previously that HSD recently distributed among a group of new community-proposed programs. The 2022 Proposed Budget includes sufficient resources not only to sustain these community safety programs, but also to continue the recommendations of the ECI Task Force, and move forward with the Participatory Budgeting program

The ECI Task Force has made recommendations for ongoing funding in the areas of homeownership (noted previously), work force training, education, healthcare access, and business development, among others. The 2022 Proposed Budget will provide the resources needed to make these investments ongoing, consistent with the Task Force recommendations.

The same approach is taken with Participatory Budgeting. Although the initial spending recommendations have not yet been developed for this program, by building \$30 million of funding into the ongoing base budget, the 2022 Proposed Budget ensures that there will be sufficient funding to implement the recommendations that do emerge as ongoing programs. In addition, because a share of the 2021 funding for Participatory Budgeting remains unspent, there will also be an opportunity to expand the current Participatory Budgeting process to include recommendations for a significant set of one-time investments.

The 2022 Proposed Budget also includes funding to continue the Strategic Investment Fund, although in a slightly modified form that also helps address some of the priorities articulated in the Council's JumpStart legislation. In particular, \$14.3 million of what had been the \$30 million Strategic Investment Fund will be directed on an on-going basis to the existing Equitable Development Initiative (EDI), with the remaining \$15.7 million directed to OH to help mitigate the risk of residential displacement. These two approaches are consistent the goals that have been articulated for the Strategic Investment Fund, and also help meet Council's direction to use payroll taxes to support EDI and expand investments in affordable housing.

Moreover, these are not the only proposed investments that will target historical disparities primarily experienced by BIPOC communities. For example, the budget includes proposals to increase City support for capital facilities and programs that prioritize Seattle's Native American and Indigenous residents by more than \$1 million. In addition, an appropriation of \$400,000 is proposed to continue efforts to battle increasing incidents of hate crimes, some motivated by ignorance around the source of

Summary of the 2022 Proposed Budget

COVID-19. The budget also includes significant new investments in the Duwamish Valley, described below, which are designed to benefit the residents of this diverse community.

Implementing the Green New Deal

The City of Seattle has been a long-standing leader and shown a steadfast commitment to advancing policies to protect the environment and address the undeniable threat of global climate change. The Mayor proposes to further these commitments, and to meet the Council direction regarding the use of payroll tax resources, by providing more than \$14 million of funding to implement a series of Green New Deal priorities. This includes:

- \$4.1 million in support of operationalizing the Duwamish Valley Action Plan with programmatic and capital investments in the South Park and Georgetown neighborhoods;
- \$6.5 million held in reserve awaiting recommendations from the recently convened Green New Deal Advisory Board;
- \$1.7 million to advance conversions from oil-heated to more efficient carbon-neutral electric heat;
- additional funding to both assess and mitigate vehicle emissions; and workforce investments designed to expand employment opportunities in the new “green” economy.

Further details regarding the Duwamish Valley proposal are provided below. The vast majority of the funding to support the Green New Deal investments listed here comes from the proceeds of the new payroll expense tax, but a share is also made possible by the federal CLFR dollars.

This package complements a wide range of investments in transit, electrification, sustainability, and workforce development throughout the city. These include \$3.8 million in existing work at OSE on climate justice, buildings and energy, and transportation electrification, \$3.2 million budgeted at the Department of Finance and Administrative Services for municipal fleet electrification, and \$2.9 million in REET funding for the Municipal Energy Efficiency Program which electrifies and makes energy improvements at City-owned facilities.

In addition, the Seattle Department of Transportation’s 2022-2027 Capital Improvement Plan (CIP) includes \$231 million (\$16 million in new funding) covering Pedestrian Master Plan projects, Bike Master Plan projects, transit projects, and other projects supporting bike and pedestrian master plans. Seattle City Light is budgeting \$9.7 million for Transportation Electrification, \$2.8 million in new CIP spending for Grid Modernization, and \$5.5 million for its “Create Our Energy Future” initiative advancing Green New Deal and decarbonization goals. At the same time, Seattle Public Utilities is proposing \$600,000 for utility-funded grants for workforce development and circular economy investments aligned with the Green New Deal.

Investing in the Duwamish Valley

The 2022 Proposed Budget includes more than \$8.5 million for new investments in the Duwamish Valley. These investments will advance key priorities of the Duwamish Valley Action Plan (DVAP). The

Summary of the 2022 Proposed Budget

DVAP is a community-led plan driven by environmental justice and racial equity, all designed to deliver measurable improvements in community health and well-being. The DVAP includes seven priority focus areas: healthy environment, parks and open spaces, community capacity, mobility and transportation, economic opportunity and jobs, affordable housing, and public safety. The 2022 budget demonstrates the City's commitment to this community and includes:

- \$500,000 to expand youth training and leadership development;
- \$550,000 to invest in economic and workforce development;
- nearly \$200,000 to support inclusive community engagement;
- \$1,000,000 to incentivize the conversion of heavy-duty vehicles from fossil fuels to clean electricity; and
- \$6.35 million to construct or rehabilitate community spaces to ensure climate pollution-free operations, improve resiliency, address environmental inequities.

Overall Approach to the Use of Payroll Taxes and the JumpStart Priorities

The Green New Deal and associated Duwamish Valley investments represent one use of the payroll expense tax revenues available for 2022. An overall review of how these resources are deployed is important for understanding the overall 2022 Proposed Budget.

In July 2021, Council adopted Ordinance 126393, which established a separate fund to receive payroll tax revenues and set out a specific annual spending plan for the these revenues for 2022 and beyond. This included formulas that would allocate the revenues between support of the overall General Fund and investments in four priority policy areas: affordable housing; economic recovery and assistance to small businesses, the Green New Deal, and the Equitable Development Initiative.

The package of legislation submitted with the 2022 Proposed Budget includes legislation that would amend this legislation as the budget includes a modified allocation of the payroll tax revenues. The proposed changes are necessary in order to reconcile the priorities identified in Ordinance 126393 with Council actions in support of other critical funding needs, including homelessness, community safety, BIPOC investments, domestic violence prevention and victim services, appropriate compensation for City employees, and the ongoing shortfall in some City revenues.

Nonetheless, the 2022 Proposed Budget does meet the funding targets established under Ordinance 126393. It does so by combining payroll tax revenues with the federal CLFR resources. On net, nearly \$100 million of new funding is provided for affordable housing and expanded shelter offerings, approximately \$25 million is proposed for economic recovery and business assistance, and more than \$14 million each is proposed for the Green New Deal and the Equitable Development Initiative.

Sustaining these levels of funding going forward will be a challenge because the CLFR resources will not be available in 2023 and beyond. Further work will be needed by the Council and perhaps the next Mayor to fully reconcile all the City's competing policy demands.

Race and Social Justice Initiative (RSJI)

RACE AND SOCIAL JUSTICE INITIATIVE IN 2022 BUDGET CHANGES

Introduction

This chapter provides an overview of significant changes in the City’s 2022 budget that advance the [Race and Social Justice Initiative \(RSJI\)](#). The City implements many more initiatives within department base funding that are not included below in this summary of changes.

City of Seattle Race and Social Justice Initiative

Significant evidence shows all Seattle residents do not have the same opportunities and quality of life because of their race and where they live. Race produces similar conditions for people of color and other under-represented groups in the City of Seattle’s workforce. To address racial inequities, in 2004 Seattle became the first city in the U.S. to establish a program to explicitly eliminate institutional racism. Institutional racism exists when an organization’s programs, policies, and spending work to the benefit of white people and to the detriment of people of color, usually unintentionally. The City uses a Racial Equity Toolkit to guide policy, program and budget decisions so they support positive racial equity outcomes. The City government also uses a racial equity lens to create a workforce inclusive of people of color and other marginalized or under-represented groups at all levels of City employment.

The Office for Civil Rights leads RSJI in the City and provides support for departments and staff. Each City department has a “Change Team” – a group of employees who champion RSJI activities and strengthen a department’s capacity to get more employees involved—to support internal transformation. The team facilitates and participates in discussions on race, racism, and strategies to overcome institutional barriers to racial and social equity.

Below are examples from the City’s 2022 Proposed Budget illustrating how the City continues to use policies, programs, and investments to change racial equity outcomes through stronger relationships with communities; align policies and strategies across departments; and share knowledge and resources to create opportunities to integrate equity goals. The 2022 budget continues the Mayor’s record level of investments in community safety and equity-focused programs led by community-based organizations, sustaining the commitment of \$100 million in new investments.

ARTS, CULTURE AND RECREATION

Office of Arts and Culture

Individual Artist Relief

\$1,500,000

This item provides financial support to individual artists and creative workers, workers who have been negatively impacted by COVID-19. Most of the individuals in this category are small business owners, entrepreneurs, and sole proprietors. The financial support will be paired with a workforce development component in partnership with the Office of Economic Development (OED).

Equity and Cultural Education

Race and Social Justice Initiative (RSJI)

\$1,200,000

This item continues funding for the Equitable Communities initiative Task Force in 2022. The goal is to increase leadership and empowerment opportunities for BIPOC youth through the creation of culturally-relevant programming. Arts will be directing the funds to provide:

- Culturally-relevant youth and family programming and classroom residences with BIPOC-centered cultural institutions, museums and other informal learning spaces during the school day
- Cultural education programs outside of school by BIPOC-led creative youth development organizations
- Awards for BIPOC youth who want to engage in arts & culture on their own terms (e.g. buying instruments + individual lessons)

Seattle Parks and Recreation Department

Formalize Rec’N the Streets Program

\$10,000

This item transfers \$660,000 from multiple funds with SPR’s budget to formalize a mobile recreation pilot, Rec’N the Streets, which delivers programming in partnership with community using neighborhood-based data and equity maps.

MPD Funding Realignment for HR/Workforce Equity (see Capital Changes)

\$700,000

The 2022 Proposed Budget reallocates \$700,000 of Seattle Park District (MPD) resources from SPR’s capital budget for Acquisitions (MC-PR-21001) to support an ongoing investment in the department’s Human Resources Team. This change supports a revised service model that advances SPR’s vision of becoming an anti-racist organization and is aligned to meet the growing demand for services from a department with over 1,000 regular positions and an additional 800-1,000 temporary staff throughout the year. These resources will allow SPR to increase HR support by 4.25 FTE to 16.0 FTE total, bringing its ratio of FTE to HR staffing into alignment with similarly sized departments. Specifically, this adds:

- a Workforce Equity Advisor (1.0 FTE)
- a Training Coordinator dedicated to anti-racism training deliverables (1.0 FTE);
- an HR Business Partner for the Grounds Maintenance Division (1.0 FTE);
- increases capacity for performance reporting (0.5 FTE), leave of absence (0.5 FTE), and managerial needs (0.25 FTE);
- and reclasses 4.0 positions to Strategic Advisor and Manager roles to better align with their job duties and increased supervisory roles.

Please see the capital changes section of the proposed budget for the corresponding reduction to SPR’s Capital Improvement Program.

MPD Funding Realignment for Departmental Equity Team (see Capital Changes)

\$300,000

The 2022 Proposed Budget reallocates \$300,000 of Seattle Park District (MPD) resources from SPR’s capital budget for Acquisitions (MC-PR-21001) to support an ongoing investment in SPR’s Equity Team. This change creates a dedicated, centralized team to work with staff across divisions to establish unified goals and educational curriculums centered around equity. This proposed funding for this change is

Race and Social Justice Initiative (RSJI)

\$600,000, including \$300,000 from the MPD capital budget and an additional \$300,000 from the net-zero reallocation of base operating costs.

Specifically, this adds three Strategic Advisors to plan, develop and implement equity strategies and structurally embed RSJI policies and practices across the department. Two positions will be added in the Superintendent's office and one position will be added in the Parks and Environment Division. In addition, this item provides the department's Change Team with a small annual budget for supplies.

Please see the capital changes section of the proposed budget for the corresponding reduction to SPR's Capital Improvement Program.

MPD Funding Realignment for Equitable Park Development Fund (see Capital Changes)

\$300,000

The 2022 Proposed Budget reallocates \$300,000 of Seattle Park District (MPD) resources from SPR's capital budget to SPR's operating budget to begin to transition the Major Projects Challenge Fund to a new Equitable Park Development Fund as recommended by the Park District Oversight Committee (PDOC) in 2020. The investment will focus on partnering with communities and community groups to make improvements to parks and park facilities in neighborhoods that have a history of racial disparities in access to green space and in safety from environmental harms. This change also adds two FTE per PDOC's recommendation to lead this work within the department.

Please see the capital changes section of the proposed budget for the corresponding reduction to SPR's Capital Improvement Program.

Language Premium Staff Stipend

Various Departments

\$440,000

This item increases ongoing appropriation authority for language services stipends. Per the Coalition of City Unions collective bargaining agreement, City employees who are multilingual and provide language services, such as interpretation and translation, to communicate with clients and/or other employees in business-related situations are now eligible for a monthly language premium stipend. The amounts in the 2022 budget are estimates based on the eligible employees from 2021. This budget action acknowledges the additional value contributed by employees who speak multiple languages.

EDUCATION AND HUMAN SERVICES

Department of Education and Early Learning

Equitable Communities Initiative

\$4,000,000

This item continues funding for an Equity and Cultural Education Fund. As part of the Equitable Communities Initiative (ECI) Task Force, the education workgroup recommended \$6 million to establish an Equity and Cultural Education Fund; with \$2 million specified for cultural education annually. The Fund is designed to benefit BIPOC youth impacted by systemic inequities in education. The appropriation for the fund is split between DEEL (\$4 million) and ARTS (\$2 million). Some of the funding will support administrative costs to operate the program. Activities supported by the Fund include:

1. Youth leadership and cultural education
2. Family support and engagement

Race and Social Justice Initiative (RSJI)

3. Educator diversity and professional/organizational development

Participants in these activities may be youth, families, educators, and/or community-based organizations. While the Fund prioritizes BIPOC-led community-based organizations and sole proprietors, it does not preclude partnerships with formal education systems and institutions. Funds may also be used to support organizational development for BIPOC-led non-profits and evaluation activities.

Human Services Department

Funding for Community Safety Capacity Building

\$10,000,000

This item provides \$10 million for community-developed or community-led solutions to increase safety and reduce violence. These investments renew the Mayor's 2021 investment of \$10 million to continue community safety capacity building.

Maintain Keiro Enhanced Shelter Units (125 units)

\$6,587,625

The Keiro building in the Central District is planned to house a 125-unit, 24/7 non-congregate enhanced shelter starting in the fall of 2021. The shelter will be operated by Africatown Community Land Trust whose goal is to acquire, steward and develop land assets that are necessary for the Black/African diaspora community to grow and thrive in place in the Central District. The shelter will serve single adults with culturally responsive services, case management, housing navigation services, and behavioral health support.

Gender-Based Violence Victims Services

\$875,000

This proposal adds funding for community-based victim services and addresses a 2022 funding gap due to a reduction of fines and fees from offenders due to changes in State law and increased diversion programs. Victims of gender-based violence are disproportionately BIPOC young women and children. These programs give victims of sexual violence the support they need to move forward in their lives with the physical, emotional and debilitating pain and trauma they experience. These programs provide a support system to those survivors who may otherwise live in isolation.

Investments to Address Hate Crimes

\$400,000

This funding will continue the 2021 investments made in Ordinance 126308 to address the increase in hate crimes and bias that disproportionately affect the Asian American and Pacific Islander Community in Seattle. Two programs will be continued:

- Community Based Organization Intervention Funding, including advocacy, counseling, mental health support, trauma response, and care.
- Innovation Funds to Community Based Organizations.

Visiting Nurse Project

\$150,000

This item will provide funding to hire a Registered Nurse (RN) to provide home based nursing care to approximately 200 individuals within communities that have higher rates of serious health conditions or deaths which are disproportionately communities of color. This funding will integrate a nursing

Race and Social Justice Initiative (RSJI)

component into African American Elders Program (AAEP) care coordination and family caregiver support services. This position is essential to supporting the most vulnerable elders especially in emergency situations by providing culturally appropriate and trusted social and health resources.

Reentry Programs for Formerly Incarcerated individuals (Equitable Communities Initiative)

\$1,500,000

This item funds contracted organizations to provide reentry programs for formerly incarcerated individuals. The goals of the programs are to decrease the likelihood that individuals will reoffend and increase the likelihood of attaining meaningful employment. This program was recommended by the Equitable Communities Initiative Task Force.

Culturally Responsive & Inclusive Access to Healthcare (Equitable Communities Initiative)

\$1,000,000

This item funds community-based organizations, including local community health boards, to provide access and entry to appropriate, desired, and impactful health care, including the provision of technical assistance to health care providers around the specific needs of specific communities. This program was recommended by the Equitable Communities Initiative Task Force.

Culturally Responsive & Inclusive Direct Healthcare (Equitable Communities Initiative)

\$1,500,000

This item funds programs for Community Health Centers and community-based organizations. Contracted organizations will provide innovative and alternative ways to achieve health and healing for communities that have historically had a higher rate of negative health disparities. This program was recommended by the Equitable Communities Initiative Task Force.

Farm to Table (Equitable Communities Initiative)

\$200,000

This item increases funding for Farm to Table, which works with local farmers to provide locally grown and produced foods to preschool and after school programs and offers nutrition education. Participants in the program are children and families who disproportionately identify as BIPOC. This program was recommended by the Equitable Communities Initiative Task Force.

Funding for Services from agencies specializing in American Indian and Alaska Native populations

\$1,200,000

Building upon the one-time funding in the 2021 budget, this item provides on-going funding to support programs that reduce the disproportionate impacts of homelessness, domestic violence, sexual assault and violence on American Indian/Alaska Native (AIAN) communities.

Regional Peacekeepers Collective

\$1,500,000

This budget item transfers funding from Seattle Police Department to the Human Services Department to fund community safety investments in the Regional Peacekeepers Collective for approximately 18 months. The goal of the Regional Peacekeepers Collection is to prevent and eliminate youth gun violence by ensuring sustainable conditions that allow young people to live and be healthy, happy, hopeful, safe, and thriving.

Race and Social Justice Initiative (RSJI)

LIVABLE & INCLUSIVE COMMUNITIES

Seattle Department of Construction and Inspections

Race and Social Justice Initiative Staffing

\$168,105

This item adds ongoing budget and position authority for a new staff person fully dedicated to advancing the Race and Social Justice Initiative (RSJI) in SDCI. This position will add essential expert-level guidance regarding succession planning, leadership training and development, and change management. The position will also support City-wide initiatives such as the Seattle Promise program. This item is funded through SDCI's overhead (9% General Fund and 91% permit fees in the Construction and Inspections Fund). The total amount includes approximately \$3,000 for one-time items.

Office of Economic Development

Maritime Workforce Development Program

\$500,000

This item adds \$500,000 in one-time resources to develop a workforce development program within the manufacturing and maritime key industries. Rebuilding a stronger, and more equitable economy from COVID-19 cannot exclusively focus on the most immediate, visible impacts of the pandemic. Rather, it will require creating more middle-wage jobs and more wealth-generating businesses in industries that will thrive in the future and ensuring there is equitable access to jobs in, and ownership of, those businesses. Investments in economic inclusion are not only crucial for the city's recovery – they will also make businesses more competitive.

Small Business Development Capital (Equitable Communities Initiative)

\$5,000,000

This item adds \$5,000,000 for programming and 1.0 FTE intended to decrease the barriers BIPOC populations face in securing financing for their small businesses. Funding will be provided in the form of small business grants to leverage additional lending as needed for small business growth and expansion that leads to additional small business employment and long-term commercial wealth. This item was recommended by the Equitable Communities Initiative Task Force.

Small Business Technical Assistance (Equitable Communities Initiative)

\$2,500,000

This item adds \$2,500,000 for the purpose of providing technical assistance to small businesses. These services will be provided via contractual relationships with local Community Development Financial Institutions ("CDFIs") and other organizations selected through an RFP process in 2021 for the same purpose. This item was recommended by the Equitable Communities Initiative Task Force.

Youth Healthcare Career Exploration (Equitable Communities Initiative)

\$500,000

This item adds \$500,000 for programming and 0.5 PTE intended to increase the number of BIPOC representation in the healthcare profession. Funding will be intended for BIPOC focused organizations to

Race and Social Justice Initiative (RSJI)

create programs that advance youth career exploration activities, mentorships, internships, and partnerships in the health care sector. This item was recommended by the Equitable Communities Initiative Task Force.

Healthcare Career Pipeline (Equitable Communities Initiative)

\$1,700,000

This item adds \$1,700,000 for ongoing programming and 1.0 full time staff member intended to address the need for greater BIPOC representation in the healthcare profession, especially in positions which impact health outcomes, by focusing on programs that support new and/or non-traditional paths into healthcare careers and includes technical assistance for smaller healthcare providers. Funding will be used to contract with partner organizations to develop viable career pathways for intended for BIPOC individuals within the health care profession. This item was recommended by the Equitable Communities Initiative Task Force.

Small Business Ownership Fund

\$7,600,000

This item \$7,600,000 to create a Small Business Ownership Fund. Funding is intended for BIPOC owned businesses in high displacement areas to finance the acquisition and development of commercial space, providing opportunities to own space and build equity. Financing will be paired with OED's technical assistance programs which will support businesses during the construction process.

Permit Fee Reform – Racial Equity Toolkit

\$50,000

This item adds \$50,000 to undertake a Racial Equity Toolkit process around the potential impacts of changing fees for film and special event permitting in the right of way. This investment would help to ensure that any fee reforms were properly informed by an equity analysis prior to potentially proposed legislation.

Office of Housing

Investments to Address Residential Displacement (Strategic Investment Fund)

\$15,700,000

This proposal provides a dedicated resource for investments in the acquisition of property located in high risk of displacement neighborhoods, including land and buildings, that is specifically intended to address residential displacement. This item is a companion to the \$14.3 million allocation of investments in the equitable development initiative in the Office of Planning and Community Development budget.

Homeownership Development (Equitable Communities Initiative)

\$4,875,000

This item adds 4,875,000 to develop an affordable housing program that creates equitable access to homeownership opportunities intended for Black, Indigenous, and People of Color (BIPOC) households who have been impacted by historically discriminatory housing policies, to remain in the City of Seattle, be rooted in place, and create generational wealth through homeownership. This item was recommended by the Equitable Communities Initiative Task Force.

Race and Social Justice Initiative (RSJI)

Ownership Retention Program (Equitable Communities Initiative)

\$875,000

This item adds \$875,000 to the Ownership Retention Program, that responds to homeowner's need to stay in their homes and their ability to develop their property as a means to secure assets for generational wealth and stabilize communities at risk of displacement. This item was recommended by the Equitable Communities Initiative Task Force.

Single Family Oil Heat Conversion

\$1,498,461

This item provides funding to fully meet the 2022 production targets of 125 oil-to-electric heat pump conversions for low-income households regardless of any delay to the Heating Oil Tax. This is part of the Clean Heat Program for oil home heating conversions, which is a collaboration between the OH and the Office of Sustainability and Environment (OSE). This item creates one Property Rehab Specialist position to implement the Clean Heat program. Funding for this program is supported by Payroll Expense Tax resources as it is consistent with the JumpStart policy goals regarding Green New Deal investments. Funding will be supported by the Oil Heat Tax in 2023 and beyond.

Workforce Development; Affordable Housing and Homeless Service Providers

\$750,000

This item adds \$750,000 to develop and strengthen the workforce in housing social service agencies throughout the city. This investment seeks to advance educational and technical training, intended for BIPOC workers and to create new employment pipelines for the sector while simultaneously ensuring high quality delivery of housing and services to vulnerable people.

Office of Immigrant and Refugee Affairs (OIRA)

Language Access and Contracting Capacity

\$246,656

This item increases funding to support language access functions that will increase meaningful access for speakers of languages other than English to Seattle programs and services. The funding adds two positions, the first of which is a Language Access Specialist who will work with the existing specialist in supporting City departments to develop internal Language Access plans and improve their communication with different communities. This position will also actively work with translators in the community to create linguistically accessible materials for the City. The second position will support OIRA's procurement and contracting needs generally and as it relates to Language Access needs. Lastly, this funding covers the operating costs of a City-wide cloud-based computer-assisted translation tool (SmartCAT). This tool will help facilitate City departments' translation requests and will serve as a repository and reference of translated content.

Language Premium Staff Stipend

\$12,000

This item increases ongoing appropriation authority for language services stipends. Per the Coalition of City Unions collective bargaining agreement, City employees who are multilingual and provide language services, such as interpretation and translation, to communicate with clients and/or other employees in business-related situations are now eligible for a monthly language premium stipend. The amounts in the 2022 budget are estimates based on the eligible employees from 2021.

Race and Social Justice Initiative (RSJI)

Restore Immigrant Family Institute Funding

\$70,000

The 2021 Adopted Budget suspended funding for the Immigrant Family Institute (IFI) in 2021 because the in-person nature of the programming was not compatible with pandemic social distancing requirements. This item restores funding in the 2022 budget with the intent to resume programming for the IFI. The IFI is an 8-week program that brings together immigrant and refugee families and Seattle Police officers in hopes of creating understanding and relationships.

OIRA-CLFR Re-Employment Pathways for Immigrants and Refugees

\$250,000

This item addresses the negative economic impact of the pandemic on low-wage, limited English speaking immigrant and refugee adults and further invests in their digital skill building and device ownership through the Ready to Work (RTW) program. This further continues opportunities for educational and training pathways to help immigrants and refugee adults obtain family wage jobs.

Office of Labor Standards

Independent Contractor Legislation Resourcing

\$488,262

This item increases appropriation by \$488,262 and adds two ongoing positions to implement the Independent Contractor Protection Ordinance, passed on June 14, 2021. The ordinance provides labor standards protections for independent contractors, including pre-contract disclosures and a requirement for timely payment, as well as establishing multiple enforcement mechanisms. Ongoing appropriation of \$427,612 will support education and outreach through community partnerships, and ongoing salary costs for 1.0 FTE Paralegal and 1.0 FTE Planning & Development Spec II. One-time appropriation of \$60,650 will support new employee initial set up, consultant services to develop ordinance related notices, press releases, educational documents, initial media campaign, updates to existing ordinance materials, translations, and language access services.

Domestic Worker Standards Board Recommendations

\$500,000

This item increases appropriation by \$500,000, providing one-time resources for further implementation of recommendations from the Domestic Workers Standards Board (Board). The Board was established by the Domestic Workers Ordinance (Seattle Municipal Code 14.23) to provide a forum for hiring entities, domestic workers, worker organizations, and the public to consider, analyze, and make recommendations to the City on the legal protections, benefits, and working conditions for domestic worker industry standards. In 2021, the DWSB issued recommendations for improving the working conditions of domestic workers, including enhancing outreach and education and pursuing additional policies that address existing needs of domestic workers.

The additional funding would support one or more of the Board recommendations like:

- (1) A study/evaluation of portable paid time off (portable benefits) solutions.
- (2) Funding the creation, translation, and dissemination of new Domestic Workers Ordinance materials and communications.
- (3) Funding partnerships with community organizations to conduct additional outreach and education.

Race and Social Justice Initiative (RSJI)

Department of Neighborhoods

Investment in the Equitable Food Fund (Equitable Communities Initiative)

\$750,000

This item adds \$750,000 of new funding and 1 FTE for additional investments in the Equitable Food Fund (EFF). This investment was recommended by the Equitable Community Initiative Task Force.

Increase Equitable Food Fund Programming

\$1,500,000

This item adds \$1.5M to the EFF for awards. This item adds position authority and allocates funding for 4 FTEs to scale and administer the fund. This funding increase was recommended by the Sweetened Beverage Tax Citizens Advisory Board (SBTCAB).

Chinatown International District Outreach & Engagement

\$151,701

This item adds position and budget authority for 1 FTE Strategic Advisor 1 to provide overall strategic advisement, coordination, and support for the portfolio of investments in the Chinatown-International District (CID).

Restore Funding for South Park Public Safety Coordinator

\$110,000

This item restores funding for the South Park Public Safety Coordinator. Funding for this contract was added on a one-time basis in the 2021 Adopted Budget and as a result removed from the Baseline as previously described. This change is an on-going restoration of funding.

Provide Resources for Wealth Education (Equitable Communities Initiative)

\$1,800,000

This item adds \$1,800,000 to develop a holistic wealth education program intended to support BIPOC residents and business owners build wealth and achieve stability. The program should include a pipeline of generational wealth resources related to homeownership, business development, financial planning, education, and health and leverage technology to connect BIPOC communities to available services from the City and partner organizations. This investment was recommended by the Equitable Community Initiative Task Force.

Office of Planning and Community Development

Equitable Development Initiative and Strategic Investment Fund Expansion

\$14.3 million

This item utilizes funding from the JumpStart Payroll Expense Tax to expand the Equitable Development Initiative (EDI) and its sister program, the Strategic Investment Fund (SIF). Funds will be distributed through a 2022 grant application process. This item also includes three new staff positions. A Grants and Contracts Specialist will support the technical aspects of the contract and invoicing processes at OPCD, and two Planning and Development Senior positions will provide additional project management capacity and technical assistance to community organizations as they build organizational capacity, work

Race and Social Justice Initiative (RSJI)

on project development, and work through legal, financial, and organizational issues. This item is a companion to the \$15.7 million allocation of investments to address residential displacement in the Office of Housing budget.

Duwamish Valley Program Development Projects

\$2.3 million

This one-time item funds essential improvements to the South Park Neighborhood Center to establish it as a Resilience Hub that benefits the community by housing community-supportive services, providing clean air, serving as a cooling center, and operating with solar energy. The funding will also support design and implementation of community-supportive uses and/or economic development uses as part of the development of the Unity Electric site, as well as community-supportive gathering spaces in Georgetown. This funding will also ensure the building design includes climate resilience infrastructure such as solar energy at the South Park Community Center. These items are part of a package of investments that expand the Duwamish Valley Program in 2022 and is funded by Payroll Expense Tax (JumpStart) funds.

Duwamish Valley Program - Staffing and Engagement

\$192,722

This item supports implementation of the Duwamish Valley Action Plan. It provides a 3-year sunset position that enables OPCD to hire a program coordinator for the Duwamish Valley Program (DVP); it also includes \$30,000 to support meaningful, inclusive and coordinated community engagement. These items are part of a package of investments that expand the Duwamish Valley Program in 2022 and is funded by Payroll Expense Tax (JumpStart) funds.

Indigenous Planner

\$158,684

This item creates the City's first staff position dedicated to Indigenous Planning. The position will develop frameworks and processes for incorporating Indigenous planning concepts into City planning and community development work; it will also expand the City's planning approach and increase the ability to engage with the Indigenous Seattle Working Group and other Indigenous Seattle residents. The intent is to enable the City to transition from the erasure of Native American culture and experiences to a process where Indigenous methodologies are incorporated and implemented. This item also supports the City's climate resilience, transportation, and green infrastructure goals.

Equitable Zoning Outreach

\$225,300

This one-time item enables OPCD to partner with affected community to develop equitable development zoning tools; it also builds on OPCD's efforts to develop land use strategies that support equitable development. The goal is to address barriers in the City's land use and zoning regulations that make it difficult for EDI and other affordable housing and community-based development projects to succeed. Funding will be used to compensate community members for participating in a steering committee that will shape the equitable zoning tools; support engagement by providing translation, childcare, food, or online outreach/advertising; and engage community-based subject matter experts, e.g., Black and Indigenous developers, architects, and organizers, to advise OPCD.

Race and Social Justice Initiative (RSJI)

RSJI Training

\$26,000

The 2022 Proposed Budget funds RSJI trainings and activities for the Planning Commission, the Design Commission, and OPCD. This item provides four annual RSJI training sessions for new and continuing Commissioners. It also provides funding for RSJI trainings and presentations for OPCD staff. OPCD's baseline budget does not include funding for these activities.

| |
|----------------------|
| PUBLIC SAFETY |
|----------------------|

Community Police Commission (CPC)

Pilot Community Police Oversight Young Leader Internship & Fellowship Program

\$32,044

As an organization, CPC has identified significant high barriers that keep youth from being able to engage in changing public safety. There is also a lack of opportunity, training, and support for youth to be connectors in their own communities and be appropriately compensated for professional work in the field, and to empower and embolden their communities to advocate for their own vision of public safety. This proposal aims to fill the gap of opportunities for Black, Indigenous, Latinx, Pacific Islander, Immigrant or Refugee youth from our community to be formally trained in and compensated for work in transforming public safety. These leaders will in turn have access to many opportunities that are not often available to youth of color. The point of this fellowship is to center and lift up historically underserved populations and to help develop their voices and professional skills.

Seattle Fire Department

Add Diversity Recruitment and Work Culture FTE

\$166,663

This item restores a position that was eliminated as part of the COVID reductions in the 2021 Adopted Budget. This 1.0 FTE will focus on advancing the department's goals of promoting diversity, equity, and inclusion in the workplace, spanning from recruitment to retention.

Seattle Municipal Court

Increase to Jail Diversion Subsidized Home Monitoring Program

\$88,000

The increased funding would continue to remove the barrier of economic ability for participation for the indigent defendants as EHM has been self-funded by the defendants paying based on their income scale. There is still economic barrier that creates a gap, which adversely impacts indigent communities and lower income communities of color. This vital subsidy is critical for reducing that economic inequality and disparity in our public safety system.

Race and Social Justice Initiative (RSJI)

Contract With Community-based Provider Social Worker in the Community Resource Center \$140,000

This item funds a social worker/case manager in the Community Resource Center (CRC) at the Court. This position is intentionally called-out as a non-court employee to bridge the gap between community-based non-profits and the clients who present in need of services at the Seattle Justice Center. The position will make culturally appropriate referrals to community-based agencies which will support clients in services with the goal of long-term self-sufficiency outside of the court system. The mission of the CRC is to “make it easy for individuals to access life-changing services so that they can move forward in health and stability.” CRC services are available to all members of our community, and many programs and services are aimed at assisting low-income communities of color, especially Black and African Americans who have historically been the most disadvantaged group with the lowest income levels in our region.

Seattle Police Department

Office of Police Accountability Video Analyst \$156,698

This item includes ongoing funding for a full-time video content creator who will be responsible for analyzing and creating video/audio content that is specific to every applicable OPA case with video or audio (in-car video, body worn video, public video, 911 calls, etc.) that details the information used to make investigative decisions. As OPA continues to build relationships and trust in the community, it is essential that OPA has the appropriate staffing to support OPA’s transparency and accountability goals. OPA’s complaint process directly affects vulnerable and disadvantaged communities, as often complainants are from these communities; race and ethnicity is a prominent and important issue between these communities and the Department. In order to serve these communities and improve relations, OPA must continue to improve the accessibility of all portions of the complaint process, which includes sharing investigative evidence used in the decision making process, and having information regarding the findings available outside of the written, English language.

UTILITIES AND TRANSPORTATION

Seattle Public Utilities

Drainage and Wastewater Apprenticeship Program \$500,000

This item increases Drainage and Wastewater Fund appropriation to pay for five additional apprentices in the Drainage and Wastewater (DWW) Line of Business. This would increase apprenticeships to twelve, from a baseline of seven. Positions are loaned by Seattle Department of Human Resources (SDHR). Hiring for Drainage and Wastewater Apprentices would aim to draw on a diverse cohort, providing a critical jobs pathway.

Race and Social Justice Initiative (RSJI)

Shared – Green New Deal Business Development Strategy

\$600,000

This item pilots a community grant program focused on green workforce development specific to the water and waste sectors and will complement the City of Seattle's Green New Deal initiative. This effort will focus on local green business and sustainability investments, especially in BIPOC and other historically underserved communities. The pilot will initially fund \$600,000 in grants, leveraging existing position authority for oversight and within waste and waste related job and business efforts. These will specifically focus on job opportunities for BIPOC community members, historically disadvantaged communities, and at-risk youth by offering support services to increase competitiveness in the labor market.

Shared – DON MOA Expansion

\$312,000

The 2022 Proposed Budget for Seattle Public Utilities funds expanded community engagement and education efforts in partnership with the Department of Neighborhoods (DON). This body of work will include expanded efforts for donation matching, expanded outreach, and RSJI trainings, and funds capacity for inclusive engagement between community and the Customer Review Panel.

Expanded RV Remediation

\$556,063

This item transfers \$556,064 in General Fund authority from Seattle Department of Transportation (SDOT) and adds one field coordinator in order to support expanded RV cleaning services as part of a broader RV remediation program. The Field Coordinator (1.0 FTE) will connect individuals residing in RVs/vehicles to resources, facilitate trash removal around vehicles in the ROW, and to manage storage of personal belongings, as required, as part of the City's efforts to increase access to the ROW. This work will include expanding Purple bag distribution and collection to RV sites, at up to 10 RV sites weekly serving ~30% of RV need. Moreover, there will be additional cleanings at smaller RV sites. New contracted teams will work 4 days a week and identify and clean sites in one of five zones per day. The number of sites will vary based on size and amount of trash. This provides direct hygiene services to persons experiencing limited shelter, who are disproportionately from communities of color.

Seattle Department of Transportation

TNC Tax Funding for ReSET O&M Programs

\$150,000

This item adds \$150,000 of Transportation Network Tax funding to pedestrian and public space improvements as part of the City's equitable recovery effort focused on addressing the disproportionate impact of the events of the past year and how recovery efforts should be prioritized in those communities. This is a companion request to Capital Program expansion of \$650,000, which aims to create a equitable and vibrant recovery through a series of pedestrian, transit access and livability improvements. This will support one-time operation and maintenance efforts for improvements that are not creating capital assets, such as pavement marking and painting.

Race and Social Justice Initiative (RSJI)

TNC Tax Funding for ReSET Capital Programs

\$650,000

This item funds public space projects aimed at supporting equitable and vibrant recovery through a series of pedestrian, transit access and livability improvements. This investment would focus on spaces that bring people together to support community recovery. Project work includes street lighting improvements, pedestrian paving projects, crosswalks, curb ramps, and more in communities that have historically seen less investment in transportation infrastructure.

Transportation Equity Workgroup

\$183,709

This item increases appropriation by \$183,709 to continue funding for the Transportation Equity Workgroup (TEW) from the Transportation Network Company (TNC) tax proceeds. Appropriation for the non-labor TEW expense is currently one-time funding, ending in 2021. This proposal requests to change the funding from one-time to ongoing to continue this important work in delivering projects with a focus on impacts to BIPOC communities.

Duwamish Valley Investments - 8th Ave Pedestrian Improvements

\$1,750,000

This change is part of a package of investments that expand the Duwamish Valley Program for 2022. The expanded program is intended to increase opportunities for youth and provide community and economic development in accordance with the Duwamish Valley Action Plan. This item will link the Georgetown community to its only waterfront access by improving 8th Ave. S and the street end park, including pedestrian safety, natural drainage, and open space.

Office of Sustainability and Environment (OSE)

Oil Home Heating Conversion

\$200,000

This Green New Deal item adds \$200,000 in one-time Payroll Expense Tax (Jumpstart) funding to support the Clean Heat Program for oil home heating conversions. This funding will provide for temporary staffing at OSE for implementation, fund 80 middle-income rebates, and fund targeted outreach in racially diverse neighborhoods with a high percentage of oil heated homes. This includes strategic marketing and communication to ensure rebate opportunities reach neighborhoods with lower participation rates as well as communities most impacted by environmental and racial injustice. An accompanying \$1.5 million item for fully funded low-income home heating conversions is in the Office of Housing's proposed budget.

Clean Energy Pre-Apprenticeship Scholarships

\$1,000,000

This Green New Deal item adds \$1,000,000 in federal funding (CLFR) to OSE's budget to provide scholarships for 75-100 individuals to participate in pre-apprenticeship training. This funding covers application and enrollment costs, tools, PPE, and work gear. It also provides post-training support services for new apprentices, in order to support retention in the clean energy workforce. Funding will also support targeted inclusive outreach (in-language and through trusted networks) to advance green and just workforce development and priority hire goals.

Race and Social Justice Initiative (RSJI)

Increase to Environmental Justice Fund

\$550,000

This item adds \$550,000 to the Environmental Justice Fund. This is aligned with a recommendation from the Equitable Communities Initiative Task Force for immediate and long-term funding for community-based efforts to address health disparities. These investments will aim to address health disparities through investments in food access and environmental justice.

Support for Duwamish Valley Businesses

\$275,000

This item increases appropriation authority at the Office of Sustainability and Environment in order to support small and industrial businesses in South Park and Georgetown with COVID-19 relief and response, technical assistance, marketing support, financial advice, marketing, and providing local vendors better opportunities for City contracting and procurement. These items are part of a package of investments that expand the Duwamish Valley Program in 2022.

Funding for Greening of Industrial Properties

\$300,000

This item increases appropriation authority at the Office of Sustainability and Environment in order to fund community-led efforts to green the industrial areas of South Park and Georgetown. This funding would support grants to community-based organizations for outreach, engagement, and implementation in private industrial properties. Some of this funding may also support Seattle Department of Transportation and Seattle Public Utilities in these departments' efforts to green the right of way and work related to water management. These items are part of a package of investments that expand the Duwamish Valley Program in 2022.

Expand Duwamish Valley Youth Corps

\$500,000

This item increases appropriation authority at the Office of Sustainability and Environment in order to expand the Duwamish Valley Youth Corps. This item provides funding for expanded participation, capacity building, youth workforce development, and recreational programming. It also supports Green New Deal goals around green investments and workforce development. These items are part of a package of investments that expand the Duwamish Valley Program in 2022.

Rebates for Heavy Duty Electric Vehicles

\$1,000,000

This item increases appropriation authority at the Office of Sustainability and Environment for a program offering rebates for electric heavy duty vehicles in the Duwamish Valley, such as drayage trucks, school buses, and other fleets. This builds on a current grant-funded partnership with SCL, Duwamish River Cleanup Coalition, African Chamber of Commerce, and the Northwest Seaport Alliance to explore how to electrify drayage trucks in a manner that does not burden independent BIPOC truck owners/drivers. This program advances RSJI goals by providing crucial economic assistance as well as furthering air quality goals, and helping to achieve a just climate transition. These items are part of a package of investments that expand the Duwamish Valley Program in 2022.

Duwamish Green Workforce Development Investments

\$275,000

This item increases appropriation authority at the Office of Sustainability and Environment in order to fund efforts to connect upcoming developments in the Duwamish Valley with local job creation. This

Race and Social Justice Initiative (RSJI)

funding will address priorities from the Industrial and Maritime Strategy as well as the Duwamish Valley Action Plan, and will focus on green economy careers, aiming to facilitate pathways to jobs in manufacturing, logistics, and the maritime sector, as well as work supporting sea level rise adaptation, the electric vehicle industry, and climate change resilience. These items are part of a package of investments that expand the Duwamish Valley Program in 2022.

ADMINISTRATION

Office of the Employee Ombud

Increase Anti-Hate Crimes Training Capacity

\$151,701

This item creates a 1.0 FTE Strategic Advisor 1, Exempt pocket in the Office of the Employee Ombud (OEO), and increases ongoing appropriation authority by \$151,701 to OEO. The ongoing body of work for this position is training development and coordination related to anti-hate crimes and crimes of bias within City departments. This body of work was created in response to the Mayor's Executive Order 2020-01: Addressing Hate Crimes and Crimes of Bias, as well as Seattle City Council Ordinance 126308.

Department of Finance and Administrative Services

Equitable Communities Initiative (ECI) Funding for Workforce Equity and WMBE support

\$1,000,000

This item, recommended by the Equitable Communities Initiative Task Force, adds ongoing funding to provide technical assistance to WMBE firms to do business with the City and aims to provide wrap-around services to support construction apprenticeship training and retention of Black and Indigenous People of Color community (BIPOC) apprentices and workers.

Priority Hire Expansion

\$500,000

This item is an additional one-time investment in the Priority Hire Program. The scalable program provides technical assistance to WMBE firms to do business with the City, and wrap-around services intended to support construction apprenticeship training and retention of apprentices and workers who are members of Black, Indigenous, and People of Color (BIPOC) communities.

Finance General

Participatory Budgeting Reserve

\$30,000,000

The 2022 Proposed Budget includes ongoing funding for the participatory budgeting process. In 2021, the administration of the participatory budgeting process was shifted from the Department of Neighborhoods (DON) to the Office for Civil Rights (OCR). OCR's mission is to end structural racism and discrimination through accountable community relationships and anti-racist organizing, policy development, and civil rights enforcement. Also in 2021, positions were added to the Office for Civil

Race and Social Justice Initiative (RSJI)

Rights (OCR) to develop a Request for Proposal (RFP) to select an organization to run the participatory budgeting process. The 2021 Adopted Budget included \$28.3 million for Participatory Budgeting, and the 2022 amount of \$30 million in Finance General is reserved for future allocations.

Seattle Department of Human Resources

Restore Career Quest Scholarships and Implement Central Mentorship Tracking

\$175,000

This item increases ongoing appropriation authority by \$175,000 to the Seattle Department of Human Resources Workforce Equity Unit. \$150,000 will be used to reinstate Career Quest scholarships for City employees, and \$25,000 will be used to purchase and maintain software to align, enhance, and bring to scale the City of Seattle's 7+ mentorship programs. Career Quest scholarships have a proven track record of providing opportunities for employees, particularly female and persons of color, to learn new skills, directly increasing their performance and productivity.

Seattle Rescue Plan

Background

In response to the ongoing COVID-19 pandemic public health emergency and resulting economic downturn, the U.S. Congress passed, and the President signed, the American Rescue Plan Act of 2021 (ARPA) in March 2021. ARPA is a \$1.9 trillion package intended to combat the COVID-19 pandemic, including the public health and economic impacts via direct relief to families and grants to all levels of government. The ARPA bill built on prior federal COVID relief efforts from the CARES Act of 2020 and the Consolidated Appropriations Act of 2021.

The “Seattle Rescue Plan” (SRP) is the City’s so far nearly \$300M package of federal recovery funds to aid Seattle’s response to and recovery from the pandemic and COVID-related economic impacts. By far the largest single grant in SRP is \$232M in Coronavirus Local Fiscal Recovery (CLFR) Funds, which is for local direct aid to address COVID public health and economic impacts, certain infrastructure needs (water, sewer, and broadband), and revenue shortfalls. Federal COVID-19-related resources that have made their way to the City from ARPA or other previous bills have been grouped under the Seattle Rescue Plan umbrella. To-date, these additional resources include targeted aid for housing, rental assistance, and support for seniors, among other targeted grants. It is likely the City will receive additional COVID-19 resources in the coming months/years from Federal agencies and state pass-throughs.

On May 27, 2021, Mayor Jenny A. Durkan, together with Council President M. Lorena González and Councilmember Teresa Mosqueda, announced the first Seattle Rescue Plan (SRP1), a \$128.4 million package in federal recovery funds to aid Seattle's recovery from the pandemic and COVID-related economic impacts. SRP1 comprised two pieces of legislation that were passed by the Council on June 21, 2021:

- the first bill (Ord 126371) authorized spending \$91 million out of \$116 million of Coronavirus Local Fiscal Recovery (CLFR) funds in direct aid as well as \$12.2 million of HOME Investment Partnerships Program funds, both provided by the federal American Rescue Plan Act (ARPA), and
- the second bill (Ord 126372) authorized spending \$25 million of General Fund moneys, made possible by revenues accepted from the CLFR grant, for cash assistance to Seattle’s low-income households who have experienced the economic impacts caused by the COVID-19 crisis and those disproportionately impacted by the COVID-19 public health crisis.

The proposed investments are informed by and are a reflection of shared priorities of the Mayor and the Council, as represented in Council Resolution 31999, which was adopted in March of this year to guide the City's investment of ARPA funds. The Executive and Council engaged in community outreach to inform and guide the investment areas for the CLFR resources including round table listening sessions with business, non-profit, and community stakeholders and public hearings.

For an in depth look at the City’s plan for spending the first tranche of CLFR dollars, as well as the blueprint for evaluating the impact of the investments, see the first annual Recovery Plan report submitted to the U.S. Treasury and published on the City’s website here:

Seattle Rescue Plan

http://www.seattle.gov/Documents/Departments/FinanceDepartment/Seattle%20Rescue%20Plan/Seattle%20Recovery%20Plan%20Performance%20Report_Aug2021_vFinal.pdf

In summer 2021, the Mayor and Council also worked together to pass Seattle Rescue Plan 2 (SRP2), which comprised several more targeted federal grants authorized by ARPA, as well as another COVID relief grant authorized in last year's federal Coronavirus Response and Relief Supplemental Appropriations Act (CRRSAA). These grants totaled over \$52 million and funded rent relief, aid to seniors, mass transit operating support and capital investment, and support for McCaw Hall.

In April of 2021, the City also passed a nearly \$18 million bill (Ord 126320) that reprioritized funds from the Coronavirus Relief Fund (CRF) grant, and focused on health, food, and families, as well as administrative capacity needed to manage, track, and report on all the federal funding coming to Seattle.

Seattle Rescue Plan 3

The third Seattle Rescue Plan (SRP3) allocates and authorizes spending of the second, and final, \$116 million tranche of CLFR funds, arriving in 2022. This spending package is part of the 2022 Proposed Budget. Much of SRP3's funding allocations were pre-determined due to funding commitments approved by Council in SRP1 and the CRF Reappropriation bill earlier in 2021. With the remainder, SRP3 focuses funding around three larger themes:

Focus investment in affordable housing: concentrating funding allows the City to have a more meaningful impact on an issue area, and affordable housing is not only one of the most pressing issues facing Seattle in and of itself, but also has additional benefits such as enabling workers to live in the city instead of weathering long commutes to their worksites, creating jobs throughout the housing development pipeline, and improving throughput of the homelessness shelter system by giving people a place to go out of shelters.

Transition COVID-19 pandemic related food and shelter programs to post-pandemic operations that build upon lessons learned during the pandemic: during 2020 and 2021, the City has ramped up food support and homeless shelter capacity to de-intensify the system and reduce risk of COVID transmission, and this capacity will be transitioned to improved approaches to shelter and food operations relative to pre-pandemic programs.

Invest in economic inclusion: SRP3 includes investments in workforce development to create pathways to middle-wage jobs, childcare provider stabilization grants to ensure that parents have childcare options available to enable them to work, and a small business ownership fund leveraging outside match funding to give small business owners in underinvested communities the opportunity to own space and build equity while offering a public benefit.

The departmental allocations of this second tranche of CLFR funds are shown in the table below. Note that CLFR funds must be obligated by 2024 and spent by 2026, but the funding all arrives in two tranches, one in 2021 and one in 2022. As such, the 2022 Proposed Budget appropriates all the CLFR funds needed for obligating/spending in 2022-2024/2026, with later-year funds intended to be left unspent in 2022 and carried forward into future years.

Seattle Rescue Plan

See the individual Incremental Changes described in department sections in this budget book for more information about each item.

Table 1. Summary of CLFR Items in the 2022 Budget

| Dept | Item Title | 2022 Funding | Expected spend-through year |
|------|--|----------------------|-----------------------------|
| | Housing/Homelessness Total | \$72,811,077 | |
| OH | Expanded Capital Investment in Affordable Rental Housing Production and Preservation | \$50,498,109 | 2026 |
| HSD | One-year of ramp down funding for COVID Mitigation in Shelters | \$3,660,559 | 2022 |
| HSD | Maintain Keiro Enhanced Shelter Units (125 units) | \$6,587,625 | 2024 |
| HSD | Maintain Salvation Army-SODO Enhanced Shelter units (241 units) | \$12,064,784 | 2023 |
| | Recovery Total | \$18,337,216 | |
| FG | CLFR Revenue Replacement - Workforce Development | \$4,500,000 | 2022 |
| OED | Small Business Ownership Fund | \$7,600,000 | 2024 |
| SDOT | Clean City Initiative Funding Expansion | \$2,800,000 | 2022 |
| SPR | Clean City Funding Continuation | \$2,800,000 | 2022 |
| SPU | Clean City Initiative - CLFR Support for Cleanup Events | \$184,272 | 2022 |
| SPU | Clean City Initiative - CLFR support for Graffiti, Needles, and Cleanup | \$452,944 | 2022 |
| | Community Well-being Total | \$13,911,518 | |
| DEEL | Child Care Stabilization Grants Expansion | \$2,400,000 | 2022 |
| DEEL | Seattle Promise Additional Support | \$6,757,891 | 2023 |
| CBO | Innovation and Performance - Affordable Seattle | \$820,995 | 2024 |
| ITD | Affordable Seattle | \$1,432,632 | 2024 |
| HSD | One-time funding to transition COVID-19 pandemic related food programs | \$2,500,000 | 2022 |
| | City Services and Reopening Total | \$11,641,816 | |
| CBO | Innovation and Performance - Impact Evaluation | \$930,000 | 2024 |
| CBO | Federal funds project management staffing | \$2,072,024 | 2024 |
| FAS | Internal Federal Funds Project Staffing | \$1,411,000 | 2024 |
| OEM | Internal Federal Funds Project Staffing | \$268,592 | 2022 |
| ITD | Critical IT Infrastructure Needs | \$4,000,000 | 2022 |
| ITD | PC Replacement Program Mobility | \$500,000 | 2022 |
| ITD | Software Costs for Vaccine Verification Platform | \$10,200 | 2022 |
| SDHR | Employee Vaccine Verification System | \$450,000 | 2022 |
| FG | CLFR Revenue Replacement - FEMA Contingency | \$2,000,000 | 2023 |
| | Grand Total | \$116,701,628 | |

Seattle Rescue Plan

The \$4.5 million item in Finance General shown in the table above is for general fund (GF) revenue replacement to enable spending on the workforce development programming listed in the table below. This “swapping” of funds is necessary because workforce development programming is not generally eligible for direct use of CLFR funds, but is for GF use.

The workforce development programming seeks to create strong pathways to middle wage jobs and more wealth-generating businesses in industries that will thrive in the future. Investments in economic inclusion will help Seattle recover from the pandemic and position our local economy for continued equitable growth. See the individual Incremental Changes described in department sections in this budget book for more information about each item.

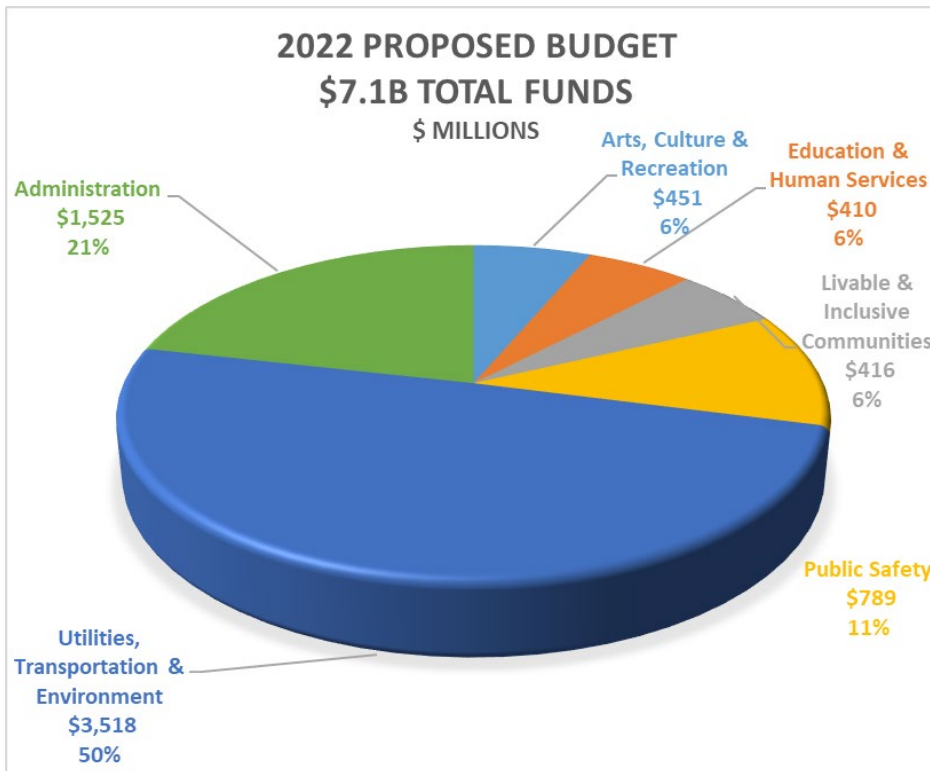
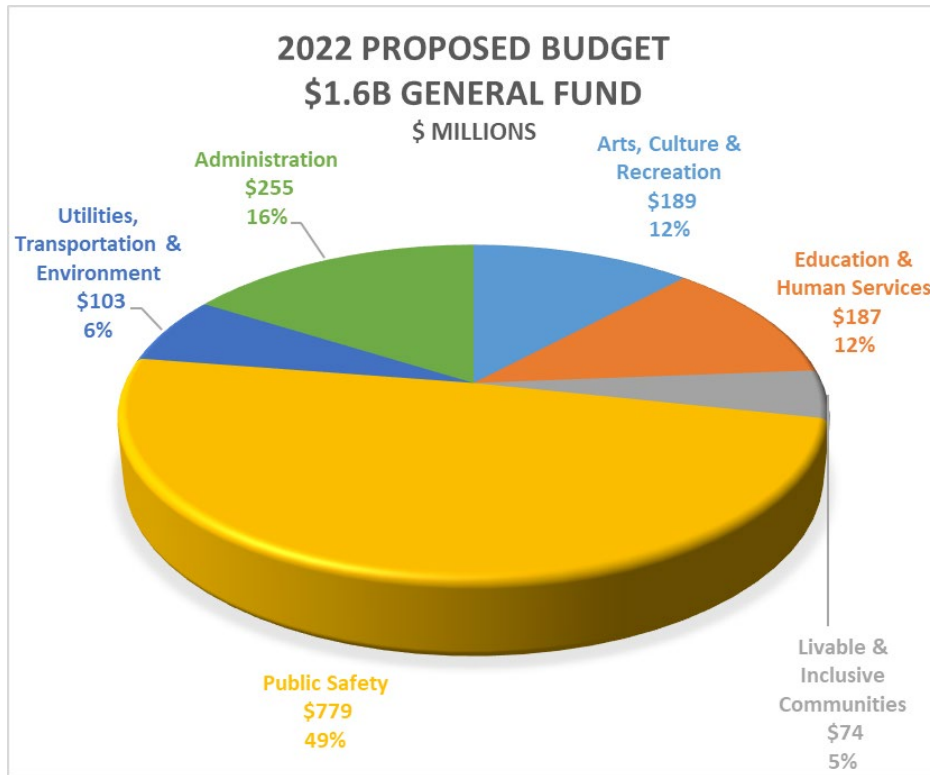
Table 2. Summary of Workforce Development Items Enabled by CLFR Funds

| Dept | Item Name | 2022 Funding | Expected spend-through year |
|------|--|--------------------|-----------------------------|
| ARTS | Individual Artist Relief and Workforce Development | \$1,500,000 | 2022 |
| FAS | Priority Hire | \$500,000 | 2024 |
| OED | Maritime Workforce Development | \$500,000 | 2023 |
| OH | Workforce Development; Affordable Housing and Homeless Service Providers | \$750,000 | 2023 |
| OIRA | Re-Employment Pathways for Immigrants and Refugees | \$250,000 | 2023 |
| OSE | Clean Energy Pre-Apprenticeship Scholarships | \$1,000,000 | 2023 |
| | Total Workforce Development | \$4,500,000 | |

Coronavirus Local Fiscal Recovery (CLFR) Fund

Funds from the first tranche of the CLFR grant have been deposited in the new CLFR Fund (Fund 14000), which was established in CB 126371 along with authorizing spending of those moneys. Managing the CLFR funds, revenues and spending, exclusively out of this new fund instead of spread out between different funds and mixed in with other non-CLFR spending in other funds makes it easier to track and report CLFR spending, especially important for a highly restricted funding source like this federal grant. The second tranche of CLFR funds will be managed through Fund 14000 in the same way.

Summary Charts and Tables



Summary Charts and Tables

Expenditure Summary

in thousands of dollars

| | 2020 Actuals | | 2021 Adopted Budget | | 2022 Proposed Budget | |
|--|----------------|----------------|---------------------|----------------|----------------------|----------------|
| | General | | General | | General | |
| | Fund | All Funds | Fund | All Funds | Fund | All Funds |
| Arts, Culture & Recreation | | | | | | |
| Office of Arts and Culture | - | 15,483 | - | 14,415 | 3,500 | 20,416 |
| Seattle Center | 20,811 | 46,185 | 16,829 | 42,800 | 15,991 | 52,078 |
| Seattle Public Library | 57,001 | 84,696 | 54,302 | 86,912 | 60,491 | 94,819 |
| Seattle Parks and Recreation | 96,805 | 225,254 | 98,010 | 228,816 | 109,424 | 283,476 |
| <i>Subtotal</i> | <i>174,617</i> | <i>371,618</i> | <i>169,141</i> | <i>372,943</i> | <i>189,406</i> | <i>450,788</i> |
| Education & Human Services | | | | | | |
| Department of Education and Early Learning | 11,030 | 90,751 | 11,403 | 104,463 | 16,069 | 123,264 |
| Human Services Department | 140,354 | 256,938 | 174,951 | 301,475 | 171,269 | 286,826 |
| <i>Subtotal</i> | <i>151,383</i> | <i>347,689</i> | <i>186,354</i> | <i>405,938</i> | <i>187,338</i> | <i>410,090</i> |
| Livable & Inclusive Communities | | | | | | |
| Department of Neighborhoods | 13,191 | 13,192 | 14,947 | 16,420 | 18,054 | 21,178 |
| Office of Hearing Examiner | 914 | 914 | 1,062 | 1,062 | 1,078 | 1,078 |
| Office for Civil Rights | 5,365 | 5,365 | 6,998 | 6,998 | 7,414 | 7,414 |
| Office of Economic Development | 15,871 | 15,987 | 14,555 | 14,617 | 12,065 | 29,365 |
| Office of Housing | 45 | 147,591 | 2,700 | 84,536 | 2,124 | 198,795 |
| Office of Immigrant and Refugee Affairs | 13,608 | 13,608 | 3,865 | 3,865 | 4,349 | 4,349 |
| Office of Labor Standards | 6,797 | 6,257 | 6,276 | 7,276 | 10,678 | 12,131 |
| Office of Planning and Community Development | 14,381 | 16,243 | 12,955 | 13,833 | 9,178 | 31,432 |
| Seattle Department of Construction and Inspections | 7,448 | 83,913 | 8,729 | 99,106 | 9,037 | 109,982 |
| <i>Subtotal</i> | <i>77,620</i> | <i>303,069</i> | <i>72,087</i> | <i>247,713</i> | <i>73,977</i> | <i>415,725</i> |
| Public Safety | | | | | | |
| Community Safety and Communications Center | - | - | 17,887 | 17,887 | 20,882 | 20,882 |
| Community Police Commission | 1,292 | 1,292 | 1,713 | 1,713 | 1,871 | 1,871 |
| Firefighter's Pension | 19,121 | 20,645 | 19,099 | 21,020 | 19,100 | 21,922 |
| Law Department | 34,020 | 34,020 | 35,445 | 35,445 | 38,393 | 38,393 |
| Office of Emergency Management | - | - | 2,484 | 2,484 | 2,813 | 3,081 |
| Office of Inspector General for Public Safety | 2,085 | 2,085 | 2,979 | 2,979 | 3,637 | 3,637 |
| Police Relief and Pension | 25,877 | 20,387 | 25,859 | 26,652 | 22,500 | 26,680 |
| Seattle Fire Department | 257,999 | 258,016 | 249,339 | 249,339 | 266,664 | 266,664 |
| Seattle Municipal Court | 36,382 | 36,382 | 38,377 | 38,377 | 40,001 | 40,001 |
| Seattle Police Department | 401,051 | 402,272 | 360,858 | 362,989 | 363,312 | 365,448 |
| <i>Subtotal</i> | <i>777,827</i> | <i>775,098</i> | <i>754,041</i> | <i>758,885</i> | <i>779,173</i> | <i>788,579</i> |

Summary Charts and Tables

| | 2020 Actuals | | 2021 Adopted Budget | | 2022 Proposed Budget | |
|--|------------------|------------------|---------------------|------------------|----------------------|------------------|
| | General | | General | | General | |
| | Fund | All Funds | Fund | All Funds | Fund | All Funds |
| Utilities, Transportation & Environment | | | | | | |
| Office of Sustainability and Environment | 19,943 | 30,325 | 10,385 | 16,315 | 8,923 | 17,615 |
| Seattle City Light | - | 1,276,183 | - | 1,357,757 | - | 1,465,530 |
| Seattle Department of Transportation | 32,555 | 600,193 | 56,657 | 636,630 | 71,348 | 718,291 |
| Seattle Public Utilities | 13,055 | 1,109,627 | 20,799 | 1,399,444 | 22,343 | 1,316,749 |
| <i>Subtotal</i> | <i>65,553</i> | <i>3,016,328</i> | <i>87,841</i> | <i>3,410,147</i> | <i>102,614</i> | <i>3,518,185</i> |
| Administration | | | | | | |
| Office of the City Auditor | 2,656 | 3,106 | 2,020 | 2,520 | 2,142 | 2,142 |
| City Budget Office | 7,782 | 7,782 | 7,145 | 7,145 | 7,613 | 11,436 |
| Civil Service Commissions | 507 | 507 | 523 | 523 | 602 | 602 |
| Ethics and Elections Commission | 957 | 1,601 | 1,050 | 9,468 | 1,298 | 2,166 |
| Office of Economic and Revenue Forecasts | - | - | - | - | 635 | 635 |
| Finance and Administrative Services* | 52,868 | 334,223 | 66,642 | 359,585 | 64,696 | 375,820 |
| Finance General** | 98,692 | 279,185 | 208,208 | 415,635 | 123,673 | 439,720 |
| Seattle Information Technology Department | - | 266,427 | - | 276,560 | - | 282,811 |
| Legislative Department | 18,559 | 18,559 | 18,442 | 18,442 | 19,060 | 19,060 |
| Office of the Mayor | 7,558 | 7,558 | 7,440 | 7,440 | 7,638 | 7,638 |
| Office of the Employee Ombud | 708 | 708 | 733 | 733 | 1,092 | 1,092 |
| Office of Intergovernmental Relations | 3,075 | 3,075 | 2,811 | 2,811 | 3,059 | 3,059 |
| Employees' Retirement System | - | 249,331 | - | 8,646 | - | 8,437 |
| Seattle Department of Human Resources | 20,847 | 311,193 | 22,610 | 335,621 | 23,434 | 370,809 |
| <i>Subtotal</i> | <i>214,210</i> | <i>1,483,256</i> | <i>337,625</i> | <i>1,445,129</i> | <i>254,942</i> | <i>1,525,427</i> |
| Total | 1,461,210 | 6,297,058 | 1,607,088 | 6,640,756 | 1,587,450 | 7,108,794 |

*FAS excludes the LTGO Bond and Interest Redemption Fund (20130) 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 July 19 that the COVID-19 sparked recession which began in February 2020 ended in April 2020. The two-month downturn was the shortest but also the steepest in U.S. history, it followed a 128-month long expansion – the longest on record since 1854. U.S. real GDP fell by 3.5% and payroll employment by 8.6 million jobs in 2020, the unemployment rate peaked at 14.4% in April 2020. For comparison, real GDP declined by 2.5% and the

Revenue Overview

economy lost 5.9 million jobs in the last recession in 2009, the unemployment rate peaked at 10.6% in January 2010.

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. In the same month, Congress passed the \$2.2 trillion economic stimulus bill, the Coronavirus Aid, Relief and Economic Security Act authorizing cash payments, extra unemployment benefits, relief for businesses, support for the health care sector, and state and local government support. An additional \$900 billion in stimulus was approved as part of the Consolidated Appropriations Act in December 2020. In March 2021, Congress passed the \$1.9 trillion American Rescue Plan Act. The total \$5 trillion in pandemic-era stimulus is more than triple the Great Recession aid.

Boosted by massive fiscal stimulus, real GDP recovered faster than during previous recessions and surpassed its pre-recession 2019 Q4 level in 2021 Q2. Labor market recovery will however take longer. The pandemic caused large changes in workers' preferences and employers' demands for skills, and exacerbated longer term demographic pressures on labor force participation. Total employment is expected to return to pre-pandemic levels in 2022 Q4, but disruptions in some sectors will last years.

Figure 1. U.S. Real GDP Growth

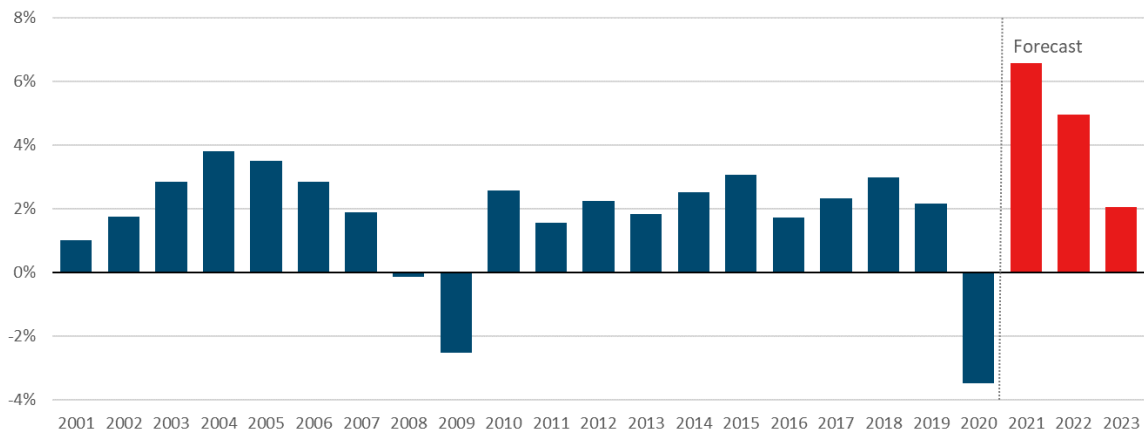
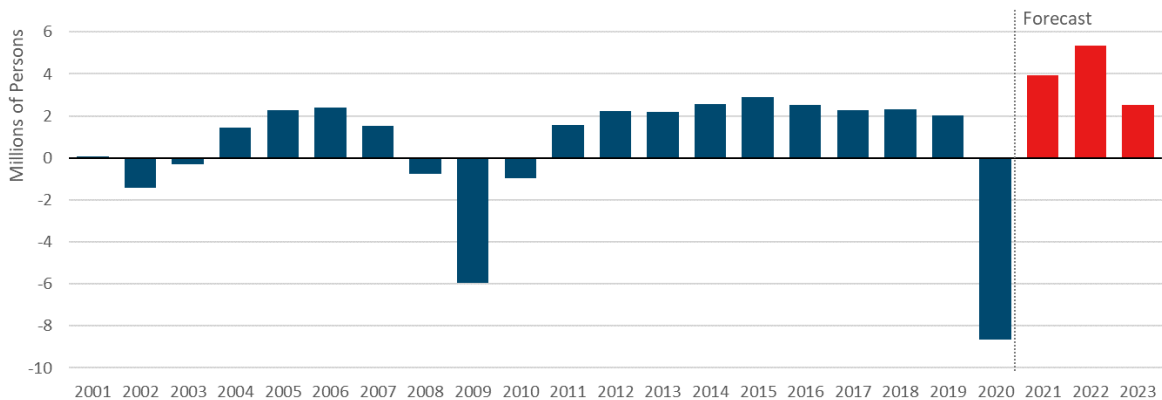


Figure 2. U.S. Total Nonfarm Payroll Employment, Year over Year Change



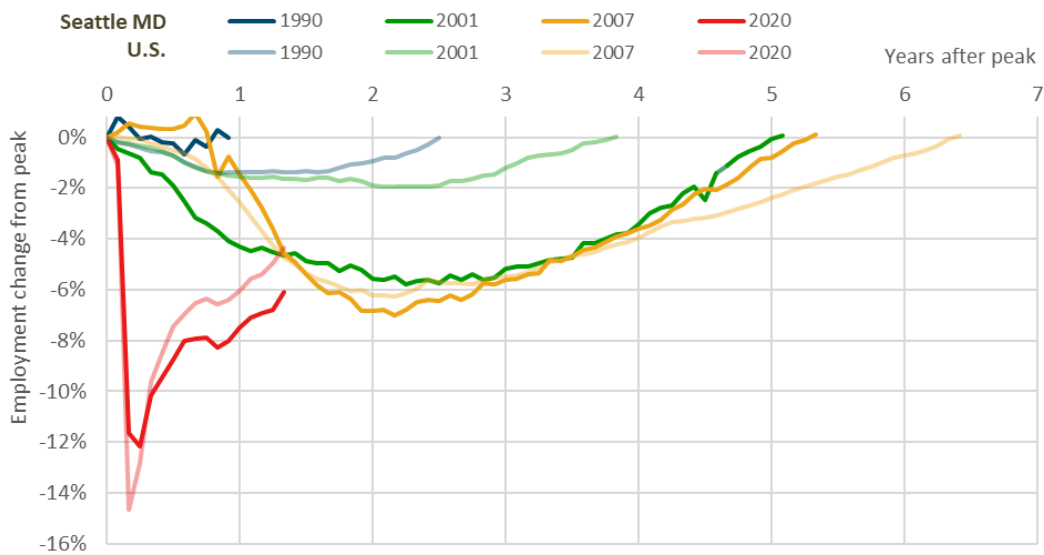
Source: U.S. Bureau of Labor Statistics, IHS Markit.

Revenue Overview

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 Metropolitan Statistical Area (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 June 2021 it was still elevated: 5.1% in the Seattle MD, 5.2% in Washington and 5.9% in the U.S. The magnitude and the speed at which the job losses occurred is unprecedented, as shown in Figure 3. The recession lasted just two months and the employment situation has significantly improved since then, but job losses are still almost as large as during the deepest point of the Great Recession.

Figure 3. Recession Job Losses in U.S. and Seattle MD



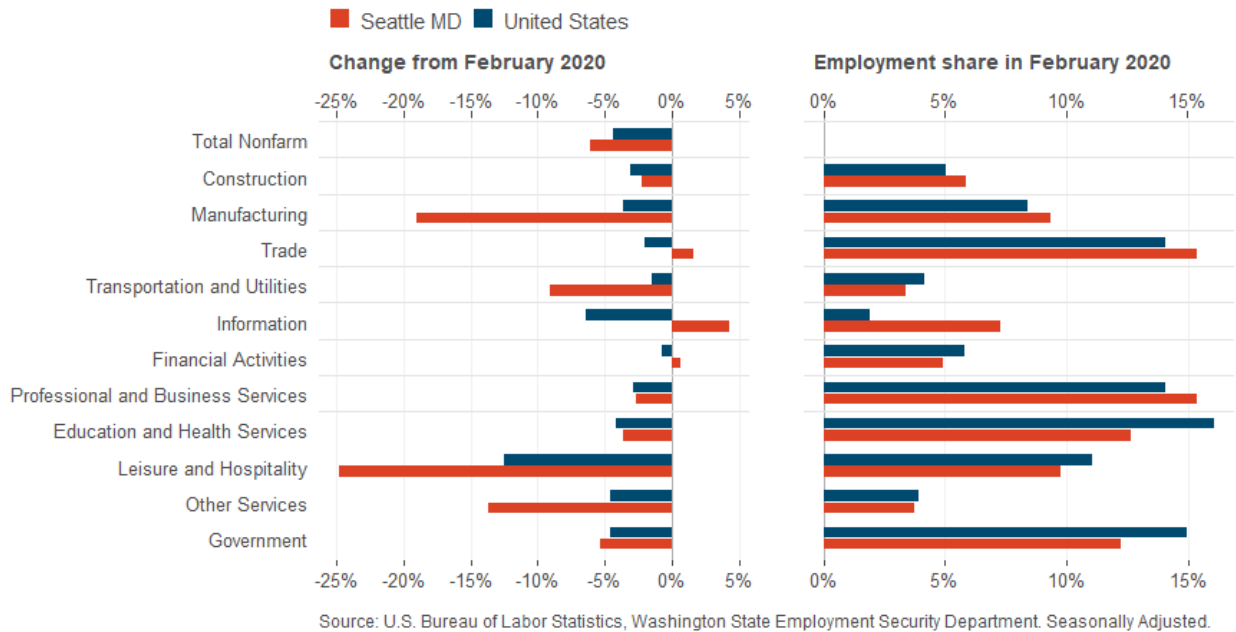
Source: U.S. Bureau of Labor Statistics, Washington State Employment Security Department.

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 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.

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 and 9/11 terrorist attacks hit the region harder and the recovery took much longer. The path of total employment recovery from the 2020 recession has so far been slower on the regional than the national level as well. A closer look at the industry sectors in Figure 4 shows where the effects differ considerably. Regional employment in manufacturing and leisure and hospitality services declined significantly more and both sectors are also recovering more slowly than on the national level. These two sectors represented just 18.9% of total regional employment in February 2020, yet account for 80.9% of jobs lost and not recovered in the Seattle MD as of June 2021. The information sector and trade have grown, as work-from-home and e-commerce increased demand for tech sector services.

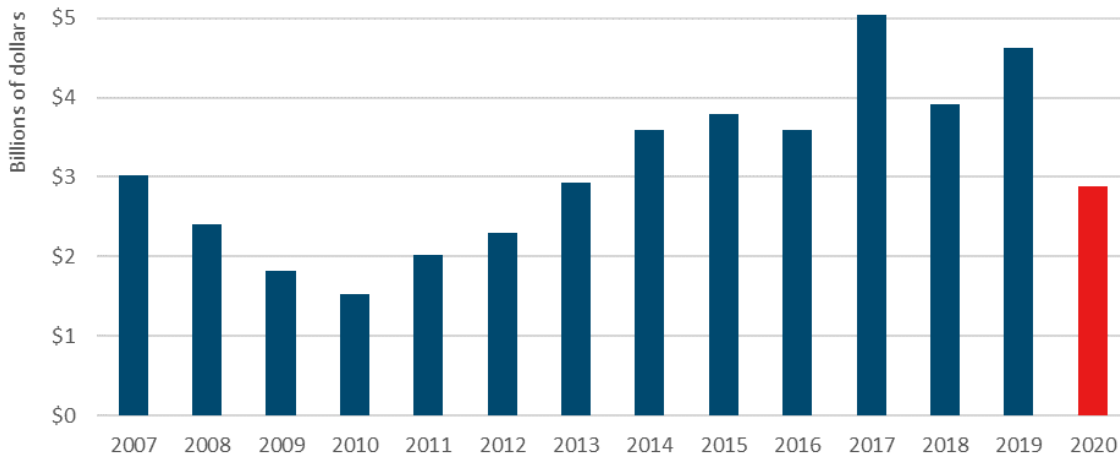
Revenue Overview

Figure 4. Change in Employment by Industry, Seattle MD vs U.S., February 2020 to June 2021



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’s 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 value of permits issued. The biggest drop occurred for commercial building permits, which accounted for 56.4% of total in 2019 and fell by 51.6%, whereas residential permits accounted for 31.5% of total in 2019 but fell by just 4.9%. The total value of building permits issued fell by 37.6% in 2020 year-over-year and 31.1% compared to the average from 2015 to 2019. For comparison, during and immediately after the last recession in 2008, 2009 and 2010 the total value of building permits issued was down 20.1%, 24.7% and 15.6% year-over-year respectively.

Figure 5. Value of Building Permits Issued by City of Seattle



Revenue Overview

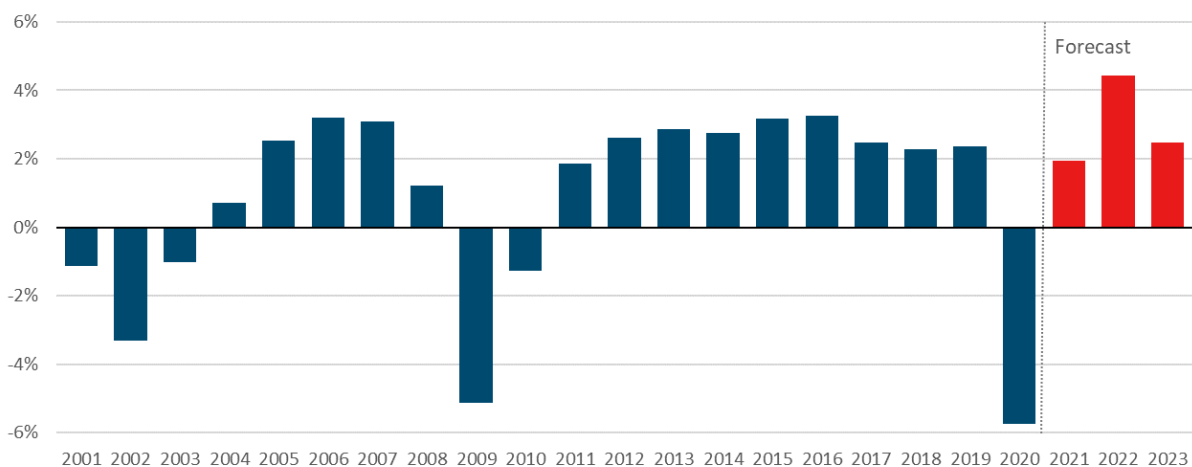
Inflation The Great Recession pushed inflation into negative territory in 2009, the first time in 54 years that consumer prices had declined on an annual basis. During the subsequent recovery, inflation has remained subdued, with the U.S. Consumer Price Index for All Urban Consumers (CPI-U) averaging 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, as the pandemic has increased demand in the housing market, resulting in home prices rising quickly. Supply chain disruptions caused by the pandemic in combination with the re-opening economy and demand stimulated by fiscal stimulus caused prices to spike sharply in the first half of 2021. Labor shortages have led to fast growth of wages which were 8.5% higher in August 2021 than in February 2020. These price pressures are expected to persist until the end of 2022. After a drop to 1.6% in 2020, Seattle area CPI-U inflation is expected to continue to track higher than national inflation, reach 4.1% in 2021 and average 2.8% 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 grow 1.9% in 2021. Labor market recovery is slow and gradual. Based on the forecast, the 2019 Q4 peak will be reached in 2022 Q3. This would still be a quicker recovery than after the 2007 recession, when employment took five and half years to recover.

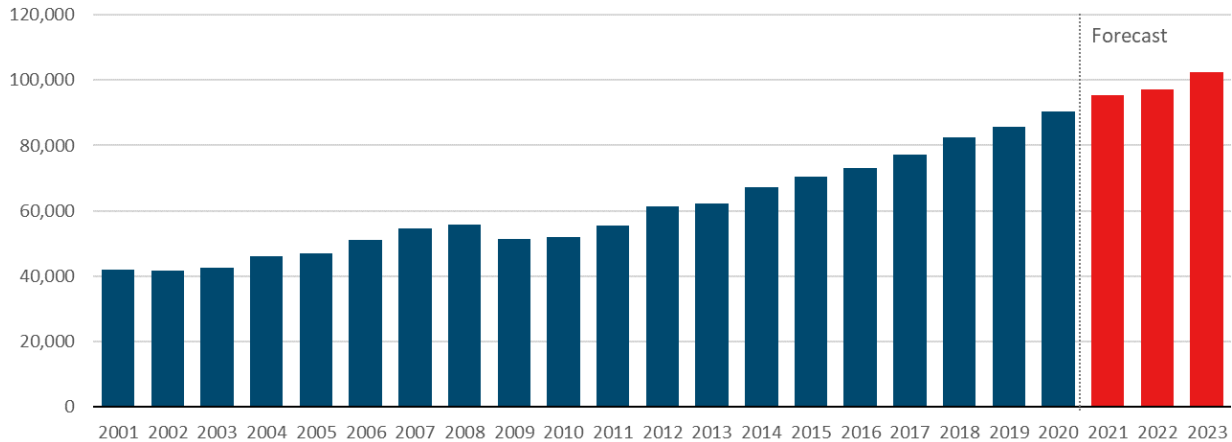
Figure 6. Payroll Employment Growth, Seattle MD



Revenue Overview

Personal income per capita in 2020 is expected to be 5.6% higher than in 2019 due to the fiscal stimulus. Personal outlays per capita are predicted to be 3.8% lower in 2020 as the personal savings rate grew dramatically, but the additional savings and pent-up demand will result in an 8.8% growth in 2021.

Figure 7. Per Capita Personal Income, Seattle MD



Source: U.S. Bureau of Economic Analysis, Seattle City Budget Office

There are several sources of uncertainty and downside risk for the regional economy and Seattle in particular, both in the short- and long-run. Initial optimism after the rollout of vaccines in the spring was cooled down by the emergence of the Delta variant at the beginning of summer. Consumer sentiment dropped significantly. Plateaus in TSA screened travelers, hotel occupancy rates, and OpenTable reservations signal a more cautious and slower return to pre-pandemic spending patterns.

Boeing's 737 MAX was finally approved to resume service by the FAA in November 2020 after being grounded in March 2019, but the collapse in demand for travel and canceled orders have led Boeing to consolidate its two 787 assembly lines into a single location in South Carolina. Closing the assembly line in Everett where Boeing employs 30,000 workers will have prolonged negative consequences not just for the local aerospace and manufacturing 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 leisure and hospitality sector was a notable employer in the region before the pandemic and faces a very slow recovery. Long term effects will depend on consumers' perception of how safe it is to engage in these activities. Based on the May 2021 forecast by CBRE Hotels Research in partnership with Kalibri Labs, the Seattle hotel industry will not fully recover until the end of 2024.

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. Brick-and-mortar retail was hit hard by the pandemic and lost significant market share to online commerce. A large drop in commercial construction permits issued by Seattle DCI foreshadows a decline in construction activity.

Finally, the payroll expense tax that the Seattle City Council passed in July 2020 will add to business costs, possibly slowing down employment recovery, and making Seattle less attractive relative to other cities in the region. The evidence so far is anecdotal and indirect, evaluating the full impact will take some time.

Revenue Overview

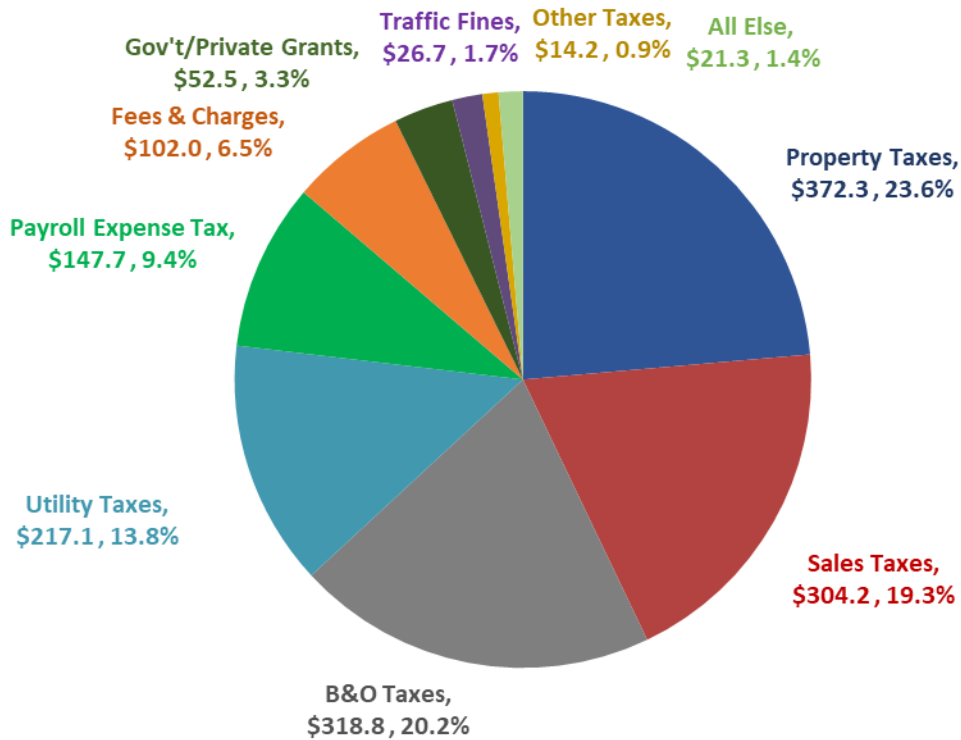
City Revenue

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

Taxes primarily support expenses paid from the General Fund. The COVID-19 pandemic caused a 5.3% drop in total revenue and a 9.1% drop in tax revenue in 2020. A 29.7% increase in tax revenue expected in 2021 is to a large extent due to a new Payroll Expense Tax (PET). Without this tax, tax revenue would only grow 9.5 % and total revenue 8.5% in 2021. Beginning in 2022, total projected PET revenues of \$234.6 million are moved from the General Fund to the JumpStart Payroll Expense Tax Fund, but a \$147.7 million transfer from the JumpStart Payroll Expense Tax Fund to the General Fund is included in the 2022 Proposed Budget. The total General Fund revenue forecast for the 2022 Proposed Budget is \$1,576.9 million, its composition by source is in Figure 8 and Figure 9.

Figure 8. 2022 Proposed General Fund Revenue Forecast by Source



Revenue Overview

Figure 9. General Fund Revenue, 2019 – 2022*, thousands of dollars

| Account Code | Revenue | 2019 Actuals | 2020 Actuals | 2021 Adopted | 2021 Revised | 2022 Proposed |
|--------------|--|------------------|-----------------|------------------|------------------|------------------|
| 311010 | Property Tax | 268,168 | 285,216 | 289,088 | 292,227 | 302,352 |
| 311010 | Property Tax-Medic One Levy | 52,568 | 68,571 | 67,652 | 68,273 | 69,978 |
| 313010 | Retail Sales Tax | 268,955 | 233,939 | 252,408 | 273,907 | 280,295 |
| 313030 | Use Tax - Brokered Natural Gas | 1,502 | 894 | 1,296 | 1,149 | 1,137 |
| 313040 | Retail Sales Tax - Criminal Justice | 23,006 | 21,185 | 21,542 | 23,377 | 23,922 |
| 314010 | Payroll Expense Tax | 0 | 0 | 214,284 | 217,749 | |
| 316010 | Business & Occupation Tax (100%) | 302,682 | 249,184 | 263,168 | 286,408 | 318,792 |
| 316020 | Admission Tax | 11,384 | 1,742 | 5,457 | 8,696 | |
| 316070 | Utilities Business Tax - Natural Gas (100%) | 10,551 | 9,030 | 9,855 | 11,712 | 10,457 |
| 316080 | Utilities Business Tax - Solid Waste (100%) | 1,907 | 1,732 | 1,500 | 1,500 | 1,500 |
| 316100 | Utilities Business Tax - Cable Television (100%) | 15,203 | 11,819 | 13,232 | 13,445 | 12,437 |
| 316110 | Utilities Business Tax - Telephone (100%) | 16,663 | 14,351 | 15,393 | 13,563 | 12,207 |
| 316120 | Utilities Business Tax - Steam (100%) | 1,307 | 1,198 | 1,160 | 1,188 | 1,220 |
| 316180 | Tonnage Tax (100%) | 6,426 | -2,774 | 5,983 | 6,393 | 6,481 |
| 317040 | Leasehold Excise Tax | 6,091 | 4,459 | 5,106 | 5,756 | 6,441 |
| 317060 | Gambling Tax | 427 | 278 | 260 | 261 | 350 |
| 317090 | Short-term Rental Tax | 6,845 | 0 | 0 | 0 | 0 |
| 318100 | Sweetened Beverage Tax | 24,119 | -1,271 | 0 | 0 | 0 |
| 318210 | Heating Oil Tax | 0 | 0 | 800 | -89 | 781 |
| 318310 | Transportation Network Company Tax | 0 | 0 | 5,022 | 5,563 | 9,113 |
| 335030 | Pleasure Boat Tax | 142 | 129 | 125 | 125 | 125 |
| | Total External Taxes | 1,017,947 | 899,681 | 1,173,331 | 1,231,202 | 1,057,586 |
| 316130 | Utilities Business Tax - City Light (100%) | 57,310 | 57,850 | 53,616 | 56,632 | 56,175 |
| 316140 | Utilities Business Tax - City Water (100%) | 34,468 | 34,013 | 32,792 | 34,121 | 35,990 |
| 316150 | Utilities Business Tax - Drainage/Waste Water (100%) | 53,170 | 54,678 | 59,797 | 57,798 | 62,530 |
| 316160 | Utilities Business Tax - City SWU (100%) | 22,031 | 30,709 | 21,020 | 22,595 | 23,408 |
| | Total Interfund Taxes | 166,979 | 177,250 | 167,224 | 171,146 | 178,104 |

* 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

Figure 9. General Fund Revenue, 2019 – 2022*, thousands of dollars, continued

| Account Code | Revenue | 2019 Actuals | 2020 Actuals | 2021 Adopted | 2021 Revised | 2022 Proposed |
|--------------|---|-----------------|-----------------|-----------------|-----------------|------------------|
| 321010 | Professional & Occupational Licenses (100%) | 7,296 | 3,765 | 4,264 | 2,374 | 2,821 |
| 321100 | Business License Fees (100%) | 17,821 | 15,737 | 15,492 | 16,901 | 18,048 |
| 321900 | Marijuana License Fees | 452 | 380 | 0 | 379 | 379 |
| 322030 | Fire Permits & Fees | 7,571 | 6,031 | 6,055 | 5,525 | 6,947 |
| 322040 | Street Use Permits | 1,227 | 1,213 | 1,694 | 543 | 2,894 |
| 322170 | Vehicle Overload Permits | 219 | 188 | 225 | 170 | 190 |
| 322200 | Other Licenses, Permits & Fees | 866 | 552 | 95 | 3,649 | 4,571 |
| 322260 | Meter Hood Service | 2,735 | 2,854 | 3,600 | 4,050 | 4,388 |
| 322900 | Other Non Business Licenses | 1,213 | 608 | 605 | 607 | 872 |
| | Total Licenses | 39,400 | 31,327 | 32,029 | 34,197 | 41,109 |
| 331110 | Federal Grants - Other | 6,427 | 95,906 | 5,759 | 12,304 | 6,709 |
| 331110 | Federal Grants - CDBG | 0 | 0 | 1,080 | 1,230 | 430 |
| 333000 | Federal Indirect Grants - Other | 4,511 | 3,897 | 2,377 | 2,335 | 1,574 |
| 334010 | State Grants - Other | 4,635 | 5,748 | 4,123 | 5,624 | 4,123 |
| | Total Federal and State Grants | 15,573 | 105,551 | 13,340 | 21,492 | 12,836 |
| 335010 | Marijuana Excise Tax | 1,410 | 1,388 | 1,350 | 1,350 | 1,350 |
| 335060 | Trial Court Improvement Account | 152 | 151 | 150 | 150 | 150 |
| 335070 | Criminal Justice Assistance | 4,085 | 4,411 | 4,100 | 4,100 | 4,100 |
| 335140 | Liquor Excise Tax | 4,082 | 4,938 | 4,000 | 4,800 | 4,000 |
| 335150 | Liquor Board Profits | 5,954 | 5,999 | 5,950 | 5,950 | 5,950 |
| | Total State Entitlements/Impact Programs | 15,682 | 16,887 | 15,550 | 16,350 | 15,550 |

* 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

Figure 9. General Fund Revenue, 2019 – 2022*, thousands of dollars, continued

| Account Code | Revenue | 2019 Actuals | 2020 Actuals | 2021 Adopted | 2021 Revised | 2022 Proposed |
|--------------|---|------------------|------------------|------------------|------------------|------------------|
| 337010 | Interlocal Agreement | 452 | 652 | 143 | 0 | 0 |
| 341060 | Copy Charges | 72 | 45 | 60 | 52 | 30 |
| 341180 | Legal Services | 1,675 | 1,675 | 1,700 | 1,703 | 3,057 |
| 341190 | Automated Fingerprint Information System (AFIS) | 3,865 | 4,476 | 3,926 | 3,865 | 4,500 |
| 341190 | Fire Special Events Services | 1,872 | 510 | 879 | 811 | 1,665 |
| 341190 | Personnel Services | 0 | 0 | 1,120 | 0 | 0 |
| 341220 | Animal Shelter Licenses & Fees | 2,322 | 2,068 | 1,896 | 1,747 | 1,943 |
| 341220 | Other Service Charges - General Government | 2,273 | 2,549 | 1,327 | 642 | 675 |
| 341220 | Vehicle Towing Revenues | 881 | 688 | 650 | 767 | 822 |
| 342010 | Law Enforcement Services | 12,668 | 3,875 | 9,287 | 8,641 | 6,952 |
| 342050 | Adult Probation and Parole | 233 | 102 | 220 | 221 | 221 |
| 342120 | E-911 Reimbursements & Cellular Tax Revenue | 2,822 | 4,040 | 2,377 | 1,619 | 718 |
| 342160 | Emergency Alarm Fees | 1,743 | 1,268 | 935 | 611 | 0 |
| | Total External Service Charges | 30,878 | 21,947 | 24,520 | 20,679 | 20,583 |
| 342040 | Court Fines (100%) | 29,323 | 17,028 | 22,244 | 24,745 | 26,741 |
| 350080 | Municipal Court Cost Recoveries (100%) | 430 | 118 | 266 | 65 | 200 |
| | Total Court Fines | 29,752 | 17,146 | 22,510 | 24,810 | 26,941 |
| 360010 | Interest on Investments | 3,652 | 5,290 | 2,125 | 2,216 | 2,216 |
| 360130 | Other Interest Earnings | 6,710 | 609 | 375 | 225 | 225 |
| 360290 | Parking Meters | 38,298 | 10,460 | 9,210 | 11,312 | 19,380 |
| 360900 | Other Revenue | 20,527 | 3,168 | 1,190 | 70,631 | 4,704 |
| | Total Miscellaneous Revenues | 69,187 | 19,528 | 12,899 | 84,384 | 26,525 |
| 341900 | Interfund Revenue to City Budget Office | 1,989 | 1,881 | 1,701 | 1,594 | 1,595 |
| 341900 | Interfund Revenue to HR | 17,656 | 21,708 | 18,979 | 20,650 | 19,142 |
| 341900 | Miscellaneous Interfund Revenue | 24,306 | 23,305 | 23,563 | 23,223 | 24,146 |
| | Total Interfund Charges | 43,951 | 46,895 | 44,243 | 45,467 | 44,882 |
| 341900 | Transfer from - Utilities for Council Oversight | 541 | 605 | 778 | 558 | 558 |
| 397010 | Transfer from - Payroll Expense Tax Fund | 0 | 0 | 0 | 0 | 147,727 |
| 397010 | Transfer from - Other Fund | 17,125 | 50,241 | 73,020 | 73,020 | 4,500 |
| | Total Operating Transfers | 17,666 | 50,846 | 73,798 | 73,578 | 152,785 |
| | Total General Fund | 1,447,016 | 1,387,058 | 1,579,445 | 1,723,307 | 1,576,901 |

* 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.

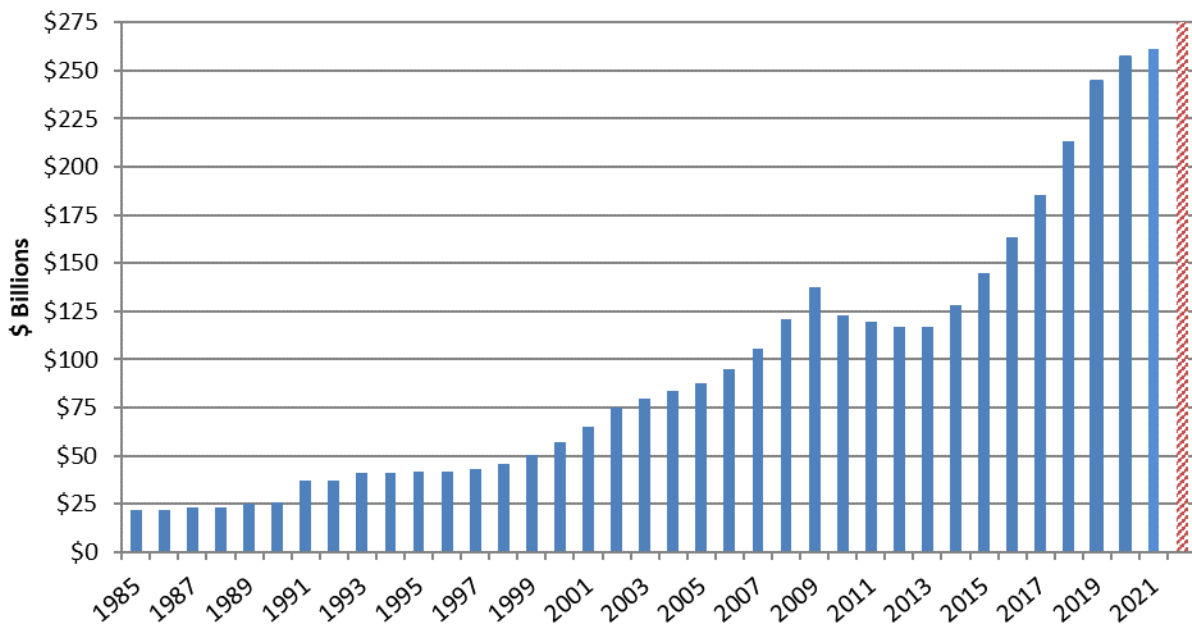
Revenue Overview

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 levy-amount growth and total tax rate limitations.

Assessed Value (AV) – Although increasing in total value, Seattle AV growth for the 2021 tax collection year slowed significantly from 14.53% in 2019 to 5.09% in 2020 to 1.63% in 2021. Growth is expected to increase to 5.33% and \$274.9 billion in total value for the 2022 tax collection year, driven largely by increases in residential property values.

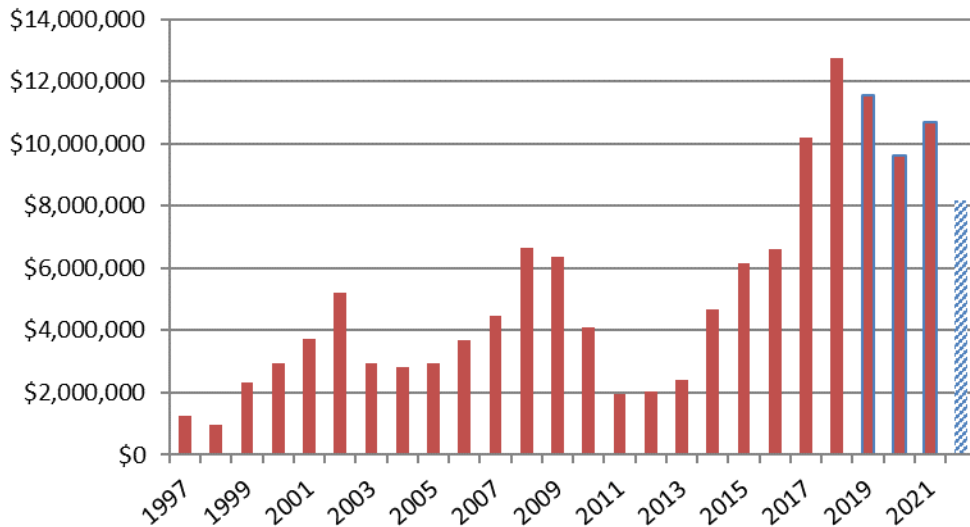
Figure 10. Seattle Total Assessed Value



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 King County Assessor. The City is receiving \$10.6 million in additional levy revenues from new construction in 2021 based on \$5.00 billion in new construction added to the tax roll. The 2022 Proposed Budget assumes a decrease in new construction value to \$3.79 billion in 2021. These new construction amounts are projected to generate \$8.1 million in 2022 revenue.

Revenue Overview

Figure 11. Seattle New Construction Property Tax Revenue



The 2022 Proposed Budget assumes 1% growth plus new construction. The forecast for the 2022 Proposed Budget’s General Fund (General Purpose) portion of the City’s property tax is \$302.3 million. Additionally, the City is levying approximately \$271.4 million for 5 voter-approved lid lifts in 2022. There are no new lid lifts added in 2022 and none expire in 2021. All levy lid lift proceeds are accounted for in other funds than the City’s General Fund. Finally, the City is levying \$16.3 million in 2022 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 second 6-year spending plan (2021-2026), is levying approximately \$56.0 million in 2022.

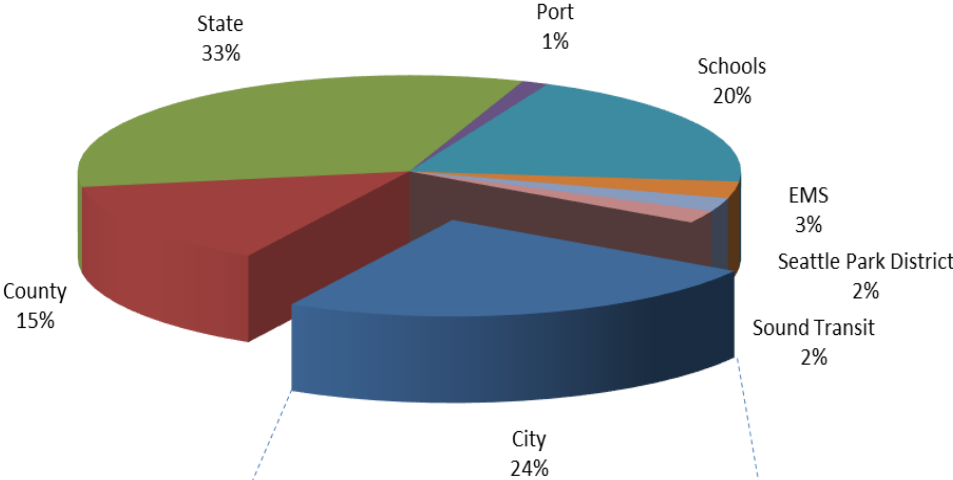
Medic 1/Emergency Medical Services. Voters in November 2019 approved a 6-year (2020-2025 collection years) renewal of the Medic 1/EMS levy at \$0.265 per \$1,000 of AV. Seattle’s share of this revenue is based on Seattle’s assessed value multiplied by the County rate. These revenues are recorded in the General Fund and expended by the Seattle Fire Department. This generates \$69.9 million in revenue in 2022.

Figure 12 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 2021 property tax.

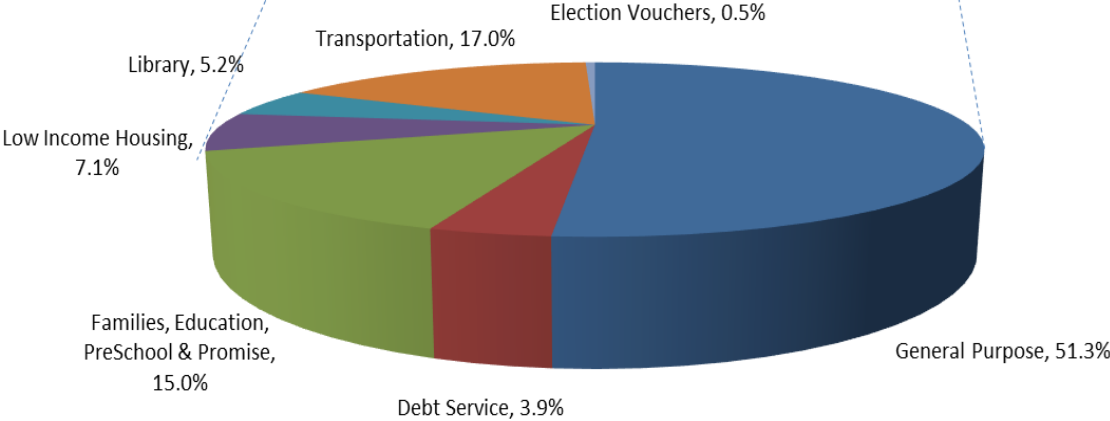
Revenue Overview

Figure 12.

Components of Total Property Tax Levy for 2021
(tax rate = \$9.31 per \$1,000 assessed value)



Components of City's Property Tax Levy for 2021
(tax rate = \$2.25 per \$1,000 assessed value)



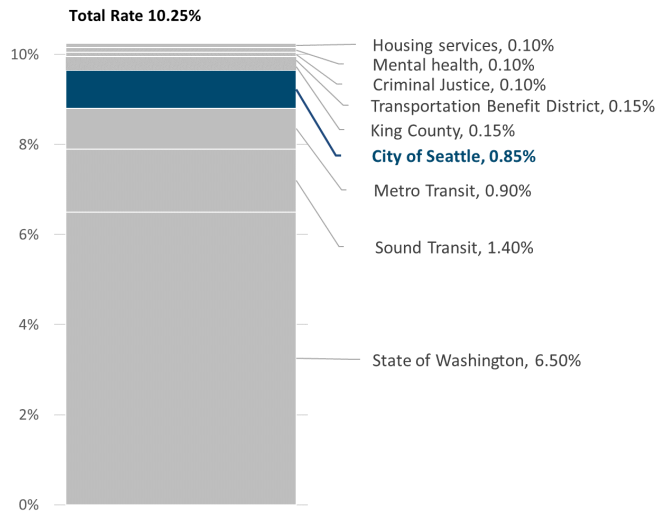
Revenue Overview

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 sales tax rate in Seattle increased from 10.1% to 10.25% on April 1st, 2021 as a result of the new county housing services tax and the increased transportation benefit district rate approved by voters in November 2020. The basic sales tax rate of 10.25% is a composite of separate rates for several jurisdictions as shown in Figure 13. 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 accounted for in a separate fund and is used to make transportation improvements in Seattle.

Figure 13. Sales and Use Tax Rates in Seattle



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 activities, 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.

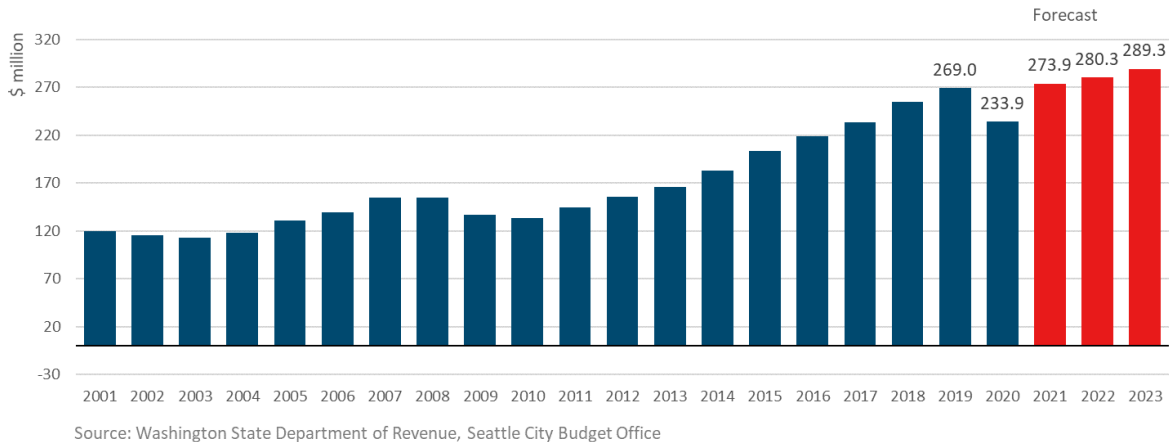
After hitting bottom in 2010, Seattle's sales tax base has rebounded strongly, with construction leading the way. Other fast-growing industries include motor vehicle and parts retailing, e-commerce retailing,

Revenue Overview

professional, scientific and technical services, accommodation, and food services. Over the 2011-2018 period sales tax revenue increased at an average rate of 8.4% per year.

Sales tax revenue fell 13.0% in 2020. The biggest decline took place in tax revenue from leisure and hospitality services which fell by 60.5%. Construction sector revenue declined by 10.8%, but trade services just by 0.2% thanks to online sales. Revenue from the rest of the industries was lower by 7.3%. Sales tax revenue is expected to recover in 2021, as fiscal stimulus fuels consumer spending. Revenue for the first six months of 2021 was already 0.5% higher than for the same period in 2019.

Figure 14. Retail Sales Tax Revenue



Business and Occupation Tax

Seattle’s principal business tax is the business and occupation (B&O) tax, levied on the gross receipts of most business activity that takes place in the city. Small 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.

The City levies the gross receipts tax at different rates on different types of business activity, as indicated in Figure 15. 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. In addition, the special 0.15% rate for international investment management services was eliminated on January 1, 2017.

Figure 15. Seattle Business and Occupation Tax Rates, 2016 – 2020

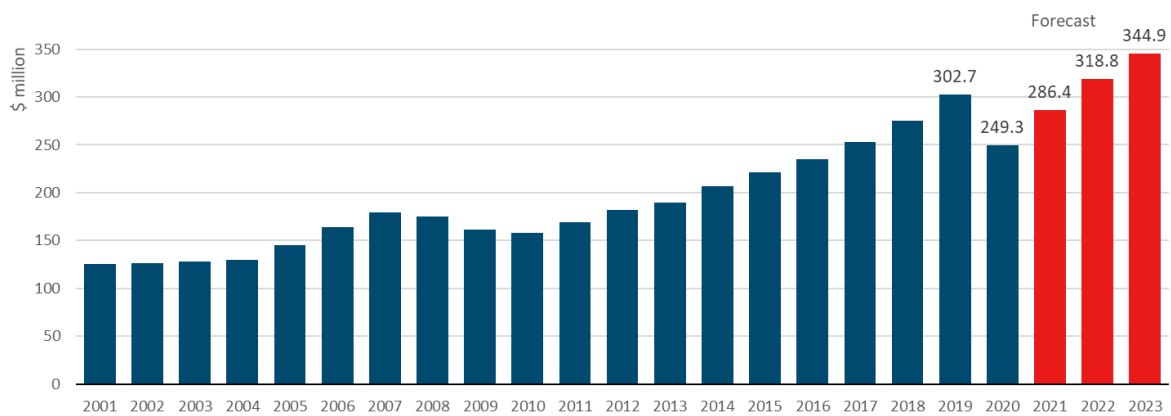
| | 2016 | 2017 | 2018-present |
|--|--------|--------|--------------|
| Wholesaling, Retail Sales and Services | 0.215% | 0.219% | 0.222% |
| Manufacturing, extracting | 0.215% | 0.219% | 0.222% |
| Printing, publishing | 0.215% | 0.219% | 0.222% |
| Service, other | 0.415% | 0.423% | 0.427% |
| International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

Revenue Overview

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 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. During the Great Recession, the B&O tax base lost 16.8% of its value between first quarter 2008 and second quarter 2010.

Figure 16. B&O Tax Revenue



Source: Seattle City Budget Office

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 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.

B&O revenue payments fell 17.6% in 2020. The leisure and hospitality sector was the biggest contributor to total B&O revenue decline, accounting for 26.4% of the drop in payments for the 2020 obligation year. Professional and business services accounted for an additional 22.9% of the drop, trade 16.9% and construction 12.3%. B&O tax revenue from information services increased by 6.3% and offset some of the loss. In addition to the negative effects of the pandemic, revenue dropped as a result of HB 1059, which changes the due date for annual payments from January 31 to April 15 beginning with 2020 obligations. January and February payments were accrued to 2020, but April and May payments accrued to 2021. Just like sales and use tax, B&O revenue is expected to recover in 2021. Payments for the first two quarters of 2021 are just 0.94% lower than payments from the same period in 2019, with strong information and financial services sectors countered by slight declines in leisure and hospitality and to a smaller extent professional and business services.

Revenue Overview

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. The 2022 Proposed Budget assumes moderate growth in usage and utility rates yielding an approximately 4.0% growth in 2022 for all public utility revenues compared to 2021 revised expectations, to a combined \$178.1 million.

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

Revenue Overview

at events and is dependent on economic conditions, as people’s ability to spend money on entertainment is influenced by the general prosperity in the region. The COVID-19 pandemic has almost completely wiped out admissions tax revenue in 2020. Full recovery is expected by 2022, aided by the revenue generated by the new Climate Pledge Arena. 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. In consideration of the pandemic’s effects on households and businesses, Council delayed implementation until September 1, 2021 and then further delayed until April 1, 2022. This tax is estimated to generate approximately \$780,000 in 2022. 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. As approved, 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 \$5.5 million in 2021 and \$9.1 million in 2022.

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, a 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 17. Business License Fee Schedule, 2016 – 2021

| Taxable income | 2016* | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 |
|----------------------|-------|---------|---------|---------|---------|---------|---------|
| Less than \$20,000 | \$55 | \$55 | \$55 | \$55 | \$56 | \$56 | \$59 |
| \$20,000 - \$500,000 | \$110 | \$110 | \$110 | \$110 | \$113 | \$114 | \$120 |
| \$500,000 - \$2 mil. | \$110 | \$480 | \$480 | \$500 | \$511 | \$515 | \$543 |
| \$2 mil. - \$5 mil. | \$110 | \$1,000 | \$1,000 | \$1,200 | \$1,227 | \$1,238 | \$1,306 |
| More than \$5 mil. | \$110 | \$1,000 | \$2,000 | \$2,400 | \$2,455 | \$2,476 | \$2,613 |

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

Revenue Overview

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 and 2022. Overall, 2020 revenue losses, relative to 2019 Actuals were about \$28 million, falling from \$38.3 million to \$10.4 million. 2021 revenues are anticipated to increase slightly to \$11.3 million, then more substantially in 2022 to \$19.3 million as rates continue to rise in response to greater demand for on street parking.

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 tied to construction and trade services primarily. These revenues are projected to increase modestly as service work returns more fully in 2021 and 2022 but construction activity slows. The 2022 Proposed Budget assumes revenues of approximately \$4.8 million in 2021 and \$7.4 million in 2022.

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 2022 General Fund court fines and fees revenues are projected to increase to \$26.7 million from \$24.7 million in 2021 and \$17.0 million in 2020. Of this total, red-light camera enforcement revenues (i.e., non-school zone cameras) are anticipated to be \$3.9 million in 2022. These amounts are fully recognized in the General Fund. Beginning in 2021 the City will again direct 20% of red-light camera revenues to the School Safety Traffic and Pedestrian Improvement (SSTPI) Fund after Council suspended this transfer for 2018-20. An additional estimated \$940,000 in red light camera revenues will be booked directly into the SSTPI Fund in 2021 and \$984,000 in 2022. Non-camera fine revenues are projected at approximately \$22.4 million in 2022, which is an increase from expected 2021 revenues of \$20.7 million.

The 2022 Proposed Budget includes revenues from 3 new school zone speeding enforcement cameras active for the fall 2021 term. This is a downward revision from previous plans to install 10 new cameras at 6 schools effective January 2021. The forecast for 2022 revenues is \$10.6 million. School zone camera revenues are accounted for in the School Safety Traffic and Pedestrian Improvement (SSTPI) 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 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 are projected to increase gradually coming out of the current period as the economy stabilizes and the Federal Reserve tapers off its actions in response to the recession. This revenue will remain reduced at about \$2.2 million in 2021 and 2022.

Revenue Overview

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. 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.

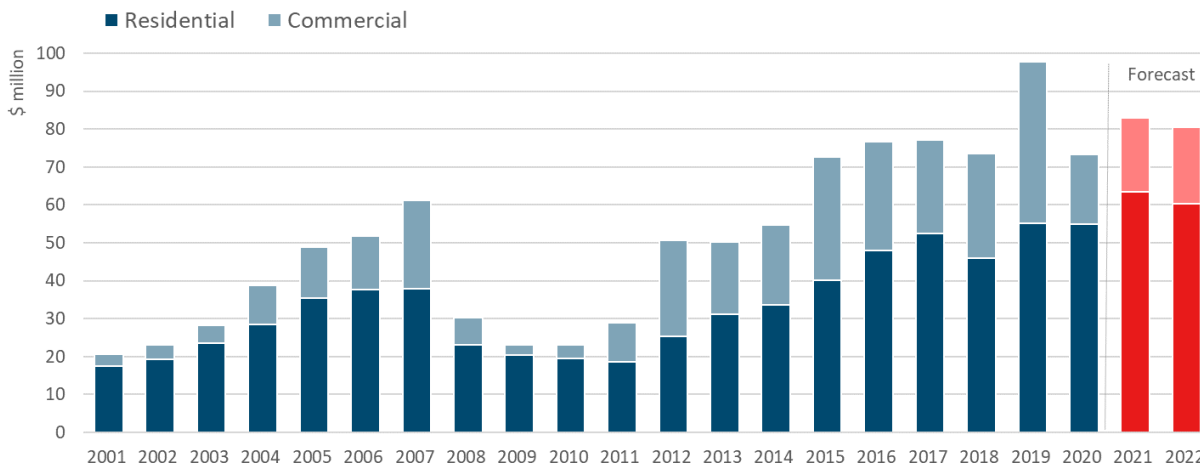
Cumulative Reserve Fund – Real Estate Excise Tax

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.

Commercial segment fell by 56.7% in 2020 and is expected to stay low in 2021 and 2022. Residential segment stayed about same as in 2019, as the 18.9% increase in single family sales almost completely offset the 44.8% drop in multifamily sales. Due to generally high residential sales and few large December commercial sales, 2020 revenue ended \$14.2 mil. above November 2020 forecast. The updated forecast adds \$17.5 mil. in additional 2021 REET revenue to \$82.5 million. REET is expected to decline slightly to \$80.5 million in 2022 as real estate market cools down - average sale price of homes is rising fast, but sales of both existing single-family homes and condos are predicted to decline.

Figure 18. REET Revenues



Revenue Overview

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 beverage distributed into the city of Seattle for final sale to the consumer. Sweetened beverages include sodas, energy drinks, sweetened juices and teas, sport drinks and ready-to-drink coffee drinks. The 2022 Proposed Budget includes revenues of \$22.3 million in 2022 and \$20.7 million in 2021. Restaurant consumption is anticipated to increase somewhat in 2021 and further in 2022. The City received \$15.6 million in 2020 and \$24.1 million in 2019. 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. Under general expectations of a gradual reopening of travel and tourism, the 2022 Proposed Budget assumes 2021 and 2022 revenues of \$7.2 million and \$9.8 million respectively. 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.

Payroll Expense Tax

On July 6, 2020 the City Council approved the Payroll Expense Tax (PET) effective January 1, 2021. The tax is on businesses with \$7 million or higher Seattle payroll expense in the prior year. The tax rates are tiered according to the size of the businesses payroll (less than \$100 million/\$100 million to less than \$1 billion/\$1 billion or more) and the employee's compensation (less than \$150,000/\$150,000 to less than \$400,000/\$400,000 or more). Tax rates range from 0% for employees with annual compensation less than \$150,000, regardless of the size of the business' overall payroll, to 2.4% for employees with annual compensation of \$400,000 or more, working in businesses with total payroll of \$1 billion or greater. For 2021, businesses will consolidate quarterly filing information and report and pay on a single tax return due January 31, 2022. For 2022 and going forward the PET will be reported and paid on a quarterly basis. The 2022 Proposed Budget anticipates 2021 revenues of \$217.7 million and \$234.6 million in 2022. This is a new tax and these estimates are uncertain due to the lack of public data on where individuals work and what their compensation is. Estimates should improve over time as businesses adjust to paying the tax and the data improve. Beginning in 2022 the PET revenues and associated expenditures are moved from the General Fund to the JumpStart Payroll Expense Tax Fund in the City's accounting system.

Revenue Overview

Figure 19. Seattle City Tax Rates

| | 2017 | 2018 | 2019 | 2020 | 2021 |
|---|---------|----------|----------|----------|----------|
| Property Taxes (Dollars per \$1,000 of Assessed Value) | | | | | |
| General Property Tax | \$1.35 | \$1.25 | \$1.13 | \$1.12 | \$1.16 |
| Families & Education | 0.18 | 0.16 | 0.16 | 0.34 | 0.34 |
| Parks and Open Space | | | | | |
| Low Income Housing | 0.22 | 0.19 | 0.19 | 0.16 | 0.16 |
| Transportation | 0.52 | 0.45 | 0.45 | 0.38 | 0.38 |
| Pike Place Market | | | | | |
| Library | 0.09 | 0.08 | 0.08 | 0.12 | 0.12 |
| Pre-School For All | 0.08 | 0.07 | | | |
| Election Vouchers | 0.02 | 0.01 | 0.01 | 0.01 | 0.01 |
| City Excess GO Bond | 0.16 | 0.14 | 0.14 | 0.09 | 0.09 |
| Other Property Taxes related to the City | | | | | |
| Seattle Park District | 0.28 | 0.23 | 0.23 | 0.21 | 0.21 |
| Emergency Medical Services | 0.26 | 0.24 | 0.24 | 0.26 | 0.26 |
| Retail Sales and Use Tax | | | | | |
| | 0.85% | 0.85% | 0.85% | 0.85% | 0.85% |
| Transportation Benefit District Sales and Use Tax | | | | | |
| | 0.10% | 0.10% | 0.10% | 0.10% | 0.15% |
| Business and Occupation Tax | | | | | |
| Retail/Wholesale | 0.219% | 0.222% | 0.222% | 0.222% | 0.222% |
| Manufacturing/Extracting | 0.219% | 0.222% | 0.222% | 0.222% | 0.222% |
| Printing/Publishing | 0.219% | 0.222% | 0.222% | 0.222% | 0.222% |
| Service, other | 0.423% | 0.427% | 0.427% | 0.427% | 0.427% |
| International Finance | | | | | |
| City of Seattle Public Utility Business Taxes | | | | | |
| 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* | 14.20% | 14.20% | 14.20% | 14.20% | 14.20% |
| City of Seattle Private Utility B&O Tax Rates | | | | | |
| 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* | 14.20% | 14.20% | 14.20% | 14.20% | 14.20% |
| Other Taxes | | | | | |
| 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 | \$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 2022 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. Short-term rental tax revenues were in decline in 2021 due to the COVID-19 pandemic, but they appear to be recovering. The proposed budget allocates \$5 million of STRT in OPCD's budget for EDI grants. In addition, the proposed budget allocates \$3.4 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

The 2022 proposed budget provides \$21.9 for SBT or Sweetened Beverage Tax-funded programming. The budget supports ongoing funding for Fresh Bucks and Healthy Food in Schools at the Office of Sustainability and Environment (OSE), the Childcare Assistance Program (CCAP) at the Department of Education and Early Learning (DEEL), food system support at the Human Services Department (HSD), and recreational programming at Seattle Parks and Recreation (SPR). Changes for 2022 include providing \$1.5 million in ongoing funding for DEEL's Prenatal-to-3 grant programming, which was first funded as a one-time pilot program for 2021, and which has been a priority for the Sweetened Beverage Tax Community Advisory Board. The 2022 proposed budget also restores \$1.5 million to the Department of Neighborhood's Equitable Food Fund (formerly the Healthy Food Fund), bringing its SBT funding to nearly \$3 million.

Multi-Department Revenue Summary

Transportation Network Company (TNC) Tax

On September 19, 2019, Mayor Jenny A. Durkan announced a proposed tax on rides with Transportation Network Companies (TNCs) originating 1,000,000 trips or more per quarter from the City of Seattle. Legislation submitted with the 2020 Proposed Budget and passed as part of the 2020 Adopted budget enacted the tax, made appropriations based on forecast revenues, and enacted driver protections. However, due to the pandemic-related drop in TNC trip volume, projected revenues from the tax were subsequently reduced to \$0 for 2020 and 75% of the original forecast for 2021; 2020 spending and 2021 budget proposals were curtailed accordingly. As anticipated by the 2021 Proposed Budget, the City Council passed ordinances to reduce the trip threshold for tax eligibility from 1,000,000 down to 200,000 trips per quarter in November 2021. Accounting for this reduced trip threshold and anticipating a partial recovery in trip volumes, the 2022 Proposed Budget assumes \$9.1 million of TNC tax revenue, a 64% increase over the 2021 Adopted revenue forecast but still less than half of the original, pre-pandemic forecast for 2022.

In the 2022 Proposed Budget, the Department of Finance and Administrative Services (FAS) is responsible for maintaining the accounting and tax infrastructure necessary to enforce and collect the tax. The Office of Labor Standards (OLS) is responsible for enforcing the TNC Minimum Compensation and Deactivation ordinances and for operating the Dispute Resolution Center (DRC). Finally, the Seattle Department of Transportation and the Office of Housing will receive appropriations of \$3.25 million and \$1.3 million respectively.

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 (HSD) 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 2022 Proposed Budget, CDBG funds are distributed to departments and projects as detailed in Table 1. All projects are subject to federal CDBG eligibility requirements, and for some projects, final eligibility has not yet been determined. As with the 2021 project plan, the 2022 project plan notes that funds supporting services previously provided by HSD will continue to be part of the City's contribution to the King County Regional Homelessness Authority (KCRHA). Table 2 below shows expected income from CDBG-funded loan programs managed by the Office of Housing.

Multi-Department Revenue Summary

Table 1: Community Development Block Grant (CDBG) 2022 Project Plan

| Department | Title | 2022 CDBG |
|---|--|--------------------|
| Human Services Department (HSD) | Human Services CDBG Admin & Planning | \$1,012,527 |
| | Homeless Services (KCRHA subrecipient grants) | \$3,151,628 |
| | Homeless Services (KCRHA admin) | \$24,600 |
| | Community Facilities Clinic Development | \$1,000,000 |
| | Mount Baker Family Resource Center | \$155,734 |
| | Minor Home Repair | \$449,917 |
| | HSD Total | \$5,794,406 |
| Office of Housing (OH) | Office of Housing CDBG Admin & Planning | \$160,972 |
| Office of Economic Development | Small Business Support | \$1,364,000 |
| Office of Immigrant and Refugee Affairs | ESL for Work (Ready to Work) | \$650,200 |
| Office of Planning and Community Development | Equitable Development Initiative | \$430,000 |
| Seattle Parks and Recreations | Seattle Conservation Corp Park Upgrades | \$808,000 |
| Total | | \$9,207,578 |

Expected Resources \$9,207,578

Balance \$0

Table 2: Community Development Block Grant (CDBG) 2022 Expected Program Income

| Department | Title | 2022 CDBG Program Income |
|---------------------------|---|-----------------------------|
| Office of Housing (OH) | Home Repair Revolving Loan Program | \$605,462 |
| | Homebuyer Assistance Revolving Loan Program | \$315,004 |
| | Rental Housing Preservation and Development Revolving Loan Program | \$366,435 |
| Total | | \$1,286,901 |

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 ongoing impacts of COVID-19 and the related economic downturn, the City's revenue forecasts remain significantly reduced from pre-pandemic expectations; concurrently, the City continues to realize significant expenses to address the ongoing emergency. In response, in 2020 and planned in 2021, the City will have drawn \$31.3 million from the EMF, reducing the reserve balance to \$33.7 million.

In the current environment, it is not realistic for the City to meet the fund balance requirements for the Emergency Fund in the immediate future, and current policy does not define a process for rebuilding the reserve after a significant drawdown of funds. Legislation submitted with the 2022 Proposed Budget updates the EMF policy to require that the Emergency Fund be replenished to the target balance within a period of five years, sooner if practically possible. Based on current CPI-U projections, the updated policy would require the EMF to reach a \$77 million balance by the end of 2026. The 2022 Proposed Budget contributes \$10 million to the EMF, rebuilding the reserve balance to \$43.7 million at the end of 2022.

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 \$57.8 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 ongoing COVID-19 emergency and related economic downturn, the City will have withdrawn \$54.7 million from the RSF over 2020 and 2021, reducing the reserve balance to \$6.0 million. City policy requires a contribution of \$3.1 million dollars in 2022. The 2022 Proposed Budget exceeds this requirement, contributing \$15 million and rebuilding the RSF reserve balance to \$21.0 million. The recent revenue forecast update effectively

provided a significant infusion of one-time General Fund resources, and the replenishment of the RSF is a prudent and appropriate use for such one-time funding, particularly in the context of ongoing economic uncertainty created by the COVID-19 pandemic.

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, 2020, there were approximately \$252 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, 2020, the guarantees totaled \$34.3 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.

City Bond Issuance and Debt Service

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 ¹ | Outstanding 12-31-20 ¹ |
|--|-------------------------|--------------------------|--------------------------|----------------------------|-----------------------------------|
| Unlimited Tax General Obligation Bonds (UTGO) | | | | | |
| Parks & Open Space | Yes | Property Tax | 2.5% of AV | \$6.5 Billion | \$0 |
| Utility | Yes | Property Tax | 2.5% of AV | \$6.5 Billion | \$0 |
| General Purposes | Yes | Property Tax | 1.0 % of AV ² | \$2.6 Billion | \$251 Million |
| Limited Tax General Obligation Bonds (LTGO) | | | | | |
| | No | Taxes and Other Revenues | 1.5% of AV ² | \$3.9 Billion | \$893 Million ³ |

¹ As of 12/31/20, assuming the latest certified assessed value of \$262.1 billion, issued on January 27, 2021 for taxes payable in 2021.

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

³ Includes \$34.3 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.

2022 Projected Bond Issues

In 2022, the City expects to issue approximately \$133 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 2022 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.

City Bond Issuance and Debt Service

Table 2: 2022 Multipurpose LTGO Bond Issuance Costs - Informational Only (\$1,000s)

| <i>Project</i> | Capital Cost | Approx. Par Amount (1) | Max. Term | Approx. Rate | Debt Service Adopted 2022 | Debt Service Estimated 2023 | Debt Service Funding Source |
|---|----------------|------------------------|-----------|--------------|---------------------------|-----------------------------|-----------------------------------|
| Seattle Municipal Tower Elevator Rehab | 9,500 | 9,785 | 10 | 3.00% | 294 | 1,147 | FAS Rates |
| Human Capital Management System | 17,636 | 18,165 | 8 | 3.00% | 545 | 2,588 | FAS Rates |
| Fire Station 31 | 3,500 | 3,605 | 20 | 4.00% | 108 | 265 | REET I |
| Data and Telephone Infrastructure | 4,277 | 4,406 | 8 | 3.00% | 132 | 628 | IT Rates |
| Computing Services Architecture | 1,100 | 1,133 | 8 | 3.00% | 34 | 161 | IT Rates |
| Criminal Justice Information System Projects | 13,076 | 13,468 | 8 | 3.00% | 404 | 1,919 | General Fund |
| Alaskan Way Main Corridor | 10,275 | 10,583 | 20 | 4.00% | 317 | 779 | CPT-2.5% (2) |
| Overlook Walk and East-West Connections Project | 4,630 | 4,769 | 20 | 4.50% | 161 | 367 | CPT-2.5% (2) |
| West Seattle Bridge Immediate Response | 44,634 | 45,973 | 20 | 4.00% | 1,379 | 3,383 | REET II |
| West Marginal Way Safe Street and Accessibility Improvement | 1,150 | 1,185 | 20 | 4.00% | 36 | 87 | REET II |
| Aquarium Expansion | 11,975 | 12,334 | 20 | 4.50% | 416 | 948 | REET I |
| Pike Place Market | 6,000 | 6,180 | 10 | 3.50% | 216 | 743 | Bond Interest and Redemption Fund |
| Historic Seattle PDA | 1,800 | 1,854 | 20 | 4.50% | 63 | 143 | Historic Seattle (BIRF) |
| Total | 129,553 | 133,440 | | | 4,105 | 13,157 | |

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

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

2022 Multipurpose LTGO Fund Issuance Costs - Informational Only (\$1,000s)

| Approximate Par Amount | Issuance Costs & Pricing Adjustments | Approximate Issuance Cost for 2022 |
|------------------------|--------------------------------------|------------------------------------|
| \$133,440 | 3% | \$3,887 |

2022 Debt Service

In 2022, debt service associated with outstanding LTGO bond issues as well as the planned 2022 bond issuances is expected to be approximately \$99 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.

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").¹ 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

¹ 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

Royal Alley-Barnes, Acting 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 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 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 in partnership with the Office of Economic Development (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

| | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-----------------------------|-------------------|-------------------|-------------------|
| Department Support | | | |
| General Fund Support | - | - | 3,500,000 |
| Other Funding - Operating | 15,379,828 | 14,415,375 | 16,916,416 |
| Total Operations | 15,379,828 | 14,415,375 | 20,416,416 |
| Total Appropriations | 15,379,828 | 14,415,375 | 20,416,416 |
| | | | |
| Full-Time Equivalent Total* | 39.09 | 39.09 | 40.34 |

* 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 Black, Indigenous, and People of Color (BIPOC) – those most impacted by structural racism – to move toward systems that benefit us all.

In 2022, ARTS will shift to concurrent year Admission Tax funding, meaning the budget supported by the Arts and Culture fund will operate using same-year projected revenue. Previously, ARTS developed its budget using revenue collected from two years prior. However, keeping that funding structure would have meant ARTS would face 2020's COVID-induced revenue shortfall in 2022, resulting in drastic cuts. Switching to concurrent year funding allows ARTS to avoid such a scenario. In addition, to provide some financial cushion if revenue actuals come in lower than projected, ARTS will have a sizeable operating reserve to rely on. The 2021 Adopted Budget included legislation to revise the Arts and Culture Fund financial policies to set the operating reserve at 20% of its operating budget.

Federal Funding Support

The City of Seattle is receiving federal Coronavirus Local Fiscal Recovery Funds (CLFR), which will be awarded in two tranches. The first tranche, appropriated in 2021 through Ordinance 126371, included an allocation of \$3.375 million to Arts to provide COVID-related relief to arts and cultural organizations. The 2022 Proposed Budget allocates \$1.5

Office of Arts and Culture

million of General Fund funds enabled by Coronavirus Local Fiscal Recovery (CLFR) funds to Arts as part of Seattle Rescue Plan 3 (SRP3). This funding will provide financial and workforce development support to artists and creative workers who have been negatively affected by the COVID-19 pandemic. See the Seattle Rescue Plan section of this 2022 Budget Book for more on SRP3.

Equitable Communities Initiative

In late 2020, the Mayor convened the Equitable Communities Initiative (ECI) Task Force. The task force was charged with developing strategies that begin to address the disparities caused by years of disinvestment in communities of color. From December 2020 to June 2021, the Task Force of 26 community leaders met weekly for more than 60 cumulative hours in over 30 meetings. The task force recommendations, released in June 2021, included \$6 million for an Equity and Cultural Education Fund. The ECI task force funding was appropriated in 2021 through Ordinance 126401.

The 2022 Proposed Budget includes ongoing funding of \$6 million for the Equity and Cultural Education Fund, including \$2 million to be targeted to cultural education. The appropriation for the fund is split between the Department of Education and Early Learning (\$4 million) and ARTS (\$2 million). The two departments will jointly run a competitive process to award the funding to community organizations. A small portion of the funding will support administrative and programmatic costs for the City departments.

Waterfront Art

The 2022 Proposed Budget adds \$1.7 million to the Arts budget for artwork on the Waterfront. There will be 8 art installations at the Waterfront in total, with one permanent project - the Land Buoy Bells - already installed. This funding will be used to cover costs related to installing the remaining artwork.

Incremental Budget Changes

Office of Arts and Culture

| | Dollars | FTE |
|--|-------------------|--------------|
| 2021 Adopted Budget | 14,415,375 | 39.09 |
| Baseline | | |
| Baseline Adjustments for Personnel Costs | 45,631 | - |
| Citywide Adjustments for Standard Cost Changes | 87,938 | - |
| Proposed Operating | | |
| City Artists One-Time Change Reversal | 180,000 | - |
| Seattle Together One-Time Change Reversal | (66,922) | - |
| Arts in Parks | 380,000 | - |
| Creative Economy Position Add | 75,851 | 0.50 |
| Custodial Position | 70,544 | 0.75 |
| Tsutekawa Gate Replacement | 28,000 | - |
| Waterfront Artworks | 1,700,000 | - |
| Individual Artist Relief and Workforce Development | 1,500,000 | - |
| Equity and Cultural Education | 2,000,000 | - |

Proposed Technical

Office of Arts and Culture

| | | |
|-----------------------------------|---------------------|--------------|
| Revenue Adjustments | - | - |
| ARTS-Balancing Reversal | - | - |
| ARTS-OED-Balancing Reversal | - | - |
| Fund Balancing Entries | - | - |
| Total Incremental Changes | \$6,001,041 | 1.25 |
| Total 2022 Proposed Budget | \$20,416,416 | 40.34 |

Description of Incremental Budget Changes

Baseline

Baseline Adjustments for Personnel Costs

Expenditures \$45,631

This centrally administered change adjusts appropriations to restore the annual wage increase for non-represented Executives, Managers and Strategic Advisors, which was forgone in 2021 due to financial constraints.

Citywide Adjustments for Standard Cost Changes

Expenditures \$87,938

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

City Artists One-Time Change Reversal

Expenditures \$180,000

This item restores a one-time reduction in the 2021 Adopted Budget related to a shift in timing of support for the City Artists Program.

Seattle Together One-Time Change Reversal

Expenditures \$(66,922)

This item reverses a one-time addition in the 2021 Adopted Budget that supported a temporary position housed at Department of Neighborhoods and worked on the Seattle Together program.

Arts in Parks

Expenditures \$380,000

Revenues \$380,000

This item restores the Arts in Parks program which was eliminated in the 2021 Adopted Budget due to COVID-19 budget strains. The program is funded by Seattle Parks and Recreation and the grants are then administered by

Office of Arts and Culture

ARTS. The purpose of the program is to activate park spaces through arts and cultural activities proposed and implemented by local artists and community members.

Creative Economy Position Add

| | |
|---------------------|----------|
| Expenditures | \$75,851 |
| Position Allocation | 0.50 |

This item adds a half-time Career Connected Learning Project Manager position that will support the Creative Industries partnership with the Office of Economic Development (OED). This position will split their time between supporting the Seattle Music Commission that is housed in OED, managing the Mixers event series, and supporting Career Days events. ARTS will also continue to maintain a budget for shared creative economy programming priorities, including the mixers, career days, and an internship partnership with the Northwest Folklife Festival.

Custodial Position

| | |
|---------------------|----------|
| Expenditures | \$70,544 |
| Position Allocation | 0.75 |

This item adds a 0.75 FTE Maintenance Laborer position that will provide janitorial support at King Street Station. ARTS has been using a Term-Limited employee for this role and are converting it to a permanent position that will increase the number of custodial positions to one full-time and two part-time. This change will ensure that the facility is well-maintained without strain on the staff.

Tsutekawa Gate Replacement

| | |
|--------------|----------|
| Expenditures | \$28,000 |
|--------------|----------|

This item uses funds from the 1% for Arts contribution from capital projects to fund a portion of replacement of the Tsutekawa Gates at the Washington Park Arboretum.

Waterfront Artworks

| | |
|--------------|-------------|
| Expenditures | \$1,700,000 |
|--------------|-------------|

This item uses funds from the 1% for Arts contribution from capital projects to fund artworks on the Waterfront Seattle project. One permanent project - the Land Buoy Bells – has already been installed. These funds will be used to cover the costs of installing the remaining projects which will be completed by 2024.

Individual Artist Relief and Workforce Development

| | |
|--------------|-------------|
| Expenditures | \$1,500,000 |
|--------------|-------------|

This item provides financial support to individual artists and creative workers, who have been negatively impacted by COVID-19. Most of the individuals in this category are small business owners, entrepreneurs, and sole proprietors. The financial support will be paired with a workforce development component in partnership with the Office of Economic Development (OED). The City received a federal funds package known as the Coronavirus Local Fiscal Recovery (CLFR) in 2021 that was divided into 2021 and 2022 buckets. The funds were placed in several spending categories, with workforce development being one. This funding is placed in that category because of the professional development component in this proposal.

Equity and Cultural Education

| | |
|--------------|-------------|
| Expenditures | \$2,000,000 |
|--------------|-------------|

Office of Arts and Culture

This item continues funding for the Equitable Communities Initiative Task Force in 2022. The goal is to increased leadership and empowerment opportunities for BIPOC youth through the creation of culturally-relevant programming. Arts will be directing the funds to provide:

- Culturally-relevant youth and family programming and classroom residencies with BIPOC-centered cultural institutions, museums, and other informal learning spaces during the school day
- Cultural education programs outside of school by BIPOC-led creative youth development organizations
- Awards for BIPOC youth who want to engage in arts & culture on their own terms (e.g. buying instruments + individual lessons)

Proposed Technical

Revenue Adjustments

Revenues \$7,374,814

This technical item adjusts revenues for the Arts' funds, removes Ad Tax revenue transfer from the General Fund (GF), and adds the admissions tax revenue into the Arts and Culture Fund 12400.

ARTS-Balancing Reversal

Revenues \$771,144

This technical item reverses one-time revenue changes in the 2021 Adopted Budget related to fund balancing: a contribution of \$313,270 to the Municipal Arts Fund and a use of \$1,084,414 from the Arts and Culture Fund.

ARTS-OED-Balancing Reversal

Revenues \$(62,597)

This technical item reverses one-time revenue changes in the 2021 Adopted Budget related to fund balancing: a use of \$62,596.92 from the Arts and Culture Fund.

Fund Balancing Entries

Revenues \$(118,998)

This is a technical item to record a fund balancing entry for the Arts and Culture (12400) and Municipal Arts (12010) funds, which are primarily managed by this department.

Office of Arts and Culture

Expenditure Overview

| | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|---|-------------------|-------------------|-------------------|
| Appropriations | | | |
| ARTS - BO-AR-2VMA0 - Public Art | | | |
| 12010 - Municipal Arts Fund | 2,064,470 | 2,912,013 | 4,646,780 |
| 12400 - Arts and Culture Fund | 51,502 | - | (759) |
| Total for BSL: BO-AR-2VMA0 | 2,115,972 | 2,912,013 | 4,646,021 |
| ARTS - BO-AR-VA150 - Leadership and Administration | | | |
| 12010 - Municipal Arts Fund | 970,602 | 966,776 | 992,484 |
| 12400 - Arts and Culture Fund | 3,265,171 | 3,119,458 | 3,202,636 |
| Total for BSL: BO-AR-VA150 | 4,235,773 | 4,086,234 | 4,195,120 |
| ARTS - BO-AR-VA160 - Arts and Cultural Programs | | | |
| 00100 - General Fund | - | - | 3,500,000 |
| 12400 - Arts and Culture Fund | 6,902,525 | 6,608,278 | 7,263,832 |
| Total for BSL: BO-AR-VA160 | 6,902,525 | 6,608,278 | 10,763,832 |
| ARTS - BO-AR-VA170 - Cultural Space | | | |
| 12400 - Arts and Culture Fund | 2,125,559 | 808,850 | 811,443 |
| Total for BSL: BO-AR-VA170 | 2,125,559 | 808,850 | 811,443 |
| Department Total | 15,379,828 | 14,415,375 | 20,416,416 |
| Department Full-Time Equivalents Total* | 39.09 | 39.09 | 40.34 |

* 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

| | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-------------------------------|-------------------|-------------------|-------------------|
| 00100 - General Fund | - | - | 3,500,000 |
| 12010 - Municipal Arts Fund | 3,035,072 | 3,878,789 | 5,639,264 |
| 12400 - Arts and Culture Fund | 12,344,757 | 10,536,586 | 11,277,152 |
| Budget Totals for ARTS | 15,379,828 | 14,415,375 | 20,416,416 |

Office of Arts and Culture

Revenue Overview

2022 Estimated Revenues

| Account Code | Account Name | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|--|-------------------------------------|-------------------|-------------------|-------------------|
| 337080 | Other Private Contrib & Dons | 441,650 | - | - |
| 341900 | General Government-Other Rev | 3,733,218 | - | - |
| 360020 | Inv Earn-Residual Cash | 437,033 | - | - |
| 360210 | Oth Interest Earnings | - | 110,000 | 112,200 |
| 360900 | Miscellaneous Revs-Other Rev | 17,500 | 20,000 | 20,400 |
| 397000 | Operating Transfers In Summ | - | 3,435,519 | 3,435,519 |
| 398010 | Insurance Recoveries | 83,358 | - | - |
| Total Revenues for: 12010 - Municipal Arts Fund | | 4,712,759 | 3,565,519 | 3,568,119 |
| 400000 | Use of/Contribution to Fund Balance | - | 313,270 | 2,071,145 |
| Total Resources for:12010 - Municipal Arts Fund | | 4,712,759 | 3,878,789 | 5,639,264 |
| 316020 | B&O Tax-Admissions Rev | - | - | 18,682,295 |
| 337080 | Other Private Contrib & Dons | 12,750 | - | - |
| 341190 | Personnel Service Fees | - | - | 63,919 |
| 341900 | General Government-Other Rev | 72,057 | - | 380,000 |
| 360210 | Oth Interest Earnings | - | 50,000 | 50,000 |
| 360220 | Interest Earned On Deliquent A | 82 | - | - |
| 360300 | St Space Facilities Rentals | 150 | - | - |
| 360350 | Other Rents & Use Charges | (1,035) | - | - |
| 360900 | Miscellaneous Revs-Other Rev | 75 | 187,000 | 197,000 |
| 397000 | Operating Transfers In Summ | - | 11,384,000 | - |
| 397010 | Operating Transfers In | 11,732,000 | - | - |
| Total Revenues for: 12400 - Arts and Culture Fund | | 11,816,079 | 11,621,000 | 19,373,214 |
| 400000 | Use of/Contribution to Fund Balance | - | (1,021,817) | (2,190,143) |
| Total Resources for:12400 - Arts and Culture Fund | | 11,816,079 | 10,599,183 | 17,183,071 |
| Total ARTS Resources | | 16,528,838 | 14,477,972 | 22,822,335 |

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.

| Program Expenditures | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|------------------------------|-------------------------|-------------------------|--------------------------|
| Artwork Conservation | 111,308 | 199,498 | 227,515 |
| Public Art | 2,004,665 | 2,712,515 | 4,418,506 |
| Total | 2,115,972 | 2,912,013 | 4,646,021 |
| Full-time Equivalents Total* | 11.75 | 12.15 | 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

| Expenditures/FTE | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-----------------------------|-------------------------|-------------------------|--------------------------|
| Artwork Conservation | 111,308 | 199,498 | 227,515 |
| Full Time Equivalents Total | 1.00 | 1.00 | 1.00 |

Public Art

| Expenditures/FTE | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-----------------------------|-------------------------|-------------------------|--------------------------|
| Public Art | 2,004,665 | 2,712,515 | 4,418,506 |
| Full Time Equivalents Total | 10.75 | 11.15 | 11.15 |

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.

| Program Expenditures | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-----------------------------|-------------------------|-------------------------|--------------------------|
| Citywide Indirect Costs | 810,113 | 981,439 | 1,033,900 |

Office of Arts and Culture

| | | | |
|------------------------------|------------------|------------------|------------------|
| Departmental Indirect Costs | 2,109,526 | 1,881,053 | 1,909,063 |
| Pooled Benefits and PTO | 1,316,134 | 1,223,742 | 1,252,158 |
| Total | 4,235,773 | 4,086,234 | 4,195,120 |
| 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*

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

Citywide Indirect Costs

| | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-------------------------|-----------------|-----------------|------------------|
| Expenditures/FTE | | | |
| Citywide Indirect Costs | 810,113 | 981,439 | 1,033,900 |

Departmental Indirect Costs

| | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-----------------------------|-----------------|-----------------|------------------|
| Expenditures/FTE | | | |
| Departmental Indirect Costs | 2,109,526 | 1,881,053 | 1,909,063 |
| Full Time Equivalents Total | 9.00 | 9.00 | 9.00 |

Pooled Benefits and PTO

| | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-------------------------|-----------------|-----------------|------------------|
| Expenditures/FTE | | | |
| Pooled Benefits and PTO | 1,316,134 | 1,223,742 | 1,252,158 |

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.

| | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|--|------------------|------------------|-------------------|
| Program Expenditures | | | |
| Activations Equity and Youth Development | 2,021,951 | 1,942,668 | 3,958,774 |
| Communication Outreach and Events | 429,979 | 613,465 | 619,650 |
| Cultural Facilities Operations | 795,815 | 987,722 | 1,059,709 |
| Funding Programs & Partnership | 3,654,781 | 3,064,423 | 5,125,699 |
| Total | 6,902,525 | 6,608,278 | 10,763,832 |

Office of Arts and Culture

| | | | |
|------------------------------|-------|-------|-------|
| Full-time Equivalents Total* | 16.84 | 16.84 | 18.09 |
|------------------------------|-------|-------|-------|

**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 Arts and Cultural Programs Budget Summary Level:

Activations Equity and Youth Development

| | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|--|-----------------|-----------------|------------------|
| Expenditures/FTE | | | |
| Activations Equity and Youth Development | 2,021,951 | 1,942,668 | 3,958,774 |
| Full Time Equivalents Total | 4.00 | 4.00 | 4.50 |

Communication Outreach and Events

| | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-----------------------------------|-----------------|-----------------|------------------|
| Expenditures/FTE | | | |
| Communication Outreach and Events | 429,979 | 613,465 | 619,650 |
| Full Time Equivalents Total | 4.00 | 4.00 | 4.00 |

Cultural Facilities Operations

| | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|--------------------------------|-----------------|-----------------|------------------|
| Expenditures/FTE | | | |
| Cultural Facilities Operations | 795,815 | 987,722 | 1,059,709 |
| Full Time Equivalents Total | 6.09 | 6.09 | 6.84 |

Funding Programs & Partnership

| | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|--------------------------------|-----------------|-----------------|------------------|
| Expenditures/FTE | | | |
| Funding Programs & Partnership | 3,654,781 | 3,064,423 | 5,125,699 |
| 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.

Office of Arts and Culture

| Program Expenditures | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|------------------------------|-------------------------|-------------------------|--------------------------|
| Cultural Space | 2,125,559 | 808,850 | 811,443 |
| Total | 2,125,559 | 808,850 | 811,443 |
| Full-time Equivalents Total* | 1.50 | 1.10 | 1.10 |

**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 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](#), three [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 Seattle Aquarium; both properties are owned by and 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

| | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-----------------------------|--------------------|--------------------|--------------------|
| Department Support | | | |
| General Fund Support | 96,805,309 | 98,009,592 | 109,424,021 |
| Other Funding - Operating | 62,031,529 | 77,836,209 | 78,221,327 |
| Total Operations | 158,836,839 | 175,845,801 | 187,645,348 |
| Capital Support | | | |
| General Fund Support | 45 | - | - |
| Other Funding - Capital | 66,416,455 | 52,970,111 | 95,830,516 |
| Total Capital | 66,416,499 | 52,970,111 | 95,830,516 |
| Total Appropriations | 225,253,338 | 228,815,912 | 283,475,864 |

Seattle Parks and Recreation

| | | | |
|------------------------------|--------|--------|--------|
| Full-Time Equivalents Total* | 939.68 | 938.68 | 958.63 |
|------------------------------|--------|--------|--------|

** 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 2022 Proposed Budget for the Seattle Parks and Recreation Department (SPR) focuses on economic recovery, including restoration of pandemic related reductions made in the 2021 Adopted Budget to the Park Fund, General Fund (GF), and Real Estate Excise Tax Funds (REET); realigning resources to support SPR's commitment to equity; addressing rising costs due to inflation and a challenging bidding climate; and increasing investments towards the City's response to obstruction removals, cleanliness, and safety in right-of-way (ROW) and park areas.

Restore COVID-19 Funding Reductions

In 2020 and 2021, SPR took significant cuts to its budget in response to revenue losses and economic impacts associated with the COVID-19 pandemic. The 2022 Proposed Budget assumes programming and participation return to pre-pandemic levels and restores funding to resume services and replenish capital project budgets.

Specifically, the 2021 Adopted Budget reduced SPR's General Fund (GF) budget by \$11.4 million and assumed a \$10.6 million loss of revenue in the Park Fund. These reductions were partially offset by shifting Park District (MPD) resources away from Park District initiatives to support operating expenses, mitigating service impacts and avoiding layoffs. The 2022 Proposed Baseline Budget returns \$7.7 million of ongoing GF to SPR, assumes Park Fund revenues rebound as fee-based services are reinstated, and restores Park District funding to initiatives impacted in 2021. Some of this MPD funding is proposed to be reallocated towards other SPR priorities as described later in this overview and in more detail in the Incremental Changes section of this budget book.

Due to the COVID-19 pandemic and declared emergency, the 2021 Adopted Budget as authorized by the City Council suspended SPR's minimum General Fund requirement per section 3.3 of the interlocal agreement establishing the Seattle Park District (Ordinance 124468). The 2022 Proposed Budget brings SPR back above its minimum requirement of \$106,411,169 through the combination of baseline adjustments and proposed GF increases.

SPR's REET funding was also reduced by \$19.3 million in 2021. The 2022 Proposed Budget invests approximately \$22.9 million including:

- \$16.7 million for major maintenance, ADA projects, and emerging SPR priorities;
- \$1.25 million for the Major Projects Challenge Fund including support for the Green Lake Small Craft Center and South Park Community Center and Campus projects;
- \$1.5 million for Outdoors for All;
- \$847,000 for Municipal Energy Efficiency Projects;
- \$3 million for Pier 58 Replacement; and
- a technical reduction of \$411,000 to align the 2022 budget with debt-service payments.

As stated above, the Park District provided a reliable funding source allowing SPR to pivot operations to mission essential functions and retain highly trained employees to provide parks and recreation services as deemed safe. In addition, throughout the pandemic SPR implemented a conservative fiscal management approach and therefore is able to identify one-time fund balance in the Park and Recreation Fund to support certain projects impacted by the pandemic related reallocations including land-banked site development and Lake City community center.

- In 2020, SPR reallocated \$4.7 million of Park District funding for land-banked site development, impacting numerous projects. The 2022 Proposed Budget restores \$3.5 million towards developing new parks.

Seattle Parks and Recreation

- The 2022 Proposed Budget also includes a \$5M reserve in the Park and Recreation Fund for the future renovation of the Lake City Community Center. This commitment had been in the endorsed budget funded by the Park District, however the delay in planning for the second cycle of the Park District pushes MPD support for this project out to at least 2023. Funding from both sources will be aligned with the project timeline and scope during the next Park District six-year cycle (2023-2028).

Due to the magnitude of the reductions to SPR's CIP in both 2020 and 2021, not all projects that were cut will be restored and some projects are still delayed. SPR prioritized their 2022 REET funding with a focus on equity; 60% of the restored funding in 2022 will be used for projects in census tracts identified as 'Highest or Second Highest Need/Disadvantaged by OPCD's Race and Social Equity Index. Approximately 36% are citywide programs, and the remaining 4% is distributed between projects in the Middle Need/Disadvantaged tracts. Projects include Garfield Super Block, Be'er Sheva, renovations of the Maple Wood playfield, additional funding for the South Park Campus, and Rainier Community Center Play Area. For a fuller list of projects, see SPR's 2022-2027 Capital Improvement Program.

Equity Investments and Funding Realignments

Formalize Rec'N the Streets Program

The 2022 Proposed Budget formalizes SPR's pilot program, Rec'N the Streets. Since Fall 2020, a team of SPR employees have been redeployed to develop and deliver this community-centered programming, serving approximately 6,000 participants from August-December 2020 in the midst of the pandemic. This change will establish two permanent teams by redirecting funding from Laurelhurst Community Center and the Outdoor Opportunities (O2) Program. One temporary team will also be funded with savings from community centers that will be closed for planned capital projects in 2021 and 2022.

O2 is an outdoor expedition program that generally serves a cohort of about 200 youth per year. Due to staffing vacancies in Fall 2019 and then the impact of COVID-19, this program has not run since Summer 2019. Based on data from the pilot for Rec'N the Streets, SPR expects the two mobile Rec'N the Streets teams will serve significantly more people than the average O2 cohort.

Laurelhurst Community Center will transition from a facility with limited public operating hours and staffing to a premier rental facility similar to Golden Gardens and Pritchard Beach. Laurelhurst is one of the smallest community centers; it doesn't have an attached gym. It is located within three miles of three other community centers. The facility hosts some limited recreation programming and events, drop-in activities, and short-term facility rentals. It does not host licensed childcare. SPR will continue to offer some programming at the adjacent Laurelhurst Elementary gym following this change. The pottery studio will close. Pottery is offered at eight other SPR sites including nearby Montlake and Green Lake. Laurelhurst ranks in the bottom third of the Equity and Priority Populations Index, a metric that measures the need for recreation services in each community center's service area.

Increase Workforce Equity

The 2022 Proposed Budget shifts \$1 million of base Park District funding from the Park Land Acquisition and Leverage Fund (Acquisitions) to institutionalize and expand SPR's work in addressing structural racism through organizational change. Funding will support workforce equity efforts in the Human Resources (HR) division and the expansion of the department's Equity Team staffing. SPR's 2022 budget for Acquisitions will be replenished using one-time Park Fund resources and the ongoing funding need will be reviewed in the next Park District funding cycle (2023-2028).

SPR's Human Resources team will be adjusted in support of a revised service model that advances the department's vision of becoming an anti-racist organization and is aligned to meet the growing demand for HR services from a department with over 1,000 regular positions and an additional 800-1,000 temporary and seasonal staff. The two main workstreams will include HR Business Partners, assigned to support SPR's major divisions, and Business Services & Employee Care, responsible for backend operations and subject matter expertise. The budget adds approximately four positions in support of these changes; this includes one Workforce Equity Strategic Advisor, one

Seattle Parks and Recreation

Training Coordinator dedicated to anti-racism training deliverables, one HR Business Partner, and increased capacity for performance reporting, leave of absence, and managerial needs.

SPR's Equity Team will assist with the planning, development, and implementation of equity strategies and structurally embed RSJI policies and practices across the department. SPR currently has one Strategic Advisor leading these efforts within the Superintendent's Office and one Equity Advisor in the Recreation Division. The proposed budget adds three new positions to expand this work; two will be located in the Superintendent's Office and one in the Parks and Environment Division.

SPR's commitment to the Race and Social Justice Initiative calls on the department to challenge and change institutional barriers that perpetuate harm. The department also recognizes there is much work to do and is working to position itself as a learning organization that is in a constant state of action; this requires additional and sustained investment in these dedicated resources.

Transition to a Community Response and Equitable Park Development Fund

The 2022 Proposed Budget also adds funding and two positions to begin transitioning the Major Projects Challenge Fund (MPCF) to a new Community Response and Equitable Park Development Fund as recommended by a taskforce convened in collaboration with the Park District Oversight Committee (PDOC); this is funded through a \$300,000 transfer from the MPCF. The fund has never had dedicated staff and these positions were recommended by the taskforce to better engage and support community groups with their park-related needs. The new fund is intended to address barriers identified through the first two rounds of MPCF awards, including project size and matching requirements, and distribute funds more equitably.

Realign and Add Resources to Support Increased Operating Costs

SPR has increasingly been asked to absorb Annual Wage Increases (AWI), citywide cost changes, and utility rate increases using Park Fund and Park District resources in lieu of General Fund support. In previous budgets, SPR has identified one-time resources such as fund balance and interest earnings to cover these costs, but these strategies are not sustainable. One challenge is that the first cycle of the Park District only increased funding by 2.5% annually – less than the cost of AWI and utility rate increases.

The proposed budget redirects \$4.1 million of ongoing Park District funding from the Major Maintenance Backlog and Asset Management capital project to cover these new and compounded cost increases. SPR will consider options for reconciling the MPD's annual rate to cover future inflationary costs as part of the next Park District planning process.

Increase Investments for Safe and Clean Spaces

The 2022 Proposed Budget increases funding and staff capacity for SPR to maintain safe and clean spaces in both park and right-of-way (ROW) areas. These investments include:

- \$2.8 million of one-time Coronavirus Local Fiscal Recovery (CLFR) funding to continue SPR's role in supporting the interdepartmental Clean Cities program through August 2022. This funding is part of Seattle Rescue Plan 3 (SRP3). See the Seattle Rescue Plan section of this 2022 Budget Book for more on SRP3;
- \$900,000 of ongoing General Fund to add 6.5 FTE supporting the increased demand on SPR to address impacts of unmanaged encampments, such as litter removal, storage of personal belongings, and data collection & reporting in compliance with Multi-Department Rules (MDARs); and
- \$2 million of one-time Cumulative Reserve Subfund (CRS-U) funding to support site restoration of parks that have been significantly damaged to due to prolonged use and misuse during the COVID-19 pandemic.

The Seattle Department of Transportation will also increase its annual payment to SPR from \$1 million to \$1.1 million to reflect inflationary increases since their funding agreement for obstruction removals was originally established in 2018.

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The 2022 Proposed Budget also includes \$963,000 of ongoing General Fund for security to assist with beach closures and Late Night teen programming, temporary resources to broaden coverage and expand hours to enforce park code compliance, and increasing a dispatcher position to full-time to address increased maintenance calls related to park cleanliness and safety.

Other Changes

In addition to the changes described above, the proposed budget includes other changes to make temporary resources permanent for out of school time staffing and capital project management; fund staff stipends for employees supporting language access; increase security and maintenance at Fort Lawton; provide one-time resources for Rise Above; and implement numerous technical changes to align budget with spending across projects and initiatives.

For more details on specific changes to SPR's 2022 Proposed Budget and 2022-2027 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

| | Dollars | FTE |
|--|--------------------|---------------|
| 2022 Beginning Budget | 239,511,273 | 937.88 |
| Baseline | | |
| 2021 One-time Items Adjustment | (747,000) | - |
| 2021 Water Utility Savings Adjustment | 300,000 | - |
| Citywide Adjustments for Standard Cost Changes | 2,338,455 | - |
| Baseline Adjustments for Personnel Costs | 260,808 | - |
| Annual Inflation for Seattle Park District (2.5%) | 883,055 | - |
| Restore Park Fund to Operating Budget | 884,633 | - |
| Reverse Park District Realignment: Restore General Fund to Operating Budget | - | - |
| Reverse Park District Realignment: Restore Park District Funding to Capital Budget | 7,716,558 | - |
| Technical Baseline Adjustments | - | - |
| Proposed Operating | | |
| Language Premium Staff Stipend | 40,800 | - |
| Out of School Time (OST) Staffing | 124,099 | 1.00 |
| Make Approved TLT Positions Permanent | - | 3.25 |
| Fort Lawton Maintenance and Security Increment | 214,372 | - |
| Rise Above | 200,000 | - |
| Formalize Rec'N the Streets Program | 10,000 | (0.25) |
| Clean City Funding Continuation through August | 2,800,000 | - |
| Security & Compliance | 963,004 | 0.50 |
| Support City Efforts to Maintain Clean and Accessible Parks and ROW | 900,000 | 6.50 |
| Increase SDOT Payment for ROW Obstruction Removals | - | - |
| MPD Funding Realignment for Inflation-Based Costs (see Capital Changes) | 1,000,000 | - |
| MPD Funding Realignment for HR/Workforce Equity (see Capital Changes) | 700,000 | 4.25 |
| MPD Funding Realignment for Departmental Equity Team (see Capital Changes) | 300,000 | 3.00 |
| MPD Funding Realignment for Equitable Park Development Fund (see Capital Changes) | 300,000 | 2.00 |
| Proposed Capital | | |
| Partial Restoration of Land-Banked Site Development Funding | 3,500,000 | - |
| One-time Funding for Site Restoration | 2,000,000 | - |
| MPD Funding Realignment for Inflationary Cost Increases (see Operating Changes) | (4,153,058) | - |
| MPD Funding Realignment for HR/Workforce Equity (see Operating Changes) | (700,000) | - |
| MPD Funding Realignment for Departmental Equity Team (see Operating Changes) | (300,000) | - |

Seattle Parks and Recreation

| | | |
|---|--------------------------|-------------------|
| Use One-Time Park Fund Resources to Replenish Acquisitions Fund Balance | 1,000,000 | - |
| MPD Funding Realignment for Equitable Park Development Fund (see Operating Changes) | (300,000) | - |
| REET Restoration: Ongoing Major Maintenance Projects | 9,999,000 | - |
| REET Restoration: ADA Compliance Project | 2,500,000 | - |
| REET Restoration: Adjust Athletic Field Conversion Schedules | (2,314,000) | - |
| REET Restoration: Boat Moorage Restoration Project | 2,314,000 | - |
| REET Restoration: Carkeek Park Bridge Replacement Project | 2,214,000 | - |
| REET Restoration: South Park Community Center and Campus Improvements | 2,000,000 | - |
| Add REET Funding for Major Projects Challenge Fund Projects | 1,250,000 | - |
| Municipal Energy Efficiency Program | 846,809 | - |
| Outdoors For All | 1,500,000 | - |
| Pier 58 Replacement and Pier 63 Demolition | 7,500,000 | - |
| Proposed Technical | | |
| MPD Initiative Rebalancing - Capital | (3,996,893) | - |
| MPD Initiative Rebalancing - Operating | - | - |
| REET I and II Technical Adjustment | - | - |
| REET Debt Service True Up | (411,372) | - |
| Centralize Event Scheduling Functions | - | 0.50 |
| Technical Project Clean Up | 327,319 | - |
| Technical Position Clean Up | - | - |
| Adjust 300 Elliot Rent Budget | - | - |
| Reconcile CIP Labor Accounts | - | - |
| Total Incremental Changes | \$43,964,591 | 20.75 |
| Total 2022 Proposed Budget | \$283,475,864 | 958.63 |

Description of Incremental Budget Changes

Baseline

2021 One-time Items Adjustment

Expenditures \$(747,000)

This item includes an adjustment to reduce one-time funding added in the 2021 Adopted Budget for the Clean Cities program pilot. See Proposed Changes for a proposal that continues this work through August 2022 using Coronavirus Local Fiscal Recovery (CLFR) resources.

2021 Water Utility Savings Adjustment

Expenditures \$300,000

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This item restores one-time Park District funding reduced in the 2021 Adopted Budget in response to the COVID-19 pandemic. Due to the nine months of facility closures, the department was able to achieve one time water savings to partially offset revenue losses.

Citywide Adjustments for Standard Cost Changes

Expenditures \$2,338,455

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 Judgement and Claims, 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 \$260,808

Revenues -

This centrally administered change adjusts appropriations to restore the annual wage increase for non-represented Executives, Managers and Strategic Advisors, which was forgone in 2021 due to financial constraints.

Annual Inflation for Seattle Park District (2.5%)

Expenditures \$883,055

Revenues \$1,366,722

This budget change increases the Park District operating initiatives and revenues by 2.5% as required annually by the Interlocal Agreement.

Restore Park Fund to Operating Budget

Expenditures \$884,633

Revenues \$4,137,046

In 2021, SPR estimated a \$10.5 million revenue loss in the Park Fund due to extended facility closures and programming reductions associated with the COVID-19 pandemic. The 2021 Adopted Budget included a technical adjustment to transfer \$6.4 million of those revenues and expenditure reductions into a "COVID Planning 2021" Budget Program in the Park Fund to keep track of targeted underspend; this item reverses that adjustment and redistributes the one-time savings back to division budgets.

The remaining \$4.1 million of revenue and expenditure reductions were funded with Park District resources including Park District operating savings (\$884,633) and a one-time funding realignment with SPR's Capital Improvement Program (\$3.3million).

The 2022 Proposed Budget returns these Park District resources to the initiatives from which the savings were realized, including:

- Initiative 1.3 Savings Our Forest (\$175,703)
- Initiative 3.3 Better Programs for Young People - Seattle's Future (\$330,789)
- Initiative 3.6 Put the Arts in Parks (\$283,141)
- Initiative 4.11 Urban Parks Partnership (\$95,000)

This change does not have a corresponding capital adjustment since the \$3.2 million realignment within the

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Waterfront Piers Rehabilitation project was a one-year change and Park District funding remained in the outyears of the Capital Improvement Program beginning in 2022.

Reverse Park District Realignment: Restore General Fund to Operating Budget

Expenditures -

In 2021, SPR's General Fund budget was reduced by \$11.4 million due to pandemic-related revenue losses. This reduction was partially offset by realigning \$7.7 million of Park District funding from SPR's capital budget to SPR's operating budget. The remaining \$3.7 million included ongoing efficiencies and savings found within the department.

This baseline change increases General Fund appropriation by \$7.7 million and reduces Park District appropriation by the same amount within SPR's operating budget. Please see "Reverse Park District Realignment: Restore Park District Funding to Capital Budget" for the corresponding baseline adjustment to restore these Park District funds to SPR's capital budget.

This baseline change, along with other proposed changes, brings the department above its minimum General Fund allocation as required by the Seattle Metropolitan Park District; this minimum requirement had been lifted in 2020 and 2021 due to the COVID-19 pandemic.

Reverse Park District Realignment: Restore Park District Funding to Capital Budget

Expenditures \$7,716,558

In 2021, SPR's General Fund budget was reduced by \$11.4 million due to pandemic-related revenue losses. This reduction was partially offset by realigning \$7.7 million of Park District funding from SPR's capital budget to SPR's operating budget. The remaining \$3.7 million included ongoing efficiencies and savings found within the department.

This baseline change restores \$7.7 million of Park District resources to SPR's capital budget as described below:

- Park Land Acquisition and Leverage Fund (\$1.5 million)
- Major Projects Challenge Fund (\$1.8 million)
- Major Maintenance Backlog and Asset Management (\$4.4 million)

Please see "Reverse Park District Realignment: Restore General Fund to Operating Budget" for the corresponding baseline adjustment that adjusts SPR's operating budget.

Technical Baseline Adjustments

Expenditures -

Revenues -

This net-zero change adjusts SPR's budget to more accurately reflect healthcare allocations by distributing funds from the Leadership and Administration BSL to other BSLs.

Proposed Operating

Language Premium Staff Stipend

Expenditures \$40,800

This item increases ongoing appropriation authority for language services stipends. Per the Coalition of City Unions collective bargaining agreement, City employees who are multilingual and provide language services, such as

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interpretation and translation, to communicate with clients and/or other employees in business-related situations are now eligible for a monthly language premium stipend. The amounts in the 2022 budget are estimates based on the eligible employees from 2021.

Out of School Time (OST) Staffing

| | |
|---------------------|-----------|
| Expenditures | \$124,099 |
| Revenues | \$124,099 |
| Position Allocation | 1.00 |

This item makes permanent a temporary (TLT) position piloted since early 2020. The Early Learning Administrative Staff Analyst position is a vital liaison between SPR and the Department of Education and Early Learning (DEEL), created to support the growing body of work associated with DEEL's Seattle Preschool Programs. The position will be funded by the rental revenue generated from third-party preschool programs operating within SPR facilities. This position will continue to support partnerships with DEEL, ARC, and third-party preschool providers, in addition to overall efforts in early learning initiatives within SPR.

Make Approved TLT Positions Permanent

| | |
|---------------------|------|
| Expenditures | - |
| Position Allocation | 3.25 |

In 2019, SPR received emergency position authorization for the creation of 3 Capital Project Coordinators to help meet the Planning and Development Division's capital project delivery needs. This proposal makes these positions permanent to retain capacity in preparation for the next Park District cycle and to implement the department's existing portfolio of projects as well as those in the planning and design phases. This change also increases a Management Systems Analyst supporting the division's project management software from part time to full time. Position costs are fully funded within the department's capital improvement program.

Fort Lawton Maintenance and Security Increment

| | |
|--------------|-----------|
| Expenditures | \$214,372 |
|--------------|-----------|

This item is for maintenance of the Fort Lawton property which the City leases from the US Army. This funding will increase security and maintenance at the site. Seattle Parks and Recreation and the Office of Housing each pay half of the total cost.

Rise Above

| | |
|--------------|-----------|
| Expenditures | \$200,000 |
|--------------|-----------|

This item provides \$200,000 one-time General Fund for Rise Above. Rise Above provides education and outreach to American Indian youth and families in Seattle through community based partnerships.

Formalize Rec'N the Streets Program

| | |
|---------------------|----------|
| Expenditures | \$10,000 |
| Revenues | \$10,000 |
| Position Allocation | (0.25) |

This item transfers \$660,000 from multiple funds within SPR's budget to formalize a mobile recreation pilot, Rec'N the Streets, which delivers programming in partnership with community using neighborhood-based data and equity maps. Funding will be reallocated from Outdoor Opportunities (-\$259,000) and Laurelhurst Community Center (-\$190,000) to establish two permanent teams. The Outdoor Opportunities program has not run since Summer 2019

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and will no longer be offered. It served about 200 youth annually while Rec’N the Streets reaches over 6,000 participants.

Laurelhurst Community Center will be converted to a premier rental facility. Laurelhurst is one of the smallest community centers; it doesn’t have an attached gym. It is located within three miles of three other community centers. The facility hosts some limited recreation programming and events, drop-in activities, and short-term facility rentals. It does not host licensed childcare. SPR will continue to offer some programming at the adjacent Laurelhurst Elementary gym following this change.

In addition, SPR will use one-time savings from planned community center closures in 2022 (-\$211,000) to fund a third, temporary team.

This change eliminates two part-time positions (-1.50 FTE) and uses those resources to create capacity for Rec’N the Streets. Specifically, it reassigns positions from Outdoor Opportunities and Laurelhurst to support the program; reclasses a Recreation Attendant to a Recreation Leader and a Recreation Center Coordinator to a Recreation Program Coordinator, Sr.; and increases three Recreation Leader positions from part time to full time (1.25 FTE). There are no layoffs associated with these changes.

This change is a net zero reallocation of existing resources. The \$10,000 adjustment recognizes revenue SPR is appropriating towards these program costs.

Clean City Funding Continuation through August

| | |
|--------------|-------------|
| Expenditures | \$2,800,000 |
|--------------|-------------|

This item extends SPR’s funding for the Clean City Initiative through August 2022 by continuing the investment to clean up litter and garbage across the city. The Clean City Initiative pulls together and expands efforts from Seattle Public Utilities, Seattle Parks and Recreation, Office of Economic Development, and Seattle Department of Transportation to address the backlog in maintenance.

Specifically, the 2022 Proposed Budget continues funding for four crews to provide enhanced trash removal (dumping), garbage collection and litter pick-up; power washing of hardscapes, graffiti removal; storm drain cleaning, lighting repairs/replacement, and cleaning abandoned encampments. The work is above and beyond routine O&M the department typically does during the year.

This item is part of a package of CLFR-funded or CLFR-enabled items comprising Seattle Rescue Plan 3 (SRP3). See the Seattle Rescue Plan section of this 2022 Budget Book for more on SRP3.

Security & Compliance

| | |
|---------------------|-----------|
| Expenditures | \$963,004 |
| Position Allocation | 0.50 |

This item adds funding to support park code compliance and to increase SPR’s capacity to address issues related to cleanliness and safety at parks and beaches. Specifically, this budget adds \$300,000 to contract with security for the Late Night program and for beach closures at Alki and Golden Gardens; \$40,000 to increase a dispatcher position from half-time to full time (0.5 FTE) to respond to increased call volume; \$480,000 funding for temporary resources to broaden park code compliance coverage and expand hours; and \$140,000 in general nonlabor support.

Support City Efforts to Maintain Clean and Accessible Parks and ROW

| | |
|---------------------|-----------|
| Expenditures | \$900,000 |
| Position Allocation | 6.50 |

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These resources support the increased demand on Seattle Parks & Recreation to address impacts of unsheltered populations including litter removal, site restoration, storage of personal belongings, and data collection and reporting. This change in the 2022 Proposed Budget will assist the City to meet legal requirements and Council and Mayoral expectations around the identification and storage of personal belongings.

This item adds \$45,000 for supplies, training, and equipment as well as creates 6.5 new positions in SPR including:

- Field Coordinators - Strategic Advisor I (2.0 FTE) - \$300,000
- Strategic Support - Strategic Advisor I (1.0 FTE), Admin Specialist III (1.0 FTE) - \$250,000
- Data Support - Management Systems Analyst, Sr. (1.0 FTE) - \$130,000
- Storage+ - Admin Specialist III (1.0 FTE) - \$100,000
- Comms Team Support: Strategic Advisor I (0.5 FTE) - \$75,000

Increase SDOT Payment for ROW Obstruction Removals

| | |
|--------------|-----------|
| Expenditures | - |
| Revenues | \$100,000 |

This item increases the Seattle Department of Transportation's (SDOT) annual payment to SPR for obstruction removals in right-of-way (ROW) areas from \$1,000,000 to \$1,100,000 to reflect inflationary adjustments since the contract was initiated in 2018. SPR partners with SDOT and Seattle Public Utilities in the cleaning of unsanctioned encampments on parklands and in the ROW. As of 2021, SPR facilitates the City's obstruction process and prioritizes sites for removal based on hazards and other site conditions. The General Fund had been picking up a larger share of these inflationary costs; this item realigns funding support to reflect SDOT's share of costs and offsets General Fund support by \$100,000.

MPD Funding Realignment for Inflation-Based Costs (see Capital Changes)

| | |
|--------------|-------------|
| Expenditures | \$1,000,000 |
|--------------|-------------|

The 2022 Proposed Budget reallocates \$4.1 million from the Seattle Park District's (MPD) Major Maintenance Backlog and Asset Management Project (MC-PR-41001) to support inflationary cost increases in 2022. The first funding cycle of the Park District ended in 2020 with 2021 and 2022 representing bridge years until the second funding cycle begins in 2023. In 2021, SPR used one-time resources including the appropriation of interest earnings, fund balance, and delaying repayment of intra-fund loans to cover cost increases such as AWI and utilities; these strategies are not sustainable. To keep property taxes at the legislated +2.5% cap in 2022 requires the ongoing redirection of MPD resources to cover these inflationary increases including base costs that have compounded over time (\$1.6 million), utility rate increases (\$1 million), and anticipated wage increases (\$1.5 million).

The net change to SPR's operating budget is \$1 million for utility cost increases. The remaining operating costs include base expenses that are already appropriated and will now be backed with MPD capital resources and planning reserves for estimated annual wage increases that will be appropriated at a later date.

Please see the capital changes section of the proposed budget for the corresponding reduction to SPR's Capital Improvement Program.

MPD Funding Realignment for HR/Workforce Equity (see Capital Changes)

| | |
|---------------------|-----------|
| Expenditures | \$700,000 |
| Position Allocation | 4.25 |

The 2022 Proposed Budget reallocates \$700,000 of Seattle Park District (MPD) resources from SPR's capital budget for Acquisitions (MC-PR-21001) to support an ongoing investment in the department's Human Resources Team. This change supports a revised service model that advances SPR's vision of becoming an anti-racist organization and is aligned to meet the growing demand for services from a department with over 1,000 regular positions and an

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additional 800-1,000 temporary staff throughout the year.

These resources will allow SPR to increase HR support by 4.25 FTE to 16.0 FTE total, bringing its ratio of FTE to HR staffing into alignment with similarly sized departments. Specifically, this adds:

- a Workforce Equity Advisor (1.0 FTE)
- a Training Coordinator dedicated to anti-racism training deliverables (1.0 FTE);
- an HR Business Partner for the Grounds Maintenance Division (1.0 FTE);
- increases capacity for performance reporting (0.5 FTE), leave of absence (0.5 FTE), and managerial needs (0.25 FTE); and
- reclasses 4.0 positions to Strategic Advisor and Manager roles to better align with their job duties and increased supervisory roles.

Please see the capital changes section of the proposed budget for the corresponding reduction to SPR's Capital Improvement Program.

MPD Funding Realignment for Departmental Equity Team (see Capital Changes)

| | |
|---------------------|-----------|
| Expenditures | \$300,000 |
| Position Allocation | 3.00 |

The 2022 Proposed Budget reallocates \$300,000 of Seattle Park District (MPD) resources from SPR's capital budget for Acquisitions (MC-PR-21001) to support an ongoing investment in SPR's Equity Team. This change creates a dedicated, centralized team to work with staff across divisions to establish unified goals and educational curriculums centered around equity. This proposed funding for this change is \$600,000, including \$300,000 from the MPD capital budget and an additional \$300,000 from the net-zero reallocation of base operating costs.

Specifically, this adds three Strategic Advisors to plan, develop and implement equity strategies and structurally embed RSJI policies and practices across the department. Two positions will be added in the Superintendent's office and one position will be added in the Parks and Environment Division. In addition, this item provides the department's Change Team with a small annual budget for supplies.

Please see the capital changes section of the proposed budget for the corresponding reduction to SPR's Capital Improvement Program.

MPD Funding Realignment for Equitable Park Development Fund (see Capital Changes)

| | |
|---------------------|-----------|
| Expenditures | \$300,000 |
| Position Allocation | 2.00 |

The 2022 Proposed Budget reallocates \$300,000 of Seattle Park District (MPD) resources from SPR's capital budget to SPR's operating budget to begin to transition the Major Projects Challenge Fund to a new Equitable Park Development Fund as recommended by the Park District Oversight Committee (PDOC) in 2020. The investment will focus on partnering with communities and community groups to make improvements to parks and park facilities in neighborhoods that have a history of racial disparities in access to green space and in safety from environmental harms. This change also adds two positions per PDOC's recommendation to lead this work within the department.

Please see the capital changes section of the proposed budget for the corresponding reduction to SPR's Capital Improvement Program.

Proposed Capital

Partial Restoration of Land-Banked Site Development Funding

| | |
|--------------|-------------|
| Expenditures | \$3,500,000 |
|--------------|-------------|

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This item uses one-time fund balance to replenish funding for land-banked site development. In 2020, \$4.7 million of Park District resources were cut from this project due to the COVID-19 pandemic and need to redirect capital funding to support operating initiatives. In 2022, the Park and Recreation Fund has one-time savings that can be appropriated to complete projects in development and resume priority planning efforts towards pandemic impacted projects (48th & Charleston, Ernst Park Addition Development, Morgan Junction RUV, Wedgewood, and West Seattle Junction).

One-time Funding for Site Restoration

Expenditures \$2,000,000

This item adds \$2,000,000 one-time funding from the Cumulative Reserve Subfund (CRS-U) to restore park properties that have been severely damaged after prolonged overuse and misuse during the COVID-19 pandemic. Restoration varies by site, depending on the amount of damage, and includes pest control, fencing, soil and tree replacement, vegetation management, irrigation repairs, drainage repairs, graffiti removal, and more. In some cases, repairs to critical assets like play areas, comfort stations, synthetic fields, buildings, and more is required, greatly increasing both the time and funding needed to make sites safe and operational for the public again. With this one-time funding, SPR estimates it can restore up to 50 sites in 2022; this does not include major repairs to park assets such as replacing play area equipment and comfort stations.

MPD Funding Realignment for Inflationary Cost Increases (see Operating Changes)

Expenditures \$(4,153,058)

This item reallocates \$4.1 million from the Seattle Park District's Major Maintenance Backlog and Asset Management Project (MC-PR-41001) to support inflationary cost increases in 2022. The first funding cycle of the Park District ended in 2020 with 2021 and 2022 representing bridge years until the second funding cycle begins in 2023. In 2021, SPR used one-time resources including the appropriation of interest earnings, fund balance, and delaying repayment of intra-fund loans to cover cost increases such as AWI and utilities; these strategies are not sustainable. To keep property taxes at the legislated +2.5% cap in 2022 requires the redirection of Park District resources to cover these inflationary increases including base costs that have compounded over time, utility rate increases, and anticipated wage increases.

Please see the proposed operating changes for the corresponding adjustment to SPR's operating budget.

MPD Funding Realignment for HR/Workforce Equity (see Operating Changes)

Expenditures \$(700,000)

The 2022 Proposed Budget reallocates \$700,000 of Seattle Park District (MPD) resources from SPR's capital budget for Acquisitions (MC-PR-21001) to support an ongoing investment in the department's Human Resources Team. This change supports a revised service model that advances SPR's vision of becoming an anti-racist organization and is aligned to meet the growing demand for services from a department with over 1,000 regular positions and an additional 800-1,000 temporary staff throughout the year.

Please see the operating changes section of the proposed budget for more details including the corresponding increase to SPR's operating budget.

MPD Funding Realignment for Departmental Equity Team (see Operating Changes)

Expenditures \$(300,000)

The 2022 Proposed Budget reallocates \$300,000 of Seattle Park District (MPD) resources from SPR's capital budget for Acquisitions (MC-PR-21001) to support the ongoing investment in a new Department Equity Team. This change creates a dedicated, centralized team to work with staff across divisions to create unified goals and educational

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curriculums centered around equity.

Please see the operating changes section of the proposed budget for more details including the corresponding increase to SPR's operating budget.

Use One-Time Park Fund Resources to Replenish Acquisitions Fund Balance

Expenditures \$1,000,000

This item uses one-time Park Fund resources to restore \$1 million to the Acquisitions capital project (MC-PR-21001) in 2022. This change offsets the two proposed budget items related to increased HR capacity (\$700,000) and creation of a Departmental Equity Team (\$300,000). In addition, the capital budget for Acquisitions was reduced in 2020 to realign Park District resources in support of basic operating services. This change will result in a net-zero change to the baseline budget in 2022. SPR will review its annual funding level as part of the next Park District planning process.

MPD Funding Realignment for Equitable Park Development Fund (see Operating Changes)

Expenditures \$(300,000)

The 2022 Proposed Budget reallocates \$300,000 of Seattle Park District (MPD) resources from SPR's capital budget to SPR's operating budget to begin to transition the Major Projects Challenge Fund to a new Equitable Park Development Fund as recommended by the Park District Oversight Committee (PDOC) in 2020. The investment will focus on partnering with communities and community groups to make improvements to parks and park facilities in neighborhoods that have a history of racial disparities in access to green space and in safety from environmental harms.

Please see the operating changes section of the proposed budget for the corresponding increase to SPR's operating budget.

REET Restoration: Ongoing Major Maintenance Projects

Expenditures \$9,999,000

This item adds nearly \$10 million to the Major Maintenance Backlog and Asset Management project (MC-PR-41001) in 2022 to extend and preserve the life of assets and replace them at the end of their serviceable life. These refurbishments and replacements improve safety and avoid system failure. In addition, this makes adjustments to the REET funding levels within this project in the outyears of the Capital Improvement Program to align with the updated revenue forecast.

SPR's total Real Estate Excise Tax (REET) funding was reduced by \$19.3 million in 2021; this change is one of many changes intended to restore REET funds to SPR as revenues recover following the COVID-19 pandemic.

REET Restoration: ADA Compliance Project

Expenditures \$2,500,000

This item adds \$2.5 million to the ADA Compliance project (MC-PR-41031) in 2022 and makes adjustments to the REET funding levels within this project in the outyears of the Capital Improvement Program to align with the updated REET revenue forecast.

SPR's total Real Estate Excise Tax (REET) funding was reduced by \$19.3 million in 2021; this change is one of many changes intended to restore REET funds to SPR as revenues recover following the COVID-19 pandemic.

REET Restoration: Adjust Athletic Field Conversion Schedules

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Expenditures \$(2,314,000)

This item adjusts the current project schedules for Soundview Playfield Conversion Project and West Queen Anne Playfield Conversion project in the 2022-2027 CIP. Funding for Soundview Playfield Conversion is reduced in 2022 and 2023 with funding planned for 2024. This project was delayed due to COVID-related cuts in 2020 and will be further delayed from 2023 to 2024. This change allows Seattle Parks and Recreation (SPR) to focus on Asset Preservation projects in equity priority areas in 2022 and 2023.

The six year CIP also restores funding to the West Queen Anne Playfield Conversion Project in 2026 to re-start planning & design. West Queen Anne Playfield conversion was put on hold in 2020 due to COVID-related cuts.

REET Restoration: Boat Moorage Restoration Project

Expenditures \$2,314,000

This item adds \$2.3 million of funding to the Boat Moorage Restoration Project (MC-PR-41021) in 2022 due to revised engineering estimates for the work planned and designed at the South Leschi moorage. The project reflects SPR's commitment in the operating agreement with Marina Management to build the floating breakwater to protect the marina, reduce shoreline erosion, and make it ADA accessible. The project is also supported by \$1 million in State grants from 2016 for which extensions have been received and are now at risk of being lost if the project is delayed beyond 2022.

SPR's total Real Estate Excise Tax (REET) funding was reduced by \$19.3 million in 2021; this change is one of many changes intended to restore REET funds to SPR as revenues recover following the COVID-19 pandemic.

REET Restoration: Carkeek Park Bridge Replacement Project

Expenditures \$2,214,000

This item adds \$2.2 million to create a new Carkeek Park Bridge Replacement project (MC-PR-41075) in 2022 and makes adjustments to the REET funding levels within this project in the outyears of the Capital Improvement Program to align with the updated REET revenue forecast. This funds planning, design and construction of a replacement pedestrian bridge at Carkeek Park to continue to provide access to the beach, as well as removal of the old pedestrian bridge.

SPR's total Real Estate Excise Tax (REET) funding was reduced by \$19.3 million in 2021; this change is one of many changes intended to restore REET funds to SPR as revenues recover following the COVID-19 pandemic.

REET Restoration: South Park Community Center and Campus Improvements

Expenditures \$2,000,000

This item adds \$1 million of REET funds for the South Park Campus Improvements Project (MC-PR-21013) and \$1 million of REET funds to the Community Center Rehabilitation & Development Project (MC-PR-41002) for the South Park Community Center Stabilization Project in 2022. This item is part of a package of investments that expand the Duwamish Valley Program for 2022.

This change is in addition to other items in the 2022-2027 Proposed Capital Improvement Program that increase funding for the South Park Community Center and Campus Improvement projects in 2022 including \$120,000 for Municipal Energy Efficiency Projects (MC-PR-41030) and a to-be-determined share of the Major Projects Challenge Fund (MC-PR-21002).

SPR's total Real Estate Excise Tax (REET) funding was reduced by \$19.3 million in 2021; this change is one of many changes intended to restore REET funds to SPR as revenues recover following the COVID-19 pandemic.

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Add REET Funding for Major Projects Challenge Fund Projects

Expenditures \$1,250,000

This item adds Real Estate Excise Tax (REET) funding to supplement Park District resources in the 2022 Major Projects Challenge Fund (MC-PR-21002). \$750,000 REET is specifically added to support the Green Lake Small Craft Center. The remaining \$500,000 REET and baseline funding of \$1.5 million MPD will be allocated to both the Green Lake Small Craft Center and South Park Community Center and Campus Improvements projects; both projects are expected to need additional funds due to rising construction costs. Any funds remaining following the completion of these two remaining Challenge Fund projects are intended to support capacity building for the transition to the Equity Fund.

Municipal Energy Efficiency Program

Expenditures \$846,809

This item provides funding for energy efficiency projects including \$526,809 from the Citywide Resource Conservation program budget (housed within FAS' CIP) and \$320,000 of new REET directly allocated to SPR. In 2022 this funding will support the following projects:

- Yesler Community Center (\$200,000) - gym electrification
- Helene Madison Pool (\$120,000) - electric service upgrade
- Jefferson Community Center (\$147,103)– HVAC improvements
- Hiawatha Community Center Phase II (\$155,000)– building envelop improvements and HVAC decarbonization
- South Park Community Center (\$120,000) – electrical service upgrade for decarbonization
- Heat Pump Water Heater Program (\$104,706) – decarbonization of hot water heating at community centers

Outdoors For All

Expenditures \$1,500,000

The 2022 Proposed Budget provides \$1.5 million one-time REET funding for Outdoors For All to renovate the historic Building 18 firehouse in Magnuson Park. Outdoors For All has already secured \$10.75 million for the project, including a previous commitment from the City of \$1 million.

Pier 58 Replacement and Pier 63 Demolition

Expenditures \$7,500,000

Revenues \$1,500,000

This change request adds \$3 million of REET funds to fully fund the replacement of Pier 58. It also adds \$3 million of CRS-U funds and \$1.5 million of reimbursable budget authority for State grants to allow for the demolition of Pier 63.

Proposed Technical

MPD Initiative Rebalancing - Capital

Expenditures \$(3,996,893)

This technical adjustment balances the Park District capital budget by initiative to align with the 2022 Park District spending plan. These changes include:

- Lake City Community Center Improvements: The Lake City Community Center Improvements project included a \$5 million placeholder in the 2022 capital budget assuming Park District funding through the updated Park District spending plan. This placeholder has been shifted to the 2023 budget year in alignment with the Park District planning timeline. SPR has also included a \$5 million planning reserve in its Park and Recreation Fund financial plan

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(10200) to support this project; funding will be appropriated through a future budget process in alignment with future planning efforts.

- Parks Central Waterfront Piers Rehabilitation Project: Shifts \$936,192 for the Parks Central Waterfront Piers Rehabilitation Project from 2023 to 2022 to align with the updated 2022 Park District spending plan.

In addition, this includes small budget reconciliations across multiple capital projects resulting in a net change of (\$66,915).

MPD Initiative Rebalancing - Operating

Expenditures -

This technical adjustment balances the Park District operating budget by initiative to align with the 2022 Park District spending plan and includes net-zero fund transfers.

REET I and II Technical Adjustment

Expenditures -

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

REET Debt Service True Up

Expenditures \$(411,372)

This item aligns SPR's annual budget for debt service payments with the actual debt service schedule for 2022-2027.

Centralize Event Scheduling Functions

Expenditures -

Revenues -

Position Allocation 0.50

This technical adjustment transfers revenue and expenditures within SPR's budget at the detail project level, from the Magnuson Park Partnership Management project to the Event Scheduling project. Both units facilitate and manage short-term rentals at Magnuson Park and this change centralizes functions within Event Scheduling. It includes one position transfer who is responsible for scheduling and increases a half-time Contracts and Concession Coordinator to full time to align with hours the position has historically worked using existing budget authority.

Technical Project Clean Up

Expenditures \$327,319

Revenues \$327,319

This budget neutral change adjusts expense and revenue budget within projects to correctly align budget and expenditures.

Technical Position Clean Up

Expenditures -

Revenues -

Position Allocation -

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This technical change adjusts expense and revenue budgets within projects to correctly align the budgets and accounts with position reclassifications done outside of the previous budget process and/or APEX/SAM adjustments, and other technical position changes.

Adjust 300 Elliot Rent Budget

Expenditures -

This item represents a net-zero technical change to transfer Park Fund resources within SPR's budget to cover rent escalation at 300 Elliot and streamline the rental budget in one project to more efficiently manage monthly billings. As negotiated in the lease agreement for the property, rental costs increased by 3% in 2022 for an estimated increase of \$80,000. SPR's capital planning and project delivery staff are located in this facility.

Reconcile CIP Labor Accounts

Expenditures -

This proposal adjusts the CIP to align labor expenses with capital related position changes.

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Expenditure Overview

| Appropriations | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|---|-------------------|-------------------|-------------------|
| SPR - BC-PR-10000 - 2008 Parks Levy | | | |
| 30010 - REET I Capital Fund | 392,015 | - | - |
| 33860 - 2008 Parks Levy Fund | 4,054,855 | - | - |
| Total for BSL: BC-PR-10000 | 4,446,871 | - | - |
| SPR - BC-PR-20000 - Building For The Future | | | |
| 00164 - Unrestricted Cumulative Reserve Fund | 16,099 | - | 3,000,000 |
| 10200 - Park And Recreation Fund | 2,013,748 | 900,000 | 6,900,000 |
| 19710 - Seattle Park District Fund | 5,842,838 | 1,346,496 | 6,736,950 |
| 30010 - REET I Capital Fund | 1,354,758 | 1,732,412 | 2,250,000 |
| 30020 - REET II Capital Fund | 4,741,397 | - | 3,000,000 |
| 35040 - Waterfront LID #6751 | - | - | 2,000,000 |
| 35840 - 2016 UTGO-Alaskan Way Seawall | 1,494,533 | - | - |
| 35900 - Central Waterfront Improvement Fund | 8,043,643 | 1,500,000 | 2,000,000 |
| 36810 - 2021 West Seattle Bridge LTGO Bond Fund | - | 9,000,000 | - |
| 36910 - 2022 LTGO Taxable Bond Fund | - | - | 11,975,000 |
| 37110 - 2023 LTGO Taxable Bond Fund | - | - | - |
| 70200 - Beach Maintenance Fund | - | 1,520,000 | - |
| Total for BSL: BC-PR-20000 | 23,507,016 | 15,998,908 | 37,861,950 |
| SPR - BC-PR-30000 - Debt and Special Funding | | | |
| 10200 - Park And Recreation Fund | 239,303 | 168,000 | 171,000 |
| 30010 - REET I Capital Fund | 2,022,536 | 2,273,975 | 2,703,018 |
| 30020 - REET II Capital Fund | 1,623,959 | 1,647,000 | 1,662,000 |
| 35600 - 2012 Multipurpose LTGO Bond Fund | 23,567 | - | - |
| 36000 - King County Parks Levy Fund | 1,533,389 | 1,541,000 | 1,155,000 |
| Total for BSL: BC-PR-30000 | 5,442,754 | 5,629,975 | 5,691,018 |
| SPR - BC-PR-40000 - Fix It First | | | |
| 00100 - General Fund | 45 | - | - |
| 00164 - Unrestricted Cumulative Reserve Fund | 412,304 | 35,000 | 2,035,000 |
| 10200 - Park And Recreation Fund | 1,365,619 | 913,000 | 913,000 |
| 17861 - Seattle Preschool Levy Fund | 191,818 | - | - |
| 19710 - Seattle Park District Fund | 13,395,584 | 13,496,547 | 14,074,392 |
| 30010 - REET I Capital Fund | 1,345,389 | 9,116,440 | 14,343,369 |

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| | | | |
|---|-------------------|-------------------|-------------------|
| 30020 - REET II Capital Fund | 12,660,407 | 7,433,560 | 20,196,440 |
| 36000 - King County Parks Levy Fund | 1,097,187 | - | 360,000 |
| 70200 - Beach Maintenance Fund | 77,660 | - | - |
| Total for BSL: BC-PR-40000 | 30,546,013 | 30,994,547 | 51,922,201 |
| | | | |
| SPR - BC-PR-50000 - Maintaining Parks and Facilities | | | |
| 19710 - Seattle Park District Fund | 154,341 | 346,680 | 355,347 |
| 30020 - REET II Capital Fund | 43,750 | - | - |
| Total for BSL: BC-PR-50000 | 198,091 | 346,680 | 355,347 |
| | | | |
| SPR - BC-PR-60000 - SR520 Mitigation | | | |
| 33130 - Park Mitigation & Remediation | 2,275,755 | - | - |
| Total for BSL: BC-PR-60000 | 2,275,755 | - | - |
| | | | |
| SPR - BO-PR-10000 - Parks and Facilities Maintenance and Repairs | | | |
| 00100 - General Fund | 14,460,994 | 53,925,509 | 54,176,857 |
| 00155 - Sweetened Beverage Tax Fund | 34,885 | - | - |
| 10200 - Park And Recreation Fund | 2,928,317 | 2,931,069 | 5,207,047 |
| 14000 - Coronavirus Local Fiscal Recovery Fund | - | - | 2,800,000 |
| 19710 - Seattle Park District Fund | 18,606,601 | 12,940,438 | 14,546,301 |
| 36000 - King County Parks Levy Fund | 9,328 | 10,088 | 10,158 |
| Total for BSL: BO-PR-10000 | 36,040,125 | 69,807,104 | 76,740,363 |
| | | | |
| SPR - BO-PR-20000 - Leadership and Administration | | | |
| 00100 - General Fund | 28,344,616 | 28,751,030 | 32,670,521 |
| 00155 - Sweetened Beverage Tax Fund | - | 5 | - |
| 10200 - Park And Recreation Fund | 29,355 | 8,415,962 | 2,215,696 |
| 19710 - Seattle Park District Fund | 6,431,965 | 2,088,121 | 2,176,438 |
| Total for BSL: BO-PR-20000 | 34,805,935 | 39,255,118 | 37,062,655 |
| | | | |
| SPR - BO-PR-30000 - Departmentwide Programs | | | |
| 00100 - General Fund | 5,388,729 | 3,315,635 | 4,234,812 |
| 10200 - Park And Recreation Fund | (9,359) | 7,801,459 | 8,404,980 |
| 19710 - Seattle Park District Fund | 892,057 | 1,687,422 | 1,522,913 |
| 36000 - King County Parks Levy Fund | - | 337 | - |
| Total for BSL: BO-PR-30000 | 6,271,427 | 12,804,853 | 14,162,705 |
| | | | |
| SPR - BO-PR-40000 - Parks and Open Space | | | |
| 00100 - General Fund | 23,315,549 | - | - |
| 10200 - Park And Recreation Fund | 158,467 | - | - |
| 19710 - Seattle Park District Fund | 1,649,310 | - | - |

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|---|--------------------|--------------------|--------------------|
| Total for BSL: BO-PR-40000 | 25,123,327 | - | - |
| SPR - BO-PR-50000 - Recreation Facility Programs | | | |
| 00100 - General Fund | 20,136,268 | 12,017,419 | 15,665,966 |
| 00155 - Sweetened Beverage Tax Fund | 30,219 | 302,526 | 302,531 |
| 10200 - Park And Recreation Fund | 3,030,911 | 4,296,815 | 12,251,771 |
| 19710 - Seattle Park District Fund | 10,716,464 | 16,783,269 | 10,443,549 |
| 36000 - King County Parks Levy Fund | 624,761 | 738,526 | 738,793 |
| Total for BSL: BO-PR-50000 | 34,538,623 | 34,138,555 | 39,402,609 |
| SPR - BO-PR-60000 - Golf Programs | | | |
| 00100 - General Fund | - | - | - |
| 10200 - Park And Recreation Fund | 9,666,882 | 12,380,955 | 12,817,799 |
| 19710 - Seattle Park District Fund | 1,152,000 | - | - |
| Total for BSL: BO-PR-60000 | 10,818,882 | 12,380,955 | 12,817,799 |
| SPR - BO-PR-70000 - Seattle Conservation Corps | | | |
| 00100 - General Fund | 75,272 | - | - |
| 10200 - Park And Recreation Fund | 2,541,915 | - | - |
| 19710 - Seattle Park District Fund | 405,773 | - | - |
| Total for BSL: BO-PR-70000 | 3,022,960 | - | - |
| SPR - BO-PR-80000 - Zoo and Aquarium Programs | | | |
| 00100 - General Fund | 5,083,882 | - | 2,675,865 |
| 10200 - Park And Recreation Fund | 1,276 | 103,651 | 103,651 |
| 19710 - Seattle Park District Fund | 3,130,403 | 7,355,565 | 4,679,700 |
| Total for BSL: BO-PR-80000 | 8,215,561 | 7,459,216 | 7,459,216 |
| Department Total | 225,253,338 | 228,815,912 | 283,475,864 |
| Department Full-Time Equivalents Total* | 939.68 | 938.68 | 958.63 |

* 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 Parks and Recreation

| | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|--|-----------------|-----------------|------------------|
| 00100 - General Fund | 96,805,354 | 98,009,592 | 109,424,021 |
| 00155 - Sweetened Beverage Tax Fund | 65,104 | 302,531 | 302,531 |
| 00164 - Unrestricted Cumulative Reserve Fund | 428,403 | 35,000 | 5,035,000 |
| 10200 - Park And Recreation Fund | 21,966,433 | 37,910,911 | 48,984,944 |
| 14000 - Coronavirus Local Fiscal Recovery Fund | - | - | 2,800,000 |

Seattle Parks and Recreation

| | | | |
|---|--------------------|--------------------|--------------------|
| 17861 - Seattle Preschool Levy Fund | 191,818 | - | - |
| 19710 - Seattle Park District Fund | 62,377,337 | 56,044,540 | 54,535,591 |
| 30010 - REET I Capital Fund | 5,114,698 | 13,122,827 | 19,296,387 |
| 30020 - REET II Capital Fund | 19,069,513 | 9,080,560 | 24,858,440 |
| 33130 - Park Mitigation & Remediation | 2,275,755 | - | - |
| 33860 - 2008 Parks Levy Fund | 4,054,855 | - | - |
| 35040 - Waterfront LID #6751 | - | - | 2,000,000 |
| 35600 - 2012 Multipurpose LTGO Bond Fund | 23,567 | - | - |
| 35840 - 2016 UTGO-Alaskan Way Seawall | 1,494,533 | - | - |
| 35900 - Central Waterfront Improvement Fund | 8,043,643 | 1,500,000 | 2,000,000 |
| 36000 - King County Parks Levy Fund | 3,264,665 | 2,289,951 | 2,263,951 |
| 36810 - 2021 West Seattle Bridge LTGO Bond Fund | - | 9,000,000 | - |
| 36910 - 2022 LTGO Taxable Bond Fund | - | - | 11,975,000 |
| 37110 - 2023 LTGO Taxable Bond Fund | - | - | - |
| 70200 - Beach Maintenance Fund | 77,660 | 1,520,000 | - |
| Budget Totals for SPR | 225,253,338 | 228,815,912 | 283,475,864 |

Seattle Parks and Recreation

Revenue Overview

2022 Estimated Revenues

| Account Code | Account Name | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|---|--------------------------------|------------------|--------------|---------------|
| 331110 | Direct Fed Grants | 2,575,663 | - | - |
| 347040 | Recreation Admission Fees | (20,155) | - | - |
| Total Revenues for: 00100 - General Fund | | 2,555,508 | - | - |
| 347090 | Parks and Recreation Recovery | 1,460,000 | - | - |
| Total Revenues for: 00164 - Unrestricted Cumulative Reserve Fund | | 1,460,000 | - | - |
| 331110 | Direct Fed Grants | 382,153 | 808,000 | 808,000 |
| 333110 | Ind Fed Grants | 204,078 | - | - |
| 334010 | State Grants | 373,986 | - | 1,500,000 |
| 337010 | Interlocal Grants | 453,720 | - | - |
| 337080 | Other Private Contrib & Dons | 289,128 | 452,400 | 452,400 |
| 341040 | Sales Of Maps & Publications | 70 | - | - |
| 341090 | Sales Of Merchandise | 122,072 | 16,754 | 27,284 |
| 341900 | General Government-Other Rev | 3,199,942 | 2,524,132 | 2,509,547 |
| 343270 | Resource Recovery Rev | 3 | 3,000,072 | 3,021,831 |
| 343310 | Recoveries | 1,052,450 | 1,075,670 | 1,175,670 |
| 347010 | Recreation Activities Fees | 12,675,097 | 12,916,052 | 13,336,971 |
| 347020 | Recreation Shared Revs Arc | - | 694,375 | 1,013,392 |
| 347040 | Recreation Admission Fees | 792,240 | 1,746,316 | 2,488,880 |
| 347050 | Exhibit Admission Charges | 2,149 | 568,972 | 568,972 |
| 347060 | Athletic Facility Fees | 944,063 | 3,862,340 | 4,038,043 |
| 347070 | Recreation Education Fees | 710,008 | 2,287,118 | 4,288,212 |
| 347090 | Parks and Recreation Recovery | 3,844,391 | - | - |
| 347170 | Public Benefit Rev | (2,361,202) | - | - |
| 347180 | Tenant Improv Lease Rev Disc | (479,688) | - | - |
| 347900 | Culture And Rec-Other Rev | 8,181,683 | - | - |
| 350190 | Nsf Check Fees | 440 | - | - |
| 360220 | Interest Earned On Deliquent A | 186 | - | - |
| 360290 | Parking Fees | 25,747 | 79,192 | 79,192 |
| 360300 | St Space Facilities Rentals | 1,007,905 | 4,139,332 | 5,080,949 |
| 360310 | Lt Space/Facilities Leases | 2,863,125 | 1,004,606 | 1,005,885 |
| 360330 | Housing Rentals & Leases | 2,500 | - | - |
| 360340 | Concession Proceeds | 40,692 | 80,000 | 80,000 |
| 360350 | Other Rents & Use Charges | 1,298,601 | 767,075 | 827,658 |
| 360380 | Sale Of Junk Or Salvage | 3,213 | - | - |

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| | | | | |
|--|-------------------------------------|-------------------|-------------------|-------------------|
| 360420 | Other Judgments & Settlements | 32,409 | - | - |
| 360540 | Cashiers Overages & Shortages | (22,452) | - | - |
| 360690 | Building/Oth Space Rent | - | 72,000 | 72,000 |
| 360900 | Miscellaneous Revs-Other Rev | 43,190 | 890,687 | 890,687 |
| 379020 | Capital Contributions | - | 1,005,000 | 1,005,000 |
| 397010 | Operating Transfers In | 2,124,263 | - | - |
| Total Revenues for: 10200 - Park And Recreation Fund | | 37,806,161 | 37,990,093 | 44,270,572 |
| 400000 | Use of/Contribution to Fund Balance | - | (79,182) | 4,714,372 |
| Total Resources for:10200 - Park And Recreation Fund | | 37,806,161 | 37,910,911 | 48,984,944 |
| 360010 | Investment Interest | - | - | (1,375,671) |
| 397010 | Operating Transfers In | - | 56,044,540 | 57,411,262 |
| Total Revenues for: 19710 - Seattle Park District Fund | | - | 56,044,540 | 56,035,591 |
| 400000 | Use of/Contribution to Fund Balance | - | - | (1,500,000) |
| Total Resources for:19710 - Seattle Park District Fund | | - | 56,044,540 | 54,535,591 |
| 334010 | State Grants | - | - | 721,000 |
| Total Revenues for: 33130 - Park Mitigation & Remediation | | - | - | 721,000 |
| 400000 | Use of/Contribution to Fund Balance | - | - | (721,000) |
| Total Resources for:33130 - Park Mitigation & Remediation | | - | - | - |
| 337050 | Proceeds-Countywide Tax Levy | 2,211,686 | - | - |
| 397010 | Operating Transfers In | - | 2,251,000 | 2,301,000 |
| Total Revenues for: 36000 - King County Parks Levy Fund | | 2,211,686 | 2,251,000 | 2,301,000 |
| 400000 | Use of/Contribution to Fund Balance | - | 38,951 | (37,049) |
| Total Resources for:36000 - King County Parks Levy Fund | | 2,211,686 | 2,289,951 | 2,263,951 |
| 397010 | Operating Transfers In | - | 25,000 | - |
| Total Revenues for: 70200 - Beach Maintenance Fund | | - | 25,000 | - |
| 400000 | Use of/Contribution to Fund Balance | - | 1,495,000 | - |

Seattle Parks and Recreation

| | | | |
|---|-------------------|-------------------|--------------------|
| Total Resources for:70200 - Beach Maintenance Fund | - | 1,520,000 | - |
| Total SPR Resources | 44,033,355 | 97,765,402 | 105,784,486 |

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.

| Program Expenditures | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-------------------------------|-------------------------|-------------------------|--------------------------|
| 08 Levy Cultural Facilities | 392,015 | - | - |
| 08 Levy Neighborhood Park Acq | 159,902 | - | - |
| 08 Levy Opportunity Fund | 759,634 | - | - |
| 08 Levy Parks and Playgrounds | 3,132,587 | - | - |
| 08 Levy P-Patch Development | 2,732 | - | - |
| Total | 4,446,871 | - | - |

**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.

| Expenditures/FTE | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-----------------------------|-------------------------|-------------------------|--------------------------|
| 08 Levy Cultural Facilities | 392,015 | - | - |

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.

| Expenditures/FTE | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-------------------------------|-------------------------|-------------------------|--------------------------|
| 08 Levy Neighborhood Park Acq | 159,902 | - | - |

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.

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| Expenditures/FTE | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|--------------------------|-----------------|-----------------|------------------|
| 08 Levy Opportunity Fund | 759,634 | - | - |

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.

| Expenditures/FTE | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-------------------------------|-----------------|-----------------|------------------|
| 08 Levy Parks and Playgrounds | 3,132,587 | - | - |

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.

| Expenditures/FTE | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-----------------------------|-----------------|-----------------|------------------|
| 08 Levy P-Patch Development | 2,732 | - | - |

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.

| Program Expenditures | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-------------------------------|-------------------|-------------------|-------------------|
| Building For The Future - CIP | 23,507,016 | 15,998,908 | 37,861,950 |
| Total | 23,507,016 | 15,998,908 | 37,861,950 |
| Full-time Equivalents Total* | - | - | 3.52 |

**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*

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.

| Program Expenditures | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|--------------------------|------------------|------------------|------------------|
| Debt and Special Funding | 5,442,754 | 5,629,975 | 5,691,018 |
| Total | 5,442,754 | 5,629,975 | 5,691,018 |

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| | | | |
|---|------|------|---|
| Full-time Equivalents Total* | 1.33 | 1.33 | - |
| <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> | | | |

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.

| Program Expenditures | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|------------------------------|-------------------|-------------------|-------------------|
| Fix It First - CIP | 30,546,013 | 30,994,547 | 51,922,201 |
| Total | 30,546,013 | 30,994,547 | 51,922,201 |
| Full-time Equivalents Total* | 27.86 | 28.19 | 33.59 |

**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*

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.

| Program Expenditures | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|--------------------------------|-----------------|-----------------|------------------|
| Maintaining Parks & Facilities | 198,091 | 346,680 | 355,347 |
| Total | 198,091 | 346,680 | 355,347 |
| Full-time Equivalents Total* | 0.13 | 0.13 | - |

**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*

SPR - BC-PR-60000 - SR520 Mitigation

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

| Program Expenditures | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|----------------------|------------------|-----------------|------------------|
| SR520 Mitigation | 2,275,755 | - | - |
| Total | 2,275,755 | - | - |

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*

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.

| Program Expenditures | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|------------------------------|-------------------------|-------------------------|--------------------------|
| CIP Cost Recovery Offset | - | (1,039,841) | (1,039,841) |
| M&R Grounds Crews | 22,142,060 | 41,664,200 | 47,364,124 |
| M&R Shops Crews | 10,648,818 | 21,084,080 | 21,871,563 |
| M&R Specialty Crews | 3,249,247 | 8,098,666 | 8,544,517 |
| Total | 36,040,125 | 69,807,104 | 76,740,363 |
| Full-time Equivalents Total* | 170.67 | 473.25 | 479.75 |

**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*

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.

| Expenditures/FTE | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|--------------------------|-------------------------|-------------------------|--------------------------|
| CIP Cost Recovery Offset | - | (1,039,841) | (1,039,841) |

M&R Grounds Crews

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

| Expenditures/FTE | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-----------------------------|-------------------------|-------------------------|--------------------------|
| M&R Grounds Crews | 22,142,060 | 41,664,200 | 47,364,124 |
| Full Time Equivalents Total | 80.01 | 260.03 | 267.53 |

M&R Shops Crews

Seattle Parks and Recreation

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.

| Expenditures/FTE | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-----------------------------|-----------------|-----------------|------------------|
| M&R Shops Crews | 10,648,818 | 21,084,080 | 21,871,563 |
| Full Time Equivalents Total | 56.36 | 147.50 | 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.

| Expenditures/FTE | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-----------------------------|-----------------|-----------------|------------------|
| M&R Specialty Crews | 3,249,247 | 8,098,666 | 8,544,517 |
| Full Time Equivalents Total | 34.30 | 65.72 | 64.72 |

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.

| Program Expenditures | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-------------------------------|-------------------|-------------------|-------------------|
| Citywide Indirect Costs | 15,289,686 | 12,864,138 | 14,939,308 |
| COVID Planning 2021 | - | 6,420,480 | - |
| Departmental Indirect Costs | 11,571,234 | 12,285,719 | 13,058,582 |
| Divisional Indirect Costs | 9,476,102 | 8,623,464 | 10,199,283 |
| Indirect Cost Recovery Offset | (19,508,029) | (4,083,616) | (4,367,152) |
| Pooled Benefits | 17,976,941 | 3,144,933 | 3,232,634 |
| Total | 34,805,935 | 39,255,118 | 37,062,655 |
| Full-time Equivalents Total* | 120.59 | 120.51 | 127.06 |

**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 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

Seattle Parks and Recreation

Administrative Services, Seattle Information Technology Department, and the Department of Human Resources.

| | 2020 | 2021 | 2022 |
|-------------------------|------------|------------|------------|
| Expenditures/FTE | Actuals | Adopted | Proposed |
| Citywide Indirect Costs | 15,289,686 | 12,864,138 | 14,939,308 |

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).

| | 2020 | 2021 | 2022 |
|---------------------|---------|-----------|----------|
| Expenditures/FTE | Actuals | Adopted | Proposed |
| 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.

| | 2020 | 2021 | 2022 |
|-----------------------------|------------|------------|------------|
| Expenditures/FTE | Actuals | Adopted | Proposed |
| Departmental Indirect Costs | 11,571,234 | 12,285,719 | 13,058,582 |
| Full Time Equivalents Total | 78.10 | 78.10 | 82.55 |

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.

| | 2020 | 2021 | 2022 |
|-----------------------------|-----------|-----------|------------|
| Expenditures/FTE | Actuals | Adopted | Proposed |
| Divisional Indirect Costs | 9,476,102 | 8,623,464 | 10,199,283 |
| Full Time Equivalents Total | 42.49 | 42.41 | 44.51 |

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.

| | 2020 | 2021 | 2022 |
|------------------|---------|---------|----------|
| Expenditures/FTE | Actuals | Adopted | Proposed |

Seattle Parks and Recreation

Indirect Cost Recovery Offset (19,508,029) (4,083,616) (4,367,152)

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.

| | 2020 | 2021 | 2022 |
|------------------|------------|-----------|-----------|
| Expenditures/FTE | Actuals | Adopted | Proposed |
| Pooled Benefits | 17,976,941 | 3,144,933 | 3,232,634 |

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.

| | 2020 | 2021 | 2022 |
|-------------------------------|------------------|-------------------|-------------------|
| Program Expenditures | Actuals | Adopted | Proposed |
| Departmentwide Other | 1,713,639 | 1,632,370 | 2,508,726 |
| Partnerships - Departmentwide | 4,557,788 | 6,941,534 | 7,403,079 |
| Seattle Conservation Corps | - | 4,230,948 | 4,250,900 |
| Total | 6,271,427 | 12,804,853 | 14,162,705 |
| Full-time Equivalents Total* | 28.69 | 58.85 | 57.55 |

**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 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.

| | 2020 | 2021 | 2022 |
|-----------------------------|-----------|-----------|-----------|
| Expenditures/FTE | Actuals | Adopted | Proposed |
| Departmentwide Other | 1,713,639 | 1,632,370 | 2,508,726 |
| Full Time Equivalents Total | 13.19 | 13.66 | 10.36 |

Partnerships - Departmentwide

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

Seattle Parks and Recreation

| Expenditures/FTE | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-------------------------------|-----------------|-----------------|------------------|
| Partnerships - Departmentwide | 4,557,788 | 6,941,534 | 7,403,079 |
| Full Time Equivalents Total | 15.50 | 28.67 | 31.17 |

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.

| Expenditures/FTE | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-----------------------------|-----------------|-----------------|------------------|
| Seattle Conservation Corps | - | 4,230,948 | 4,250,900 |
| Full Time Equivalents Total | - | 16.52 | 16.02 |

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.

| Program Expenditures | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|------------------------------|-------------------|-----------------|------------------|
| Citywide Programs | 1,838,560 | - | - |
| M&R - Parks & Open Space | 23,284,766 | - | - |
| Total | 25,123,327 | - | - |
| Full-time Equivalents Total* | 270.63 | - | - |

**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 Parks and Open Space Budget Summary Level:

Citywide Programs

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 | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-----------------------------|-----------------|-----------------|------------------|
| Citywide Programs | 1,838,560 | - | - |
| Full Time Equivalents Total | 14.17 | - | - |

M&R - Parks & Open Space

Seattle Parks and Recreation

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.

| | 2020 | 2021 | 2022 |
|-----------------------------|------------|---------|----------|
| Expenditures/FTE | Actuals | Adopted | Proposed |
| M&R - Parks & Open Space | 23,284,766 | - | - |
| Full Time Equivalents Total | 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 | 2020 | 2021 | 2022 |
|------------------------------|-------------------|-------------------|-------------------|
| | Actuals | Adopted | Proposed |
| Aquatic & Swimming Programs | 5,520,242 | 6,555,156 | 9,289,007 |
| M&R - Recreation Facilities | 3,857,464 | - | - |
| Partnerships - Recreation | 1,057,699 | 1,076,157 | 1,200,307 |
| Rec Programs & Facility Ops | 24,103,218 | 26,507,242 | 28,913,295 |
| Total | 34,538,623 | 34,138,555 | 39,402,609 |
| Full-time Equivalents Total* | 279.26 | 232.42 | 233.17 |

**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 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.

| | 2020 | 2021 | 2022 |
|-----------------------------|-----------|-----------|-----------|
| Expenditures/FTE | Actuals | Adopted | Proposed |
| Aquatic & Swimming Programs | 5,520,242 | 6,555,156 | 9,289,007 |
| 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.

| | 2020 | 2021 | 2022 |
|------------------|---------|---------|----------|
| Expenditures/FTE | Actuals | Adopted | Proposed |

Seattle Parks and Recreation

| | | | |
|-----------------------------|-----------|---|---|
| M&R - Recreation Facilities | 3,857,464 | - | - |
| Full Time Equivalents Total | 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.

| | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-----------------------------|-----------------|-----------------|------------------|
| Partnerships - Recreation | 1,057,699 | 1,076,157 | 1,200,307 |
| 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.

| | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-----------------------------|-----------------|-----------------|------------------|
| Rec Programs & Facility Ops | 24,103,218 | 26,507,242 | 28,913,295 |
| Full Time Equivalents Total | 175.92 | 175.67 | 176.42 |

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.

| | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|------------------------------|-------------------|-------------------|-------------------|
| Program Expenditures | | | |
| Golf Course Programs | 10,818,882 | 12,380,955 | 12,817,799 |
| Total | 10,818,882 | 12,380,955 | 12,817,799 |
| Full-time Equivalents Total* | 24.00 | 24.00 | 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*

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.

| | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|----------------------------|-----------------|-----------------|------------------|
| Seattle Conservation Corps | 3,022,960 | - | - |

Seattle Parks and Recreation

| | | | |
|------------------------------|------------------|---|---|
| Total | 3,022,960 | - | - |
| Full-time Equivalents Total* | 16.52 | - | - |

**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*

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.

| Program Expenditures | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-----------------------------|-------------------------|-------------------------|--------------------------|
| Zoo and Aquarium Programs | 8,215,561 | 7,459,216 | 7,459,216 |
| Total | 8,215,561 | 7,459,216 | 7,459,216 |

**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 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. The renovation was completed in 2021, and ArenaCo is operating the building. The new building is hosting the NHL's newest franchise, the Kraken, as well as the WNBA's Seattle Storm along with 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 as other businesses. 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

| | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-----------------------------|-------------------|-------------------|-------------------|
| Department Support | | | |
| General Fund Support | 20,739,590 | 16,829,324 | 15,991,015 |
| Other Funding - Operating | 13,546,878 | 18,588,941 | 23,435,568 |
| Total Operations | 34,286,468 | 35,418,265 | 39,426,582 |
| Capital Support | | | |
| General Fund Support | 71,583 | - | - |
| Other Funding - Capital | 11,827,037 | 7,381,268 | 12,650,973 |
| Total Capital | 11,898,620 | 7,381,268 | 12,650,973 |
| Total Appropriations | 46,185,088 | 42,799,533 | 52,077,555 |

Full-Time Equivalents Total* 225.23 216.43 215.43

* 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

As the rollout of the COVID-19 vaccine eases public health restrictions on gatherings and events, Seattle Center anticipates a gradual return to normal operations starting in 2022. This anticipation is boosted by the opening of the Climate Pledge Arena in October 2021. Some of Seattle Center's largest revenue sources are events and parking and with headlining concerts and long-awaited Kraken hockey games at the Arena, Seattle Center's revenues are expected to increase.

Despite this, Seattle Center is still dealing with the long-term financial impacts of the pandemic. Seattle Center has not held a major event for over a year and a half, and they have granted rent-relief to their tenants for most of 2020 and 2021. The 2021 Adopted Budget had included legislation that increased Seattle Center's interfund loan from \$5 million to \$18 million and extended the repayment period from 2026 to 2033.

Even with the on-going reductions identified in the 2021 Adopted Budget and the increase in the interfund loan, the impacts of the pandemic on the department's ability to generate revenue was greater than anticipated. Seattle Center would have needed to identify additional cuts in 2022 to remain within the current loan requirements. These cuts would have had drastic impacts on the staffing, programming, and maintenance of the facility. To avoid layoff situations and further adverse reductions on revenue-generating programming, the 2022 Proposed Budget includes \$1.2 million in General Fund support. This one-time support also allows Seattle Center to pay off their interfund loan by 2033.

In anticipation of the resumption of events, the 2022 Proposed Budget also restores 2021 reductions to the McCaw Hall fund baseline budget. The City, Seattle Opera, and the Pacific Northwest Ballet's contributions to the McCaw Hall Capital Reserve Fund will also resume in 2022 after it was temporarily paused in 2021 because of the financial strains caused by the pandemic.

Lastly, Seattle Center's 2022 Capital Improvement Program (CIP) includes replacing windows in the Armory, adding fog jets to the International Fountain, addressing mechanical systems leaks in buildings across the campus, upgrading pedestrian lighting along Thomas Street, and replacing the Fisher Pavilion roof. Seattle Center also

Seattle Center

received additional Real Estate Excise Tax (REET) funding which will be used to renovate the first floor Armory restrooms to better meet ADA guidelines and expand capacity of the women’s restroom. For more details on Seattle Center’s capital projects, see the 2022-2027 Adopted CIP Overview.

Incremental Budget Changes

Seattle Center

| | Dollars | FTE |
|--|-------------------------|-------------------|
| 2022 Beginning Budget | 42,511,081 | 216.43 |
| Baseline | | |
| Citywide Adjustments for Standard Cost Changes | 400,271 | - |
| Baseline Adjustments for Personnel Costs | 144,107 | - |
| One-time Operating Fund Swap Reversal | - | - |
| Adjustment of Use of/Contribution to Fund Balance for Baseline | - | - |
| Proposed Operating | | |
| Restoration of McCaw COVID Reductions | 2,121,460 | - |
| Resumption of McCaw Hall Capital Reserve Contributions | 281,000 | - |
| Campus Signage Package Debt Service | 864,088 | - |
| Transfer On-Loan Position to Seattle Center | 197,392 | 1.00 |
| Unfunded Position Abrogations | - | (2.00) |
| Proposed Capital | | |
| Resumption of McCaw Capital Reserve Funds Appropriation | - | - |
| Update Fund 30010 (REET) 2022-2027 Project Budgets | 4,380,171 | - |
| CEN/OSE Capital Coordination - Energy Efficiency for Municipal Buildings | 77,986 | - |
| Armory Restroom Renovation | 1,100,000 | - |
| Armory Generator | - | - |
| Proposed Technical | | |
| Revenue Adjustment | - | - |
| General Fund Support | - | - |
| Fund Balancing Entries | - | - |
| Total Incremental Changes | \$9,566,474 | (1.00) |
| Total 2022 Proposed Budget | \$52,077,555 | 215.43 |

Seattle Center

Description of Incremental Budget Changes

Baseline

Citywide Adjustments for Standard Cost Changes

| | |
|--------------|-----------|
| Expenditures | \$400,271 |
|--------------|-----------|

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.

Baseline Adjustments for Personnel Costs

| | |
|--------------|-----------|
| Expenditures | \$144,107 |
|--------------|-----------|

This centrally administered change adjusts appropriations to restore the annual wage increase for non-represented Executives, Managers and Strategic Advisors, which was forgone in 2021 due to financial constraints.

One-time Operating Fund Swap Reversal

| | |
|--------------|---|
| Expenditures | - |
|--------------|---|

This change reverses a one-time funding shift of \$2.6 million that occurred in the 2021 Adopted Budget to provide Seattle Center with additional General Fund support to keep its Interfund Loan at a manageable level.

Adjustment of Use of/Contribution to Fund Balance for Baseline

| | |
|----------|-----------|
| Revenues | \$579,387 |
|----------|-----------|

Proposed Operating

Restoration of McCaw COVID Reductions

| | |
|--------------|-------------|
| Expenditures | \$2,121,460 |
|--------------|-------------|

This change reinstates the event-related expenses for McCaw Hall that were reduced from the department's 2021 budget because of the COVID-19 pandemic. The department had assumed a much smaller level of events in the facility in 2021. This item assumes those events will return in 2022; therefore, it increases appropriation authority.

Resumption of McCaw Hall Capital Reserve Contributions

| | |
|--------------|-----------|
| Expenditures | \$281,000 |
|--------------|-----------|

This proposal resumes the annual contribution to the McCaw Hall Capital Reserve Fund. This fund is established in the McCaw Hall Operating Agreement between the City, Pacific Northwest Ballet and Seattle Opera. Every year, these entities contribute an amount (50% from the City, 25% each from the Opera and Ballet) into this fund that is dedicated to address ongoing capital improvements for McCaw Hall. By unanimous agreement, contributions were suspended for 2020-2021 due to the financial constraints brought on by the COVID-19 pandemic. Contributions are to resume in 2022.

Seattle Center

Campus Signage Package Debt Service

| | |
|--------------|-----------|
| Expenditures | \$864,088 |
| Revenues | \$864,088 |

This item increases appropriation authority to pay for the debt service on a comprehensive campus-wide signage package. Ordinance 120006 approved the issuance of \$8,000,000 in bonds to pay for this package. The debt service begins in December 2021 with an interest only payment; principal payments begin in 2022 and go through 2031. The debt service will be funded by increased sponsorship revenues.

Transfer On-Loan Position to Seattle Center

| | |
|---------------------|-----------|
| Expenditures | \$197,392 |
| Position Allocation | 1.00 |

This item transfers a position from The Office of Planning and Community Development (OPCD) to Seattle Center. The position has been on loan from OPCD to the Seattle Center for the last several years to assist in the Seattle Center Master Planning process and related redevelopment projects. This adjustment permanently transfers the position and its associated budget to the Seattle Center.

Unfunded Position Abrogations

| | |
|---------------------|--------|
| Position Allocation | (2.00) |
|---------------------|--------|

This item abrogates two vacant positions in a continuation of a proposal in the 2021 Adopted Budget. The previous proposal anticipated upcoming vacancies in 2 positions (1.0 FTE Sound Operator and 1.0 FTE Accounting Technician). The department unfunded these positions to realize the savings, but was allowed to temporarily maintain the pocket to avoid a potential layoff situation. The work performed by these positions has been redistributed to other staff.

Proposed Capital

Resumption of McCaw Capital Reserve Funds Appropriation

| | |
|----------|-----------|
| Revenues | \$597,987 |
|----------|-----------|

This item reinstates the appropriation of funds into and out of the McCaw Capital Reserve Fund. This fund is a contractual reserve fund which receives contributions from the City, Pacific Northwest Ballet, and Seattle Opera. The monies in this fund pay for ongoing capital improvements to McCaw Hall. Due to the financial constraints on all parties brought on by the COVID-19 pandemic, contributions were temporarily paused in 2020 and 2021. The contributions will resume in 2022.

Update Fund 30010 (REET) 2022-2027 Project Budgets

| | |
|--------------|-------------|
| Expenditures | \$4,380,171 |
|--------------|-------------|

This item re-aligns the REET (fund 30010) CIP allocation by project for 2022 - 2027. These projects include:

- \$2.1M to replace the Fisher Pavilion roof and improvements to the Thomas Street pedestrian walkway
- \$635,000 to replace Seattle Children's Theater's roof
- \$475,000 for campus HVAC Improvements
- \$430,000 for improvements to public space gatherings
- \$425,000 for General Site Improvements which include LED lighting for the International Fountain and other needed improvements on the campus
- \$300,000 for Armory Rehabilitation which covers emergency repairs, major maintenance, and overall tenant improvements. The use of these funds is directed by the Armory Operating Board

Seattle Center

CEN/OSE Capital Coordination - Energy Efficiency for Municipal Buildings

Expenditures \$77,986

This item funds two projects aimed at furthering the City's Municipal Energy Efficiency Project (MEEP). The projects include installation of LED lighting at the Bagley Wright Theatre as well as LED lighting in McCaw Hall. The Bagley Wright project will provide an LED lighting upgrade for the lobby, shop spaces as well as the house lights. The McCaw Hall project will fund an LED lighting upgrade in various back of house spaces replacing T-8 fluorescent lights.

Armory Restroom Renovation

Expenditures \$1,100,000

This REET funding is to renovate outdated restrooms on the first floor of the Seattle Center Armory. These restrooms are located on the east side of the building and are the closest to the ADA accessible entrance near the Artists at Play playground and the Center Theatre. The project will bring the restrooms up to ADA standards and will increase capacity in the women's restroom.

Armory Generator

Expenditures -

This item adds \$800,000 in REET I funding in 2023 for improvements needed to replace the emergency generator in the Armory, an urgent priority identified in the 2021 Facility Condition Assessment.

Proposed Technical

Revenue Adjustment

Revenues \$4,795,925

This proposal makes technical adjustments to Seattle Center's revenue budget to align with projected business levels. The department had assumed a much lower level of events in the facility in 2021. This item assumes those events will return in 2022; therefore, it increases the estimated revenues.

General Fund Support

Expenditures -

This item offers one-time General Fund revenue support of \$1,200,000 to the Seattle Center Campus Fund. Some of Seattle Center's largest revenue sources are events and parking, and due to public health restrictions on large gatherings, Center was not able to hold in-person events for most of 2020 and 2021. This one-time shift in funding from Center's operating fund to the General Fund allows Center to avoid making budget reductions to maintenance, programming, and staffing costs which would have largely impacted the facility's operations.

Fund Balancing Entries

Revenues \$(1,673,773)

This is a technical item to record a fund balancing entry for the Seattle Center Campus (11410) and McCaw Hall (11430) funds, which are primarily managed by this department.

Seattle Center

Expenditure Overview

| | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|--|-------------------|-------------------|-------------------|
| Appropriations | | | |
| CEN - BC-SC-S0303 - McCaw Hall Capital Reserve | | | |
| 34070 - McCaw Hall Capital Reserve | 102,876 | - | 597,987 |
| Total for BSL: BC-SC-S0303 | 102,876 | - | 597,987 |
| | | | |
| CEN - BC-SC-S03P01 - Building and Campus Improvements | | | |
| 00100 - General Fund | 71,583 | - | - |
| 00164 - Unrestricted Cumulative Reserve Fund | 18,260 | 30,000 | 30,000 |
| 11410 - Seattle Center Fund | 145,951 | 155,000 | - |
| 30010 - REET I Capital Fund | 9,475,710 | 5,941,268 | 10,767,986 |
| 34060 - Seattle Center Capital Reserve | 251,672 | - | - |
| 35500 - 2011 Multipurpose LTGO Bond Fund | 181,848 | - | - |
| Total for BSL: BC-SC-S03P01 | 10,145,023 | 6,126,268 | 10,797,986 |
| | | | |
| CEN - BC-SC-S9403 - Monorail Rehabilitation | | | |
| 00164 - Unrestricted Cumulative Reserve Fund | 1,549,614 | - | - |
| 11410 - Seattle Center Fund | 101,107 | 1,255,000 | 1,255,000 |
| Total for BSL: BC-SC-S9403 | 1,650,721 | 1,255,000 | 1,255,000 |
| | | | |
| CEN - BO-SC-60000 - Campus | | | |
| 00100 - General Fund | 14,790,112 | 10,911,584 | 9,354,354 |
| 11410 - Seattle Center Fund | 7,727,545 | 12,200,923 | 14,935,760 |
| Total for BSL: BO-SC-60000 | 22,517,658 | 23,112,507 | 24,290,114 |
| | | | |
| CEN - BO-SC-65000 - McCaw Hall | | | |
| 00100 - General Fund | 699,255 | 723,800 | 723,800 |
| 11410 - Seattle Center Fund | - | 2,343 | - |
| 11430 - Seattle Center McCaw Hall Fund | 1,802,461 | 2,963,768 | 5,088,123 |
| 30010 - REET I Capital Fund | - | - | 281,000 |
| Total for BSL: BO-SC-65000 | 2,501,716 | 3,689,911 | 6,092,923 |
| | | | |
| CEN - BO-SC-66000 - KeyArena | | | |
| 11420 - Seattle Center KeyArena Fund | - | - | - |
| Total for BSL: BO-SC-66000 | - | - | - |
| | | | |
| CEN - BO-SC-69000 - Leadership and Administration | | | |
| 00100 - General Fund | 5,250,223 | 5,193,940 | 5,912,861 |
| 11410 - Seattle Center Fund | 4,016,871 | 3,421,907 | 3,130,685 |

Seattle Center

| | | | |
|--|-------------------|-------------------|-------------------|
| Total for BSL: BO-SC-69000 | 9,267,094 | 8,615,847 | 9,043,546 |
| Department Total | 46,185,088 | 42,799,533 | 52,077,555 |
| Department Full-Time Equivalents Total* | 225.23 | 216.43 | 215.43 |

** 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 Summary by Fund Seattle Center

| | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|--|-------------------|-------------------|-------------------|
| 00100 - General Fund | 20,811,173 | 16,829,324 | 15,991,015 |
| 00164 - Unrestricted Cumulative Reserve Fund | 1,567,874 | 30,000 | 30,000 |
| 11410 - Seattle Center Fund | 11,991,474 | 17,035,173 | 19,321,445 |
| 11420 - Seattle Center KeyArena Fund | - | - | - |
| 11430 - Seattle Center McCaw Hall Fund | 1,802,461 | 2,963,768 | 5,088,123 |
| 30010 - REET I Capital Fund | 9,475,710 | 5,941,268 | 11,048,986 |
| 34060 - Seattle Center Capital Reserve | 251,672 | - | - |
| 34070 - McCaw Hall Capital Reserve | 102,876 | - | 597,987 |
| 35500 - 2011 Multipurpose LTGO Bond Fund | 181,848 | - | - |
| Budget Totals for CEN | 46,185,088 | 42,799,533 | 52,077,555 |

Seattle Center

Revenue Overview

2022 Estimated Revenues

| Account Code | Account Name | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|---|-------------------------------------|------------------|-------------------|-------------------|
| 331110 | Direct Fed Grants | 60,340 | - | - |
| Total Revenues for: 00100 - General Fund | | 60,340 | - | - |
| 374030 | Capital Contr-Fed Dir Grants | 1,376,422 | - | - |
| 379020 | Capital Contributions | 349,297 | - | - |
| Total Revenues for: 00164 - Unrestricted Cumulative Reserve Fund | | 1,725,719 | - | - |
| 331110 | Direct Fed Grants | 14,660 | - | - |
| 341190 | Personnel Service Fees | 667,799 | 226,900 | 784,366 |
| 341300 | Administrative Fees & Charges | - | 5,072 | 6,324 |
| 360000 | Miscellaneous Revs | - | 155,000 | - |
| 360130 | Interest On Contracts/Notes Re | 2,157 | - | - |
| 360220 | Interest Earned On Delinquent A | (897) | - | - |
| 360250 | Other Equip/Vehicle Rentals | 13,642 | - | - |
| 360260 | Communication Equip Leases | (22,444) | - | - |
| 360290 | Parking Fees | 1,361,199 | 1,770,050 | 6,598,865 |
| 360300 | St Space Facilities Rentals | 443,460 | 507,362 | 2,154,026 |
| 360310 | Lt Space/Facilities Leases | 1,534,708 | 1,696,438 | 4,829,113 |
| 360340 | Concession Proceeds | 93,559 | 202,006 | 2,573,656 |
| 360360 | Sponsorship And Royalties | 181,667 | 400,000 | 2,019,088 |
| 360380 | Sale Of Junk Or Salvage | 718 | - | - |
| 360390 | Proceeds From Sale Of Assets | (99) | - | - |
| 360540 | Cashiers Overages & Shortages | 31 | - | - |
| 360900 | Miscellaneous Revs-Other Rev | 761,684 | 471,500 | 517,788 |
| 374030 | Capital Contr-Fed Dir Grants | 1,271,697 | 1,004,000 | 1,004,000 |
| 379020 | Capital Contributions | - | 251,000 | 251,000 |
| 397010 | Operating Transfers In | 1,000,000 | - | - |
| 397100 | Intrafund Revenues | 500,000 | - | - |
| 397200 | Interfund Revenue | - | 11,769,000 | - |
| Total Revenues for: 11410 - Seattle Center Fund | | 7,823,540 | 18,458,328 | 20,738,226 |
| 400000 | Use of/Contribution to Fund Balance | - | (1,423,155) | (1,416,781) |
| Total Resources for:11410 - Seattle Center Fund | | 7,823,540 | 17,035,173 | 19,321,445 |
| 341190 | Personnel Service Fees | 339,165 | 808,000 | 2,400,729 |

Seattle Center

| | | | | |
|---|--|-------------------|-------------------|-------------------|
| 344900 | Transportation-Other Rev | 58,125 | - | - |
| 360020 | Inv Earn-Residual Cash | 39,176 | - | - |
| 360250 | Other Equip/Vehicle Rentals | 1,743 | - | - |
| 360300 | St Space Facilities Rentals | 390,898 | 651,250 | 702,147 |
| 360310 | Lt Space/Facilities Leases | - | 600,000 | 1,472,964 |
| 360340 | Concession Proceeds | (135,374) | - | 708,650 |
| 360390 | Proceeds From Sale Of Assets | - | - | - |
| 360900 | Miscellaneous Revs-Other Rev | 108 | 60,750 | 60,625 |
| Total Revenues for: 11430 - Seattle Center McCaw Hall Fund | | 693,841 | 2,120,000 | 5,345,115 |
| 400000 | Use of/Contribution to Fund Balance | - | 843,768 | (256,992) |
| Total Resources for:11430 - Seattle Center McCaw Hall Fund | | 693,841 | 2,963,768 | 5,088,123 |
| 360020 | Inv Earn-Residual Cash | - | - | 35,987 |
| 379010 | Capital Assessments | - | - | 281,000 |
| 397010 | Operating Transfers In | - | - | 281,000 |
| Total Revenues for: 34070 - McCaw Hall Capital Reserve | | - | - | 597,987 |
| Total CEN Resources | | 10,303,439 | 19,998,941 | 25,007,555 |

Seattle Center

Appropriations by Budget Summary Level and Program

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.

| Program Expenditures | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-------------------------------|-------------------------|-------------------------|--------------------------|
| McCaw Hall Asset Preservation | 102,876 | - | 597,987 |
| Total | 102,876 | - | 597,987 |
| Full-time Equivalents Total* | 0.38 | 0.38 | 0.38 |

**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*

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.

| Program Expenditures | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|--------------------------------|-------------------------|-------------------------|--------------------------|
| Armory Rehabilitation | 1,346,247 | 533,000 | 1,550,000 |
| Campuswide Improvements and Re | 2,137,100 | 1,780,000 | 4,194,647 |
| Facility Infrastructure Renova | 2,164,597 | 2,141,268 | 2,185,829 |
| Parking Repairs & Improvements | 2,426,441 | - | - |
| Public Gathering Space Improve | 256,375 | 529,000 | 832,703 |
| Utility Infrstr MP and Repairs | 1,814,264 | 1,143,000 | 2,034,807 |
| Total | 10,145,023 | 6,126,268 | 10,797,986 |
| 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.

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| | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-----------------------------|-----------------|-----------------|------------------|
| Expenditures/FTE | | | |
| Armory Rehabilitation | 1,346,247 | 533,000 | 1,550,000 |
| 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.

| | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|--------------------------------|-----------------|-----------------|------------------|
| Expenditures/FTE | | | |
| Campuswide Improvements and Re | 2,137,100 | 1,780,000 | 4,194,647 |
| Full Time Equivalents Total | 4.20 | 4.20 | 4.20 |

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.

| | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|--------------------------------|-----------------|-----------------|------------------|
| Expenditures/FTE | | | |
| Facility Infrastructure Renova | 2,164,597 | 2,141,268 | 2,185,829 |
| 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.

| | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|--------------------------------|-----------------|-----------------|------------------|
| Expenditures/FTE | | | |
| Parking Repairs & Improvements | 2,426,441 | - | - |
| 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.

| | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|--------------------------------|-----------------|-----------------|------------------|
| Expenditures/FTE | | | |
| Public Gathering Space Improve | 256,375 | 529,000 | 832,703 |
| Full Time Equivalents Total | 0.96 | 0.96 | 0.96 |

Seattle Center

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.

| Expenditures/FTE | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|--------------------------------|-------------------------|-------------------------|--------------------------|
| Utility Infrstr MP and Repairs | 1,814,264 | 1,143,000 | 2,034,807 |
| Full Time Equivalent Total | 0.67 | 0.67 | 0.67 |

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.

| Program Expenditures | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-----------------------------|-------------------------|-------------------------|--------------------------|
| Monorail Rehabilitation | 1,650,721 | 1,255,000 | 1,255,000 |
| Total | 1,650,721 | 1,255,000 | 1,255,000 |
| Full-time Equivalent 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.

| Program Expenditures | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-----------------------------|-------------------------|-------------------------|--------------------------|
| Access | 2,117,565 | 1,383,950 | 1,402,141 |
| Campus Grounds | 16,781,806 | 15,487,514 | 16,635,274 |
| Commercial Events | 1,069,319 | 2,143,533 | 2,150,664 |
| Community Programs | 2,376,032 | 2,352,929 | 2,357,455 |
| Cultural Facilities | 143,713 | 307,541 | 307,541 |
| Festivals | 29,222 | 1,437,040 | 1,437,040 |
| Total | 22,517,658 | 23,112,507 | 24,290,114 |
| Full-time Equivalent Total* | 180.38 | 175.38 | 170.58 |

**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 Center

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.

| | 2020 | 2021 | 2022 |
|-----------------------------|----------------|----------------|-----------------|
| Expenditures/FTE | Actuals | Adopted | Proposed |
| Access | 2,117,565 | 1,383,950 | 1,402,141 |
| Full Time Equivalents Total | 9.71 | 9.71 | 5.91 |

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.

| | 2020 | 2021 | 2022 |
|-----------------------------|----------------|----------------|-----------------|
| Expenditures/FTE | Actuals | Adopted | Proposed |
| Campus Grounds | 16,781,806 | 15,487,514 | 16,635,274 |
| Full Time Equivalents Total | 126.50 | 122.75 | 121.75 |

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.

| | 2020 | 2021 | 2022 |
|-----------------------------|----------------|----------------|-----------------|
| Expenditures/FTE | Actuals | Adopted | Proposed |
| Commercial Events | 1,069,319 | 2,143,533 | 2,150,664 |
| Full Time Equivalents Total | 11.38 | 10.38 | 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.

| | 2020 | 2021 | 2022 |
|-----------------------------|----------------|----------------|-----------------|
| Expenditures/FTE | Actuals | Adopted | Proposed |
| Community Programs | 2,376,032 | 2,352,929 | 2,357,455 |
| Full Time Equivalents Total | 16.38 | 16.13 | 16.13 |

Seattle Center

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.

| | 2020 | 2021 | 2022 |
|-----------------------------|---------|---------|----------|
| Expenditures/FTE | Actuals | Adopted | Proposed |
| Cultural Facilities | 143,713 | 307,541 | 307,541 |
| Full Time Equivalents Total | 3.38 | 3.38 | 3.38 |

Festivals

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

| | 2020 | 2021 | 2022 |
|-----------------------------|---------|-----------|-----------|
| Expenditures/FTE | Actuals | Adopted | Proposed |
| Festivals | 29,222 | 1,437,040 | 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 | 2020 | 2021 | 2022 |
|------------------------------|------------------|------------------|------------------|
| | Actuals | Adopted | Proposed |
| Debt Service | 116,250 | 121,500 | 121,250 |
| McCaw Hall | 2,385,466 | 3,568,411 | 5,971,673 |
| Total | 2,501,716 | 3,689,911 | 6,092,923 |
| 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.

| | 2020 | 2021 | 2022 |
|------------------|---------|---------|----------|
| Expenditures/FTE | Actuals | Adopted | Proposed |
| Debt Service | 116,250 | 121,500 | 121,250 |

McCaw Hall

Seattle Center

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

| Expenditures/FTE | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-----------------------------|-----------------|-----------------|------------------|
| McCaw Hall | 2,385,466 | 3,568,411 | 5,971,673 |
| Full Time Equivalents Total | 36.25 | 36.25 | 36.25 |

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.

| Program Expenditures | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|----------------------|-----------------|-----------------|------------------|
| KeyArena | - | - | - |
| Total | - | - | - |

**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.

| Program Expenditures | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-------------------------------|------------------|------------------|------------------|
| CIP Indirect Costs | 203,575 | - | - |
| Citywide Indirect Costs | 2,207,114 | 3,362,614 | 3,782,460 |
| Departmental Indirect Costs | 5,775,111 | 4,361,667 | 7,032,139 |
| Divisional Indirect | 503,511 | 1,807,481 | (1,137,063) |
| Employee Benefits | 1,513,921 | 4,964,908 | (5,214,812) |
| Indirect Cost Recovery Offset | (936,138) | (5,880,822) | 4,580,822 |
| Total | 9,267,094 | 8,615,847 | 9,043,546 |
| 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

Seattle Center

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

| | 2020 | 2021 | 2022 |
|-------------------------|----------------|----------------|-----------------|
| Expenditures/FTE | Actuals | Adopted | Proposed |
| CIP Indirect Costs | 203,575 | - | - |

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

| | 2020 | 2021 | 2022 |
|-------------------------|----------------|----------------|-----------------|
| Expenditures/FTE | Actuals | Adopted | Proposed |
| Citywide Indirect Costs | 2,207,114 | 3,362,614 | 3,782,460 |

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.

| | 2020 | 2021 | 2022 |
|-----------------------------|----------------|----------------|-----------------|
| Expenditures/FTE | Actuals | Adopted | Proposed |
| Departmental Indirect Costs | 5,775,111 | 4,361,667 | 7,032,139 |
| 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.

| | 2020 | 2021 | 2022 |
|-------------------------|----------------|----------------|-----------------|
| Expenditures/FTE | Actuals | Adopted | Proposed |
| Divisional Indirect | 503,511 | 1,807,481 | (1,137,063) |

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.

| | 2020 | 2021 | 2022 |
|-------------------------|----------------|----------------|-----------------|
| Expenditures/FTE | Actuals | Adopted | Proposed |
| Employee Benefits | 1,513,921 | 4,964,908 | (5,214,812) |

Indirect Cost Recovery Offset

Seattle Center

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.

| Expenditures/FTE | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-------------------------------|-------------------------|-------------------------|--------------------------|
| Indirect Cost Recovery Offset | (936,138) | (5,880,822) | 4,580,822 |

Seattle Public Library

Tom Fay, Interim Chief Librarian

(206) 386-4636

<http://www.spl.org>

Department Overview

The Seattle Public Library (SPL), founded in 1891, includes the world-renowned Central Library, 26 neighborhood libraries, a robust "virtual library" available 24/7 through SPL'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.

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

| | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-----------------------------|-------------------|-------------------|-------------------|
| Department Support | | | |
| General Fund - Operating | 57,000,693 | 54,301,685 | 60,491,274 |
| Other Funding - Operating | 20,171,414 | 23,373,310 | 24,825,310 |
| Total Operations | 77,172,107 | 77,674,995 | 85,316,584 |
| Capital Support | | | |
| Other Funding - Capital | 2,404,339 | 9,237,000 | 9,502,000 |
| Total Capital | 2,404,339 | 9,237,000 | 9,502,000 |
| Total Appropriations | 79,576,447 | 86,911,995 | 94,818,584 |

Budget Overview

In 2020, the City was projecting significant revenue loss due to the economic impacts of COVID-19. As a result, the General Fund support to the Seattle Public Library (SPL) was reduced by \$5.8 million in the 2021 Adopted Budget (10% of the SPL General Fund budget). SPL was able to partially offset this reduction with 2019 Library Levy resources primarily designated to expand operating hours. Because of COVID-19, the budget assumed that library branches would not fully reopen until summer 2021.

Seattle Public Library

Library services have been significantly modified in 2021. In early 2021, the Central Library and many branches continued Curbside Pickup Service and/or book returns, with remaining staff working in the other branches to process materials for Curbside Services and Mobile Services or offering virtual services, programming and online customer services. In addition, five branches provided access to restrooms to help support the insecurely housed.

As COVID-19 vaccinations became available and public health guidance changed, SPL was able to move to reopening the Central Library and library branches in a limited capacity. Due to the significant modifications in Library services in 2020 and 2021, SPL has budget savings that will be used in 2022 to support operations. In total \$700,000 from current and prior year budgets will be used to support SPL operations in 2022.

In addition to the budget savings of \$700,000, the 2022 Proposed Budget includes \$5.1 million in General Fund support to fully restore the \$5.8 million operating reduction. This funding will allow SPL to return to pre-pandemic operating hours as well as expand operating hours as outlined in the 2019 Library Levy.

In addition to fully restoring operating hours, the funding restores the labor budgets for circulation staff, special collections, technology, and community partnerships. The restoration of funding also supports the budget for books and materials.

Incremental Budget Changes

Seattle Public Library

| | Dollars | FTE |
|--|---------------------|-----|
| 2022 Beginning Budget | 86,389,995 | - |
| Baseline | | |
| Baseline Adjustments for Personnel Costs | 43,764 | - |
| Reconciliation with 2021 Adopted Central Cost Manual | - | - |
| Update Capital Master Projects | - | - |
| Proposed Operating | | |
| Restore Operating Budget | 5,797,000 | - |
| Proposed Capital | | |
| Increase Capital Budget | 362,000 | - |
| SPL Energy Efficiency for Municipal Buildings | 425,000 | - |
| Proposed Technical | | |
| Align 2012 Library Levy to Spending Plan | (138,000) | - |
| Align 2019 Library Levy to Spending Plan | 893,000 | - |
| Citywide Adjustments for Standard Cost Changes | 961,825 | - |
| Fund Balancing | - | - |
| Language Premium Staff Stipend | 84,000 | - |
| Revenue Adjustments | - | - |
| Total Incremental Changes | \$8,428,589 | - |
| Total 2022 Proposed Budget | \$94,818,584 | - |

Seattle Public Library

Description of Incremental Budget Changes

Baseline

Baseline Adjustments for Personnel Costs

Expenditures \$43,764

This change adjusts appropriations to restore the annual wage increase for non-represented Executives, Managers and Strategic Advisors, which was forgone in 2021 due to financial constraints.

Reconciliation with 2021 Adopted Central Cost Manual

Expenditures -

This is a budget neutral technical change to align budget with the Central Cost Manual.

Update Capital Master Projects

Expenditures -

This is a budget neutral technical change to update the Capital Improvement Program (CIP) master projects.

Proposed Operating

Restore Operating Budget

Expenditures \$5,797,000

This item restores \$5.1 million in General Fund resources for SPL operations, and uses \$700,000 in SPL fund balances to bring the operating budget back to pre-pandemic levels. Due to projected declines in General Fund revenues, the 2021 Adopted Budget included a \$5.8 million reduction in General Fund resources for the SPL budget. Because of COVID-19, library services in 2021 were disrupted and branches remained closed in early 2021 aside from providing curbside services and restroom services at some branches. Branches started reopening in spring 2021, and fully reopened in September 2021. Due to both the service disruptions, and the influx of federal resources, the SPL budget will not be fully spent in 2021. This allows SPL to use \$700,000 in unspent resources in 2022 to support operations, reducing the need for General Fund support by the same amount.

Proposed Capital

Increase Capital Budget

Expenditures \$362,000

This item allocates additional Real Estate Excise Tax (REET) funding to support seismic retrofit projects at Library's highest-risk Carnegie-era branches. The 2019 Library Levy includes funding for seismic projects at the Green Lake, Columbia, and University Branches. The REET revenues plays a vital role in supporting projects that are beyond the scope of the Library's levy including building upgrades that would be considerably less expensive if performed concurrent with the seismic work.

SPL Energy Efficiency for Municipal Buildings

Expenditures \$425,000

This item includes funding for energy efficient projects in municipal buildings. The funding will be allocated to energy efficient projects at the Green Lake and Broadview library branches. This funding is part the Municipal Energy

Seattle Public Library

Efficiency Project (MEEP), a citywide capital project spanning multiple departments to improve building energy efficiency in City-owned facilities.

Proposed Technical

Align 2012 Library Levy to Spending Plan

Expenditures \$(138,000)

This is a technical adjustment to bring the beginning balance for Fund 18100 into alignment with the spending plan associated with the voter approved 2012 Library Levy.

Align 2019 Library Levy to Spending Plan

Expenditures \$893,000

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

Citywide Adjustments for Standard Cost Changes

Expenditures \$961,825

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. The largest change in is the health care bill (\$708,000) as SPL restores staffing levels.

Fund Balancing

Revenues \$542,000

This is a technical item to record a fund balancing entries for the Library Fund (10410), the 2012 Library Levy Fund (18100), and the 2019 Library Levy Fund (18200).

Language Premium Staff Stipend

Expenditures \$84,000

This item increases ongoing appropriation authority for language services stipends. Per the Coalition of City Unions collective bargaining agreement, City employees who are multilingual and provide language services, such as interpretation and translation, to communicate with clients and/or other employees in business-related situations are now eligible for a monthly language premium stipend. The amounts in the 2022 budget are estimates based on the eligible employees from 2021.

Revenue Adjustments

Revenues \$6,477,589

SPL generated revenues are projected to chart a slow recovery during 2022. As the economy recovers different elements of our enterprise revenues are projected to recover at different rates, with private event rentals expected to experience the slowest recovery. SPL contracted with a new vendor to deaccession books and materials, which is expected to generate \$60,000 for 2022. This item also reflects an increase in collection of levy property tax revenues and interest earnings for 2022.

Seattle Public Library

Expenditure Overview

| | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|--|-------------------|-------------------|-------------------|
| Appropriations | | | |
| SPL - BC-PL-B3000 - Capital Improvements | | | |
| 18100 - 2012 Library Levy Fund | 387,771 | - | - |
| 18200 - 2019 Library Levy Fund | 1,094,277 | 8,837,000 | 8,215,000 |
| 30010 - REET I Capital Fund | 922,291 | 400,000 | 1,287,000 |
| Total for BSL: BC-PL-B3000 | 2,404,339 | 9,237,000 | 9,502,000 |
| SPL - BO-PL-B1ADM - Administrative/Support Service | | | |
| 10410 - Library Fund | 9,177,501 | 9,227,667 | 10,102,821 |
| 18100 - 2012 Library Levy Fund | 462,115 | - | - |
| 18200 - 2019 Library Levy Fund | 1,925,402 | 3,115,537 | 3,153,185 |
| Total for BSL: BO-PL-B1ADM | 11,565,018 | 12,343,204 | 13,256,006 |
| SPL - BO-PL-B2CTL - Chief Librarian's Office | | | |
| 10410 - Library Fund | 680,566 | 562,806 | 536,962 |
| 18200 - 2019 Library Levy Fund | 259 | 100,000 | 100,000 |
| Total for BSL: BO-PL-B2CTL | 680,826 | 662,806 | 636,962 |
| SPL - BO-PL-B4PUB - Library Program and Services | | | |
| 10410 - Library Fund | 42,197,982 | 41,869,199 | 47,461,094 |
| 18100 - 2012 Library Levy Fund | 719,544 | 138,000 | - |
| 18200 - 2019 Library Levy Fund | 16,292,575 | 18,462,854 | 19,310,475 |
| Total for BSL: BO-PL-B4PUB | 59,210,101 | 60,470,053 | 66,771,569 |
| SPL - BO-PL-B5HRS - Human Resources | | | |
| 10410 - Library Fund | 2,175,505 | 2,556,715 | 2,814,228 |
| 18200 - 2019 Library Levy Fund | 3,044 | 7,500 | 7,500 |
| Total for BSL: BO-PL-B5HRS | 2,178,549 | 2,564,215 | 2,821,728 |
| SPL - BO-PL-B7STR - Institutional & Strategic Advancement | | | |
| 10410 - Library Fund | 1,359,935 | 977,608 | 1,165,480 |
| 18100 - 2012 Library Levy Fund | 18,000 | - | - |
| 18200 - 2019 Library Levy Fund | 624,248 | 657,109 | 664,840 |
| Total for BSL: BO-PL-B7STR | 2,002,183 | 1,634,717 | 1,830,320 |
| SPL - BO-PL-B9LA - Leadership and Administration | | | |
| 10410 - Library Fund | 1,320,055 | - | - |
| 18100 - 2012 Library Levy Fund | 215,376 | - | - |
| Total for BSL: BO-PL-B9LA | 1,535,431 | - | - |

Seattle Public Library

Department Total 79,576,447 86,911,995 94,818,584

** 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

| | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|--------------------------------|-------------------|-------------------|-------------------|
| 10410 - Library Fund | 56,911,543 | 55,193,995 | 62,080,584 |
| 18100 - 2012 Library Levy Fund | 1,802,806 | 138,000 | - |
| 18200 - 2019 Library Levy Fund | 19,939,806 | 31,180,000 | 31,451,000 |
| 30010 - REET I Capital Fund | 922,291 | 400,000 | 1,287,000 |
| Budget Totals for SPL | 79,576,447 | 86,911,995 | 94,818,584 |

Seattle Public Library

Revenue Overview

2022 Estimated Revenues

| Account Code | Account Name | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|---|-------------------------------------|-------------------|-------------------|-------------------|
| 330020 | Intergov-Revenues | - | 26,050 | 26,050 |
| 331110 | Direct Fed Grants | 186,024 | - | - |
| 334010 | State Grants | 20,863 | - | - |
| 335060 | Judicial Salary Contrib-State | 20 | - | - |
| 341050 | Word Proc/Printing/Dupl Svcs | 25,825 | 135,000 | 100,000 |
| 350130 | Library Fines and Fees | 89,530 | 140,250 | 120,000 |
| 360290 | Parking Fees | 15,701 | 225,000 | 175,000 |
| 360300 | St Space Facilities Rentals | 19,414 | 93,500 | 50,000 |
| 360340 | Concession Proceeds | 989 | 1,750 | 1,500 |
| 360380 | Sale Of Junk Or Salvage | 12,948 | - | 60,000 |
| 360900 | Miscellaneous Revs-Other Rev | 8 | 1,500 | 1,500 |
| 397010 | Operating Transfers In | 57,000,693 | 54,301,685 | 60,491,274 |
| Total Revenues for: 10410 - Library Fund | | 57,372,016 | 54,924,735 | 61,025,324 |
| 400000 | Use of/Contribution to Fund Balance | - | 269,260 | 1,055,260 |
| Total Resources for:10410 - Library Fund | | 57,372,016 | 55,193,995 | 62,080,584 |
| 311010 | Real & Personal Property Taxes | 189,745 | - | 30,000 |
| 360010 | Investment Interest | - | - | 20,000 |
| Total Revenues for: 18100 - 2012 Library Levy Fund | | 189,745 | - | 50,000 |
| 400000 | Use of/Contribution to Fund Balance | - | 138,000 | (50,000) |
| Total Resources for:18100 - 2012 Library Levy Fund | | 189,745 | 138,000 | - |
| 311010 | Real & Personal Property Taxes | 29,562,506 | 30,675,000 | 30,982,000 |
| 360010 | Investment Interest | - | 100,000 | 120,000 |
| Total Revenues for: 18200 - 2019 Library Levy Fund | | 29,562,506 | 30,775,000 | 31,102,000 |
| 400000 | Use of/Contribution to Fund Balance | - | 405,000 | 349,000 |
| Total Resources for:18200 - 2019 Library Levy Fund | | 29,562,506 | 31,180,000 | 31,451,000 |
| Total SPL Resources | | 87,124,267 | 86,511,995 | 93,531,584 |

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.

| Program Expenditures | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-----------------------------|-------------------------|-------------------------|--------------------------|
| Capital Improvements | 2,404,339 | 9,237,000 | 3,120,000 |
| IT Infrastructure | - | - | 6,382,000 |
| Total | 2,404,339 | 9,237,000 | 9,502,000 |

**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 Improvements Budget Summary Level:

Capital Improvements

The purpose of the Capital Improvements program is to support the delivery of capital improvements.

| Expenditures/FTE | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-------------------------|-------------------------|-------------------------|--------------------------|
| Capital Improvements | 2,404,339 | 9,237,000 | 3,120,000 |

IT Infrastructure

| Expenditures/FTE | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-------------------------|-------------------------|-------------------------|--------------------------|
| IT Infrastructure | - | - | 6,382,000 |

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.

| Program Expenditures | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-----------------------------|-------------------------|-------------------------|--------------------------|
| Administrative Services | 385,941 | 409,788 | 522,157 |
| Business Office | 1,747,247 | 1,603,119 | 1,653,980 |
| Event Services | 530,087 | 562,327 | 730,411 |

Seattle Public Library

| | | | |
|--------------|-------------------|-------------------|-------------------|
| FAC Services | 8,901,743 | 9,767,970 | 10,349,458 |
| Total | 11,565,018 | 12,343,204 | 13,256,006 |

**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 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.

| | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-------------------------|-----------------|-----------------|------------------|
| Administrative Services | 385,941 | 409,788 | 522,157 |

Business Office

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

| | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-----------------|-----------------|-----------------|------------------|
| Business Office | 1,747,247 | 1,603,119 | 1,653,980 |

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.

| | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|----------------|-----------------|-----------------|------------------|
| Event Services | 530,087 | 562,327 | 730,411 |

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.

| | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|--------------|-----------------|-----------------|------------------|
| FAC Services | 8,901,743 | 9,767,970 | 10,349,458 |

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

Seattle Public Library

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 | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-----------------------------|-------------------------|-------------------------|--------------------------|
| Chief Librarian's Office | 680,826 | 662,806 | 636,962 |
| Total | 680,826 | 662,806 | 636,962 |

**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-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.

| Program Expenditures | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-----------------------------|-------------------------|-------------------------|--------------------------|
| Collections and Access | 17,478,874 | 18,069,421 | 19,511,758 |
| Information Technology | 5,052,461 | 5,287,228 | 5,790,396 |
| Public Services | 36,678,765 | 37,113,404 | 41,469,416 |
| Total | 59,210,101 | 60,470,053 | 66,771,569 |

**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 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 | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-------------------------|-------------------------|-------------------------|--------------------------|
| Collections and Access | 17,478,874 | 18,069,421 | 19,511,758 |

Information Technology

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

Seattle Public Library

| Expenditures/FTE | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|------------------------|-----------------|-----------------|------------------|
| Information Technology | 5,052,461 | 5,287,228 | 5,790,396 |

Public Services

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

| Expenditures/FTE | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|------------------|-----------------|-----------------|------------------|
| Public Services | 36,678,765 | 37,113,404 | 41,469,416 |

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.

| Program Expenditures | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|----------------------|------------------|------------------|------------------|
| Human Resources | 2,178,549 | 2,564,215 | 2,821,728 |
| Total | 2,178,549 | 2,564,215 | 2,821,728 |

**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-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 | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|---------------------------------------|------------------|------------------|------------------|
| Institutional & Strategic Adva | 2,002,183 | - | - |
| Institutional & Strategic Advancement | - | 1,634,717 | 1,830,320 |
| Total | 2,002,183 | 1,634,717 | 1,830,320 |

**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 Institutional & Strategic Advancement Budget Summary Level:

Seattle Public Library

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 | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|--------------------------------|-----------------|-----------------|------------------|
| Institutional & Strategic Adva | 2,002,183 | - | - |

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 | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|---------------------------------------|-----------------|-----------------|------------------|
| Institutional & Strategic Advancement | - | 1,634,717 | 1,830,320 |

SPL - BO-PL-B9LA - Leadership and Administration

#N/A

| Program Expenditures | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-------------------------|------------------|-----------------|------------------|
| Citywide Indirect Costs | 1,535,431 | - | - |
| Total | 1,535,431 | - | - |

**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

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 lives its mission by investing in equitable education opportunities, high-quality learning environments, and student and family supports. DEEL investments contribute to four department results for all Seattleites: (1) families have access to affordable, quality childcare, (2) children are kindergarten ready, (3) students graduate high school college and career ready, (4) students attain a postsecondary degree, credential, or certificate.

DEEL investments span prenatal-to-postsecondary and weave together a continuum of supports for children, youth, and families that address educational opportunity gaps and disparities. By braiding and blending resources from the Families, Education, Preschool, and Promise (FEPP) Levy, the Sweetened Beverage Tax (SBT), the City’s General Fund, and the Early Childhood Education and Assistance Program (ECEAP), DEEL stewards direct-service programs, contracts with community-based and institutional partners, and provides quality teaching and professional development supports to service providers.

DEEL builds linkages across the youth-service continuum, and partnership is at the core of all we do. DEEL’s Child Care Assistance Program (CCAP) and the Seattle Preschool Program (SPP) are implemented in partnership with a network of community-based child care and early education providers including the Seattle Public School District. School Based Health Centers are implemented in partnership with Public Health Seattle—King County, Seattle Public School District, and community-based health care providers. Finally, the Seattle Promise Program is made possible through partnerships with the Seattle Colleges and Seattle Public School District. Indeed, DEEL’s approach to education investments depends on collective impact.

DEEL uses a results-based accountability framework and performance monitoring to track progress toward outcomes. DEEL also convenes an Oversight Committee to monitor and advise of FEPP Levy investments, as well as regularly attends and presents to the SBT Community Advisory Board.

Budget Snapshot

| | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-----------------------------|-------------------|--------------------|--------------------|
| Department Support | | | |
| General Fund Support | 11,029,643 | 11,402,929 | 16,068,888 |
| Other Funding - Operating | 79,721,594 | 93,059,985 | 107,194,661 |
| Total Operations | 90,751,237 | 104,462,913 | 123,263,549 |
| Total Appropriations | 90,751,237 | 104,462,913 | 123,263,549 |

Full-Time Equivalent Total* 110.50 110.50 117.50

** 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*

Department of Education and Early Learning

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 2022 Proposed Budget allocates federal resources to support expansion of the Seattle Promise program and to provide additional stabilization grants to child care providers. The budget also continues funding for the Black, Indigenous and People of Color (BIPOC) investments recommended by the Equitable Communities Initiative (ECI) Task Force and continues funding for a Prenatal-3 grant program. The 2022 Proposed Budget also adds staffing capacity to DEEL to support the department's expanded portfolio of work. Key investments are highlighted below and more detailed information can be found in the incremental changes section.

Seattle Promise

The City of Seattle is receiving approximately \$232 million in federal Coronavirus Local Fiscal Recovery Funds (CLFR), which will be awarded in two tranches. The first tranche, appropriated in 2021 through Ord 126371, included an allocation of \$4 million to expand the Seattle Promise program. The 2022 Proposed Budget includes an additional \$6.7 million in CLFR funds for Seattle Promise to bring the total investment to \$10.7 million. The funding is part of the Seattle Rescue Plan 3 (SRP3). See the Seattle Rescue Plan section of this 2022 Budget Book for more information on SRP3.

The federal funding is directed to alleviate impacts on students during COVID-19 and to support new partnerships with the University of Washington and extended tuition and program supports at Seattle Colleges. Funds will offer additional college preparation and persistence support for recent public high school graduates, particularly students of color, participating in the program. Funds will also bolster Promise scholar pathways to college completion through a new partnership with the University of Washington and extended tuition and program supports at Seattle Colleges. New federal funding and partnerships will address educational equity toward three key program outcomes: student preparation for college-level coursework, retention in college, and completion of certificate, credential, degree or transfer to four-year institution.

Equitable Communities Initiative

In late 2020, the Mayor convened the Equitable Communities Initiative (ECI) Task Force. The task force was charged with developing strategies that begin to address the disparities caused by years of disinvestment in communities of color. From December 2020 to June 2021, the Task Force of 26 community leaders met weekly for more than 60 cumulative hours in over 30 meetings. The task force recommendations, released in June 2021, included \$6 million for an Equity and Cultural Education Fund. The ECI task force funding was appropriated in 2021 through Ord 126401.

The 2022 Proposed Budget includes ongoing funding of \$6 million for the Equity and Cultural Education Fund, including \$2 million to be targeted to cultural education. The appropriation for the fund is split between DEEL (\$4 million) and ARTS (\$2 million). The two departments will jointly run a competitive process to award the funding to community organizations. A small portion of the funding will support administrative and programmatic costs for the City departments.

Child Care

The COVID-19 pandemic highlighted challenges in the child care system, including affordability and access for families. The onset of COVID-19, with new guidelines for health, safety, and class ratios has increased the burden of providers to operate safely while maintain financial solvency. There has been recognition at the national, regional and local level that the child care sector is both crucial to keeping our economy functioning during COVID-19 and particularly vulnerable financially.

There are significant investments being made in child care at the state, regional, and local levels of government. Some of the investments include funding for child care facilities, provider stabilization grants, and expanded eligibility for the State's Working Connections Child Care (WCCC) program. In addition, the recently renewed King

Department of Education and Early Learning

County Best Starts for Kids Levy includes funding for a new Countywide child care subsidy program which is expected to be implemented in mid-2022.

The City of Seattle allocated federal funding in 2021 for investments in child care facilities (\$5 million), one-time bonus payments for child care workers (\$3 million), and child care provider stabilization grants (\$2.4 million). The 2022 Proposed Budget includes additional federal funding for child care stabilization grants (\$2.4 million). These funds will be used to address the economic hardship child care providers and their employees experienced due to a loss of income, layoffs, and reduced work hours because of the COVID-19 crisis. Two populations are eligible for assistance: 1) licensed child care providers (both centers and family child care homes); and 2) family, friend, and neighbor (FFN) providers.

Incremental Budget Changes

Department of Education and Early Learning

| | Dollars | FTE |
|---|--------------------|---------------|
| 2021 Adopted Budget | 104,462,913 | 110.50 |
| Baseline | | |
| Align Budget to Central Cost Manual | (196,810) | - |
| Baseline Adjustments for Personnel Costs | 153,483 | - |
| Contract Inflation | 130,465 | - |
| FEPP Funding Source Update | - | - |
| Grants Funding Source Code Changes | - | - |
| Remove 2021 One-Time Adds | (2,117,000) | - |
| Proposed Operating | | |
| Child Care Stabilization Grants Expansion | 2,400,000 | - |
| Continue Prenatal to Three Grant program | 1,500,000 | - |
| Data and Evaluation Analyst | 151,701 | 1.00 |
| Equitable Communities Initiative - Education | 4,000,000 | 1.00 |
| Seattle Promise Additional Support | 6,757,891 | - |
| Senior Finance Analyst | 141,608 | 1.00 |
| Proposed Technical | | |
| Balancing | - | - |
| Citywide Adjustments for Standard Cost Changes | (91,328) | - |
| Early Childhood Education and Assistance (ECEAP) Grant Increase | 505,496 | - |
| Early Learning Budget Technical Adjustments | - | - |
| Early Learning FEPP Spending Plan Alignment | 3,821,608 | - |
| ECEAP Budget Adjustments | - | - |
| K-12 FEPP Spending Plan Alignment | 1,285,212 | - |
| Language Premium Staff Stipend | 2,400 | - |
| Leadership and Admin FEPP Spending Plan Alignment | 31,040 | - |
| Post-secondary FEPP Spending Plan Alignment | 307,324 | - |

Department of Education and Early Learning

| | | |
|--|----------------------|---------------|
| Revenue Adjustments | - | - |
| Second Quarter Supplemental Budget Ongoing Items | 17,545 | 4.00 |
| Sweetened Beverage Tax Funding Source Cleanup | - | - |
| Total Incremental Changes | \$18,800,635 | 7.00 |
| Total 2022 Proposed Budget | \$123,263,549 | 117.50 |

Description of Incremental Budget Changes

Baseline

Align Budget to Central Cost Manual

Expenditures \$(196,810)

This is a technical change to align the 2022 baseline budget to the 2021 adopted central cost manual.

Baseline Adjustments for Personnel Costs

Expenditures \$153,483

This change adjusts appropriations to restore the annual wage increase for non-represented Executives, Managers and Strategic Advisors, which was forgone in 2021 due to financial constraints.

Contract Inflation

Expenditures \$130,465

This is a technical baseline change to include an inflationary adjustment on General Fund and Sweetened Beverage Tax (SBT) contracts.

FEPP Funding Source Update

Expenditures -
Revenues -

This is a technical change to update the funding source code for the Families Education Preschool and Promise Levy (FEPP) from funding source code FEPP21 to FEPP22.

Grants Funding Source Code Changes

Expenditures -
Revenues -

This is a technical change to update the funding source codes for the Early Childhood Education and Assistance Program (ECEAP) grant.

Remove 2021 One-Time Adds

Expenditures \$(2,117,000)

This is a technical change to remove one-time budget adds from the baseline budget. The adjustments include removing Sweetened Beverage Tax (SBT) funding for the Prenatal-3 grant program, and making a technical

Department of Education and Early Learning

adjustment to the Families and Education Levy (FEL) budget. The SBT funding for the Prenatal-3 grant program is continued and described in the proposed budget changes below. The 2021 Adopted Budget included an appropriation increase for the FEL Levy, but the budget increase was duplicative as the FEL budget authority automatically carries forward from one year to the next.

Proposed Operating

Child Care Stabilization Grants Expansion

Expenditures \$2,400,000

The change request allocates \$2.4M in CLFR federal funds to expand the child care stabilization grant program that began in 2020. These funds will be used to address the economic hardship child care providers and their employees experienced due to a loss of income, layoffs, and reduced work hours because of the COVID-19 crisis. Two populations are defined for assistance: 1) licensed child care providers (both centers and family child care homes); and 2) family, friend, and neighbor (FFN) providers.

Continue Prenatal to Three Grant program

Expenditures \$1,500,000

This item continues funding the Prenatal-3 grant program which was included in the 2021 Adopted Budget as a one-time investment. This program provides funding to community-based organizations that specialize in high-quality prenatal-to-three and kindergarten readiness services that seek to reduce disparities in outcomes for children based on race, gender, or other socioeconomic factors. Priority is given to organizations that offer culturally and linguistically relevant services and outreach, as well as those led by people of color and serving communities of color and/or low-income communities. This ongoing funding has been recommended by the Sweetened Beverage Tax Community Advisory Board and the program is funded with the Sweetened Beverage Tax (SBT).

Data and Evaluation Analyst

Expenditures \$151,701

Position Allocation 1.00

This item adds 1.0 FTE K-12 data analyst to communicate K-12 investment accomplishments and show the collective impact of K-12 investments on student outcomes. This position will involve gathering and analyzing data from various data sources (education and finance) to create internal and external dashboards to inform planning, continuous improvements, and ensure progress is being made to reach department goals and results.

Equitable Communities Initiative - Education

Expenditures \$4,000,000

Position Allocation 1.00

This item continues funding for an Equity and Cultural Education Fund. As part of the Equitable Communities Initiative (ECI), the education workgroup recommended \$6 million to establish an Equity and Cultural Education Fund, with \$2 million specified for cultural education annually. The Fund is designed to benefit BIPOC youth impacted by systemic inequities in education. The appropriation for the fund is split between DEEL (\$4 million) and ARTS (\$2 million). Some of the funding will support administrative costs to operate the program.

Activities supported by the Fund include:

1. Youth leadership and cultural education
2. Family support and engagement
3. Educator diversity and professional/organizational development

Department of Education and Early Learning

Participants in these activities may be youth, families, educators, and/or community-based organizations. While the Fund prioritizes BIPOC-led community-based organizations and sole proprietors, it does not preclude partnerships with formal education systems and institutions. Funds may also be used to support organizational development for BIPOC-led non-profits and evaluation activities.

Seattle Promise Additional Support

Expenditures \$6,757,891

This item includes the second appropriation of federal Coronavirus State and Local Fiscal Recovery Funds (CLFR) for the Seattle Promise program. In total (and including funds previously allocated in 2021), \$10.7 million in CLFR funding is allocated to Seattle Promise to address impacts on students during COVID-19 and to support new partnerships with the University of Washington and extended tuition and program supports at Seattle Colleges. Funds will offer additional college preparation and persistence support for recent public high school graduates, particularly students of color, participating in the program. Proposed funds will also bolster Promise scholar pathways to college completion through a new partnership with the University of Washington and extended tuition and program supports at Seattle Colleges. New federal funding and partnerships will address educational equity toward three key program outcomes: student preparation for college-level coursework, retention in college, and completion of certificate, credential, degree or transfer to four-year institution.

Senior Finance Analyst

Expenditures \$141,608

Position Allocation 1.00

This item adds 1.0 FTE Senior Finance Analyst position to provide general financial and accounting support to both the DEEL finance and accounting units to meet the growing body of work stemming from new programming and associated funding. This position will provide financial management, grants monitoring, and accounting support for all of DEEL's investments.

Proposed Technical

Balancing

Revenues \$(1,840,042)

This is a technical item to record fund balancing entries for DEEL levy funds.

Citywide Adjustments for Standard Cost Changes

Expenditures \$(91,328)

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.

Early Childhood Education and Assistance (ECEAP) Grant Increase

Expenditures \$505,496

This item reflects an increase in the ECEAP preschool grant program in recognition of the additional funds received to support complex needs and to implement summer programming. The City administers the Washington State ECEAP grant which provides high-quality preschool services to low income (110% FPL) families in Seattle.

Department of Education and Early Learning

Additionally, the state added funds to expand programming into the summer to reduce learning loss caused by COVID.

Early Learning Budget Technical Adjustments

Expenditures -

This is a budget neutral technical change request to align budget to the appropriate accounting activities.

Early Learning FEPP Spending Plan Alignment

Expenditures \$3,821,608

This item is a technical change to align the 2021 Proposed Budget with the Families, Education, Preschool and Promise (FEPP) Levy Implementation & Evaluation Plan, and adjust for Seattle Preschool Program projected tuition collection. The plan includes a 7-year program budget summary and is based on cost model projections that include non-labor inflation, labor cost changes and other programmatic changes. For the 2021-2022 school year, DEEL anticipates adding six new Seattle Preschool Program classrooms and three family child care sites. DEEL is also adding staffing to support program growth.

ECEAP Budget Adjustments

Expenditures -

This is a budget neutral Change Request for the ECEAP grant to better align project and activity budget items to their appropriate use.

K-12 FEPP Spending Plan Alignment

Expenditures \$1,285,212

This item is a technical change to align the 2021 Proposed Budget with the Families, Education, Preschool and Promise (FEPP) Levy Implementation & Evaluation Plan. The plan includes a 7-year program budget summary and is based on cost model projections that include non-labor inflation, labor cost changes and other programmatic changes.

Language Premium Staff Stipend

Expenditures \$2,400

This item increases ongoing appropriation authority for language services stipends. Per the Coalition of City Unions collective bargaining agreement, City employees who are multilingual and provide language services, such as interpretation and translation, to communicate with clients and/or other employees in business-related situations are now eligible for a monthly language premium stipend. The amounts in the 2022 budget are estimates based on the eligible employees from 2021.

Leadership and Admin FEPP Spending Plan Alignment

Expenditures \$31,040

This item is a technical change to align the 2021 Proposed Budget with the Families, Education, Preschool and Promise (FEPP) Levy Implementation & Evaluation Plan. The plan includes a 7-year program budget summary and is based on cost model projections that include non-labor inflation, labor cost changes and other programmatic changes.

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Post-secondary FEPP Spending Plan Alignment

Expenditures \$307,324

This item is a technical change to align the 2021 Proposed Budget with the Families, Education, Preschool and Promise (FEPP) Levy Implementation & Evaluation Plan. The plan includes a 7-year program budget summary and is based on cost model projections that include non-labor inflation, labor cost changes and other programmatic changes.

Revenue Adjustments

Revenues \$7,663,214

This change request modifies DEEL's revenue budget associated with grants and the FEPP levy. These amounts tie to the proposed expenditure changes.

Second Quarter Supplemental Budget Ongoing Items

Expenditures \$17,545

Position Allocation 4.00

This item adds four positions that were authorized during the 2021 Q2 Supplemental Budget and continues an appropriation increase to reflect an increase in the federal Upward Bound grant. The positions include two positions supporting the Seattle Promise program (A Strategic Advisor who will support program expansion and a Strategic Advisor who will support Data and Evaluation) and two positions supporting the Seattle Preschool Program ramp up (a Human Services Coordinator who supports enrollment and an Early Education Specialist Coach to support teachers).

Sweetened Beverage Tax Funding Source Cleanup

Expenditures -

This is a budget neutral technical change request to remove the old funding source code (SWBEVTAX) which existed under the General Fund in the first year of the program.

Department of Education and Early Learning

Expenditure Overview

| Appropriations | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|---|-------------------|--------------------|--------------------|
| DEEL - BO-EE-IL100 - Early Learning | | | |
| 00100 - General Fund | 9,911,449 | 9,639,744 | 10,199,763 |
| 00155 - Sweetened Beverage Tax Fund | 5,644,509 | 7,264,274 | 7,268,196 |
| 14000 - Coronavirus Local Fiscal Recovery Fund | - | - | 2,400,000 |
| 17857 - 2011 Families and Education Levy | (396) | - | - |
| 17861 - Seattle Preschool Levy Fund | 484,723 | - | - |
| 17871 - Families Education Preschool Promise Levy | 28,709,713 | 41,454,356 | 45,240,241 |
| Total for BSL: BO-EE-IL100 | 44,749,997 | 58,358,374 | 65,108,201 |
| DEEL - BO-EE-IL200 - K-12 Programs | | | |
| 00100 - General Fund | 978,753 | 1,211,195 | 4,858,740 |
| 17857 - 2011 Families and Education Levy | 4,539,440 | 550,000 | - |
| 17871 - Families Education Preschool Promise Levy | 25,985,786 | 32,074,134 | 33,395,060 |
| Total for BSL: BO-EE-IL200 | 31,503,980 | 33,835,328 | 38,253,800 |
| DEEL - BO-EE-IL300 - Post-Secondary Programs | | | |
| 00100 - General Fund | 1,388 | - | - |
| 00155 - Sweetened Beverage Tax Fund | 4,871,404 | - | - |
| 14000 - Coronavirus Local Fiscal Recovery Fund | - | - | 6,757,891 |
| 17871 - Families Education Preschool Promise Levy | 3,289,570 | 5,212,088 | 5,524,097 |
| Total for BSL: BO-EE-IL300 | 8,162,361 | 5,212,088 | 12,281,988 |
| DEEL - BO-EE-IL700 - Leadership and Administration | | | |
| 00100 - General Fund | 138,054 | 551,990 | 1,010,384 |
| 00155 - Sweetened Beverage Tax Fund | 381,549 | 543,946 | 548,274 |
| 17857 - 2011 Families and Education Levy | 133,194 | - | - |
| 17861 - Seattle Preschool Levy Fund | 14,461 | - | - |
| 17871 - Families Education Preschool Promise Levy | 5,667,642 | 5,961,187 | 6,060,901 |
| Total for BSL: BO-EE-IL700 | 6,334,899 | 7,057,123 | 7,619,560 |
| Department Total | 90,751,237 | 104,462,913 | 123,263,549 |
| Department Full-Time Equivalents Total* | 110.50 | 110.50 | 117.50 |

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 Summary by Fund Department of Education and Early Learning

| | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|---|-------------------------|-------------------------|--------------------------|
| 00100 - General Fund | 11,029,643 | 11,402,929 | 16,068,888 |
| 00155 - Sweetened Beverage Tax Fund | 10,897,462 | 7,808,220 | 7,816,470 |
| 14000 - Coronavirus Local Fiscal Recovery Fund | - | - | 9,157,891 |
| 17857 - 2011 Families and Education Levy | 4,672,238 | 550,000 | - |
| 17861 - Seattle Preschool Levy Fund | 499,183 | - | - |
| 17871 - Families Education Preschool Promise Levy | 63,652,711 | 84,701,765 | 90,220,300 |
| Budget Totals for DEEL | 90,751,237 | 104,462,913 | 123,263,549 |

Department of Education and Early Learning

Revenue Overview

2022 Estimated Revenues

| Account Code | Account Name | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|--|-------------------------------------|-------------------|-------------------|-------------------|
| 330020 | Intergov-Revenues | - | 501,282 | 518,827 |
| 331110 | Direct Fed Grants | 391,270 | - | - |
| 334010 | State Grants | 4,519,569 | 4,123,134 | 4,960,226 |
| 337080 | Other Private Contrib & Dons | 207,500 | - | - |
| Total Revenues for: 00100 - General Fund | | 5,118,340 | 4,624,416 | 5,479,053 |
| 360010 | Investment Interest | - | - | 300,000 |
| Total Revenues for: 17857 - 2011 Families and Education Levy | | - | - | 300,000 |
| 400000 | Use of/Contribution to Fund Balance | - | 550,000 | (300,000) |
| Total Resources for:17857 - 2011 Families and Education Levy | | - | 550,000 | - |
| 341150 | Private Reimbursements | (199,571) | - | - |
| 360010 | Investment Interest | - | - | 100,000 |
| Total Revenues for: 17861 - Seattle Preschool Levy Fund | | (199,571) | - | 100,000 |
| 400000 | Use of/Contribution to Fund Balance | - | - | (100,000) |
| Total Resources for:17861 - Seattle Preschool Levy Fund | | (199,571) | - | - |
| 311010 | Real & Personal Property Taxes | 85,352,448 | 87,188,457 | 88,060,342 |
| 337080 | Other Private Contrib & Dons | - | 700,000 | 2,000,000 |
| 341150 | Private Reimbursements | 736,502 | - | - |
| 360010 | Investment Interest | - | 1,138,926 | 1,600,000 |
| Total Revenues for: 17871 - Families Education Preschool Promise Levy | | 86,088,950 | 89,027,383 | 91,660,342 |
| 400000 | Use of/Contribution to Fund Balance | - | (4,325,618) | (1,440,042) |
| Total Resources for:17871 - Families Education Preschool Promise Levy | | 86,088,950 | 84,701,765 | 90,220,300 |
| Total DEEL Resources | | 91,007,718 | 89,876,181 | 95,699,353 |

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.

| Program Expenditures | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|------------------------------|-------------------|-------------------|-------------------|
| Early Learning | 44,749,997 | 58,358,374 | 65,108,201 |
| Total | 44,749,997 | 58,358,374 | 65,108,201 |
| Full-time Equivalents Total* | 60.50 | 61.50 | 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*

DEEL - BO-EE-IL200 - K-12 Programs

The purpose of the K-12 Division Budget Summary Level is to manage K-12 investments.

| Program Expenditures | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|------------------------------|-------------------|-------------------|-------------------|
| K-12 Programs | 31,503,980 | 33,835,328 | 38,253,800 |
| Total | 31,503,980 | 33,835,328 | 38,253,800 |
| Full-time Equivalents Total* | 17.00 | 17.00 | 18.00 |

**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-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.

| Program Expenditures | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|------------------------------|------------------|------------------|-------------------|
| Post-Secondary Programs | 8,162,361 | 5,212,088 | 12,281,988 |
| Total | 8,162,361 | 5,212,088 | 12,281,988 |
| Full-time Equivalents Total* | 1.00 | 1.00 | 3.00 |

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*

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.

| Program Expenditures | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|------------------------------|-------------------------|-------------------------|--------------------------|
| Citywide Indirect Costs | 1,642,982 | 1,992,121 | 2,236,886 |
| Departmental Indirect Costs | 907,939 | - | - |
| Divisional Indirect Costs | 3,832,246 | 5,065,002 | 5,382,674 |
| Pooled Benefits | (48,268) | - | - |
| Total | 6,334,899 | 7,057,123 | 7,619,560 |
| Full-time Equivalents Total* | 32.00 | 31.00 | 33.00 |

**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

| Expenditures/FTE | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-------------------------|-------------------------|-------------------------|--------------------------|
| Citywide Indirect Costs | 1,642,982 | 1,992,121 | 2,236,886 |

Departmental Indirect Costs

| Expenditures/FTE | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-----------------------------|-------------------------|-------------------------|--------------------------|
| Departmental Indirect Costs | 907,939 | - | - |
| Full Time Equivalents Total | 32.00 | 31.00 | 31.00 |

Divisional Indirect Costs

| Expenditures/FTE | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-------------------------|-------------------------|-------------------------|--------------------------|
|-------------------------|-------------------------|-------------------------|--------------------------|

Department of Education and Early Learning

| | | | |
|-----------------------------|-----------|-----------|-----------|
| Divisional Indirect Costs | 3,832,246 | 5,065,002 | 5,382,674 |
| Full Time Equivalents Total | - | - | 2.00 |

Pooled Benefits

| Expenditures/FTE | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|------------------|-----------------|-----------------|------------------|
| Pooled Benefits | (48,268) | - | - |

Human Services Department

Tanya Kim, Acting 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 also serves King County as the Area Agency on Aging. HSD is committed to working with the community to provide appropriate and culturally relevant services.

Through the lens of racial equity, HSD supports programs, initiatives, and policies that address six investment impact areas:

1. Preparing Youth for Success
2. Supporting Affordability and Livability
3. Addressing Homelessness
4. Promoting Public Health
5. Supporting Safe Communities
6. Promoting Healthy Aging

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, Sweetened Beverage Tax Fund, Short Term Rental tax revenues, and the Payroll Tax Fund. External funding such as grants represent 34% of HSD's \$286.8 million 2022 Proposed Budget.

Budget Snapshot

| | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-----------------------------|--------------------|--------------------|--------------------|
| Department Support | | | |
| General Fund Support | 140,353,528 | 174,950,659 | 171,268,800 |
| Other Funding - Operating | 116,369,289 | 126,524,611 | 115,557,548 |
| Total Operations | 256,722,817 | 301,475,270 | 286,826,348 |
| Total Appropriations | 256,722,817 | 301,475,270 | 286,826,348 |

| | | | |
|-----------------------------|--------|--------|--------|
| Full-Time Equivalent Total* | 385.75 | 398.75 | 389.25 |
|-----------------------------|--------|--------|--------|

* 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

Human Services Department

Budget Overview

The 2022 Proposed Budget for the Human Services Department (HSD) is \$286.8 million. The proposed budget prioritizes investments in addressing homelessness and community safety, and expanding programs for those who have disproportionately been affected by increases in violence and lack of access to healthcare. The 2021 Adopted Budget had a significant amount of one-time COVID-response related funding, and while that funding is no longer available, the 2022 Proposed Budget, using Coronavirus Local Fiscal Recovery (CLFR) funding and other resources, mitigates the service impacts to homelessness investments and makes a significant investment in permanent housing.

The proposed budget for the Human Services Department includes \$115 million in funding for addressing homelessness. Of this funding, 91% (\$104.2 million) will be transferred to the King County Regional Homelessness Authority (KCRHA) to support programs started by HSD that will become part of KCRHA's budget. The Mayor's office, HSD and KCRHA worked together to identify priorities and funding gaps in the current homelessness programs and address them in this budget. HSD is working closely with the KCRHA to ensure the Authority has in place the appropriate infrastructure to assume administration of 2022 contracts that fund homelessness services across the city.

Of note among all of the funded activities, the proposed budget prioritizes a new approach to the use of Federal Emergency Housing Vouchers by making support services available through on-going funding proposed in this budget and, as needed, from the Rapid Rehousing program. The Federal priority for these vouchers is to expand access to rental assistance to persons experiencing homelessness and thus facilitate access to stable housing. These vouchers are restricted to just rental assistance. By pairing supportive services with the voucher, housing becomes more accessible to people with a higher acuity of need, who may have a longer history of homelessness, who may be unsheltered, and for whom support services will help with stabilization and successful retention of housing.

In 2021, HSD invested one-time funding for COVID-19 pandemic response in opening new shelter and creating new housing options through an increase in funding to RRH. The proposed budget further prioritizes multi-year federal funding for the ongoing support of 24/7 non-congregate emergency shelters. One year of funding is also provided for the continued mitigation measures to prevent the spread of COVID-19 and ensure clients are safe.

HSD staff worked closely with the KCRHA to ensure that the 2022 Proposed Budget also reflects the priorities of the KCRHA through increased shelter options and improved throughput from shelter to housing. Separately, one-time capital funding for tiny home villages was awarded to the City as part of the State's 2021 budget process. To operationalize this \$2 million grant, the Mayor's proposed budget includes funding for the operations of these villages or other non-congregate emergency shelter. These proposed changes to the HSD budget are in addition to base funding for emergency shelters, case management, diversion, outreach, hygiene/day centers, homelessness prevention, and permanent supportive housing supportive services.

In 2021, the new Safe and Thriving Communities Division began operations to elevate the department's investments in community safety and violence prevention. The division includes three units: Community Safety, Crime Survivor Services, and the Mayor's Office on Domestic Violence and Sexual Assault (MODVSA). The 2022 Proposed Budget continues the investments in these programs by prioritizing investments in programs to help support survivors/victims of gender-based violence, adding two additional victim advocates, and renewing the Mayor's 2021 investment of \$10 million to continue community safety capacity building.

Continuing the investments proposed by the Equitable Communities Initiatives Task Force, the 2022 Proposed Budget sustains funding to reduce the disproportionate negative impacts of the criminal justice system and healthcare system on members of Black, Indigenous, and People of Color (BIPOC) communities. An additional \$1.5 million investment is proposed to reduce the disproportionate impacts of homelessness, domestic violence and sexual assault on American Indian/Alaska Native communities.

Additional changes within the HSD budget include one-time funding to transition COVID-19 pandemic related

Human Services Department

programs at food banks back to baseline levels.

The proposed budget allocates CLFR to HSD as part of Seattle Rescue Plan 3 (SRP3). SRP3 funds investments in emergency shelter and food support. See the Seattle Rescue Plan section of this 2022 Budget Book for more on SRP3.

Not included in the HSD budget, but related to HSD programs, the following items are being funded:

- In Finance General, a \$600,000 reserve has been created for finance support to HSD. Because of the department's dramatic budget growth, additional support is needed to ensure that the department is complying with Federal Grants requirements and City standards for accounting, budgeting and procurement processes.
- In 2022, \$200,000 of CRS-U funding will support tenant improvements and betterment costs associated with the Lake City expansion site of the Indian Health Board.
- In 2022, \$100,000 of CRS-U will support a youth home feasibility study for United Indians of All Tribes.

Incremental Budget Changes

Human Services Department

| | Dollars | FTE |
|--|--------------------|---------------|
| 2021 Adopted Budget | 301,475,270 | 398.75 |
| Baseline | | |
| Citywide Adjustments for Standard Cost Changes | 896,046 | - |
| Baseline Adjustments for Personnel Costs | 225,946 | - |
| Correction to Questica Baseline Total in Preparing Youth for Success BSL | 8,050 | - |
| Proposed Operating | | |
| Funding for 6 Positions for King County Regional Homelessness Authority | 811,244 | - |
| Services to pair with Federal Emergency Housing Vouchers and other housing supportive services | 6,000,000 | - |
| Maintain Africatown Keiro Enhanced Shelter Units (125 units) | 6,587,625 | - |
| Maintain Salvation Army-SODO Enhanced Shelter units (241 units) | 12,064,784 | - |
| Services funding for non-congregate emergency shelter (120 units) | 2,400,000 | - |
| One-year of continued funding for COVID mitigation in shelters | 3,660,559 | - |
| Homelessness Team Position Abrogation for KCRHA Transition | - | (20.00) |
| Maintain Funding for (Muslim Housing Services) Transitional Housing | 100,000 | - |
| Seattle Housing Authority Partnership to Stable Housing via Outreach and Case Management | 300,000 | 2.50 |
| Continuation of Funding for Community Safety Capacity Building | 10,000,000 | - |
| Gender-Based Violence Victims Services | 875,000 | - |
| Two additional Victim Advocates | 219,817 | 2.00 |
| Funding for Services from agencies specializing in American Indian and Alaska Native populations | 1,200,000 | - |
| Investments to Address Hate Crimes | 400,000 | - |
| Regional Peacekeepers Collective | 1,500,000 | - |

Human Services Department

| | | |
|---|-----------------------|---------------|
| Continued Funding for Crisis Connections One Call | 403,030 | - |
| Transfer LEAD Contract Budget to Safe and Thriving Communities Division | - | - |
| Domestic Violence Intervention Project (DVIP) | - | - |
| Reentry Programs for Formerly Incarcerated individuals (Equitable Communities Initiative) | 1,500,000 | - |
| One-time funding to transition COVID-19 pandemic related food programs | 2,500,000 | - |
| Farm to Table (Equitable Communities Initiative) | 200,000 | - |
| Visiting Nurse Project | 150,000 | - |
| Culturally Responsive & Inclusive Access to Healthcare (Equitable Communities Initiative) | 1,000,000 | - |
| Culturally Responsive & Inclusive Direct Healthcare (Equitable Communities Initiative) | 1,500,000 | - |
| Annual Funding for HealthOne Program | 238,717 | - |
| Continuing 2021 Q2 Supplemental Items | (96,387) | 7.00 |
| Human Services Department Leadership Structure Change | - | - |
| Increase in External Lease Costs | 37,244 | - |
| Language Premium Staff Stipend | 192,000 | - |
| One Time Items Removed | (62,242,791) | (1.00) |
| Provider Contract Inflation | 4,595,316 | - |
| Revenue Backed Budget Changes in the Human Services Fund | (12,224,242) | - |
| Transfer HealthOne Budget from SFD to HSD | 349,120 | - |
| Proposed Technical | | |
| Alignment of Budget Related to KCRHA | - | - |
| Central Cost True Up | - | - |
| Funding Source ID Update | - | - |
| Human Services Fund Labor and Operating Adjustment | - | - |
| Labor & Operating Budget Adjustment | - | - |
| Org Code Correction | - | - |
| Transfer Mobile Crisis Team Budget to Addressing Public Health BSL | - | - |
| Total Incremental Changes | \$(14,648,922) | (9.50) |
| Total 2022 Proposed Budget | \$286,826,348 | 389.25 |

Human Services Department

Description of Incremental Budget Changes

Baseline

Citywide Adjustments for Standard Cost Changes

| | |
|--------------|-----------|
| Expenditures | \$896,046 |
| Revenues | \$193,201 |

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 | \$225,946 |
| Revenues | \$5,479 |

This centrally administered change adjusts appropriations to restore the annual wage increase for non-represented Executives, Managers and Strategic Advisors, which was forgone in 2021 due to financial constraints.

Correction to Questica Baseline Total in Preparing Youth for Success BSL

| | |
|--------------|---------|
| Expenditures | \$8,050 |
|--------------|---------|

This item corrects an error in the central budget system, Questica, baseline total in the Preparing Youth for Success General Fund BCL by adding \$8,050. The total in Questica is \$8,050 lower than the baseline total shown in the 2021 Adopted Budget Book.

Proposed Operating

Funding for 6 Positions for King County Regional Homelessness Authority

| | |
|--------------|-----------|
| Expenditures | \$811,244 |
|--------------|-----------|

To appropriately manage the City's investments in homelessness, HSD seeks to include in the KCRHA's contract, funding associated with six HSD positions that were abrogated in the 2021 adopted budget due to a projected decline in revenues. Since then, significant new federal and general fund funding has allowed for the expansion of homelessness programs, necessitating the additional budget so the KCRHA can staff appropriately for implementation and administration of this expanded programming.

Services to pair with Federal Emergency Housing Vouchers and other housing supportive services

| | |
|--------------|-------------|
| Expenditures | \$6,000,000 |
|--------------|-------------|

This funding will pair services with emergency housing vouchers that will serve up to 498 households. Housing vouchers typically have not been paired with supportive services. Unfortunately, this means that the vouchers have not been able to target persons who, but for services, may not be able to retain their housing. By pairing these vouchers with services, KCRHA will effectively be able to serve persons who are unsheltered and those for whom housing retention would be doubtful without access to supportive services, effectively reaching a variety of service needs. KCRHA also seeks to use these vouchers to transition individuals from permanent supportive housing to housing that is less service intensive.

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Maintain Africatown Keiro Enhanced Shelter Units (125 units)

Expenditures \$6,587,625

The Keiro building in the Central District is planned to house a 125 unit, 24/7 non-congregate enhanced shelter starting in the fall of 2021. The shelter will be operated by Africatown Community Land Trust and will serve single adults with culturally responsive services, case management, housing navigation services, and behavioral health support. Funding is for three years. This item is part of a package of CLFR-funded items comprising Seattle Rescue Plan 3 (SRP3). See the Seattle Rescue Plan section of this 2022 Budget Book for more on SRP3.

Maintain Salvation Army-SODO Enhanced Shelter units (241 units)

Expenditures \$12,064,784

During the COVID-19 pandemic, three basic, congregate shelter locations (City Hall, King County Administration Building, and 4th & Jefferson) were combined and converted to a single, non-congregate enhanced shelter in SODO. This funding is planned to maintain the 241 shelter units in their current format at a new location when the SODO site closes in September 2022. This funding includes \$2 million for startup funding and two years of funding for operations, maintenance and services. This item is part of a package of CLFR-funded items comprising Seattle Rescue Plan 3 (SRP3). See the Seattle Rescue Plan section of this 2022 Budget Book for more on SRP3.

Services funding for non-congregate emergency shelter (120 units)

Expenditures \$2,400,000

Funding for operations, maintenance, and services for three tiny home villages (estimated 120 units) or other non-congregate emergency shelter or temporary housing options focused on supporting persons needing enhanced services to successfully transition to permanent housing. One-time start-up costs are planned to be funded through \$400,000 CLFR in the Seattle Rescue Plan 1 and a \$2 million grant from the State of Washington's Department of Commerce.

One-year of continued funding for COVID mitigation in shelters

Expenditures \$3,660,559

This one-year of funding allows shelters to adjust programmatic changes to continue to keep shelter clients safe and prevent the spread of COVID-19. Changes made during the pandemic include expansion of open hours, increased spacing between shelter beds, increased daily services, enhanced disinfection protocols and additional personal protective equipment. This item is part of a package of CLFR-funded items comprising Seattle Rescue Plan 3 (SRP3). See the Seattle Rescue Plan section of this 2022 Budget Book for more on SRP3.

Homelessness Team Position Abrogation for KCRHA Transition

Position Allocation (20.00)

This item abrogates 20 positions from the Addressing Homelessness budget control level in HSD though the funding remains. In 2022, the funding for these positions will transfer to KCRHA, an independent entity, thus the position authority is not needed within the department. Outside of these 20 pockets, HSD will retain three positions for KCRHA contract oversight and administration. These positions will reside in the Leadership and Administration division of HSD.

Maintain Funding for (Muslim Housing Services) Transitional Housing

Expenditures \$100,000

This request is to sustain 19 affordable multi-bedroom transitional housing units for immigrant and refugee families. These units are leased from Seattle Housing Authority (SHA) at a subsidized rate and are essential since large units

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are difficult to find in private housing portfolios. The cost for the leases, maintenance and repairs of these units has increased dramatically in recent years.

Seattle Housing Authority Partnership to Stable Housing via Outreach and Case Management

| | |
|---------------------|-----------|
| Expenditures | \$300,000 |
| Revenues | \$300,000 |
| Position Allocation | 2.50 |

With a matching grant from Seattle Housing Authority (SHA), this item will fund anti-racist, culturally appropriate, outreach, case management, and services focused on SHA's extremely low-income older adults and adults with disabilities who are disproportionately BIPOC. This item will help address individual and systemic challenges accessing behavioral health and other supportive services.

Continuation of Funding for Community Safety Capacity Building

| | |
|--------------|--------------|
| Expenditures | \$10,000,000 |
|--------------|--------------|

This item provides \$10 million for community-developed or community-led solutions to increase safety and reduce violence. These investments renew the Mayor's 2021 investment of \$10 million to continue community safety capacity building.

Gender-Based Violence Victims Services

| | |
|--------------|-----------|
| Expenditures | \$875,000 |
|--------------|-----------|

This proposal adds \$875,000 for community-based victim services. This addresses a 2022 funding gap due to a reduction of fines and fees from offenders due to changes in State law and increased diversion programs.

Two additional Victim Advocates

| | |
|---------------------|-----------|
| Expenditures | \$219,817 |
| Position Allocation | 2.00 |

This item adds two victim advocates to the Crime Survivors Services Unit. Victim advocates provide support to victims or survivors of Gender-Based Violence who interact with Seattle-King County criminal legal system. Caseloads for victim advocates have increased in 2020 and 2021 during the COVID-19 pandemic.

Funding for Services from agencies specializing in American Indian and Alaska Native populations

| | |
|--------------|-------------|
| Expenditures | \$1,200,000 |
|--------------|-------------|

Building upon the one-time funding in the 2021 budget, this item provides on-going funding to support programs that reduce the disproportionate impacts of homelessness, domestic violence, sexual assault and violence on American Indian/Alaska Native (AIAN) communities.

Investments to Address Hate Crimes

| | |
|--------------|-----------|
| Expenditures | \$400,000 |
|--------------|-----------|

This funding will continue the 2021 investments made in Ordinance 126308 to address the increase in hate crimes and bias that disproportionately affect the Asian American and Pacific Islander Community in Seattle. Two programs will be continued:

- Community Based Organization Intervention Funding, including advocacy, counseling, mental health support, trauma response, and care.

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- Innovation Funds to Community Based Organizations.

Regional Peacekeepers Collective

Expenditures \$1,500,000

This request transfers funding from Seattle Police Department to the Human Services Department to fund community safety investments in the Regional Peacekeepers Collective for approximately 18 months. The goal of the Regional Peacekeepers Collection is to prevent and eliminate youth gun violence by ensuring sustainable conditions that allow young people to live and be healthy, happy, hopeful, safe, and thriving.

Continued Funding for Crisis Connections One Call

Expenditures \$403,030

This item provides on-going funding for the one-time investment to continue the pilot for the OneCall single diversion portal. OneCall is a dedicated line for SFD and other emergency 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 to allow for further data collection and analysis on the program's cost effectiveness and outcomes.

Transfer LEAD Contract Budget to Safe and Thriving Communities Division

Expenditures -

This item transfers \$6,372,995 for the Law Enforcement Assisted Diversion contract from the City-Managed Homelessness Programs budget within the Addressing Homelessness BSL to the Supporting Safe Communities BSL. The scope of this program's work is better aligned with HSD's community safety portfolio.

Domestic Violence Intervention Project (DVIP)

Expenditures -

The City of Seattle's Domestic Violence Intervention Project (DVIP) is a pilot project modeled after the national best practice Colorado State Differentiated Treatment Program. The program provides funding for community-based, nonprofit organizations who are providing consultation and treatment services for batterers and can be classified as a criminal justice diversion program. Additional funding has been requested for this program by the Seattle Municipal Court. The City Budget Office (CBO) has determined that adequate resources for diversion programs exist within HSD. The department plans to perform an RFP to competitively award funding for diversion programs to ensure targeted, evidence-based expansion that serves the diverse needs of program applicants (i.e. limited-English/immigrants and refugees, LGBTQIA+, and BIPOC communities).

Reentry Programs for Formerly Incarcerated individuals (Equitable Communities Initiative)

Expenditures \$1,500,000

This item funds contracted organizations to provide reentry programs for formerly incarcerated individuals. The goals of the programs are to decrease the likelihood that individuals will reoffend and increase the likelihood of attaining meaningful employment. This program was recommended by the Equitable Communities Initiative Task Force.

One-time funding to transition COVID-19 pandemic related food programs

Expenditures \$2,500,000

This item provides one-time funding to ramp down COVID-19 pandemic-related food support programs back to

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previous levels. HSD intends to utilize the funding as follows: \$220,000 for Ethnic Grocery Bags, \$1 million for meals in permanent supportive housing and emergency shelters and \$1.28 million for food banks. Individualized food delivery services will decrease as compared to pandemic-related delivery levels. This item is part of a package of CLFR-funded items comprising Seattle Rescue Plan 3 (SRP3). See the Seattle Rescue Plan section of this 2022 Budget Book for more on SRP3.

Farm to Table (Equitable Communities Initiative)

Expenditures \$200,000

This item increases funding for Farm to Table, which works with local farmers to provide locally grown and produced foods to preschool and after school programs and offers nutrition education. Participants in the program are children and families who disproportionately identify as BIPOC. This program was recommended by the Equitable Communities Initiative Task Force.

Visiting Nurse Project

Expenditures \$150,000

This item will provide funding to hire a Registered Nurse (RN) to provide home based nursing care to approximately 200 individuals within communities that have higher rates of serious health conditions or deaths which are disproportionately communities of color. This funding will integrate a nursing component into African American Elders Program (AAEP) care coordination and family caregiver support services. This position is essential to supporting the most vulnerable elders especially in emergency situations by providing culturally appropriate and trusted social and health resources.

Culturally Responsive & Inclusive Access to Healthcare (Equitable Communities Initiative)

Expenditures \$1,000,000

This item funds community-based organizations, including local community health boards, to provide access and entry to appropriate, desired, and impactful health care, including the provision of technical assistance to health care providers around the specific needs of specific communities. This program was recommended by the Equitable Communities Initiative Task Force.

Culturally Responsive & Inclusive Direct Healthcare (Equitable Communities Initiative)

Expenditures \$1,500,000

This item funds programs for Community Health Centers and community-based organizations. Contracted organizations will provide innovative and alternative ways to achieve health and healing for communities that have historically had a higher rate of negative health disparities. This program was recommended by the Equitable Communities Initiative Task Force.

Annual Funding for HealthOne Program

Expenditures \$238,717

This item provides annual funding for three FTE Sr. Counselor positions added in the 2021 budget under SFD-001-B-002 to expand the HealthOne program. The 3.0 position pockets were added to the HSD budget in 2021, and this change aligns the funding and positions.

Continuing 2021 Q2 Supplemental Items

Expenditures \$(96,387)

Position Allocation 7.00

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This item continues budget changes adopted in the 2021 2nd quarter supplemental budget.

Human Services Department Leadership Structure Change

| | |
|---------------------|---|
| Expenditures | - |
| Position Allocation | - |

This proposal is to re-establish a two-deputy structure within HSD that will ensure the success of two critical initiatives, the successful launch of the Safe and Thriving Communities Division and the transition to the King County Regional Homelessness Authority. Returning to a two-deputy structure will allow focused executive leaders to work closely with communities and stakeholders to build trust and focus on identifying the harms BIPOC communities have experienced and to work closely with those communities to identify and remove the contributing factors and barriers. This organizational structure mimics the current structure HSD is operating under and can be achieved by re-classifying an existing position with no additional funding.

Increase in External Lease Costs

| | |
|--------------|----------|
| Expenditures | \$37,244 |
| Revenues | \$4,458 |

This item increases appropriation authority to pay for increases in external lease costs.

Language Premium Staff Stipend

| | |
|--------------|-----------|
| Expenditures | \$192,000 |
|--------------|-----------|

This item increases ongoing appropriation authority to the Human Services Department for language services stipends. Per the Coalition of City Unions collective bargaining agreement, City employees who are multilingual and provide language services, such as interpretation and translation, to communicate with clients and/or other employees in business-related situations are now eligible for a monthly language premium stipend. The amounts in the 2022 budget are estimates based on the eligible employees from 2021.

One Time Items Removed

| | |
|---------------------|----------------|
| Expenditures | \$(62,242,791) |
| Revenues | \$(34,006,374) |
| Position Allocation | (1.00) |

This item removes one-time revenue and expenditure budget lines from the 2022 baseline. The below items were not continued in the 2022 Proposed budget.

- \$1.8 million in start-up funding for tiny-home villages (2021 HOM-008-B-002 and HOM-009-B-002)
- \$750,000 to maintain rapid rehousing caseloads (HOM-014-A-003)
- \$109,187; 1 FTE Grant and contract administrations (HOM-019-A-003)
- \$80,000 for vehicle resident outreach (HOM-022-A-001)
- \$33,000 for programs supporting Native and Indigenous children and families (HSD-005-A-003)
- \$1.12 million for drug user health services (HSD-009-B-002)
- \$200,000 to increase harm reduction programs (HSD-050-B-002)
- \$33 million in one-time COVID Relief funding (ESG-CV and Joint Relief)

Provider Contract Inflation

| | |
|--------------|-------------|
| Expenditures | \$4,595,316 |
|--------------|-------------|

This item provides 2.4% contract inflation to HSD agency providers in accordance with ordinance #125865. The

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inflation factor is taken from the Consumer Price Index for Urban Wage Earners and Clerical Workers for the 12-months ending in June.

Revenue Backed Budget Changes in the Human Services Fund

| | |
|--------------|----------------|
| Expenditures | \$(12,224,242) |
| Revenues | \$(12,224,242) |

This item reduces budget in the Human Services Fund. The significant reduction is primarily due to the transfer of the McKinney grant to the King County Regional Homelessness Authority.

Transfer HealthOne Budget from SFD to HSD

| | |
|--------------|-----------|
| Expenditures | \$349,120 |
|--------------|-----------|

This item transfers funding from Seattle Fire Department (SFD) for the Health One program. The corresponding reduction is reflected in the SFD budget (SFD-900). This budget was added to SFD to pay for HSD counselors supporting the HealthOne program and has been used for that purpose through inter-departmental billing. This transfer aligns the budget to where the positions reside in HSD and eliminates the need for inter-departmental billing.

Proposed Technical

Alignment of Budget Related to KCRHA

| | |
|--------------|---|
| Expenditures | - |
|--------------|---|

This technical change transfers the Housing Connector contract funding into the KCRHA budget program.

Central Cost True Up

| | |
|--------------|---|
| Expenditures | - |
|--------------|---|

This item corrects baseline budget amounts for central cost accounts.

Funding Source ID Update

| | |
|--------------|---|
| Expenditures | - |
| Revenues | - |

This item updates funding source ID codes from the current values to the next budget year values.

Human Services Fund Labor and Operating Adjustment

| | |
|--------------|---|
| Expenditures | - |
| Revenues | - |

This item makes net-zero revenue and expense changes by program and org to the baseline budget in the Human Services Fund.

Labor & Operating Budget Adjustment

| | |
|---------------------|---|
| Expenditures | - |
| Position Allocation | - |

This items adjusts HSD's base labor and operating budget to align with 2022 funding for positions and contracts.

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Org Code Correction

Expenditures -

This item corrects missing coding in baseline budget lines.

Transfer Mobile Crisis Team Budget to Addressing Public Health BSL

Expenditures -

This item transfers budget from 2021 CBA HOM-007-A-003 from the Addressing Homelessness BSL to the Promoting Public Health BSL. This budget provides funding for mobile crisis teams and is better aligned under the Public Health BSL.

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Expenditure Overview

| | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|--|--------------------|--------------------|--------------------|
| Appropriations | | | |
| HSD - BO-HS-H1000 - Supporting Affordability and Livability | | | |
| 00100 - General Fund | 15,987,456 | 10,483,355 | 11,214,289 |
| 00155 - Sweetened Beverage Tax Fund | 5,058,113 | 4,579,199 | 4,733,162 |
| 14000 - Coronavirus Local Fiscal Recovery Fund | - | - | 2,500,000 |
| 16200 - Human Services Fund | 19,534,066 | 14,221,205 | 11,383,554 |
| Total for BSL: BO-HS-H1000 | 40,579,635 | 29,283,758 | 29,831,005 |
| HSD - BO-HS-H2000 - Preparing Youth for Success | | | |
| 00100 - General Fund | 20,559,653 | 13,911,990 | 13,574,475 |
| 16200 - Human Services Fund | 6,231 | 749,791 | 155,885 |
| Total for BSL: BO-HS-H2000 | 20,565,884 | 14,661,781 | 13,730,360 |
| HSD - BO-HS-H3000 - Addressing Homelessness | | | |
| 00100 - General Fund | 65,558,126 | 89,177,193 | 70,389,319 |
| 12200 - Short-Term Rental Tax Fund | - | 3,300,425 | 3,379,635 |
| 14000 - Coronavirus Local Fiscal Recovery Fund | - | - | 22,312,968 |
| 14500 - Payroll Expense Tax | - | - | 9,311,244 |
| 16200 - Human Services Fund | 41,479,492 | 55,992,989 | 9,460,833 |
| Total for BSL: BO-HS-H3000 | 107,037,618 | 148,470,607 | 114,854,000 |
| HSD - BO-HS-H4000 - Supporting Safe Communities | | | |
| 00100 - General Fund | 10,121,449 | 31,526,173 | 40,912,727 |
| 16200 - Human Services Fund | 208,022 | 625,050 | 50,500 |
| Total for BSL: BO-HS-H4000 | 10,329,470 | 32,151,223 | 40,963,227 |
| HSD - BO-HS-H5000 - Leadership and Administration | | | |
| 00100 - General Fund | 9,468,856 | 9,346,653 | 10,699,286 |
| 00155 - Sweetened Beverage Tax Fund | - | 163,849 | 163,849 |
| 16200 - Human Services Fund | 3,469,099 | 3,318,016 | 3,498,095 |
| Total for BSL: BO-HS-H5000 | 12,937,954 | 12,828,518 | 14,361,229 |
| HSD - BO-HS-H6000 - Promoting Healthy Aging | | | |
| 00100 - General Fund | 6,804,736 | 7,007,347 | 8,803,647 |
| 16200 - Human Services Fund | 46,553,793 | 43,538,039 | 48,186,768 |
| Total for BSL: BO-HS-H6000 | 53,358,529 | 50,545,385 | 56,990,415 |
| HSD - BO-HS-H7000 - Promoting Public Health | | | |

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| | | | |
|--|--------------------|--------------------|--------------------|
| 00100 - General Fund | 11,853,252 | 13,497,948 | 15,675,057 |
| 14500 - Payroll Expense Tax | - | - | 403,030 |
| 16200 - Human Services Fund | 60,474 | 36,049 | 18,025 |
| Total for BSL: BO-HS-H7000 | 11,913,726 | 13,533,997 | 16,096,112 |
| | | | |
| Department Total | 256,722,817 | 301,475,270 | 286,826,348 |
| | | | |
| Department Full-Time Equivalents Total* | 385.75 | 398.75 | 389.25 |

** 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*

Budget Summary by Fund Human Services Department

| | 2020 | 2021 | 2022 |
|--|--------------------|--------------------|--------------------|
| | Actuals | Adopted | Proposed |
| 00100 - General Fund | 140,353,528 | 174,950,659 | 171,268,800 |
| 00155 - Sweetened Beverage Tax Fund | 5,058,113 | 4,743,048 | 4,897,011 |
| 12200 - Short-Term Rental Tax Fund | - | 3,300,425 | 3,379,635 |
| 14000 - Coronavirus Local Fiscal Recovery Fund | - | - | 24,812,968 |
| 14500 - Payroll Expense Tax | - | - | 9,714,274 |
| 16200 - Human Services Fund | 111,311,177 | 118,481,139 | 72,753,660 |
| Budget Totals for HSD | 256,722,817 | 301,475,270 | 286,826,348 |

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Revenue Overview

2022 Estimated Revenues

| Account Code | Account Name | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|---|-------------------------------------|--------------------|--------------------|-------------------|
| 331110 | Direct Fed Grants | 3,185,477 | - | - |
| 337010 | Grants & Contr From Local Govt | 14,017 | - | - |
| 341060 | Photocopy Svcs | (366) | - | - |
| 341900 | General Government-Other Rev | (418) | - | - |
| 350180 | Misc Fines & Penalties | 40 | - | - |
| Total Revenues for: 00100 - General Fund | | 3,198,749 | - | - |
| 331000 | Direct Federal Grants | - | 23,000,000 | 1,201,897 |
| 331110 | Direct Fed Grants | 28,032,807 | 32,231,067 | 10,323,224 |
| 331140 | Direct Fed Grants-lcr | 1,320,749 | - | - |
| 333110 | Ind Fed Grants | 32,348,745 | 29,646,706 | 31,993,637 |
| 334010 | State Grants | 28,672,033 | 20,680,780 | 21,837,108 |
| 334080 | State Grants-lcr | (21,330) | - | - |
| 337010 | Grants & Contr From Local Govt | 6,345,488 | 2,606,609 | 1,685,007 |
| 341300 | Administrative Fees & Charges | - | 4,550,149 | 4,207,669 |
| 350180 | Misc Fines & Penalties | 201,712 | - | - |
| 360010 | Investment Interest | - | 19,000 | 19,000 |
| 360020 | Inv Earn-Residual Cash | 125,273 | - | - |
| 397200 | Interfund Revenue | 4,214,664 | 172,484 | 536,120 |
| Total Revenues for: 16200 - Human Services Fund | | 101,240,140 | 112,906,795 | 71,803,661 |
| 400000 | Use of/Contribution to Fund Balance | - | 5,574,344 | 950,000 |
| Total Resources for: 16200 - Human Services Fund | | 101,240,140 | 118,481,139 | 72,753,661 |
| Total HSD Resources | | 104,438,890 | 118,481,139 | 72,753,661 |

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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.

| Program Expenditures | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|---|-------------------------|-------------------------|--------------------------|
| Access to Services | 6,431,535 | 4,675,522 | 5,192,949 |
| Community Facilities | 3,609,155 | 5,666,342 | 2,293,247 |
| Emergency Preparedness and Program Administration | 1,479,055 | 738,823 | 703,526 |
| Food & Nutrition | 29,059,889 | 18,203,072 | 21,641,283 |
| Total | 40,579,635 | 29,283,758 | 29,831,005 |
| Full-time Equivalents Total* | 32.00 | 32.00 | 41.85 |

**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*

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.

| Expenditures/FTE | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-----------------------------|-------------------------|-------------------------|--------------------------|
| Access to Services | 6,431,535 | 4,675,522 | 5,192,949 |
| Full Time Equivalents Total | 16.00 | 16.00 | 17.60 |

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.

| Expenditures/FTE | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-----------------------------|-------------------------|-------------------------|--------------------------|
| Community Facilities | 3,609,155 | 5,666,342 | 2,293,247 |
| Full Time Equivalents Total | - | - | 8.00 |

Emergency Preparedness and Program Administration

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This Budget Summary Level is being combined with the Affordability and Livability Budget Summary Level in the 2019 Budget.

| Expenditures/FTE | 2020 | 2021 | 2022 |
|---|-----------|---------|----------|
| | Actuals | Adopted | Proposed |
| Emergency Preparedness and Program Administration | 1,479,055 | 738,823 | 703,526 |
| 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 | 2020 | 2021 | 2022 |
|-----------------------------|------------|------------|------------|
| | Actuals | Adopted | Proposed |
| Food & Nutrition | 29,059,889 | 18,203,072 | 21,641,283 |
| Full Time Equivalents Total | 13.00 | 13.00 | 13.25 |

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 | 2020 | 2021 | 2022 |
|------------------------------|-------------------|-------------------|-------------------|
| | Actuals | Adopted | Proposed |
| Family Support | 5,825,274 | 6,759,892 | 6,183,419 |
| Safety | 7,862,305 | 86,542 | - |
| Youth Development | 6,878,305 | 7,815,347 | 7,546,941 |
| Total | 20,565,884 | 14,661,781 | 13,730,360 |
| Full-time Equivalents Total* | 31.00 | 27.00 | 24.65 |

**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 | 2020 | 2021 | 2022 |
|------------------|---------|---------|----------|
| | Actuals | Adopted | Proposed |

Human Services Department

| | | | |
|-----------------------------|-----------|-----------|-----------|
| Family Support | 5,825,274 | 6,759,892 | 6,183,419 |
| Full Time Equivalents Total | 11.00 | 11.00 | 5.80 |

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.

| | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-----------------------------|-----------------|-----------------|------------------|
| Expenditures/FTE | | | |
| Safety | 7,862,305 | 86,542 | - |
| Full Time Equivalents Total | 4.00 | 1.00 | - |

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 and cognitively competent.

| | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-----------------------------|-----------------|-----------------|------------------|
| Expenditures/FTE | | | |
| Youth Development | 6,878,305 | 7,815,347 | 7,546,941 |
| Full Time Equivalents Total | 16.00 | 15.00 | 18.85 |

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.

| | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|--|--------------------|--------------------|--------------------|
| Program Expenditures | | | |
| City-Managed Homelessness Programs | - | 6,445,906 | 8,570,221 |
| Contract Oversight and Administration | - | 928,403 | 883,555 |
| Homeless Outreach and Provider Ecosystem (HOPE) Team | - | - | 1,199,208 |
| Homelessness Prevention and Support | 26,381,932 | - | - |
| King County Regional Homelessness Authority | - | 133,594,289 | 104,201,015 |
| Navigation Team | 2,310,994 | - | - |
| Shelters & Housing | 78,344,693 | - | - |
| Unsheltered Outreach and Response | - | 7,502,009 | - |
| Total | 107,037,618 | 148,470,607 | 114,854,000 |
| Full-time Equivalents Total* | 53.25 | 41.25 | 11.00 |

**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*

Human Services Department

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.

| | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|------------------------------------|-----------------|-----------------|------------------|
| Expenditures/FTE | | | |
| City-Managed Homelessness Programs | - | 6,445,906 | 8,570,221 |

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.

| | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|---------------------------------------|-----------------|-----------------|------------------|
| Expenditures/FTE | | | |
| Contract Oversight and Administration | - | 928,403 | 883,555 |
| Full Time Equivalents Total | - | 33.25 | 3.00 |

Homeless Outreach and Provider Ecosystem (HOPE) Team

The purpose of the HOPE team budget program is to provide funding for the City's work to conduct outreach to and mitigate the impacts of those living unsheltered.

| | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|--|-----------------|-----------------|------------------|
| Expenditures/FTE | | | |
| Homeless Outreach and Provider Ecosystem (HOPE) Team | - | - | 1,199,208 |
| Full Time Equivalents Total | - | - | 8.00 |

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.

| | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-------------------------------------|-----------------|-----------------|------------------|
| Expenditures/FTE | | | |
| Homelessness Prevention and Support | 26,381,932 | - | - |
| Full Time Equivalents Total | 20.50 | - | - |

King County Regional Homelessness Authority

Human Services Department

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.

| Expenditures/FTE | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|---|-------------------------|-------------------------|--------------------------|
| King County Regional Homelessness Authority | - | 133,594,289 | 104,201,015 |

Navigation Team

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 | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-----------------------------|-------------------------|-------------------------|--------------------------|
| Navigation Team | 2,310,994 | - | - |
| Full Time Equivalents Total | 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 | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-----------------------------|-------------------------|-------------------------|--------------------------|
| Shelters & Housing | 78,344,693 | - | - |
| Full Time Equivalents Total | 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 | 2020 Actuals | 2021 Adopted | 2022 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 instances of individuals experiencing trauma, violence, and crisis.

| Program Expenditures | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|--------------------------------|-------------------------|-------------------------|--------------------------|
| Advocacy | 6,134,335 | - | - |
| Community Safety | - | 16,600,134 | 26,788,934 |
| Gender-Based Violence Services | - | 9,979,362 | 10,523,207 |

Human Services Department

| | | | |
|--|-------------------|-------------------|-------------------|
| Prevention & Intervention | 1,145,198 | - | - |
| Safe Communities Division Administration | - | 4,291,604 | 2,028,471 |
| Support Services | 3,049,937 | - | - |
| Victim Advocacy | - | 1,280,124 | 1,622,615 |
| Total | 10,329,470 | 32,151,223 | 40,963,227 |
| Full-time Equivalents Total* | 7.00 | 26.00 | 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 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.

| Expenditures/FTE | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-----------------------------|-----------------|-----------------|------------------|
| Advocacy | 6,134,335 | - | - |
| Full Time Equivalents Total | 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.

| Expenditures/FTE | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-----------------------------|-----------------|-----------------|------------------|
| Community Safety | - | 16,600,134 | 26,788,934 |
| Full Time Equivalents Total | - | - | 1.50 |

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.

| Expenditures/FTE | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|--------------------------------|-----------------|-----------------|------------------|
| Gender-Based Violence Services | - | 9,979,362 | 10,523,207 |

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

Human Services Department

safety.

| | 2020 | 2021 | 2022 |
|-----------------------------|-----------|---------|----------|
| Expenditures/FTE | Actuals | Adopted | Proposed |
| Prevention & Intervention | 1,145,198 | - | - |
| Full Time Equivalents Total | 2.00 | - | - |

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.

| | 2020 | 2021 | 2022 |
|--|---------|-----------|-----------|
| Expenditures/FTE | Actuals | Adopted | Proposed |
| Safe Communities Division Administration | - | 4,291,604 | 2,028,471 |
| Full Time Equivalents Total | - | 15.00 | 22.00 |

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.

| | 2020 | 2021 | 2022 |
|-----------------------------|-----------|---------|----------|
| Expenditures/FTE | Actuals | Adopted | Proposed |
| Support Services | 3,049,937 | - | - |
| Full Time Equivalents Total | 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.

| | 2020 | 2021 | 2022 |
|-----------------------------|---------|-----------|-----------|
| Expenditures/FTE | Actuals | Adopted | Proposed |
| Victim Advocacy | - | 1,280,124 | 1,622,615 |
| Full Time Equivalents Total | - | 11.00 | 14.00 |

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.

| Program Expenditures | 2020 | 2021 | 2022 |
|-----------------------------|------------|------------|------------|
| | Actuals | Adopted | Proposed |
| Citywide Indirect Costs | 172,137 | - | - |
| Departmental Indirect Costs | 12,758,340 | 12,828,518 | 14,361,229 |
| Divisional Indirect Costs | 7,477 | - | - |

Human Services Department

| | | | |
|---|-------------------|-------------------|-------------------|
| Paid Time Off | - | - | - |
| Total | 12,937,954 | 12,828,518 | 14,361,229 |
| Full-time Equivalents Total* | 60.50 | 59.50 | 66.00 |
| <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:

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.

| | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-------------------------|-----------------|-----------------|------------------|
| Expenditures/FTE | | | |
| Citywide Indirect Costs | 172,137 | - | - |

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.

| | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-----------------------------|-----------------|-----------------|------------------|
| Expenditures/FTE | | | |
| Departmental Indirect Costs | 12,758,340 | 12,828,518 | 14,361,229 |
| Full Time Equivalents Total | 60.50 | 59.50 | 66.00 |

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.

| | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|---------------------------|-----------------|-----------------|------------------|
| Expenditures/FTE | | | |
| Divisional Indirect Costs | 7,477 | - | - |

Paid Time Off

| | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|------------------|-----------------|-----------------|------------------|
| Expenditures/FTE | | | |

Human Services Department

Paid Time Off - - -

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.

| Program Expenditures | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|------------------------------|-------------------------|-------------------------|--------------------------|
| Care Coordination | 3,608,045 | 3,090,627 | 2,401,263 |
| Case Management | 36,998,907 | 36,188,281 | 42,722,679 |
| Healthy Aging | 12,751,577 | 11,266,477 | 11,866,473 |
| Total | 53,358,529 | 50,545,385 | 56,990,415 |
| Full-time Equivalents Total* | 202.00 | 213.00 | 207.25 |

**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 Promoting Healthy Aging Budget Summary Level:

Care Coordination

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.

| Expenditures/FTE | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-----------------------------|-------------------------|-------------------------|--------------------------|
| Care Coordination | 3,608,045 | 3,090,627 | 2,401,263 |
| Full Time Equivalents Total | 3.00 | 3.00 | 2.31 |

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.

| Expenditures/FTE | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-----------------------------|-------------------------|-------------------------|--------------------------|
| Case Management | 36,998,907 | 36,188,281 | 42,722,679 |
| Full Time Equivalents Total | 167.00 | 174.00 | 182.92 |

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.

Human Services Department

| Expenditures/FTE | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-----------------------------|-----------------|-----------------|------------------|
| Healthy Aging | 12,751,577 | 11,266,477 | 11,866,473 |
| Full Time Equivalents Total | 32.00 | 36.00 | 22.02 |

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 | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|------------------------------|-------------------|-------------------|-------------------|
| HIV Management | 1,013,060 | 1,033,313 | 1,058,113 |
| Physical Health Care | 10,900,666 | 12,500,684 | 15,037,999 |
| Total | 11,913,726 | 13,533,997 | 16,096,112 |
| Full-time Equivalents Total* | - | - | 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*

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

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.

| Expenditures/FTE | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|------------------|-----------------|-----------------|------------------|
| HIV Management | 1,013,060 | 1,033,313 | 1,058,113 |

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.

| Expenditures/FTE | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-----------------------------|-----------------|-----------------|------------------|
| Physical Health Care | 10,900,666 | 12,500,684 | 15,037,999 |
| Full Time Equivalents Total | - | - | 1.00 |

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 Disability Commission;
- 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

| | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|------------------------------|------------------|------------------|------------------|
| Department Support | | | |
| General Fund Support | 5,364,707 | 6,997,982 | 7,414,185 |
| Total Operations | 5,364,707 | 6,997,982 | 7,414,185 |
| Total Appropriations | 5,364,707 | 6,997,982 | 7,414,185 |
| Full-Time Equivalents Total* | 35.00 | 35.50 | 38.50 |

* 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 2022 Proposed Budget restores funding for a Deputy Director position, reflects positions added to OCR in 2021 for the Participatory Budgeting Process, and provides stable funding to support the Seattle Disability Commission. Other changes to the budget include technical adjustments for increases in lease costs, language premium pay, increases in personnel costs and other central rate adjustments.

Incremental Budget Changes

Office for Civil Rights

| | Dollars | FTE |
|--|--------------------|--------------|
| 2021 Adopted Budget | 6,997,982 | 35.50 |
| Baseline | | |
| Baseline Adjustments for Personnel Costs | 84,141 | - |
| Restore Leadership Funding | 168,000 | - |
| Proposed Operating | | |
| Increase Seattle Disability Commission Support | 66,000 | - |
| Proposed Technical | | |
| Central Building Lease Cost Increase | 29,566 | - |
| Citywide Adjustments for Standard Cost Changes | 66,096 | - |
| Language Premium Staff Stipend | 2,400 | - |
| Participatory Budgeting Positions | - | 3.00 |
| Total Incremental Changes | \$416,203 | 3.00 |
| Total 2022 Proposed Budget | \$7,414,185 | 38.50 |

Description of Incremental Budget Changes

Baseline

Baseline Adjustments for Personnel Costs

Expenditures \$84,141

This centrally administered change adjusts appropriations to restore the annual wage increase for non-represented Executives, Managers and Strategic Advisors, which was forgone in 2021 due to financial constraints.

Office for Civil Rights

Restore Leadership Funding

Expenditures \$168,000

This is a technical baseline adjustment to restore funding for the Deputy Director Position. The 2021 Adopted Budget included one-time savings for holding the position vacant in 2021.

Proposed Operating

Increase Seattle Disability Commission Support

Expenditures \$66,000

This item funds interpretation services and consultant support for the Seattle Disability Commission (SDC). This is an ongoing need and OCR has historically funded this work with one-time underspend in their budget. This item creates stable funding for consultant services and interpretation services tailored to managing the diverse and unique challenges and access needs related to a commission with a majority membership of individuals who self-identify as living with a disability for the Seattle Disability Commission (SDC).

Proposed Technical

Central Building Lease Cost Increase

Expenditures \$29,566

This is a technical change to reflect the increase in external lease costs at the Central Building.

Citywide Adjustments for Standard Cost Changes

Expenditures \$66,096

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.

Language Premium Staff Stipend

Expenditures \$2,400

This item increases ongoing appropriation authority for language services stipends. Per the Coalition of City Unions collective bargaining agreement, City employees who are multilingual and provide language services, such as interpretation and translation, to communicate with clients and/or other employees in business-related situations are now eligible for a monthly language premium stipend. The amounts in the 2022 budget are estimates based on the eligible employees from 2021.

Participatory Budgeting Positions

Position Allocation 3.00

This is a technical adjustment to reflect three positions added in Ordinance 126360 to support the participatory budgeting process. No budget is required as the ordinance fully funded the positions in 2021 through 2023 and unspent funds from 2021 will automatically carryforward to 2022. The positions will sunset as of December 31, 2023. Additional information about the funding for Participatory Budgeting projects can be found in the Finance General section of the budget book.

Office for Civil Rights

Expenditure Overview

| | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|---|----------------------|----------------------|----------------------|
| Appropriations | | | |
| OCR - BO-CR-X1R00 - Civil Rights | | | |
| 00100 - General Fund | 5,364,707 | 6,997,982 | 7,414,185 |
| Total for BSL: BO-CR-X1R00 | 5,364,707 | 6,997,982 | 7,414,185 |
| Department Total | 5,364,707 | 6,997,982 | 7,414,185 |
| Department Full-Time Equivalent Total* | 35.00 | 35.50 | 38.50 |

** 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 Summary by Fund Office for Civil Rights

| | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|------------------------------|------------------|------------------|------------------|
| 00100 - General Fund | 5,364,707 | 6,997,982 | 7,414,185 |
| Budget Totals for OCR | 5,364,707 | 6,997,982 | 7,414,185 |

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.

| Program Expenditures | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-------------------------------|-------------------------|-------------------------|--------------------------|
| Civil Rights Enforcement | 1,302,966 | 1,782,488 | 1,798,066 |
| Leadership and Administration | 2,483,894 | 1,575,524 | 1,863,034 |
| Policy | 1,003,660 | 2,355,549 | 2,446,063 |
| RSJI | 574,187 | 1,284,421 | 1,307,021 |
| Total | 5,364,707 | 6,997,982 | 7,414,185 |
| Full-time Equivalents Total* | 35.00 | 35.50 | 38.50 |

**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 Enforcement

| Expenditures/FTE | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-----------------------------|-------------------------|-------------------------|--------------------------|
| Civil Rights Enforcement | 1,302,966 | 1,782,488 | 1,798,066 |
| Full Time Equivalents Total | 14.00 | 14.50 | 14.50 |

Leadership and Administration

| Expenditures/FTE | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-------------------------------|-------------------------|-------------------------|--------------------------|
| Leadership and Administration | 2,483,894 | 1,575,524 | 1,863,034 |
| Full Time Equivalents Total | 5.00 | 5.00 | 5.00 |

Policy

Office for Civil Rights

| | 2020 | 2021 | 2022 |
|-----------------------------|-----------|-----------|-----------|
| Expenditures/FTE | Actuals | Adopted | Proposed |
| Policy | 1,003,660 | 2,355,549 | 2,446,063 |
| Full Time Equivalents Total | 8.00 | 8.00 | 11.00 |

RSJI

| | 2020 | 2021 | 2022 |
|-----------------------------|---------|-----------|-----------|
| Expenditures/FTE | Actuals | Adopted | Proposed |
| RSJI | 574,187 | 1,284,421 | 1,307,021 |
| Full Time Equivalents Total | 8.00 | 8.00 | 8.00 |

Seattle Department of Construction and Inspections

Nathan Torgelson, Director

(206) 684-8600

www.seattle.gov/sdci

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 48,000 permits and performing approximately 230,000 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 37,000 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

| | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-----------------------------|-------------------|-------------------|--------------------|
| Department Support | | | |
| General Fund Support | 7,448,331 | 8,729,339 | 9,037,073 |
| Other Funding - Operating | 76,464,686 | 90,377,020 | 100,945,062 |
| Total Operations | 83,913,017 | 99,106,360 | 109,982,135 |
| Total Appropriations | 83,913,017 | 99,106,360 | 109,982,135 |

Full-Time Equivalents Total* 428.50 430.50 464.50

* 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 record levels at the end of the 2010s, the City of Seattle continues to see a high volume of trade permits. Building development activity also remains stable; through August 2021, SDCI brought in \$3.6 billion in intake valuation and has issued permits totaling \$2.2 billion in project valuation. SDCI anticipates an additional \$1.8 billion in intake valuation for the rest of 2021. The department continues to have a backlog of permits to process and inspections to perform; therefore, the 2022 Proposed Budget includes three additional inspections positions, a new small business permit facilitator position, and a code compliance FTE. The proposed budget also includes an additional staff person to work on green buildings/energy code issues, an FTE fully dedicated to advancing the City's Race and Social Justice Initiative, an additional finance position, and two additional FTEs to work in human resources.

The proposed budget takes a significant step forward to address building safety issues. First, it adds resources to develop a future proposal that will require buildings with unreinforced masonry to be seismically retrofitted. The retrofits will decrease the chance that the buildings will collapse in a large earthquake and increase the chance that they can be safely occupied after a small or moderate earthquake. The proposed budget also adds a position to oversee SDCI's emergency response and recovery efforts, to conduct related trainings, and the proposed budget includes one-time funding for emergency kits that will be used to evaluate structural damage to buildings after a disaster.

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 2021 and are expected to continue in 2022 as the department continues to enhance the new system. SDCI's proposed budget includes funding for an additional consultant team to address the backlog of needed Accela adjustments and enhancements. The proposed budget also includes funding to convert historical permitting information into the Accela format to increase accessibility and usability of legacy permitting data for architecture firms, City departments, building owners, and other permit customers.

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 2022 Proposed Budget aligns Construction and Inspections Fund revenues with current revenue forecasts. The department will use both increased revenues and reserves to pay for increased expenditures in the proposed budget, such as Accela enhancements. The budget also adjusts revenues to align with proposed

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budget legislation that reduces electrical, refrigeration and mechanical equipment fees in order to align permit fee revenues with expenses.

Incremental Budget Changes

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| | Dollars | FTE |
|--|----------------------|---------------|
| 2021 Adopted Budget | 99,106,360 | 430.50 |
| Baseline | | |
| Baseline Adjustments for Personnel Costs | 251,334 | - |
| Citywide Adjustments for Standard Cost Changes | 1,421,781 | - |
| Proposed Operating | | |
| Small Business Permit Facilitator | 168,105 | 1.00 |
| Unreinforced Masonry (URM) Program | 222,746 | 1.00 |
| Emergency Response | 179,105 | 1.00 |
| Race and Social Justice Initiative Staffing | 168,105 | 1.00 |
| Green Buildings and Energy Code Staffing | 203,105 | 1.00 |
| Code Compliance Staffing | 289,967 | 1.00 |
| Building Inspections Manager | 168,105 | 1.00 |
| Building Inspections Mechanical Inspector | 178,985 | 1.00 |
| Periodic Inspections Manager | 181,770 | 1.00 |
| Budget/Finance Staffing | 168,105 | 1.00 |
| Human Resources Staffing | 254,067 | 2.00 |
| SDCI Accela Enhancements Team | 821,235 | - |
| Virtual Permitting Counter | 575,160 | - |
| Legacy Permitting History Conversion | 1,084,632 | - |
| Labor Collection System Replacement | 802,000 | - |
| Increased Position Costs from Business-Driven Position Reclassifications | 183,759 | - |
| Fee Legislation Revenue Change | - | - |
| Proposed Technical | | |
| Adjustments for Staff Added During 2021 | 3,250,413 | 22.00 |
| Credit Card Transaction Fees | - | - |
| Fund Balancing Entries | - | - |
| General Fund Revenue Adjustments | - | - |
| Overhead Technical Adjustment | 303,296 | - |
| Revenue Adjustments | - | - |
| Total Incremental Changes | \$10,875,775 | 34.00 |
| Total 2022 Proposed Budget | \$109,982,135 | 464.50 |

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Description of Incremental Budget Changes

Baseline

Baseline Adjustments for Personnel Costs

Expenditures \$251,334

This centrally administered change adjusts appropriations to restore the annual wage increase for non-represented Executives, Managers and Strategic Advisors, which was forgone in 2021 due to financial constraints.

Citywide Adjustments for Standard Cost Changes

Expenditures \$1,421,781

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

Small Business Permit Facilitator

Expenditures \$168,105

Position Allocation 1.00

This item adds a new small business permit facilitator to SDCI's budget. The person in this role will act as a single point of contact to help businesses and fill vacant commercial spaces downtown and in South Lake Union as well as other neighborhood business districts impacted by COVID-19. The position will provide early guidance on regulatory issues, the permitting process, application requirements, and the corrections process to help permit applicants advance more quickly through the permit process. This position will also assist in permitting for the arts community, which has been hit particularly hard during COVID-19. This item is funded through SDCI's overhead (9% General Fund and 91% permit fees in the Construction and Inspections Fund). Of the total amount, approximately \$3,000 is one-time.

Unreinforced Masonry (URM) Program

Expenditures \$222,746

Position Allocation 1.00

The 2022 Proposed Budget advances efforts to address unreinforced masonry issues by adding funding for a full-time advisor and a third-party consultant. This position and contractor will support the policy recommendations of the Unreinforced Masonry (URM) Policy Committee. The Committee recommends that the City require URM building owners to seismically retrofit their buildings in order to decrease the likelihood they will collapse in a large earthquake and increase the chance they can be safely occupied after a small or moderate earthquake. Of the total amount, \$200,000 is General Fund and \$23,000 is from the Construction and Inspections Fund; \$104,000 of the total amount is one-time.

Emergency Response

Expenditures \$179,105

Position Allocation 1.00

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This item adds a position to serve as SDCI's emergency response coordinator. This position will maintain the SDCI Emergency Response Plan, coordinate and monitor training for SDCI staff on the plan and specific responsibilities, and partner and coordinate with the Office of Emergency Management (OEM) on exercises, initiatives and strategic planning for emergency response and recovery. This item also includes a one-time purchase of emergency response kit supplies that will enable SDCI personnel to evaluate structural damage after a natural disaster. This item is funded by the Construction and Inspections Fund and includes approximately \$14,000 for one-time items.

Race and Social Justice Initiative Staffing

| | |
|---------------------|-----------|
| Expenditures | \$168,105 |
| Position Allocation | 1.00 |

This item adds ongoing budget and position authority for a new staff person fully dedicated to advancing the Race and Social Justice Initiative (RSJI) in SDCI. This position will add essential expert-level guidance regarding succession planning, leadership training and development, and change management. The position will also support City-wide initiatives such as the Seattle Promise program. This item is funded through SDCI's overhead (9% General Fund and 91% permit fees in the Construction and Inspections Fund). The total amount includes approximately \$3,000 for one-time items.

Green Buildings and Energy Code Staffing

| | |
|---------------------|-----------|
| Expenditures | \$203,105 |
| Position Allocation | 1.00 |

The 2022 Proposed Budget supports the Green Building Incentive Program and high performing Energy Code requirements with the addition of one new FTE fully dedicated to this work. This item adds expert-level staff to develop and oversee inspection during construction, conduct product approvals, provide for code interpretations, and develop a comprehensive final inspection process for sophisticated green and energy efficient systems in new buildings per new Energy Code requirements established in Ordinance 126358, which Council approved in June 2021. This item is designed to help Seattle achieve Washington State's goal of reducing energy consumption by 70% by 2030. This position is funded by permit fees and includes roughly \$38,000 for a vehicle purchase and other one-time costs.

Code Compliance Staffing

| | |
|---------------------|-----------|
| Expenditures | \$289,967 |
| Position Allocation | 1.00 |

This action adds ongoing budget and position authority for Code Compliance staff and provides for increased labor costs due to business-driven position reclassifications. These positions provide capacity to support policy development, process improvement, training, and organizational development and will manage the following Code Compliance enforcement programs: Housing, the Rental Registration and Inspection Ordinance (RRIO), Property Owner and Tenant Assistance (POTA), Land Use, Shoreline, Environmental, Tree Protection, Vacant Buildings, Junk and Abatement, and Construction and technical codes. This item is funded by permit fees and includes approximately \$3,000 for one-time costs.

Building Inspections Manager

| | |
|---------------------|-----------|
| Expenditures | \$168,105 |
| Position Allocation | 1.00 |

This item adds ongoing budget and position authority for a Building Inspections Manager. This investment increases SDCI's ability to effectively oversee an increasingly complex building construction workload, including more sophisticated building systems and a high-volume construction atmosphere. This item also improves the Inspections

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Team's span of control, increases the ability to develop meaningful staff training, and improves the customer experience by adding another accountability oversight manager. This position is funded by permit fees in SDCI's Construction and Inspections Fund and includes roughly \$3,000 for one-time items.

Building Inspections Mechanical Inspector

| | |
|---------------------|-----------|
| Expenditures | \$178,985 |
| Position Allocation | 1.00 |

This item adds ongoing budget and position authority for a Mechanical Inspector. This position increases capacity to help SDCI keep up with current workload demand and anticipated sustained construction activity. It also adds capacity to handle increased "Subject to Field Inspection" field reviews and inspections as well as an increased number of outdoor equipment installations. This position is funded by permit fees and includes \$38,000 for a vehicle and other one-time items.

Periodic Inspections Manager

| | |
|---------------------|-----------|
| Expenditures | \$181,770 |
| Position Allocation | 1.00 |

This action adds ongoing budget and position authority for a Periodic Inspections Manager. SDCI's periodic inspection workload increases every year because all elevators and boilers are inspected annually, in addition to inspections required by new construction. This position will provide expertise on complex building system workloads, including new energy efficiency standards, green concepts, climate change impacts, and innovations in built environment products and systems. This position will streamline business processes and develop new customer service performance targets for billing and annual certificate issuance needs. This position is paid for via permit fees and includes about \$3,000 for one-time items.

Budget/Finance Staffing

| | |
|---------------------|-----------|
| Expenditures | \$168,105 |
| Position Allocation | 1.00 |

The 2022 Proposed Budget adds one FTE to SDCI's Finance and Accounting team. This will allow each division in SDCI to have a dedicated finance staff person. This position will also support the department's Principal Economist by querying and analyzing permitting and performance data for reports required by the Mayor's Office and City Council; it will also assist with data requests from the local media and public disclosure requests. This position is supported by permit fees and includes \$3,000 for one-time items.

Human Resources Staffing

| | |
|---------------------|-----------|
| Expenditures | \$254,067 |
| Position Allocation | 2.00 |

This item adds two positions to SDCI's Human Resources (HR) team. Adding these positions will enable critical succession planning, provide capacity to plan for staff turnover, and strengthen SDCI's role in Citywide HR Governance and projects. This item is funded from SDCI overhead (9% General Fund and 91% permit fees in the Construction and Inspections Fund). Of the total amount, \$6,000 is one-time.

SDCI Accela Enhancements Team

| | |
|--------------|-----------|
| Expenditures | \$821,235 |
|--------------|-----------|

This one-time item adds an additional Accela enhancements team for SDCI. This team directly supports the goal of improving customer service by streamlining permitting processes. The team will work on SDCI's backlog of more

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than 200 Accela-related defects and needed adjustments. The added team will be staffed with consultants/contractors. This item is funded by permit fees in SDCI's Construction and Inspections Fund.

Virtual Permitting Counter

Expenditures \$575,160

This action adds one-time budget authority to modernize customer service at SDCI. This item will deploy software to create a virtual permitting counter that will serve as an online version of the "walk in" experience at the Applicant Services Center in the Seattle Municipal Tower. This item is funded with permit fees.

Legacy Permitting History Conversion

Expenditures \$1,084,632

This action adds one-time appropriation authority to convert historical permit information into the current Accela format. It also includes an update of the Permit and Property Records tool. This item directly improves customer service by increasing on-line access to permit history data and documents. SDCI Engineering Services and Land Use staff depend on historical data in order to analyze and approve current permit applications. Customers, from large architect/engineering firms to single-family homeowners, use historical records to determine as-built conditions and to confirm that existing structures were built to code. The Seattle Fire Department depends on these permit files for Certificates of Occupancy as well for access to plans for buildings that have recently burned. This investment is funded by permit fees in SDCI's Construction and Inspections Fund.

Labor Collection System Replacement

Expenditures \$802,000

This action adds one-time budget authority to replace SDCI's aging Labor Collection System (LCS) with an integrated time-keeping system. The goal is to replace the existing application, which is at the end of its life, with an application that uses up-to-date technology and can be more easily maintained. SDCI requires a custom application for timekeeping due to the large number of project codes used in the department, as well as the need to track non-employee time. The current application was developed in 2006 and has had only minor updates since its original release. This item is funded by permit fees in SDCI's Construction and Inspections Fund.

Increased Position Costs from Business-Driven Position Reclassifications

Expenditures \$183,759

Position Allocation -

The action adds ongoing budget authority to cover increased labor costs due to business-driven position reclassifications that allow SDCI to better fulfill business needs, provide appropriate customer service response levels, and retain talented staff.

Fee Legislation Revenue Change

Revenues \$(1,291,907)

This item recognizes a reduction in projected Construction and Inspections Fund revenues due to proposed budget legislation. SDCI's permit fee legislation includes a 25% reduction to the administrative fee for electrical permits as well as a 33% reduction to various refrigeration and furnace installation fees. SDCI reviews its fees annually and adjusts permit fees to align with the actual expenses of administering and supporting the permits.

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Proposed Technical

Adjustments for Staff Added During 2021

| | |
|---------------------|-------------|
| Expenditures | \$3,250,413 |
| Position Allocation | 22.00 |

This action adds ongoing budget and position authority to adjust for staff added in the 2021 mid-year supplemental budget ordinance (Council Bill 120112). This includes 5 additional staff to work on the Accela permitting system, 2 positions to work on virtual design review, 1 FTE to work on the Property Owner and Tenant Assistance program, 1 position to work on building commissioning, and a total of 13 inspectors to conduct electrical, site development, elevator, pressure system, drainage, and building inspections.

Credit Card Transaction Fees

| | |
|--------------|---|
| Expenditures | - |
|--------------|---|

This change reflects a \$375,000 adjustment for credit card transaction fees. The baseline budget for these fees is \$875,000; however, costs have averaged \$1.25 million per year for the past three years. Because this adjustment includes an offset to overhead, this is a net-zero budget adjustment in the Construction and Inspections Fund.

Fund Balancing Entries

| | |
|----------|---------------|
| Revenues | \$(3,546,500) |
|----------|---------------|

This item is a technical item to balance revenues and expenditures for fund 48100, the Construction and Inspections Fund, which is managed by SDCI.

General Fund Revenue Adjustments

| | |
|----------|-----------|
| Revenues | \$340,000 |
|----------|-----------|

This item captures centrally projected and forecast General Fund revenue increments for this department.

Overhead Technical Adjustment

| | |
|--------------|-----------|
| Expenditures | \$303,296 |
|--------------|-----------|

This action adjusts the distribution of indirect overhead expenses across SDCI's budget programs. This adjustment is necessary to account for 2022 Proposed Budget changes in the following programs: Compliance; Government Policy Safety & Support; Indirect Cost Recovery Offset; Inspections; Land Use Services; Permit Services; and Rental Housing.

Revenue Adjustments

| | |
|----------|--------------|
| Revenues | \$15,406,449 |
|----------|--------------|

This item adjusts Construction and Inspections Fund revenues to align with current revenue forecasts. The forecasts have been updated based on current economic conditions.

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Expenditure Overview

| | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|---|-------------------|-------------------|--------------------|
| Appropriations | | | |
| SDCI - BO-CI-U2200 - Land Use Services | | | |
| 00100 - General Fund | 316,468 | 267,622 | 299,800 |
| 48100 - Construction and Inspections | 18,978,552 | 24,007,643 | 24,606,652 |
| Total for BSL: BO-CI-U2200 | 19,295,020 | 24,275,265 | 24,906,451 |
| SDCI - BO-CI-U2300 - Permit Services | | | |
| 48100 - Construction and Inspections | 22,713,821 | 29,075,410 | 29,587,305 |
| Total for BSL: BO-CI-U2300 | 22,713,821 | 29,075,410 | 29,587,305 |
| SDCI - BO-CI-U23A0 - Inspections | | | |
| 00100 - General Fund | 63,942 | 252,607 | 226,182 |
| 48100 - Construction and Inspections | 23,809,683 | 26,388,248 | 30,366,670 |
| Total for BSL: BO-CI-U23A0 | 23,873,625 | 26,640,854 | 30,592,851 |
| SDCI - BO-CI-U2400 - Compliance | | | |
| 00100 - General Fund | 5,906,999 | 7,293,370 | 7,290,172 |
| 00164 - Unrestricted Cumulative Reserve Fund | 123,370 | 141,613 | 141,613 |
| 30010 - REET I Capital Fund | 205,649 | 360,000 | 360,000 |
| 48100 - Construction and Inspections | 3,622,324 | 3,885,573 | 4,652,664 |
| Total for BSL: BO-CI-U2400 | 9,858,342 | 11,680,556 | 12,444,449 |
| SDCI - BO-CI-U2500 - Leadership and Administration | | | |
| 48100 - Construction and Inspections | 1,817 | - | - |
| Total for BSL: BO-CI-U2500 | 1,817 | - | - |
| SDCI - BO-CI-U2600 - Government Policy, Safety & Support | | | |
| 00100 - General Fund | 1,160,923 | 915,741 | 1,220,919 |
| 48100 - Construction and Inspections | 1,224,666 | 1,360,249 | 1,376,999 |
| Total for BSL: BO-CI-U2600 | 2,385,589 | 2,275,989 | 2,597,918 |
| SDCI - BO-CI-U2800 - Process Improvements & Technology | | | |
| 48100 - Construction and Inspections | 5,784,804 | 5,158,285 | 9,853,160 |
| Total for BSL: BO-CI-U2800 | 5,784,804 | 5,158,285 | 9,853,160 |
| Department Total | 83,913,017 | 99,106,360 | 109,982,135 |
| Department Full-Time Equivalents Total* | 428.50 | 430.50 | 464.50 |

* 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

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Budget Summary by Fund Seattle Department of Construction and Inspections

| | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|--|-------------------|-------------------|--------------------|
| 00100 - General Fund | 7,448,331 | 8,729,339 | 9,037,073 |
| 00164 - Unrestricted Cumulative Reserve Fund | 123,370 | 141,613 | 141,613 |
| 30010 - REET I Capital Fund | 205,649 | 360,000 | 360,000 |
| 48100 - Construction and Inspections | 76,135,667 | 89,875,407 | 100,443,449 |
| Budget Totals for SDCI | 83,913,017 | 99,106,360 | 109,982,135 |

Revenue Overview

2022 Estimated Revenues

| Account Code | Account Name | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|---|--------------------------------|-----------------|-----------------|------------------|
| 341900 | General Government-Other Rev | 8,712 | - | - |
| 342040 | Detention/Correction Fees | - | - | 340,000 |
| 350020 | Fines/Forfeits-Non-Pkg Infract | 241,503 | 55,000 | 55,000 |
| 350180 | Misc Fines & Penalties | 127,487 | - | - |
| Total Revenues for: 00100 - General Fund | | 377,702 | 55,000 | 395,000 |
| 321900 | Bus Lic&Perm-Other | 49,009 | - | - |
| 322010 | Nonbus Lic&Perm-Bldngs&Strc | 42,706,804 | 28,906,987 | 37,052,272 |
| 322020 | Nonbus Lic&Perm-Refrigerati | 1,056,079 | 1,072,658 | 1,070,791 |
| 322030 | Nonbus Lic&Perm-Use | 11,120,162 | 9,188,169 | 10,618,054 |
| 322050 | Nonbus Lic&Perm-Electrical | 9,196,227 | 6,241,037 | 8,943,151 |
| 322060 | Nonbus Lic&Perm-Sign | 456,213 | 639,390 | 488,696 |
| 322070 | Nonbus Lic&Perm-Boiler | 1,327,351 | 1,432,315 | 1,647,147 |
| 322080 | Nonbus Lic&Perm-Elevator | 2,800,861 | 4,605,709 | 4,928,697 |
| 322090 | Nonbus Lic&Perm-Furn & Oil | 839,542 | - | - |
| 322270 | Nonbus Lic&Perm-Energy | 497,515 | - | - |
| 322900 | Nonbus Lic&Perm-Other | 28,595 | - | - |
| 332010 | Fed Entitlmnt-Forfeited Prop | 1,097 | - | - |
| 341050 | Word Proc/Printing/Dupl Svcs | 996 | - | - |
| 341090 | Sales Of Merchandise | 806 | - | - |
| 341190 | Personnel Service Fees | 40 | - | - |
| 341900 | General Government-Other Rev | 247,385 | 2,118,840 | 2,118,840 |
| 342070 | Condominium Conversion Fees | 751 | - | - |
| 342080 | Vacant Building Inspect Fees | 275,221 | - | - |
| 342100 | Rental Housing Regist Fees | 1,083,152 | 3,163,605 | 2,198,058 |
| 343000 | Utilities | (7,140) | - | - |

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| | | | | |
|---|-------------------------------------|-------------------|-------------------|--------------------|
| 343180 | Drainage Permit Fees | 3,719,784 | 2,607,904 | 4,283,505 |
| 343190 | Other Drainage/Wastewater Rev | 347 | - | - |
| 343300 | Abatement Charges | 83,421 | - | - |
| 343310 | Recoveries | 2,707,198 | 2,000,000 | 2,671,759 |
| 344130 | Plan Review & Inspection | 10,002 | - | - |
| 344900 | Transportation-Other Rev | 455,509 | 423,750 | 493,936 |
| 350190 | Nsf Check Fees | 147 | - | - |
| 360020 | Inv Earn-Residual Cash | 1,919,410 | 1,176,338 | 1,176,338 |
| 360220 | Interest Earned On Delinquent A | 1,630 | - | - |
| 360360 | Sponsorship And Royalties | 198 | - | - |
| 360900 | Miscellaneous Revs-Other Rev | 3,176 | 8,064,477 | 8,064,477 |
| Total Revenues for: 48100 - Construction and Inspections | | 80,581,489 | 71,641,180 | 85,755,722 |
| 400000 | Use of/Contribution to Fund Balance | - | 18,234,227 | 14,687,727 |
| Total Resources for:48100 - Construction and Inspections | | 80,581,489 | 89,875,407 | 100,443,449 |
| Total SDCI Resources | | 80,959,191 | 89,930,407 | 100,838,449 |

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.

| Program Expenditures | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|------------------------------|-------------------------|-------------------------|--------------------------|
| Land Use Services | 19,295,020 | 22,603,024 | 23,234,210 |
| Land Use Services CBA | - | 1,672,241 | 1,672,241 |
| Total | 19,295,020 | 24,275,265 | 24,906,451 |
| Full-time Equivalents Total* | 99.00 | 99.00 | 102.00 |

**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.

| Expenditures/FTE | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-----------------------------|-------------------------|-------------------------|--------------------------|
| Land Use Services | 19,295,020 | 22,603,024 | 23,234,210 |
| Full Time Equivalents Total | 99.00 | 99.00 | 102.00 |

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.

| Expenditures/FTE | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-------------------------|-------------------------|-------------------------|--------------------------|
| Land Use Services CBA | - | 1,672,241 | 1,672,241 |

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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.

| Program Expenditures | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|------------------------------|-------------------------|-------------------------|--------------------------|
| Permit Services | 22,713,821 | 25,409,275 | 25,921,169 |
| Permit Services CBA | - | 3,666,136 | 3,666,136 |
| Total | 22,713,821 | 29,075,410 | 29,587,305 |
| Full-time Equivalents Total* | 105.00 | 105.00 | 106.00 |

**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.

| Expenditures/FTE | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-----------------------------|-------------------------|-------------------------|--------------------------|
| Permit Services | 22,713,821 | 25,409,275 | 25,921,169 |
| Full Time Equivalents Total | 105.00 | 105.00 | 106.00 |

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.

| Expenditures/FTE | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-------------------------|-------------------------|-------------------------|--------------------------|
| 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.

| Program Expenditures | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-----------------------------|-------------------------|-------------------------|--------------------------|
| Inspections | 23,873,625 | 23,914,754 | 27,866,751 |

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| | | | |
|------------------------------|-------------------|-------------------|-------------------|
| Inspections Services CBA | - | 2,726,100 | 2,726,100 |
| Total | 23,873,625 | 26,640,854 | 30,592,851 |
| Full-time Equivalents Total* | 104.00 | 104.00 | 121.00 |

**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.

| Expenditures/FTE | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-----------------------------|-----------------|-----------------|------------------|
| Inspections | 23,873,625 | 23,914,754 | 27,866,751 |
| Full Time Equivalents Total | 104.00 | 104.00 | 121.00 |

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.

| Expenditures/FTE | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|--------------------------|-----------------|-----------------|------------------|
| 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.

| Program Expenditures | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|------------------------------|------------------|-------------------|-------------------|
| Compliance | - | 9,519,887 | 10,164,705 |
| Compliance | 7,999,089 | - | - |
| Rental Housing | - | 2,160,668 | 2,279,744 |
| Rental Housing | 1,859,253 | - | - |
| Total | 9,858,342 | 11,680,556 | 12,444,449 |
| Full-time Equivalents Total* | 51.50 | 52.50 | 54.50 |

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*

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.

| | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-----------------------------|-----------------|-----------------|------------------|
| Expenditures/FTE | | | |
| Compliance | 7,999,089 | 9,519,887 | 10,164,705 |
| Full Time Equivalents Total | 38.50 | 39.50 | 40.50 |

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.

| | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-----------------------------|-----------------|-----------------|------------------|
| Expenditures/FTE | | | |
| Rental Housing | 1,859,253 | 2,160,668 | 2,279,744 |
| Full Time Equivalents Total | 13.00 | 13.00 | 14.00 |

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.

| Program Expenditures | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-------------------------------|-----------------|-----------------|------------------|
| Citywide Indirect Costs | - | 23,382,591 | 24,773,696 |
| Departmental Indirect Costs | - | 4,068,703 | 4,821,561 |
| Departmental Indirect Costs | 1,260 | - | - |
| Divisional Indirect Costs | 557 | 2,951,440 | 3,377,118 |
| Indirect Cost Recovery Offset | - | (30,402,734) | (32,972,375) |
| Total | 1,817 | - | - |

Seattle Department of Construction and Inspections

| | | | |
|--|-------|-------|-------|
| Full-time Equivalents Total* | 59.00 | 59.00 | 64.00 |
| *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.

| | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-------------------------|-----------------|-----------------|------------------|
| Expenditures/FTE | | | |
| Citywide Indirect Costs | - | 23,382,591 | 24,773,696 |

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.

| | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-----------------------------|-----------------|-----------------|------------------|
| Expenditures/FTE | | | |
| Departmental Indirect Costs | 1,260 | 4,068,703 | 4,821,561 |
| Full Time Equivalents Total | 32.00 | 32.00 | 37.00 |

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.

| | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-----------------------------|-----------------|-----------------|------------------|
| Expenditures/FTE | | | |
| Divisional Indirect Costs | 557 | 2,951,440 | 3,377,118 |
| 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 | 2020 | 2021 | 2022 |
|-------------------------------|---------|--------------|--------------|
| | Actuals | Adopted | Proposed |
| Indirect Cost Recovery Offset | - | (30,402,734) | (32,972,375) |

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 | 2020 | 2021 | 2022 |
|-------------------------------|------------------|------------------|------------------|
| | Actuals | Adopted | Proposed |
| Govt Policy, Safety & Support | 2,385,589 | 2,275,989 | 2,597,918 |
| Total | 2,385,589 | 2,275,989 | 2,597,918 |
| Full-time Equivalents Total* | 10.00 | 10.00 | 11.00 |

**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*

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 | 2020 | 2021 | 2022 |
|-------------------------------|------------------|------------------|------------------|
| | Actuals | Adopted | Proposed |
| Process Improvements and Tech | 5,784,804 | 5,158,285 | 9,853,160 |
| Total | 5,784,804 | 5,158,285 | 9,853,160 |
| Full-time Equivalents Total* | - | 1.00 | 6.00 |

**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 Economic Development

Pamela Banks, Interim Director

(206) 684-8090

www.seattle.gov/economicdevelopment

Department Overview

The Office of Economic Development (OED) is committed to building an inclusive economy in the City of Seattle. OED works at all levels of our local economy to:

- Support small and micro-businesses.
- Partner with neighborhood business districts, and support Business Improvement Area (BIA) formation.
- Support creative business sectors, workers, and special event organizers.
- Partner with key industries that drive innovation, job growth and global competitiveness, including technology, manufacturing, maritime, clean technology startups, healthcare, and creative industries.
- Invest in our local workforce with an emphasis on young people, low-income, as well as un- and under-employed adults.

Seattle--like all other cities and communities across the country is experiencing significant impacts from COVID-19 on our small businesses, workers, industries, neighborhoods, individuals, and families. Our Black, Indigenous, people of color, women, LGBTQ+, immigrant, refugee, and low-income communities have been disproportionately impacted as existing inequities have been exacerbated by the pandemic and ongoing institutional racism. As the city transitions from emergency COVID-19 response toward longer-term recovery, OED will play a leading and critical role in near- and long-term economic development and community resilience efforts. Through collaborative partnerships, our investments, strategies, and programs will work to achieve our population results for an inclusive economy and resilient communities:

- Neighborhood Recovery: Neighborhoods and communities rebound from the impacts of COVID-19 and thrive.
- Downtown Revitalization: Businesses, employees, residents, visitors, and cultural institutions in downtown neighborhoods are revitalized after COVID-19 and thriving.
- Small Business Support: Entrepreneurs and small businesses can recover from the impacts of COVID-19, stabilize, and grow their businesses.
- Education and Workforce Development: Current and future workers are employed and trained in opportunity sectors that are resistant to automation and have middle and high-wage earning potential.
- Targeted Investments in BIPOC Communities: Black, Indigenous, and People of Color communities recover from the impacts of COVID-19 and generate positive long-term outcomes.
- Access to Resources: Individuals and families recover from immediate economic and social impacts of COVID-19.

Budget Snapshot

| | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-----------------------------|-------------------|-------------------|-------------------|
| Department Support | | | |
| General Fund Support | 15,870,860 | 14,554,537 | 12,064,722 |
| Other Funding - Operating | 115,779 | 62,597 | 17,300,000 |
| Total Operations | 15,986,639 | 14,617,134 | 29,364,721 |
| Total Appropriations | 15,986,639 | 14,617,134 | 29,364,721 |

Office of Economic Development

| | | | |
|------------------------------|-------|-------|-------|
| Full-Time Equivalents Total* | 37.00 | 36.00 | 40.00 |
|------------------------------|-------|-------|-------|

* 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 COVID-19 pandemic continues to affect Seattle's local and regional economy and disproportionately impact our Black, Indigenous and People of Color (BIPOC) communities. The Office of Economic Development (OED) has taken a leading role in delivering the emergency response to small businesses and workers, and has led in planning for Seattle's economic recovery and community resilience efforts. OED's programs further Seattle's Inclusive Economic Agenda by focusing on building community and generational wealth, connecting current and future workers to family-wage jobs and opportunities of the future economy that are resistant to automation, and capacity-building for neighborhood resilience in the face of displacement. OED programs intend to reduce the impact COVID-19 and systemic racism have had on individuals and communities who have been disproportionately harmed by both. Additional department operating changes help OED adjust to revenue changes and focus staff on citywide economic recovery strategies.

In July of 2020, City Council passed the JumpStart Payroll Tax legislation and Spending Resolution with collection of the tax set to begin on January 1, 2022. The 2022 Proposed Budget utilizes this tax in conjunction with other funding sources to invest \$17.8M in economic recovery and economic resiliency programming. These new investments in small business operating capital, workforce development, and small business ownership opportunities were informed by community process and align with the Council's JumpStart priorities.

Supporting Workers & Economic Recovery in 2022 OED will coordinate and implement a citywide workforce development strategy to support un/under employed, low income earning, and youth/young adult workers who are disproportionately impact by COVID, transition to middle-high wage careers that are resistant to automation and develop the in-demand skills for the future economy. New workforce development program investments totaling \$4.5M in Seattle Rescue Plan 3, enabled by funding from the federal Coronavirus Local Fiscal Recovery (CLFR) dollars will be distributed between OED and five other City departments. OED will provide coordinated leadership across the full portfolio of workforce development programming. New investments made within OED will focus on developing an inclusive maritime workforce development strategy.

Fulfilling the Equitable Communities Initiative Task Force Recommendations In 2021, City Council and Mayor Durkan allocated \$30M to recommendations made by the Equitable Communities Initiative Task Force. The Proposed Budget continues these investments intended to reduce the historic harm of institutional racism on BIPOC communities. The \$9.7 million in ECI investments made within OED are intended to connect BIPOC young people and adults to healthcare careers and create opportunities for small businesses to access capital and technical assistance. These investments are supported by and align with the JumpStart Payroll Tax and Spending Resolution.

Small Business Ownership Fund To complement the investments recommended by the Equitable Communities Initiative Task Force and further the City's economic recovery strategy, OED will launch the Small Business Ownership Fund. This investment is provided as part of Seattle Rescue Plan 3, enable by funding from CLFR. This fund will support small businesses ability own their properties, create place based economic growth, and advance anti-displacement initiatives throughout the city.

Office of Economic Development

Incremental Budget Changes

Office of Economic Development

| | Dollars | FTE |
|--|---------------------|--------------|
| 2021 Adopted Budget | 14,617,134 | 36.00 |
| One-time Reversals | (3,386,000) | - |
| Maritime Workforce Development | 500,000 | - |
| Small Business Development Capital (Equitable Communities Initiative) | 4,980,621 | - |
| Small Business Technical Assistance (Equitable Communities Initiative) | 2,480,621 | - |
| Youth Healthcare Career Exploration (Equitable Communities Initiative) | 480,621 | - |
| Healthcare Career Pipeline (Equitable Communities Initiative) | 1,680,621 | - |
| ECI Staffing Changes | - | 4.00 |
| Small Business Ownership Fund | 7,600,000 | - |
| Permit Fee Reform Racial Equity Toolkit | 50,000 | - |
| Revenue Adjustments - Seattle Investment Fund Contribution | - | - |
| Contract Reduction & Shift in Funding Source | (90,987) | - |
| Admissions Tax Cut for Special Events Staffing | - | - |
| Funding Source Shift for Special Events Staffing | - | - |
| Healthcare Cost Tech Adjustment | 77,516 | - |
| Language Premium Staff Stipend | 4,800 | - |
| Deputy Director | 200,328 | - |
| Revenue Adjustments | - | - |
| Health Care Technical Adjustment | - | - |
| Baseline | | |
| Citywide Adjustments for Standard Cost Changes | 42,896 | - |
| Baseline Adjustments for Personnel Costs | 126,550 | - |
| Total Incremental Changes | \$14,747,587 | 4.00 |
| Total 2022 Proposed Budget | \$29,364,721 | 40.00 |

Description of Incremental Budget Changes

One-time Reversals

| | |
|--------------|---------------|
| Expenditures | \$(3,386,000) |
| Revenues | \$(1,000,000) |

This item reverses one-time changes to the 2021 Adopted Budget. \$14,000 will be restored to the baseline for the Creative Industry Advocate salary. \$50,000 in workforce development will be removed from the baseline.

Office of Economic Development

\$3,000,000 will be removed from the joint COVID relief funding. \$350,000 will be removed as part of the Clean City Initiative.

Maritime Workforce Development

Expenditures \$500,000

This item adds \$500,000 in one-time resources to create a workforce development program within the manufacturing and maritime key industries where Seattle holds a competitive advantage. Rebuilding a stronger, and more equitable economy after COVID-19 must focus on those most impacted by the pandemic including our communities of color and women. This item is part of a set of workforce development programming enabled by CLFR funds, and is part of Seattle Rescue Plan 3 (SRP3). The workforce development programming seeks to create strong pathways to middle wage jobs and more wealth-generating businesses in industries that will thrive in the future. Investments in economic inclusion will help Seattle recover from the pandemic and position our local economy for continued equitable growth. The other departments receiving workforce development allocations enabled by CLFR funds are ARTS, FAS, OH, OIRA, and OSE. See the Seattle Rescue Plan section of this 2022 Budget Book for more on SRP3.

Small Business Development Capital (Equitable Communities Initiative)

Expenditures \$4,980,621

This item adds \$5,000,000 for on-going programming and 1.0 FTE intended to decrease the barriers BIPOC populations face when securing financing for their small businesses. Funding will be provided in the form of small business grants to leverage additional lending as needed for small business growth and expansion that leads to additional small business employment and long-term commercial wealth. This item was recommended by the Equitable Communities Initiative Task Force, and is funded with Payroll Tax resources as it is consistent with the JumpStart policy goals regarding economic resiliency.

Small Business Technical Assistance (Equitable Communities Initiative)

Expenditures \$2,480,621

This item adds \$2,500,000 and 1 FTE to fund on-going technical assistance intended for BIPOC small business owners. These services will be provided via contractual relationships with local Community Development Financial Institutions (“CDFIs”) and other organizations selected through an RFP process in 2021 for the same purpose. This item was recommended by the Equitable Communities Initiative Task Force, and is funded with Payroll Tax resources as it is consistent with the JumpStart policy goals regarding economic resiliency.

Youth Healthcare Career Exploration (Equitable Communities Initiative)

Expenditures \$480,621

This item adds \$500,000 for on-going programming and 1.0 FTE intended to increase the number of BIPOC representation in the healthcare profession. Funding will be intended for BIPOC focused organizations to create programs that advance youth career exploration activities, mentorships, internships, and partnerships in the health care sector. This item was recommended by the Equitable Communities Initiative Task Force, and is funded with Payroll Tax resources as it is consistent with the JumpStart policy goals regarding economic resiliency.

Healthcare Career Pipeline (Equitable Communities Initiative)

Expenditures \$1,680,621

This item adds \$1,700,000 for ongoing programming and 1.0 full time staff member intended to address the need for greater BIPOC representation in the healthcare profession, especially in positions which impact health outcomes, by focusing on programs that support new and/or non-traditional paths into healthcare careers and includes

Office of Economic Development

technical assistance for smaller healthcare providers. Funding will be used to contract with partner organizations to develop viable career pathways intended for BIPOC individuals within the health care profession. This item was recommended by the Equitable Communities Initiative Task Force, and is funded with Payroll Tax resources as it is consistent with the JumpStart policy goals regarding economic resiliency.

ECI Staffing Changes

Position Allocation 4.00

This change increases the Office of Economic Development's position authority by 3.5 FTEs to provide sufficient staffing support within the Business Services BSL to implement the goals set out by the Equitable Communities Initiative Taskforce. This change is included in the Third Quarter 2021 Supplemental legislation for 2021 and this item formalizes the staffing increase for 2022.

Small Business Ownership Fund

Expenditures \$7,600,000

This item adds \$7,600,000 to create a Small Business Ownership Fund. Funding is intended for BIPOC owned businesses in high displacement areas to finance the acquisition and development of commercial space, providing opportunities to own space and build equity. Financing will be paired with OED's technical assistance programs which will support businesses during the construction process. This investment is provided as part of Seattle Rescue Plan 3, enable by funding from CLFR.

Permit Fee Reform Racial Equity Toolkit

Expenditures \$50,000

This item adds \$50,000 of one-time funding to undertake a Racial Equity Toolkit process around the potential impacts of changing fees for film and special event permitting in the right of way. This investment would help to ensure that proposed fee reforms are properly informed by an equity analysis prior to drafting new legislation and fee schedules.

Revenue Adjustments - Seattle Investment Fund Contribution

Revenues \$(91,000)

This on-going change reduces Seattle Investment Fund, LLC's (SIF) annual contributions to the General Fund by (\$91,000) to recognize the decrease in staff support OED provides the SIF. The 2022 baseline budget assumed a SIF contribution of \$117,000 to cover City's costs of engaging in asset management for the New Market Tax Credit (NMTTC) funded real estate portfolio held by SIF. The projects in this portfolio are scheduled to complete by the end of 2022.

Contract Reduction & Shift in Funding Source

Expenditures \$(90,987)

This on-going change proposes to cut Community Development Block Grant (CDBG) spending with community-based contractors by \$91,000 and reallocate that CDBG funding to backfill for OED staff time spent providing technical assistance to small businesses. This shift in the use of CDBG would free up the General Fund (GF) previously backing this staff. General Fund savings resulting from this change will be used to support the reduction of revenue from the Seattle Investment Fund as previously described. Contract reductions for technical assistance will be support by the other funding allocations previously described.

Admissions Tax Cut for Special Events Staffing

Office of Economic Development

Revenues \$(63,919)

This on-going change decreases the Admissions Tax revenue received from the Office of Arts and Culture (Arts) which had previously supported the Office of Economic Development's Special Events Program Lead, Strategic Advisor 1 position. Through this change, OED will receive enhanced General Fund support in 2022 to backfill for this loss in funding which will ensure the seamless continuation of special events coordination work.

Funding Source Shift for Special Events Staffing

Expenditures -

This on-going change swaps the backing of OED expenditures related to the Special Events Lead Strategic Advisor 1 position, previously backed by the Office of Arts and Culture's (Arts) Admissions Tax. Due to a decrease in the revenue anticipated to be received from Arts Admissions Tax previously described, the General Fund will now fully back this position.

Healthcare Cost Tech Adjustment

Expenditures \$77,516

This is a technical adjustment to recognize \$77,516 in healthcare costs associated with the permanent hire of 4.0 FTEs brought on to support the work of the investments identified by the Equitable Communities Taskforce. Since healthcare costs are billed to one project in the Finance & Administration BSL, those cuts were reduced from the change requests made to the Business Services BSL and moved to the correct location.

Language Premium Staff Stipend

Expenditures \$4,800

This item increases ongoing appropriation authority for language services stipends by \$4,800. Per the Coalition of City Unions collective bargaining agreement, City employees who are multilingual and provide language services, such as interpretation and translation, to communicate with clients and/or other employees in business-related situations are now eligible for a monthly language premium stipend. The amounts in the 2022 budget are estimates based on the eligible employees from 2021.

Deputy Director

Expenditures \$200,328

Revenue Adjustments

Revenues \$388,001

This item increases OED's projection for Special Event (SE) permit fee collections by \$388,000 in 2022 to reflect a total SE fee collection of \$855,000 in 2022. This change assumes that OED will collect about 75% of the total fees collected in 2019 when SE permitting was at its peak of \$1.14M.

Health Care Technical Adjustment

Expenditures -

Baseline

Citywide Adjustments for Standard Cost Changes

Office of Economic Development

Expenditures \$42,896

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 \$126,550

This centrally administered change adjusts appropriations to restore the annual wage increase for non-represented Executives, Managers and Strategic Advisors, which was forgone in 2021 due to financial constraints.

Expenditure Overview

| Appropriations | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|--|-------------------|-------------------|-------------------|
| OED - BO-ED-ADMIN - Leadership and Administration | | | |
| 00100 - General Fund | 2,297,937 | 2,611,251 | 2,892,730 |
| 14500 - Payroll Expense Tax | - | - | 77,516 |
| Total for BSL: BO-ED-ADMIN | 2,297,937 | 2,611,251 | 2,970,246 |
| OED - BO-ED-X1D00 - Business Services | | | |
| 00100 - General Fund | 13,572,923 | 11,943,286 | 9,171,991 |
| 12400 - Arts and Culture Fund | 115,779 | 62,597 | - |
| 14000 - Coronavirus Local Fiscal Recovery Fund | - | - | 7,600,000 |
| 14500 - Payroll Expense Tax | - | - | 9,622,484 |
| Total for BSL: BO-ED-X1D00 | 13,688,702 | 12,005,883 | 26,394,475 |
| Department Total | 15,986,639 | 14,617,134 | 29,364,721 |
| Department Full-Time Equivalents Total* | 37.00 | 36.00 | 40.00 |

** 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 Economic Development

| | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|--|-------------------|-------------------|-------------------|
| 00100 - General Fund | 15,870,860 | 14,554,537 | 12,064,722 |
| 12400 - Arts and Culture Fund | 115,779 | 62,597 | - |
| 14000 - Coronavirus Local Fiscal Recovery Fund | - | - | 7,600,000 |
| 14500 - Payroll Expense Tax | - | - | 9,700,000 |
| Budget Totals for OED | 15,986,639 | 14,617,134 | 29,364,721 |

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.

| Program Expenditures | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|------------------------------|-------------------------|-------------------------|--------------------------|
| Citywide Indirect Costs | 687,279 | 811,449 | 793,428 |
| Departmental Indirect Costs | 1,024,658 | 1,245,439 | 1,465,560 |
| Pooled Benefits | 586,001 | 554,363 | 711,259 |
| Total | 2,297,937 | 2,611,251 | 2,970,246 |
| 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 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.

| Expenditures/FTE | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-------------------------|-------------------------|-------------------------|--------------------------|
| Citywide Indirect Costs | 687,279 | 811,449 | 793,428 |

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.

| Expenditures/FTE | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-----------------------------|-------------------------|-------------------------|--------------------------|
| Departmental Indirect Costs | 1,024,658 | 1,245,439 | 1,465,560 |
| Full Time Equivalents Total | 8.00 | 8.00 | 8.00 |

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 | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|------------------|-----------------|-----------------|------------------|
| Pooled Benefits | 586,001 | 554,363 | 711,259 |

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 | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|------------------------------|-------------------|-------------------|-------------------|
| Business Services | 13,688,702 | 12,005,883 | 26,394,475 |
| Total | 13,688,702 | 12,005,883 | 26,394,475 |
| Full-time Equivalents Total* | 29.00 | 28.00 | 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*

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

| | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-----------------------------|-----------------|------------------|------------------|
| Department Support | | | |
| General Fund Support | 913,728 | 1,061,517 | 1,078,071 |
| Total Operations | 913,728 | 1,061,517 | 1,078,071 |
| Total Appropriations | 913,728 | 1,061,517 | 1,078,071 |
| Full-Time Equivalent 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*

Budget Overview

The 2022 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.

Office of Hearing Examiner

Incremental Budget Changes

Office of Hearing Examiner

| | Dollars | FTE |
|--|--------------------|-------------|
| 2021 Adopted Budget | 1,061,517 | 5.00 |
| Baseline | | |
| Citywide Adjustments for Standard Cost Changes | 16,554 | - |
| Total Incremental Changes | \$16,554 | - |
| Total 2022 Proposed Budget | \$1,078,071 | 5.00 |

Description of Incremental Budget Changes

Baseline

Citywide Adjustments for Standard Cost Changes

Expenditures \$16,554

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

| | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|---|-----------------|------------------|------------------|
| Appropriations | | | |
| HXM - BO-HX-V1X00 - Office of the Hearing Examiner | | | |
| 00100 - General Fund | 913,728 | 1,061,517 | 1,078,071 |
| Total for BSL: BO-HX-V1X00 | 913,728 | 1,061,517 | 1,078,071 |
| Department Total | 913,728 | 1,061,517 | 1,078,071 |
| Department 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*

Office of Hearing Examiner

Budget Summary by Fund Office of Hearing Examiner

| | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|------------------------------|-----------------|------------------|------------------|
| 00100 - General Fund | 913,728 | 1,061,517 | 1,078,071 |
| Budget Totals for HXM | 913,728 | 1,061,517 | 1,078,071 |

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.

| | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|--------------------------------|-----------------|------------------|------------------|
| Program Expenditures | | | |
| Office of the Hearing Examiner | 913,728 | 1,061,517 | 1,078,071 |
| Total | 913,728 | 1,061,517 | 1,078,071 |
| 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*

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 19,000 units, representing a significant investment of City and other funding in affordable housing over 39 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.

Budget Snapshot

| | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-----------------------------|--------------------|-------------------|--------------------|
| Department Support | | | |
| General Fund Support | 44,571 | 2,700,247 | 2,123,870 |
| Other Funding - Operating | 147,546,871 | 81,836,058 | 196,671,594 |
| Total Operations | 147,591,442 | 84,536,305 | 198,795,464 |
| Total Appropriations | 147,591,442 | 84,536,305 | 198,795,464 |
| Full-Time Equivalent Total* | 46.00 | 46.00 | 51.00 |

* 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 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 (A&F) Plan, adopted by Council through a separate process. The A&F plan can be found [here](#). Throughout the COVID-19 pandemic, the need for housing production, acquisition, and preservation has remained critical for equitable response and recovery. The Office of Housing has continued significant investment in affordable housing projects in partnership with developers to produce and preserve multifamily rental housing that remains affordable under long-term income and rent restrictions.

In July of 2020, City Council passed the JumpStart Payroll Tax legislation and Spending Resolution with collection of the tax set to begin on January 1, 2022. The 2022 Proposed Budget utilizes this tax in conjunction with the base and other funding sources to invest \$198.8M in affordable housing of which \$114.3M are new investments detailed below. This investment is more than twice the amount available from base resources. These new investments, in housing capital, community-drive acquisition and development, and homeownership opportunities were informed by community process and align closely with the JumpStart spending priorities. Together these planning processes result in expanded funding for affordable housing for the purpose of alleviating poverty, reducing rates of homelessness, stimulating economic recovery, and building generational wealth for communities disproportionately impacted by COVID-19 and systemic and institutional racism.

New Investments in Housing Capital (\$89.5M) As a core component of ongoing COVID-19 response and recovery, the proposed budget includes significant new investments for rental housing capital with a focus on residents making at or below 30% of the average median income (AMI). The proposed budget invests \$89.5M for the production, preservation, or acquisition of affordable housing. This investment is made up of \$50.5M from Seattle Rescue Plan 3 using federal Coronavirus Local Fiscal Recovery (CLFR) dollars, \$17M from the Payroll Tax Fund and \$1.3M from the transportation network company (TNC) tax, and \$20.7M in new Mandatory Housing Affordability (MHA) projected revenue.

Community Driven Acquisition and Development of Affordable Housing (\$15.7M) The Strategic Investment Fund invests \$15.7M in communities facing high displacement pressure by acquiring or developing property for affordable housing projects. This investment compliments \$14.3M of additional funding for the Equitable Development Initiative in the Office of Planning and Community Development (OPCD). Both strategies use a community driven approach to addressing high displacement pressures as identified by the Equitable Community Indicator Report published by OCPD in September 2020.

Expanding Home Ownership to Grow Generational Wealth (\$6M) The Equitable Communities Task Force recommended \$6M in on-going investments to improve homeowner rates and homeownership retention intended to grow generational wealth in Black, Indigenous, and People of Color (BIPOC) communities that have been disproportionately impacted by a historically racist housing policies.

Additional Investments (\$3.1M)

Office of Housing

Incremental Budget Changes

Office of Housing

| | Dollars | FTE |
|--|----------------------|--------------|
| 2021 Adopted Budget | 84,536,305 | 46.00 |
| Removal of One-Time 2021 Budget Adds | (2,700,000) | - |
| Investments in Affordable Housing Capital | 17,000,000 | - |
| Expanded Capital Investment in Affordable Rental Housing Production and Preservation | 50,498,109 | - |
| Investments to Address Residential Displacement (Strategic Investment Fund) | 15,700,000 | - |
| Homeownership Development (Equitable Communities Initiative) | 4,875,000 | - |
| Ownership Retention Program (Equitable Communities Initiative) | 875,000 | - |
| Transportation Network Company Tax Revenue Authority | 1,300,000 | - |
| Single Family Oil Heat Conversion | 1,498,461 | 1.00 |
| Intake and Application Support for Expanded Weatherization Programs | 26,539 | 1.00 |
| Fine Revenue for Multifamily Electrification | 61,500 | - |
| Workforce Development; Affordable Housing and Homeless Service Providers | 750,000 | - |
| Reserve Funding for Equitable Communities Initiative Recommendation | 250,000 | - |
| Continuation of O&M Subsidy Adjustment | 767,520 | - |
| Local Option O&M Subsidies | 1,929,400 | - |
| Continuation of 2021 Q2 Ongoing Changes | 409,594 | 3.00 |
| Projected Revenue Adjustments | 20,772,343 | - |
| Baseline | | |
| Citywide Adjustments for Standard Cost Changes | 185,433 | - |
| Baseline Adjustments for Personnel Costs | 60,260 | - |
| Total Incremental Changes | \$114,259,159 | 5.00 |
| Total 2022 Proposed Budget | \$198,795,464 | 51.00 |

Description of Incremental Budget Changes

Removal of One-Time 2021 Budget Adds

| | |
|--------------|---------------|
| Expenditures | \$(2,700,000) |
| Revenues | \$12,465,681 |

This baseline adjustment removes one-time 2021 Budget Adds from OH's 2022 budget. These one-time adds included funding for the following: the Home & Hope program (\$200K), Aurora Commons feasibility study (\$200K), Aurora Commons acquisition (\$1.5M), Central Area predevelopment work (\$250K), the Home for Good program (\$200K), and oil heat conversion (\$200K).

Office of Housing

Investments in Affordable Housing Capital

Expenditures \$17,000,000

This item adds \$17,000,000 in one-time funding for the production, preservation, or acquisition of affordable housing, including essential rehabilitation investments to extend the useful life of existing units. This item is funded with Payroll Tax resources as it is consistent with the JumpStart policy goals regarding investments in affordable housing.

Expanded Capital Investment in Affordable Rental Housing Production and Preservation

Expenditures \$50,498,109

This item adds \$50,498,109 in one-time funding for the production, preservation, or acquisition of affordable housing, including essential rehabilitation investments to extend the useful life of existing units. This item includes funding that is part of a package of CLFR-funded or CLFR-enabled items comprising Seattle Rescue Plan 3 (SRP3). See the Seattle Rescue Plan section of this 2022 Budget Book for more on SRP3.

Investments to Address Residential Displacement (Strategic Investment Fund)

Expenditures \$15,700,000

This proposal provides a dedicated resource for investments in the development of property located in high risk of displacement neighborhoods, including land and buildings, that is specifically intended to address residential displacement. This item is a companion to the \$14.3 million allocation of investments in the equitable development initiative in the Office of Planning and Community Development budget. This item is funded with Payroll Tax resources as it is consistent with the JumpStart policy goals regarding investments in affordable housing.

Homeownership Development (Equitable Communities Initiative)

Expenditures \$4,875,000

This item adds \$4,875,000 to develop an affordable housing program that creates equitable access to homeownership opportunities intended for Black, Indigenous, and People of Color (BIPOC) households who have been impacted by historically discriminatory housing policies, to remain in the City of Seattle, be rooted in place, and create generational wealth through homeownership. This item was recommended by the Equitable Communities Initiative Task Force and is funded with Payroll Tax resources as it is consistent with the JumpStart policy goals regarding home ownership.

Ownership Retention Program (Equitable Communities Initiative)

Expenditures \$875,000

This item adds \$875,000 to the Ownership Retention Program, that responds to homeowner's need to stay in their homes and their ability to develop their property as a means to secure assets for generational wealth and stabilize communities at risk of displacement. This item was recommended by the Equitable Communities Initiative Task Force, and is funded with Payroll Tax resources as it is consistent with the JumpStart policy goals regarding home ownership.

Transportation Network Company Tax Revenue Authority

Expenditures \$1,300,000

This item adds appropriation authority for new TNC revenue. Funds will be spent on OH capital investments.

Office of Housing

Single Family Oil Heat Conversion

| | |
|---------------------|-------------|
| Expenditures | \$1,498,461 |
| Position Allocation | 1.00 |

This item provides funding to fully meet the 2022 production targets of the 125 oil-to-heat electric heat pump conversions for low-income households regardless of any delay to the Heating Oil Tax. This item creates one Property Rehab Specialist position to implement the Oil Heat Conversion program. Funding for this program is supported by Payroll Tax resources as it is consistent with the JumpStart policy goals regarding Green New Deal investments. Funding will be supported by the Oil Heat Tax in 2023 and beyond.

Intake and Application Support for Expanded Weatherization Programs

| | |
|---------------------|----------|
| Expenditures | \$26,539 |
| Revenues | - |
| Position Allocation | 1.00 |

This request adds a revenue-backed 1.0 FTE Development Finance Specialist to OH's Weatherization program in recognition of the significant growth of the program and need for intake, application, and related administrative support.

Fine Revenue for Multifamily Electrification

| | |
|--------------|----------|
| Expenditures | \$61,500 |
|--------------|----------|

This item appropriates OSE's fine-related revenue from enforcement of the building tune-up regulation. OH will use these funds for electrification or energy efficiency improvements in affordable housing multifamily buildings.

Workforce Development; Affordable Housing and Homeless Service Providers

| | |
|--------------|-----------|
| Expenditures | \$750,000 |
|--------------|-----------|

This item adds \$750,000 to develop and strengthen the workforce in housing social service agencies throughout the city. This investment seeks to advance educational and technical training, intended for BIPOC workers to create new employment pipelines for the sector while simultaneously ensuring high quality delivery of housing and services to vulnerable people. This item is part of a set of workforce development programming enabled by CLFR funds, and is part of Seattle Rescue Plan 3 (SRP3). The workforce development programming seeks to create strong pathways to middle wage jobs and more wealth-generating businesses in industries that will thrive in the future. Investments in economic inclusion will help Seattle recover from the pandemic and position our local economy for continued equitable growth. The other departments receiving workforce development allocations enabled by CLFR funds are ARTS, FAS, OED, OIRA, and OSE. See the Seattle Rescue Plan section of this 2022 Budget Book for more on SRP3.

Reserve Funding for Equitable Communities Initiative Recommendation

| | |
|--------------|-----------|
| Expenditures | \$250,000 |
|--------------|-----------|

This item holds \$250,000 in reserve for the implementation of consultant recommendations contracted in 2021. This item was recommended by the Equitable Communities Initiative Task Force and is funded by Payroll Tax resources as it is consistent with the JumpStart policy goals regarding home ownership.

Continuation of O&M Subsidy Adjustment

| | |
|--------------|-----------|
| Expenditures | \$767,520 |
|--------------|-----------|

This item continues the appropriation authority needed to provide operating and maintenance (O&M) subsidies to new projects that are ready for occupancy.

Office of Housing

Local Option O&M Subsidies

| | |
|--------------|-------------|
| Expenditures | \$1,929,400 |
|--------------|-------------|

Revenue from the Local Option Sales Tax funding source is two-fold: \$13.3 million for capital, and O&M subsidies for the projects built with the capital funds after they are complete. The two projects built with Local Option Sales Tax capital dollars are nearing completion and will be occupied in 2022. This technical adjustment reflects the appropriation authority necessary to begin distributing O&M subsidies to these projects in 2022.

Continuation of 2021 Q2 Ongoing Changes

| | |
|---------------------|-----------|
| Expenditures | \$409,594 |
| Position Allocation | 3.00 |

This item continues two ongoing adjustments made in the 2021 Q2 supplemental ordinance: 1) a net-zero shift of the budgeted medical benefit expenses from one operating BSL to two other operating BSLs, and 2) the addition of a Community Development Specialist for the Homeownership program.

Projected Revenue Adjustments

| | |
|--------------|--------------|
| Expenditures | \$20,772,343 |
| Revenues | \$22,823,227 |

This technical adjustment represents projected revenue changes from the baseline amounts in the 2022 Proposed Budget. Revenue adjustments tied to specific change requests are shown in those change requests and not included here. Amounts represent incremental differences only. These changes include inflationary adjustments, updated projections, and technical corrections.

Baseline

Citywide Adjustments for Standard Cost Changes

| | |
|--------------|-----------|
| Expenditures | \$185,433 |
|--------------|-----------|

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 | \$60,260 |
|--------------|----------|

This centrally administered change adjusts appropriations to restore the annual wage increase for non-represented Executives, Managers and Strategic Advisors, which was forgone in 2021 due to financial constraints.

Office of Housing

Expenditure Overview

| Appropriations | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|---|------------------|-------------------|-------------------|
| OH - BO-HU-1000 - Leadership and Administration | | | |
| 00100 - General Fund | 44,571 | 650,000 | 762,123 |
| 14500 - Payroll Expense Tax | - | - | 1,125,000 |
| 16600 - Office of Housing Fund | 4,436,482 | 5,710,995 | 5,641,097 |
| Total for BSL: BO-HU-1000 | 4,481,053 | 6,360,994 | 7,528,220 |
| OH - BO-HU-2000 - Homeownership & Sustainability | | | |
| 00100 - General Fund | - | 550,247 | 61,747 |
| 14500 - Payroll Expense Tax | - | - | 6,373,461 |
| 16400 - Low Income Housing Fund | - | 7,422,079 | 8,422,398 |
| 16403 - 2002 Levy Multipurpose Fund | 1,095,460 | - | - |
| 16411 - 1995 Housing Levy Capital Fund | 103,746 | - | - |
| 16413 - 1995 Levy Homebuyer Assist | 106,957 | - | - |
| 16416 - 2009 Housing Levy Capital Fund | 442,857 | - | - |
| 16418 - 2016 Housing Levy Capital Fund | 1,864,287 | - | - |
| 16440 - Housing Program Support Fund | 2,554,735 | - | - |
| 16600 - Office of Housing Fund | 2,046,022 | 2,031,897 | 2,462,788 |
| Total for BSL: BO-HU-2000 | 8,214,064 | 10,004,223 | 17,320,395 |
| OH - BO-HU-3000 - Multifamily Housing | | | |
| 00100 - General Fund | - | 1,500,000 | 1,300,000 |
| 14000 - Coronavirus Local Fiscal Recovery Fund | - | - | 50,498,109 |
| 14500 - Payroll Expense Tax | - | - | 32,700,000 |
| 16400 - Low Income Housing Fund | - | 64,743,994 | 87,111,325 |
| 16402 - 2002 Levy Very LIH Fund | 1,028 | - | - |
| 16404 - 2002 Levy O&M Fund | 4,576,024 | - | - |
| 16410 - 1986 Housing Levy Capital Fund | 814,049 | - | - |
| 16411 - 1995 Housing Levy Capital Fund | 100,715 | - | - |
| 16412 - 1995 Levy O&M Fund | 2,412,984 | - | - |
| 16416 - 2009 Housing Levy Capital Fund | 204,126 | - | - |
| 16417 - 2009 Levy O&M Fund | 4,408,105 | - | - |
| 16418 - 2016 Housing Levy Capital Fund | 28,669,816 | - | - |
| 16419 - 2016 Levy O&M Fund | 6,583,840 | - | - |
| 16420 - 1986 Levy O&M Fund | 684,985 | - | - |
| 16430 - Housing Incentive Fund | 47,635,959 | - | - |
| 16440 - Housing Program Support Fund | 34,122,277 | - | - |
| 16600 - Office of Housing Fund | 1,637,162 | 1,927,093 | 2,337,415 |

Office of Housing

| | | | |
|--|------------------------|-----------------------|------------------------|
| 36510 - 2018 LTGO Taxable Bond Fund | 1,134,202 | - | - |
| 36610 - 2019 LTGO Taxable Bond Fund | 1,911,053 | - | - |
| Total for BSL: BO-HU-3000 | 134,896,325 | 68,171,087 | 173,946,850 |
| Department Total | 147,591,442 | 84,536,305 | 198,795,464 |
| Department Full-Time Equivalents Total* | 46.00 | 46.00 | 51.00 |

** 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

| | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|--|--------------------|-------------------|--------------------|
| 00100 - General Fund | 44,571 | 2,700,247 | 2,123,870 |
| 14000 - Coronavirus Local Fiscal Recovery Fund | - | - | 50,498,109 |
| 14500 - Payroll Expense Tax | - | - | 40,198,461 |
| 16400 - Low Income Housing Fund | - | 72,166,073 | 95,533,723 |
| 16402 - 2002 Levy Very LIH Fund | 1,028 | - | - |
| 16403 - 2002 Levy Multipurpose Fund | 1,095,460 | - | - |
| 16404 - 2002 Levy O&M Fund | 4,576,024 | - | - |
| 16410 - 1986 Housing Levy Capital Fund | 814,049 | - | - |
| 16411 - 1995 Housing Levy Capital Fund | 204,461 | - | - |
| 16412 - 1995 Levy O&M Fund | 2,412,984 | - | - |
| 16413 - 1995 Levy Homebuyer Assist | 106,957 | - | - |
| 16416 - 2009 Housing Levy Capital Fund | 646,983 | - | - |
| 16417 - 2009 Levy O&M Fund | 4,408,105 | - | - |
| 16418 - 2016 Housing Levy Capital Fund | 30,534,104 | - | - |
| 16419 - 2016 Levy O&M Fund | 6,583,840 | - | - |
| 16420 - 1986 Levy O&M Fund | 684,985 | - | - |
| 16430 - Housing Incentive Fund | 47,635,959 | - | - |
| 16440 - Housing Program Support Fund | 36,677,011 | - | - |
| 16600 - Office of Housing Fund | 8,119,666 | 9,669,985 | 10,441,300 |
| 36510 - 2018 LTGO Taxable Bond Fund | 1,134,202 | - | - |
| 36610 - 2019 LTGO Taxable Bond Fund | 1,911,053 | - | - |
| Budget Totals for OH | 147,591,442 | 84,536,305 | 198,795,464 |

Office of Housing

Revenue Overview

2022 Estimated Revenues

| Account Code | Account Name | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|--|-------------------------------------|------------------|-------------------|--------------------|
| 331110 | Direct Fed Grants | - | - | - |
| Total Revenues for: 00100 - General Fund | | - | - | - |
| 311010 | Real & Personal Property Taxes | - | 37,862,143 | 37,862,143 |
| 313010 | Sales & Use Tax-Local Share | - | 3,500,000 | 3,500,000 |
| 331000 | Direct Federal Grants | - | - | 5,411 |
| 331110 | Direct Fed Grants | - | 1,426,267 | 1,426,267 |
| 334010 | State Grants | - | - | (50,506) |
| 334090 | State Grants-Passthr | - | 600,000 | 600,000 |
| 337010 | Interlocal Grants | - | 2,588,580 | 2,588,580 |
| 345020 | Zoning & Subdivision Fees | - | 25,200,000 | 45,900,000 |
| 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 |
| 397010 | Operating Transfers In | - | 5,225,000 | 5,015,826 |
| Total Revenues for: 16400 - Low Income Housing Fund | | - | 85,370,564 | 105,816,294 |
| 400000 | Use of/Contribution to Fund Balance | - | (12,854,244) | - |
| Total Resources for:16400 - Low Income Housing Fund | | - | 72,516,320 | 105,816,294 |
| 360140 | Loan Interest Pmts Per Terms | 642 | - | - |
| 360600 | Principal On Loan | 11,383 | - | - |
| Total Revenues for: 16402 - 2002 Levy Very LIH Fund | | 12,026 | - | - |
| 360140 | Loan Interest Pmts Per Terms | 21,714 | - | - |
| 360150 | Interest On Loan Payoffs | 34,487 | - | - |
| 360600 | Principal On Loan | 238,892 | - | - |
| 360900 | Miscellaneous Revs-Other Rev | 33 | - | - |
| Total Revenues for: 16403 - 2002 Levy Multipurpose Fund | | 295,126 | - | - |
| 360150 | Interest On Loan Payoffs | 87,555 | - | - |
| 360600 | Principal On Loan | 4,650,000 | - | - |
| Total Revenues for: 16404 - 2002 Levy O&M Fund | | 4,737,555 | - | - |

Office of Housing

| | | | | |
|---|--------------------------------|-------------------|---|---|
| 360140 | Loan Interest Pmts Per Terms | 85,056 | - | - |
| Total Revenues for: 16410 - 1986 Housing Levy Capital Fund | | 85,056 | - | - |
| 360140 | Loan Interest Pmts Per Terms | 14,802 | - | - |
| 360150 | Interest On Loan Payoffs | 18,167 | - | - |
| 360600 | Principal On Loan | 327,624 | - | - |
| 360900 | Miscellaneous Revs-Other Rev | 174 | - | - |
| Total Revenues for: 16411 - 1995 Housing Levy Capital Fund | | 360,767 | - | - |
| 360150 | Interest On Loan Payoffs | 143,200 | - | - |
| 360600 | Principal On Loan | 5,000,000 | - | - |
| Total Revenues for: 16412 - 1995 Levy O&M Fund | | 5,143,200 | - | - |
| 360140 | Loan Interest Pmts Per Terms | 21,645 | - | - |
| 360150 | Interest On Loan Payoffs | 28,259 | - | - |
| 360600 | Principal On Loan | 183,913 | - | - |
| 360900 | Miscellaneous Revs-Other Rev | 12 | - | - |
| Total Revenues for: 16413 - 1995 Levy Homebuyer Assist | | 233,829 | - | - |
| 360140 | Loan Interest Pmts Per Terms | (5,124) | - | - |
| 360150 | Interest On Loan Payoffs | 59,061 | - | - |
| 360600 | Principal On Loan | 261,617 | - | - |
| 360900 | Miscellaneous Revs-Other Rev | (917) | - | - |
| Total Revenues for: 16416 - 2009 Housing Levy Capital Fund | | 314,637 | - | - |
| 360150 | Interest On Loan Payoffs | 116,335 | - | - |
| 360600 | Principal On Loan | 2,930,605 | - | - |
| Total Revenues for: 16417 - 2009 Levy O&M Fund | | 3,046,940 | - | - |
| 311010 | Real & Personal Property Taxes | 31,348,652 | - | - |
| Total Revenues for: 16418 - 2016 Housing Levy Capital Fund | | 31,348,652 | - | - |
| 311010 | Real & Personal Property Taxes | 5,903,450 | - | - |
| Total Revenues for: 16419 - 2016 Levy O&M Fund | | 5,903,450 | - | - |
| 345020 | Zoning & Subdivision Fees | 71,730,044 | - | - |
| 360600 | Principal On Loan | 12,580 | - | - |
| Total Revenues for: 16430 - Housing Incentive Fund | | 71,742,623 | - | - |

Office of Housing

| | | | | |
|---|-------------------------------------|--------------------|-------------------|--------------------|
| 313020 | Sales & Use Tax | 4,759,409 | - | - |
| 331110 | Direct Fed Grants | 7,500,430 | - | - |
| 333110 | Ind Fed Grants | 576,739 | - | - |
| 334090 | State Grants-Passthr | 378,974 | - | - |
| 337010 | Interlocal Grants | 29 | - | - |
| 341300 | Administrative Fees & Charges | 896,940 | - | - |
| 360140 | Loan Interest Pmts Per Terms | 82,622 | - | - |
| 360150 | Interest On Loan Payoffs | 296,183 | - | - |
| 360600 | Principal On Loan | 1,141,934 | - | - |
| 360900 | Miscellaneous Revs-Other Rev | 167,223 | - | - |
| 374030 | Capital Contr-Fed Dir Grants | 3,449,116 | - | - |
| Total Revenues for: 16440 - Housing Program Support Fund | | 19,249,598 | - | - |
| 311010 | Real & Personal Property Taxes | 3,509,135 | 3,566,429 | 3,566,429 |
| 331000 | Direct Federal Grants | - | - | 600 |
| 331110 | Direct Fed Grants | 283,266 | 819,842 | 819,842 |
| 333110 | Ind Fed Grants | 372,427 | 387,731 | 387,731 |
| 334010 | State Grants | - | - | 50,506 |
| 334090 | State Grants-Passthr | 201,382 | 250,000 | 250,000 |
| 337010 | Interlocal Grants | - | 147,420 | 147,420 |
| 341300 | Administrative Fees & Charges | 832,638 | 815,000 | 815,000 |
| 345010 | Design & Planning Fees | 89,500 | 250,000 | 250,000 |
| 345020 | Zoning & Subdivision Fees | 19,053 | 2,800,000 | 5,100,000 |
| 360220 | Interest Earned On Deliquent A | 356 | - | - |
| 360900 | Miscellaneous Revs-Other Rev | 109,667 | - | - |
| 374030 | Capital Contr-Fed Dir Grants | 207,585 | - | - |
| 397010 | Operating Transfers In | - | 45,000 | 71,390 |
| Total Revenues for: 16600 - Office of Housing Fund | | 5,625,009 | 9,081,422 | 11,458,919 |
| 400000 | Use of/Contribution to Fund Balance | - | 388,563 | - |
| Total Resources for:16600 - Office of Housing Fund | | 5,625,009 | 9,469,985 | 11,458,919 |
| Total OH Resources | | 148,098,466 | 81,986,305 | 117,275,213 |

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.

| Program Expenditures | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|------------------------------|-------------------------|-------------------------|--------------------------|
| Citywide Indirect Costs | 1,180,829 | 1,268,302 | 1,402,636 |
| Departmental Indirect Costs | 2,079,852 | 2,793,834 | 2,812,227 |
| Policy & Planning | 1,163,411 | 2,192,892 | 3,717,666 |
| Pooled Benefits | 56,961 | 105,966 | (404,309) |
| Total | 4,481,053 | 6,360,994 | 7,528,220 |
| Full-time Equivalents Total* | 17.50 | 17.50 | 19.50 |

**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.

| Expenditures/FTE | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-------------------------|-------------------------|-------------------------|--------------------------|
| Citywide Indirect Costs | 1,180,829 | 1,268,302 | 1,402,636 |

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.

| Expenditures/FTE | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-----------------------------|-------------------------|-------------------------|--------------------------|
| Departmental Indirect Costs | 2,079,852 | 2,793,834 | 2,812,227 |
| 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 | 2020 | 2021 | 2022 |
|-----------------------------|-----------|-----------|-----------|
| | Actuals | Adopted | Proposed |
| Policy & Planning | 1,163,411 | 2,192,892 | 3,717,666 |
| Full Time Equivalents Total | 8.00 | 8.00 | 10.00 |

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 | 2020 | 2021 | 2022 |
|------------------|---------|---------|-----------|
| | Actuals | Adopted | Proposed |
| Pooled Benefits | 56,961 | 105,966 | (404,309) |

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 | 2020 | 2021 | 2022 |
|------------------------------|------------------|-------------------|-------------------|
| | Actuals | Adopted | Proposed |
| Home Ownership | 4,025,545 | 2,657,545 | 8,256,222 |
| Home Repair | 762,690 | 1,349,285 | 1,386,785 |
| Weatherization | 3,425,829 | 5,997,393 | 7,677,387 |
| Total | 8,214,064 | 10,004,223 | 17,320,395 |
| Full-time Equivalents Total* | 16.00 | 16.00 | 18.00 |

**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 | 2020 | 2021 | 2022 |
|-----------------------------|-----------|-----------|-----------|
| | Actuals | Adopted | Proposed |
| Home Ownership | 4,025,545 | 2,657,545 | 8,256,222 |
| Full Time Equivalents Total | 2.50 | 2.50 | 2.50 |

Office of Housing

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.

| | 2020 | 2021 | 2022 |
|-----------------------------|---------|-----------|-----------|
| Expenditures/FTE | Actuals | Adopted | Proposed |
| Home Repair | 762,690 | 1,349,285 | 1,386,785 |
| 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.

| | 2020 | 2021 | 2022 |
|-----------------------------|-----------|-----------|-----------|
| Expenditures/FTE | Actuals | Adopted | Proposed |
| Weatherization | 3,425,829 | 5,997,393 | 7,677,387 |
| Full Time Equivalents Total | 11.50 | 11.50 | 13.50 |

OH - BO-HU-3000 - Multifamily Housing

The purpose of the Multifamily Housing Budget Summary Level is to develop, preserve, and monitor affordable multifamily rental housing; and to support affordable housing providers and low-income residents.

| Program Expenditures | 2020 | 2021 | 2022 |
|------------------------------|--------------------|-------------------|--------------------|
| | Actuals | Adopted | Proposed |
| Asset Management | 9,067,572 | 3,797,030 | 6,628,374 |
| Multifamily Lending | 125,828,753 | 64,374,058 | 167,318,476 |
| Total | 134,896,325 | 68,171,087 | 173,946,850 |
| Full-time Equivalents Total* | 12.50 | 12.50 | 13.50 |

**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.

| | 2020 | 2021 | 2022 |
|-----------------------------|-----------|-----------|-----------|
| Expenditures/FTE | Actuals | Adopted | Proposed |
| Asset Management | 9,067,572 | 3,797,030 | 6,628,374 |
| Full Time Equivalents Total | 6.50 | 6.50 | 6.50 |

Office of Housing

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.

| | 2020 | 2021 | 2022 |
|-----------------------------|----------------|----------------|-----------------|
| Expenditures/FTE | Actuals | Adopted | Proposed |
| Multifamily Lending | 125,828,753 | 64,374,058 | 167,318,476 |
| Full Time Equivalents Total | 6.00 | 6.00 | 7.00 |

Office of Immigrant and Refugee Affairs

Cuc Vu, Director

(206) 233-3886

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 communities. OIRA does this by:

- Equitably engaging with immigrants and refugees to help advise on new City of Seattle issues and policies and enhance current ones.
- Ensuring that City of Seattle programs, services, and information are accessible to vulnerable immigrant and refugee community members regardless of their English-language proficiency and citizenship status.
- Partnering with community-based organizations, the Seattle Immigrant and Refugee Commission, and other partners to administer programs focused on helping immigrants successfully integrate into the civic life and culture of the city.

The City's Race and Social Justice Initiative guides OIRA's work, as direct and early engagement with community members and organizations informs the department's new decisions, initiatives, and policies. OIRA operationalizes racial equity in all its workplans, especially in working with other City departments on outreach, engagement, and language accessibility.

Between 2000 and 2018, King County's total population increased by around 496,000 residents. The foreign-born population increased by about 255,000 residents, accounting for 52 percent of the total population growth. In 2018, about 23.5 percent of King County's residents were born in another country. According to the non-partisan think tank New American Economy, immigrant household incomes accounted for \$31 billion in household income and \$12.7 billion in taxes paid to support the Seattle Metropolitan Area.

Budget Snapshot

| | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|------------------------------|-------------------|------------------|------------------|
| Department Support | | | |
| General Fund Support | 13,608,322 | 3,864,854 | 4,349,065 |
| Total Operations | 13,608,322 | 3,864,854 | 4,349,065 |
| Total Appropriations | 13,608,322 | 3,864,854 | 4,349,065 |
| Full-Time Equivalents Total* | 9.50 | 9.50 | 11.00 |

* 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

Office of Immigrant and Refugee Affairs

During the COVID-19 pandemic, OIRA’s Language Access program modeled what a highly effective centralization of language access Citywide could look like, expanding support to other departments as well as directly providing translation services and recommendations on in-language outreach. OIRA responded to the urgent need to produce materials in many languages accessible to immigrant and refugee community members to help them navigate COVID restrictions and information and access relief resources. The 2022 Proposed Budget increases support for the City’s Language Access needs, so that OIRA may maintain these gains and further expand language access support to departments.

The 2021 Adopted Budget paused the Immigrant Family Institute (IFI) due to public health restrictions placed on indoor gatherings. The 2022 Budget includes funding to resume IFI activities in some format, in anticipation of a return to normal operations with the help of the COVID-19 vaccine.

Federal Funding Support

The 2022 Proposed Budget allocates \$250,000 of General Fund funds enabled by Coronavirus Local Fiscal Recovery (CLFR) funds to OIRA as part of Seattle Rescue Plan 3 (SRP3). This funding will provide workforce development support to low-wage, limited-English-proficiency immigrant and refugee adults who have been negatively affected by the COVID-19 pandemic. See the Seattle Rescue Plan section of this 2022 Budget Book for more on SRP3.

Incremental Budget Changes

Office of Immigrant and Refugee Affairs

| | Dollars | FTE |
|--|--------------------|--------------|
| 2021 Adopted Budget | 3,864,854 | 9.50 |
| Baseline | | |
| Baseline Adjustments for Personnel Costs | 31,230 | - |
| Citywide Adjustments for Standard Cost Changes | 64,325 | - |
| Proposed Operating | | |
| Language Premium Staff Stipend | 12,000 | - |
| Language Access and Contracting Capacity | 246,656 | 1.50 |
| Re-employment Pathways for Immigrants and Refugees | 250,000 | - |
| Proposed Technical | | |
| Restore Immigrant Family Institute funding | 70,000 | - |
| Remove one-time increase to Legal Defense Fund | (190,000) | - |
| Total Incremental Changes | \$484,211 | 1.50 |
| Total 2022 Proposed Budget | \$4,349,065 | 11.00 |

Description of Incremental Budget Changes

Baseline

Baseline Adjustments for Personnel Costs

Office of Immigrant and Refugee Affairs

Expenditures \$31,230

This centrally administered change adjusts appropriations to restore the annual wage increase for non-represented Executives, Managers and Strategic Advisors, which was forgone in 2021 due to financial constraints.

Citywide Adjustments for Standard Cost Changes

Expenditures \$64,325

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

Language Premium Staff Stipend

Expenditures \$12,000

This item increases ongoing appropriation authority for language services stipends. Per the Coalition of City Unions collective bargaining agreement, City employees who are multilingual and provide language services, such as interpretation and translation, to communicate with clients and/or other employees in business-related situations are now eligible for a monthly language premium stipend. The amounts in the 2022 budget are estimates based on the eligible employees from 2021.

Language Access and Contracting Capacity

Expenditures \$246,656

Position Allocation 1.50

This item increases funding to support language access functions that will increase meaningful access for speakers of languages other than English to Seattle programs and services. The funding adds two positions, the first of which is a Language Access Specialist who will work with the existing specialist in supporting City departments to develop internal Language Access Plans and improve their communication with different communities. This position will also actively work with translators in the community to create linguistically accessible materials for the City. The second is a half-time position which will support OIRA's procurement and contracting needs generally and as it relates to language access needs. Lastly, this funding covers the operating costs of a City-wide cloud-based, computer-assisted translation tool (SmartCAT). This tool will help facilitate City departments' translation requests and will serve as a repository and reference of translated content.

Re-employment Pathways for Immigrants and Refugees

Expenditures \$250,000

This item addresses the negative economic impact of the pandemic on low-wage, limited-English-proficiency immigrant and refugee adults, further investing in their digital skill-building and device ownership through the Ready to Work (RTW) program. This further expands opportunities for educational and training pathways to help program participants obtain family-wage jobs.

Proposed Technical

Restore Immigrant Family Institute funding

Expenditures \$70,000

Office of Immigrant and Refugee Affairs

The 2021 Adopted Budget suspended funding for the Immigrant Family Institute (IFI) in 2021 because the in-person nature of the programming was not compatible with pandemic social distancing requirements. This item restores funding in the 2022 Budget with the intent to resume programming for the IFI. The IFI is an 8-week program that brings together immigrant and refugee families and Seattle police officers to improve understanding and build relationships.

Remove one-time increase to Legal Defense Fund

Expenditures \$(190,000)

The Council added one-time funding to the Legal Defense Network in 2021 to restore its funding to 2020 levels. This item removes that one-time increase of \$190,000 in the 2022 Budget.

Expenditure Overview

| Appropriations | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|---|-------------------|------------------|------------------|
| OIRA - BO-IA-X1N00 - Office of Immigrant and Refugee Affairs | | | |
| 00100 - General Fund | 13,608,322 | 3,864,854 | 4,349,065 |
| Total for BSL: BO-IA-X1N00 | 13,608,322 | 3,864,854 | 4,349,065 |
| Department Total | 13,608,322 | 3,864,854 | 4,349,065 |
| Department Full-Time Equivalents Total* | 9.50 | 9.50 | 11.00 |

** 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 Immigrant and Refugee Affairs

| | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-------------------------------|-------------------|------------------|------------------|
| 00100 - General Fund | 13,608,322 | 3,864,854 | 4,349,065 |
| Budget Totals for OIRA | 13,608,322 | 3,864,854 | 4,349,065 |

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.

| Program Expenditures | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|---------------------------------|-------------------------|-------------------------|--------------------------|
| Office of Immigrant and Refugee | 13,608,322 | 3,864,854 | 4,349,065 |
| Total | 13,608,322 | 3,864,854 | 4,349,065 |
| Full-time Equivalents Total* | 9.50 | 9.50 | 11.00 |

**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 Labor Standards

Steven Marchese, Director

(206) 684-5397

www.seattle.gov/laborstandards

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 workers that perform work within Seattle city limits. Effective January 2021, there are 16 such standards, established through City ordinances:

- **Paid Sick and Safe Time Ordinance** requires employers with one or more full-time equivalent employees to provide paid sick and safe time;
- **Fair Chance Employment Ordinance** restricts how employers can use conviction and arrest records during the hiring process and course of employment;
- **Minimum Wage Ordinance** establishes a minimum hourly wage that increases each year based on rates set by ordinance and adjusted for the rate of inflation;
- **Wage Theft Ordinance** requires 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** establishes scheduling requirements for covered retail and food service establishments to provide schedule predictability and increased access to hours;
- **Domestic Workers Ordinance** provides protections for domestic workers and establishes a Domestic Workers Standards Board; and
- **Commuter Benefits Ordinance** requires 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 TNCs provide a minimum guaranteed per-trip payment that is at least the equivalent of Seattle's large employer minimum wage plus compensation for reasonable expenses.

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 conduct;
- **The 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;
- **The 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
- **The 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 three additional temporary ordinances that grant protections to certain workers during the COVID-19 civil emergency and that are enforceable for up to three years after the conclusion of the civil emergency:

Office of Labor Standards

- **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 to gig workers.
- **Grocery Employee Hazard Pay**, requiring certain grocery businesses to pay hazard pay to employees during the civil emergency.

Starting September 1, 2022, the Office of Labor Standards will be responsible for enforcing a 17th ordinance, the Independent Contractor Protections Ordinance, which requires certain hiring entities to provide independent contractors with certain pay and expense information prior to contracting and at time of payment, as well as with timely payment.

OLS 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. OLS manages the **Driver Resolution Center** contract which funds a community organization that provides no-cost, culturally appropriate, consultation, support, legal services and outreach to TNC drivers that are facing deactivation.

Budget Snapshot

| | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|----------------------------------|------------------|------------------|-------------------|
| Department Support | | | |
| Other Funding - Operating | 6,256,621 | 7,276,457 | 12,130,660 |
| Total Operations | 6,256,621 | 7,276,457 | 12,130,660 |
| Total Appropriations | 6,256,621 | 7,276,457 | 12,130,660 |
| Full-Time Equivalents Total* | 28.00 | 30.00 | 34.00 |

** 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 2022 Proposed Budget increases resources and staff to support both the significant ongoing and growing body of work of the Office of Labor Standards. This includes sustained funding for 2.0 FTEs that were added in the 2021 Adopted Budget to support the implementation of Transportation Network Company Legislation and the Driver Resolution Center established by the Driver Deactivation Rights ordinance.

In addition to the ongoing City ordinances that OLS currently enforces, OLS will begin to implement in 2022 the Independent Contractor Protection Ordinance, which was passed on June 14, 2021. The addition of the Independent Contractor Protection ordinance will grow the scope of workers and hiring entities covered by laws enforced by OLS.

Office of Labor Standards

The 2022 Proposed Budget includes ongoing funding for implementation of this law, including outreach and education, as well as 2.0 FTEs to accommodate this growth.

The 2022 Proposed Budget increases resources and staff to support both the significant ongoing and growing body of work of the Office of Labor Standards. This includes sustained funding for 2.0 FTEs that were added in the 2021 Adopted Budget to support the implementation of Transportation Network Company Legislation and the Driver Resolution Center established by the Driver Deactivation Rights ordinance.

In addition to the ongoing City ordinances that OLS currently enforces, OLS will begin to implement in 2022 the Independent Contractor Protection Ordinance, which was passed on June 14, 2021. The addition of the Independent Contractor Protection ordinance will grow the scope of workers and hiring entities covered by laws enforced by OLS. The 2022 Proposed Budget includes ongoing funding for implementation of this law, including outreach and education, as well as 2.0 FTEs to accommodate this growth.

The 2022 Proposed Budget also provides one-time funding to address recommendations from the Domestic Workers Standards Board, as presented to Council during 2021, makes permanent a manager position to oversee Outreach and Community Engagement, and adds a Deputy Director position to reflect the department's growing size and complexity. Lastly, the 2022 Proposed Budget provides OLS with a number of technical adjustments, including updates to lease, personnel, and allocated costs for central services like human resources.

Incremental Budget Changes

Office of Labor Standards

| | Dollars | FTE |
|---|---------------------|--------------|
| 2021 Adopted Budget | 7,276,457 | 30.00 |
| Baseline | | |
| Remove One-time Items | 35,121 | - |
| Citywide Adjustments for Standard Cost Changes | 105,767 | - |
| Baseline Adjustments for Personnel Costs | 34,529 | - |
| Increase in External Lease Costs | 13,307 | - |
| Proposed Operating | | |
| Drivers Resolution Center Continuation | 3,500,000 | - |
| Domestic Worker Standards Board Recommendations | 500,000 | - |
| Independent Contractor Legislation Resourcing | 488,262 | 2.00 |
| Deputy Director | 172,417 | 1.00 |
| Outreach Manager | - | 1.00 |
| Language Premium Staff Stipend | 4,800 | - |
| Proposed Technical | | |
| OLS Fund Revenue Updates | - | - |
| Office of Labor Standards Fund Balancing Entry | - | - |
| Total Incremental Changes | \$4,854,203 | 4.00 |
| Total 2022 Proposed Budget | \$12,130,660 | 34.00 |

Office of Labor Standards

Description of Incremental Budget Changes

Baseline

Remove One-time Items

| | |
|--------------|----------|
| Expenditures | \$35,121 |
| Revenues | \$35,121 |

This item reduces appropriation to remove one-time items that were added as part of the 2021 Adopted Budget, including \$50,000 for Domestic Worker Standards Board recommendations and \$45,000 for the implementation of the Transportation Network Tax. This item also reinstates funding for a Planning and Development Specialist position, which was temporarily unfunded in the 2021 Adopted Budget as a cost-saving measure.

Citywide Adjustments for Standard Cost Changes

| | |
|--------------|-----------|
| Expenditures | \$105,767 |
|--------------|-----------|

This item reflects citywide technical adjustments made in the baseline phase to 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 | \$34,529 |
|--------------|----------|

This centrally administered change adjusts appropriations to restore the annual wage increase for non-represented Executives, Managers and Strategic Advisors, which was forgone in 2021 due to financial constraints.

Increase in External Lease Costs

| | |
|--------------|----------|
| Expenditures | \$13,307 |
|--------------|----------|

This item increases appropriation authority by \$13,307 to pay for increases in external lease costs.

Proposed Operating

Drivers Resolution Center Continuation

| | |
|--------------|-------------|
| Expenditures | \$3,500,000 |
|--------------|-------------|

This item increases appropriation by \$3,500,000 to continue operating the Driver Resolution Center (DRC) as required by the Deactivation Rights Ordinance. The Driver Resolution Center comprises a contracted vendor who creates and support the DRC for Transportation Network Company (TNC) drivers as well as staff resourcing to oversee the DRC contract and provide logistical support and outreach. The Driver Resolution Center was initiated July 1, 2021, with appropriation for six months of DRC operations added to the 2021 budget through mid-year supplemental legislation.

Domestic Worker Standards Board Recommendations

| | |
|--------------|-----------|
| Expenditures | \$500,000 |
|--------------|-----------|

This item increases appropriation by \$500,000, providing one-time resources for further implementation of recommendations from the Domestic Workers Standards Board (DWSB). The DWSB was established by the Domestic

Office of Labor Standards

Workers Ordinance (Seattle Municipal Code 14.23, effective July 1, 2019) to provide a forum for hiring entities, domestic workers, worker organizations, and the public to consider, analyze, and make recommendations to the City on the legal protections, benefits, and working conditions of domestic workers. In 2021, the DWSB issued a set of recommendations designed to improve the effectiveness of the Domestic Workers Ordinance and improve the working conditions of domestic workers in Seattle. The additional funding would support implementation of one or more of the DWSB's recommendations.

Independent Contractor Legislation Resourcing

| | |
|---------------------|-----------|
| Expenditures | \$488,262 |
| Position Allocation | 2.00 |

This item increases appropriation by \$488,262 and adds two ongoing positions to implement the Independent Contractor Protection Ordinance, passed on June 14, 2021. The ordinance provides labor standards protections for independent contractors; specifically requiring certain hiring entities to provide pre-contract and payment disclosures and to timely pay independent contractors. The ordinance establishes multiple enforcement mechanisms, including traditional labor standards enforcement, an expedited complaint system, and a court navigator program. Ongoing appropriation of \$427,612 will support education and outreach through community partnerships and implementation (e.g. rulemaking, and ongoing salary costs for 1.0 FTE Paralegal and 1.0 FTE Planning & Development Spec II. An additional one-time appropriation of \$60,650 will support new employee initial set up and initial implementation costs including rulemaking, language access, and outreach and communication efforts like press releases, media campaign, development and/or updates to required forms and notices, and other educational materials.

Deputy Director

| | |
|---------------------|-----------|
| Expenditures | \$172,417 |
| Position Allocation | 1.00 |

The item increases appropriation by \$172,417 and adds a Deputy Director (Executive 1) position which will support the Director on critical functions of department operations and strategic planning. The Deputy Director will direct strategic planning and management systems key to promoting the effectiveness of the Department's and City of Seattle's strategies in advancing worker protections in policy and practice. This position add aligns the Office of Labor Standards organizational structure with other similarly sized departments and offices.

Outreach Manager

| | |
|---------------------|------|
| Position Allocation | 1.00 |
|---------------------|------|

This item adds an Outreach Manager position to support the supervision and oversight of OLS's Outreach Unit, consisting currently of four Engagement Specialists, and will indirectly supervise other team members on discrete projects, including from our administrative, policy and enforcement teams. An emergency position was approved for 2021 on March 26, 2021; this item makes the position permanent.

Language Premium Staff Stipend

| | |
|--------------|---------|
| Expenditures | \$4,800 |
|--------------|---------|

This item increases ongoing appropriation authority for language services stipends. Per the Coalition of City Unions collective bargaining agreement, City employees who are multilingual and provide language services, such as interpretation and translation, to communicate with clients and/or other employees in business-related situations are now eligible for a monthly language premium stipend. The amounts in the 2022 budget are estimates based on the eligible employees from 2021.

Office of Labor Standards

Proposed Technical

OLS Fund Revenue Updates

Revenues \$3,365,949

This item increases revenue from the General Fund to the Office of Labor Standards fund to reflect the budget changes described above.

Office of Labor Standards Fund Balancing Entry

Revenues \$1,453,133

This is a technical item to record a fund balancing entry for the 00190 Office of Labor Standards Fund, which is managed by this department.

Expenditure Overview

| | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|---|------------------|------------------|-------------------|
| Appropriations | | | |
| OLS - BO-LS-1000 - Office of Labor Standards | | | |
| 00190 - Office of Labor Standards Fund | 6,256,621 | 7,276,457 | 12,130,660 |
| Total for BSL: BO-LS-1000 | 6,256,621 | 7,276,457 | 12,130,660 |
| Department Total | 6,256,621 | 7,276,457 | 12,130,660 |
| Department Full-Time Equivalents Total* | 28.00 | 30.00 | 34.00 |

* 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 Labor Standards

| | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|--|------------------|------------------|-------------------|
| 00190 - Office of Labor Standards Fund | 6,256,621 | 7,276,457 | 12,130,660 |
| Budget Totals for OLS | 6,256,621 | 7,276,457 | 12,130,660 |

Office of Labor Standards

Revenue Overview

2022 Estimated Revenues

| Account Code | Account Name | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|---|-------------------------------------|------------------|------------------|-------------------|
| 360420 | Other Judgments & Settlements | 17,886 | - | - |
| Total Revenues for: 00100 - General Fund | | 17,886 | - | - |
| 397010 | Operating Transfers In | 6,797,482 | 6,276,457 | 10,677,527 |
| Total Revenues for: 00190 - Office of Labor Standards Fund | | 6,797,482 | 6,276,457 | 10,677,527 |
| 400000 | Use of/Contribution to Fund Balance | - | 1,000,000 | 1,453,133 |
| Total Resources for:00190 - Office of Labor Standards Fund | | 6,797,482 | 7,276,457 | 12,130,660 |
| Total OLS Resources | | 6,815,368 | 7,276,457 | 12,130,660 |

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 workers performing work inside Seattle’s city limits . This includes investigation, remediation, outreach and education, and policy work related to existing labor standards and those that the City may enact in the future.

| Program Expenditures | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|--------------------------------|-------------------------|-------------------------|--------------------------|
| Business Outreach & Education | 518,533 | 600,000 | 600,000 |
| Community Outreach & Education | 1,473,944 | 1,500,000 | 1,500,000 |
| Office of Labor Standards | 4,264,143 | 5,176,457 | 10,030,660 |
| Total | 6,256,621 | 7,276,457 | 12,130,660 |
| Full-time Equivalents Total* | 28.00 | 30.00 | 34.00 |

**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 & Education

The purpose of the Business Outreach and Education program is to facilitate assistance and outreach to small businesses owned by low-income and historically disenfranchised communities, who typically are not served by traditional outreach methods, to increase awareness and compliance with Seattle's labor standards.

| Expenditures/FTE | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-------------------------------|-------------------------|-------------------------|--------------------------|
| Business Outreach & Education | 518,533 | 600,000 | 600,000 |

Community Outreach & Education

The purpose of the Community Outreach and Education program is to strengthen the collaboration between OLS and the community by funding community-based organizations and enhancing their capacity to increase awareness and understanding of Seattle’s labor standards among populations and industries with low-wage jobs and that experience high-incidents of workplace violations including: female-identifying workers, workers of color, immigrant and refugee workers, LGBTQ workers, workers with disabilities, veterans and youth workers.

| Expenditures/FTE | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|--------------------------------|-------------------------|-------------------------|--------------------------|
| Community Outreach & Education | 1,473,944 | 1,500,000 | 1,500,000 |

Office of Labor Standards

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.

| | 2020 | 2021 | 2022 |
|-----------------------------|----------------|----------------|-----------------|
| Expenditures/FTE | Actuals | Adopted | Proposed |
| Office of Labor Standards | 4,264,143 | 5,176,457 | 10,030,660 |
| Full Time Equivalents Total | 28.00 | 30.00 | 34.00 |

Department of Neighborhoods

Andrés Mantilla, Director

(206) 684-0535

www.seattle.gov/neighborhoods

Department Overview

The Seattle Department of Neighborhoods (DON) mission is 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.

DON has three lines of business:

Community Building delivers technical assistance, supports services, boards and 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)
- Reimagination and Recovery

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 financial and technical 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
- Food Equity Fund

Budget Snapshot

| | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-----------------------------|-------------------|-------------------|-------------------|
| Department Support | | | |
| General Fund Support | 13,190,751 | 14,946,754 | 18,054,437 |
| Other Funding - Operating | - | 1,472,939 | 3,144,640 |
| Total Operations | 13,190,751 | 16,419,693 | 21,199,078 |
| Total Appropriations | 13,190,751 | 16,419,693 | 21,199,078 |

Department of Neighborhoods

| | | | |
|------------------------------|-------|-------|-------|
| Full-Time Equivalents Total* | 65.00 | 64.00 | 75.50 |
|------------------------------|-------|-------|-------|

** 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 Seattle Department of Neighborhoods (DON) 2022 Proposed Budget is anchored in both restoration and reimagination. Adjustments were made to both restore funding and positions lost during the pandemic as well as increase needed investments in new programs and resources that prioritize the needs of Seattle's most disenfranchised communities. It reflects DON's commitment to centering racial equity, investing in community-driven solutions, and reimagining local government to better serve Black, Indigenous, and People of Color (BIPOC) communities.

Advancing Equity

The 2022 Proposed Budget adds funding to build and launch programs centered on advancing equity. It includes a new investment of \$1.8M from the Equitable Communities Initiative to develop a holistic generational wealth education program to help residents and business owners disproportionately affected by systemic racism to build wealth and achieve stability. In addition, the newly launched Food Equity Fund (FEF) will receive two increases in funding for a total new investment of \$2.25M. This investment increase was a coordinated recommendation from the Equitable Communities Initiative Task Force in 2021 as well as the Sweetened Beverage Tax Community Advisory Board. This investment increase includes five new FTEs to scale and administer this granting program. The FEF will invest in community-based projects designed and led by the people most impacted by race, social, health, and environmental injustices.

Strengthening Outreach and Engagement

The 2022 Proposed Budget strengthens DON's investment in improving coordination of equitable community engagement throughout the City. It includes position and budget authority for a full-time employee to provide strategic advisement, coordination, and support to the City's portfolio of work in the Chinatown International District. It also adds two new Strategic Advisor positions, backed by revenues from Seattle Public Utilities, that will allow DON to increase equitable engagement to communities most impacted by the City's growth and infrastructure needs.

Restoring Staffing

As a result of budget reductions in 2020 and 2021, some DON programs have been operating with reduced staffing. The 2022 Proposed Budget restores staffing for both the Historic Preservation and Major Institutions and Schools programs, better positioning DON to meet the demands of future development as the City recovers from the pandemic. DON will also realign existing staff to address emerging and on-going outreach and engagement needs in coordination with other City departments.

Additional Investments

DON's proposed budget provides additional investments to support the Seattle City Charter mandated redistricting process, the facilitation of Payroll Tax Oversight Committee, as well as proven programs that address public safety in South Park, Rainier Beach, and Chinatown International District.

Department of Neighborhoods

Incremental Budget Changes

Department of Neighborhoods

| | Dollars | FTE |
|--|---------------------|--------------|
| 2021 Adopted Budget | 16,419,693 | 64.00 |
| One-time reversals | (250,000) | - |
| Health Care Reconciliation - Leadership & Administration | - | - |
| Health Care Reconciliation - Community Building BSL | - | - |
| True up of retirement accounts | 34,430 | - |
| Other budget neutral baseline accounts clean up | - | - |
| Expenditure to Revenue Reconciliation | (140,057) | - |
| Investment in the Food Equity Fund (Equitable Communities Initiative) | 750,000 | 1.00 |
| Increase Food Equity Fund Programming | 1,500,000 | 4.00 |
| Add SA1 for Chinatown International District Outreach & Engagement | 151,701 | 1.00 |
| Add Staffing for Outreach and Engagement for Seattle Public Utilities | 371,805 | 2.00 |
| Restore Staffing for Historic Preservation and Major Institutions and Schools programs | 78,839 | - |
| Restore Funding for South Park Public Safety Coordinator | 110,000 | - |
| Factor Inflation to Rainier Beach: A Beautiful Safe Place for Youth | 22,531 | - |
| Provide Resources For Redistricting | 275,000 | - |
| Provide Resources for Wealth Education (Equitable Communities Initiative) | 1,800,000 | 2.50 |
| Eliminate Funding for Find It Fix It | (30,000) | - |
| Payroll Tax Oversight Committee Facilitation | 171,701 | 1.00 |
| Language Premium Staff Stipend | 16,800 | - |
| Repurpose existing position from Community Engagement Coordinators to Community Liaisons Program | - | - |
| Centralize Budget for Language Access for Certain Programs in DON | - | - |
| True up Expenditure and Revenue Budget for Outreach & Engagement | (321,495) | - |
| Centralize Health Care - Proposed Phase | - | - |
| Baseline | | |
| Baseline Adjustments for Personnel Costs | 88,690 | - |
| Citywide Adjustments for Standard Cost Changes | 149,439 | - |
| Total Incremental Changes | \$4,779,385 | 11.50 |
| Total 2022 Proposed Budget | \$21,199,078 | 75.50 |

Department of Neighborhoods

Description of Incremental Budget Changes

One-time reversals

Expenditures \$(250,000)

This Item reverses one-time funding in the 2021 Adopted Budget. Items being removed include South Park Public Safety Coordinator (\$75K) and Chinatown/International District Visioning Phase II (\$175K).

Health Care Reconciliation - Leadership & Administration

Expenditures -

This item transfers healthcare expenditures to the correct BSL. This item is an account reconciliation and is budget neutral.

Health Care Reconciliation - Community Building BSL

Expenditures -

This item transfers healthcare expenditures to the correct BSL. This item is an account reconciliation and is budget neutral.

True up of retirement accounts

Expenditures \$34,430

This item is a true up of retirement account expenditures per the updated Central Cost Manual.

Other budget neutral baseline accounts clean up

Expenditures -

This item is a budget-neutral accounts reconciliation.

Expenditure to Revenue Reconciliation

Expenditures \$(140,057)

This item is a true up of expenditure authority based on revised revenue projections.

Investment in the Food Equity Fund (Equitable Communities Initiative)

Expenditures \$750,000

Position Allocation 1.00

This item adds \$750,000 of on-going funding and 1 FTE Planning & Development Specialist II (PDS II) for additional investments in the Food Equity Fund (FEF). This investment was recommended by the Equitable Communities Initiative Task Force.

Department of Neighborhoods

Increase Food Equity Fund Programming

| | |
|---------------------|-------------|
| Expenditures | \$1,500,000 |
| Position Allocation | 4.00 |

This item adds \$1.5M to the FEF for awards. This item adds position authority and allocates funding for 4 FTEs to scale and administer the fund. The FEF was originally proposed in 2020 as the Healthy Food Fund, bringing together resources from DON and HSD; however, launch of that program was delayed due to COVID-19. This funding increase was recommended by the Sweetened Beverage Tax Citizens Advisory Board (SBTCAB) and the Equitable Communities Initiative Task Force.

Add SA1 for Chinatown International District Outreach & Engagement

| | |
|---------------------|-----------|
| Expenditures | \$151,701 |
| Position Allocation | 1.00 |

This item adds position and budget authority for 1 FTE Strategic Advisor 1 to provide overall strategic advisement, coordination, and support for the portfolio of investments in the Chinatown-International District (CID). Funding for community planning was included in prior budgets as one-time; this item makes support for that work ongoing.

Add Staffing for Outreach and Engagement for Seattle Public Utilities

| | |
|---------------------|-----------|
| Expenditures | \$371,805 |
| Revenues | \$371,805 |
| Position Allocation | 2.00 |

This item adds position and funding for 1.0 FTE Strategic Advisor 1 (SA1) and 1.0 FTE Strategic Advisor 2 (SA2) and program expenses to support community outreach and engagement interdepartmental partnerships. These changes will be revenue-backed by revenues from Seattle Public Utilities (SPU). DON will enter into a Memorandum of Agreement (MOA) with SPU, building upon an established inter-departmental cost-sharing model aimed at improving coordination of equitable community engagement throughout the City.

Restore Staffing for Historic Preservation and Major Institutions and Schools programs

| | |
|--------------|----------|
| Expenditures | \$78,839 |
|--------------|----------|

This item restores to full funding 1 FTE Community Development Specialist position in the Historic Preservation program and a 1 FTE Planning & Development Specialist Sr position in the Major Institutions and Schools program.

Restore Funding for South Park Public Safety Coordinator

| | |
|--------------|-----------|
| Expenditures | \$110,000 |
|--------------|-----------|

This item restores funding for the South Park Public Safety Coordinator. Funding for this contract was added on a one-time basis in the 2021 Adopted Budget and as a result removed from the Baseline as previously described. This change is an on-going restoration of funding.

Factor Inflation to Rainier Beach: A Beautiful Safe Place for Youth

| | |
|--------------|----------|
| Expenditures | \$22,531 |
|--------------|----------|

This item provides 2.4% inflationary adjustment to 2021 base funding for Rainier Beach: A Beautiful Safe Place for Youth programming.

Department of Neighborhoods

Provide Resources for Redistricting

Expenditures \$275,000

This item provides resources for redistricting which include commissioner support, temporary staffing back-fill, consultant support, language access needs, information technology, and other programmatic expenses as dictated by the Seattle Municipal Code for the purpose of redrawing Seattle City Council districts follow the 2020 Census.

Provide Resources for Wealth Education (Equitable Communities Initiative)

Expenditures \$1,800,000

Position Allocation 2.50

This item adds \$1,800,000 in on-going funding to develop a holistic wealth education program intended to support BIPOC residents and business owners build wealth and achieve stability.

The program should include a pipeline of generational wealth resources related to home ownership, business development, financial planning, education, and health and leverage technology to connect BIPOC communities to available services from the City and partner organizations. This investment was recommended by the Equitable Community Initiative Task Force.

Eliminate Funding for Find It Fix It

Expenditures \$(30,000)

This item eliminates funding for Find It Fix It awards. DON provides financial and technical 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 the Neighborhood Matching Fund, Duwamish River Opportunity Fund and Food Equity Fund.

Payroll Tax Oversight Committee Facilitation

Expenditures \$171,701

Position Allocation 1.00

This item provides funding for 1 FTE Strategic Advisor 1 to facilitate the newly created payroll tax oversight committee.

Language Premium Staff Stipend

Expenditures \$16,800

This item increases ongoing appropriation authority for language services stipends. Per the Coalition of City Unions collective bargaining agreement, City employees who are multilingual and provide language services, such as interpretation and translation, to communicate with clients and/or other employees in business-related situations are now eligible for a monthly language premium stipend. The amounts in the 2022 budget are estimates based on the eligible employees from 2021.

Repurpose existing position from Community Engagement Coordinators to Community Liaisons Program

Expenditures -

Position Allocation -

This item repurposes an existing position and funding from the Community Engagement Coordinator program to the Community Liaison program to align with citywide needs and department priorities. This change is budget neutral.

Department of Neighborhoods

Centralize Budget for Language Access for Certain Programs in DON

Expenditures -

This item moves \$16,000 from the Community Liaisons (CL) program expenses budget for Language Access to the Leadership and Administration/Departmental Indirect Costs program). This amount will be consolidated to the existing Language Access budget of \$2,143 in Internal Operations, for a total Language Access budget of \$18,143. This budget-neutral adjustment aims to better align where the central budget for Language Access should be accessed and tracked.

True up Expenditure and Revenue Budget for Outreach & Engagement

Expenditures \$(321,495)

Revenues \$(321,495)

This item reduces expenditure budget authority by \$321,945 commensurate with the estimated revenue reduction pertaining to the DON/SDOT Memorandum of Agreement.

Centralize Health Care - Proposed Phase

Expenditures -

This item is a budget neutral technical adjustments to move health care budget from individual programs to the Central Indirect Costs program. DON centralizes health care costs in this program.

Baseline

Baseline Adjustments for Personnel Costs

Expenditures \$88,690

This centrally administered change adjusts appropriations to restore the annual wage increase for non-represented Executives, Managers and Strategic Advisors, which was forgone in 2021 due to financial constraints.

Citywide Adjustments for Standard Cost Changes

Expenditures \$149,439

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.

Department of Neighborhoods

Expenditure Overview

| | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|--|-------------------|-------------------|-------------------|
| Appropriations | | | |
| DON - BO-DN-I3100 - Leadership and Administration | | | |
| 00100 - General Fund | 4,243,570 | 5,175,954 | 5,591,594 |
| Total for BSL: BO-DN-I3100 | 4,243,570 | 5,175,954 | 5,591,594 |
| DON - BO-DN-I3300 - Community Building | | | |
| 00100 - General Fund | 6,365,782 | 6,266,904 | 8,253,428 |
| 14500 - Payroll Expense Tax | - | - | 171,701 |
| Total for BSL: BO-DN-I3300 | 6,365,782 | 6,266,904 | 8,425,129 |
| DON - BO-DN-I3400 - Community Grants | | | |
| 00100 - General Fund | 2,581,399 | 3,503,896 | 4,209,415 |
| 00155 - Sweetened Beverage Tax Fund | - | 1,472,939 | 2,972,939 |
| Total for BSL: BO-DN-I3400 | 2,581,399 | 4,976,835 | 7,182,354 |
| Department Total | 13,190,751 | 16,419,693 | 21,199,078 |
| Department Full-Time Equivalents Total* | 65.00 | 64.00 | 75.50 |

** 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 Summary by Fund Department of Neighborhoods

| | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-------------------------------------|-------------------|-------------------|-------------------|
| 00100 - General Fund | 13,190,751 | 14,946,754 | 18,054,437 |
| 00155 - Sweetened Beverage Tax Fund | - | 1,472,939 | 2,972,939 |
| 14500 - Payroll Expense Tax | - | - | 171,701 |
| Budget Totals for DON | 13,190,751 | 16,419,693 | 21,199,078 |

Department of Neighborhoods

Revenue Overview

2022 Estimated Revenues

| Account Code | Account Name | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|---|-------------------------------|------------------|------------------|------------------|
| 322900 | Nonbus Lic&Perm-Other | 181,888 | 111,500 | 111,500 |
| 331110 | Direct Fed Grants | 86,310 | - | - |
| 334010 | State Grants | 210,000 | - | - |
| 337010 | Interlocal Grants | 11,000 | - | - |
| 341300 | Administrative Fees & Charges | 1,331,339 | 1,813,563 | 1,863,873 |
| 360350 | Other Rents & Use Charges | 118,360 | 135,000 | 135,000 |
| 360900 | Miscellaneous Revs-Other Rev | 82,418 | 95,220 | 95,220 |
| Total Revenues for: 00100 - General Fund | | 2,021,315 | 2,155,283 | 2,205,593 |
| 322900 | Nonbus Lic&Perm-Other | 417 | - | - |
| Total Revenues for: 48100 - Construction and Inspections | | 417 | - | - |
| Total DON Resources | | 2,021,732 | 2,155,283 | 2,205,593 |

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.

| Program Expenditures | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|------------------------------|-------------------------|-------------------------|--------------------------|
| Citywide Indirect Costs | 1,410,777 | 2,628,366 | 2,933,188 |
| Departmental Indirect Costs | 2,832,793 | 2,547,589 | 2,658,407 |
| Total | 4,243,570 | 5,175,954 | 5,591,594 |
| Full-time Equivalents Total* | 19.75 | 20.00 | 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.

| Expenditures/FTE | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-------------------------|-------------------------|-------------------------|--------------------------|
| Citywide Indirect Costs | 1,410,777 | 2,628,366 | 2,933,188 |

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.

| Expenditures/FTE | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-----------------------------|-------------------------|-------------------------|--------------------------|
| Departmental Indirect Costs | 2,832,793 | 2,547,589 | 2,658,407 |
| Full Time Equivalents Total | 19.75 | 20.00 | 20.00 |

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

Department of Neighborhoods

residents in neighborhood improvement, leverage resources, and complete neighborhood-initiated projects.

| Program Expenditures | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|--|-------------------------|-------------------------|--------------------------|
| Community Engagement Coordinators | 2,546,378 | 2,589,516 | 2,752,612 |
| Community Liaisons | 537,775 | 742,399 | 718,665 |
| Community Safety | 721,506 | 1,028,486 | 1,086,017 |
| Duwamish River Opportunity Fun | 192,275 | - | - |
| Historic Preservation | 1,007,627 | 800,579 | 838,541 |
| Housing Affordability and Livability Agenda (HALA) | 22,503 | 1 | - |
| Major Institutions and Schools | 213,256 | 166,779 | 207,656 |
| Participatory Budgeting (Your Voice Your Choice) | 156,631 | 122,673 | 122,673 |
| People's Academy for Community Engagement (PACE) | 100,502 | 25,301 | 156,244 |
| P-Patch Community Gardening | 867,329 | 791,169 | 791,169 |
| Re-imagination and Recovery | - | - | 1,751,553 |
| Total | 6,365,782 | 6,266,904 | 8,425,129 |
| Full-time Equivalents Total* | 37.25 | 36.00 | 42.50 |

**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 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.

| Expenditures/FTE | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-----------------------------------|-------------------------|-------------------------|--------------------------|
| Community Engagement Coordinators | 2,546,378 | 2,589,516 | 2,752,612 |
| Full Time Equivalents Total | 15.00 | 17.00 | 20.00 |

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 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.

Department of Neighborhoods

| | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-----------------------------|-----------------|-----------------|------------------|
| Expenditures/FTE | | | |
| Community Liaisons | 537,775 | 742,399 | 718,665 |
| Full Time Equivalents Total | 3.75 | 3.00 | 4.00 |

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.

| | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-------------------------|-----------------|-----------------|------------------|
| Expenditures/FTE | | | |
| Community Safety | 721,506 | 1,028,486 | 1,086,017 |

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.

| | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|--------------------------------|-----------------|-----------------|------------------|
| Expenditures/FTE | | | |
| Duwamish River Opportunity Fun | 192,275 | - | - |

Food Equity Fund

The purpose of the Food Equity 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.

| | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-----------------------------|-----------------|-----------------|------------------|
| Expenditures/FTE | | | |
| 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

| | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-----------------------------|-----------------|-----------------|------------------|
| Expenditures/FTE | | | |
| Historic Preservation | 1,007,627 | 800,579 | 838,541 |
| Full Time Equivalents Total | 7.00 | 7.00 | 7.00 |

Housing Affordability and Livability Agenda (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.

Department of Neighborhoods

| Expenditures/FTE | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|--|-----------------|-----------------|------------------|
| Housing Affordability and Livability Agenda (HALA) | 22,503 | 1 | - |

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.

| Expenditures/FTE | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|--------------------------------|-----------------|-----------------|------------------|
| Major Institutions and Schools | 213,256 | 166,779 | 207,656 |
| 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.

| Expenditures/FTE | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|--|-----------------|-----------------|------------------|
| Participatory Budgeting (Your Voice Your Choice) | 156,631 | 122,673 | 122,673 |
| Full Time Equivalents Total | 1.00 | 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

| Expenditures/FTE | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|--|-----------------|-----------------|------------------|
| People's Academy for Community Engagement (PACE) | 100,502 | 25,301 | 156,244 |
| Full Time Equivalents Total | 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

| Expenditures/FTE | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-----------------------------|-----------------|-----------------|------------------|
| P-Patch Community Gardening | 867,329 | 791,169 | 791,169 |

Department of Neighborhoods

| | | | |
|-----------------------------|------|------|------|
| Full Time Equivalents Total | 6.00 | 6.00 | 6.00 |
|-----------------------------|------|------|------|

Re-imagination and Recovery

The purpose of the Re-imagination and Recovery program is to provide transformational, people-centered programming and services informed by data and best practices that enhance and expand government support in under-served communities.

| Expenditures/FTE | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-----------------------------|-----------------|-----------------|------------------|
| Re-imagination and Recovery | - | - | 1,751,553 |
| Full Time Equivalents Total | - | - | 2.50 |

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 | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|--------------------------------|------------------|------------------|------------------|
| Duwamish River Opportunity Fun | - | 249,799 | 249,799 |
| Find It Fix It | - | 30,000 | - |
| Food Equity Fund | - | 1,472,939 | 3,703,560 |
| Neighborhood Matching | 2,581,399 | 3,224,097 | 3,228,995 |
| Total | 2,581,399 | 4,976,835 | 7,182,354 |
| Full-time Equivalents Total* | 8.00 | 8.00 | 13.00 |

**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 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.

| Expenditures/FTE | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|--------------------------------|-----------------|-----------------|------------------|
| Duwamish River Opportunity Fun | - | 249,799 | 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.

Department of Neighborhoods

| Expenditures/FTE | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|------------------|-----------------|-----------------|------------------|
| Find It Fix It | - | 30,000 | - |

Food Equity Fund

The purpose of the Food Equity 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 | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-----------------------------|-----------------|-----------------|------------------|
| Food Equity Fund | - | 1,472,939 | 3,703,560 |
| Full Time Equivalents Total | - | - | 5.00 |

Neighborhood Matching Fund

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 | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-----------------------------|-----------------|-----------------|------------------|
| Neighborhood Matching | 2,581,399 | 3,224,097 | 3,228,995 |
| Full Time Equivalents Total | 8.00 | 8.00 | 8.00 |

Office of Planning and Community Development

Rico Quirindongo, Interim 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 annual amendments to the City's Comprehensive Plan, 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 41 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. OPCD also staffs the Equitable Development Initiative Advisory Board.

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. Six equity drivers are key to achieving racial equity outcomes. 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

Office of Planning and Community Development

adoption of design guidelines and rezoning. Decisions about where to focus these efforts are informed by data on 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 SDCI. 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 and the Equitable Development Initiative Advisory Board 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.
- The **Equitable Development Initiative (EDI) Advisory Board** was made permanent by the passage of Ordinance 126173 in September 2020. The Board is comprised of 13 members representing those communities most harmed and receiving the most disinvestment according to the City's Equitable Development Monitoring Program. The EDI Advisory Board provides guidance to the City on the implementation of the EDI to ensure that the program furthers the City's Race and Social Justice Initiative goals. The board implements the accountability goals of the Equitable Development Implementation Plan, provides guidance on equity goals related to the City's Comprehensive Plan, develops funding criteria, and creates recommendations for EDI grant allocations.

Office of Planning and Community Development

Budget Snapshot

| | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-----------------------------|-------------------|-------------------|-------------------|
| Department Support | | | |
| General Fund Support | 14,380,966 | 12,955,449 | 9,178,118 |
| Other Funding - Operating | 1,861,817 | 877,659 | 22,254,149 |
| Total Operations | 16,242,782 | 13,833,108 | 31,432,266 |
| Total Appropriations | 16,242,782 | 13,833,108 | 31,432,266 |

Full-Time Equivalents Total* 45.00 42.00 46.50

* 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

OPCD's 2022 Proposed Budget continues funding to update the City's Comprehensive Plan and contains significant new investments to advance the City's Race and Social Justice Initiative. Other priority items include the Equitable Development Initiative, Sound Transit 3, community and long-range planning, and monitoring affordable housing and displacement.

Race and Social Justice

Almost all of the new items in OPCD's 2022 Proposed Budget advance the City's Race and Social Justice Initiative to combat systemic racism, eliminate racial disparities and achieve racial equity in Seattle. A total of \$17 million is added to advance RSJI as follows:

- \$14.3 million from the payroll tax (also known as JumpStart) is added to OPCD's budget to fund additional equitable development grants in 2022. This item also supports added staff to administer the grant processes and contracts for EDI and Strategic Investment Fund; it also provides additional project management capacity and technical assistance for community organizations.
- \$2.5 million to expand the Duwamish Valley Program in 2022. The funding includes a new three-year sunset program coordinator position, community outreach, and investments in community assets including the South Park Community Center, South Park Neighborhood Center, Georgetown gathering spaces, and community-supported development at the Unity Electric site. This work is intended to foster climate and community resilience, provide opportunities for youth, and advance economic development as documented in the Duwamish Valley Action Plan.
- \$157,000 of General Fund for the City's first indigenous planner position. Establishing this position will help to combat the erasure of Native people in City planning and related processes.
- \$25,000 of General Fund for equitable zoning. The goal is to address barriers in the City's land use and zoning regulations that make it difficult for EDI and other affordable housing and development projects to succeed.
- \$18,000 of General Fund and \$8,000 of Real Estate Excise Tax to conduct RSJI trainings for OPCD staff, members of the Planning Commission, and members of the Design Commission.
- \$13,000 of General Fund for a real estate database subscription. Data will be used to monitor displacement risk and community indicators, support land acquisitions for the Strategic Investment Fund and Equitable Development Initiative, and to inform policy development and planning strategies.

Office of Planning and Community Development

The Equitable Development Initiative and Strategic Investment Fund

The Equitable Development Initiative (EDI) continues to be an important and growing 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 board representing impacted communities. In 2017, the City Council identified the initial five projects for the EDI program. The program has grown to 41 community-based projects today. 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. Therefore, the 2022 Proposed Budget includes \$5 million of STRT for EDI. Ongoing General Fund supports EDI staff and other administrative components of the program, and the 2022 Adopted 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 \$30 million was appropriated in the 2021 Adopted Budget for a new site acquisition program called the Strategic Investment Fund (SIF). The SIF is a competitive grant process that was designed to create unique opportunities for transformational equitable development in areas at high risk of displacement or in areas of low access to opportunity. The goal of the fund is to leverage the investment to achieve multiple community benefits, including affordable housing, affordable commercial spaces, cultural spaces, and childcare facilities. SIF grantees were selected by a panel of community members during the summer of 2021. Work to develop and administer the associated grant contracts will continue into 2022 and beyond.

The most recent expansion of EDI occurs in the 2022 Proposed Budget with the additional allocation of \$14.3 million from the payroll tax, also known as JumpStart. In addition to grant awards, this funding source will also support three new positions to help the EDI team administer its funding and projects as well as provide technical assistance to community organizations. This tax was imposed via Ordinance 126108, which was passed by the City Council in July 2020. In July 2021, the City Council established a spending plan for these revenues when they passed Ordinance 126393, and this plan included a specific allocation to the Equitable Development Initiative. The ongoing funding of this program through the payroll tax and short-term rental tax mean that City investments in these community-driven projects and land acquisitions will continue indefinitely and will be a lasting legacy for Seattle and its BIPOC community members.

Long-Range Planning

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 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

Office of Planning and Community Development

guide City actions that include land use, transportation, housing, and public investments. The 2021 Adopted Budget added \$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. The 2022 Proposed Budget includes \$350,000 to continue community engagement work and complete major elements of the environmental review process, including State Environmental Policy Act (SEPA) scoping and a draft Environmental Impact Statement (EIS). Additional funding for the Comprehensive Plan update is anticipated in the 2023 budget, for an estimated total project budget of \$575,000. The 2022 Proposed Budget also includes \$150,000 to initiate work on Regional Growth Center Subarea Planning, which is part of the Comprehensive Plan update.

OPCD leads the ST3 West Seattle Ballard Link Extensions (WSBLE) Planning Work Group, one of seven work groups in the Citywide WSBLE Work Plan. 2022 work plan activities fall into three main categories: 1) advancing station design; 2) engaging in station area planning; and 3) carrying out the City's Federal Transit Administration transit-oriented development pilot grant of \$1.75 million. Early station area planning is underway in the Chinatown-International District through the Jackson Hub community planning process, which will produce planning and coordinated investment strategies in mid-2022. Early planning is also underway in the Maritime and Industrial station areas that include SODO, Smith Cove, Interbay, and Ballard, with land use legislation expected in mid-2022. Delridge and Westlake station areas may also scope and launch early station area planning efforts in 2022.

Office of Planning and Community Development

Incremental Budget Changes

Office of Planning and Community Development

| | Dollars | FTE |
|--|---------------------|--------------|
| 2021 Adopted Budget | 13,833,108 | 42.00 |
| Baseline | | |
| Adjustments for Personnel Costs | 134,880 | - |
| Align Baseline for Workers' Compensation | 41,819 | - |
| Citywide Adjustments for Standard Cost Changes | 131,365 | - |
| Reversal of One-Time Items in 2021 Adopted Budget | - | - |
| Proposed Operating | | |
| Duwamish Valley Program Development Projects | 2,300,000 | - |
| Duwamish Valley Program Staffing and Engagement | 192,722 | 1.00 |
| Equitable Development Initiative and Strategic Investment Fund Expansion | 14,300,000 | 3.00 |
| Indigenous Planner | 158,684 | 1.00 |
| Comprehensive Plan Major Update – Phase 2 | 220,000 | - |
| Regional Growth Center Subarea Planning | 150,000 | - |
| Equitable Zoning Outreach | 25,300 | - |
| RSJI Training | 26,000 | - |
| CoStar Multifamily and Commercial Real Estate Database Subscription | 13,000 | - |
| OPCD Internal Reorganization | 12,051 | 0.50 |
| Transfer On-Loan Position to Seattle Center | (197,392) | (1.00) |
| Proposed Technical | | |
| Labor Budget Adjustment | 90,729 | - |
| Total Incremental Changes | \$17,599,158 | 4.50 |
| Total 2022 Proposed Budget | \$31,432,266 | 46.50 |

Description of Incremental Budget Changes

Baseline

Adjustments for Personnel Costs

Expenditures \$134,880

This centrally administered change adjusts appropriations to restore the annual wage increase for non-represented Executives, Managers and Strategic Advisors, which was forgone in 2021 due to financial constraints.

Align Baseline for Workers' Compensation

Expenditures \$41,819

Office of Planning and Community Development

This technical adjustment aligns OPCD's baseline budget with the 2021 Adopted Central Cost Manual for Workers' Compensation charges. This item was a new cost for the department in 2021 and it was inadvertently omitted from the 2021 Adopted Budget.

Citywide Adjustments for Standard Cost Changes

Expenditures \$131,365

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.

Reversal of One-Time Items in 2021 Adopted Budget

Expenditures -

The 2021 Adopted Budget replaced \$4,715,500 of Short-Term Rental Tax (STRT) with \$4,715,500 of General Fund for OPCD's Equitable Development Initiative (EDI). This one-time adjustment was made because STRT revenues were in decline due to the COVID-19 pandemic. This item reverses this funding change and restores the baseline budget to \$5 million of STRT for EDI grants.

Proposed Operating

Duwamish Valley Program Development Projects

Expenditures \$2,300,000

This one-time Green New Deal item funds essential improvements to the South Park Neighborhood Center to establish it as a Resilience Hub that benefits the community by housing community-supportive services, providing clean air, serving as a cooling center, and operating with solar energy. The funding will also support design and implementation of community-supportive uses and/or economic development uses as part of the development of the Unity Electric site, as well as community-supportive gathering spaces in Georgetown. This funding will also ensure the building design includes climate resilience infrastructure such as solar energy at the South Park Community Center. These items are part of a package of investments that expand the Duwamish Valley Program in 2022, and is also part of a package of Green New Deal items funded by payroll tax (JumpStart) funds.

Duwamish Valley Program Staffing and Engagement

Expenditures \$192,722

Position Allocation 1.00

This item supports implementation of the Duwamish Valley Action Plan. It provides a 3-year sunset position that enables OPCD to hire a program coordinator for the Duwamish Valley Program (DVP); it also includes \$30,000 to support meaningful, inclusive and coordinated community engagement. These items are part of a package of investments that expand the Duwamish Valley Program in 2022.

Equitable Development Initiative and Strategic Investment Fund Expansion

Expenditures \$14,300,000

Position Allocation 3.00

This item utilizes funding from the JumpStart payroll tax to expand the Equitable Development Initiative (EDI) and its sister program, the Strategic Investment Fund (SIF). Funds will be distributed through a 2022 grant application process. This item also includes three new staff positions. A Grants and Contracts Specialist will support the

Office of Planning and Community Development

technical aspects of the contract and invoicing processes at OPCD, and two Planning and Development Senior positions will provide additional project management capacity and technical assistance to community organizations as they build organizational capacity, work on project development, and work through legal, financial, and organizational issues. This item is a companion to the \$15.7 million allocation of investments to address residential displacement in the Office of Housing budget.

Indigenous Planner

Expenditures \$158,684

Position Allocation 1.00

This item creates the City's first staff position dedicated to Indigenous Planning. The position will develop frameworks and processes for incorporating Indigenous planning concepts into City planning and community development work; it will also expand the City's planning approach and increase the ability to engage with the Indigenous Seattle Working Group and other Indigenous Seattle residents. The intent is to enable the City to transition from the erasure of Native American culture and experiences to a process where Indigenous methodologies are incorporated and implemented. This item also supports the City's climate resilience, transportation, and green infrastructure goals.

Comprehensive Plan Major Update – Phase 2

Expenditures \$220,000

The 2022 Proposed Budget continues to allocate funding to update the City's Comprehensive Plan in a phased approach. The plan update, which is required under state law, began in 2021 and is anticipated to take three years to complete. During 2022, OPCD will be continuing community engagement and completing major elements of the environmental review process, including State Environmental Policy Act (SEPA) scoping and a draft Environmental Impact Statement (EIS). This item, in addition to \$130,000 in OPCD's baseline budget, brings total 2022 funding to \$350,000. The total budget for the three years of the project is \$150,000 for community engagement and \$425,000 for the SEPA/EIS work.

Regional Growth Center Subarea Planning

Expenditures \$150,000

This one-time item funds a consultant to begin work on subarea planning as part of the Comprehensive Plan major update. This will satisfy a Puget Sound Regional Council (PSRC) requirement and ensure access to federal transportation funding. Subarea plans, developed through a phased approach that commences in 2022, will address diverse policies and actions needed in anticipation of projected housing and job growth in a way that supports long-term equitable recovery and vitality for all six of Seattle's regionally designated centers.

Equitable Zoning Outreach

Expenditures \$25,300

This one-time item enables OPCD to partner with affected community to develop equitable development zoning tools; it also builds on OPCD's efforts to develop land use strategies that support equitable development. The goal is to address barriers in the City's land use and zoning regulations that make it difficult for EDI and other affordable housing and community-based development projects to succeed. Funding will be used to compensate community members for participating in a steering committee that will shape the equitable zoning tools; support engagement by providing translation, childcare, food, or online outreach/advertising; and engage community-based subject matter experts, e.g., Black and Indigenous developers, architects, and organizers, to advise OPCD.

RSJI Training

Expenditures \$26,000

Office of Planning and Community Development

The 2022 Proposed Budget funds RSJI trainings and activities for the Planning Commission, the Design Commission, and OPCD. This item provides four annual RSJI training sessions for new and continuing Commissioners. It also provides funding for RSJI trainings and presentations for OPCD staff. OPCD's baseline budget does not include funding for these activities.

CoStar Multifamily and Commercial Real Estate Database Subscription

| | |
|--------------|----------|
| Expenditures | \$13,000 |
|--------------|----------|

This item funds a subscription to the CoStar Multifamily and Commercial Real Estate Database to provide market-rate multifamily and commercial real estate data for the Seattle market. CoStar data will be used to monitor displacement risk and community indicators; support evaluation of equitable development grant requests for property acquisition; inform housing and land use policy development; aid the analysis of Comprehensive Plan alternatives; and inform community planning for neighborhoods and areas around new transit stations.

OPCD Internal Reorganization

| | |
|---------------------|----------|
| Expenditures | \$12,051 |
| Position Allocation | 0.50 |

This item eliminates three vacant positions and replaces them with 3.5 Planning and Development Specialist II positions. As the office works on its staffing plan and work assignments, it has identified an opportunity to re-purpose its three existing vacancies as lower-level planning positions to better align position classifications with work functions and increase efficiency. This adjustment includes a small savings to the General Fund and about \$15,000 of REET expenses for Design Commission staffing.

Transfer On-Loan Position to Seattle Center

| | |
|---------------------|-------------|
| Expenditures | \$(197,392) |
| Position Allocation | (1.00) |

This item transfers a position and associated appropriation authority from OPCD to Seattle Center. The position has been on loan from OPCD to the Seattle Center for the last several years to assist in the Seattle Center Master Planning process and related redevelopment projects.

Proposed Technical

Labor Budget Adjustment

| | |
|--------------|----------|
| Expenditures | \$90,729 |
|--------------|----------|

This item aligns the department's salary and benefit budget with its actual labor costs.

Office of Planning and Community Development

Expenditure Overview

| | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|--|-------------------|-------------------|-------------------|
| Appropriations | | | |
| OPCD - BO-PC-X2P00 - Planning and Community Development | | | |
| 00100 - General Fund | 14,380,966 | 7,675,001 | 8,613,170 |
| 00164 - Unrestricted Cumulative Reserve Fund | 54,340 | - | - |
| 12200 - Short-Term Rental Tax Fund | 1,227,948 | - | - |
| 14500 - Payroll Expense Tax | - | - | 2,710,916 |
| Total for BSL: BO-PC-X2P00 | 15,663,253 | 7,675,001 | 11,324,085 |
| OPCD - BO-PC-X2P10 - Design Commission | | | |
| 30010 - REET I Capital Fund | 579,529 | 593,159 | 654,149 |
| Total for BSL: BO-PC-X2P10 | 579,529 | 593,159 | 654,149 |
| OPCD - BO-PC-X2P40 - Equitable Development Initiative | | | |
| 00100 - General Fund | - | 5,280,448 | 564,948 |
| 12200 - Short-Term Rental Tax Fund | - | 284,500 | 5,000,000 |
| 14500 - Payroll Expense Tax | - | - | 13,889,084 |
| Total for BSL: BO-PC-X2P40 | - | 5,564,948 | 19,454,032 |
| Department Total | 16,242,782 | 13,833,108 | 31,432,266 |
| Department Full-Time Equivalents Total* | 45.00 | 42.00 | 46.50 |

** 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 Summary by Fund Office of Planning and Community Development

| | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|--|-------------------|-------------------|-------------------|
| 00100 - General Fund | 14,380,966 | 12,955,449 | 9,178,118 |
| 00164 - Unrestricted Cumulative Reserve Fund | 54,340 | - | - |
| 12200 - Short-Term Rental Tax Fund | 1,227,948 | 284,500 | 5,000,000 |
| 14500 - Payroll Expense Tax | - | - | 16,600,000 |
| 30010 - REET I Capital Fund | 579,529 | 593,159 | 654,149 |
| Budget Totals for OPCD | 16,242,782 | 13,833,108 | 31,432,266 |

Office of Planning and Community Development

Revenue Overview

2022 Estimated Revenues

| Account Code | Account Name | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|---|--------------------------------|---------------|----------------|----------------|
| 331110 | Direct Fed Grants | 1,500 | 430,000 | 430,000 |
| 334010 | State Grants | 66,849 | - | - |
| 360220 | Interest Earned On Deliquent A | 30 | - | - |
| Total Revenues for: 00100 - General Fund | | 68,378 | 430,000 | 430,000 |
| Total OPCD Resources | | 68,378 | 430,000 | 430,000 |

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.

| Program Expenditures | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|--------------------------------|-------------------------|-------------------------|--------------------------|
| Planning | 15,099,665 | 7,036,532 | 10,656,193 |
| Planning Commission Management | 563,589 | 638,469 | 667,892 |
| Total | 15,663,253 | 7,675,001 | 11,324,085 |
| Full-time Equivalents Total* | 41.50 | 38.50 | 43.50 |

**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.

| Expenditures/FTE | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-----------------------------|-------------------------|-------------------------|--------------------------|
| Planning | 15,099,665 | 7,036,532 | 10,656,193 |
| Full Time Equivalents Total | 38.50 | 35.50 | 40.50 |

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.

| Expenditures/FTE | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|--------------------------------|-------------------------|-------------------------|--------------------------|
| Planning Commission Management | 563,589 | 638,469 | 667,892 |
| 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.

| Program Expenditures | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|------------------------------|-------------------------|-------------------------|--------------------------|
| Design Commission | 579,529 | 593,159 | 654,149 |
| Total | 579,529 | 593,159 | 654,149 |
| Full-time Equivalents Total* | 3.50 | 3.50 | 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*

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.

| Program Expenditures | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|----------------------------------|-------------------------|-------------------------|--------------------------|
| Equitable Development Initiative | - | 5,564,948 | 19,454,032 |
| Total | - | 5,564,948 | 19,454,032 |

**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, 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

| | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-----------------------------|------------------|------------------|------------------|
| Department Support | | | |
| General Fund Support | 1,291,557 | 1,712,564 | 1,871,363 |
| Total Operations | 1,291,557 | 1,712,564 | 1,871,363 |
| Total Appropriations | 1,291,557 | 1,712,564 | 1,871,363 |
| Full-Time Equivalent Total* | 9.00 | 9.00 | 9.00 |

Community Police Commission

* 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 Community Police Commission (CPC) budget adds funding to pilot a Community Police Oversight Young Leader Internship and Fellowship Program. The program will target youth of color from the community and include hands-on professional experience, development, and mentoring. These emerging leaders will then be prepared to enter careers in government and community organizations fighting for a safer community – be it in police reform, gun safety, violence prevention, legislative work, community organizing, or whatever role meets their aspirations.

The budget is also adjusted for minor Citywide technical changes which are described below. Funding is reserved in the City Attorney’s office’s budget for future external legal fees, estimated at \$50,000, as determined by CPC leadership.

Incremental Budget Changes

Community Police Commission

| | Dollars | FTE |
|---|--------------------|-------------|
| 2021 Adopted Budget | 1,712,564 | 9.00 |
| Baseline | | |
| Citywide Adjustments for Standard Cost Changes | 102,336 | - |
| Proposed Operating | | |
| Funding for Pilot Community Police Oversight Young Leader Internship & Fellowship Program | 32,044 | - |
| Proposed Technical | | |
| Baseline Adjustments for Personnel Costs | 24,419 | - |
| Total Incremental Changes | \$158,799 | - |
| Total 2022 Proposed Budget | \$1,871,363 | 9.00 |

Description of Incremental Budget Changes

Baseline

Citywide Adjustments for Standard Cost Changes

Expenditures \$102,336

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

Community Police Commission

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

Funding for Pilot Community Police Oversight Young Leader Internship & Fellowship Program

Expenditures \$32,044

This item funds a Pilot Community Police Oversight Young Leader Internship & Fellowship Program. The program will have the following includes:

- Internship: This position is a 10-week full-time (40 hours/week) internship during the summer of 2022.
- Fellowship: This position is a 12-week full-time (40 hours/week) summer (April - August 2022) followed by a 36-week part-time (10 hours/week) school year (September 2022-March 2023).

Proposed Technical

Baseline Adjustments for Personnel Costs

Expenditures \$24,419

This centrally administered change adjusts appropriations to restore the annual wage increase for non-represented Executives, Managers and Strategic Advisors, which was forgone in 2021 due to financial constraints.

Expenditure Overview

| | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|--|------------------|------------------|------------------|
| Appropriations | | | |
| CPC - BO-CP-X1P00 - Office of the Community Police Commission | | | |
| 00100 - General Fund | 1,291,557 | 1,712,564 | 1,871,363 |
| Total for BSL: BO-CP-X1P00 | 1,291,557 | 1,712,564 | 1,871,363 |
| | | | |
| Department Total | 1,291,557 | 1,712,564 | 1,871,363 |
| | | | |
| Department 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*

Budget Summary by Fund Community Police Commission

| | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|------------------------------|------------------|------------------|------------------|
| 00100 - General Fund | 1,291,557 | 1,712,564 | 1,871,363 |
| Budget Totals for CPC | 1,291,557 | 1,712,564 | 1,871,363 |

Community Police Commission

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.

| Program Expenditures | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|--------------------------------|-------------------------|-------------------------|--------------------------|
| Office of the Community Police | 1,291,557 | 1,712,564 | 1,871,363 |
| Total | 1,291,557 | 1,712,564 | 1,871,363 |
| 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*

Community Safety and Communications Center

Christopher Lombard, Interim Director

Department Overview

The Community Safety and Communications Center (CSCC) is home to the Seattle 911 center. Previously housed within the Seattle Police Department (SPD), the Seattle 911 center is the largest of its kind in the Pacific Northwest, both by staff size and volume of calls received. During 2019, call takers answered more than 800,000 calls and hundreds of thousands of non-emergency calls. The center employs between 130 to 140 employees who work 24 hours a day, 365 days a year. CSCC was established in 2021 to provide timely, accurate, and vital information to the City's first responders, city service providers, and to the public. The department is envisioned to provide civilian and community-based services and solutions to community safety challenges.

911 Communications Center (911 center): The 911 center is primary Public Safety Answering Point (PSAP) for the receipt, triage, and dispatch of public safety services within the City of Seattle. The 911 center divides operations into two functions, call taking and dispatching. The civilian call takers receive requests from the community, alarm monitoring companies, and other public safety organizations via 911, the non-emergency telephone line, and the SPD administrative dispatch line. Call takers prioritize each call and determine 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 (SFD) center (the City's other PSAP) for response. If a call is criminal or other type, 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.

Budget Snapshot

| | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-----------------------------|-----------------|-------------------|-------------------|
| Department Support | | | |
| General Fund Support | - | 17,887,095 | 20,881,987 |
| Total Operations | - | 17,887,095 | 20,881,987 |
| Total Appropriations | - | 17,887,095 | 20,881,987 |
| Full-Time Equivalent Total* | - | 1.00 | 146.00 |

* 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 Safety and Communications Center

Budget Overview

[Ordinance 126237](#) transferred the 911 center from SPD to CSCC effective June 1, 2021. Since the transition, the department has worked to identify internal ongoing needs as an independent department and integrate non-uniformed and alternate methods of dispatch.

In 2021, CSCC began the process of implementing a protocol dispatch system. This project will help the 911 center standardize operational structures to call taking, reduce bias among call takers, and begin to operationalize dispatching non-uniformed and alternative response to uniformed police. In addition, CSCC is working closely with the Seattle Fire Department (SFD) to stand up a new triage response team. This team will respond to calls for welfare checks and persons down that do not require a uniformed police or fire response.

To support operations as an independent department, the 2022 Proposed Budget includes staffing to help stand up back of the house administrative support. This administrative support was previously provided by SPD, and due to the size of the 911 center, will require an internal team to handle these functions. Additionally, the department will assist in the execution of two IT projects to improve employee performance management and collect additional information about 911 calls. More information about these projects is contained in the budget book section for Seattle IT.

Community Safety and Communications Center

Incremental Budget Changes

Community Safety and Communications Center

| | Dollars | FTE |
|---|---------------------|---------------|
| 2021 Adopted Budget | 17,887,095 | 1.00 |
| Baseline | | |
| 911 Center and PEO Unit Budget Realignment | (17,887,095) | - |
| Annualize the 911 Center Budget | 17,929,854 | 140.00 |
| Proposed Operating | | |
| Back of House Staffing for Administrative Support | 726,037 | 4.00 |
| Deputy Director for the CSCC | 230,958 | 1.00 |
| Fund a Technical and Operational Study for 911 Center | 150,000 | - |
| Proposed Technical | | |
| Baseline Adjustments for Personnel Costs | 12,199 | - |
| Citywide Adjustments for Standard Cost Changes | 1,832,940 | - |
| Total Incremental Changes | \$2,994,893 | 145.00 |
| Total 2022 Proposed Budget | \$20,881,987 | 146.00 |

Description of Incremental Budget Changes

Baseline

911 Center and PEO Unit Budget Realignment

Expenditures \$(17,887,095)

This item zeros out the 2021 Adopted Budget for CSCC. The 2021 Adopted Budget contained funding for the 911 center and the PEO unit for a portion of the year. This change request zeros out the budget so the 911 center budget can be properly annualized in CSCC, and the PEO unit budget can be properly annualized in SDOT.

Annualize the 911 Center Budget

Expenditures \$17,929,854

Position Allocation 140.00

This item annualizes the 911 center positions and budget. As part of the 2021 Adopted Budget, the 911 center's budget was split across SPD and CSCC. This request fully funds the 911 center by consolidating all funding from SPD into CSCC.

Proposed Operating

Back of House Staffing for Administrative Support

Expenditures \$726,037

Community Safety and Communications Center

Position Allocation 4.00

This change request adds 4.0 FTE (Principal Accountant, Payroll Supervisor, Sr. Personnel Analyst, Strategic Advisor 1) for CSCC administrative needs. These positions will help CSCC stand up independent finance, budgeting, and human resources operations that will support the day to day needs of the department.

Deputy Director for the CSCC

Expenditures \$230,958

Position Allocation 1.00

This item adds a Deputy Director and position funding to CSCC. Under SPD, the 911 center had a Deputy Director that carried out these responsibilities, and this position was not transferred to CSCC. The Deputy Director will manage high-level functions such as labor relations, public information requests, and developing and implementing department policies.

Fund a Technical and Operational Study for 911 Center

Expenditures \$150,000

This item funds a one-time study for the 911 center. As an independent department from SPD, the 911 center will need further assistance to develop their own policies, identify gaps as an independent agency, and plan to integrate non-uniformed and/or alternate methods of dispatch. This funding will be used to hire a consulting firm to perform these services. The scope of work is to be finalized during negotiations with the selected firm.

Proposed Technical

Baseline Adjustments for Personnel Costs

Expenditures \$12,199

This centrally administered change adjusts appropriations to restore the annual wage increase for non-represented Executives, Managers and Strategic Advisors, which was forgone in 2021 due to financial constraints.

Citywide Adjustments for Standard Cost Changes

Expenditures \$1,832,940

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

Community Safety and Communications Center

Expenditure Overview

| | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|--|-----------------|-------------------|-------------------|
| Appropriations | | | |
| CS - BO-CS-10000 - Community Safety and Communications Center | | | |
| 00100 - General Fund | - | 17,887,095 | 20,881,987 |
| Total for BSL: BO-CS-10000 | - | 17,887,095 | 20,881,987 |
| Department Total | - | 17,887,095 | 20,881,987 |
| Department Full-Time Equivalents Total* | - | 1.00 | 146.00 |

** 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 Community Safety and Communications Center

| | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-----------------------------|-----------------|-------------------|-------------------|
| 00100 - General Fund | - | 17,887,095 | 20,881,987 |
| Budget Totals for CS | - | 17,887,095 | 20,881,987 |

Community Safety and Communications Center

Appropriations by Budget Summary Level and Program

CS - BO-CS-10000 - Community Safety and Communications Center

BSL Purpose statement to be developed and legislated in 2021.

| Program Expenditures | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|------------------------------|-------------------------|-------------------------|--------------------------|
| Communications Center | - | 9,783,678 | 20,881,988 |
| Parking Enforcement | - | 8,103,417 | - |
| Total | - | 17,887,095 | 20,881,987 |
| Full-time Equivalents Total* | - | 1.00 | 146.00 |

**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 Safety and Communications Center Budget Summary Level:

Communications Center

| Expenditures/FTE | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-----------------------------|-------------------------|-------------------------|--------------------------|
| Communications Center | - | 9,783,678 | 20,881,988 |
| Full Time Equivalents Total | - | - | 145.00 |

Community Safety

| Expenditures/FTE | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-----------------------------|-------------------------|-------------------------|--------------------------|
| Full Time Equivalents Total | - | 1.00 | 1.00 |

Parking Enforcement

| Expenditures/FTE | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-------------------------|-------------------------|-------------------------|--------------------------|
| Parking Enforcement | - | 8,103,417 | - |

Office of Emergency Management

Curry Mayer, 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

| | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-----------------------------|-----------------|------------------|------------------|
| Department Support | | | |
| General Fund Support | - | 2,483,750 | 2,812,567 |
| Other Funding - Operating | - | - | 268,592 |
| Total Operations | - | 2,483,750 | 3,081,159 |
| Total Appropriations | - | 2,483,750 | 3,081,159 |

Full-Time Equivalent Total* - 15.00 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*

Budget Overview

The 2022 Proposed Budget builds on OEM’s first year of operation in 2021 by fully funding a Finance and Grants Manager. This position will help operate finance, accounting, budget, contracting, and grant management activities to support OEM’s mission of providing emergency management services to the city.

The Proposed Budget also allocates Coronavirus Local Fiscal Recovery (CLFR) funds to OEM as part of Seattle Rescue Plan 3 (SRP3). These funds will help OEM manage FEMA Public Assistance funding applications, which is essential to the emergency response work of the City. See the Seattle Rescue Plan section of this 2022 Budget Book for more on SRP3.

Incremental Budget Changes

Office of Emergency Management

| | Dollars | FTE |
|--|------------------|--------------|
| 2021 Adopted Budget | 2,483,750 | 15.00 |
| Baseline | | |
| Baseline Adjustments for Personnel Costs | 64,716 | - |
| Citywide Adjustments for Standard Cost Changes | 197,403 | - |
| Proposed Operating | | |
| Add Funding for Finance and Grants Management Position | 66,698 | - |
| Add Internal Federal Funds Project Staffing | 268,592 | - |

Office of Emergency Management

Proposed Technical

| | | |
|-----------------------------------|--------------------|--------------|
| Revenue Adjustments | - | - |
| Total Incremental Changes | \$597,409 | - |
| Total 2022 Proposed Budget | \$3,081,159 | 15.00 |

Description of Incremental Budget Changes

Baseline

Baseline Adjustments for Personnel Costs

Expenditures \$64,716

This centrally administered change adjusts appropriations to restore the annual wage increase for non-represented Executives, Managers and Strategic Advisors, which was forgone in 2021 due to financial constraints.

Citywide Adjustments for Standard Cost Changes

Expenditures \$197,403

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

Add Funding for Finance and Grants Management Position

Expenditures \$66,698

This ongoing funding fully covers the new Finance Manager position added in 2021 when OEM was moved out of the Seattle Police Department and became an independent small department.

Add Internal Federal Funds Project Staffing

Expenditures \$268,592

This change request provides \$268,592 Coronavirus Local Fiscal Recovery (CLFR) funds to OEM to cover payroll and benefits of employees corresponding to time spent on administrative purposes necessary to address FEMA COVID recovery work.

Proposed Technical

Revenue Adjustments

Revenues \$1,667,758

This is a technical adjustment to align base revenues with forecast revenues for the 2022 Budget. Revenues in this department are General Fund cost recovery for central services provided by this department and charged to the six-funds.

Office of Emergency Management

Expenditure Overview

| | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|---|-----------------|------------------|------------------|
| Appropriations | | | |
| OEM - BO-EP-10000 - Office of Emergency Management | | | |
| 00100 - General Fund | - | 2,483,750 | 2,812,567 |
| 14000 - Coronavirus Local Fiscal Recovery Fund | - | - | 268,592 |
| Total for BSL: BO-EP-10000 | - | 2,483,750 | 3,081,159 |
| Department Total | - | 2,483,750 | 3,081,159 |
| Department Full-Time Equivalents Total* | - | 15.00 | 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*

Budget Summary by Fund Office of Emergency Management

| | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|--|-----------------|------------------|------------------|
| 00100 - General Fund | - | 2,483,750 | 2,812,567 |
| 14000 - Coronavirus Local Fiscal Recovery Fund | - | - | 268,592 |
| Budget Totals for OEM | - | 2,483,750 | 3,081,159 |

Revenue Overview

2022 Estimated Revenues

| Account Code | Account Name | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|---|------------------------------|-----------------|-----------------|------------------|
| 341900 | General Government-Other Rev | - | - | 1,667,758 |
| Total Revenues for: 00100 - General Fund | | - | - | 1,667,758 |
| Total OEM Resources | | - | - | 1,667,758 |

Office of Emergency Management

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.

| Program Expenditures | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|--------------------------------|-------------------------|-------------------------|--------------------------|
| Office of Emergency Management | - | 2,483,750 | 3,081,159 |
| Total | - | 2,483,750 | 3,081,159 |
| Full-time Equivalents Total* | - | 15.00 | 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*

Seattle Fire Department

Harold D Scoggins, Fire Chief

(206) 386-1400

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 0.9 fires annually per 1,000 residents, which is lower than the national average of 3.9. Over the past five years, the average number of total structure fires per year in Seattle has been 687. Total fire dollar loss averaged \$23.8 million per year.

SFD provides emergency medical responses, which account for approximately 77% 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

| | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|------------------------------|--------------------|--------------------|--------------------|
| Department Support | | | |
| General Fund Support | 257,999,277 | 249,339,131 | 266,664,441 |
| Total Operations | 257,999,277 | 249,339,131 | 266,664,441 |
| Total Appropriations | 257,999,277 | 249,339,131 | 266,664,441 |
| Full-Time Equivalents Total* | 1,167.55 | 1,173.35 | 1,176.35 |

* 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

The 2022 Proposed Budget for the Seattle Fire Department adds funding to enhance department operations in several areas including emergency responses, diversity recruitment, dispatch training, and IT system upgrades.

In response to extensive research into community response models and on best practices gleaned from around the country, SFD will add a new specialized triage response program. This program is being developed under the umbrella of SFD's Mobile Integrated Health (MIH) unit. The MIH unit developed and operationalized the highly successful Health One program and as a result, SFD has acquired the appropriate experience, capacity and back-end support that will help stand up the new triage response model. The Triage Team is designed to respond to non-medical, non-criminal calls - such as person down and wellness checks - identified by the 911 dispatch center at the Community Safety and Communications Center (CSCC). This specialized response model will operate out of SFD in close connection with the CSCC and will be dispatched after SFD and SPD 911 determine the call is appropriate for individuals who do not need an urgent medical or safety intervention.

The department will also add two new positions. A Strategic Advisor 2 that was originally added in the 2019 Adopted 2020 Endorsed Budget but eliminated during the pandemic due to budget restrictions, will be reinstated to enhance diversity in the department through recruiting and outreach efforts and workforce development. Additionally, a Firefighter/Dispatch Training Coordinator will be added to the Fire Alarm Center to ensure that dispatchers receive the consistent, reliable training necessary to meet various local and national standards and requirements for this work.

The Fire Department has also been working with Seattle IT to address challenges and inefficiencies with two aging IT systems used for Safety and Training, and for Fire Incident Reporting. Both systems will be replaced in 2022, which will provide significant improvements in usability and overall functionality.

Seattle Fire Department

Incremental Budget Changes

Seattle Fire Department

| | Dollars | FTE |
|--|----------------------|----------------|
| 2021 Adopted Budget | 249,339,131 | 1173.35 |
| Baseline | | |
| Baseline Adjustments for Personnel Costs | 121,939 | - |
| CCM Healthcare Reconciliation | - | - |
| Citywide Adjustments for Standard Cost Changes | 7,896,624 | - |
| L2898 Contract Adjustment | 1,140,655 | - |
| Reduce One-Time Equipment Funding | (383,000) | - |
| Restore One-Time Reduction of FPD Special Events Staff Funding | 155,242 | - |
| Restore One-Time Reduction of Funding for FPD Construction Inspection Staffing | 135,262 | - |
| Restore One-Time Reduction to Event Services OT | 915,028 | - |
| Restore One-Time Reduction to Funding for FPD Plan Review Staffing | 147,108 | - |
| Technical Adjustment for Restored Positions | - | - |
| L27 Salary Adjustments | 1,934,541 | - |
| Health One Continuation | 103,500 | - |
| Proposed Operating | | |
| Triage Team Response Program | 2,150,000 | - |
| Add Diversity Recruitment and Work Culture FTE | 166,663 | 1.00 |
| Add Training Coordinator to Fire Alarm Center | 108,196 | 1.00 |
| Fire Incident Reporting IT System Upgrade | 499,000 | - |
| Safety and Training IT System Upgrade | 318,000 | - |
| L27 Crisis Counseling Services | 150,000 | - |
| Proposed Technical | | |
| Backfill OT for Family Medical Leave | 2,000,000 | - |
| Revenue Adjustments | - | - |
| SFD Budget Transfer To HSD | (349,120) | - |
| HSD Position Transfer To SFD | 96,387 | 1.00 |
| Increase in External Lease Costs | 16,884 | - |
| Language Premium Staff Stipend | 2,400 | - |
| Total Incremental Changes | \$17,325,309 | 3.00 |
| Total 2022 Proposed Budget | \$266,664,441 | 1176.35 |

Seattle Fire Department

Description of Incremental Budget Changes

Baseline

Baseline Adjustments for Personnel Costs

Expenditures \$121,939

This centrally administered change adjusts appropriations to restore the annual wage increase for non-represented Executives, Managers and Strategic Advisors, which was forgone in 2021 due to financial constraints.

CCM Healthcare Reconciliation

Expenditures -

This baseline adjustment reconciles the Central Cost Manual adopted budget healthcare costs through a net-zero adjustment.

Citywide Adjustments for Standard Cost Changes

Expenditures \$7,896,624

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.

L2898 Contract Adjustment

Expenditures \$1,140,655

This item increases appropriation authority to the 2022 baseline budget per the terms of the Collective Bargaining Agreement for the Fire Chiefs covering 2019, 2020 and 2021. This agreement was adopted via Council Bill 120107.

Reduce One-Time Equipment Funding

Expenditures \$(383,000)

This item removes the one-time funding of \$383,000 in the 2021 Adopted Budget that was provided to procure AEDs, Lucas Devices, and Ballistic sets.

Restore One-Time Reduction of FPD Special Events Staff Funding

Expenditures \$155,242

This item restores a one-time reduction of \$155,242 in the 2021 Adopted Budget of the Lieutenant Inspector position that supports Special Event activity managed in the Fire Prevention Division.

Restore One-Time Reduction of Funding for FPD Construction Inspection Staffing

Expenditures \$135,262

This item restores a one-time reduction of \$135,262 in the 2021 Adopted Budget to the Construction Inspection staffing budget.

Seattle Fire Department

Restore One-Time Reduction to Event Services OT

Expenditures \$915,028

This item restores a one-time reduction of \$915,028 in the 2021 Adopted Budget to the budget for event services overtime that is supported by revenues from staffing events.

Restore One-Time Reduction to Funding for FPD Plan Review Staffing

Expenditures \$147,108

This item restores a one-time reduction of \$147,108 in the 2021 Adopted Budget to the Construction Plan Review staffing budget.

Technical Adjustment for Restored Positions

Expenditures -

This net-zero technical adjustment moves budget from the general expenditure account to the appropriate line item accounts for the two positions that were restored via Council Budget Actions for 2021.

L27 Salary Adjustments

Expenditures \$1,934,541

This baseline adjustment to personnel costs accounts for the 2021 1% COLA for Local 27 members that was not included in the 2021 Adopted Budget assumptions. It also includes the salary, step and longevity increases.

Health One Continuation

Expenditures \$103,500

This technical change provides ongoing funding to sustain the third Health One unit that will be put in service in the 4th quarter of 2021. The 2021 Adopted Budget provided funding for firefighter staffing of the third unit assuming a mid-year launch, necessitating a baseline increase to fund a full year of operations in 2022.

This item also removes the one-time funding that was added for the initial acquisition of a vehicle for the third unit.

Proposed Operating

Triage Team Response Program

Expenditures \$2,150,000

This item adds funding to field a new specialized triage response program that will respond directly to non-medical, non-criminal calls - such as person down and wellness checks - identified by the 911 dispatch center at the Community Safety and Communications Center (CSCC). The specialized response model will operate out of SFD in close connection with the CSCC; personnel will be dispatched after SFD and SPD 911 determine that the call is a wellness check for individuals who do not need an urgent medical or safety intervention.

Seattle Fire Department

Add Diversity Recruitment and Work Culture FTE

| | |
|---------------------|-----------|
| Expenditures | \$166,663 |
| Position Allocation | 1.00 |

This item restores a position that was eliminated as part of the COVID reductions in the 2021 Adopted Budget. This 1.0 FTE Strategic Advisor 2, Exempt will focus on advancing the department's goals of promoting diversity, equity, and inclusion in the workplace, spanning from recruitment to retention.

Add Training Coordinator to Fire Alarm Center

| | |
|---------------------|-----------|
| Expenditures | \$108,196 |
| Position Allocation | 1.00 |

This proposal adds a 1.0 FTE - a Firefighter/Dispatcher Training Coordinator - to the Fire Alarm Center. This new position will provide a more thorough and consistent level of training for dispatchers and will help ensure that the department meets the numerous local and federal standards provided for this function. A portion of the position costs are offset by a \$57,000 reduction to the overtime budget that was regularly used to provide ad hoc training.

Fire Incident Reporting IT System Upgrade

| | |
|--------------|-----------|
| Expenditures | \$499,000 |
|--------------|-----------|

This adjustment adds funding to replace the 18-year-old Fire Incident Reporting IT system with a new software solution. The proposed solution has a modern interface for better usability; auto-populates required fields; works with all SFD IT devices; ensures that all required data for the recently-updated State and Federal standards is collected; and automatically generates the required reports. One-time costs for the upgrade are \$434,000 and ongoing annual costs are approximately \$65,000.

Safety and Training IT System Upgrade

| | |
|--------------|-----------|
| Expenditures | \$318,000 |
|--------------|-----------|

This adjustment adds funding to replace the 22-year-old Safety and Training IT system with a new software solution. The proposed solution will have a more streamlined, user-friendly interface; more robust content that includes industry-specific, pre-developed trainings; better tracking of certifications and trainings; and lower annual IT maintenance costs. One-time costs for the upgrade are \$208,000 and ongoing annual costs are approximately \$110,000.

L27 Crisis Counseling Services

| | |
|--------------|-----------|
| Expenditures | \$150,000 |
|--------------|-----------|

This item provides an increase of \$150,000 in appropriation authority for the Seattle Fire Department in the Leadership and administrative Budget Control Level (00100-BO-FD-F1000) to pay Local 27 Firefighters' Union to provide crisis counseling services for the membership. The program would provide trauma-informed counseling services, referrals, and training that would focus on de-escalation, scene safety, and evasive defense to keep firefighters safe and increase positive interactions with persons in crisis or suffering with mental illness. The program would also provide firefighters with help to manage the stresses and process the traumatic environments they face regularly, especially under compounding crises.

Seattle Fire Department

Proposed Technical

Backfill OT for Family Medical Leave

Expenditures \$2,000,000

This increases the budget for backfill costs in SFD for when members of the department are on leave to care for family members. Prior to 2022, a below the line reserve was being held in the General Fund in recognition of the Paid Family Care Leave (PFCL) backfill costs. Now that the City has had several years of experience in allocating PFCL backfill costs to departments, there is a basis for estimating the ongoing annual costs for this department. Instead of allocating budget at year-end in a supplemental budget request, the budget is being added as ongoing and can be managed at the department's discretion.

Revenue Adjustments

Revenues \$3,139,909

2022 proposed revenue adjustments for Seattle Fire Department.

SFD Budget Transfer To HSD

Expenditures \$(349,120)

This item decreases appropriation authority by \$349,120 in the Fire Department (SFD), in the Operations Budget Control Level (00100-F3000) of the General Fund. The budget will transfer to the Human Services Department (HSD) from the Fire Department. The budget had been added to SFD to pay for counselors supporting the Health One program. SFD has been paying HSD to provide the staffing. This action transfers the budget to HSD to fund their authorized positions. This will eliminate the need for inter-departmental billing and align the budget with the position authority granted to HSD. HSD's corresponding Change Request is numbered HSD-117.

HSD Position Transfer To SFD

Expenditures \$96,387

Position Allocation 1.00

This item increases appropriation authority by \$96,387 and 1 FTE Administrative Specialist III (position #10007047) in the Fire Department (SFD), in the Operations Budget Control Level (00100-F3000) of the General Fund. The budget and position will transfer to the Fire Department from the Human Services Department (HSD). The budget and position were added to HSD in 2021 under SFD-001-B-002 for the Health One program in error. SFD will utilize the position to support their operation of the Health One program. HSD's corresponding Change Request is numbered HSD-21Q2.

Increase in External Lease Costs

Expenditures \$16,884

This item increases appropriation authority by \$16,884 to pay for increases in external lease costs. The external lease obligations are collected by the Department of Finance and Administrative Services (FAS) and FAS pays the external leases.

Language Premium Staff Stipend

Expenditures \$2,400

This item increases ongoing appropriation authority for language services stipends. Per the Coalition of City Unions collective bargaining agreement, City employees who are multilingual and provide language services, such as

Seattle Fire Department

interpretation and translation, to communicate with clients and/or other employees in business-related situations are now eligible for a monthly language premium stipend. The amounts in the 2022 budget are estimates based on the eligible employees from 2021.

Seattle Fire Department

Expenditure Overview

| | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|--|--------------------|--------------------|--------------------|
| Appropriations | | | |
| SFD - BO-FD-F1000 - Leadership and Administration | | | |
| 00100 - General Fund | 39,111,404 | 40,801,916 | 44,397,912 |
| Total for BSL: BO-FD-F1000 | 39,111,404 | 40,801,916 | 44,397,912 |
| SFD - BO-FD-F3000 - Operations | | | |
| 00100 - General Fund | 208,857,022 | 197,684,472 | 210,731,001 |
| Total for BSL: BO-FD-F3000 | 208,857,022 | 197,684,472 | 210,731,001 |
| SFD - BO-FD-F5000 - Fire Prevention | | | |
| 00100 - General Fund | 10,030,851 | 10,852,743 | 11,535,527 |
| Total for BSL: BO-FD-F5000 | 10,030,851 | 10,852,743 | 11,535,527 |
| Department Total | 257,999,277 | 249,339,131 | 266,664,441 |
| Department Full-Time Equivalents Total* | 1,167.55 | 1,173.35 | 1,176.35 |

* 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 Summary by Fund Seattle Fire Department

| | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|------------------------------|--------------------|--------------------|--------------------|
| 00100 - General Fund | 257,999,277 | 249,339,131 | 266,664,441 |
| Budget Totals for SFD | 257,999,277 | 249,339,131 | 266,664,441 |

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.

| Program Expenditures | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|------------------------------|-------------------------|-------------------------|--------------------------|
| Citywide Indirect Costs | 27,154,835 | 26,761,601 | 29,728,978 |
| Departmental Indirect Costs | 11,956,569 | 14,040,315 | 14,668,935 |
| Total | 39,111,404 | 40,801,916 | 44,397,912 |
| Full-time Equivalents Total* | 59.50 | 63.50 | 64.50 |

**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

| Expenditures/FTE | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-------------------------|-------------------------|-------------------------|--------------------------|
| Citywide Indirect Costs | 27,154,835 | 26,761,601 | 29,728,978 |

Departmental Indirect Costs

| Expenditures/FTE | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-----------------------------|-------------------------|-------------------------|--------------------------|
| Departmental Indirect Costs | 11,956,569 | 14,040,315 | 14,668,935 |
| Full Time Equivalents Total | 59.50 | 63.50 | 64.50 |

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.

| Program Expenditures | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-----------------------------|-------------------------|-------------------------|--------------------------|
|-----------------------------|-------------------------|-------------------------|--------------------------|

Seattle Fire Department

| | | | |
|--------------------------------|--------------------|--------------------|--------------------|
| Battalion 2 | 26,713,600 | 32,890,867 | 32,635,307 |
| Battalion 3 Medic One | 16,534,898 | 16,331,702 | 17,419,528 |
| Battalion 4 | 27,726,171 | 30,938,194 | 33,261,878 |
| Battalion 5 | 27,970,512 | 29,434,797 | 31,605,322 |
| Battalion 6 | 25,696,865 | 26,783,493 | 28,850,602 |
| Battalion 7 | 26,404,167 | 23,828,984 | 25,663,613 |
| Communications | 6,041,295 | 6,613,774 | 6,875,283 |
| Office of the Operations Chief | 6,775,801 | 9,414,190 | 9,476,075 |
| Operations Activities | 43,761,206 | 19,908,444 | 23,232,742 |
| Safety and Risk Management | 1,232,507 | 1,540,027 | 1,710,651 |
| Total | 208,857,022 | 197,684,472 | 210,731,001 |
| Full-time Equivalents Total* | 1,044.05 | 1,046.05 | 1,048.05 |

**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

| | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-----------------------------|-----------------|-----------------|------------------|
| Expenditures/FTE | | | |
| Battalion 2 | 26,713,600 | 32,890,867 | 32,635,307 |
| Full Time Equivalents Total | 205.45 | 205.45 | 205.45 |

Battalion 3 Medic One

| | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-----------------------------|-----------------|-----------------|------------------|
| Expenditures/FTE | | | |
| Battalion 3 Medic One | 16,534,898 | 16,331,702 | 17,419,528 |
| Full Time Equivalents Total | 82.00 | 82.00 | 82.00 |

Battalion 4

| | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-----------------------------|-----------------|-----------------|------------------|
| Expenditures/FTE | | | |
| Battalion 4 | 27,726,171 | 30,938,194 | 33,261,878 |
| Full Time Equivalents Total | 199.45 | 199.45 | 199.45 |

Battalion 5

Seattle Fire Department

| | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-----------------------------|-----------------|-----------------|------------------|
| Expenditures/FTE | | | |
| Battalion 5 | 27,970,512 | 29,434,797 | 31,605,322 |
| Full Time Equivalents Total | 185.45 | 185.45 | 185.45 |

Battalion 6

| | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-----------------------------|-----------------|-----------------|------------------|
| Expenditures/FTE | | | |
| Battalion 6 | 25,696,865 | 26,783,493 | 28,850,602 |
| Full Time Equivalents Total | 169.45 | 169.45 | 169.45 |

Battalion 7

| | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-----------------------------|-----------------|-----------------|------------------|
| Expenditures/FTE | | | |
| Battalion 7 | 26,404,167 | 23,828,984 | 25,663,613 |
| Full Time Equivalents Total | 148.45 | 148.45 | 148.45 |

Communications

| | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-----------------------------|-----------------|-----------------|------------------|
| Expenditures/FTE | | | |
| Communications | 6,041,295 | 6,613,774 | 6,875,283 |
| Full Time Equivalents Total | 35.80 | 35.80 | 36.80 |

Office of the Operations Chief

| | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|--------------------------------|-----------------|-----------------|------------------|
| Expenditures/FTE | | | |
| Office of the Operations Chief | 6,775,801 | 9,414,190 | 9,476,075 |
| Full Time Equivalents Total | 12.00 | 14.00 | 14.00 |

Operations Activities

| | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-------------------------|-----------------|-----------------|------------------|
| Expenditures/FTE | | | |

Seattle Fire Department

| | | | |
|-----------------------------|------------|------------|------------|
| Operations Activities | 43,761,206 | 19,908,444 | 23,232,742 |
| Full Time Equivalents Total | - | - | 1.00 |

Safety and Risk Management

| | 2020 | 2021 | 2022 |
|-----------------------------|-----------|-----------|-----------|
| Expenditures/FTE | Actuals | Adopted | Proposed |
| Safety and Risk Management | 1,232,507 | 1,540,027 | 1,710,651 |
| 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 | 2020 | 2021 | 2022 |
|------------------------------|-------------------|-------------------|-------------------|
| | Actuals | Adopted | Proposed |
| Code Compliance | 555,692 | 765,973 | 780,009 |
| Fire Investigations | 1,600,731 | 1,637,699 | 1,669,257 |
| Office of the Fire Marshall | 1,498,119 | 1,666,739 | 1,729,652 |
| Regulating Construction | 3,201,743 | 3,670,007 | 4,015,314 |
| Special Events | 557,958 | 649,171 | 819,881 |
| Special Hazards | 2,616,609 | 2,463,154 | 2,521,414 |
| Total | 10,030,851 | 10,852,743 | 11,535,527 |
| Full-time Equivalents Total* | 64.00 | 63.80 | 63.80 |

**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

| | 2020 | 2021 | 2022 |
|-----------------------------|---------|---------|----------|
| Expenditures/FTE | Actuals | Adopted | Proposed |
| Code Compliance | 555,692 | 765,973 | 780,009 |
| Full Time Equivalents Total | 4.00 | 5.00 | 5.00 |

Fire Investigations

Seattle Fire Department

| Expenditures/FTE | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-----------------------------|-------------------------|-------------------------|--------------------------|
| Fire Investigations | 1,600,731 | 1,637,699 | 1,669,257 |
| Full Time Equivalents Total | 9.00 | 9.00 | 9.00 |

Office of the Fire Marshall

| Expenditures/FTE | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-----------------------------|-------------------------|-------------------------|--------------------------|
| Office of the Fire Marshall | 1,498,119 | 1,666,739 | 1,729,652 |
| Full Time Equivalents Total | 8.50 | 8.00 | 8.00 |

Regulating Construction

| Expenditures/FTE | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-----------------------------|-------------------------|-------------------------|--------------------------|
| Regulating Construction | 3,201,743 | 3,670,007 | 4,015,314 |
| Full Time Equivalents Total | 22.00 | 22.00 | 22.00 |

Special Events

| Expenditures/FTE | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-----------------------------|-------------------------|-------------------------|--------------------------|
| Special Events | 557,958 | 649,171 | 819,881 |
| Full Time Equivalents Total | 3.00 | 4.00 | 4.00 |

Special Hazards

| Expenditures/FTE | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-----------------------------|-------------------------|-------------------------|--------------------------|
| Special Hazards | 2,616,609 | 2,463,154 | 2,521,414 |
| Full Time Equivalents Total | 17.50 | 15.80 | 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

| | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-----------------------------|-------------------|-------------------|-------------------|
| Department Support | | | |
| Other Funding - Operating | 20,644,722 | 21,020,461 | 21,921,588 |
| Total Operations | 20,644,722 | 21,020,461 | 21,921,588 |
| Total Appropriations | 20,644,722 | 21,020,461 | 21,921,588 |

Firefighter's Pension

| | | | |
|------------------------------|------|------|------|
| 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*

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 2022 Proposed Budget assumes an annual rate of return of 5.5% on the investment portfolio and that the returns are continuously reinvested.

The 2022 Proposed Budget increases \$901,127 from the 2021 Adopted Budget. It includes an increase of \$23,127 for centrally adjusted administrative and labor costs and an increase of an estimated \$878,000 to allow for the year-end transfer to the Actuarial Account.

Firefighter's Pension

Incremental Budget Changes

Firefighter's Pension

| | Dollars | FTE |
|--|---------------------|-------------|
| 2021 Adopted Budget | 21,020,461 | 4.00 |
| Baseline | | |
| Citywide Adjustments for Standard Cost Changes | 23,127 | - |
| Proposed Operating | | |
| Adjustments for Actuarial Fund Transfer | 878,000 | - |
| Total Incremental Changes | \$901,127 | - |
| Total 2022 Proposed Budget | \$21,921,588 | 4.00 |

Description of Incremental Budget Changes

Baseline

Citywide Adjustments for Standard Cost Changes

Expenditures \$23,127

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

Adjustments for Actuarial Fund Transfer

Expenditures \$878,000

Revenues \$901,127

This change increases appropriation authority in the Firefighters' Pension Fund (61040) and revenues in the Firefighters' Actuarial Account (61050) to ensure sufficient authority to make the expected end-of-year transfer in accordance with Ordinance 125190. If necessary, this transfer will be funded by use of existing fund balance.

Firefighter's Pension

Expenditure Overview

| | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|--|-----------------------|-----------------------|-----------------------|
| Appropriations | | | |
| FPEN - BO-FP-R2F01 - Firefighters Pension | | | |
| 61040 - Fireman's Pension Fund | 20,644,722 | 21,020,461 | 21,921,588 |
| Total for BSL: BO-FP-R2F01 | 20,644,722 | 21,020,461 | 21,921,588 |
| Department Total | 20,644,722 | 21,020,461 | 21,921,588 |
| Department 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*

Budget Summary by Fund Firefighter's Pension

| | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|--------------------------------|-------------------|-------------------|-------------------|
| 61040 - Fireman's Pension Fund | 20,644,722 | 21,020,461 | 21,921,588 |
| Budget Totals for FPEN | 20,644,722 | 21,020,461 | 21,921,588 |

Revenue Overview

2022 Estimated Revenues

| Account Code | Account Name | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|--|-------------------------------------|-------------------|-------------------|-------------------|
| 335130 | Fire Insur Premium Tax | 1,153,408 | 1,161,000 | 1,161,000 |
| 360430 | Employr Pnsn Contributions | 19,121,362 | 19,099,362 | 19,099,362 |
| 360900 | Miscellaneous Revs-Other Rev | 468,720 | 478,064 | 478,064 |
| Total Revenues for: 61040 - Fireman's Pension Fund | | 20,743,490 | 20,738,426 | 20,738,426 |
| 400000 | Use of/Contribution to Fund Balance | - | 282,035 | 1,183,162 |
| Total Resources for:61040 - Fireman's Pension Fund | | 20,743,490 | 21,020,461 | 21,921,588 |
| 397010 | Operating Transfers In | - | 230,000 | 878,000 |
| Total Revenues for: 61050 - Fireman's Pension Actuarial | | - | 230,000 | 878,000 |
| 400000 | Use of/Contribution to Fund Balance | - | (230,000) | (878,000) |
| Total Resources for:61050 - Fireman's Pension Actuarial | | - | - | - |
| Total FPEN Resources | | 20,743,490 | 21,020,461 | 21,921,588 |

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.

| Program Expenditures | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-------------------------------|-------------------------|-------------------------|--------------------------|
| Death Benefits | 12,000 | 19,000 | 19,000 |
| Leadership and Administration | 851,462 | 926,461 | 949,588 |
| Long-Term Care | 1,718,116 | - | - |
| Medical Benefits | 9,257,558 | 12,250,000 | 12,250,000 |
| Pensions | 8,805,586 | 7,825,000 | 8,703,000 |
| Total | 20,644,722 | 21,020,461 | 21,921,588 |
| 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

| Expenditures/FTE | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-------------------------|-------------------------|-------------------------|--------------------------|
| Death Benefits | 12,000 | 19,000 | 19,000 |

Leadership and Administration

| Expenditures/FTE | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-------------------------------|-------------------------|-------------------------|--------------------------|
| Leadership and Administration | 851,462 | 926,461 | 949,588 |
| Full Time Equivalents Total | 4.00 | 4.00 | 4.00 |

Long-Term Care

| Expenditures/FTE | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-------------------------|-------------------------|-------------------------|--------------------------|
| Long-Term Care | 1,718,116 | - | - |

Firefighter's Pension

Medical Benefits

| | 2020 | 2021 | 2022 |
|-------------------------|----------------|----------------|-----------------|
| Expenditures/FTE | Actuals | Adopted | Proposed |
| Medical Benefits | 9,257,558 | 12,250,000 | 12,250,000 |

Pensions

| | 2020 | 2021 | 2022 |
|-------------------------|----------------|----------------|-----------------|
| Expenditures/FTE | Actuals | Adopted | Proposed |
| Pensions | 8,805,586 | 7,825,000 | 8,703,000 |

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

| | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|------------------------------|------------------|------------------|------------------|
| Department Support | | | |
| General Fund Support | 2,084,991 | 2,979,486 | 3,636,713 |
| Total Operations | 2,084,991 | 2,979,486 | 3,636,713 |
| Total Appropriations | 2,084,991 | 2,979,486 | 3,636,713 |
| Full-Time Equivalents Total* | 13.00 | 15.00 | 17.00 |

* 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 Office of Inspector General (OIG) 2022 Proposed Budget establishes a position and consultant funding to begin surveillance reviews of technologies that have been approved by City Council per the Seattle Municipal Code Chapter 14.18. Position authority and funding for one investigator position is also added to increase the capacity of the investigation unit. The budget is also adjusted for minor Citywide technical changes which are described below.

Incremental Budget Changes

Office of Inspector General for Public Safety

| | Dollars | FTE |
|--|--------------------|--------------|
| 2021 Adopted Budget | 2,979,486 | 15.00 |
| Baseline | | |
| Citywide Adjustments for Standard Cost Changes | 46,503 | - |
| Final Position Determination of 2021 Position | 14,704 | - |
| Proposed Operating | | |
| Staffing Surveillance Ordinance Requirements | 383,679 | 1.00 |
| Additional Investigator for OPA Oversight | 161,701 | 1.00 |
| Proposed Technical | | |
| Baseline Adjustments for Personnel Costs | 50,640 | - |
| Total Incremental Changes | \$657,227 | 2.00 |
| Total 2022 Proposed Budget | \$3,636,713 | 17.00 |

Description of Incremental Budget Changes

Baseline

Citywide Adjustments for Standard Cost Changes

Expenditures \$46,503

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.

Final Position Determination of 2021 Position

Expenditures \$14,704

This item represents the difference in the final classification determination of a 2021 Adopted Budget position. The determination was higher than the funding in the 2021 Adopted Budget.

Office of Inspector General for Public Safety

Proposed Operating

Staffing Surveillance Ordinance Requirements

| | |
|---------------------|-----------|
| Expenditures | \$383,679 |
| Position Allocation | 1.00 |

Under the surveillance ordinance (SMC Chapter 14.18), the Office of Inspector General (OIG) and Office of City Auditor (OCA) are required to complete annual surveillance usage reviews of technologies that have been approved by City Council. OIG is charged with reviewing SPD technologies and OCA handles those of other City departments. The review includes but is not limited to assessment of how surveillance technology is used, including its frequency and usage patterns over time; data management protocol effectiveness; and how deployment of surveillance technologies impacted or could impact civil liberties or have disproportionate racial impacts and how these concerns are being mitigated. This change adds funding and position authority for one senior public safety auditor (Strategic Advisor 2) and \$200,000 in ongoing consulting dollars to allow OIG to meet the requirements of Chapter 14.18 without compromising other significant departmental priorities.

Additional Investigator for OPA Oversight

| | |
|---------------------|-----------|
| Expenditures | \$161,701 |
| Position Allocation | 1.00 |

This change provides position authority and funding for one Strategic Advisor 1 position to work as an Audit and Investigations Specialist. This position will improve the OIG ability to meet the Office of Professional Accountability (OPA) oversight requirements as outlined in [Ordinance 125315](#).

Proposed Technical

Baseline Adjustments for Personnel Costs

| | |
|--------------|----------|
| Expenditures | \$50,640 |
|--------------|----------|

This centrally administered change adjusts appropriations to restore the annual wage increase for non-represented Executives, Managers and Strategic Advisors, which was forgone in 2021 due to financial constraints.

Expenditure Overview

| | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|---|------------------|------------------|------------------|
| Appropriations | | | |
| OIG - BO-IG-1000 - Office of Inspector General for Public Safety | | | |
| 00100 - General Fund | 2,084,991 | 2,979,486 | 3,636,713 |
| Total for BSL: BO-IG-1000 | 2,084,991 | 2,979,486 | 3,636,713 |
| Department Total | 2,084,991 | 2,979,486 | 3,636,713 |
| Department Full-Time Equivalents Total* | 13.00 | 15.00 | 17.00 |

* 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 Summary by Fund Office of Inspector General for Public Safety

| | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|------------------------------|------------------|------------------|------------------|
| 00100 - General Fund | 2,084,991 | 2,979,486 | 3,636,713 |
| Budget Totals for OIG | 2,084,991 | 2,979,486 | 3,636,713 |

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.

| Program Expenditures | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-------------------------------------|------------------|------------------|------------------|
| Inspector General for Public Safety | 2,084,991 | 2,979,486 | 3,636,713 |
| Total | 2,084,991 | 2,979,486 | 3,636,713 |
| Full-time Equivalents Total* | 13.00 | 15.00 | 17.00 |

**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 three 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 are 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

| | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|------------------------------|-------------------|-------------------|-------------------|
| Department Support | | | |
| General Fund Support | 34,019,782 | 35,445,409 | 38,392,658 |
| Total Operations | 34,019,782 | 35,445,409 | 38,392,658 |
| Total Appropriations | 34,019,782 | 35,445,409 | 38,392,658 |
| Full-Time Equivalents Total* | 206.10 | 201.60 | 207.30 |

* 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 2022 Proposed Budget provides additional resources to the Law Department (LAW) to increase staffing to meet the litigation and prosecutorial demands of the city.

Law Department

The 2017 Adopted Budget created the Pre-Filing Diversion (PFD) Program led by the Law Department with assistance from the Seattle Municipal Court (SMC) targeting 18–24-year-old individuals. In 2022, additional funding is provided for community-based contract inflation in addition to a Strategic Advisor and increasing a part-time paralegal to fulltime, giving the PFD program a total of 4 staff. PFD is composed of three diversion programs: 18–24-year-old individuals' misdemeanor cases, non-intimate partner domestic violence and suspended drivers' licensing. The new Strategic Advisor will lead the data and policy work not only for PFD but other diversion programs underway in LAW and SMC.

In the last seven years, use of outside counsel has increased for the Civil Division. The Law Department uses outside counsel when there is a conflict of interest, specific expertise is required, or existing staff is at capacity. The 2022 Proposed Budget through the Judgment and Claims Fund (JCF) adds three Assistant City Attorney positions and reinstates funding for two positions (unfunded in the 2021 Adopted Budget) in the areas of Torts, Contracts and Utilities, Employment and Government Affairs where outside counsel has increased primarily due to capacity. The department has also increasingly used outside counsel to assist in cases with large electronic document productions called eDiscovery. Five years ago, LAW purchased eDiscovery software (Nuix Discover) and engaged contract staff expertise to assist paralegals and attorneys. Adding a Strategic Advisor and a senior paralegal funded through the JCF will allow the department to bring this work in-house, and have the effect of reducing the total cost of legal representation charged to the JCF. Between the five funded attorneys and the two new eDiscovery staff, LAW expects to save over \$2.5 million annually in General Fund resources.

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. The Law department, in coordination with the Seattle Information Technology Department (ITD), released a request for proposals (RFP) in 2020 to identify a replacement solution. The contract was awarded to Aeon-Nexus in 2021 and implementation is underway with a 'go-live' date in the second quarter of 2022.

In 2017, the City and King County (KC) jointly formed the Regional Domestic Violence Firearms Enforcement Unit. At that time the City was responsible for funding a 0.60 FTE KC Deputy Prosecutor however funding was not added to the department's budget. The increase in 2022 provides this funding in addition to licensing and space at King County.

The department recognizes the need for a complete and funded human resources (HR) team. Since 2011 the department has grown by over 60 FTE. A newly funded HR manager and Personnel Specialist will join the Senior Personnel Specialist for 3.0 FTE to serve a department of over 200 FTE. Further, the Administration Division is reorganized where HR, Information Technology and Finance will separately report to executive leadership.

In the 2021 Adopted Budget, one-time funding was provided to LAW for the Community Police Commission (CPC) to retain outside legal services 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. There is \$50,000 in funding added for these legal services in 2022.

Law Department

Incremental Budget Changes

Law Department

| | Dollars | FTE |
|--|-------------------------|-------------------|
| 2021 Adopted Budget | 35,445,409 | 201.60 |
| Baseline | | |
| Citywide Adjustments for Standard Cost Changes | 421,271 | - |
| Reclasses - Information Technology (IT) Section | 41,735 | - |
| Compensation Changes - Step Advancement | 25,590 | - |
| Inflation for Pre-Filing Diversion (PFD) Contracts | 9,225 | - |
| Removal of One-time Items | (80,000) | - |
| Annual Rent Adjustment | 234,031 | - |
| | - | - |
| Proposed Operating | | |
| Fully Staff Current Pre-File Diversion Program | 247,490 | 1.50 |
| Civil Division Attorney Staffing | 904,846 | 3.00 |
| Electronic Discovery Staffing | 287,195 | 2.00 |
| Criminal Case Management System (CCMS) Licensing and Maintenance | 247,490 | - |
| Firearms Surrender MOA with King County | 145,484 | (1.00) |
| Fund Human Resources Manager | 167,029 | - |
| Fund Personnel Specialist | 96,799 | - |
| Proposed Technical | | |
| Appropriation for 2nd LEAD Prosecutor | 149,064 | - |
| Position Change from 2021 Second Quarter Supplemental Budget | - | 0.20 |
| Funding for Legal Fees | 50,000 | - |
| | - | - |
| Total Incremental Changes | \$2,947,249 | 5.70 |
| Total 2022 Proposed Budget | \$38,392,658 | 207.30 |

Description of Incremental Budget Changes

Baseline

Citywide Adjustments for Standard Cost Changes

Expenditures \$421,271

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

Law 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.

Reclasses - Information Technology (IT) Section

Expenditures \$41,735

Two positions in the Law Departments IT function have been reclassified from an IT Pro Cs to an IT Pro Bs. This request fully funds the wage movement as a result of these reclassifications.

Compensation Changes - Step Advancement

Expenditures \$25,590

In 2019, the city agreed to a Memorandum Of Agreement (MOA) with Local 21-PA (Prosecuting Attorneys) Union to increase the pay of four employees related to providing equitable pay with peers.

Inflation for Pre-Filing Diversion (PFD) Contracts

Expenditures \$9,225

This change request provides inflation of the PFD service contracts in 2022. This includes contracts for the Domestic Violence PFD program piloted in 2021 and the Young Adult PFD program which has been operating since 2017.

Removal of One-time Items

Expenditures \$(80,000)

This item removes the one-time funding for Community Police Commission legal services added in the 2021 Adopted Budget.

Annual Rent Adjustment

Expenditures \$234,031

This item increases the rental budget in the Columbia Center for increases in the lease (\$1 per sq ft for the main space and 2.5% for Suite 2010). It also increases the budget available for Common Area Maintenance (CAM) and Property Tax payments. The CAM has increased significantly since 2019 and now represents approximately 15% of the costs, up from an estimated 9% in 2019.

Proposed Operating

Fully Staff Current Pre-File Diversion Program

Expenditures \$247,490

Position Allocation 1.50

This item increases the part-time Paralegal supporting the Pre-Filing Diversion (PFD) program to full-time and adds a Strategic Advisor position to oversee the policy work associated with all diversion programs. The program requires support of 4.0 FTE to maintain current and expanded operations originally funded in 2017.

Law Department

Civil Division Attorney Staffing

| | |
|---------------------|-----------|
| Expenditures | \$904,846 |
| Revenues | \$904,846 |
| Position Allocation | 3.00 |

The Law Department engages outside counsel due to conflicts of interest, needed expertise, or staffing capacity. The department analyzed outside counsel data from 2018-2020 related to capacity of existing staff in the Civil Division. During that period, approximately \$13 million was spent on outside counsel related to capacity limitations. Of this, over \$11 million in expenditures was related to General Fund matters. Most of the remaining \$2M was reimbursed by utility departments. With the reinstatement of funding for two defunded Assistant City Attorney (ACA) positions (Employment Litigation and Complex Litigation) and creation of three additional ACA positions (Torts, Contracts and Utilities, and Complex Litigation) to address capacity issues the General Fund savings could be more than \$2 million annually. Funding is provided through the Judgment and Claims Fund.

Electronic Discovery Staffing

| | |
|---------------------|-----------|
| Expenditures | \$287,195 |
| Revenues | \$287,195 |
| Position Allocation | 2.00 |

The Law Department hires outside counsel or contract staff to assist in cases with large electronic document productions (called “eDiscovery”). The department analyzed data from 2018-2020 related to eDiscovery expenses. During that period, approximately \$5 million was spent on outside counsel and \$1 million on consultant services. Of this amount, approximately \$100,000 is reimbursable by the utilities, the remainder is a General Fund expense. The General Fund savings could be more than \$500,000 annually with the hiring of two staff members to manage eDiscovery. Funding is provided through the Judgment and Claims Fund.

Criminal Case Management System (CCMS) Licensing and Maintenance

| | |
|--------------|-----------|
| Expenditures | \$247,490 |
|--------------|-----------|

The Law Department has been collaborating with the Information Technology Department (ITD) to develop a new Criminal Case Management System (CCMS). This item funds \$247,490 of increased costs associated with the maintenance and licensing for CCMS replacing the Damion system. The current baseline budget for Damion is \$35,000 and this add reflects the remaining need above the base. At this time, it is unknown whether the department will pay these costs or if they will be incorporated into ITD rates. This is a placeholder until additional information is available.

Firearms Surrender MOA with King County

| | |
|---------------------|-----------|
| Expenditures | \$145,484 |
| Position Allocation | (1.00) |

In 2017, the City entered into a six-year Memorandum of Agreement (MOA) with King County to standup and staff a regional unit to enhance public safety and public health with effective processing, service and enforcement of Protection Orders and Orders to Surrender Weapons. The Law Department was originally budgeted for the Program Manager however the most competitive candidate for this position was County employee and the Program Manager position remains vacant. This item eliminates the Criminal Division Manager 3 (1.0 FTE) and moves the budget to the contractual services line item. In addition, this item increases appropriation by \$145,484. These two actions provide funding for LAW to fully support the MOA with King County for 1.0 FTE Program Manager, a 0.6 FTE Deputy Prosecuting Attorney and computer licensing for staff to continue the Regional Domestic Violence Firearms Enforcement Unit. Funding has been requested for this purpose in the 2021 Second Quarter Supplemental Ordinance.

Law Department

Fund Human Resources Manager

Expenditures \$167,029

The Law Department is reorganizing the Administration Division management structure to be consistent with other City departments. The department has grown by over 60 FTE since 2011 requiring a Human Resources (HR) manager through the reclassification of a vacant unfunded Deputy City Attorney position. The HR manager will supervise a Personnel Specialist Senior and a Personnel Specialist in providing HR resources for over 200 FTE. Currently, high level HR functions are provided by the Administration Division Chief, which has also been responsible for serving as the budget and finance lead, and supervising IT. These functions will now independently report to department leadership.

Fund Personnel Specialist

Expenditures \$96,799

An unfunded Personnel Specialist was added in the 2020 Budget. As part of the reorganization of the Administration Division this position will be funded and work with the new HR manager and the Senior Personnel Specialist to provide HR staffing for a department of over 200 FTE.

Proposed Technical

Appropriation for 2nd LEAD Prosecutor

Expenditures \$149,064

Revenues \$149,064

This appropriation supports the second Law Enforcement Assisted Diversion (LEAD) prosecutor position in 2022. This position was added in early 2020 but appropriation was not included in the 2021 Adopted Budget. This position is fully funded by a memorandum of agreement (MOA) with the Public Defender's Association. This MOA, which has been in effect since 2017, provides consistent staffing for duties related to the operation of LEAD in the City of Seattle. This funding and position authority will continue to be contingent on the execution of MOA agreements for this purpose on a biennial basis. This item is included in the Third Quarter Supplemental Ordinance.

Position Change from 2021 Second Quarter Supplemental Budget

Position Allocation 0.20

This item continues a position change made in the 2021 Second Quarter Supplemental Budget. An Accounting Technician II was increased from 0.8 FTE to 1.0 FTE.

Funding for Legal Fees

Expenditures \$50,000

In the 2021 Adopted Budget, one-time funding was provided to the Law Department for the retention of outside legal services for the Community Police Commission (CPC) 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 need of \$50,000 for legal services in 2022.

Law Department

Expenditure Overview

| | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|--|-------------------|-------------------|-------------------|
| Appropriations | | | |
| LAW - BO-LW-J1100 - Leadership and Administration | | | |
| 00100 - General Fund | 10,804,447 | 10,522,157 | 11,609,642 |
| Total for BSL: BO-LW-J1100 | 10,804,447 | 10,522,157 | 11,609,642 |
| LAW - BO-LW-J1300 - Civil | | | |
| 00100 - General Fund | 14,559,597 | 15,639,144 | 16,672,112 |
| Total for BSL: BO-LW-J1300 | 14,559,597 | 15,639,144 | 16,672,112 |
| LAW - BO-LW-J1500 - Criminal | | | |
| 00100 - General Fund | 7,995,704 | 8,582,300 | 9,409,095 |
| Total for BSL: BO-LW-J1500 | 7,995,704 | 8,582,300 | 9,409,095 |
| LAW - BO-LW-J1700 - Precinct Liaison | | | |
| 00100 - General Fund | 660,035 | 701,808 | 701,808 |
| Total for BSL: BO-LW-J1700 | 660,035 | 701,808 | 701,808 |
| Department Total | 34,019,782 | 35,445,409 | 38,392,658 |
| Department Full-Time Equivalents Total* | 206.10 | 201.60 | 207.30 |

** 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 Summary by Fund Law Department

| | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|------------------------------|-------------------|-------------------|-------------------|
| 00100 - General Fund | 34,019,782 | 35,445,409 | 38,392,658 |
| Budget Totals for LAW | 34,019,782 | 35,445,409 | 38,392,658 |

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.

| Program Expenditures | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|------------------------------|-------------------------|-------------------------|--------------------------|
| Citywide Indirect Costs | 4,311,850 | 4,747,947 | 5,267,550 |
| Departmental Indirect Costs | 3,298,565 | 2,405,440 | 2,691,624 |
| Pooled Benefits | 3,194,032 | 3,368,770 | 3,650,468 |
| Total | 10,804,447 | 10,522,157 | 11,609,642 |
| Full-time Equivalents Total* | 19.30 | 20.30 | 20.50 |

**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

| Expenditures/FTE | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-------------------------|-------------------------|-------------------------|--------------------------|
| Citywide Indirect Costs | 4,311,850 | 4,747,947 | 5,267,550 |

Departmental Indirect Costs

| Expenditures/FTE | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-----------------------------|-------------------------|-------------------------|--------------------------|
| Departmental Indirect Costs | 3,298,565 | 2,405,440 | 2,691,624 |
| Full Time Equivalents Total | 19.30 | 20.30 | 20.50 |

Pooled Benefits

| Expenditures/FTE | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-------------------------|-------------------------|-------------------------|--------------------------|
| Pooled Benefits | 3,194,032 | 3,368,770 | 3,650,468 |

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.

| Program Expenditures | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|------------------------------|-------------------------|-------------------------|--------------------------|
| Civil | 14,559,597 | 15,639,144 | 16,672,112 |
| Total | 14,559,597 | 15,639,144 | 16,672,112 |
| Full-time Equivalents Total* | 107.30 | 103.80 | 108.80 |

**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*

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.

| Program Expenditures | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|------------------------------|-------------------------|-------------------------|--------------------------|
| Criminal | 7,995,704 | 8,582,300 | 9,409,095 |
| Total | 7,995,704 | 8,582,300 | 9,409,095 |
| Full-time Equivalents Total* | 74.50 | 73.50 | 74.00 |

**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 - 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.

| Program Expenditures | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|------------------------------|-------------------------|-------------------------|--------------------------|
| Precinct Liaison | 660,035 | 701,808 | 701,808 |
| Total | 660,035 | 701,808 | 701,808 |
| Full-time Equivalents Total* | 5.00 | 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*

Seattle Municipal Court

The Honorable Willie Gregory, Presiding Judge

(206) 684-5600

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

Department Overview

The Seattle Municipal Court (SMC or 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 2020, 7,173 criminal cases were filed at SMC.

This is 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, working with stakeholders to transform the system and improve outcomes, and engage the community.

SMC is committed to excellence in providing fair, accessible, and timely resolution of alleged violations of the Seattle Municipal Code in an atmosphere of respect. 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.

The Court continues to develop a Race and Social Justice Initiative (RSJI). The mission statement of the SMC RSJI Change Team is to *"inspire action by facilitating personal, structural and a systemic change in our environment. We promote wide range, multi-perspective conversations focusing on but not limited to race, gender, ethnicity and social justice issues; and by examining and changing our policies and practices to achieve equity in our Court and Community."* SMC judges, leadership and staff have participated in several RSJ trainings to increase awareness, skills, and knowledge and to build a common foundation for understanding all four levels of racism (internalized, interpersonal, institutional, and structural). The goal is to ensure all court employees have the training they need to advance equity when serving the community and fulfilling their roles in the Court. The RSJI change team has developed a toolkit and plan to launch it to evaluate SMC programs, services, and policies to ensure equitable outcomes and minimize harm.

Throughout the COVID-19 pandemic, SMC coordinated emergency response 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. SMC worked collaboratively with stakeholders to reduce the jail population as much as possible. While the courthouse was closed to the public early in the pandemic, the in-custody arraignment calendar continued to ensure individuals had an opportunity for release as soon as feasible. The courthouse re-opened in early July 2020 with modified operations and COVID safety protocols in place including physical distancing, mask requirements and temperature checks.

In 2020 the court implemented virtual hearings for criminal cases using WebEx video/telephone conferencing and electronic form processing using Adobe sign. SMC expanded options for infraction cases to include telephone hearings, and hearings by written statement.

Court Programs and Services

In 2020 SMC restructured the Programs and Services division which includes Probation Services. This was in response to a [2020 report](#) commissioned from the Vera Institute of Justice (Vera), a leading criminal justice reform organization. SMC is addressing the report findings and evolving an approach to probation through the following strategies:

Seattle Municipal Court

- Focus probation services on high-risk case types: Prioritizing probation referrals on domestic violence, driving under the influence, and mental health cases; and have discontinued the practice of monitoring individuals' criminal records after case obligations have been completed, except in cases where record monitoring is required by state statute. As of early 2021, SMC had reduced clients on active supervision by 16% and reduced records checks by 78%, resulting in 1,640 less clients on SMC probation.
- Make probation goal-based: Shifting to a goal-based supervision approach, focused on short-term engagement aligned with client treatment needs and community-based supportive services. SMC implemented a new case closure policy which has reduced caseloads and focused resources on the clients who benefit most from probation support. Prior to 2020, probation cases typically stayed open for a set period of time, often several years. Now, probation counselors administratively close cases when their client has completed their goals.
- Re-design Pretrial Services: Pretrial Services engages with clients to connect them to social services and support their return to Court. Co-located with the Community Resource Center (CRC), Pretrial Services offer an alternative to jail aimed at promoting personal liberty, maintaining community safety, and assuring that those accused of a crime attend court hearings. Pretrial Services 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.
- Engage community and listen to client feedback: The Court conducted a user survey in 2020 that received over 1,000 responses and held a series of focus groups to hear directly from clients. The resulting [reports](#) provide many creative ideas for how to make the court as a whole more equitable and client centered. Judges and court leadership also participated in a series of healing circles with local community leaders in order to build trust and understanding with organizations serving Black, Indigenous, and People of Color (BIPOC) communities. This engagement provides opportunity for bringing the community voice to the Court as well as opportunity for future collaboration. SMC also instituted a new probation client feedback survey. Clients are asked for anonymous feedback about their experience when exiting probation. So far, 78% of clients completing the survey feel supported, encouraged, and motivated by their probation counselor.

The 2021 Proposed Budget supports the redesigned Programs and Services approach by providing continued staffing support for the [Community Resource Center](#) (CRC). The CRC is a social services hub located in the courthouse that is a critical resource for court clients who may be struggling with homelessness, drug addiction, or other challenges. Services include: food and clothing, housing through Coordinated Entry for All, health and hygiene, grocery cards and food stamps, substance use disorder assessment and treatment, and employment and job readiness.

Specialty Courts

In addition to three general trial courts, the jail arraignment calendar, and the master jury trial calendar the Court serves individuals and the community through several specialty court calendars:

- **Seattle Community Court.** 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 completing community service. 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 its first year, nearly 250 individuals have chosen to participate in Seattle Community Court.
- **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 the city jail costs and hospital bed days.
- **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

Seattle Municipal Court

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), a pretrial, pre-conviction diversion program. This pilot project is aimed at improving safety for survivors via individualized batterer intervention and is a multi-agency/system collaboration and response.
- [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. Throughout the 2020-2021 school year, Youth Court hearings were held virtually. This program is a collaboration between the Court, Seattle University School of Law, Garfield High School, and the Seattle Police Department.

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 continues an engagement process started 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. 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 since early 2020, the Court typically holds quarterly [SMC in the Community](#) outreach events that bring court services and resources to Seattle neighborhoods. These events are an opportunity for community members to receive assistance with resolving SMC 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.

Infractions

The Court processes hundreds of thousands of traffic, parking, and traffic camera tickets every year. In 2020, the Court processed 12,422 school zone camera tickets, 36,861 traffic camera tickets, and 277,384 parking tickets. Individuals may schedule hearings with a magistrate to contest or mitigate their tickets; magistrates held 33,088 infraction hearings in 2020. SMC added options to conduct infraction hearings remotely via telephone and participants also have the option to submit a written statement online or by mail to participate in their hearing. The infraction hearing volume was much lower in 2020 due to the City's efforts to suspend parking and traffic enforcements due to the COVID-19 pandemic.

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 planning to implement a relicensing calendar and broaden its hardship policies and has engaged community groups like LELO (Legacy of Equality, Leadership, and Organizing) in these efforts.

Seattle Municipal Court

Municipal Court Information System Replacement

The Court is replacing its almost 30-year-old 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

SMC has provided Interpreter Services in 149 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 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.

Since March 2020 interpreter services have been provided remotely. Interpreters were trained to work in WebEx. SMC Interpreter Services created a remote interpreting webinar for Washington state interpreters to learn how to work remotely. Every interpretation request from the court, attorneys, investigators, or psychologist was accommodated. In 2020, over 2,500 interpreted events were conducted with the help of 123 freelance interpreters in 53 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.

Budget Snapshot

| | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|------------------------------|-------------------|-------------------|-------------------|
| Department Support | | | |
| General Fund Support | 36,382,381 | 38,377,201 | 40,001,139 |
| Total Operations | 36,382,381 | 38,377,201 | 40,001,139 |
| Total Appropriations | 36,382,381 | 38,377,201 | 40,001,139 |
| Full-Time Equivalents Total* | 215.10 | 205.85 | 206.35 |

* 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

Through the 2021 Adopted Budget, the Court committed to implementing the recommendations from the 2020 Vera Institute of Justice [evaluation](#) of probation services. Although not inclusive of all actions, below are the significant Programs and Services changes enacted in 2021:

- Adopted judicial guidelines to focus probation on the following cases 1) Driving Under the Influence (DUI) 2) Domestic Violence (DV) 3) Mental Health Court and 4) person-based assault cases. Judges retain independent authority for exceptions.
- Shortened probation and shifted to a goals-based focus, with fewer requirements, and fewer individuals monitored solely on criminal records. Used incentives to encourage success.
- Judicial adoption of new sentencing practices to reduce overall court caseloads.

Seattle Municipal Court

- Collected data on race, ethnicity and gender to understand why racial disparities and gender disparities exist and explore gender-responsive programming.
- Engaged with providers and community organizations to inform policies and practices.

Seattle Community Court (SCC) was launched mid-year 2020. This pretrial release program aims to 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 City supported this effort by adding \$100,000 in one-time funding for the Court to contract with a non-profit for a case manager equipped to make culturally appropriate referrals to community-based agencies. This will support clients in achieving long-term self-sufficiency outside the court system. It was difficult for the Court to find a provider without the stability of permanent funding. This budget provides permanent funding for this position.

The Court is committed to the least restrictive option for release while protecting community safety. Included in this budget is funding to increase the number of subsidized electronic home monitoring slots for indigent defendants and those at risk of experiencing homelessness. The program provides judges an alternative to incarceration.

Efforts to become a transformational anti-racist organization has inspired the court to expand training and development in Race and Social Justice initiatives. This continues in 2022 through standard training and adds training for staff on working with diverse communities more effectively such as trauma-informed approaches. A new course is available for developing a comprehensive career plan for court employees toward management and leadership roles.

A priority for the Court is to continue preparing for the replacement of the Municipal Court Information System (MCIS). MCIS is over 30 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 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 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:

- 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.
- 2018: \$5 million was appropriated to develop an RFP, data preparation, business process engagement and organizational change management.
- 2019: \$3 million was appropriated to finalize an RFP, evaluate proposals, specific vendor demonstrations and interviews, fit gap analysis and contract negotiations.
- 2020: \$8.3 million appropriated with the vendor on board.
- 2021: \$8.5 million appropriated for project team and vendor implementation.
- Implementation began in late 2019, continues through 2020, 2021 and 2022, with a go-live date in early 2023.

Seattle Municipal Court

Incremental Budget Changes

Seattle Municipal Court

| | Dollars | FTE |
|--|---------------------|---------------|
| 2021 Adopted Budget | 38,377,201 | 205.85 |
| Baseline | | |
| Citywide Adjustments for Standard Cost Changes | 1,081,799 | - |
| DSHS Community Court Contract | 15,000 | - |
| Data Services Contract Inflation | 18,000 | - |
| MCIS License Costs | 42,289 | - |
| Proposed Operating | | |
| Jail Diversion Subsidized Home Monitoring Program | 88,000 | - |
| Community Based Provider Contract - Court Resource Center | 140,000 | - |
| RSJI Training and Leadership Development | 168,000 | - |
| Language Premium Staff Stipend | 43,200 | - |
| Proposed Technical | | |
| Position Changes from 2021 Third Quarter Supplemental Budget | - | 0.50 |
| Judicial Salary Technical Adjustment | 27,650 | - |
| MCIS 2.0 Support - Sunset Positions | - | - |
| Total Incremental Changes | \$1,623,938 | 0.50 |
| Total 2022 Proposed Budget | \$40,001,139 | 206.35 |

Description of Incremental Budget Changes

Baseline

Citywide Adjustments for Standard Cost Changes

Expenditures \$1,081,799

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

DSHS Community Court Contract

Expenditures \$15,000

Seattle Municipal Court

The Court contracts with the State Department of Social and Health Services (DHS) for a 0.50 FTE to provide case management in the Community Resource Center (CRC). This increase provides wage inflation.

Data Services Contract Inflation

| | |
|--------------|----------|
| Expenditures | \$18,000 |
|--------------|----------|

This increase provides inflation to cover increased vendor costs to support maintenance of the Municipal Court Information System (MCIS).

MCIS License Costs

| | |
|--------------|----------|
| Expenditures | \$42,289 |
|--------------|----------|

Maintaining the cost of additional IBM licenses is required to run tests in the current MCIS 1.0 system in order to migrate existing data to the new MCIS 2.0 system. The full costs are split between Information Technology Department MCIS capital project and the Court. This only represents the Court cost.

Proposed Operating

Jail Diversion Subsidized Home Monitoring Program

| | |
|--------------|----------|
| Expenditures | \$88,000 |
|--------------|----------|

This item increases the subsidized electronic home monitoring (EHM) program by \$88,000. The EHM program provides an alternative to confinement at pre-trial or at sentencing for judges when considering release decisions. Subsidized slots remove the barrier of ability to pay for indigent defendants and those at risk of experiencing homelessness. The additional General Fund subsidy will support on average 38 clients per month for one year. This will increase the number of monthly slots from 17 to 38.

Community Based Provider Contract - Court Resource Center

| | |
|--------------|-----------|
| Expenditures | \$140,000 |
|--------------|-----------|

In the 2021 Adopted Budget, \$100,000 in one-time funding was added for the Court to contract with a non-profit to provide case management at the Community Resource Center (CRC). This item increases the funding to provide a full-time permanent case manager from a community non-profit to be co-located in the CRC at Seattle Justice Center. The case manager will make culturally appropriate referrals to community-based agencies which will support clients in services with the goal of long-term self-sufficiency outside of the court system. This position is intentionally called-out as a non-court employee to bridge the gap between community-based non-profits and the clients who present in need of services at the Seattle Municipal Court.

RSJI Training and Leadership Development

| | |
|--------------|-----------|
| Expenditures | \$168,000 |
| Revenues | - |

This item increases appropriation by \$168,000 from the Trial Court Improvement Account (TCIA) in 2022 to expand court-wide Race and Social Justice Initiative (RSJI) training, and leadership development. The training will increase the awareness, skills, and knowledge of court employees about RSJI. It will also build a common foundation for understanding all four levels of racism (internalized, interpersonal, institutional, and structural) for court employees to be centered towards equity when serving the community and fulfilling their roles in the Court. <p>

This appropriation includes a career development component and training for Court leadership and management. The Court leadership/management requires enhanced skills to become equity change agents. At the same time, Black, Indigenous, and People of Color (BIPOC) employees continue to face challenges in promotional opportunities

Seattle Municipal Court

within the Court. The proposed budget will create a path to increase the diversity of SMC's workforce across positions, particularly at the leadership level.

Language Premium Staff Stipend

Expenditures \$43,200

This item increases ongoing appropriation authority for language services stipends. Per the Coalition of City Unions collective bargaining agreement, City employees who are multilingual and provide language services, such as interpretation and translation, to communicate with clients and/or other employees in business-related situations are now eligible for a monthly language premium stipend. The amounts in the 2022 budget are estimates based on the eligible employees from 2021.

Proposed Technical

Position Changes from 2021 Third Quarter Supplemental Budget

Position Allocation 0.50

This item adds all SMC position changes made in the 2021 Third Quarter Supplemental Budget, ensuring that FTE counts in the Proposed Budget are correct. This corrects positions errors from the 2021 Adopted Budget.

Judicial Salary Technical Adjustment

Expenditures \$27,650

Washington State elected judicial salaries are set by Washington Citizens' on Salaries for Elected Officials. As directed in Ordinance 122112, SMC judicial salaries are set at 95% of the district court. A salary schedule has been set and a wage increase was mandated for increase effective July 1, 2022. Setting SMC judicial salaries at this level qualifies the city to receive a contribution from the state for one-time improvements. The state's contribution is generally \$150,000 annually and is applied to the Trial Court Improvement Account in Finance General. Ordinance 122112 permits appropriation by annual budget or by separate ordinance, solely to fund allowable SMC related expenditures.

MCIS 2.0 Support - Sunset Positions

Expenditures -

Position Allocation -

SMC is providing key resources for the MCIS 2.0 Replacement Project from existing staff. This item extends expiring sunset positions through "go-live" and user testing in key project areas which is anticipated to be through 2023. These positions are funded by the MCIS 2.0 bond project.

Seattle Municipal Court

Expenditure Overview

| | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|---|-------------------|-------------------|-------------------|
| Appropriations | | | |
| SMC - BO-MC-2000 - Court Operations | | | |
| 00100 - General Fund | 16,528,117 | 17,352,506 | 17,788,625 |
| Total for BSL: BO-MC-2000 | 16,528,117 | 17,352,506 | 17,788,625 |
| SMC - BO-MC-3000 - Administration | | | |
| 00100 - General Fund | 14,109,022 | 16,119,426 | 17,026,629 |
| Total for BSL: BO-MC-3000 | 14,109,022 | 16,119,426 | 17,026,629 |
| SMC - BO-MC-4000 - Court Compliance | | | |
| 00100 - General Fund | 5,745,242 | 4,905,269 | 5,185,885 |
| Total for BSL: BO-MC-4000 | 5,745,242 | 4,905,269 | 5,185,885 |
| Department Total | 36,382,381 | 38,377,201 | 40,001,139 |
| Department Full-Time Equivalent Total* | 215.10 | 205.85 | 206.35 |

* 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 Summary by Fund Seattle Municipal Court

| | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|------------------------------|-------------------|-------------------|-------------------|
| 00100 - General Fund | 36,382,381 | 38,377,201 | 40,001,139 |
| Budget Totals for SMC | 36,382,381 | 38,377,201 | 40,001,139 |

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.

| Program Expenditures | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|------------------------------|-------------------------|-------------------------|--------------------------|
| Court Operations | 16,528,117 | 17,352,506 | 17,788,625 |
| Total | 16,528,117 | 17,352,506 | 17,788,625 |
| 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.

| Program Expenditures | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|------------------------------|-------------------------|-------------------------|--------------------------|
| Citywide Indirect Costs | 7,384,585 | 10,133,393 | 10,875,596 |
| Departmental Indirect Costs | 6,724,437 | 5,986,033 | 6,151,033 |
| Total | 14,109,022 | 16,119,426 | 17,026,629 |
| Full-time Equivalents Total* | 34.00 | 37.00 | 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

| Expenditures/FTE | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-----------------------------|-------------------------|-------------------------|--------------------------|
| Citywide Indirect Costs | 7,384,585 | 10,133,393 | 10,875,596 |
| Full Time Equivalents Total | 34.00 | 34.00 | 34.00 |

Seattle Municipal Court

Departmental Indirect Costs

| Expenditures/FTE | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-----------------------------|-------------------------|-------------------------|--------------------------|
| Departmental Indirect Costs | 6,724,437 | 5,986,033 | 6,151,033 |
| Full Time Equivalents Total | - | 3.00 | 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.

| Program Expenditures | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|------------------------------|-------------------------|-------------------------|--------------------------|
| Court Compliance | 5,745,242 | 4,905,269 | 5,185,885 |
| Total | 5,745,242 | 4,905,269 | 5,185,885 |
| Full-time Equivalents Total* | 44.85 | 32.60 | 33.10 |

**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 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.

This effort led to the establishment of the Community Safety Work Group (CSWG) led by the Department of Neighborhoods, Human Services Department, Seattle Police Department, and the Office for Civil Rights to integrate community input into policy changes and operationalize community priorities to reshape community safety and policing in Seattle. An SPD Functional Analysis Interdepartmental Team (IDT) was also established to advise the CSWG and Mayor on operational and functional aspects of SPD as it pertains to reimagining community safety.

Seattle Police Department

Budget Snapshot

| | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-----------------------------|--------------------|--------------------|--------------------|
| Department Support | | | |
| General Fund Support | 401,050,782 | 360,857,720 | 363,312,336 |
| Other Funding - Operating | 778,324 | 2,131,090 | 2,135,173 |
| Total Operations | 401,829,106 | 362,988,810 | 365,447,509 |
| Total Appropriations | 401,829,106 | 362,988,810 | 365,447,509 |

Full-Time Equivalents Total* 2,187.35 2,020.05 1,766.05

* 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 Overview

The Seattle Police Department (SPD) 2022 Proposed Budget uses funds available due to officer attrition and reinvests them in administrative improvements within the department as well as multiple community safety investments including an alternative 911 response model, an additional CSO unit, and a gun violence prevention strategy program.

Community Safety

The 2022 budget builds on the findings from the Community Safety Work Group and SPD Functional Analysis Interdepartmental Team. The significant community outreach conducted through this effort found there was interest in a more visible patrol presence and the police developing deeper relationships with the neighborhoods they serve. The findings also heard from the community a desire to expand the scope of public safety to include wrap-around measures that target the forces that lead people to interact with officers in the first place.

In response to this feedback, the City's budget makes the following community safety investments:

- **Additional Community Service Officer Unit:** This expansion will increase the capacity of the Community Service Officer (CSO) program allowing for more comprehensive services to be deployed across the city. CSOs are civilian employees who help residents and businesses involved in non-criminal calls navigate services, engage with communities and neighborhoods, and support programming for at-risk youth.
- **Specialized Triage Response:** The City of Seattle proposes to field a new specialized triage response, housed within the Seattle Fire Department Mobile Integrated Health (MIH) program, that will respond directly to non-criminal and non-medical calls, such as wellness checks, identified by 911 at the CSCC. Utilizing a new 911 call-taking protocol system, dispatchers will be furnished with a new specialized triage response that will not include sworn police officer.
- **Regional Peacekeepers Collective:** The Regional Peacekeepers Collective is a violence prevention program that uses a public health approach to provide high-intensity engagement to young people likely to be victims or perpetrators of gun violence. The Collective connects at-risk young people to violence-prevention services by using referrals from Harborview Medical Center (HMC), the King County Prosecuting Attorney's Office, community-based outreach workers, and partner organizations to Regional Peacekeepers Collective partners.

Seattle Police Department

Staffing Levels and Accountability

The SPD Functional Analysis IDT found that historic attrition rates have significantly changed staffing and structure at SPD. They have experienced a net loss of over 193 officers since the beginning of 2020. Even with a significant reduction in tasks, patrol staffing would only be brought back up to minimum levels necessary for maintaining adequate response times. To address the need to adequately respond to in-progress crimes and emergencies, the budget includes hiring and retention incentives for new and lateral transfer officers.

The budget also continues to expand activities pertaining to sustainment of the federal consent decree, reinforcing implemented reforms and investing in accountability structures within the department. In continuing to invest in accountability structure, this budget adds capacity to the Office of Police Accountability (OPA) by adding a video content creator to analyze video and audio content specific to applicable OPA cases used to make investigative decisions.

Seattle Police Department

Incremental Budget Changes

Seattle Police Department

| | Dollars | FTE |
|---|----------------------|-----------------|
| 2021 Adopted Budget | 362,988,810 | 2020.05 |
| Proposed Operating | | |
| Community Service Officer Expansion | - | 6.00 |
| Hiring and Retention Incentives | - | - |
| Language Premium Staff Stipend | 19,200 | - |
| OPA Video Analyst | 156,698 | 1.00 |
| Reduction for Community Safety Investments | (3,650,000) | - |
| Technology Investments | - | - |
| Proposed Technical | | |
| Adjustment for One-Time Budget Changes | 14,058,745 | - |
| Adjustments to Separation Pay & Deferred Compensation | - | - |
| Adjustments to Standard Cost Changes | (2,745,433) | - |
| Baseline Adjustments for Personnel Costs | 266,951 | - |
| BLET and Post-BLET Adjustments | - | - |
| CCM Reconciliation Adjustments | 2,675,344 | - |
| Paid Family Care Leave Backfill | 2,000,000 | - |
| Revenue Adjustments | - | - |
| Salary & Benefit Baseline Adjustments | - | - |
| Transfer 911 Call Center Positions out of SPD | - | (140.00) |
| Transfer Funding for Parking Enforcement & 911 Call Center Jan-May Except Allocated Costs | (13,191,248) | - |
| Transfer Grant-Funded Victim Advocate Position out of SPD | - | (1.00) |
| Transfer Parking Enforcement Positions out of SPD | - | (120.00) |
| Citywide Adjustments for Standard Cost Changes | 2,868,442 | - |
| Total Incremental Changes | \$2,458,699 | (254.00) |
| Total 2022 Proposed Budget | \$365,447,509 | 1766.05 |

Description of Incremental Budget Changes

Proposed Operating

Community Service Officer Expansion

| | |
|---------------------|------|
| Expenditures | - |
| Position Allocation | 6.00 |

Seattle Police Department

This item adds one team of Community Service Officers (CSO) to SPD's Collaborative Policing Bureau. The five officers and supervisor will expand the CSO team to a total of 24. CSOs are non-commissioned officers who work as liaisons between the community and SPD. They serve to bridge the service gap on non-criminal calls for service and perform a variety of public safety-related community service and outreach work that does not require the enforcement authority of a sworn officer. CSOs will also help augment the police force and potentially provide a pathway for individuals interested in policing but not ready to become a sworn officer.

Hiring and Retention Incentives

Expenditures -

This item transfers \$1,087,500 to the Leadership and Administration BSL from various department BSLs for entry level and lateral hiring bonuses in 2022.

Language Premium Staff Stipend

Expenditures \$19,200

This item increases ongoing appropriation authority for language services stipends. Per the Coalition of City Unions collective bargaining agreement, City employees who are multilingual and provide language services, such as interpretation and translation, to communicate with clients and/or other employees in business-related situations are now eligible for a monthly language premium stipend. The amounts in the 2022 budget are estimates based on the eligible employees from 2021.

Office of Police Accountability Video Analyst

Expenditures \$156,698

Position Allocation 1.00

This request adds a full-time video content creator who will be responsible for the creation of OPA investigation related videos for internal and external consumption. This position will be responsible for analyzing and creating video/audio content that is specific to every applicable OPA case with video or audio (in-car video, body worn video, public video, 911 calls, etc.) that details the information used to make investigative decisions. Currently, some of this work is being completed by other staff, but the workload is too significant and needs a full-time employee dedicated to this work to support transparency surrounding allegations of police misconduct.

Reduction for Community Safety Investments

Expenditures \$(3,650,000)

This item reduces funding in SPD and reallocates it to the Seattle Fire Department and Human Services Department to fund community safety investments in the Triage Team (SFD) and the Regional Peacekeepers Collective (HSD).

Technology Investments

Expenditures -

This item transfers \$5,000,000 to the Leadership and Administration BSL from various BSLs with available budget for continued investment in technology solutions and infrastructure to advance department goals related to data governance, privacy and transparency, officer wellness, equity and accountability. This transfer allows for both the continuation of technology projects currently underway and implementation of new solutions born out of collaborative research efforts.

Proposed Technical

Adjustment for One-Time Budget Changes

Seattle Police Department

Expenditures \$14,058,745

This item includes budget adjustments for one-time changes in the 2021 Adopted Budget.

Adjustment for One-Time Budget Changes

Expenditures -

This technical change request transfers funding between accounts and BSLs to align budget with anticipated expenditures. In 2021 SPD reserved a portion of its sworn salary savings to finance the continuation of the Work, Scheduling, and Timekeeping project, along with contracts for a mental health professional (MHP) to expand access to mental health resources for police employees, and with a third-party backgrounding service to alleviate delays in the hiring process. Expenditures for these items will continue into 2022, and this request will transfer budget to the accounts and BSLs where the expenditures will be charged.

Adjustments to Separation Pay & Deferred Compensation

Expenditures -

This technical change request transfers funding between accounts to align budget with anticipated expenditures. The budget for separation pay and deferred compensation benefits for sworn personnel does not fully support annual expenditures. Historically, these budget shortfalls have been offset by sworn salary savings. This request transfers budget from salary accounts to the separation pay and deferred compensation accounts where the expenditures will be charged.

Adjustments to Standard Cost Changes

Expenditures \$(2,745,433)

This technical change request transfers funding between BSLs to eliminate negative account/BSL combinations resulting from SPD-940 Citywide Adjustments for Standard Cost Changes. This request also zeros out FAS central costs (FASALLOC, FASFLT, FASFUEL & FASMAINT) for the 911 Call Center and Parking Enforcement in SPD; these costs are assigned to the CSCC and SDOT starting in 2022.

Baseline Adjustments for Personnel Costs

Expenditures \$266,951

This centrally administered change adjusts appropriations to restore the annual wage increase for non-represented Executives, Managers and Strategic Advisors, which was forgone in 2021 due to financial constraints.

BLET and Post-BLET Adjustments

Expenditures -

This technical change request transfers funding between BSLs to align BSL budget with anticipated expenditures for new officers during the recruit and student officer phases.

CCM Reconciliation Adjustments

Expenditures \$2,675,344

This change makes adjustments to reconcile the 2022 Baseline with the 2021 Adopted Central Cost Manual.

Paid Family Care Leave Backfill

Expenditures \$2,000,000

Seattle Police Department

This item increases the budget for backfill costs in SPD when members of the department are on leave to care for family members.

Revenue Adjustments

Revenues \$(7,440,875)

This change reflects updates to baseline revenues.

Salary & Benefit Baseline Adjustments

Expenditures -

This change adjusts salary & benefit accounts (excluding healthcare) to better align anticipated costs by BSL, program, project and account.

Transfer 911 Call Center Positions out of SPD

Position Allocation (140.00)

This item transfers 140 positions from the 911 Call Center in SPD to the new Community Safety and Communications Center (CSCC). The 911 Call Center was transferred from SPD to the CSCC in June 2021.

Transfer Funding for Parking Enforcement & 911 Call Center Jan-May Except Allocated Costs

Expenditures \$(13,191,248)

This change transfers remaining funding for Parking Enforcement and the 911 Call Center for Jan-May out of SPD and includes operational costs, PEO special events overtime and back office support.

Transfer Grant-Funded Victim Advocate Position out of SPD

Position Allocation (1.00)

This item transfers 1 full-time Grant-funded Victim Advocate position (#10007052) from the Seattle Police Department to the Human Services Department. This position was created in the 2020 Fourth Quarter Supplemental budget legislation (Ordinance 126257, Section 4, item # 4.33), which appropriated funds for the Law Enforcement Based Victim Specialist Grant.

Transfer Parking Enforcement Positions out of SPD

Position Allocation (120.00)

This item transfers 120 Parking Enforcement positions to the Seattle Department of Transportation (SDOT). The Parking Enforcement Unit was transferred from SPD to SDOT in September 2021.

Citywide Adjustments for Standard Cost Changes

Expenditures \$2,868,442

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 Judgement and Claims, 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 Police Department

Expenditure Overview

| | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|---|-------------------|-------------------|-------------------|
| Appropriations | | | |
| SPD - BO-SP-P1000 - Chief of Police | | | |
| 00100 - General Fund | 10,401,906 | 7,580,472 | 5,454,880 |
| Total for BSL: BO-SP-P1000 | 10,401,906 | 7,580,472 | 5,454,880 |
| | | | |
| SPD - BO-SP-P1300 - Office of Police Accountability | | | |
| 00100 - General Fund | 4,419,897 | 4,824,034 | 5,263,619 |
| Total for BSL: BO-SP-P1300 | 4,419,897 | 4,824,034 | 5,263,619 |
| | | | |
| SPD - BO-SP-P1600 - Leadership and Administration | | | |
| 00100 - General Fund | 74,230,526 | 74,887,870 | 87,429,020 |
| Total for BSL: BO-SP-P1600 | 74,230,526 | 74,887,870 | 87,429,020 |
| | | | |
| SPD - BO-SP-P1800 - Patrol Operations | | | |
| 00100 - General Fund | 7,877,981 | 10,083,183 | 7,909,864 |
| Total for BSL: BO-SP-P1800 | 7,877,981 | 10,083,183 | 7,909,864 |
| | | | |
| SPD - BO-SP-P2000 - Compliance and Professional Standards Bureau | | | |
| 00100 - General Fund | 4,160,990 | 4,648,249 | 5,010,607 |
| Total for BSL: BO-SP-P2000 | 4,160,990 | 4,648,249 | 5,010,607 |
| | | | |
| SPD - BO-SP-P3400 - Special Operations | | | |
| 00100 - General Fund | 51,846,654 | 45,897,468 | 43,526,791 |
| Total for BSL: BO-SP-P3400 | 51,846,654 | 45,897,468 | 43,526,791 |
| | | | |
| SPD - BO-SP-P4000 - Collaborative Policing | | | |
| 00100 - General Fund | 12,645,362 | 12,590,845 | 12,588,136 |
| Total for BSL: BO-SP-P4000 | 12,645,362 | 12,590,845 | 12,588,136 |
| | | | |
| SPD - BO-SP-P6100 - West Precinct | | | |
| 00100 - General Fund | 31,557,738 | 26,651,137 | 30,208,720 |
| Total for BSL: BO-SP-P6100 | 31,557,738 | 26,651,137 | 30,208,720 |
| | | | |
| SPD - BO-SP-P6200 - North Precinct | | | |
| 00100 - General Fund | 36,359,526 | 30,341,841 | 33,206,466 |
| Total for BSL: BO-SP-P6200 | 36,359,526 | 30,341,841 | 33,206,466 |
| | | | |
| SPD - BO-SP-P6500 - South Precinct | | | |
| 00100 - General Fund | 23,720,717 | 19,541,679 | 23,466,477 |
| Total for BSL: BO-SP-P6500 | 23,720,717 | 19,541,679 | 23,466,477 |

Seattle Police Department

SPD - BO-SP-P6600 - East Precinct

| | | | |
|-----------------------------------|-------------------|-------------------|-------------------|
| 00100 - General Fund | 25,374,330 | 21,197,913 | 22,522,494 |
| Total for BSL: BO-SP-P6600 | 25,374,330 | 21,197,913 | 22,522,494 |

SPD - BO-SP-P6700 - Southwest Precinct

| | | | |
|-----------------------------------|-------------------|-------------------|-------------------|
| 00100 - General Fund | 19,809,613 | 16,410,372 | 17,146,956 |
| Total for BSL: BO-SP-P6700 | 19,809,613 | 16,410,372 | 17,146,956 |

SPD - BO-SP-P7000 - Criminal Investigations

| | | | |
|-----------------------------------|-------------------|-------------------|-------------------|
| 00100 - General Fund | 59,270,920 | 57,479,888 | 48,770,426 |
| Total for BSL: BO-SP-P7000 | 59,270,920 | 57,479,888 | 48,770,426 |

SPD - BO-SP-P8000 - Administrative Operations

| | | | |
|-----------------------------------|-------------------|-------------------|-------------------|
| 00100 - General Fund | 39,374,623 | 28,722,769 | 20,807,878 |
| Total for BSL: BO-SP-P8000 | 39,374,623 | 28,722,769 | 20,807,878 |

SPD - BO-SP-P9000 - School Zone Camera Program

| | | | |
|--|----------------|------------------|------------------|
| 18500 - School Safety Traffic and Pedestrian Improvement Fund | 778,324 | 2,131,090 | 2,135,173 |
| Total for BSL: BO-SP-P9000 | 778,324 | 2,131,090 | 2,135,173 |

| | | | |
|-------------------------|--------------------|--------------------|--------------------|
| Department Total | 401,829,106 | 362,988,810 | 365,447,509 |
|-------------------------|--------------------|--------------------|--------------------|

| | | | |
|--|-----------------|-----------------|-----------------|
| Department Full-Time Equivalents Total* | 2,187.35 | 2,020.05 | 1,766.05 |
|--|-----------------|-----------------|-----------------|

** 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

| | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|--|--------------------|--------------------|--------------------|
| 00100 - General Fund | 401,050,782 | 360,857,720 | 363,312,336 |
| 18500 - School Safety Traffic and Pedestrian Improvement Fund | 778,324 | 2,131,090 | 2,135,173 |
| Budget Totals for SPD | 401,829,106 | 362,988,810 | 365,447,509 |

Seattle Police Department

Revenue Overview

2022 Estimated Revenues

| Account Code | Account Name | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|---|--------------------------------|-------------------|-------------------|-------------------|
| 322900 | Nonbus Lic&Perm-Other | 10,080 | 26,346 | 10,000 |
| 331110 | Direct Fed Grants | 3,077,222 | 2,894,498 | 1,928,428 |
| 332010 | Fed Entitlmnt-Forfeited Prop | (4,514) | - | - |
| 333110 | Ind Fed Grants | 2,012,095 | 2,376,802 | 1,574,339 |
| 341060 | Photocopy Svcs | 33,062 | 51,998 | 30,000 |
| 341190 | Personnel Service Fees | 4,476,259 | 3,865,319 | 4,500,000 |
| 341900 | General Government-Other Rev | 1,829,002 | 2,181,576 | 9,000 |
| 342010 | Law Enforcement Fees | 2,691,855 | 8,642,313 | 5,826,817 |
| 342120 | Emergency Service Fees | 3,018,349 | 1,718,078 | - |
| 342160 | False Alarm Fees | (143) | - | - |
| 343280 | Recycled Materials Rev | 1,507 | 5,481 | 1,500 |
| 343320 | Recoveries-Sundry | 123,069 | 3,493 | 107,000 |
| 350110 | Evidence Confiscations | 1,036,858 | 505,153 | 1,000,000 |
| 350180 | Misc Fines & Penalties | 4,897 | 40,484 | - |
| 360020 | Inv Earn-Residual Cash | 38,110 | - | - |
| 360220 | Interest Earned On Deliquent A | (137) | - | - |
| 360300 | St Space Facilities Rentals | 125 | 864 | - |
| 360390 | Proceeds From Sale Of Assets | 27,349 | - | 54,000 |
| 360400 | Unclaimed Money/Property Sales | 26,408 | 28,598 | - |
| 360420 | Other Judgments & Settlements | 13,324 | 11,551 | 17,000 |
| 360540 | Cashiers Overages & Shortages | (13) | - | - |
| 360570 | Collection Expense - Misc | (21,180) | 196,405 | - |
| 360580 | Uncollectible Expense - Misc | 20 | - | - |
| 360900 | Miscellaneous Revs-Other Rev | 109,299 | - | 50,000 |
| Total Revenues for: 00100 - General Fund | | 18,502,906 | 22,548,959 | 15,108,084 |
| Total SPD Resources | | 18,502,906 | 22,548,959 | 15,108,084 |

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.

| Program Expenditures | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|---------------------------------|-------------------------|-------------------------|--------------------------|
| Chief of Police | 7,728,924 | 7,580,472 | 5,454,880 |
| Emergency Management Operations | 2,672,982 | - | - |
| Total | 10,401,906 | 7,580,472 | 5,454,880 |
| Full-time Equivalents Total* | 42.00 | 28.00 | 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

| Expenditures/FTE | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-----------------------------|-------------------------|-------------------------|--------------------------|
| Chief of Police | 7,728,924 | 7,580,472 | 5,454,880 |
| Full Time Equivalents Total | 28.00 | 28.00 | 28.00 |

Emergency Management Operations

| Expenditures/FTE | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|---------------------------------|-------------------------|-------------------------|--------------------------|
| Emergency Management Operations | 2,672,982 | - | - |
| Full Time Equivalents Total | 14.00 | - | - |

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.

| Program Expenditures | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-----------------------------|-------------------------|-------------------------|--------------------------|
| Police Accountability | 4,419,897 | 4,824,034 | 5,263,619 |

Seattle Police Department

| | | | |
|------------------------------|------------------|------------------|------------------|
| Total | 4,419,897 | 4,824,034 | 5,263,619 |
| Full-time Equivalents Total* | 26.00 | 27.00 | 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*

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.

| Program Expenditures | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|------------------------------|-------------------------|-------------------------|--------------------------|
| Citywide Indirect Costs | 7,575,223 | 22,666,661 | 24,771,810 |
| Departmental Indirect Costs | 51,319,836 | 33,482,270 | 43,932,767 |
| Divisional Indirect Costs | 15,335,467 | 18,738,939 | 18,724,442 |
| Total | 74,230,526 | 74,887,870 | 87,429,020 |
| Full-time Equivalents Total* | 277.85 | 276.05 | 276.05 |

**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 Leadership and Administration Budget Summary Level:

Citywide Indirect Costs

| Expenditures/FTE | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-------------------------|-------------------------|-------------------------|--------------------------|
| Citywide Indirect Costs | 7,575,223 | 22,666,661 | 24,771,810 |

Departmental Indirect Costs

| Expenditures/FTE | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-----------------------------|-------------------------|-------------------------|--------------------------|
| Departmental Indirect Costs | 51,319,836 | 33,482,270 | 43,932,767 |
| Full Time Equivalents Total | 171.85 | 170.05 | 170.05 |

Seattle Police Department

Divisional Indirect Costs

| | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-----------------------------|-----------------|-----------------|------------------|
| Expenditures/FTE | | | |
| Divisional Indirect Costs | 15,335,467 | 18,738,939 | 18,724,442 |
| Full Time Equivalents Total | 106.00 | 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.

| Program Expenditures | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|------------------------------|------------------|-------------------|------------------|
| East Precinct | 24,028 | - | - |
| North Precinct | 19,894 | - | - |
| Patrol Operations | 7,744,465 | 10,083,183 | 7,909,864 |
| South Precinct | 25,663 | - | - |
| Southwest Precinct | 53,400 | - | - |
| West Precinct | 10,531 | - | - |
| Total | 7,877,981 | 10,083,183 | 7,909,864 |
| Full-time Equivalents Total* | 898.00 | (69.00) | (69.00) |

**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

| | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-----------------------------|-----------------|-----------------|------------------|
| Expenditures/FTE | | | |
| East Precinct | 24,028 | - | - |
| Full Time Equivalents Total | 156.00 | - | - |

North Precinct

| | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-----------------------------|-----------------|-----------------|------------------|
| Expenditures/FTE | | | |
| North Precinct | 19,894 | - | - |
| Full Time Equivalents Total | 221.00 | - | - |

Seattle Police Department

Patrol Operations

| | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-----------------------------|-----------------|-----------------|------------------|
| Expenditures/FTE | | | |
| Patrol Operations | 7,744,465 | 10,083,183 | 7,909,864 |
| Full Time Equivalents Total | 51.00 | (69.00) | (69.00) |

South Precinct

| | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-----------------------------|-----------------|-----------------|------------------|
| Expenditures/FTE | | | |
| South Precinct | 25,663 | - | - |
| Full Time Equivalents Total | 145.00 | - | - |

Southwest Precinct

| | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-----------------------------|-----------------|-----------------|------------------|
| Expenditures/FTE | | | |
| Southwest Precinct | 53,400 | - | - |
| Full Time Equivalents Total | 125.00 | - | - |

West Precinct

| | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-----------------------------|-----------------|-----------------|------------------|
| Expenditures/FTE | | | |
| West Precinct | 10,531 | - | - |
| Full Time Equivalents Total | 200.00 | - | - |

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.

| Program Expenditures | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|------------------------------|------------------|------------------|------------------|
| Compliance & Prof. Standards | 4,160,990 | 4,648,249 | 5,010,607 |
| Total | 4,160,990 | 4,648,249 | 5,010,607 |
| Full-time Equivalents Total* | 20.00 | 20.00 | 20.00 |

Seattle Police 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*

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.

| Program Expenditures | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|------------------------------|-------------------------|-------------------------|--------------------------|
| Special Operations | 51,846,654 | 45,897,468 | 43,526,791 |
| Total | 51,846,654 | 45,897,468 | 43,526,791 |
| Full-time Equivalents Total* | 292.00 | 292.00 | 172.00 |

**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-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.

| Program Expenditures | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|------------------------------|-------------------------|-------------------------|--------------------------|
| Collaborative Policing | 12,645,362 | 12,590,845 | 12,588,136 |
| Total | 12,645,362 | 12,590,845 | 12,588,136 |
| Full-time Equivalents Total* | 82.00 | 82.00 | 88.00 |

**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.

| Program Expenditures | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-----------------------------|-------------------------|-------------------------|--------------------------|
|-----------------------------|-------------------------|-------------------------|--------------------------|

Seattle Police Department

| | | | |
|------------------------------|-------------------|-------------------|-------------------|
| 2020 West Precinct | 31,557,738 | - | - |
| West Precinct | - | 26,651,137 | 30,208,720 |
| Total | 31,557,738 | 26,651,137 | 30,208,720 |
| Full-time Equivalents Total* | - | 199.00 | 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*

The following information summarizes the programs in West Precinct Budget Summary Level:

2020 West Precinct

| Expenditures/FTE | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|--------------------|-----------------|-----------------|------------------|
| 2020 West Precinct | 31,557,738 | - | - |

West Precinct

| Expenditures/FTE | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-----------------------------|-----------------|-----------------|------------------|
| West Precinct | - | 26,651,137 | 30,208,720 |
| Full Time Equivalents Total | - | 199.00 | 199.00 |

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.

| Program Expenditures | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|------------------------------|-------------------|-------------------|-------------------|
| 2020 North Precinct | 36,359,526 | - | - |
| North Precinct | - | 30,341,841 | 33,206,466 |
| Total | 36,359,526 | 30,341,841 | 33,206,466 |
| Full-time Equivalents Total* | - | 218.00 | 218.00 |

**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 North Precinct Budget Summary Level:

2020 North Precinct

Seattle Police Department

| Expenditures/FTE | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|---------------------|-----------------|-----------------|------------------|
| 2020 North Precinct | 36,359,526 | - | - |

North Precinct

| Expenditures/FTE | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-----------------------------|-----------------|-----------------|------------------|
| North Precinct | - | 30,341,841 | 33,206,466 |
| Full Time Equivalents Total | - | 218.00 | 218.00 |

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.

| Program Expenditures | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|------------------------------|-------------------|-------------------|-------------------|
| 2020 South Precinct | 23,720,717 | - | - |
| South Precinct | - | 19,541,679 | 23,466,477 |
| Total | 23,720,717 | 19,541,679 | 23,466,477 |
| Full-time Equivalents Total* | - | 145.00 | 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*

The following information summarizes the programs in South Precinct Budget Summary Level:

2020 South Precinct

| Expenditures/FTE | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|---------------------|-----------------|-----------------|------------------|
| 2020 South Precinct | 23,720,717 | - | - |

South Precinct

| Expenditures/FTE | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|------------------|-----------------|-----------------|------------------|
| South Precinct | - | 19,541,679 | 23,466,477 |

Seattle Police Department

Full Time Equivalents Total - 145.00 145.00

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.

| Program Expenditures | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|------------------------------|-------------------------|-------------------------|--------------------------|
| 2020 East Precinct | 25,374,330 | - | - |
| East Precinct | - | 21,197,913 | 22,522,494 |
| Total | 25,374,330 | 21,197,913 | 22,522,494 |
| Full-time Equivalents Total* | - | 153.00 | 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*

The following information summarizes the programs in East Precinct Budget Summary Level:

2020 East Precinct

| Expenditures/FTE | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-------------------------|-------------------------|-------------------------|--------------------------|
| 2020 East Precinct | 25,374,330 | - | - |

East Precinct

| Expenditures/FTE | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-----------------------------|-------------------------|-------------------------|--------------------------|
| East Precinct | - | 21,197,913 | 22,522,494 |
| Full Time Equivalents Total | - | 153.00 | 153.00 |

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.

| Program Expenditures | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-----------------------------|-------------------------|-------------------------|--------------------------|
| 2020 Southwest Precinct | 19,809,613 | - | - |
| Southwest Precinct | - | 16,410,372 | 17,146,956 |
| Total | 19,809,613 | 16,410,372 | 17,146,956 |

Seattle Police Department

| | | | |
|------------------------------|---|--------|--------|
| Full-time Equivalents Total* | - | 111.00 | 111.00 |
|------------------------------|---|--------|--------|

**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 Southwest Precinct Budget Summary Level:

2020 Southwest Precinct

| Expenditures/FTE | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-------------------------|-----------------|-----------------|------------------|
| 2020 Southwest Precinct | 19,809,613 | - | - |

Southwest Precinct

| Expenditures/FTE | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-----------------------------|-----------------|-----------------|------------------|
| Southwest Precinct | - | 16,410,372 | 17,146,956 |
| Full Time Equivalents Total | - | 111.00 | 111.00 |

SPD - BO-SP-P7000 - Criminal Investigations

The purpose of the Criminal Investigations Budget Summary Level is to investigate potential criminal activity.

| Program Expenditures | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-------------------------------------|-------------------|-------------------|-------------------|
| Coordinated Criminal Investigations | 4,134,028 | 6,178,985 | 4,773,171 |
| Criminal Investigations | 26,816,885 | 23,423,601 | 18,566,230 |
| Narcotics Investigations | 5,708,141 | 6,671,505 | 6,107,216 |
| Special Victims | 7,672,291 | 8,329,748 | 7,250,275 |
| Violent Crimes | 14,939,575 | 12,876,049 | 12,073,535 |
| Total | 59,270,920 | 57,479,888 | 48,770,426 |
| Full-time Equivalents Total* | 379.50 | 368.00 | 367.00 |

**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 Criminal Investigations Budget Summary Level:

Coordinated Criminal Investigations

Seattle Police Department

| | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-------------------------------------|-----------------|-----------------|------------------|
| Expenditures/FTE | | | |
| Coordinated Criminal Investigations | 4,134,028 | 6,178,985 | 4,773,171 |
| Full Time Equivalents Total | 35.00 | 35.00 | 35.00 |

Criminal Investigations

| | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-----------------------------|-----------------|-----------------|------------------|
| Expenditures/FTE | | | |
| Criminal Investigations | 26,816,885 | 23,423,601 | 18,566,230 |
| Full Time Equivalents Total | 171.50 | 179.00 | 179.00 |

Narcotics Investigations

| | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-----------------------------|-----------------|-----------------|------------------|
| Expenditures/FTE | | | |
| Narcotics Investigations | 5,708,141 | 6,671,505 | 6,107,216 |
| Full Time Equivalents Total | 35.00 | 35.00 | 35.00 |

Special Victims

| | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-----------------------------|-----------------|-----------------|------------------|
| Expenditures/FTE | | | |
| Special Victims | 7,672,291 | 8,329,748 | 7,250,275 |
| Full Time Equivalents Total | 59.00 | 51.00 | 50.00 |

Violent Crimes

| | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-----------------------------|-----------------|-----------------|------------------|
| Expenditures/FTE | | | |
| Violent Crimes | 14,939,575 | 12,876,049 | 12,073,535 |
| Full Time Equivalents Total | 79.00 | 68.00 | 68.00 |

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.

Seattle Police Department

| Program Expenditures | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|------------------------------|-------------------|-------------------|-------------------|
| Administrative Operations | 39,374,623 | 28,722,769 | 20,807,878 |
| Total | 39,374,623 | 28,722,769 | 20,807,878 |
| Full-time Equivalents Total* | 170.00 | 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 | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|----------------------------|-----------------|------------------|------------------|
| School Zone Camera Program | 778,324 | 2,131,090 | 2,135,173 |
| Total | 778,324 | 2,131,090 | 2,135,173 |

**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

| | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|------------------------------|-------------------|-------------------|-------------------|
| Department Support | | | |
| Other Funding - Operating | 20,386,873 | 26,651,531 | 26,680,278 |
| Total Operations | 20,386,873 | 26,651,531 | 26,680,278 |
| Total Appropriations | 20,386,873 | 26,651,531 | 26,680,278 |
| 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 2022 Proposed Budget's retiree medical and long-term care costs are \$15.38 million, unchanged from the 2021 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 2022 Proposed Budget includes appropriation increases of \$28,747 for centrally adjusted administrative and labor costs. The Proposed Budget reduces the General Fund transfer by \$3.36 million and an intentional use of \$3.66 million of existing fund balance to provide resources against expected expenditures.

Incremental Budget Changes

Police Relief and Pension

| | Dollars | FTE |
|--|---------------------|-------------|
| 2021 Adopted Budget | 26,651,531 | 3.00 |
| Baseline | | |
| Citywide Adjustments for Standard Cost Changes | 28,747 | - |
| Proposed Technical | | |
| Reduction of GF revenue contribution | - | - |
| Total Incremental Changes | \$28,747 | - |
| Total 2022 Proposed Budget | \$26,680,278 | 3.00 |

Description of Incremental Budget Changes

Baseline

Citywide Adjustments for Standard Cost Changes

Expenditures \$28,747

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.

Police Relief and Pension

Proposed Technical

Reduction of GF revenue contribution

Revenues \$28,747

This change reduces the GF contribution for 2022 to the Police Relief and Pension Fund (61060) with the intent of reducing available fund balance. The General Fund transfer is reduced by \$3.36 million requiring an expected, intentional use of \$3.66 million of existing fund balance to provide resources against expected expenditures. A total increase of \$28,747 is needed to cover incremental labor costs in 2022.

Expenditure Overview

| | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|---|-------------------|-------------------|-------------------|
| Appropriations | | | |
| PPEN - BO-PP-RP604 - Police Relief and Pension | | | |
| 61060 - Police Relief & Pension Fund | 20,386,873 | 26,651,531 | 26,680,278 |
| Total for BSL: BO-PP-RP604 | 20,386,873 | 26,651,531 | 26,680,278 |
| Department Total | 20,386,873 | 26,651,531 | 26,680,278 |
| Department 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

Budget Summary by Fund Police Relief and Pension

| | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|--------------------------------------|-------------------|-------------------|-------------------|
| 61060 - Police Relief & Pension Fund | 20,386,873 | 26,651,531 | 26,680,278 |
| Budget Totals for PPEN | 20,386,873 | 26,651,531 | 26,680,278 |

Revenue Overview

2022 Estimated Revenues

| Account Code | Account Name | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|---|-------------------------------------|-------------------|-------------------|-------------------|
| 360400 | Unclaimed Money/Property Sales | 98,624 | 117,000 | 117,000 |
| 360430 | Employr Pnsn Contributions | 25,876,986 | 25,858,986 | 22,500,000 |
| 397010 | Operating Transfers In | - | 400,000 | 400,000 |
| Total Revenues for: 61060 - Police Relief & Pension Fund | | 25,975,610 | 26,375,986 | 23,017,000 |
| 400000 | Use of/Contribution to Fund Balance | - | 275,545 | 3,663,278 |
| Total Resources for:61060 - Police Relief & Pension Fund | | 25,975,610 | 26,651,531 | 26,680,278 |
| Total PPEN Resources | | 25,975,610 | 26,651,531 | 26,680,278 |

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.

| Program Expenditures | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-------------------------------|-------------------------|-------------------------|--------------------------|
| Death Benefits | 19,000 | 18,000 | 18,000 |
| Leadership and Administration | 785,212 | 874,782 | 903,529 |
| Long-Term Care | 4,570,085 | - | - |
| Medical Benefits | 7,359,537 | 15,380,000 | 15,380,000 |
| Pensions | 7,653,038 | 10,378,749 | 10,378,749 |
| Total | 20,386,873 | 26,651,531 | 26,680,278 |
| 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*

The following information summarizes the programs in Police Relief and Pension Budget Summary Level:

Death Benefits

| Expenditures/FTE | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-------------------------|-------------------------|-------------------------|--------------------------|
| Death Benefits | 19,000 | 18,000 | 18,000 |

Leadership and Administration

| Expenditures/FTE | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-------------------------------|-------------------------|-------------------------|--------------------------|
| Leadership and Administration | 785,212 | 874,782 | 903,529 |
| Full Time Equivalents Total | 3.00 | 3.00 | 3.00 |

Long-Term Care

| Expenditures/FTE | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-------------------------|-------------------------|-------------------------|--------------------------|
| Long-Term Care | 4,570,085 | - | - |

Police Relief and Pension

Medical Benefits

| | 2020 | 2021 | 2022 |
|-------------------------|----------------|----------------|-----------------|
| Expenditures/FTE | Actuals | Adopted | Proposed |
| Medical Benefits | 7,359,537 | 15,380,000 | 15,380,000 |

Pensions

| | 2020 | 2021 | 2022 |
|-------------------------|----------------|----------------|-----------------|
| Expenditures/FTE | Actuals | Adopted | Proposed |
| Pensions | 7,653,038 | 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 470,000 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

| | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|------------------------------|----------------------|----------------------|----------------------|
| Department Support | | | |
| Other Funding - Operating | 964,783,133 | 995,942,126 | 1,007,833,881 |
| Total Operations | 964,783,133 | 995,942,126 | 1,007,833,881 |
| Capital Support | | | |
| Other Funding - Capital | 311,399,562 | 361,815,181 | 457,695,792 |
| Total Capital | 311,399,562 | 361,815,181 | 457,695,792 |
| Total Appropriations | 1,276,182,695 | 1,357,757,307 | 1,465,529,673 |
| Full-Time Equivalents Total* | 1,792.80 | 1,792.80 | 1,800.80 |

* 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

The Seattle City Light 2022 Proposed Budget maintains investments at current service levels. In keeping with the department's commitment to financial health and affordability, proposed changes are net-zero reprioritizations necessary to support the business strategies outlined in the approved [2022-2026 Strategic Business Plan](#) and remain within the funding levels approved in the 2022 rate ordinance ([Ord 126302](#)). Retail revenues continue to stabilize from COVID-19 pandemic impacts and are projected to be at or above levels forecast for 2021. However, wholesale

Seattle City Light

are currently projected to be below forecast due to less-than-expected precipitation and snowpack as well as higher-than-expected energy prices in the wholesale market.

The theme of the 2022-2026 Strategic Plan is “Recover, Refocus, Restart,” and it includes four main business strategies. The budget proposals align closely with these strategies and are summarized below.

Ensure Financial Health and Affordability - adds funding to support a range of customer service-oriented improvements in areas including outreach, training, and technology. These efforts are part of City Light’s Road to Recovery plan and will help to address high bill issues, correct billing errors, and prepare the department to restart credit and collections activities after a five-year hiatus.

Improve Customer Service Experience - increases funding to improve the customer experience through technology enhancements, process improvements, and added resources in engineering and meter reading, all of which reduce wait times for new customer connections and ensure a consistent customer experience.

Create Our Energy Future - adds operations and maintenance (O&M) funding and reallocates department resources to support items such as transportation and building electrification, grid modernization, and cybersecurity.

Develop Workforce and Organizational Agility – adds funding to areas such as technology planning, data analytics and reporting, employee development and retention, training, and support for race and social justice work; and reallocates staff to employee relations, organizational change management, and business process management.

To fund the business strategy proposals and ensure that all budget changes were net-zero, City Light implemented reductions in numerous contracting and services accounts. Additionally, the vacancy rate was increased from 6% to 8%. The utility plans to provide the same level of service despite these reductions.

Capital program spending was also kept at baseline budget levels except for revenue-backed items and a net-zero technical adjustment that moved the deferred O&M account, an account that capitalized conservation incentives, to the capital budget. Noteworthy changes include increases for Skagit relicensing studies and improvements, Maritime Transportation Electrification, and grid modernization; and a reduction for the Denny Transmission Line project that is tentatively on hold. For more detailed information on the capital program, please see the 2022-2027 Adopted Capital Improvement Program.

To support the capital program and other eligible City Light costs, the 2022 Proposed Budget anticipates a 2022 bond issue of approximately \$225 million.

Seattle City Light

Incremental Budget Changes

Seattle City Light

| | Dollars | FTE |
|--|------------------------|----------------|
| 2022 Beginning Budget | 1,408,528,915 | 1792.80 |
| Proposed Operating | | |
| O&M Reductions | (19,336,887) | - |
| Ensure Financial Health & Affordability - Road to Recovery | 675,000 | - |
| Improve Customer Service Experience | 1,318,270 | - |
| Create Our Energy Future | 2,816,000 | - |
| Develop Workforce and Organizational Agility | 2,496,132 | - |
| Proposed Capital | | |
| Annual Capital Spending Adjustments | 28,725,010 | - |
| CenTrio Electrification Program | 2,000,000 | - |
| Grid Modernization | 1,719,000 | - |
| Maritime Transportation Electrification Program | 300,000 | - |
| Reimaging City Light Workspace | 8,220,000 | - |
| Skagit Relicensing | 14,798,000 | - |
| Utility Next Project | 1,000,000 | - |
| Proposed Technical | | |
| Adjustments for Personnel Costs | 238,748 | - |
| Citywide Adjustments for Standard Cost Changes | 3,773,894 | - |
| Net-Zero Transfer from Seattle IT | 2,129,309 | 8.00 |
| Revenue Adjustments | - | - |
| Technical Adjustments | 6,128,282 | - |
| Total Incremental Changes | \$57,000,758 | 8.00 |
| Total 2022 Proposed Budget | \$1,465,529,673 | 1800.80 |

Description of Incremental Budget Changes

Proposed Operating

O&M Reductions

Expenditures \$(19,336,887)

This adjustment contains reductions to City Light's operations and maintenance (O&M) budget that were taken to ensure that other incremental increases in business strategy priority areas were net-zero, and that the overall operating budget did not increase. All non-labor O&M accounts were evaluated and available budget was identified for redeployment based on historical underspending; reductions were primarily in consulting and service accounts. Additional savings were realized due to reductions in FERC fees, an increase to the vacancy rate from 6% to 8%, and

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a change to the use of leased office space (it will be utilized as surge capacity), that allows for the rent cost to be capitalized as part of the Reimagining City Light Workspace project. Current levels of service will not be affected by these proposed reductions.

Ensure Financial Health & Affordability - Road to Recovery

Expenditures \$675,000

This item adds funding to support a range of customer service-oriented improvements, as outlined in the 2022-2026 Strategic Business Plan, in areas including outreach, training, and technology. These resources will also help to address high bill issues, correct billing errors, and prepare the department to restart credit and collections activities after a five-year hiatus. These efforts are part of City Light's Road to Recovery plan that focuses on long-term financial health and on providing sustainably affordable electricity for City Light customer-owners.

Improve Customer Service Experience

Expenditures \$1,318,270

This item increases funding for core customer services to improve the customer experience, which is one of the business strategies in City Light's 2022-2026 Strategic Plan. Funding will go towards technology enhancements and process improvements, as well as to bolstering engineering and meter reading resources. The goal of these efforts is to help reduce wait times for new customer connections and ensure a consistent customer experience.

Create Our Energy Future

Expenditures \$2,816,000

This adjustment adds O&M funding and reallocates department resources to support items such as transportation and building electrification, grid modernization, and cybersecurity. These initiatives are a part of City Light's clean energy business strategy to "create our energy future," aligning with Seattle's decarbonization goals (Green New Deal) and supporting compliance with new requirements outlined by Washington State's recently passed Clean Energy Transformation Act (CETA) and Low-Carbon Fuel Standard (LCFS).

Develop Workforce and Organizational Agility

Expenditures \$2,496,132

This item reallocates funding to support City Light's "develop workforce and organizational agility" business strategy as outlined in the 2022-2026 Strategic Business Plan. Funding is added to areas including technology planning, data analytics and reporting, employee development and retention, training, and support for race and social justice work. In addition, this change reallocates staff to employee relations, organizational change management, and business process management.

Proposed Capital

Annual Capital Spending Adjustments

Expenditures \$28,725,010

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 2022-2027 Proposed CIP.

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CenTrio Electrification Program

Expenditures \$2,000,000

This item provides funding for City Light's CenTrio Electrification Program (CTEP) to plan, design, procure, construct, and commission large City Light capital investment projects to deliver the infrastructure required to meet the electrification needs of CenTrio, a franchise utility that delivers steam for the heating of multiple downtown buildings in Seattle.

Grid Modernization

Expenditures \$1,719,000

This item adds funding to develop a portfolio of strategic programs that prepare City Light for industry-wide changes that are driven by the need for deep decarbonization. SCL produced a Grid Modernization Plan and Roadmap to advance the development of the dynamic, flexible distribution system of the future, while developing the skills and technologies necessary to enable increased customer electrification and improve grid resiliency and security. The plan describes eighteen specific projects and tasks for the next two years as well as outlining ten-year goals. Projects range from planning, operations, supporting technologies, and physical infrastructure upgrades.

Maritime Transportation Electrification Program

Expenditures \$300,000

This item provides the initial funding for the new Maritime Transportation Electrification Program to plan, design, procure, construct, and commission large City Light capital investment projects to deliver the infrastructure required to meet electrification, environmental justice, and sustainability goals and mandates, as well as to meet the customer demands associated with Maritime Transportation. Funding will increase in future years and averages \$3.4 million annually from 2023-2027.

Reimaging City Light Workspace

Expenditures \$8,220,000

This item adds appropriation authority to an existing project to fund the work related to City Light's Space Utilization Master Plan. With nearly half of City Light employees located in the downtown core, this project will address office space deficits in the physical work environment. Additionally, SCL will make investments in the Seattle Municipal Tower to update the building's infrastructure to include electrical systems, HVAC and lighting.

Skagit Relicensing

Expenditures \$14,798,000

This item adds funding to the existing Skagit Relicensing project for several expanded commitments. As part of its commitment to do more for the Skagit River watershed, City Light is undertaking additional protection, mitigation, and enhancement measures in addition to the FERC relicensing process requirements. These include items like establishing a Fish Habitat Fund, expanding the original study plan, expediting the early implementation of some measures, adding flows to the bypass reach, and adding additional strategic outside counsel and public relations consultants to the project.

Utility Next Project

Expenditures \$1,000,000

City Light created 17 project charters in early 2021 to prepare for future federal, state, and other grant funding opportunities expected to emerge in response to the COVID-19 pandemic. This project provides matching funds for

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grant awards that will help advance City Light's progress with grid modernization, electrification and workforce development.

Proposed Technical

Adjustments for Personnel Costs

| | |
|--------------|-----------|
| Expenditures | \$238,748 |
|--------------|-----------|

This centrally administered change adjusts appropriations to restore the annual wage increase for non-represented Executives, Managers and Strategic Advisors, which was forgone in 2021 due to financial constraints.

Citywide Adjustments for Standard Cost Changes

| | |
|--------------|-------------|
| Expenditures | \$3,773,894 |
|--------------|-------------|

Citywide technical adjustments 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.

Net-Zero Transfer from Seattle IT

| | |
|---------------------|-------------|
| Expenditures | \$2,129,309 |
| Position Allocation | 8.00 |

This item transfers operational technology that is specific to City Light from Seattle IT. This net-zero transfer aligns with the reduction in the Seattle IT budget and includes 8.0 FTEs (7.0 Information Technology Professional B's and 1.0 IT Programmer Analyst) and \$2.1 million dollars to fund all labor and non-labor costs for the Outage Management System, Asset Suite and Work, the Asset Management system (WAMS) and department-specific GIS operations.

Revenue Adjustments

| | |
|----------|-----------------|
| Revenues | \$1,465,529,673 |
|----------|-----------------|

This annual adjustment aligns City Light revenue accounts with the financial forecast used for the 2022 Proposed Budget.

Technical Adjustments

| | |
|--------------|-------------|
| Expenditures | \$6,128,282 |
|--------------|-------------|

This item includes a variety of budget adjustments including net-zero realignments of detail projects, budgetary overheads, and position transfers to accommodate SCL's new project and organizational structure; increases to labor budgets for the Local 77 Labor Settlement; O&M increases for transportation electrification and tree trimming services to align budgets with the current need; and net-zero adjustments to accommodate increases outlined in the Central Cost Manual. These adjustments are consistent with the Strategic Plan and proposed rates.

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Expenditure Overview

| Appropriations | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|---|--------------------|--------------------|--------------------|
| SCL - BC-CL-W - Conservation & Environmental - CIP | | | |
| 41000 - Light Fund | - | - | 42,723,625 |
| Total for BSL: BC-CL-W | - | - | 42,723,625 |
| SCL - BC-CL-X - Power Supply - CIP | | | |
| 41000 - Light Fund | 87,658,626 | 92,943,393 | 126,960,690 |
| Total for BSL: BC-CL-X | 87,658,626 | 92,943,393 | 126,960,690 |
| SCL - BC-CL-Y - Transmission and Distribution - CIP | | | |
| 41000 - Light Fund | 125,766,245 | 174,310,214 | 179,559,216 |
| Total for BSL: BC-CL-Y | 125,766,245 | 174,310,214 | 179,559,216 |
| SCL - BC-CL-Z - Customer Focused - CIP | | | |
| 41000 - Light Fund | 97,974,692 | 94,561,574 | 108,452,261 |
| Total for BSL: BC-CL-Z | 97,974,692 | 94,561,574 | 108,452,261 |
| SCL - BO-CL-A - Leadership and Administration | | | |
| 41000 - Light Fund | 8,075,155 | 69,488,798 | - |
| Total for BSL: BO-CL-A | 8,075,155 | 69,488,798 | - |
| SCL - BO-CL-ADMIN - Leadership and Administration | | | |
| 41000 - Light Fund | - | - | 150,388,342 |
| Total for BSL: BO-CL-ADMIN | - | - | 150,388,342 |
| SCL - BO-CL-C - Customer Service | | | |
| 41000 - Light Fund | 22,406,884 | 48,023,682 | - |
| Total for BSL: BO-CL-C | 22,406,884 | 48,023,682 | - |
| SCL - BO-CL-CUSTCARE - Customer Care | | | |
| 41000 - Light Fund | - | - | 39,081,639 |
| Total for BSL: BO-CL-CUSTCARE | - | - | 39,081,639 |
| SCL - BO-CL-D - Debt Services | | | |
| 41000 - Light Fund | 224,080,112 | 237,513,203 | - |
| Total for BSL: BO-CL-D | 224,080,112 | 237,513,203 | - |
| SCL - BO-CL-DEBTSRVC - Debt Service | | | |
| 41000 - Light Fund | - | - | 245,827,885 |
| Total for BSL: BO-CL-DEBTSRVC | - | - | 245,827,885 |

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SCL - BO-CL-E - Power System Operations and Asset Management O&M

| | | | | |
|-------------------------------|-------------------|-------------------|---|--|
| 41000 - Light Fund | 25,927,180 | 41,764,853 | - | |
| Total for BSL: BO-CL-E | 25,927,180 | 41,764,853 | - | |

SCL - BO-CL-F - Leadership and Administration - Financial Services O&M

| | | | | |
|-------------------------------|------------------|---|---|--|
| 41000 - Light Fund | 2,864,152 | - | - | |
| Total for BSL: BO-CL-F | 2,864,152 | - | - | |

SCL - BO-CL-G - Generation Operations and Engineering O&M

| | | | | |
|-------------------------------|-------------------|-------------------|---|--|
| 41000 - Light Fund | 27,386,384 | 29,570,112 | - | |
| Total for BSL: BO-CL-G | 27,386,384 | 29,570,112 | - | |

SCL - BO-CL-L - Long Term Purchased Power

| | | | | |
|-------------------------------|--------------------|--------------------|---|--|
| 41000 - Light Fund | 287,608,555 | 276,523,694 | - | |
| Total for BSL: BO-CL-L | 287,608,555 | 276,523,694 | - | |

SCL - BO-CL-N - Leadership and Administration - General Expense

| | | | | |
|-------------------------------|-------------------|---|---|--|
| 41000 - Light Fund | 58,273,281 | - | - | |
| Total for BSL: BO-CL-N | 58,273,281 | - | - | |

SCL - BO-CL-O - Leadership and Administration - Facilities and Oversight

| | | | | |
|-------------------------------|------------------|---|---|--|
| 41000 - Light Fund | 9,340,474 | - | - | |
| Total for BSL: BO-CL-O | 9,340,474 | - | - | |

SCL - BO-CL-P - Energy Innovation and Resources O&M

| | | | | |
|-------------------------------|-------------------|-------------------|---|--|
| 41000 - Light Fund | 57,379,135 | 23,443,814 | - | |
| Total for BSL: BO-CL-P | 57,379,135 | 23,443,814 | - | |

SCL - BO-CL-PWRSUPPLY - Power Supply O&M

| | | | | |
|---------------------------------------|---|---|--------------------|--|
| 41000 - Light Fund | - | - | 328,723,748 | |
| Total for BSL: BO-CL-PWRSUPPLY | - | - | 328,723,748 | |

SCL - BO-CL-Q - Taxes

| | | | | |
|-------------------------------|--------------------|--------------------|---|--|
| 41000 - Light Fund | 107,211,637 | 107,361,424 | - | |
| Total for BSL: BO-CL-Q | 107,211,637 | 107,361,424 | - | |

SCL - BO-CL-S - Short Term Purchased Power

| | | | | |
|-------------------------------|-------------------|-------------------|---|--|
| 41000 - Light Fund | 21,852,702 | 45,410,408 | - | |
| Total for BSL: BO-CL-S | 21,852,702 | 45,410,408 | - | |

SCL - BO-CL-T - Transmission and Distribution O&M

| | | | | |
|-------------------------------|-------------------|-------------------|---|--|
| 41000 - Light Fund | 95,055,968 | 99,208,368 | - | |
| Total for BSL: BO-CL-T | 95,055,968 | 99,208,368 | - | |

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SCL - BO-CL-TAXES - Taxes

| | | | |
|-----------------------------------|---|---|--------------------|
| 41000 - Light Fund | - | - | 114,320,504 |
| Total for BSL: BO-CL-TAXES | - | - | 114,320,504 |

SCL - BO-CL-UTILOPS - Utility Operations O&M

| | | | |
|-------------------------------------|---|---|--------------------|
| 41000 - Light Fund | - | - | 129,491,762 |
| Total for BSL: BO-CL-UTILOPS | - | - | 129,491,762 |

SCL - BO-CL-V - Environmental Affairs O&M

| | | | |
|-------------------------------|-------------------|-------------------|---|
| 41000 - Light Fund | 17,321,513 | 17,633,770 | - |
| Total for BSL: BO-CL-V | 17,321,513 | 17,633,770 | - |

Department Total **1,276,182,695** **1,357,757,307** **1,465,529,673**

Department Full-Time Equivalents Total* **1,792.80** **1,792.80** **1,800.80**

** 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 Summary by Fund Seattle City Light

| | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|------------------------------|----------------------|----------------------|----------------------|
| 41000 - Light Fund | 1,276,182,695 | 1,357,757,307 | 1,465,529,673 |
| Budget Totals for SCL | 1,276,182,695 | 1,357,757,307 | 1,465,529,673 |

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Revenue Overview

2021 Estimated Revenues

| Account Code | Account Name | 2020 Actuals | 2021 Adopted | 2022 Endorsed |
|---|-------------------------------------|----------------------|----------------------|----------------------|
| 331000 | Direct Federal Grants | 852,546 | - | 437,500 |
| 331240 | Bpa Revenues | 6,184,738 | 5,250,000 | 5,906,211 |
| 332020 | Build America Bonds Subsidy Pa | 6,029,226 | 5,994,447 | 5,906,211 |
| 343020 | Services For Others-Nonop | 5,900,709 | 8,530,183 | 8,700,787 |
| 343030 | Electric Sales-Consumers | 903,331,552 | 895,065,200 | 957,822,577 |
| 343050 | Interchange Power To | 87,537,305 | 101,283,585 | 81,876,543 |
| 343100 | Other Electric Service Rev | 2,032,656 | 2,511,226 | 2,561,451 |
| 360010 | Investment Interest | 10,755,909 | 8,878,039 | 9,092,603 |
| 360220 | Interest Earned on Delinquent A | 703,193 | 3,499,080 | 3,572,560 |
| 360320 | Rent from Operating Property | 4,177,214 | 2,940,386 | 2,992,954 |
| 360350 | Other Rents & Use Charges | 13,142,084 | 7,798,545 | 8,173,733 |
| 374000 | Cap Contr Fed/State Grants | 511,059 | 77,514 | 115,281 |
| 393010 | Contributions In Aid Of Constr | 52,553,275 | 51,367,920 | 40,248,512 |
| 395010 | Sales Of Land & Buildings | 1,559,000 | - | - |
| Total Revenues for: 41000 - Light Fund | | 1,095,270,468 | 1,093,196,125 | 1,126,750,712 |
| 400000 | Use of/Contribution to Fund Balance | 337,716,924 | 264,561,182 | 338,778,961 |
| Total Resources for:41000 - Light Fund | | 1,432,987,392 | 1,357,757,307 | 1,465,529,673 |
| Total SCL Resources | | 1,432,987,392 | 1,357,757,307 | 1,465,529,673 |

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Appropriations by Budget Summary Level and Program

SCL - BC-CL-W - Conservation & Environmental - CIP

The purpose of the Conservation & Environmental - CIP Budget Summary Level is to provide for the costs of conservation incentives and other energy efficiency programs. This Budget Summary Level also supports the utility's renewable resource development programs, hydroelectric relicensing, and real estate.

| Program Expenditures | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|------------------------------|-------------------------|-------------------------|--------------------------|
| Conservation & Environmental | - | - | 42,723,625 |
| Total | - | - | 42,723,625 |
| Full-time Equivalents Total* | 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 licenses, and regulatory requirements. This Budget Summary Level supports capital projects identified in the department's Capital Improvement Plan.

| Program Expenditures | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|------------------------------|-------------------------|-------------------------|--------------------------|
| BOUNDARY | 35,598,616 | 41,849,396 | 38,706,014 |
| CEDAR FALLS - TOLT | 5,006,362 | 6,700,201 | 5,386,453 |
| FLEETS AND FACILITIES | 21,253,583 | 20,371,010 | 31,891,163 |
| POWER SUPPLY OTHER | 5,339,616 | 2,235,428 | 2,561,642 |
| SKAGIT | 20,460,449 | 21,787,358 | 48,415,418 |
| Total | 87,658,626 | 92,943,393 | 126,960,690 |
| Full-time Equivalents Total* | 74.26 | 74.26 | 67.62 |

**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.

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| Expenditures/FTE | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-----------------------------|-----------------|-----------------|------------------|
| BOUNDARY | 35,598,616 | 41,849,396 | 38,706,014 |
| Full Time Equivalents Total | 23.04 | 23.04 | 41.28 |

CEDAR FALLS - TOLT

The Cedar Falls - Tolt program funds the capital costs for the Cedar Falls - Tolt physical generating plant and associated regulatory requirements.

| Expenditures/FTE | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-----------------------------|-----------------|-----------------|------------------|
| CEDAR FALLS - TOLT | 5,006,362 | 6,700,201 | 5,386,453 |
| Full Time Equivalents Total | 5.72 | 5.72 | - |

FLEETS AND FACILITIES

The Fleets and Facilities program funds the capital costs for the fleet replacement program and facility improvements.

| Expenditures/FTE | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-----------------------------|-----------------|-----------------|------------------|
| FLEETS AND FACILITIES | 21,253,583 | 20,371,010 | 31,891,163 |
| Full Time Equivalents Total | 11.36 | 11.36 | 6.49 |

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.

| Expenditures/FTE | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-----------------------------|-----------------|-----------------|------------------|
| POWER SUPPLY OTHER | 5,339,616 | 2,235,428 | 2,561,642 |
| Full Time Equivalents Total | 8.56 | 8.56 | 4.00 |

SKAGIT

The Skagit program funds the capital costs for the Skagit physical generating plant and associated regulatory requirements.

| Expenditures/FTE | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-----------------------------|-----------------|-----------------|------------------|
| SKAGIT | 20,460,449 | 21,787,358 | 48,415,418 |
| Full Time Equivalents Total | 25.57 | 25.57 | 15.85 |

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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.

| Program Expenditures | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|------------------------------|-------------------------|-------------------------|--------------------------|
| DISTRIBUTION OTHER | 14,293,193 | 21,412,396 | 24,103,550 |
| NETWORK | 19,528,227 | 26,713,358 | 24,534,112 |
| RADIAL | 71,245,168 | 81,227,390 | 98,332,201 |
| SUBSTATIONS | 15,945,944 | 28,519,766 | 25,846,796 |
| TRANSMISSION | 4,753,713 | 16,437,304 | 6,742,558 |
| Total | 125,766,245 | 174,310,214 | 179,559,216 |
| Full-time Equivalents Total* | 160.06 | 160.06 | 269.54 |

**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.

| Expenditures/FTE | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-----------------------------|-------------------------|-------------------------|--------------------------|
| DISTRIBUTION OTHER | 14,293,193 | 21,412,396 | 24,103,550 |
| Full Time Equivalents Total | 10.09 | 10.09 | 20.03 |

NETWORK

The Network program funds the capital costs for the installation, major maintenance, rehabilitation, and replacement of network system equipment.

| Expenditures/FTE | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-----------------------------|-------------------------|-------------------------|--------------------------|
| NETWORK | 19,528,227 | 26,713,358 | 24,534,112 |
| Full Time Equivalents Total | 29.30 | 29.30 | 37.85 |

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RADIAL

The Radial program funds the capital costs for the installation, major maintenance, rehabilitation, and replacement of radial system equipment.

| | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-----------------------------|-----------------|-----------------|------------------|
| Expenditures/FTE | | | |
| RADIAL | 71,245,168 | 81,227,390 | 98,332,201 |
| Full Time Equivalents Total | 71.57 | 71.57 | 108.98 |

SUBSTATIONS

The Substation program funds the capital costs for the installation, major maintenance, rehabilitation, and replacement of substation equipment.

| | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-----------------------------|-----------------|-----------------|------------------|
| Expenditures/FTE | | | |
| SUBSTATIONS | 15,945,944 | 28,519,766 | 25,846,796 |
| Full Time Equivalents Total | 39.04 | 39.04 | 91.29 |

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.

| | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-----------------------------|-----------------|-----------------|------------------|
| Expenditures/FTE | | | |
| TRANSMISSION | 4,753,713 | 16,437,304 | 6,742,558 |
| Full Time Equivalents Total | 10.06 | 10.06 | 11.39 |

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 | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-----------------------------|-------------------|-------------------|--------------------|
| CUSTOMER AND BILLING | 3,856,115 | 107,335 | 3,153,611 |
| CUSTOMER IT SYSTEMS | 2,102,070 | 1,829,581 | 1,393,061 |
| CUSTOMER OTHER | 232,444 | - | - |
| LOCAL JURISDICTIONS | 12,825,030 | 13,313,719 | 20,486,237 |
| SERVICE CONNECTIONS | 49,026,780 | 59,548,500 | 62,265,825 |
| TRANSPORTATION RELOCATIONS | 29,932,252 | 19,762,439 | 21,153,527 |
| Total | 97,974,692 | 94,561,574 | 108,452,261 |

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| | | | |
|---|-------|-------|--------|
| Full-time Equivalents Total* | 61.82 | 72.53 | 180.74 |
| <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 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.

| | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|----------------------|-----------------|-----------------|------------------|
| Expenditures/FTE | | | |
| CUSTOMER AND BILLING | 3,856,115 | 107,335 | 3,153,611 |

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.

| | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-----------------------------|-----------------|-----------------|------------------|
| Expenditures/FTE | | | |
| CUSTOMER IT SYSTEMS | 2,102,070 | 1,829,581 | 1,393,061 |
| 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.

| | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-----------------------------|-----------------|-----------------|------------------|
| Expenditures/FTE | | | |
| CUSTOMER OTHER | 232,444 | - | - |
| Full Time Equivalents Total | 0.13 | 0.13 | - |

LOCAL JURISDICTIONS

The Local Jurisdictions program funds the capital costs for projects in local jurisdictions requiring utility services or relocations.

| | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-----------------------------|-----------------|-----------------|------------------|
| Expenditures/FTE | | | |
| LOCAL JURISDICTIONS | 12,825,030 | 13,313,719 | 20,486,237 |
| Full Time Equivalents Total | 10.32 | 10.32 | 16.90 |

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SERVICE CONNECTIONS

The Service Connections program funds the capital costs of customer service connections and meters.

| | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-----------------------------|-----------------|-----------------|------------------|
| Expenditures/FTE | | | |
| SERVICE CONNECTIONS | 49,026,780 | 59,548,500 | 62,265,825 |
| Full Time Equivalents Total | 42.66 | 42.66 | 148.87 |

TRANSPORTATION RELOCATIONS

The Transportation Relocations program funds the capital costs for large inter-agency transportation projects requiring utility services or relocations.

| | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-----------------------------|-----------------|-----------------|------------------|
| Expenditures/FTE | | | |
| TRANSPORTATION RELOCATIONS | 29,932,252 | 19,762,439 | 21,153,527 |
| Full Time Equivalents Total | 8.71 | 8.71 | 14.97 |

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 | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-------------------------------|------------------|-------------------|------------------|
| CITY ALLOCATIONS | - | 64,478,959 | - |
| DEPARTMENT WIDE COSTS | - | 46,093,273 | - |
| Indirect Cost Recovery | - | (111,554,271) | - |
| Indirect Cost Recovery Offset | (7,509,106) | - | - |
| PEOPLE AND CULTURE ADMIN O&M | 15,584,262 | (64,566) | - |
| Pooled Benefits and PTO | - | 70,535,403 | - |
| Total | 8,075,155 | 69,488,798 | - |
| Full-time Equivalents Total* | 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

CITY ALLOCATIONS

The City Allocations program funds the costs for city services that are provided to the utility.

| Expenditures/FTE | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-------------------------|-------------------------|-------------------------|--------------------------|
| CITY ALLOCATIONS | - | 64,478,959 | - |

DEPARTMENT WIDE COSTS

The Departmentwide Costs program funds departmentwide O&M services that support other programs.

| Expenditures/FTE | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-----------------------------|-------------------------|-------------------------|--------------------------|
| 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.

| Expenditures/FTE | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-------------------------|-------------------------|-------------------------|--------------------------|
| 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.

| Expenditures/FTE | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-------------------------------|-------------------------|-------------------------|--------------------------|
| Indirect Cost Recovery Offset | (7,509,106) | - | - |

PEOPLE AND CULTURE ADMIN O&M

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 | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|------------------------------|-------------------------|-------------------------|--------------------------|
| PEOPLE AND CULTURE ADMIN O&M | 15,584,262 | (64,566) | - |
| Full Time Equivalents Total | 90.17 | - | - |

Seattle City Light

Pooled Benefits and PTO

The Pooled Benefits program funds costs for health and dental insurance, workers compensation, and unemployment insurance contributions.

| Expenditures/FTE | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-------------------------|-----------------|-----------------|------------------|
| Pooled Benefits and PTO | - | 70,535,403 | - |

SCL - BO-CL-ADMIN - Leadership and Administration

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

| Program Expenditures | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|---------------------------------|-----------------|-----------------|--------------------|
| City Indirect Costs | - | - | 64,772,123 |
| Department GA Indirect Recovery | - | - | (41,434,147) |
| Departmental Indirect Costs | - | - | 118,230,841 |
| Divisional Indirect | - | - | 4,760,669 |
| PTO and Benefits Indirect Costs | - | - | 4,058,856 |
| Total | - | - | 150,388,342 |
| Full-time Equivalents Total* | - | - | 558.88 |

**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:

City Indirect Costs

The City Indirect Costs program funds the costs for city services that are provided to the utility.

| Expenditures/FTE | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|---------------------|-----------------|-----------------|------------------|
| City Indirect Costs | - | - | 64,772,123 |

Seattle City Light

Department GA Indirect Recovery

The Department General and Administrative Indirect Recovery program offsets the overhead costs applied to the capital programs in the Leadership and Administration BSL.

| Expenditures/FTE | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|---------------------------------|-------------------------|-------------------------|--------------------------|
| Department GA Indirect Recovery | - | - | (41,434,147) |

Departmental Indirect Costs

The Department Indirect Costs program funds departmentwide O&M services that support other programs.

| Expenditures/FTE | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-----------------------------|-------------------------|-------------------------|--------------------------|
| Departmental Indirect Costs | - | - | 118,230,841 |
| Full Time Equivalents Total | - | - | 505.53 |

Divisional Indirect

The Divisional Indirect Costs program funds Administrative and General O&M services in operational divisions.

| Expenditures/FTE | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-----------------------------|-------------------------|-------------------------|--------------------------|
| Divisional Indirect | - | - | 4,760,669 |
| Full Time Equivalents Total | - | - | 53.35 |

PTO and Benefits Indirect Costs

The Pooled Benefits Indirect Costs program funds costs for health and dental insurance, workers compensation, and unemployment insurance contributions.

| Expenditures/FTE | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|---------------------------------|-------------------------|-------------------------|--------------------------|
| PTO and Benefits Indirect Costs | - | - | 4,058,856 |

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 | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-----------------------------|-------------------------|-------------------------|--------------------------|
| CHIEF OF STAFF O&M | 2,689,926 | - | - |
| GENERAL MANAGER ADMIN O&M | 9,429,180 | (29,164) | - |
| GENERAL MANAGER OPS O&M | 10,287,777 | 48,052,846 | - |

Seattle City Light

| | | | |
|---|-------------------|-------------------|---|
| Total | 22,406,884 | 48,023,682 | - |
| Full-time Equivalents Total* | 312.39 | 266.15 | - |
| <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 Customer Service Budget Summary Level:

CHIEF OF STAFF O&M

The Chief of Staff O&M program provides support for the Chief of Staff.

| | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-------------------------|-----------------|-----------------|------------------|
| Expenditures/FTE | | | |
| CHIEF OF STAFF O&M | 2,689,926 | - | - |

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.

| | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-----------------------------|-----------------|-----------------|------------------|
| Expenditures/FTE | | | |
| GENERAL MANAGER ADMIN O&M | 9,429,180 | (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.

| | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-----------------------------|-----------------|-----------------|------------------|
| Expenditures/FTE | | | |
| GENERAL MANAGER OPS O&M | 10,287,777 | 48,052,846 | - |
| Full Time Equivalents Total | 266.15 | 266.15 | - |

SCL - BO-CL-CUSTCARE - Customer Care

The purpose of the Customer Service Budget Summary Level is to provide customer experience support specific to customer information systems and to implement demand-side conservation measures that offset the need for additional generation resources.

| | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|------------------------------|-----------------|-----------------|-------------------|
| Program Expenditures | | | |
| Conservation Expenses | - | - | 2,153,921 |
| Customer Accounts & Services | - | - | 36,927,718 |
| Total | - | - | 39,081,639 |
| Full-time Equivalents Total* | - | - | 132.15 |

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 Care Budget Summary Level:

Conservation Expenses

The Conservation Expenses program provides O&M funding for demand-side conservation measures that offset the need for additional generation resources.

| Expenditures/FTE | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-----------------------|-----------------|-----------------|------------------|
| Conservation Expenses | - | - | 2,153,921 |

Customer Accounts & Services

The Customer Accounts and Services program provides O&M funding for customer experience support.

| Expenditures/FTE | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|------------------------------|-----------------|-----------------|------------------|
| Customer Accounts & Services | - | - | 36,927,718 |
| Full Time Equivalents Total | - | - | 132.15 |

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.

| Program Expenditures | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|----------------------|--------------------|--------------------|------------------|
| DEBT SVS OPS | 224,080,112 | 237,513,203 | - |
| Total | 224,080,112 | 237,513,203 | - |

**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-DEBTSRVC - Debt Service

The purpose of the Debt Service Budget Summary Level is to meet principal repayment and interest obligations on funds borrowed to meet City Light's capital expenditure requirements.

| Program Expenditures | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|----------------------|-----------------|-----------------|--------------------|
| Debt Service | - | - | 245,827,885 |
| Total | - | - | 245,827,885 |

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*

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.

| Program Expenditures | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|--------------------------------|-------------------------|-------------------------|--------------------------|
| SYS OPS & ASSET MGMT ADMIN O&M | 9,551,172 | 17,374,559 | - |
| SYS OPS & ASSET MGMT OPS O&M | 16,376,008 | 24,390,294 | - |
| Total | 25,927,180 | 41,764,853 | - |
| Full-time Equivalents Total* | 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:

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 | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|--------------------------------|-------------------------|-------------------------|--------------------------|
| SYS OPS & ASSET MGMT ADMIN O&M | 9,551,172 | 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 | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|------------------------------|-------------------------|-------------------------|--------------------------|
| SYS OPS & ASSET MGMT OPS O&M | 16,376,008 | 24,390,294 | - |
| Full Time Equivalents Total | 101.34 | 101.34 | - |

Seattle City Light

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 | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-------------------------------|-------------------------|-------------------------|--------------------------|
| FINANCIAL SERVICES O&M | 10,373,259 | - | - |
| Indirect Cost Recovery Offset | (7,509,106) | - | - |
| Total | 2,864,152 | - | - |
| Full-time Equivalents Total* | 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:

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.

| Expenditures/FTE | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-----------------------------|-------------------------|-------------------------|--------------------------|
| FINANCIAL SERVICES O&M | 10,373,259 | - | - |
| Full Time Equivalents Total | 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.

| Expenditures/FTE | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-------------------------------|-------------------------|-------------------------|--------------------------|
| Indirect Cost Recovery Offset | (7,509,106) | - | - |

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 | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|--------------------------------|-------------------------|-------------------------|--------------------------|
| GENERATION OPS & ENG ADMIN O&M | 27,386,384 | 29,570,112 | - |

Seattle City Light

| | | | |
|---|-------------------|-------------------|---|
| Total | 27,386,384 | 29,570,112 | - |
| Full-time Equivalents Total* | 177.89 | 177.89 | - |
| <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> | | | |

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.

| Program Expenditures | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-----------------------------|-------------------------|-------------------------|--------------------------|
| LONG TERM PURCH PWR OPS O&M | 287,608,555 | 276,523,694 | - |
| Total | 287,608,555 | 276,523,694 | - |

**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-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.

| Program Expenditures | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-----------------------------|-------------------------|-------------------------|--------------------------|
| CITY ALLOCATIONS | 54,383,919 | - | - |
| DEPARTMENT WIDE COSTS | 38,209,374 | - | - |
| Indirect Cost Recovery | (109,258,692) | - | - |
| Pooled Benefits and PTO | 74,938,679 | - | - |
| Total | 58,273,281 | - | - |

**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:

Seattle City Light

CITY ALLOCATIONS

The City Allocations program funds the costs for city services that are provided to the utility.

| Expenditures/FTE | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-------------------------|-------------------------|-------------------------|--------------------------|
| CITY ALLOCATIONS | 54,383,919 | - | - |

DEPARTMENT WIDE COSTS

The Departmentwide Costs program funds departmentwide O&M services that support other programs.

| Expenditures/FTE | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-------------------------|-------------------------|-------------------------|--------------------------|
| DEPARTMENT WIDE COSTS | 38,209,374 | - | - |

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 | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-------------------------|-------------------------|-------------------------|--------------------------|
| Indirect Cost Recovery | (109,258,692) | - | - |

Pooled Benefits and PTO

The Pooled Benefits program funds costs for health and dental insurance, workers compensation, and unemployment insurance contributions.

| Expenditures/FTE | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-------------------------|-------------------------|-------------------------|--------------------------|
| Pooled Benefits and PTO | 74,938,679 | - | - |

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 | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|------------------------------|-------------------------|-------------------------|--------------------------|
| FACILITIES ADMIN O&M | 9,340,474 | - | - |
| Total | 9,340,474 | - | - |
| Full-time Equivalents Total* | 1.00 | - | - |

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*

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.

| Program Expenditures | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-------------------------------------|-------------------------|-------------------------|--------------------------|
| CES DEF O&M | - | - | - |
| ENERGY INNOVATION & RESOURCES ADMIN | 46,419,101 | 8,637,245 | - |
| ENERGY INNOVATION & RESOURCES O&M | 10,960,035 | 14,806,568 | - |
| Total | 57,379,135 | 23,443,814 | - |
| Full-time Equivalents Total* | 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.

| Expenditures/FTE | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-------------------------|-------------------------|-------------------------|--------------------------|
| CES DEF O&M | - | - | - |

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.

| Expenditures/FTE | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-------------------------------------|-------------------------|-------------------------|--------------------------|
| ENERGY INNOVATION & RESOURCES ADMIN | 46,419,101 | 8,637,245 | - |
| Full Time Equivalents Total | 16.30 | 16.30 | - |

Seattle City Light

ENERGY INNOVATION & RESOURCES O&M

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 | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-----------------------------------|-----------------|-----------------|------------------|
| ENERGY INNOVATION & RESOURCES O&M | 10,960,035 | 14,806,568 | - |
| Full Time Equivalents Total | 28.36 | 28.36 | - |

SCL - BO-CL-PWRSUPPLY - Power Supply O&M

The purpose of the Power Supply O&M Budget Summary Level is to support transportation electrification, solar, and other technologies; implement demand-side conservation measures that offset the need for additional generation resources; and monitor compliance with federal electric reliability standards. The power marketing operations of the utility are also included in this Budget Summary Level.

| Program Expenditures | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|------------------------------|-----------------|-----------------|--------------------|
| Purchased Power/Power Supply | - | - | 328,723,748 |
| Total | - | - | 328,723,748 |
| Full-time Equivalents Total* | - | - | 64.95 |

**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-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 | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|----------------------|--------------------|--------------------|------------------|
| TAXES OPS O&M | 107,211,637 | 107,361,424 | - |
| Total | 107,211,637 | 107,361,424 | - |

**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-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.

| Program Expenditures | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|------------------------------|-------------------------|-------------------------|--------------------------|
| SHORT TERM PURCH PWR OPS O&M | 21,852,702 | 45,410,408 | - |
| Total | 21,852,702 | 45,410,408 | - |

**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-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.

| Program Expenditures | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|--|-------------------------|-------------------------|--------------------------|
| TRANSMISSION & DISTRIB ADMIN O&M | 17,092,520 | 12,243,452 | - |
| TRANSMISSION & DISTRIB FLEET O&M | 8,605,345 | 16,635,600 | - |
| TRANSMISSION & DISTRIB POWER DISTRIB OPS O&M | 69,358,103 | 70,329,316 | - |
| Total | 95,055,968 | 99,208,368 | - |
| Full-time Equivalents Total* | 508.75 | 508.75 | - |

**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*

The following information summarizes the programs in Transmission and Distribution O&M Budget Summary Level:

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.

| Expenditures/FTE | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|----------------------------------|-------------------------|-------------------------|--------------------------|
| TRANSMISSION & DISTRIB ADMIN O&M | 17,092,520 | 12,243,452 | - |
| Full Time Equivalents Total | 103.65 | 103.65 | - |

Seattle City Light

TRANSMISSION & DISTRIB FLEET O&M

The Transmission & Distribution Fleet program funds fleet management and support for distribution, transmission and generation programs.

| Expenditures/FTE | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|----------------------------------|-------------------------|-------------------------|--------------------------|
| TRANSMISSION & DISTRIB FLEET O&M | 8,605,345 | 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.

| Expenditures/FTE | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|--|-------------------------|-------------------------|--------------------------|
| TRANSMISSION & DISTRIB POWER DISTRIB OPS O&M | 69,358,103 | 70,329,316 | - |
| Full Time Equivalents Total | 323.16 | 323.16 | - |

SCL - BO-CL-TAXES - Taxes

The purpose of the Taxes Budget Summary Level is to pay City Light's legally required tax payments for state, city, and local jurisdictions. This Budget Summary Level includes funding for franchise contract payments negotiated with local jurisdictions in City Light's service territory.

| Program Expenditures | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-----------------------------|-------------------------|-------------------------|--------------------------|
| Taxes | - | - | 114,320,504 |
| Total | - | - | 114,320,504 |

**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-UTILOPS - Utility Operations O&M

The purpose of the Utility Operations O&M Budget Summary Level is to provide reliable electricity to customers through operation and maintenance of City Light's power production facilities, substations, transmission systems, and overhead and underground distribution systems in a clean, safe, efficient, reliable, and environmentally responsible manner. The utility's energy delivery engineering, power production engineering, generation operations, asset management, power system functions, renewable resource development programs, hydroelectric relicensing, and real estate are also included in this Budget Summary Level.

Seattle City Light

| Program Expenditures | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|------------------------------|-----------------|-----------------|--------------------|
| Distribution O&M | - | - | 72,916,919 |
| Generation O&M | - | - | 33,749,225 |
| Transmission O&M | - | - | 22,825,618 |
| Total | - | - | 129,491,762 |
| Full-time Equivalents Total* | - | - | 526.92 |

**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 Utility Operations O&M Budget Summary Level:

Distribution O&M

The Distribution Operations and Maintenance program funds the operation and maintenance of City Light's overhead and underground distribution systems.

| Expenditures/FTE | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-----------------------------|-----------------|-----------------|------------------|
| Distribution Oper & Mntnc | - | - | 72,916,919 |
| Full Time Equivalents Total | - | - | 287.08 |

Generation O&M

The Generation Operations and Maintenance program funds the operation and maintenance of City Light's power production facilities.

| Expenditures/FTE | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-----------------------------|-----------------|-----------------|------------------|
| Generation Oper & Mntnc | - | - | 33,749,225 |
| Full Time Equivalents Total | - | - | 125.63 |

Transmission O&M

The Transmission Operations and Maintenance program funds the operation and maintenance of City Light's substation and transmission systems.

| Expenditures/FTE | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-----------------------------|-----------------|-----------------|------------------|
| Transmission Oper & Mntnc | - | - | 22,825,618 |
| Full Time Equivalents Total | - | - | 114.21 |

Seattle City Light

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 | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|------------------------------|-------------------------|-------------------------|--------------------------|
| ENVIRO AFFAIRS ADMIN O&M | 9,296,632 | 10,052,374 | - |
| ENVIRO AFFAIRS DEFERRED O&M | 3,205,325 | 2,327,806 | - |
| ENVIRO AFFAIRS OPS O&M | 4,819,556 | 5,253,589 | - |
| Total | 17,321,513 | 17,633,770 | - |
| Full-time Equivalents Total* | 51.00 | 51.00 | - |

**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 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.

| Expenditures/FTE | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-----------------------------|-------------------------|-------------------------|--------------------------|
| ENVIRO AFFAIRS ADMIN O&M | 9,296,632 | 10,052,374 | - |
| Full Time Equivalents Total | 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 program also supports the utility's renewable resource development programs, hydro relicensing, and real estate.

| Expenditures/FTE | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-----------------------------|-------------------------|-------------------------|--------------------------|
| ENVIRO AFFAIRS DEFERRED O&M | 3,205,325 | 2,327,806 | - |
| Full Time Equivalents Total | 4.90 | 4.90 | - |

ENVIRO AFFAIRS OPS O&M

Seattle City Light

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.

| | 2020 | 2021 | 2022 |
|-----------------------------|----------------|----------------|-----------------|
| Expenditures/FTE | Actuals | Adopted | Proposed |
| ENVIRO AFFAIRS OPS O&M | 4,819,556 | 5,253,589 | - |
| Full Time Equivalents Total | 27.08 | 27.08 | - |

Seattle Public Utilities

Mami Hara, General Manager & CEO

(206) 684-3000

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

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, 84 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 interlocal associations for distribution to their customers. The Water Utility includes 1,800 miles of pipeline, 30 pump stations, two primary water treatment plants, 11 booster chlorination facilities, three wells and 104,000 acres in two watersheds. The Utility builds, operates, and maintains the City's water infrastructure to ensure system reliability, to conserve and enhance the region's environmental resources, and to protect public health and safety. SPU engages the community in conservation efforts to reduce water consumption.

SPU monitors its funds using Council-adopted financial performance metrics developed in advisement with external financial advisors. These metrics include net income, cash balances, cash contributions to CIP, debt service coverage (a measure of revenue available to fulfill annual debt service obligations), and, for the Drainage and Wastewater Fund, debt to asset ratio. Based on these metrics, among other factors, rating agencies have assigned all three of funds with strong, investment grade bond ratings in line with peer west coast utilities, noting specifically elected officials' commitment to sound financial management and a history of adopting prudent rates. Water bonds are rated AA+ and Aaa, Drainage and Wastewater bonds are rated AA+ and Aa1, and Solid Waste bonds are rated AA+ and Aa3 by S&P and Moody's, respectively. Strong ratings help to minimize borrowing costs and, in turn, customers'

Seattle Public Utilities

bills into the long-term.

Budget Snapshot

| | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|------------------------------|----------------------|----------------------|----------------------|
| Department Support | | | |
| General Fund Support | 13,054,811 | 20,799,276 | 22,343,421 |
| Other Funding - Operating | 858,420,731 | 958,177,560 | 971,657,947 |
| Total Operations | 871,475,542 | 978,976,836 | 994,001,368 |
| Capital Support | | | |
| Other Funding - Capital | 238,147,992 | 420,467,259 | 322,747,637 |
| Total Capital | 238,147,992 | 420,467,259 | 322,747,637 |
| Total Appropriations | 1,109,623,533 | 1,399,444,095 | 1,316,749,005 |
| Full-Time Equivalents Total* | 1,433.30 | 1,440.30 | 1,477.30 |

* 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 2022 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 delayed the adoption of the 2021-2026 Strategic Business Plan until 2021 as well as a scheduled water rate ordinance to keep 2021 water rates at their 2020 levels. The 2022 Proposed Budget includes adjustments based on updated financial planning as well as changes reflected in capital planning. The net impact of these changes decreases SPU's Proposed Budget by \$84 million.

Strategic Business Plan Overview

In 2021, the city adopted the 2021-2026 Strategic Business Plan that guides the Utility's operations and investments. This updated plan reduced the growth of rates across all lines of business from 5.2% to 4.2 % annually, an approximately 20 percent reduction. A nine-member Customer Review Panel oversaw the development of the plan. The new 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. SPU will continue with programmatic reprioritization, efficiency improvements, and refinement of the CIP and operating budgets outlined in the 2021-2026 plan to streamline utility services and deliver on regulatory requirements.

Drainage and Wastewater Highlights

The city adopted Drainage and Wastewater Rates in September 2021 that are lower than the endorsed rates from the 2021-2026 Strategic Business Plan. Drainage rates will grow by 6.0% in 2022, while wastewater rates will grow

Seattle Public Utilities

by 2.0%. SPU wastewater rates include King County treatment rates that are passed through to customers.

Efficiencies, Reductions, and Deferrals:

The 2022 Proposed Budget decreases the Drainage and Wastewater Operations and Maintenance (O&M) budget by \$5.4 million relative to the 2021 Adopted Budget. 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 2022-2027 Proposed CIP reduces the Drainage and Wastewater Fund budget by an overall \$44.8 million in 2022. This reflects updated project timelines and scope shifts as well as strategic priorities. Updates include:

- Deferring \$25.4 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 \$10.2 million funding for projects to reduce flooding, sewer backups, and landslides;
- Decreasing by \$4.5 million funding for the Ship Canal Water Quality Project due to an updated construction schedule;
- Decreasing Shared Cost Projects by \$22.6 million in 2022 with changes primarily coming from a decrease of \$10.8 million in projects related to Move Seattle and a \$11.3 million decrease from South Operations Center costs shifting from 2022 to 2023.

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 2022-2027 Proposed CIP.

Water Highlights

The Water Line of Business delivers potable water directly to retail customers both inside the City and in adjacent areas. In 2020, retail customers provided about 75% 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 2020. 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 since March 2020. Billed residential consumption and revenue have exceeded forecast by a considerable amount while billed consumption and revenue for General Service (commercial and multifamily residential) have been well below forecast. In total, retail consumption declined 4.7% and retail revenue declined 2.9%.

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 systems. SPU will continue its efforts to complete reservoir retrofits and covering, water supply and asset preservation projects as detailed in the 2022-2027 Proposed CIP.

Due to the pandemic, SPU deferred introducing new water rates from 2020 to 2021 and did not increase rates in 2021. The City Council adopted Water Rates for 2022-2023 in September 2021. Retail water rates will increase an average of 2.6% in 2022.

Changes to the Water Fund: The 2022 Proposed Budget increases the Water O&M budget by \$10.8 million compared to the 2021 Adopted Budget. This reflects various technical changes to taxes and fees, debt service, central costs, labor-related changes, and other miscellaneous adjustments.

The 2022 Proposed Budget and 2022-2027 Proposed CIP reduces the Water Fund core and shared CIP budgets by \$11.2 million. This decrease is primarily due to a decrease of \$13.6 million in the Shared Cost Project BCL from the delay of the Center City Connector project.

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For more information on these changes, please see the accompanying 2022-2027 Proposed CIP.

Solid Waste Highlights

The Solid Waste Line of Business 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 anticipates 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. Revised solid waste rates for a 3-year period will be proposed in 2022 and will be informed by the 2021-2026 Strategic Business Plan.

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 2022 Proposed Budget increases the Solid Waste O&M budget by \$6 million compared to the 2021 Adopted Budget. These changes represent updated projections for taxes, debt service, major service contract payments, and labor and inflation-related increases. The 2022-2027 Proposed CIP includes a \$17.8 million reduction due to costs from the South Park landfill redevelopment and South Transfer Station Phase 2 shifting from 2022 into 2024. This reflects the most current project timeline that may continue to shift as the design advances for these two projects.

For more information on these changes, please see the accompanying 2022-2027 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 reduce the Shared CIP by \$27 million in 2022, representing shifting construction timelines, equipment purchases, and facility construction projects.

General Fund

In addition to the three utility enterprise funds, SPU receives General Fund dollars 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 2022;
- 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 2022 Proposed Budget adds approximately \$1.6 million to the SPU General Fund budget with an additional \$637K in federal funds to support general government functions. This increase represents:

- Continuing the Mayor's Clean City Initiative through August 2022;

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- Changing the RV Remediation Pilot to a program. This program reduces trash and litter from illegally parked recreational vehicles (RVs) in the public right-of-way or on Seattle Parks and Recreation property;
- Increased emphasis on RV remediation beyond conversion to a program which includes increased outreach, purple bag service for RVs, and enhanced cleaning of RV encampments; and,
- Increased administrative support for SPU's Clean City programs.

Existing Homelessness Programs: The 2022 Proposed Budget includes funding for SPU to continue three other programs related to homelessness issues in Seattle. These programs include 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 2022 Proposed Budget maintains these expanded service levels.

Coronavirus Local Fiscal Recovery Fund

The Coronavirus Local Fiscal Recovery Fund (CLFR), comprising federal recovery and relief awards legislated by the U.S. Congress in the American Rescue Plan Act (ARPA), will support \$637,000 in spending for Clean Cities. These amounts will allow graffiti abatement, needle pickup, and community clean activities to continue at levels expanded in 2021.

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Incremental Budget Changes

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| | Dollars | FTE |
|--|----------------------|----------------|
| 2022 Beginning Budget | 1,375,607,249 | 1440.30 |
| Baseline | | |
| Citywide Adjustments for Standard Cost Changes | 653,374 | - |
| Baseline Adjustments for Personnel Costs | 757,441 | - |
| Reversing One-Time Appropriation for the Clean City Initiative | (593,000) | - |
| Shared - GIS Billing | 458,000 | - |
| Shared - Accounting Division Positions | - | 5.00 |
| Converting Administrative Staff Analyst to Full-Time | - | 0.50 |
| Add 1.0 FTE Field Coordinator for RV remediation and expanded Encampment Bag program | - | 1.00 |
| Proposed Operating | | |
| Clean Cities Initiative - CLFR Support for Cleanup Events | 184,272 | - |
| Clean Cities Initiative - CLFR support for Graffiti, Needles, and Cleanup | 452,944 | - |
| General Fund - Clean City Administrative Support | 233,056 | 1.00 |
| General Fund - RV Remediation TES Conversion | - | 1.00 |
| DWW - RV Wastewater Pilot Expansion | 100,000 | - |
| Expanded RV Pump Out | 75,000 | - |
| Expanded RV Remediation | 556,063 | - |
| Funding additional three hygiene stations | 274,500 | - |
| Drainage and Wastewater Apprenticeship Program | 500,000 | - |
| Shared - Green New Deal-Aligned Business Development Strategy | 600,000 | - |
| Shared - Department of Neighborhoods MOA Expansion | 312,000 | - |
| Water - Customer Service Maintenance Laborer | - | 1.00 |
| DWW - CSO Planning | 250,000 | - |
| DWW - Drainage Rehabilitation Program Manager | 164,710 | 1.00 |
| DWW - Green Stormwater Infrastructure Drainage Asset Management | - | 1.00 |
| DWW - King County Clean Water Plan Review | 250,000 | - |
| DWW - Sewer Pipe Rehabilitation Program Pipe Assessor | 138,493 | 1.00 |
| DWW - Utility GIS for Side Sewer | 199,413 | 2.00 |
| Solid Waste - Heavy Truck Drivers | - | 2.00 |
| Solid Waste - Lead Inspector | 109,862 | 1.00 |
| Solid Waste - North Household Hazardous Waste Collection | 210,868 | 1.00 |
| Solid Waste - Plan Review FTE | 111,697 | 1.00 |
| Solid Waste - Solid Waste PPM Support | 125,000 | - |
| Shared - Cybersecurity | 358,038 | 2.00 |
| Shared - GIS Maintenance | 304,601 | 2.00 |

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| | | |
|--|------------------------|----------------|
| Shared - Unifier MOA | 183,794 | - |
| Shared - Budget System Administration and Reporting | 137,770 | - |
| Shared - Communications and Marketing Advisor | 151,012 | 1.00 |
| Shared - Contracts and Procurement Specialists | - | 2.00 |
| Shared - Customer Service Meter Reading Position | - | 1.00 |
| Shared - File Digitization and Reduction | 119,590 | - |
| Shared - Leak Adjustment and Crossed Meter Work | - | 1.00 |
| Shared - Logistics Energy Audits | 250,000 | - |
| Shared - Principal Economist | 78,169 | 0.50 |
| Shared - Support for Customer Accounts and Billing Services | - | 2.00 |
| Shared - Utility Portal Support | 162,550 | 1.00 |
| Shared - Utility Website Support | 107,691 | 1.00 |
| Proposed Capital | | |
| Water Capital Changes | (11,249,910) | - |
| Drainage & Wastewater Capital Changes | (44,809,782) | - |
| Solid Waste Capital Changes | (17,823,083) | - |
| Technology Capital Changes | - | - |
| Proposed Technical | | |
| Revenues for Water, Drainage and Wastewater, and Solid Waste Funds | - | - |
| Reconciling the 2022 Baseline with the Adopted CCM | - | - |
| Transfer Operational Technology from ITD | 1,017,866 | 3.00 |
| Transfer GIS Operational Technology Staff from ITD | 169,316 | 1.00 |
| Shared - Technical Adjustments | 5,860,441 | - |
| Fund Balancing | - | - |
| Total Incremental Changes | \$(58,858,244) | 37.00 |
| Total 2022 Proposed Budget | \$1,316,749,005 | 1477.30 |

Description of Incremental Budget Changes

Baseline

Citywide Adjustments for Standard Cost Changes

Expenditures \$653,374

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.

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Baseline Adjustments for Personnel Costs

Expenditures \$757,441

This item adjusts appropriations to restore annual wage increases for non-represented Executives, Managers, and Strategic Advisors, which was foregone in 2021 due to financial constraints.

Reversing One-Time Appropriation for the Clean City Initiative

Expenditures \$(593,000)

This item removes a one-time appropriation increase from the 2021 Budget that provided \$593,000 in General Fund appropriation to support the Clean Cities Initiative.

Shared - GIS Billing

Expenditures \$458,000

This item increases appropriation authority by \$458,000 in Seattle Public Utilities (SPU) in the Leadership and Administration BSL for all three ratepayer funds. This item increases appropriation for Geographic Information System (GIS) work that was previously paid to Seattle Information Technology (SIT) through the general allocation of costs in the Central Cost Manual. This appropriation was added to SPU's 2021 budget in the Second Quarter Supplemental Budget Amendment. This item adds this appropriation to SPU's baseline budget for 2022.

Shared - Accounting Division Positions

Position Allocation 5.00

This item adds 5.0 FTE positions in Accounting Division to SPU's baseline budget. The positions were added to SPU in the 2021 second quarter supplemental budget amendment.

Converting Administrative Staff Analyst to Full-Time

Position Allocation 0.50

This item converts an existing Administrative Staff Analyst position from 0.5 FTE to 1.0 FTE. This Administrative Staff Analyst position will support the Financial and Risk Services Branch at Seattle Public Utilities. This position was added to SPU in the Second Quarter Supplemental Budget Amendment. This item adds this position authority to SPU's baseline budget for 2022.

Add 1.0 FTE Field Coordinator for RV remediation and expanded Encampment Bag program

Position Allocation 1.00

This item provides 1.0 FTE position authority a Field Coordinator in Seattle Public Utilities (SPU), in the General Fund, in the Utility Service and Operations BSL. This item adds to the 2022 Baseline Budget a pocket provided in the third quarter supplemental budget. This position will connect individuals residing in RVs/vehicles to resources, facilitate trash removal around vehicles in the ROW, and manage storage of personal belongings.

Proposed Operating

Clean Cities Initiative - CLFR Support for Cleanup Events

Expenditures \$184,272

This item would increase appropriation in the Coronavirus Local Fiscal Recovery Fund for the Utility Operations and Services BCL by \$184,272 to support continuation of the Mayor's expanded Clean City Initiative through August 2022. This funding supports clean-up events in conjunction with Seattle Department of Transportation and Seattle

Seattle Public Utilities

Parks and Recreation. This is a one-time increase in 2022.

Clean Cities Initiative - CLFR support for Graffiti, Needles, and Cleanup

| | |
|--------------|-----------|
| Expenditures | \$452,944 |
|--------------|-----------|

This item increases appropriation by \$452,944 in the Coronavirus Local Fiscal Recovery Fund, in the Utility Operations and Services BCL, to support continuation of the Mayor's expanded Clean City Initiative through August 2022. This includes support for graffiti abatement, needle collection, and cleaning the public right-of-way. This is a one-time increase in 2022.

General Fund - Clean City Administrative Support

| | |
|---------------------|-----------|
| Expenditures | \$233,056 |
| Position Allocation | 1.00 |

This item increases General Fund appropriation authority by \$233,056 and adds position authority for 1.0 FTE Administrative Staff Analyst to address oversight, tracking, and reporting needs for the Clean City program. This position will provide support for growing program needs, as both permanent and temporary Clean City activities have increased by \$4 million since 2019.

General Fund - RV Remediation TES Conversion

| | |
|---------------------|------|
| Expenditures | - |
| Position Allocation | 1.00 |

This item adds 1.0 FTE position authority for a Planning and Development Specialist II to provide support for the Clean City RV Remediation Program. This authority will allow conversion from temporary to permanent staffing as this program transitions out of the pilot phase. This item does not require additional appropriation authority.

DWW - RV Wastewater Pilot Expansion

| | |
|--------------|-----------|
| Expenditures | \$100,000 |
|--------------|-----------|

This item increases appropriation in the Drainage and Wastewater Fund by \$100,000 for additional funding to provide wastewater services for Recreational Vehicles (RV) being used as shelter. This expands an existing pilot program, and allows SPU to implement a mobile wastewater pump out component. This is intended to reduce instances of sewage being released into catch basins, reducing cleanup costs, and maintaining health of critical waterways as required under the City's National Pollution Discharge Elimination System (NPDES) Type II permit.

Expanded RV Pump Out

| | |
|--------------|----------|
| Expenditures | \$75,000 |
|--------------|----------|

This item increases Drainage and Wastewater Fund appropriation by \$75,000 in the Utility Services and Operations BSL for increased wastewater pump-out services to RVs being used as a primary residence. This \$75,000 increase, on top of a separate \$100,000 increase, would allow SPU to move from a six-week servicing cycle to a four-week servicing cycle.

Expanded RV Remediation

| | |
|--------------|-----------|
| Expenditures | \$556,063 |
|--------------|-----------|

This item increases General Fund appropriation by \$556,064 to provide ongoing funding in SPU's Utility Services and Operation BSL for expanded RV cleaning services and funding for a Field Coordinator (Strategic Advisor 1). The Field Coordinator pocket has been added in the third quarter supplemental and is also included as a Baseline Budget item

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in the Proposed.

The coordinator will help connect individuals residing in RVs/vehicles to resources, facilitate trash removal around vehicles in the Right of Way (ROW), and will manage storage of personal belongings, as required. This work is intended to maintain public access to the ROW. This work will expand Encampment Bag Program distribution and collection to RV sites at up to ten encampment sites per week. Seattle Department of Transportation (SDOT) is funding this expansion through a corresponding General Fund reduction.

Funding additional three hygiene stations

Expenditures \$274,500

This item increases General Fund appropriation by \$274,500 to provide ongoing funding in SPU's Utility Services and Operation BSL for three additional public hygiene stations, with the intent to service RV encampments.

Drainage and Wastewater Apprenticeship Program

Expenditures \$500,000

This item increases appropriation in the Drainage and Wastewater Fund (44010) by \$500,000 to pay for five additional apprentices in the Drainage and Wastewater (DWW) Line of Business. This would increase apprenticeships to twelve, from a baseline of seven. Positions are loaned by Seattle Department of Human Resources (SDHR).

Shared - Green New Deal-Aligned Business Development Strategy

Expenditures \$600,000

This item would increase appropriation in the Water Fund, the Drainage and Wastewater Fund, and the Solid Waste Fund by \$600,000 in 2022 to pilot a community grant program focused on environmental stewardship and community innovation. This program is aligned with the Seattle Green New Deal. It will support both emerging and established business models for green workforce development that is specific to the water and waste sectors. Grants will support programs that promote water resiliency and expand "circular economy" efforts to reduce waste and promote recycling. These investments aim to reduce Seattle's collective water and waste costs and enhance stewardship and reuse of local resources.

Shared - Department of Neighborhoods MOA Expansion

Expenditures \$312,000

This item increases appropriation in the Water Fund, the Drainage and Wastewater Fund, and the Solid Waste Fund appropriation by \$312,000 to expand SPU's existing partnership with the Department of Neighborhoods (DON) that supports community engagement and education. This funding will support a number of initiatives. These include panel recruitment and public engagement with the SPU Customer Review Panel, efforts to publicize and grow donation matching, and trainings for SPU employees.

Water - Customer Service Maintenance Laborer

Expenditures -

Position Allocation 1.00

This item provides 1.0 FTE position authority for a Maintenance Laborer in the Meter Reading group. Meter reading demands have increased due to population growth and development, increasing annual meter readings by 50,000 since 2013. This position does not require any additional appropriation authority.

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DWW - CSO Planning

Expenditures \$250,000

This item increases appropriation in the Drainage and Wastewater Fund to pay for temporary staffing and professional services. This funding will support area-based Combined Sewer Overflow (CSO) planning in coordination with King County, as well as the development of future long-term control plan updates in accordance with the consent decree between Seattle Public Utilities (SPU) and the United States Environmental Protection Agency (EPA).

DWW - Drainage Rehabilitation Program Manager

Expenditures \$164,710

Position Allocation 1.00

This item increases appropriation in the Drainage and Wastewater Fund and provides 1.0 FTE position authority for a Strategic Advisor 2 position that will manage Seattle Public Utility's (SPU) drainage rehabilitation work. This is in accordance with the 2021-2026 Strategic Business Plan, which calls for increasing the pace of rehabilitation work on aging drainage infrastructure assets. This is intended to prevent flooding and improve water quality.

DWW - Green Stormwater Infrastructure Drainage Asset Management

Expenditures -

Position Allocation 1.00

This item provides 1.0 FTE position authority for a Senior Civil Engineer in the Drainage and Wastewater line of business. This position will provide ongoing support of the Green Stormwater Infrastructure (GSI) Drainage Asset Management Program. This is in accordance with the 2021-2026 Strategic Business Plan, which commits to expanding and innovating GSI for stormwater management and flow control. This body of work requires dedicated asset management and operational guidance. This body of work is currently being supported by . temporary staffing. This position add does not require any additional appropriation.

DWW - King County Clean Water Plan Review

Expenditures \$250,000

This item increases appropriation in the Drainage and Wastewater Fund by \$250,000 to implement an effort to evaluate and analyze the King County regional wastewater treatment system that serves the City of Seattle. This work is a continuation of the effort initiated under a City Council 2021 Statement of Legislative Intent (SLI).

DWW - Sewer Pipe Rehabilitation Program Pipe Assessor

Expenditures \$138,493

Position Allocation 1.00

This item increases appropriation in the Drainage and Wastewater Fund by \$138,493 in order to add 1.0 FTE position authority for a Senior Civil Engineering Specialist. This position will support sewer rehabilitation work, providing pipe assessment services to determine rehabilitation needs and project scopes of work to support renewal of the aging sewer system. This represents an increased level of investments in sewer rehabilitation, in accordance with the 2021-2026 Strategic Business Plan, and is a direct result of a capital investment analysis completed in 2019.

DWW - Utility GIS for Side Sewer

Expenditures \$199,413

Position Allocation 2.00

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This item increases appropriation in the Drainage and Wastewater Fund by \$199,413 and provides position authority for 2.0 FTE Associate Civil Engineering Specialist II positions that will support side sewer site plan resourcing and will be based in the Utility's Geographic Information System (GIS) team. The City's National Pollutant Discharge Elimination System (NPDES) Municipal Stormwater Permit requires electronic mapping of all authorized connections to the municipal storm sewer system. Demand for side sewer permits has increased due to increasing construction and development, creating a backlog of work. These needs are currently being resourced with temporary staffing.

Solid Waste - Heavy Truck Drivers

| | |
|---------------------|------|
| Expenditures | - |
| Position Allocation | 2.00 |

This item provides position authority 2.0 FTE Heavy Truck Drivers in the Solid Waste Operations Division. These positions meet growing demand and increased loads driven by higher levels of compostable organics. SPU is currently relying on temporary staffing. Positions are being added to reduce heavy truck driver turnover and maintain consistent staffing levels. No additional appropriation authority is required for these positions.

Solid Waste - Lead Inspector

| | |
|---------------------|-----------|
| Expenditures | \$109,862 |
| Position Allocation | 1.00 |

This item increase appropriation in the Solid Waste Fund by \$109,862 and provides 1.0 FTE position authority for a Lead Solid Waste Field Representative. This position will support the significantly-increased workload of the Inspection and Compliance Team (ICT), which inspects solid waste collection at commercial and multifamily properties to ensure code compliance. The ICT also responds to Field Activity (FA) requests submitted when property owners report issues with equipment or services. The need for increased staffing for the ICT is driven by population growth and increasing commercial and multifamily properties.

Solid Waste - North Household Hazardous Waste Collection

| | |
|---------------------|-----------|
| Expenditures | \$210,868 |
| Position Allocation | 1.00 |

This item increases appropriation in the Solid Waste Fund by \$210,868 and provides 1.0 FTE position authority for an Environmental Field Specialist (EFS) for operations support at the North Household Hazardous Waste (NHHW) facility. This position is required to help maintain growing customer demand at the NHHW site. The King County Hazardous Waste Management Program will reimburse SPU for the cost of this position.

Solid Waste – Plan Review FTE

| | |
|---------------------|-----------|
| Expenditures | \$111,697 |
| Position Allocation | 1.00 |

This item increases appropriation in the Solid Waste Fund by \$111,697 and adds 1.0 FTE position authority for a Planning and Development Specialist II. This position will support solid waste plan reviews for new developments. Solid waste plan reviews have increased in volume due to growth and development, as well as increasing design complexity.

Solid Waste - Solid Waste PPM Support

| | |
|--------------|-----------|
| Expenditures | \$125,000 |
|--------------|-----------|

This item increases appropriation in the Solid Waste Fund by \$125,000 to provide for a temporary Management Systems Analyst. This temporary staffing will support the Solid Waste Planning and Program Management group,

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and will provide direct support for mandatory reporting and for producing the annual Waste Prevention and Recycling Report submitted to the City Council.

Shared - Cybersecurity

| | |
|---------------------|-----------|
| Expenditures | \$358,038 |
| Position Allocation | 2.00 |

This item increases appropriation in the Water Fund, Drainage and Wastewater Fund, and Solid Waste Fund by \$358,038 and provides 2.0 FTE position authority. This provides for one Manager 3 and one Information Technology Professional-A. These positions will develop and implement cybersecurity policies necessary to safeguard Seattle Public Utility (SPU) technology assets.

Shared - GIS Maintenance

| | |
|---------------------|-----------|
| Expenditures | \$304,601 |
| Position Allocation | 2.00 |

This item will increase appropriation in the Water Fund and the Drainage and Wastewater Fund by \$304,602 and provides for 2.0 FTE positions for Geographic Information System (GIS) Maintenance. These positions will consist of 1.0 Information Technology Professional – B and 1.0 Information Technology Professional – C. These positions will provide internal GIS capacity for SPU. This represents a transfer of work from Seattle Information Technology (SIT), which is reducing budget for core GIS services to SPU. Seattle IT is supportive of these position adds.

Shared - Unifier MOA

| | |
|--------------|-----------|
| Expenditures | \$183,794 |
|--------------|-----------|

This item increases appropriations in the Water Fund, Drainage and Wastewater Fund, and the Solid Waste Fund by \$183,794 to pay for a three-year, term-limited Information Technology Professional-B resource in Seattle Information Technology (SIT) to support the Oracle Primavera Unifier application. This application supports maintenance of contract documents used in construction management and payments. Additional staffing support will resolve an existing backlog of errors and provide dedicated support to SPU, in order to avoid late payments and associated financial risks.

Shared - Budget System Administration and Reporting

| | |
|--------------|-----------|
| Expenditures | \$137,770 |
|--------------|-----------|

This item increases appropriations in the Water Fund, Drainage and Wastewater Fund, and Solid Waste Fund by \$137,770 to add a term-limited Senior Management Systems Analyst to the Seattle Public Utilities (SPU) Budget Group. This position would administer the Utility's budgeting tool and develop reports using the Utility's primary data tool.

Shared - Communications and Marketing Advisor

| | |
|---------------------|-----------|
| Expenditures | \$151,012 |
| Position Allocation | 1.00 |

This item increases appropriation in the Water Fund, Drainage and Wastewater Fund, and Solid Waste Fund by \$151,012 and adds 1.0 FTE position authority for a Communications and Marketing Advisor, Strategic Advisor 1. This position would serve as communications liaison to the Customer Response Division and as lead marketing strategist for Seattle Public Utilities (SPU). This position will lead communication strategies for customer service initiatives and the Utility Discount Program. It will also provide communications support to the SPU/City Light Contact Center and Utility Account Services.

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Shared - Contracts and Procurement Specialists

| | |
|---------------------|------|
| Expenditures | - |
| Position Allocation | 2.00 |

This item provides position authority for 2.0 FTE in the Contracts and Procurement group. These positions will serve as Senior Project Funding and Agreement Coordinators, one supporting consultant contracts and one supporting purchases. This body of work is currently being supported by expiring temporary staffing and risks backlogs and delays. These positions do not require any additional appropriation authority.

Shared - Customer Service Meter Reading Position

| | |
|---------------------|------|
| Expenditures | - |
| Position Allocation | 1.00 |

This item adds 1.0 FTE position authority for a Meter Reader in the Meter Reading group. Meter reading demands have increased due to population growth and development, increasing annual meter readings by 50,000 since 2013. This position does not require any additional appropriation authority.

Shared - File Digitization and Reduction

| | |
|--------------|-----------|
| Expenditures | \$119,590 |
|--------------|-----------|

This item increases appropriation in the Water Fund, the Drainage and Wastewater Fund, and the Solid Waste Fund by \$119,590 to pay for a three-year, term-limited Civil Engineering Specialist II to support the Workspace Reimagined Initiative that seeks to reduce the Utility's footprint in City-owned buildings.

Shared - Leak Adjustment and Crossed Meter Work

| | |
|---------------------|------|
| Expenditures | - |
| Position Allocation | 1.00 |

This item provides position authority for 1.0 FTE Accounting Technician III position in Customer Accounts and Billing Services. This position will address needs driven by the Leak Adjustment Director's Rule, which adjusts billing to account for repaired leaks and has led to a two-fold increase in workload for Customer Accounts. It will also address estimated billing adjustments, field activity completions, service order assignments, accounting approvals for escrow refunds, unclaimed property, and solid waste billing. These service levels are currently being supported by temporary staffing and overtime. This change does not require any additional appropriation authority.

Shared - Logistics Energy Audits

| | |
|--------------|-----------|
| Expenditures | \$250,000 |
|--------------|-----------|

This item increases Water Fund, Drainage and Wastewater Fund, and Solid Waste Fund appropriation by \$250,000 to provide energy audits at SPU facilities and to plan for energy generation across all lines of business within the Utility in order to meet the City of Seattle's goal of 100 percent Clean energy by 2050.

Shared - Principal Economist

| | |
|---------------------|----------|
| Expenditures | \$78,169 |
| Position Allocation | 0.50 |

This item increases appropriations in the Water Fund, Drainage and Wastewater Fund, and Solid Waste Fund by \$78,169 and adds 0.5 FTE in position authority to convert a current 0.5 FTE Principal Economist to a 1.0 FTE Principal

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Economist.

Shared - Support for Customer Accounts and Billing Services

| | |
|---------------------|------|
| Expenditures | - |
| Position Allocation | 2.00 |

This item provides position authority for 2.0 FTE Account Technician II-BU positions in Customer Account and Billing Services. These positions will be responsible for daily billing tasks including Meter Data Management exceptions, Customer Care Billing, errors in bill segments, water billing adjustments, escrow funds, high strength billing, and returned payments. The positions would also help support programming such as unclaimed property, the Utility Discount Program, and the Emergency Assistance Program. Increases in this body of work are driven by population growth and development. These positions do not require any change in appropriation.

Shared - Utility Portal Support

| | |
|---------------------|-----------|
| Expenditures | \$162,550 |
| Position Allocation | 1.00 |

This item increases appropriation in the Water Fund, the Drainage and Wastewater Fund, and the Solid Waste Fund by \$162,550 and provides 1.0 FTE position authority for an Information Technology Professional-B. This position will provide administration and functional support to the Utility Customer Self Service Portal (UCSS Portal). This position will partner with business stakeholders to optimize and enhance application functions, install patches, report deficiencies, resolve issues, and monitor the system. SPU cannot adequately maintain the technology required without this requested staffing support, risking a loss of functionality for customers and risking system interruptions.

Shared - Utility Website Support

| | |
|---------------------|-----------|
| Expenditures | \$107,691 |
| Position Allocation | 1.00 |

This item increases appropriation in the Water Fund, Drainage and Wastewater Fund, and Solid Waste Fund by \$107,691 and adds 1.0 FTE position authority for a Senior Public Relations Specialist to serve as a web specialist in communications and outreach. This position will provide internal support for SPU's Inweb, as well as support for SPU's external-facing website. This position will provide coverage to manage web content, accessibility requirements, and public announcements.

Proposed Capital

Water Capital Changes

| | |
|--------------|----------------|
| Expenditures | \$(11,249,910) |
|--------------|----------------|

This item decreases the Water Fund Core and Shared CIP by \$11,249,910 in 2022. The primary 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.

Drainage & Wastewater Capital Changes

| | |
|--------------|----------------|
| Expenditures | \$(44,809,782) |
|--------------|----------------|

This item decreases the Drainage and Wastewater Fund (DWF) by \$44.8 million in 2022 across all BSLs. These changes reflect updated project timelines, scope shifts and reflects the strategic priorities of Seattle Public Utilities.

Solid Waste Capital Changes

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Expenditures \$(17,823,083)

This item decreases the Solid Waste Fund by \$17.8 million in 2022 across all Capital Budget Summary Levels (BSLs). This shifts various project costs between years for a total addition of \$4.8 million over the six-year CIP from 2022-2027.

Technology Capital Changes

Expenditures -

This item maintains the Technology Capital Improvement Program (CIP) with no increase in 2022. This will not impact the Water, Drainage and Wastewater, and Solid Waste funds in 2022. The total increase for the 6-year period is \$10,050,000.

Proposed Technical

Revenues for Water, Drainage and Wastewater, and Solid Waste Funds

Revenues \$112,109,319

This item provides projected 2022 revenue for the Water, Drainage and Wastewater, and Solid Waste Funds. Total Water Fund revenue is anticipated to be \$4.86 million lower than in 2021; total Drainage and Wastewater Fund revenue is anticipated to be \$97 million higher; and total Solid Waste Fund revenue is anticipated to be \$10.2 million higher.

Reconciling the 2022 Baseline with the Adopted CCM

Expenditures -

This item makes technical, net-zero changes between account groups and fund in order to align the 2022 Baseline with the Adopted Central Cost Manual. This change request will affect multiple funds and multiple Budget Service Levels.

Transfer Operational Technology from ITD

Expenditures \$1,017,866
Position Allocation 3.00

This item transfers technology deemed operational to Seattle Public Utilities (SPU). This includes the transfer of 3.0 FTE position authority and non-labor budget for the Maximo work and asset management system.

The IT Maximo team is dedicated to managing Maximo, a key work and asset management system used solely by SPU. Due to its nature and impact on SPU's business operations, Seattle IT and SPU have deemed this operational technology and are proposing to transfer the ownership and operation of the system to SPU.

Both Seattle IT and SPU support this transfer of operational technology. Seattle IT has a corresponding item in the proposed budget.

Transfer GIS Operational Technology Staff from ITD

Expenditures \$169,316
Position Allocation 1.00

This item transfers 1.0 FTE position authority from Seattle IT to SPU. This pocket is currently held by IT, but the position is entirely dedicated to SPU supporting business processes and GIS-related functions. The incumbent reports to SPU's Operations and Control Center, and: works with staff to ensure asset data in GIS is accurate by

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ensuring utility system changes are recorded; supports the Utility Locate program (“Call Before You Dig”) for the Water and the Drainage and Wastewater lines of business; performs GIS analysis projects as requested; and trains staff in Field Operations to use GIS tools.

Both Seattle IT and Seattle Public Utilities are in favor of this position transfer. In this role, the incumbent works closely with Central GIS Program staff in Seattle IT, but more importantly supports core functions in Seattle Public Utilities. This transfer will not inhibit the incumbent’s ability to coordinate work with Seattle IT, but will enhance Seattle Public Utilities ability to direct the work to their highest priorities because they will directly manage the tasks performed. Seattle IT has a corresponding item in the proposed budget.

Shared - Technical Adjustments

Expenditures \$5,860,441

This item adjusts the appropriations for the Water Fund, Drainage and Wastewater Fund, Solid Waste Fund, and General Fund in various operating and maintenance Budget Summary Levels for a net increase of approximately \$5.9 million in 2022. The main drivers of change are: (A) labor-related increases and inflation, (B) revised projections for taxes, debt service, major service contract payments, (C) a technical increase for a cost that was anticipated on the CIP but that will be paid out of the O&M budget, and (D) SPU identified reductions to the baseline.

The item includes appropriation for estimated annual wage increases. Annual wage increase assumptions are included in both the proposed budget and in rate proposals. SPU will adhere to negotiated and approved rates for actual annual wage increases.

The adjustments included in this request and the SPU budget overall are consistent with the adopted 2021-2026 Strategic Business Plan as well as with the Water Fund and Drainage and Wastewater Fund rate proposals approved in 2021.

Fund Balancing

Revenues \$(196,985,770)

This is a technical item to record fund balancing entries for the 43000 Water Fund, 44010 Drainage and Wastewater Fund, and 45010 Solid Waste Fund, which are managed by Seattle Public Utilities.

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Expenditure Overview

| | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|---|-------------------|-------------------|-------------------|
| Appropriations | | | |
| SPU - BC-SU-C110B - Distribution | | | |
| 43000 - Water Fund | 25,368,862 | 31,095,001 | 35,688,387 |
| Total for BSL: BC-SU-C110B | 25,368,862 | 31,095,001 | 35,688,387 |
| SPU - BC-SU-C120B - Transmission | | | |
| 43000 - Water Fund | 5,382,036 | 20,129,412 | 16,514,021 |
| Total for BSL: BC-SU-C120B | 5,382,036 | 20,129,412 | 16,514,021 |
| SPU - BC-SU-C130B - Watershed Stewardship | | | |
| 43000 - Water Fund | 1,753,381 | 298,356 | 2,170,333 |
| Total for BSL: BC-SU-C130B | 1,753,381 | 298,356 | 2,170,333 |
| SPU - BC-SU-C140B - Water Quality & Treatment | | | |
| 43000 - Water Fund | 886,253 | 13,214,127 | 3,604,945 |
| Total for BSL: BC-SU-C140B | 886,253 | 13,214,127 | 3,604,945 |
| SPU - BC-SU-C150B - Water Resources | | | |
| 43000 - Water Fund | 2,221,777 | 12,031,263 | 7,052,669 |
| Total for BSL: BC-SU-C150B | 2,221,777 | 12,031,263 | 7,052,669 |
| SPU - BC-SU-C160B - Habitat Conservation Program | | | |
| 43000 - Water Fund | 3,989,560 | 1,474,395 | 2,603,765 |
| Total for BSL: BC-SU-C160B | 3,989,560 | 1,474,395 | 2,603,765 |
| SPU - BC-SU-C230B - New Facilities | | | |
| 45010 - Solid Waste Fund | 1,403,445 | 19,250,000 | 6,155,694 |
| Total for BSL: BC-SU-C230B | 1,403,445 | 19,250,000 | 6,155,694 |
| SPU - BC-SU-C240B - Rehabilitation & Heavy Equipment | | | |
| 45010 - Solid Waste Fund | 702,835 | 1,220,000 | 2,450,000 |
| Total for BSL: BC-SU-C240B | 702,835 | 1,220,000 | 2,450,000 |
| SPU - BC-SU-C333B - Protection of Beneficial Uses | | | |
| 44010 - Drainage and Wastewater Fund | 7,652,565 | 21,139,104 | 20,910,556 |
| Total for BSL: BC-SU-C333B | 7,652,565 | 21,139,104 | 20,910,556 |
| SPU - BC-SU-C350B - Sediments | | | |
| 44010 - Drainage and Wastewater Fund | 3,176,623 | 3,867,219 | 4,560,404 |
| Total for BSL: BC-SU-C350B | 3,176,623 | 3,867,219 | 4,560,404 |

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SPU - BC-SU-C360B - Combined Sewer Overflows

| | | | |
|--------------------------------------|-------------------|--------------------|-------------------|
| 44010 - Drainage and Wastewater Fund | 88,650,004 | 134,109,402 | 98,151,462 |
| Total for BSL: BC-SU-C360B | 88,650,004 | 134,109,402 | 98,151,462 |

SPU - BC-SU-C370B - Rehabilitation

| | | | |
|--------------------------------------|-------------------|-------------------|-------------------|
| 44010 - Drainage and Wastewater Fund | 28,438,599 | 38,267,638 | 40,685,437 |
| Total for BSL: BC-SU-C370B | 28,438,599 | 38,267,638 | 40,685,437 |

SPU - BC-SU-C380B - Flooding, Sewer Backup & Landslide

| | | | |
|--------------------------------------|-------------------|-------------------|-------------------|
| 44010 - Drainage and Wastewater Fund | 13,944,483 | 42,898,658 | 29,967,149 |
| Total for BSL: BC-SU-C380B | 13,944,483 | 42,898,658 | 29,967,149 |

SPU - BC-SU-C410B - Shared Cost Projects

| | | | |
|--------------------------------------|-------------------|-------------------|-------------------|
| 43000 - Water Fund | 20,184,337 | 33,473,751 | 22,276,576 |
| 44010 - Drainage and Wastewater Fund | 20,235,126 | 32,956,956 | 15,344,869 |
| 45010 - Solid Waste Fund | 1,102,034 | 2,841,878 | 4,561,370 |
| Total for BSL: BC-SU-C410B | 41,521,497 | 69,272,585 | 42,182,815 |

SPU - BC-SU-C510B - Technology

| | | | |
|--------------------------------------|-------------------|-------------------|-------------------|
| 43000 - Water Fund | 6,121,054 | 5,061,580 | 4,243,500 |
| 44010 - Drainage and Wastewater Fund | 4,739,076 | 5,150,950 | 4,299,000 |
| 45010 - Solid Waste Fund | 2,195,941 | 1,987,569 | 1,507,500 |
| Total for BSL: BC-SU-C510B | 13,056,071 | 12,200,099 | 10,050,000 |

SPU - BO-SU-N000B - General Expense

| | | | |
|--------------------------------------|--------------------|--------------------|--------------------|
| 00100 - General Fund | 2,115,522 | 1,874,250 | 1,967,963 |
| 43000 - Water Fund | 137,632,982 | 147,339,310 | 143,617,623 |
| 44010 - Drainage and Wastewater Fund | 294,845,255 | 332,921,343 | 319,679,215 |
| 45010 - Solid Waste Fund | 154,356,232 | 166,465,485 | 169,202,240 |
| Total for BSL: BO-SU-N000B | 588,949,991 | 648,600,389 | 634,467,041 |

SPU - BO-SU-N100B - Leadership and Administration

| | | | |
|--------------------------------------|--------------------|--------------------|--------------------|
| 00100 - General Fund | 11,939 | - | - |
| 43000 - Water Fund | 44,015,213 | 58,113,414 | 58,295,487 |
| 44010 - Drainage and Wastewater Fund | 51,139,811 | 62,543,732 | 68,948,332 |
| 45010 - Solid Waste Fund | 14,594,761 | 18,640,534 | 20,109,288 |
| Total for BSL: BO-SU-N100B | 109,761,724 | 139,297,679 | 147,353,108 |

SPU - BO-SU-N200B - Utility Service and Operations

| | | | |
|--|------------|------------|------------|
| 00100 - General Fund | 10,927,350 | 18,925,026 | 20,375,458 |
| 14000 - Coronavirus Local Fiscal Recovery Fund | - | - | 637,216 |
| 43000 - Water Fund | 66,095,140 | 68,202,401 | 83,153,226 |

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| | | | |
|--|----------------------|----------------------|----------------------|
| 44010 - Drainage and Wastewater Fund | 66,702,965 | 70,120,481 | 72,311,073 |
| 45010 - Solid Waste Fund | 29,038,371 | 33,830,859 | 35,704,245 |
| Total for BSL: BO-SU-N200B | 172,763,826 | 191,078,767 | 212,181,219 |
| | | | |
| Department Total | 1,109,623,533 | 1,399,444,095 | 1,316,749,005 |
| | | | |
| Department Full-Time Equivalents Total* | 1,433.30 | 1,440.30 | 1,477.30 |

** 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 Summary by Fund Seattle Public Utilities

| | 2020 | 2021 | 2022 |
|--|----------------------|----------------------|----------------------|
| | Actuals | Adopted | Proposed |
| 00100 - General Fund | 13,054,811 | 20,799,276 | 22,343,421 |
| 14000 - Coronavirus Local Fiscal Recovery Fund | - | - | 637,216 |
| 43000 - Water Fund | 313,650,596 | 390,433,010 | 379,220,533 |
| 44010 - Drainage and Wastewater Fund | 579,524,508 | 743,975,483 | 674,857,497 |
| 45010 - Solid Waste Fund | 203,393,618 | 244,236,326 | 239,690,338 |
| Budget Totals for SPU | 1,109,623,533 | 1,399,444,095 | 1,316,749,005 |

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Revenue Overview

2022 Estimated Revenues

| Account Code | Account Name | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|---|---------------------------------|----------------|--------------|---------------|
| 331110 | Direct Fed Grants | 539,257 | - | - |
| 334010 | State Grants | 32,989 | - | - |
| 341040 | Sales Of Maps & Publications | 2,609 | - | - |
| 343210 | Transfer Station Charges | 13,440 | - | - |
| Total Revenues for: 00100 - General Fund | | 588,294 | - | - |
| 309010 | Non-Operating Revenues | - | 3,232,566 | 644,386 |
| 331110 | Direct Fed Grants | 29,318 | - | - |
| 332020 | Build America Bonds Subsidy Pa | 1,937,152 | 1,619,000 | 1,570,774 |
| 333110 | Ind Fed Grants | 56,885 | - | - |
| 334010 | State Grants | (12,326) | 8,199,810 | 5,378,270 |
| 337010 | Grants & Contr From Local Govt | 66,063 | - | - |
| 337080 | Other Private Contrib & Dons | 4,932,415 | - | - |
| 343010 | Architect/Engineering Svc Chrg | 367,687 | - | - |
| 343020 | Services For Others-Nonop | (10,607) | - | - |
| 343080 | Unbilled Rev | (620,472) | - | - |
| 343090 | Elderly Utility Credit | (5,412,736) | - | - |
| 343110 | Retail Water Utility Services | 203,577,678 | 205,119,999 | 211,242,278 |
| 343120 | Wholesale Water Sales | 56,781,737 | 53,081,037 | 54,321,934 |
| 343130 | Other Utility Operating Rev | 4,116,474 | 4,226,340 | 5,277,272 |
| 343310 | Recoveries | 468,547 | - | - |
| 343320 | Recoveries-Sundry | 1,579 | - | - |
| 343350 | Municipal Utility Services | 10,045,755 | 10,246,670 | 11,604,216 |
| 343360 | Tap Revenue | 9,614,237 | 7,972,660 | 8,072,319 |
| 350180 | Misc Fines & Penalties | 41,394 | - | - |
| 350190 | Nsf Check Fees | 32,825 | - | - |
| 360020 | Inv Earn-Residual Cash | 2,923,351 | - | - |
| 360210 | Oth Interest Earnings | 7,463 | - | - |
| 360220 | Interest Earned On Delinquent A | 33,290 | - | - |
| 360310 | Lt Space/Facilities Leases | 7,313 | - | - |
| 360320 | Rent From Operating Property | 541,742 | - | - |
| 360350 | Other Rents & Use Charges | 203,973 | 672,000 | 791,149 |
| 360380 | Sale Of Junk Or Salvage | 65,135 | - | - |
| 360420 | Other Judgments & Settlements | 470,345 | - | - |
| 360750 | Misc Reimb Adj-Pers & Other | 18,514 | 2,286,846 | 2,616,420 |

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| | | | | |
|---|-------------------------------------|--------------------|--------------------|--------------------|
| 360900 | Miscellaneous Revs-Other Rev | 245,976 | - | - |
| 379020 | Capital Contributions | 369,068 | - | - |
| 379030 | Capital Contr-Interlocal | (309) | - | - |
| 379040 | Capital Contr-Connect Charge | 4,770,084 | - | - |
| 395020 | Timber Sales | 561,301 | - | - |
| Total Revenues for: 43000 - Water Fund | | 296,230,851 | 296,656,928 | 301,519,018 |
| 400000 | Use of/Contribution to Fund Balance | - | 93,776,082 | 77,701,515 |
| Total Resources for:43000 - Water Fund | | 296,230,851 | 390,433,010 | 379,220,533 |
| 331110 | Direct Fed Grants | 31,728 | - | - |
| 332020 | Build America Bonds Subsidy Pa | 1,632,214 | 1,686,168 | 1,686,168 |
| 333110 | Ind Fed Grants | 15,218 | - | - |
| 334010 | State Grants | 459,084 | 1,598,155 | 73,325,211 |
| 337010 | Grants & Contr From Local Govt | 214,135 | - | - |
| 337080 | Other Private Contrib & Dons | 12,431,547 | - | - |
| 341040 | Sales Of Maps & Publications | 43 | - | - |
| 343010 | Architect/Engineering Svc Chrg | 3,469,461 | - | - |
| 343020 | Services For Others-Nonop | 424,077 | - | - |
| 343080 | Unbilled Rev | (2,170,395) | - | - |
| 343090 | Elderly Utility Credit | (10,689,493) | - | - |
| 343130 | Other Utility Operating Rev | - | 3,579,201 | 6,488,437 |
| 343140 | Wastewater Utility Services | 309,026,540 | 314,331,518 | 336,861,072 |
| 343150 | Drainage Utility Services | 155,021,496 | 166,926,594 | 167,988,275 |
| 343160 | Side Sewer Permit Fees | 1,832,830 | 1,831,939 | 1,925,617 |
| 343170 | Sewer Connection Charges | 353,778 | - | - |
| 343180 | Drainage Permit Fees | 471,085 | 519,431 | 494,934 |
| 343310 | Recoveries | 278,676 | - | - |
| 343350 | Municipal Utility Services | 2,931,528 | - | - |
| 350180 | Misc Fines & Penalties | 48,160 | - | - |
| 360020 | Inv Earn-Residual Cash | 5,499,122 | - | - |
| 360210 | Oth Interest Earnings | 6,810 | - | - |
| 360220 | Interest Earned On Deliquent A | 475 | - | - |
| 360300 | St Space Facilities Rentals | 26,533 | - | - |
| 360320 | Rent From Operating Property | 2,196 | - | - |
| 360350 | Other Rents & Use Charges | 20,872 | - | - |
| 360420 | Other Judgments & Settlements | 3,356,399 | - | - |
| 360750 | Misc Reimb Adj-Pers & Other | - | 2,215,479 | 2,685,966 |
| 360900 | Miscellaneous Revs-Other Rev | 32,025 | - | - |
| 379020 | Capital Contributions | 8,534,102 | 1,736,000 | - |
| 379030 | Capital Contr-Interlocal | (155) | - | - |

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| | | | | |
|---|-------------------------------------|----------------------|----------------------|----------------------|
| Total Revenues for: 44010 - Drainage and Wastewater Fund | | 493,260,090 | 494,424,484 | 591,455,679 |
| 400000 | Use of/Contribution to Fund Balance | - | 249,550,999 | 83,401,818 |
| Total Resources for:44010 - Drainage and Wastewater Fund | | 493,260,090 | 743,975,483 | 674,857,497 |
| 309010 | Non-Operating Revenues | - | 847,518 | 939,667 |
| 331110 | Direct Fed Grants | 10,107 | - | - |
| 334010 | State Grants | 364,221 | - | - |
| 343090 | Elderly Utility Credit | (5,144,641) | - | - |
| 343130 | Other Utility Operating Rev | 380,927 | - | - |
| 343200 | Solid Waste Utility Services | 208,769,129 | 211,504,612 | 219,981,057 |
| 343210 | Transfer Station Charges | 15,422,396 | 13,356,825 | 13,751,613 |
| 343240 | Commercial Disposal Charges | 680,307 | - | - |
| 343280 | Recycled Materials Rev | 3,715,240 | 2,154,509 | 3,803,732 |
| 350180 | Misc Fines & Penalties | 224,667 | - | - |
| 350190 | Nsf Check Fees | 475 | - | - |
| 360020 | Inv Earn-Residual Cash | 1,848,339 | - | - |
| 360220 | Interest Earned On Delinquent A | 3,857 | - | - |
| 360350 | Other Rents & Use Charges | 7,221 | - | - |
| 360420 | Other Judgments & Settlements | 77,453 | - | - |
| 360540 | Cashiers Overages & Shortages | (95) | - | - |
| 360750 | Misc Reimb Adj-Pers & Other | 6,281 | 8,804,041 | 8,407,471 |
| Total Revenues for: 45010 - Solid Waste Fund | | 226,365,883 | 236,667,506 | 246,883,540 |
| 400000 | Use of/Contribution to Fund Balance | - | 7,568,820 | (7,193,202) |
| Total Resources for:45010 - Solid Waste Fund | | 226,365,883 | 244,236,326 | 239,690,338 |
| Total SPU Resources | | 1,016,445,118 | 1,378,644,819 | 1,293,768,367 |

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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.

| Program Expenditures | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|------------------------------|-------------------------|-------------------------|--------------------------|
| Distribution | 25,368,862 | 31,095,001 | 35,688,387 |
| Total | 25,368,862 | 31,095,001 | 35,688,387 |
| 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.

| Program Expenditures | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|------------------------------|-------------------------|-------------------------|--------------------------|
| Transmission | 5,382,036 | 20,129,412 | 16,514,021 |
| Total | 5,382,036 | 20,129,412 | 16,514,021 |
| Full-time Equivalents Total* | 5.00 | 5.00 | 5.00 |

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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.

| Program Expenditures | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|------------------------------|-------------------------|-------------------------|--------------------------|
| Watershed Stewardship | 1,753,381 | 298,356 | 2,170,333 |
| Total | 1,753,381 | 298,356 | 2,170,333 |
| Full-time Equivalents Total* | 8.00 | 8.00 | 8.00 |

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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.

| Program Expenditures | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|------------------------------|-------------------------|-------------------------|--------------------------|
| Water Quality & Treatment | 886,253 | 13,214,127 | 3,604,945 |
| Total | 886,253 | 13,214,127 | 3,604,945 |
| 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.

| Program Expenditures | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|------------------------------|-------------------------|-------------------------|--------------------------|
| Water Resources | 2,221,777 | 12,031,263 | 7,052,669 |
| Total | 2,221,777 | 12,031,263 | 7,052,669 |
| 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.

| Program Expenditures | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|------------------------------|-------------------------|-------------------------|--------------------------|
| Habitat Conservation Program | 3,989,560 | 1,474,395 | 2,603,765 |
| Total | 3,989,560 | 1,474,395 | 2,603,765 |
| Full-time Equivalents Total* | 15.00 | 15.00 | 15.00 |

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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.

| Program Expenditures | 2020 | 2021 | 2022 |
|------------------------------|------------------|-------------------|------------------|
| | Actuals | Adopted | Proposed |
| New Facilities | 1,403,445 | 19,250,000 | 6,155,694 |
| Total | 1,403,445 | 19,250,000 | 6,155,694 |
| 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.

| Program Expenditures | 2020 | 2021 | 2022 |
|-----------------------------|----------------|------------------|------------------|
| | Actuals | Adopted | Proposed |
| Rehabilitation & Heavy Eqpt | 702,835 | 1,220,000 | 2,450,000 |
| Total | 702,835 | 1,220,000 | 2,450,000 |

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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.

| Program Expenditures | 2020 | 2021 | 2022 |
|-------------------------------|----------------|----------------|-----------------|
| | Actuals | Adopted | Proposed |
| Protection of Beneficial Uses | 7,652,565 | 21,139,104 | 20,910,556 |

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| | | | |
|------------------------------|------------------|-------------------|-------------------|
| Total | 7,652,565 | 21,139,104 | 20,910,556 |
| 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.

| Program Expenditures | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|------------------------------|-------------------------|-------------------------|--------------------------|
| Sediments | 3,176,623 | 3,867,219 | 4,560,404 |
| Total | 3,176,623 | 3,867,219 | 4,560,404 |
| 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.

| Program Expenditures | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|------------------------------|-------------------------|-------------------------|--------------------------|
| Combined Sewer Overflows | 88,650,004 | 134,109,402 | 98,151,462 |
| Total | 88,650,004 | 134,109,402 | 98,151,462 |
| 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.

| Program Expenditures | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-----------------------------|-------------------------|-------------------------|--------------------------|
|-----------------------------|-------------------------|-------------------------|--------------------------|

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| | | | |
|------------------------------|-------------------|-------------------|-------------------|
| Rehabilitation | 28,438,599 | 38,267,638 | 40,685,437 |
| Total | 28,438,599 | 38,267,638 | 40,685,437 |
| 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.

| Program Expenditures | 2020 | 2021 | 2022 |
|--------------------------------|-------------------|-------------------|-------------------|
| | Actuals | Adopted | Proposed |
| Flooding, Sewer Backup & Lndsl | 13,944,483 | 42,898,658 | 29,967,149 |
| Total | 13,944,483 | 42,898,658 | 29,967,149 |
| 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.

| Program Expenditures | 2020 | 2021 | 2022 |
|------------------------------|-------------------|-------------------|-------------------|
| | Actuals | Adopted | Proposed |
| Shared Cost Projects | 41,521,497 | 69,272,585 | 42,182,815 |
| Total | 41,521,497 | 69,272,585 | 42,182,815 |
| 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

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efficiency and productivity.

| Program Expenditures | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|------------------------------|-------------------------|-------------------------|--------------------------|
| Technology | 13,056,071 | 12,200,099 | 10,050,000 |
| Total | 13,056,071 | 12,200,099 | 10,050,000 |
| 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.

| Program Expenditures | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|------------------------------|-------------------------|-------------------------|--------------------------|
| Budget Reserves | - | 8,914,284 | 13,019,732 |
| Capital Purchases | 122,115 | 238,859 | 313,636 |
| Debt Service | 165,195,185 | 170,057,449 | 166,747,774 |
| Major Contracts | 286,693,118 | 308,299,579 | 302,774,050 |
| Taxes and Fees | 136,939,573 | 161,090,218 | 151,611,849 |
| Total | 588,949,991 | 648,600,389 | 634,467,041 |
| Full-time Equivalents Total* | - | - | 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*

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.

| Expenditures/FTE | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-------------------------|-------------------------|-------------------------|--------------------------|
| Budget Reserves | - | 8,914,284 | 13,019,732 |

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.

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| Expenditures/FTE | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-------------------|-----------------|-----------------|------------------|
| Capital Purchases | 122,115 | 238,859 | 313,636 |

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 | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|------------------|-----------------|-----------------|------------------|
| Debt Service | 165,195,185 | 170,057,449 | 166,747,774 |

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 | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-----------------------------|-----------------|-----------------|------------------|
| Major Contracts | 286,693,118 | 308,299,579 | 302,774,050 |
| Full Time Equivalents Total | - | - | 1.00 |

Taxes and Fees

The purpose of the Taxes Program is to provide appropriation for payment of city and state taxes.

| Expenditures/FTE | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|------------------|-----------------|-----------------|------------------|
| Taxes and Fees | 136,939,573 | 161,090,218 | 151,611,849 |

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 | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|--------------------------------|--------------------|--------------------|--------------------|
| Citywide Indirect Costs | 60,733,914 | 62,592,009 | 66,778,969 |
| Departmental Indirect Costs | 69,318,385 | 83,286,162 | 88,426,694 |
| Divisional Indirect Costs | 1,012,393 | 1,253,337 | 1,279,806 |
| Indirect Cost Recovery Offset | (22,076,537) | (20,302,238) | (22,293,753) |
| Paid Time Off Indirect Costs | (1,841,519) | 4,443,206 | 4,353,109 |
| Pooled Benefits Indirect Costs | 2,615,087 | 8,025,203 | 8,808,284 |
| Total | 109,761,724 | 139,297,679 | 147,353,108 |
| Full-time Equivalents Total* | 116.60 | 118.60 | 139.60 |

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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.

| Expenditures/FTE | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-------------------------|-------------------------|-------------------------|--------------------------|
| Citywide Indirect Costs | 60,733,914 | 62,592,009 | 66,778,969 |

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.

| Expenditures/FTE | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-----------------------------|-------------------------|-------------------------|--------------------------|
| Departmental Indirect Costs | 69,318,385 | 83,286,162 | 88,426,694 |
| Full Time Equivalents Total | 116.60 | 118.60 | 139.60 |

Divisional Indirect Costs

The purpose of the Divisional Indirect Costs program is to fund administrative costs generated by sub-departmental units.

| Expenditures/FTE | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|---------------------------|-------------------------|-------------------------|--------------------------|
| Divisional Indirect Costs | 1,012,393 | 1,253,337 | 1,279,806 |

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.

| Expenditures/FTE | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-------------------------------|-------------------------|-------------------------|--------------------------|
| Indirect Cost Recovery Offset | (22,076,537) | (20,302,238) | (22,293,753) |

Paid Time Off Indirect Costs

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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 | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|------------------------------|-----------------|-----------------|------------------|
| Paid Time Off Indirect Costs | (1,841,519) | 4,443,206 | 4,353,109 |

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 | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|--------------------------------|-----------------|-----------------|------------------|
| Pooled Benefits Indirect Costs | 2,615,087 | 8,025,203 | 8,808,284 |

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 | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|---------------------------------|--------------------|--------------------|--------------------|
| Customer Service | 21,484,811 | 24,491,609 | 24,730,490 |
| Drainage System | 7,404,905 | 10,169,240 | 10,406,370 |
| DWW Facilities & Equip | 1,453,767 | 1,277,248 | 1,292,747 |
| DWW System Operations | 25,534,479 | 27,281,525 | 29,123,478 |
| Emergency Response | 17,433,500 | 2,260,259 | 2,360,772 |
| Engineering | 9,107,814 | 18,127,091 | 18,191,338 |
| Pre-Capital Planning | 3,462,550 | 4,392,736 | 4,243,265 |
| Solid Waste Facilities & Equip | 4,718,953 | 5,983,638 | 5,929,372 |
| Solid Waste Operations | 27,506,585 | 33,571,626 | 37,195,372 |
| Wastewater System | 11,388,263 | 12,825,670 | 13,337,154 |
| Water Distribution System | 10,150,346 | 12,860,675 | 12,954,197 |
| Water Facilities & Equipment | 2,379,938 | 2,961,111 | 2,869,012 |
| Water Supply & Transmssn System | 5,250,727 | 5,285,926 | 5,418,362 |
| Water System Operations | 25,487,188 | 29,590,414 | 44,129,291 |
| Total | 172,763,826 | 191,078,767 | 212,181,219 |
| Full-time Equivalents Total* | 932.70 | 937.70 | 952.70 |

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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.

| Expenditures/FTE | 2020 | 2021 | 2022 |
|-----------------------------|------------|------------|------------|
| | Actuals | Adopted | Proposed |
| Customer Service | 21,484,811 | 24,491,609 | 24,730,490 |
| Full Time Equivalents Total | 249.00 | 249.00 | 254.00 |

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.

| Expenditures/FTE | 2020 | 2021 | 2022 |
|-----------------------------|-----------|------------|------------|
| | Actuals | Adopted | Proposed |
| Drainage System | 7,404,905 | 10,169,240 | 10,406,370 |
| Full Time Equivalents Total | - | - | 2.00 |

DWW Facilities & Equip

The purpose of the DWW Facilities and Equipment Program is to provide appropriation for drainage and wastewater operating and decant facilities

| Expenditures/FTE | 2020 | 2021 | 2022 |
|------------------------|-----------|-----------|-----------|
| | Actuals | Adopted | Proposed |
| DWW Facilities & Equip | 1,453,767 | 1,277,248 | 1,292,747 |

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.

| Expenditures/FTE | 2020 | 2021 | 2022 |
|-----------------------------|------------|------------|------------|
| | Actuals | Adopted | Proposed |
| DWW System Operations | 25,534,479 | 27,281,525 | 29,123,478 |
| Full Time Equivalents Total | - | - | 1.00 |

Emergency Response

The Emergency Response Program provides appropriation to procure necessary equipment and provide maintenance and support services in case of emergencies.

| Expenditures/FTE | 2020 | 2021 | 2022 |
|------------------|------|------|------|
|------------------|------|------|------|

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| | Actuals | Adopted | Proposed |
|--------------------|------------|-----------|-----------|
| Emergency Response | 17,433,500 | 2,260,259 | 2,360,772 |

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.

| | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-----------------------------|-----------------|-----------------|------------------|
| Expenditures/FTE | | | |
| Engineering | 9,107,814 | 18,127,091 | 18,191,338 |
| Full Time Equivalents Total | 107.00 | 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.

| | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-------------------------|-----------------|-----------------|------------------|
| Expenditures/FTE | | | |
| Pre-Capital Planning | 3,462,550 | 4,392,736 | 4,243,265 |

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.

| | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|--------------------------------|-----------------|-----------------|------------------|
| Expenditures/FTE | | | |
| Solid Waste Facilities & Equip | 4,718,953 | 5,983,638 | 5,929,372 |
| Full Time Equivalents Total | - | - | 1.00 |

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).

| | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-----------------------------|-----------------|-----------------|------------------|
| Expenditures/FTE | | | |
| Solid Waste Operations | 27,506,585 | 33,571,626 | 37,195,372 |
| Full Time Equivalents Total | 91.56 | 91.56 | 97.56 |

Wastewater System

The Wastewater System Program provides appropriation to maintain wastewater conveyance,

Seattle Public Utilities

pump stations and storage.

| | 2020 | 2021 | 2022 |
|-----------------------------|------------|------------|------------|
| Expenditures/FTE | Actuals | Adopted | Proposed |
| Wastewater System | 11,388,263 | 12,825,670 | 13,337,154 |
| 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.

| | 2020 | 2021 | 2022 |
|-----------------------------|------------|------------|------------|
| Expenditures/FTE | Actuals | Adopted | Proposed |
| Water Distribution System | 10,150,346 | 12,860,675 | 12,954,197 |
| Full Time Equivalents Total | 120.09 | 120.09 | 120.09 |

Water Facilities & Equipment

The Water Facilities & Equipment Program provides appropriation to maintain water storage facilities.

| | 2020 | 2021 | 2022 |
|------------------------------|-----------|-----------|-----------|
| Expenditures/FTE | Actuals | Adopted | Proposed |
| Water Facilities & Equipment | 2,379,938 | 2,961,111 | 2,869,012 |

Water Supply & Transmssn System

The Water Supply and Transmission System Program provides appropriation to operate and maintain the water pipelines, reservoirs and water sheds.

| | 2020 | 2021 | 2022 |
|---------------------------------|-----------|-----------|-----------|
| Expenditures/FTE | Actuals | Adopted | Proposed |
| Water Supply & Transmssn System | 5,250,727 | 5,285,926 | 5,418,362 |

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.

| | 2020 | 2021 | 2022 |
|-----------------------------|------------|------------|------------|
| Expenditures/FTE | Actuals | Adopted | Proposed |
| Water System Operations | 25,487,188 | 29,590,414 | 44,129,291 |
| Full Time Equivalents Total | 132.00 | 137.00 | 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

| | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-----------------------------|--------------------|--------------------|--------------------|
| Department Support | | | |
| General Fund Support | 32,500,540 | 54,595,885 | 67,083,508 |
| Other Funding - Operating | 231,437,010 | 217,276,720 | 242,953,642 |
| Total Operations | 263,937,550 | 271,872,605 | 310,037,150 |
| Capital Support | | | |
| General Fund Support | 54,837 | 2,060,728 | 4,264,837 |
| Other Funding - Capital | 343,445,123 | 362,696,697 | 403,989,159 |
| Total Capital | 343,499,960 | 364,757,424 | 408,253,996 |
| Total Appropriations | 607,437,510 | 636,630,029 | 718,291,146 |

Full-Time Equivalents Total* 958.00 959.00 1,116.50

* 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 City of Seattle, like the rest of the country, is still 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. While 2020 saw significant decreases in resources available to local governments, 2021 saw more optimistic rebounds in overall revenues including an infusion of significant amounts of federal relief funds. However, many transportation-specific funding sources are lagging.

Significant revenue shortfalls from 2020 due to the economic downturn, as well as cost pressures from the West Seattle Bridge closure and resulting traffic mitigation, increasing construction costs, and emergency storm and transportation event response activities have consumed much of the Seattle Department of Transportation's (SDOT's) financial reserves. Consequently, SDOT's budget is relying on revenues collected in the year of expenditure, as well as numerous sources of one-time grants and other partner funding, and a continuation of 2021 budget reductions through 2022. For this reason, the 2022 Proposed Budget for the Seattle Department of Transportation reflects largely a cost-to-continue budget that maintains core services with limited expansion of projects and programs.

General principles underlying our approach to the 2022 Proposed Budget are:

- Maintaining essential services, safety requirements and basic maintenance and restoration of transportation infrastructure (including the West Seattle High Bridge)
- Minimizing direct impacts to underserved communities and engaging in an equity-centered recovery process
- Improving financial transparency and funding flexibility through aligning the Capital Improvement Program with anticipated annual spending; and
- Maintaining continuity of necessary staff resources to support core services, delivery, and return-to-work ramp-up activities.

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The 2022 Proposed Budget continues making 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.

Some highlights of the 2022 Proposed Budget are:

Transportation Network Company Tax Investments: Revenue collected from the new taxes on Transportation Network Companies (TNCs) established in 2020 are split between housing and transportation purposes, after implementation costs and the Dispute Resolution Center has been fully funded. In the 2022 Proposed Budget, SDOT is anticipating \$3,200,000 to support two primary activities:

- **Development updates to the Center City Connector streetcar project (\$2.4 million):** This work will support updating cost estimation and impacts, after the project was paused in 2018. The work is critical in allowing SDOT to determine next steps on the project and integrate planning with Sound Transit 3 project work.
- **Recovering with Sustainable and Equitable Transportation (ReSET) program (\$550,000):** This new program will invest TNC tax dollars into pedestrian, transit access, and livability projects in communities that were disproportionately impacted by COVID-19, both in health impacts and economic conditions. The program will reach communities directly through focus groups and direct engagement activities.

Capital Budget Re-appropriation: As part of the 2022 Proposed Budget, SDOT will be aligning their Capital Improvement Program budget with the department's Capital Spending Plan, a more frequently updated cost planning exercise than the annual budget. Rather than accumulating unspent capital appropriations year-over-year, SDOT will seek to amend the budget so appropriations better reflect projected current year capital spending. This process allows SDOT to communicate capital budgets through the annual budget process with more transparency and consistency to Council and the general public, and is a best practice already used in the Seattle Public Utilities and Seattle City Light capital budgets.

Clean-Up in the Right-of-Way (ROW): Trash, litter and debris across the city has worsened during the COVID-19 pandemic. To address this, the proposed budget includes \$10.03 million in funding for critical operations that ensure our public spaces are clean, safe, and accessible. This investment package includes:

1. **Continue the Clean Cities Initiative:** Through August 2022, funding a surge-level response to address immediate recovery needs through strategies such as the purple bag program, community litter abatement, graffiti rangers and needle disposal. SDOT will continue to participate in the City's Clean Teams response, along with the Parks Department and Seattle Public Utilities, to provide a coordinated, rapid response to address hotspots throughout the city.
2. **Support City efforts to maintain clean and accessible ROW and Parks:** Resourcing the expanded demand on Seattle Parks and Recreation (SPR) to address impacts of unmanaged encampments, such as litter removal, site restoration, storage of personal belongings, and data collection and reporting. Included in this work is continuation of SDOT's base level funding for SPR cleaning in the ROW.
3. **Enhance RV remediation:** SDOT will be resourcing Seattle Public Utilities to work collaboratively with people living in RVs to maintain clean and accessible areas in the ROW around RVs. As part of this effort, SPU will hire a new Field Coordinator who will support connecting people living in RVs to resources as part of their role.

Workforce Continuity: Over the last 3 years, SDOT has relied on temporary workers to support new initiatives and pilot programs, ramp up delivery on projects with discrete timelines (i.e. the Levy to Move Seattle), and fill workforce gaps left by major economic changes during COVID. Because much of this work is critical in sustaining transportation programs and infrastructure into the future, SDOT is proposing to add 37.5 FTE in the 2022 Proposed Budget to help transition its temporary workforce into permanent support for ongoing programs, as well as establish

Seattle Department of Transportation

critical new positions for transportation priorities. This does not include 120 additional positions due to the transfer of Parking Enforcement Officers to SDOT (see section below for more detail) and adding 3 administrative positions to support this work.

Seattle Transportation Benefit District: As part of the 2021 budget process, the City Council passed legislation that increased the City's vehicle license fees (also known as "car tab fees") from \$20 per vehicle to \$40 per vehicle. The City Council also directed SDOT to undertake a public engagement process to determine how to allocate the revenue from the car tab increase. SDOT conducted public outreach in early 2021 and proposed a spending plan based on this feedback, and Council adopted this plan for the first 6 months. The 2022 Proposed Budget programs these revenues consistent with that stakeholder engagement process. In addition, the proposed budget continues to invest in transit service and capital investments that are funded by STBD's sales tax, consistent with Ordinance 126115.

West Seattle Bridge and other Bridge Investments: In March of 2020, the West Seattle High Bridge was closed to traffic due to cracking of the main span. City Council requested an audit on all City bridges, which was published by the Office of City Auditor in September 2020. The report found that bridges across the city required more investment in maintenance and repairs. SDOT is proposing to increase bridge investments by \$5.3 million to replace components of movable (bascule) bridges as well as the 4th Ave South bridge.

Parking Enforcement: This change implements the transfer of the Parking Enforcement unit from the Seattle Police Department (SPD) to SDOT in the 2022 Proposed Budget, totaling \$15,013,173 and 120.00 FTE. Ordinance 126420 authorized the transfer of Parking Enforcement Officers from the Police Department to SDOT effective September 2021. This unit was 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 than in SPD. The Mayor's Proposed Budget provides annual funding for this unit.

Federal Funding: The Proposed Budget allocates Coronavirus Local Fiscal Recovery (CLFR) funds to SDOT as part of Seattle Rescue Plan 3 (SRP3), as well as Clean City funding noted in the "Clean-up in the Right-of-Way section above". See the Seattle Rescue Plan section of this 2022 Budget Book for more on SRP3, and the SDOT budget changes section for more detail on this addition.

Transportation Revenues

The 2022 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 Tax; street vacation fees; gas tax; multimodal funds; property sale proceeds; school zone and red light camera fines; sales tax; and an annual allocation from the City's General Fund.

In 2022, projected transportation-specific revenues are expected to decrease compared to 2021 Adopted Revenues. Total departmental revenues decreased by \$46.5 million or 10%, due almost entirely to the large one-time federal grant allocations that occurred in 2021 for specific projects. Offsetting this lower grant revenue in 2022 are increases in Commercial Parking Tax and revenues related to the Transportation Benefit District (both sales tax and vehicle license fee components), as the new measure comes into effect. These changes largely reflect optimism around economic recovery through COVID-19, but financial pressure continues for SDOT as costs to deliver transportation services increase faster than revenues are projected to increase.

The 2022 Proposed Budget includes legislation to adjust SDOT's street use permit fees. These changes advance the goal of full cost recovery for permitting while continuing existing free permit programs for businesses and homeowners. The fee permit bill updates the hourly service rates and permit fees to improve cost recovery, adds new permit fees for "Street Improvement Lite" and Council term permits, and changes the Street Vacation filing fee to a permit fee to standardize the fee collection process in SDOT's permit system. The budget legislation will also transition Public Space Management permits from charging separately for review and issuance fees to instead incorporate the cost of review into the permit fee. This means that while public space management permit fees are increasing, overall costs to most applicants will go down and will also be more predictable and transparent.

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For 2022, projected commercial parking tax revenue has been adjusted upward to \$40.2 million, an increase of \$11 million, reflecting actual and forecasted returns in this revenue stream as people return to downtown. 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 and other bridge investments, which will limit future investment in other City projects long-term. Gasoline taxes are projected to remain steady in 2022 at \$14.9 million compared to \$14.2 million, and School Zone and red-light camera revenues are projected at \$11.6 million for 2022, a slight decrease over 2021 Adopted projections of \$13.7 million due to uncertainty about camera installations and driver behavior. Finally, as part of the 2015 Move Seattle Levy, SDOT is required to receive a minimum amount of General Fund resources, which is calculated at \$46.4 million in 2022, adjusted for inflation. The 2022 Proposed Budget invests \$50 million of General Fund towards transportation purposes (not including TNC tax and Parking Enforcement Officer investments, which are General Fund activities not counted toward the minimum requirement).

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Incremental Budget Changes

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| | Dollars | FTE |
|---|--------------------|---------------|
| 2022 Beginning Budget | 669,483,326 | 959.00 |
| Waterfront Funding Transfer | - | - |
| Baseline | | |
| Baseline Adjustments for 2020 Ongoing Q4S Items | (2,500,000) | - |
| Baseline Adjustments for 2021 One-Time Operating Expense Items | 9,425,450 | - |
| Baseline Adjustments for 2021 Ongoing Operating Admin Transfers | - | - |
| Baseline Adjustments for Personnel Costs | - | - |
| Baseline Adjustments for Personnel Costs - Parking Enforcement Officers | 4,045 | - |
| Citywide Adjustments for Standard Cost Changes | 5,083,676 | - |
| First Hill Streetcar Operations Technical Adjustment | - | - |
| Revenue Adjustments - Baseline | - | - |
| South Lake Union Streetcar Operations Technical Adjustment | - | - |
| Proposed Operating | | |
| Administrative Staffing Costs for Parking Enforcement Unit | 908,000 | - |
| Car Share Budget Legislation | - | - |
| Citywide Integrated Transportation Plan | 2,500,000 | - |
| Clean City Initiative Funding Expansion | 2,800,000 | - |
| Climate Implementation Plan and Calculator | 300,000 | - |
| New \$20 Vehicle License Fee-Funded Operating Investments | 4,058,627 | 2.00 |
| Planning and Street Use Reductions | (407,804) | - |
| Program Reductions | (300,506) | - |
| SDOT Encampment Clean-Up Funding Transfer to Parks | 100,000 | - |
| SDOT Staffing Needed to Support Existing Commitments | - | 30.50 |
| Sound Transit Staffing | 131,427 | 2.00 |
| STBD Transit Service and Staffing | 19,185,928 | 1.00 |
| Street Use Contingent Budget Authority | 1,000,000 | - |
| Street Use Service Rate and Fee Updates | - | - |
| Streetcar Operations Reductions | (400,000) | - |
| TNC Tax Funding for ReSET O&M Programs | 150,000 | - |
| Transfer Parking Enforcement Budget Overtime | 803,000 | - |
| Transfer Parking Enforcement Unit budget | 13,772,024 | 120.00 |
| Transfer to Support Seattle Public Utilities RV Remediation | (556,064) | - |
| Transit and Mobility Reductions | (2,183,591) | - |
| Transportation Equity Workgroup | 183,709 | - |

Seattle Department of Transportation

| | | |
|--|----------------------|----------------|
| Transportation Operations Reductions | (2,115,251) | - |
| Proposed Capital | | |
| ATEC Revenue Allocations to APS Capital Program | 1,400,000 | - |
| Center City Connector Project Development Update | 2,400,000 | - |
| CIP Adjustment | 41,687,820 | - |
| CIP Adjustment - West Seattle Bridge Bonds | (23,250,000) | - |
| Duwamish Valley Investments - 8th Ave Pedestrian Improvements | 1,750,000 | - |
| New \$20 Vehicle License Fee-Funded Capital Investments | 3,669,445 | - |
| North of Downtown Mobility Action Plan Update | 394,000 | - |
| Position Budget Changes | - | - |
| Program Incremental REET to Moveable Bridges & 4th Avenue South Bridge | 5,252,000 | - |
| Rainier Beach Neighborhood Street Activation | 250,000 | - |
| Shoreline Street Ends Restoration | 585,000 | - |
| Sound Transit Outreach | 560,230 | - |
| STBD Capital Transit Investments | 1,000,000 | - |
| TNC Tax Funding for ReSET Capital Programs | 400,000 | - |
| Proposed Technical | | |
| 2021 Q2 Supplemental Ongoing O&M Items | 1,010,000 | - |
| Citywide Adjustments for Standard Cost Changes - Parking Enforcement | 2,958,971 | - |
| Fund Balancing Entries | - | - |
| Ongoing Staffing Added in 2021 Q2 | 288,600 | 2.00 |
| Revenue Adjustments - Executive | - | - |
| SDOT "Out Year" Base CIP Adjustment | (19,705,840) | - |
| SDOT Debt Service Technical Adjustment for 2022 | (8,572,234) | - |
| SDOT O&M Technical Adjustment | (9,706,459) | - |
| SDOT Q3S "Out Year" Base CIP Adjustment | - | - |
| SDOT Reimbursable Technical Adjustment | (2,506,702) | - |
| Street Use Expenditure Alignment | (2,999,681) | - |
| Revenue Adjustments | - | - |
| Total Incremental Changes | \$48,807,820 | 157.50 |
| Total 2022 Proposed Budget | \$718,291,146 | 1116.50 |

Description of Incremental Budget Changes

Waterfront Funding Transfer

Expenditures -

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This change request shifts funding between the two Central Waterfront capital projects in the SDOT budget, the Alaskan Way Main Corridor project (MC-TR-C072) and the Overlook Walk and East West Connections project (MC-TR-C073).

It reduces LID, Philanthropy, REET and LTGO bond proceeds in the Alaskan Way Main Corridor project by \$15,000,000 in 2023 and increases these funding sources in the Overlook Walk and East West Connections project. This is in order to ensure adequate funding for the Overlook Walk project, one of the projects funded by the Waterfront Local Improvement District, which has seen its estimated cost increase significantly and is slated to begin major construction next year.

This shift is partially offset by increasing reimbursable budget authority in the Alaskan Way Main Corridor project by \$9 million. This represents \$9 million in additional State funding that the WSDOT and City have jointly requested from the State legislature to cover increased cost for the Alaskan Way Main Corridor due to the delayed completion of the SR-99 Tunnel. WSDOT has recommended to the legislature that this cost be funded from the delay settlement funds from the SR-99 tunneling contractor.

Baseline

Baseline Adjustments for 2020 Ongoing Q4S Items

Expenditures \$(2,500,000)

This item adds ongoing appropriations created by the 2020 4th Quarter Supplemental Budget Legislation.

Baseline Adjustments for 2021 One-Time Operating Expense Items

Expenditures \$9,425,450

This item reversing one-time operating expense items from the 2021 budget.

Baseline Adjustments for 2021 Ongoing Operating Admin Transfers

Expenditures -

This technical item reconciles ongoing operating administrative budget transfer approved during the first quarter of 2021 in the Proposed 2022 Budget.

Baseline Adjustments for Personnel Costs

This centrally administered change adjusts appropriations to restore the annual wage increase for non-represented Executives, Managers and Strategic Advisors, which was forgone in 2021 due to financial constraints.

Baseline Adjustments for Personnel Costs - Parking Enforcement Officers

Expenditures \$4,045

This centrally administered change adjusts appropriations to restore the annual wage increase for non-represented Executives, Managers and Strategic Advisors, which was forgone in 2021 due to financial constraints. This item only applies to Parking Enforcement Officers.

Citywide Adjustments for Standard Cost Changes

Expenditures \$5,083,676

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 Department of Transportation

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

First Hill Streetcar Operations Technical Adjustment

Expenditures -

This item makes technical adjustments to SDOT's baseline budget for the projected operating expenses of the First Hill Streetcar. This item is budget-neutral and makes accounting adjustments to in order to budget at the appropriate level of detail.

Revenue Adjustments - Baseline

Revenues \$16,320,334

This item aligns SDOT's 2022 Revenues with the current revenue forecast as of 3/18/2021.

South Lake Union Streetcar Operations Technical Adjustment

Expenditures -

This item makes technical adjustments to SDOT's baseline budget for the projected operating expenses of the South Lake Union Streetcar. This item is budget-neutral and makes accounting adjustments to in order to budget at the appropriate level of detail.

Proposed Operating

Administrative Staffing Costs for Parking Enforcement Unit

Expenditures \$908,000

This item transfers the PEO unit's administrative support ("back of house") budget to SDOT. This funding will be used to support 3.0 FTE providing human resources and finance support that were previously approved in the 2021 Adopted Budget. Previously, these functions were performed by SPD and will now be performed by SDOT.

Car Share Budget Legislation

Revenues \$(147,000)

This item reduces the 2022 revenue to General Fund by \$105,000 and to Transportation Fund by \$42,000 to account for proposed changes to the car share provisions of the Seattle Municipal Code. The Seattle Department of Transportation is proposing budget legislation to update car share operations fees, update geographic coverage requirements for equitable service, and incentivize electrifying car share. Car sharing provides transportation options for Seattle residents and has been a successful part of Seattle's sustainable transportation system since the early 2000s. The proposed legislation reduces a portion of the car share fees to better align with current paid parking costs and increase program flexibility by moving to a fee-per-trip model charged to the car share company. In the short term, SDOT expects lower revenues from car share due to this change. But as car share fleet sizes expectedly grow over time, car share revenue is expected to increase under the proposed change in the fee model.

Citywide Integrated Transportation Plan

Expenditures \$2,500,000

This item funds a Citywide Integrated Transportation Plan that includes integrating all the various transportation modes (pedestrian, bike, transit, freight) into a single plan that addresses the City's key priorities: equity, climate action, safety, and asset management.

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Clean City Initiative Funding Expansion

Expenditures \$2,800,000

This item increases budget by \$2,800,000 to extend funding for the Clean City Initiative into 2022. Clean City is a joint effort by Seattle Public Utilities, Seattle Parks and Recreation, Office of Economic Development, and Seattle Department of Transportation to address a backlog in removal of litter and garbage across the city. Funding for this request is Federal recovery assistance (CLRF2). This would fund clean-up services through August 2022. This item is part of a package of CLFR-funded or CLFR-enabled items comprising Seattle Rescue Plan 3 (SRP3). See the Seattle Rescue Plan section of this 2022 Budget Book for more on SRP3.

Climate Implementation Plan and Calculator

Expenditures \$300,000

This item increases the General Fund appropriation by \$300,000 to advance SDOT's climate actions as part of the Green New Deal. The request would fund \$150,000 for consultant services to develop an SDOT Climate Implementation Plan. It also funds \$150,000 for updating SDOT's Climate and Congestion Calculator, which includes adding key data that will improve calculation of emissions baselines and evaluation of alternatives. This is part of a package of Green New Deal items funded by the payroll expense tax (Jumpstart) funds.

New \$20 Vehicle License Fee-Funded Operating Investments

Expenditures \$4,058,627

Position Allocation 2.00

The 2022 Proposed Budget increases operating appropriations due to the new \$20 vehicle license fee (VLF) effective July 2021 and imposed via Ordinance 126234. This item increases funding for operations and maintenance consistent with a 2021 prioritization process that was conducted to solicit external stakeholder feedback as directed by a 2021 Adopted Budget proviso. This item provides \$1.89 million for bridges & structures maintenance, \$500,000 for bike traffic signals, and \$556,000 for each of the following three items: bicycle lane cleaning, crosswalk remarking, and citywide transportation planning. This item also adds two positions for bridge maintenance planning work.

Planning and Street Use Reductions

Expenditures \$(407,804)

This item continues reductions of various programs that were reduced in the 2021 Adopted Budget. The reductions impact various programs in Street Use and Planning areas, including reduction for direct purchases and contracted services, postponing non-urgent services in Waterways Operations, materials, supplies, and holding positions vacant for labor savings reductions. These reductions were made in response to the pandemic and the decreased revenues associated with reduced economic activity. The reductions lower both labor and non-labor expenses in a manner that minimizes impacts to existing staff and service delivery.

Program Reductions

Expenditures \$(300,506)

This item reflects a continuation of reductions identified in the 2021 budget process. It reduces budget across multiple programs in SDOT's Transportation Operations, Policy and Planning, and Right-of-Way Maintenance and Urban Forestry divisions for activities including traffic control plan review services, small-scale transportation planning initiatives, and reduces frequency of street sweeping and mowing services. The reductions were made in response to the pandemic and the decreased revenues associated with reduced economic activity.

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SDOT Encampment Clean-Up Funding Transfer to Parks

Expenditures \$100,000

This item increases SDOT's annual payment by \$100,000 to Seattle Parks and Recreation Department (SPR) for obstruction removals in ROW areas from \$1,000,000 to \$1,100,000 to reflect inflationary adjustments since the contract was initiated in 2018. SPR partners with SDOT and Seattle Public Utilities in the cleaning of unsanctioned encampments on parklands and in the right-of-way. As of 2021, SPR facilitates the City's obstruction process and prioritizes sites for Multi-Department Rules (MDAR) removal based on hazards and other site conditions.

SDOT Staffing Needed to Support Existing Commitments

Expenditures -
Position Allocation 30.50

This item maintains staffing capacity within SDOT to continue to provide basic services and voter-approved projects and programs delivered throughout the department by converting 20 Term-Limited Assignment (TLA) positions, 2 contract-in positions, and 2 emergency positions to regular ongoing positions; by adding 0.5 FTE to an existing position; and by requesting 6 new regular positions, for a total increase of 30.5 FTE. No additional budget appropriation authority or revenues are needed, as the costs and funding for these positions are already built into SDOT's 2022 baseline Budget. These positions support and perform essential services necessary to fulfill SDOT's mission and commitments to the community. All 24 conversions in this request (20 TLA positions, 2 contract-in positions, and 2 emergency positions) will expire during 2021-2022; establishing regular, ongoing positions at the start of 2022 to carry out this work will help ensure seamless delivery of services, with the potential to retain experienced and knowledgeable staff.

Sound Transit Staffing

Expenditures \$131,427
Position Allocation 2.00

This item adds 1.0 FTE Strategic Advisor 3 to work with Sound Transit 3 (ST3) and with other City departments to provide information, analysis, and engineering expertise to determine the best alignment for the West Seattle to Ballard Light Rail Extension (WSBLE). This item also creates 1.0 FTE Executive 2 position to serve as the City's ST3 Designated Representative to Sound Transit, a role funded by Sound Transit and previously performed by a consultant.

STBD Transit Service and Staffing

Expenditures \$19,185,928
Position Allocation 1.00

This item supports ongoing and planned transit service investments funded by Seattle Transportation Benefit District (STBD) Proposition 1, which voters passed in the November 2020 election. This budget adjustment is consistent with the spending allocations identified in Ordinance 126115. It also includes a budget-neutral conversion of one emergency position to a permanent position. This FTE manages the ORCA Opportunity and Transportation Access programs.

Street Use Contingent Budget Authority

Expenditures \$1,000,000

This item provides contingent budget authority for Street Use Permitting and Enforcement to allow the program to adjust to rapid changes in permit volumes that had not been anticipated during the annual budget development process. This spending authority will only be utilized with the advice and consent of the City Budget Office based on

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a review of permit volumes, revenues, and service delivery metrics such as permit processing times and overtime utilization.

Street Use Service Rate and Fee Updates

Revenues \$3,262,000

This item increases revenues from the Street Use Permit and Enforcement Program to reflect anticipated revenues from proposed budget legislation. This legislation updates the hourly service rates and permit fees to improve cost recovery, adds new permit fees for Street Improvement Lite and Council Term permits, changes the Street Vacation filing fee to a permit fee, and modifies the structure of Public Space Management permits. The legislation continues existing free permit programs for businesses and homeowners. The legislation advances the goal of achieving full cost recovery in SDOT's street use program.

Streetcar Operations Reductions

Expenditures \$(400,000)

This one-time item reduces appropriation authority by \$200,000 in the South Lake Union Streetcar Operations BSL and by \$200,000 in the First Hill Streetcar Operations BSL. This reduction continues the service levels in place since September 2020 and is consistent with reductions made in the 2021 Adopted Budget. The item reduces the frequency of service on both streetcar lines and changes the hours of streetcar operations.

TNC Tax Funding for ReSET O&M Programs

Expenditures \$150,000

This item adds \$150,000 of Transportation Network Tax funding to pedestrian and public space improvements as part of the City's equitable recovery effort focused on addressing the disproportionate impact of the events of the past year and how recovery efforts should be prioritized in those communities. This is a companion request to Capital Program expansion of \$650,000, which aims to create an equitable and vibrant recovery through a series of pedestrian, transit access and livability improvements. This will support one-time operation and maintenance efforts for improvements that are not creating capital assets, such as pavement marking and painting.

Transfer Parking Enforcement Budget Overtime

Expenditures \$803,000

This item transfers the PEO unit overtime budget to SDOT. As part of the 2021 Adopted Budget, the PEO overtime budget was split across SPD and CSCC. This change request recognizes this funding for overtime in SDOT.

Transfer Parking Enforcement Unit budget

Expenditures \$13,772,024

Position Allocation 120.00

This item transfers the Parking Enforcement Officer (PEO) unit budget from Seattle Police Department (SPD) and Community Safety and Communications Center (CSCC) to the Seattle Department of Transportation, and includes the transfer of 120 Parking Enforcement Officer positions. As part of the 2021 Adopted Budget, the PEO unit budget was split across the SPD and CSCC. This item recognizes this funding for the PEO unit center in SDOT.

Transfer to Support Seattle Public Utilities RV Remediation

Expenditures \$(556,064)

Seattle Department of Transportation

This item transfers \$556,064 to Seattle Public Utilities to support enhanced RV remediation in the right-of-way. This program was established in 2018 and is supported by the General Fund to help manage trash and abandoned RVs on city streets.

Transit and Mobility Reductions

Expenditures \$(2,183,591)

This item reflects continuation of reductions identified in the 2021 budget process. The reductions were made in response to the pandemic and the decreased revenues associated with reduced economic activity. The reductions lower both labor and non-labor expenses in a manner that minimizes impacts to existing staff and service delivery. This reduction impacts multiple programs within the Transit and Mobility Division including: less public education programming for the Pay-by-Phone program for parking fees, reducing the number of parking pay stations from 1,500 to 1,000 citywide, reducing labor support for the Corridor Project Development program, reducing labor support for Transit Service and Strategy Development program, and lowering the credit card processing fee budget for parking paid by credit card transactions.

Transportation Equity Workgroup

Expenditures \$183,709

This item increases appropriation by \$183,709 to continue funding for the Transportation Equity Workgroup (TEW) from the Transportation Network Company (TNC) tax proceeds. Appropriation for the non-labor TEW expense is currently one-time funding, ending in 2021. This proposal changes the funding from one-time to ongoing to continue this important work in delivering projects with a focus on impacts to BIPOC communities.

Transportation Operations Reductions

Expenditures \$(2,115,251)

This item reduces budget in the Transportation Operations Division continuing reductions identified in the 2021 budget process. This will provide less funding for travel pattern studies and planning for spot improvements. It also reduces software expenses in the Transportation Operations Center and Traffic Data & Records groups. The reductions were made in response to the pandemic and the decreased revenues associated with reduced economic activity.

Proposed Capital

ATEC Revenue Allocations to APS Capital Program

Expenditures \$1,400,000

This item increases funding for installation of Accessible Pedestrian Signals at signalized intersections. This item is funded through Automated Traffic Enforcement Camera revenue that is restricted for purposes dedicated to "equitable access and mobility for persons with disabilities". This revenue is new in 2021 as SDOT embarks on Automated Traffic Enforcement through a pilot program extending to 2023.

Center City Connector Project Development Update

Expenditures \$2,400,000

This item adds \$2,400,000 using Transportation Network Company (TNC) Tax revenues to advance a Center City Connector (C3) Project Development Update. Resolution 31914 directs these revenues to be used in support of projects related to transportation and transit including the Center City Streetcar Connector. The C3 project is one of five high-priority, high-capacity transit projects identified in the 2012 and 2016 Transit Master Plans. Largely on pause at 100% design since April 2018, additional scope needs, and emerging issues necessitate a comprehensive project review to assess how to proceed with the C3 project. The request utilizes TNC taxes intended for streetcar

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capital and operations. The C3 project is a proposed expansion of the Seattle Streetcar system that will join the existing South Lake Union and the First Hill Streetcar lines, creating a contiguous streetcar system throughout downtown Seattle with new north-south connections from Stewart St. at Westlake Center to Jackson St. in Pioneer Square. The new connection was estimated to increase daily streetcar ridership from approximately 5,500 average weekday riders to an estimated 18,000 riders, and provide multi-modal connections to Colman Dock, King Street Station, and Link light rail.

CIP Adjustment

Expenditures \$41,687,820

This item appropriates budget that was abandoned as part of the 3rd Quarter Supplemental Budget Legislation. With this change, SDOT is implementing a new Capital Budget process that realigns the department's six-year CIP budget to the latest project spending plans, which are updated and communicated to Council and the public more frequently than the annual budget. SDOT intends to make this part of an annual synchronization of SDOT's capital budget and spend plan to ensure greater transparency and more up-to-date information on SDOT's Capital Budget programs and projects.

CIP Adjustment - West Seattle Bridge Bonds

Expenditures \$(23,250,000)

This change updates 2022 bond sale assumptions and grant budget awarded to the West Seattle Bridge project.

Duwamish Valley Investments - 8th Ave Pedestrian Improvements

Expenditures \$1,750,000

This change is part of a package of investments that expand the Duwamish Valley Program for 2022. The expanded program is intended to increase opportunities for youth and provide community and economic development in accordance with the Duwamish Valley Action Plan. This item will link the Georgetown community to its only waterfront access by improving 8th Ave. S and the street end park, including pedestrian safety, natural drainage, and open space.

New \$20 Vehicle License Fee-Funded Capital Investments

Expenditures \$3,669,445

The 2022 Proposed Budget increases capital appropriations due to the new \$20 vehicle license fee (VLF) effective July 2021 and imposed via Ordinance 126234. This item increases funding for capital projects consistent with a 2021 prioritization process that was conducted to solicit external stakeholder feedback as directed by a 2021 Adopted Budget proviso. This item adds \$2.2 million to the Vision Zero CIP, \$1.1 million to the Sidewalk Safety Repair project, and \$334,000 for the SDOT ADA Program.

North of Downtown Mobility Action Plan Update

Expenditures \$394,000

This item increases budget for the North of Downtown Mobility Action Plan Capital Improvement Project that supports mobility and access in the "North of Downtown" Queen Anne and neighborhood by constructing infrastructure, such as bicycle, pedestrian, and transit improvements around the new arena construction. This request fully appropriates the annual contribution from the Oak View Group, Seattle's arena partner, for the Plan. Please see the proposed 2022-2027 CIP for more information on this project.

Position Budget Changes

Seattle Department of Transportation

Expenditures

-

This item is a budget-neutral, technical change that shifts appropriation between accounts within several capital projects related to position requests in SDOT's 2022 Proposed Budget.

Program Incremental REET to Moveable Bridges & 4th Avenue South Bridge

Expenditures

\$5,252,000

This item increases budget by \$6,452,000 of Real Estate Excise Tax (REET) with \$5,252,000 in 2022 and \$1,200,000 in 2023 to fund the replacement of mechanical/electrical components for three of the City's moveable bridges and support rehabilitation work on the 4th Avenue South bridge. The University, Ballard, and Spokane bascule bridges will collectively receive \$4,300,000 of REET resources to replace and upgrade various mechanical and electrical components to ensure continued operations. These bridges provide vital connections throughout the city for transit, vehicular, pedestrian, and bicycle traffic and also preserve maritime connections between Seattle's various bodies of water. The remaining \$2,152,000 of appropriation will support repairs for the 4th Avenue South bridge (commonly referred to as "4th Over Argo"). This bridge serves as a primary connection between the Georgetown and Downtown neighborhoods. The structure's age, higher volume of vehicular traffic, and increased vehicle weight loads have caused deterioration of the cantilevered ends of the main span piers. Repairs must be made to the bridge to ensure the safety of the public and maintain neighborhood connections.

Rainier Beach Neighborhood Street Activation

Expenditures

\$250,000

The proposed budget provides \$250,000 to fund public space improvements in Detective Cookie Chess Park in the Rainier Beach Neighborhood. Improvements include adding hardscape to improve transit access, pedestrian lighting, and landscaping to complement a community-led design initiative that serves BIPOC seniors and youth.

Shoreline Street Ends Restoration

Expenditures

\$585,000

This item restores 2022 appropriation authority that had been reduced in the 2021 Adopted Budget as part of COVID-19 reductions. This funding will be used to continue permit enforcement, project development, and program management functions in the Shoreline Street Ends program. The 2021 reduction was based on concerns over revenue shortfall that did not materialize.

Sound Transit Outreach

Expenditures

\$560,230

This item increases budget by \$560,231 for Sound Transit 3 (ST3) using Street Use fees. Of this amount, \$248,835 will be used to obtain outreach services to be provided by the Department of Neighborhoods to continue engagement support for West Seattle and Ballard Extensions. An additional \$311,395 is allocated for professional services to assist with engineering analysis, impact and alternative review associated with the West Seattle and Ballard Link Extension alignment.

STBD Capital Transit Investments

Expenditures

\$1,000,000

This item provides capital investments funded by Seattle Transportation Benefit District (STBD) Proposition One, which voters passed in the November 2020 election. The STBD Transit Improvements CIP will support the design and delivery of bus-only lanes and other transit priority projects in 2022-2027. This item is consistent with Ordinance

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126115, which allocates up to \$3 million of STBD sales tax annually for maintenance and capital improvements that will maximize the efficiency and reliability of transit operations.

TNC Tax Funding for ReSET Capital Programs

Expenditures \$400,000

This item funds public space projects aimed at supporting equitable and vibrant recovery through a series of pedestrian, transit access and livability improvements. This investment would focus on spaces that bring people together to support community recovery. Project work includes street lighting improvements, pedestrian paving projects, crosswalks, curb ramps, and more in communities that have historically seen less investment in transportation infrastructure.

Proposed Technical

2021 Q2 Supplemental Ongoing O&M Items

Expenditures \$1,010,000

This technical item aligns operating adjustments approved in the 2021 2nd Quarter Supplemental Budget Legislation with the 2022 Proposed Budget.

Citywide Adjustments for Standard Cost Changes - Parking Enforcement

Expenditures \$2,958,971

This change request reflects citywide technical adjustments made in the baseline phase 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, and apply to the Parking Enforcement division, only.

Fund Balancing Entries

Revenues \$112,843,991

This is a technical item to record a fund balancing entry for the Move Seattle Levy Fund (10398), Transportation Fund (13000), School Safety and Traffic Improvement Fund (18500), and West Seattle Bridge Bond Fund (36810) which are primarily managed by SDOT.

Ongoing Staffing Added in 2021 Q2

Expenditures \$288,600

Position Allocation 2.00

This is a technical adjustment that applies a 2021 supplemental budget change, which added position authority for the Office of the Waterfront to the 2022 budget. Costs are already budgeted within the Waterfront Project.

Revenue Adjustments - Executive

Revenues \$2,919,846

This item is a technical revenue adjustment based on the August 2021 CBO revenue forecast and SDOT forecasting of Gas Tax based on State Data. Other corrections are included where adjustments were identified for SDOT's baseline budget, as well as incremental changes to the Baseline Revenue Forecast.

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SDOT "Out Year" Base CIP Adjustment

| | |
|--------------|----------------|
| Expenditures | \$(19,705,840) |
| Revenues | \$2,700,000 |

This technical change aligns budget changes made during the 2021 fiscal year to correctly reflect them as part of the 2022-2027 Proposed Capital Improvement Program.

SDOT Debt Service Technical Adjustment for 2022

| | |
|--------------|---------------|
| Expenditures | \$(8,572,234) |
|--------------|---------------|

This item is a debt service technical change that updates anticipated Debt Service costs due to changes in financing cost assumptions, adjustments to revenue source allocations within the department, and alignment of annual Long Term General Obligation bond needs based on current project spend plans.

SDOT O&M Technical Adjustment

| | |
|--------------|---------------|
| Expenditures | \$(9,706,459) |
|--------------|---------------|

This technical change adjusts operating budgets for various cost changes and budget transfers related to contract inflation, work group reorganizations, and central cost adjustments.

SDOT Q3S "Out Year" Base CIP Adjustment

| | |
|--------------|---|
| Expenditures | - |
| Revenues | - |

This item captures the budget impact from 2021 Q3 Supplemental future years.

SDOT Reimbursable Technical Adjustment

| | |
|--------------|---------------|
| Expenditures | \$(2,506,702) |
|--------------|---------------|

This technical change identifies revenues and budget changes associated with work that is fully reimbursed by grants, partnerships, and other city departments.

Street Use Expenditure Alignment

| | |
|--------------|---------------|
| Expenditures | \$(2,999,681) |
|--------------|---------------|

This technical adjustment aligns the budget with anticipated expenditures in SDOT's Street Use program, which is funded by permit issuance fees, hourly service fees, use and occupation fees, and modification fees.

Revenue Adjustments

| | |
|----------|--------------|
| Revenues | \$31,739,186 |
|----------|--------------|

This is a technical adjustment to align revenues with forecast revenues for the 2022 Budget. Revenue updates in Finance General include many different Funds; the General Fund, Sweetened Beverage Tax Fund, Short-Term Rental Tax Fund, Payroll Tax Fund, Real Estate Excise Tax Funds, Bond Funds, Cumulative Reserve Subfund - Unrestricted, Payroll Tax Fund and the Coronavirus Local Fiscal Recovery Fund.

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Expenditure Overview

| Appropriations | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|---|-------------------|-------------------|--------------------|
| SDOT - BC-TR-16000 - Central Waterfront | | | |
| 13000 - Transportation Fund | 64,240,574 | 41,990,059 | 6,294,003 |
| 30020 - REET II Capital Fund | (88) | 2,900,000 | 3,100,001 |
| 35040 - Waterfront LID #6751 | 4,053,304 | - | 65,173,003 |
| 35900 - Central Waterfront Improvement Fund | 4,598,274 | 9,500,000 | 22,144,302 |
| 36300 - 2016 Multipurpose LTGO Bond Fund | 88,770 | - | - |
| 36410 - 2017 LTGO Taxable Bond Fund | 1,331 | - | - |
| 36500 - 2018 Multipurpose LTGO Bond Fund | (22,097) | - | - |
| 36510 - 2018 LTGO Taxable Bond Fund | (170,715) | - | - |
| 36600 - 2019 Multipurpose LTGO Bond Fund | 474,618 | - | - |
| 36610 - 2019 LTGO Taxable Bond Fund | (356,900) | - | - |
| 36700 - 2020 Multipurpose LTGO Bond Fund | 9,041,124 | - | - |
| 36800 - 2021 Multipurpose LTGO Bond Fund | - | 10,000,000 | - |
| 36810 - 2021 West Seattle Bridge Repair LTGO Bond Fund | - | 4,260,000 | - |
| 36900 - 2022 Multipurpose LTGO Bond Fund | - | - | 10,274,999 |
| 36910 - 2022 LTGO Taxable Bond Fund | - | - | 4,630,001 |
| 37100 - 2023 Multipurpose LTGO Bond Fund | - | - | - |
| 37110 - 2023 LTGO Taxable Bond Fund | - | - | - |
| TBD - To Be Determined | - | - | - |
| Total for BSL: BC-TR-16000 | 81,948,195 | 68,650,059 | 111,616,309 |
| SDOT - BC-TR-19001 - Major Maintenance/Replacement | | | |
| 00100 - General Fund | - | 722,890 | 222,890 |
| 00164 - Unrestricted Cumulative Reserve Fund | (1) | - | - |
| 10394 - Bridging The Gap Levy Fund | 10,846 | - | - |
| 10398 - Move Seattle Levy Fund | 44,290,304 | 29,607,510 | 59,043,902 |
| 13000 - Transportation Fund | 24,479,414 | 7,097,952 | 5,925,086 |
| 18500 - School Safety Traffic and Pedestrian Improvement Fund | (5,920) | - | - |
| 19900 - Transportation Benefit District Fund | 94,082 | 819,280 | 2,141,209 |
| 30010 - REET I Capital Fund | - | 440,000 | - |

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| | | | |
|--|--------------------|-------------------|--------------------|
| 30020 - REET II Capital Fund | 7,502,123 | 6,500,581 | 10,958,341 |
| 33860 - 2008 Parks Levy Fund | - | - | - |
| 35500 - 2011 Multipurpose LTGO Bond Fund | 9,207 | - | - |
| 36200 - 2015 Multipurpose LTGO Bond Fund | 68,644 | - | - |
| 36400 - 2017 Multipurpose LTGO Bond Fund | 484,143 | - | - |
| 36500 - 2018 Multipurpose LTGO Bond Fund | 197,560 | - | 157,440 |
| 36800 - 2021 Multipurpose LTGO Bond Fund | - | 6,978,490 | - |
| 36810 - 2021 West Seattle Bridge Repair LTGO Bond Fund | 29,546,254 | 27,200,000 | 1,902,559 |
| 36900 - 2022 Multipurpose LTGO Bond Fund | - | - | 44,634,160 |
| TBD - To Be Determined | - | - | - |
| Total for BSL: BC-TR-19001 | 106,676,655 | 79,366,703 | 124,985,587 |

SDOT - BC-TR-19002 - Major Projects

| | | | |
|--|------------------|----------------|------------------|
| 00164 - Unrestricted Cumulative Reserve Fund | 207,729 | - | - |
| 13000 - Transportation Fund | 2,144,760 | 805,931 | 1,951,405 |
| 30020 - REET II Capital Fund | 202,016 | - | - |
| 35840 - 2016 UTGO-Alaskan Way Seawall | 33,748 | - | - |
| 36400 - 2017 Multipurpose LTGO Bond Fund | (41,289) | - | - |
| 36600 - 2019 Multipurpose LTGO Bond Fund | 568,895 | - | - |
| Total for BSL: BC-TR-19002 | 3,115,858 | 805,931 | 1,951,405 |

SDOT - BC-TR-19003 - Mobility-Capital

| | | | |
|---|------------|-------------|------------|
| 00100 - General Fund | 54,837 | 1,560,728 | 4,264,837 |
| 00164 - Unrestricted Cumulative Reserve Fund | 5,274 | - | 2,000,000 |
| 10394 - Bridging The Gap Levy Fund | 26,148 | - | - |
| 10398 - Move Seattle Levy Fund | 42,903,232 | 52,865,895 | 55,711,065 |
| 13000 - Transportation Fund | 78,926,406 | 110,003,538 | 65,312,128 |
| 18500 - School Safety Traffic and Pedestrian Improvement Fund | 8,968,549 | 6,933,669 | 7,997,033 |
| 19900 - Transportation Benefit District Fund | 5,605,729 | 9,744,721 | 13,704,833 |
| 30010 - REET I Capital Fund | 388,962 | 7,420,000 | 5,114,942 |
| 30020 - REET II Capital Fund | 7,235,357 | 4,799,229 | 5,781,445 |
| 33850 - 2000 Parks Levy Fund | - | - | - |

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| | | | |
|---|--------------------|--------------------|--------------------|
| 36300 - 2016 Multipurpose LTGO Bond Fund | 42,637 | - | - |
| 36400 - 2017 Multipurpose LTGO Bond Fund | 179,564 | - | - |
| 36500 - 2018 Multipurpose LTGO Bond Fund | 178,014 | - | - |
| 36800 - 2021 Multipurpose LTGO Bond Fund | - | 15,021,510 | - |
| 36810 - 2021 West Seattle Bridge Repair LTGO Bond Fund | - | 2,800,000 | 978,872 |
| 36900 - 2022 Multipurpose LTGO Bond Fund | - | - | 1,150,000 |
| TBD - To Be Determined | - | - | - |
| Total for BSL: BC-TR-19003 | 144,514,709 | 211,149,289 | 162,015,155 |
| SDOT - BO-TR-12001 - South Lake Union Streetcar Operations | | | |
| 10800 - Seattle Streetcar Operations | 3,528,348 | 4,224,358 | 4,324,358 |
| 13000 - Transportation Fund | (1,136) | - | - |
| Total for BSL: BO-TR-12001 | 3,527,212 | 4,224,358 | 4,324,358 |
| SDOT - BO-TR-12002 - First Hill Streetcar Operations | | | |
| 10800 - Seattle Streetcar Operations | 7,999,103 | 9,466,145 | 9,666,145 |
| Total for BSL: BO-TR-12002 | 7,999,103 | 9,466,145 | 9,666,145 |
| SDOT - BO-TR-16000 - Waterfront and Civic Projects | | | |
| 13000 - Transportation Fund | 11,084,054 | 30,612,193 | 27,930,253 |
| 35900 - Central Waterfront Improvement Fund | - | - | 144,300 |
| Total for BSL: BO-TR-16000 | 11,084,054 | 30,612,193 | 28,074,553 |
| SDOT - BO-TR-17001 - Bridges & Structures | | | |
| 00100 - General Fund | 2,149,971 | 4,591,003 | 4,980,102 |
| 10398 - Move Seattle Levy Fund | 4,555,230 | 5,189,249 | 2,800,148 |
| 13000 - Transportation Fund | 4,532,272 | 6,605,160 | 6,645,437 |
| 19900 - Transportation Benefit District Fund | - | - | 1,890,320 |
| Total for BSL: BO-TR-17001 | 11,237,474 | 16,385,412 | 16,316,007 |
| SDOT - BO-TR-17003 - Mobility Operations | | | |
| 00100 - General Fund | 17,279,897 | 15,257,111 | 20,645,390 |
| 10398 - Move Seattle Levy Fund | 10,920,993 | 16,351,914 | 4,915,550 |
| 13000 - Transportation Fund | 15,982,092 | 11,459,836 | 21,168,897 |
| 14500 - Payroll Expense Tax | - | - | 300,000 |
| 18500 - School Safety Traffic and Pedestrian Improvement Fund | 651,344 | 943,345 | 943,347 |

Seattle Department of Transportation

| | | | |
|---|--------------------|--------------------|--------------------|
| 19900 - Transportation Benefit District Fund | 55,229,637 | 33,020,991 | 48,773,792 |
| Total for BSL: BO-TR-17003 | 100,063,962 | 77,033,197 | 96,746,976 |
| SDOT - BO-TR-17004 - ROW Management | | | |
| 13000 - Transportation Fund | 38,715,389 | 42,995,188 | 42,130,232 |
| Total for BSL: BO-TR-17004 | 38,715,389 | 42,995,188 | 42,130,232 |
| SDOT - BO-TR-17005 - Maintenance Operations | | | |
| 00100 - General Fund | 8,899,504 | 14,632,673 | 11,683,580 |
| 10398 - Move Seattle Levy Fund | 3,685,102 | 5,960,840 | 2,269,053 |
| 13000 - Transportation Fund | 21,976,232 | 16,268,867 | 22,316,098 |
| 14000 - Coronavirus Local Fiscal Recovery Fund | - | - | 2,800,000 |
| 19900 - Transportation Benefit District Fund | 2,889,522 | 2,883,059 | 3,432,960 |
| Total for BSL: BO-TR-17005 | 37,450,359 | 39,745,439 | 42,501,691 |
| SDOT - BO-TR-17006 - Parking Enforcement | | | |
| 00100 - General Fund | - | - | 18,446,040 |
| Total for BSL: BO-TR-17006 | - | - | 18,446,040 |
| SDOT - BO-TR-18001 - Leadership and Administration | | | |
| 00100 - General Fund | (185,398) | 910,235 | - |
| 10398 - Move Seattle Levy Fund | (113,952) | - | - |
| 13000 - Transportation Fund | 8,952,711 | - | - |
| Total for BSL: BO-TR-18001 | 8,653,361 | 910,235 | - |
| SDOT - BO-TR-18002 - General Expense | | | |
| 00100 - General Fund | 4,356,567 | 18,981,973 | 11,105,507 |
| 10398 - Move Seattle Levy Fund | - | 170,000 | - |
| 13000 - Transportation Fund | 32,892,027 | 31,125,575 | 40,358,451 |
| 30020 - REET II Capital Fund | 15,202,583 | 5,008,332 | 8,052,730 |
| Total for BSL: BO-TR-18002 | 52,451,177 | 55,285,880 | 59,516,688 |
| Department Total | 607,437,510 | 636,630,029 | 718,291,146 |
| Department Full-Time Equivalents Total* | 958.00 | 959.00 | 1,116.50 |

* 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 Summary by Fund Seattle Department of Transportation

Seattle Department of Transportation

| | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|--|--------------------|--------------------|--------------------|
| 00100 - General Fund | 32,555,377 | 56,656,613 | 71,348,345 |
| 00164 - Unrestricted Cumulative Reserve Fund | 213,002 | - | 2,000,000 |
| 10394 - Bridging The Gap Levy Fund | 36,994 | - | - |
| 10398 - Move Seattle Levy Fund | 106,240,909 | 110,145,408 | 124,739,718 |
| 10800 - Seattle Streetcar Operations | 11,527,451 | 13,690,503 | 13,990,503 |
| 13000 - Transportation Fund | 303,924,797 | 298,964,299 | 240,031,991 |
| 14000 - Coronavirus Local Fiscal Recovery Fund | - | - | 2,800,000 |
| 14500 - Payroll Expense Tax | - | - | 300,000 |
| 18500 - School Safety Traffic and Pedestrian Improvement Fund | 9,613,973 | 7,877,014 | 8,940,380 |
| 19900 - Transportation Benefit District Fund | 63,818,970 | 46,468,051 | 69,943,114 |
| 30010 - REET I Capital Fund | 388,962 | 7,860,000 | 5,114,942 |
| 30020 - REET II Capital Fund | 30,141,990 | 19,208,142 | 27,892,517 |
| 33850 - 2000 Parks Levy Fund | - | - | - |
| 33860 - 2008 Parks Levy Fund | - | - | - |
| 35040 - Waterfront LID #6751 | 4,053,304 | - | 65,173,003 |
| 35500 - 2011 Multipurpose LTGO Bond Fund | 9,207 | - | - |
| 35840 - 2016 UTGO-Alaskan Way Seawall | 33,748 | - | - |
| 35900 - Central Waterfront Improvement Fund | 4,598,274 | 9,500,000 | 22,288,602 |
| 36200 - 2015 Multipurpose LTGO Bond Fund | 68,644 | - | - |
| 36300 - 2016 Multipurpose LTGO Bond Fund | 131,407 | - | - |
| 36400 - 2017 Multipurpose LTGO Bond Fund | 622,417 | - | - |
| 36410 - 2017 LTGO Taxable Bond Fund | 1,331 | - | - |
| 36500 - 2018 Multipurpose LTGO Bond Fund | 353,478 | - | 157,440 |
| 36510 - 2018 LTGO Taxable Bond Fund | (170,715) | - | - |
| 36600 - 2019 Multipurpose LTGO Bond Fund | 1,043,513 | - | - |
| 36610 - 2019 LTGO Taxable Bond Fund | (356,900) | - | - |
| 36700 - 2020 Multipurpose LTGO Bond Fund | 9,041,124 | - | - |
| 36800 - 2021 Multipurpose LTGO Bond Fund | - | 32,000,000 | - |
| 36810 - 2021 West Seattle Bridge Repair LTGO Bond Fund | 29,546,254 | 34,260,000 | 2,881,431 |
| 36900 - 2022 Multipurpose LTGO Bond Fund | - | - | 56,059,159 |
| 36910 - 2022 LTGO Taxable Bond Fund | - | - | 4,630,001 |
| 37100 - 2023 Multipurpose LTGO Bond Fund | - | - | - |
| 37110 - 2023 LTGO Taxable Bond Fund | - | - | - |
| TBD - To Be Determined | - | - | - |
| *Budget Totals for SDOT | 607,437,510 | 636,630,029 | 718,291,146 |
| *Fund Totals reflect only budget assigned to the Department of Transportation | | | |

Seattle Department of Transportation

Revenue Overview

2022 Estimated Revenues

| Account Code | Account Name | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|---|-------------------------------------|--------------------|--------------------|--------------------|
| 395010 | Sales Of Land & Buildings | 8,578,835 | - | - |
| Total Revenues for: 00164 - Unrestricted Cumulative Reserve Fund | | 8,578,835 | - | - |
| 360900 | Miscellaneous Revs-Other Rev | 171,527 | - | - |
| Total Revenues for: 10394 - Bridging The Gap Levy Fund | | 171,527 | - | - |
| 311010 | Real & Personal Property Taxes | 101,502,064 | 102,255,747 | 106,142,416 |
| 331110 | Direct Fed Grants | 10 | - | - |
| 332010 | Fed Entitlmnt-Forfeited Prop | 231 | - | - |
| 344900 | Transportation-Other Rev | 275,802 | - | - |
| 360020 | Inv Earn-Residual Cash | - | 978,356 | - |
| 360150 | Interest On Loan Payoffs | 46,767 | - | - |
| 360900 | Miscellaneous Revs-Other Rev | 207,956 | - | - |
| Total Revenues for: 10398 - Move Seattle Levy Fund | | 102,032,829 | 103,234,104 | 106,142,416 |
| 400000 | Use of/Contribution to Fund Balance | - | 6,911,304 | 18,597,302 |
| Total Resources for:10398 - Move Seattle Levy Fund | | 102,032,829 | 110,145,408 | 124,739,718 |
| 337080 | Other Private Contrib & Dons | 330,219 | 6,804,000 | 6,907,395 |
| 344900 | Transportation-Other Rev | 8,338,317 | 1,171,200 | 1,561,600 |
| 360310 | Lt Space/Facilities Leases | 89,340 | - | - |
| 360360 | Sponsorship And Royalties | - | 132,000 | 176,000 |
| 374030 | Capital Contr-Fed Dir Grants | - | 1,000,000 | 1,000,000 |
| 397010 | Operating Transfers In | 5,550,000 | 5,296,014 | 5,266,495 |
| Total Revenues for: 10800 - Seattle Streetcar Operations | | 14,307,876 | 14,403,214 | 14,911,490 |
| 400000 | Use of/Contribution to Fund Balance | - | (712,711) | (920,987) |
| Total Resources for:10800 - Seattle Streetcar Operations | | 14,307,876 | 13,690,503 | 13,990,503 |
| 316010 | B&O Tax | (802) | - | - |
| 316060 | B&O Tax-Commercial Parking | 19,353,615 | 29,181,188 | 40,158,331 |
| 318020 | Employee Hrs Tax | 55 | - | - |
| 318060 | Comm Parking Tax Penalties Int | 55,163 | - | - |
| 322040 | Nonbus Lic&Perm-Comm Park | 60,550 | 36,450 | 36,450 |

Seattle Department of Transportation

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|--|-------------------------------------|--------------------|--------------------|--------------------|
| 322060 | Nonbus Lic&Perm-Sign | (832) | 323,264 | 323,666 |
| 322150 | Nonbus Lic&Perm-Issuance | 3,078,140 | 1,956,379 | 1,958,807 |
| 322160 | Nonbus Lic&Perm-Renewal | 34,026 | 1,448,392 | 1,450,190 |
| 322180 | Nonbus Lic&Perm-Oth Street Use | 1,756,703 | 945,689 | 945,688 |
| 322190 | Nonbus Lic&Perm-Penalties | (1,514) | - | - |
| 322900 | Nonbus Lic&Perm-Other | 2,130,731 | 1,206,554 | 1,164,554 |
| 331110 | Direct Fed Grants | 38,671,881 | 62,006,409 | 8,695,691 |
| 332010 | Fed Entitlmnt-Forfeited Prop | (231) | - | - |
| 333110 | Ind Fed Grants | 11,848,949 | - | - |
| 334010 | State Grants | 18,916,125 | 5,829,135 | 6,475,480 |
| 334090 | State Grants-Passthr | 424,013 | - | - |
| 335011 | Multimodal Transportation Dist | 1,018,704 | 1,016,328 | 1,016,328 |
| 335050 | Mtr Veh Fuel Tx-St Improvement | 13,917,097 | 14,150,181 | 14,859,045 |
| 337010 | Grants & Contr From Local Govt | 26,192 | - | - |
| 337050 | Proceeds-Countywide Tax Levy | 1,179,962 | 1,870,704 | 1,088,940 |
| 337080 | Other Private Contrib & Dons | - | 649,980 | 49,947 |
| 341200 | Scanning Systems License | 712,737 | - | - |
| 341300 | Administrative Fees & Charges | 70,456 | 726,069 | 726,733 |
| 344010 | Street Maintenance & Repair | (261,695) | 1,473,651 | 1,475,000 |
| 344040 | Mitigation Payments | - | 234,837 | - |
| 344070 | Street Occupation Rev | 16,503 | 1,207,484 | 1,229,648 |
| 344080 | Street Use Rev | 26,995,995 | 23,966,077 | 27,536,895 |
| 344090 | Annual Fees Rev | 949,143 | 1,158,714 | 1,160,152 |
| 344130 | Plan Review & Inspection | 14,345,148 | 12,132,907 | 12,147,965 |
| 344900 | Transportation-Other Rev | 115,471,180 | 129,618,057 | 99,340,036 |
| 350180 | Misc Fines & Penalties | 107,225 | - | - |
| 360020 | Inv Earn-Residual Cash | 149,271 | - | - |
| 360220 | Interest Earned On Deliquent A | (52,509) | - | - |
| 360310 | Lt Space/Facilities Leases | 203,980 | - | - |
| 360380 | Sale Of Junk Or Salvage | 6,649 | - | - |
| 360390 | Proceeds From Sale Of Assets | 10,509 | - | - |
| 360580 | Uncollectible Expense - Misc | (384,015) | - | - |
| 360900 | Miscellaneous Revs-Other Rev | 4,765,341 | 25,000,000 | - |
| 391060 | Long-Term Intergovtl Loan Proc | - | 559,928 | (239) |
| 395010 | Sales Of Land & Buildings | 7,445,335 | 1,700,000 | 335,000 |
| Total Revenues for: 13000 - Transportation Fund | | 283,019,780 | 318,398,376 | 222,174,307 |
| 400000 | Use of/Contribution to Fund Balance | - | (19,408,606) | 18,060,684 |
| Total Resources for:13000 - Transportation Fund | | 283,019,780 | 298,989,770 | 240,234,991 |
| 350030 | Parking Infraction Penalties | 3,130,339 | 4,712,665 | 11,606,609 |
| 397010 | Operating Transfers In | - | 9,000,000 | - |

Seattle Department of Transportation

| | | | | |
|--|-------------------------------------|--------------------|--------------------|--------------------|
| Total Revenues for: 18500 - School Safety Traffic and Pedestrian Improvement Fund | | 3,130,339 | 13,712,665 | 11,606,609 |
| 400000 | Use of/Contribution to Fund Balance | - | (3,571,370) | (531,056) |
| Total Resources for:18500 - School Safety Traffic and Pedestrian Improvement Fund | | 3,130,339 | 10,141,295 | 11,075,553 |
| 313010 | Sales & Use Tax-Local Share | - | 33,403,631 | - |
| 313020 | Sales & Use Tax | 26,708,037 | - | 47,754,551 |
| 317030 | Trans Ben Dist Vehicle Fees | 29,793,977 | 7,255,103 | 16,012,120 |
| 360900 | Miscellaneous Revs-Other Rev | 92,841 | - | - |
| Total Revenues for: 19900 - Transportation Benefit District Fund | | 56,594,855 | 40,658,734 | 63,766,671 |
| 400000 | Use of/Contribution to Fund Balance | - | 11,776,394 | 6,176,443 |
| Total Resources for:19900 - Transportation Benefit District Fund | | 56,594,855 | 52,435,128 | 69,943,114 |
| 344900 | Transportation-Other Rev | 250,000 | - | - |
| 360900 | Miscellaneous Revs-Other Rev | 26,442 | - | - |
| Total Revenues for: 30010 - REET I Capital Fund | | 276,442 | - | - |
| 400000 | Use of/Contribution to Fund Balance | - | - | 67,173,003 |
| Total Resources for:35040 - Waterfront LID #6751 | | - | - | 67,173,003 |
| 337080 | Other Private Contrib & Dons | 7,500,000 | 7,445,000 | 20,000,000 |
| 341150 | Private Reimbursements | 263,349 | - | - |
| Total Revenues for: 35900 - Central Waterfront Improvement Fund | | 7,763,349 | 7,445,000 | 20,000,000 |
| 400000 | Use of/Contribution to Fund Balance | - | 3,555,000 | 4,288,602 |
| Total Resources for:35900 - Central Waterfront Improvement Fund | | 7,763,349 | 11,000,000 | 24,288,602 |
| 344900 | Transportation-Other Rev | (20,860) | - | - |
| Total Revenues for: 36810 - 2021 West Seattle Bridge Repair LTGO Bond Fund | | (20,860) | - | - |
| *Total SDOT Resources | | 491,122,392 | 479,391,708 | 566,069,274 |

*Revenues shown do not include General Fund Resources and do not assume activities beyond official revenue projection methodology.

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.

| Program Expenditures | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|------------------------------|-------------------------|-------------------------|--------------------------|
| Central Waterfront | 81,948,195 | 68,650,059 | 111,616,309 |
| Total | 81,948,195 | 68,650,059 | 111,616,309 |
| Full-time Equivalents Total* | - | - | 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*

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.

| Program Expenditures | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|------------------------------|-------------------------|-------------------------|--------------------------|
| Bridges & Structures | 57,944,941 | 46,259,735 | 88,171,043 |
| Landslide Mitigation | 1,950,752 | 282,212 | 372,466 |
| Roads | 43,044,471 | 27,249,234 | 29,003,207 |
| Sidewalk Maintenance | 2,219,274 | 3,063,723 | 5,015,939 |
| Signs, Signals and Markings | 1,035,929 | 1,435,737 | 1,412,999 |
| Trails and Bike Paths | 394,662 | 1,067,125 | 1,000,999 |
| Urban Forestry | - | 8,937 | 8,934 |
| Urban Forestry | 86,627 | - | - |
| Total | 106,676,655 | 79,366,703 | 124,985,587 |
| Full-time Equivalents Total* | 98.25 | 98.25 | 100.25 |

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The following information summarizes the programs in Major Maintenance/Replacement Budget Summary Level:

Bridges & Structures

Seattle Department of Transportation

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.

| | 2020 | 2021 | 2022 |
|-----------------------------|------------|------------|------------|
| Expenditures/FTE | Actuals | Adopted | Proposed |
| Bridges & Structures | 57,944,941 | 46,259,735 | 88,171,043 |
| Full Time Equivalents Total | 13.75 | 13.75 | 14.75 |

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.

| | 2020 | 2021 | 2022 |
|-----------------------------|-----------|---------|----------|
| Expenditures/FTE | Actuals | Adopted | Proposed |
| Landslide Mitigation | 1,950,752 | 282,212 | 372,466 |
| 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.

| | 2020 | 2021 | 2022 |
|-----------------------------|------------|------------|------------|
| Expenditures/FTE | Actuals | Adopted | Proposed |
| Roads | 43,044,471 | 27,249,234 | 29,003,207 |
| 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.

| | 2020 | 2021 | 2022 |
|-----------------------------|-----------|-----------|-----------|
| Expenditures/FTE | Actuals | Adopted | Proposed |
| Sidewalk Maintenance | 2,219,274 | 3,063,723 | 5,015,939 |
| 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

| | 2020 | 2021 | 2022 |
|-----------------------------|-----------|-----------|-----------|
| Expenditures/FTE | Actuals | Adopted | Proposed |
| Signs, Signals and Markings | 1,035,929 | 1,435,737 | 1,412,999 |

Seattle Department of Transportation

Full Time Equivalents Total - - 1.00

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.

| Expenditures/FTE | 2020 | 2021 | 2022 |
|-----------------------------|---------|-----------|-----------|
| | Actuals | Adopted | Proposed |
| Trails and Bike Paths | 394,662 | 1,067,125 | 1,000,999 |
| Full Time Equivalents Total | 27.75 | 27.75 | 27.75 |

Urban Forestry

The Tree and Landscape Maintenance program provides services to implement the citywide Urban Forestry Management Plan through education, stewardship, protection and maintenance of SDOT's green infrastructure assets including trees and landscapes. Arborists, Foresters, and the Landscape Architect provide design guidance, construction management support, citywide policy guidance and implementation including street tree permitting. Urban Forestry field operations provides critical maintenance of more than 40,000 SDOT street use tree assets and emergency response to over 350,000 right-of-way trees. Field operations is also responsible for the maintenance and operation of more than 200 formally landscaped right-of-way areas such as medians along Beacon Avenue South and Sand Point Way NE.

| Expenditures/FTE | 2020 | 2021 | 2022 |
|-----------------------------|---------|---------|----------|
| | Actuals | Adopted | Proposed |
| Urban Forestry | 86,627 | 8,937 | 8,934 |
| 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.

| Program Expenditures | 2020 | 2021 | 2022 |
|------------------------------|------------------|----------------|------------------|
| | Actuals | Adopted | Proposed |
| Alaskan Way Viaduct | 1,800,480 | - | - |
| First Hill Streetcar | 15 | - | - |
| Mercer West | 208,101 | - | - |
| SR-520 | 1,107,262 | 805,931 | 1,951,405 |
| Total | 3,115,858 | 805,931 | 1,951,405 |
| 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*

Seattle Department of Transportation

The following information summarizes the programs in Major Projects Budget Summary Level:

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

| Expenditures/FTE | 2020 | 2021 | 2022 |
|-----------------------------|-----------|---------|----------|
| | Actuals | Adopted | Proposed |
| Alaskan Way Viaduct | 1,800,480 | - | - |
| Full Time Equivalents Total | 23.00 | 23.00 | 23.00 |

First Hill Streetcar

| Expenditures/FTE | 2020 | 2021 | 2022 |
|----------------------|---------|---------|----------|
| | Actuals | Adopted | Proposed |
| First Hill Streetcar | 15 | - | - |

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.

| Expenditures/FTE | 2020 | 2021 | 2022 |
|------------------|---------|---------|----------|
| | Actuals | Adopted | Proposed |
| Mercer West | 208,101 | - | - |

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.

| Expenditures/FTE | 2020 | 2021 | 2022 |
|-----------------------------|-----------|---------|-----------|
| | Actuals | Adopted | Proposed |
| SR-520 | 1,107,262 | 805,931 | 1,951,405 |
| Full Time Equivalents Total | 1.50 | 1.50 | 1.50 |

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.

Seattle Department of Transportation

| Program Expenditures | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-------------------------------|--------------------|--------------------|--------------------|
| Corridor & Intersection Imprv | 37,596,135 | 43,006,274 | 54,599,194 |
| Freight Mobility | 17,610,152 | 18,110,133 | 3,884,438 |
| Intelligent Transp System | 4,903,793 | 7,515,393 | 1,005,004 |
| Neighborhood Enhancements | 6,473,172 | 7,991,922 | 5,070,084 |
| New Trails and Bike Paths | 18,248,719 | 16,647,527 | 18,917,598 |
| Sidewalks & Ped Facilities | 31,844,732 | 31,725,687 | 31,128,120 |
| Transit & HOV | 27,838,006 | 86,152,354 | 47,410,717 |
| Total | 144,514,709 | 211,149,289 | 162,015,155 |
| Full-time Equivalents Total* | 138.50 | 138.50 | 144.50 |

**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.

| Expenditures/FTE | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-------------------------------|-----------------|-----------------|------------------|
| Corridor & Intersection Imprv | 37,596,135 | 43,006,274 | 54,599,194 |
| Full Time Equivalents Total | 38.50 | 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.

| Expenditures/FTE | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-----------------------------|-----------------|-----------------|------------------|
| Freight Mobility | 17,610,152 | 18,110,133 | 3,884,438 |
| Full Time Equivalents Total | 4.50 | 4.50 | 4.50 |

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.

Seattle Department of Transportation

| | 2020 | 2021 | 2022 |
|-----------------------------|-----------|-----------|-----------|
| Expenditures/FTE | Actuals | Adopted | Proposed |
| Intelligent Transp System | 4,903,793 | 7,515,393 | 1,005,004 |
| 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.

| | 2020 | 2021 | 2022 |
|-----------------------------|-----------|-----------|-----------|
| Expenditures/FTE | Actuals | Adopted | Proposed |
| Neighborhood Enhancements | 6,473,172 | 7,991,922 | 5,070,084 |
| 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.

| | 2020 | 2021 | 2022 |
|-----------------------------|------------|------------|------------|
| Expenditures/FTE | Actuals | Adopted | Proposed |
| New Trails and Bike Paths | 18,248,719 | 16,647,527 | 18,917,598 |
| Full Time Equivalents Total | 1.00 | 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.

| | 2020 | 2021 | 2022 |
|-----------------------------|------------|------------|------------|
| Expenditures/FTE | Actuals | Adopted | Proposed |
| Sidewalks & Ped Facilities | 31,844,732 | 31,725,687 | 31,128,120 |
| Full Time Equivalents Total | 52.50 | 52.50 | 57.50 |

Transit & HOV

The purpose of the Transit & HOV Program is to move more people in less time throughout the city.

| | 2020 | 2021 | 2022 |
|-----------------------------|------------|------------|------------|
| Expenditures/FTE | Actuals | Adopted | Proposed |
| Transit & HOV | 27,838,006 | 86,152,354 | 47,410,717 |
| Full Time Equivalents Total | 13.00 | 13.00 | 14.00 |

Seattle Department of Transportation

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 | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-----------------------------|-------------------------|-------------------------|--------------------------|
| S Lake Union Streetcar Ops | 3,527,212 | 4,224,358 | 4,324,358 |
| Total | 3,527,212 | 4,224,358 | 4,324,358 |

**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-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 | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-----------------------------|-------------------------|-------------------------|--------------------------|
| First Hill Streetcar Ops | 7,999,103 | 9,466,145 | 9,666,145 |
| Total | 7,999,103 | 9,466,145 | 9,666,145 |

**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 | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-------------------------------|-------------------------|-------------------------|--------------------------|
| Waterfront and Civic Projects | 11,084,054 | 30,612,193 | 28,074,553 |
| Total | 11,084,054 | 30,612,193 | 28,074,553 |
| Full-time Equivalents Total* | - | - | 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*

SDOT - BO-TR-17001 - Bridges & Structures

Seattle Department of Transportation

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.

| Program Expenditures | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|------------------------------|-------------------------|-------------------------|--------------------------|
| Bridge Operations | 3,973,815 | 3,923,867 | 3,923,866 |
| Engineering & Ops Support | 456,543 | 1,589,400 | 1,616,751 |
| Structures Engineering | 1,166,557 | 1,356,154 | 1,356,154 |
| Structures Maintenance | 5,640,558 | 9,515,991 | 9,419,236 |
| Total | 11,237,474 | 16,385,412 | 16,316,007 |
| Full-time Equivalents Total* | 57.00 | 57.00 | 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 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.

| Expenditures/FTE | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-----------------------------|-------------------------|-------------------------|--------------------------|
| Bridge Operations | 3,973,815 | 3,923,867 | 3,923,866 |
| 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.

| Expenditures/FTE | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-----------------------------|-------------------------|-------------------------|--------------------------|
| Engineering & Ops Support | 456,543 | 1,589,400 | 1,616,751 |
| 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.

Seattle Department of Transportation

| Expenditures/FTE | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-----------------------------|-----------------|-----------------|------------------|
| Structures Engineering | 1,166,557 | 1,356,154 | 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.

| Expenditures/FTE | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-----------------------------|-----------------|-----------------|------------------|
| Structures Maintenance | 5,640,558 | 9,515,991 | 9,419,236 |
| Full Time Equivalents Total | 33.00 | 33.00 | 35.00 |

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.

| Program Expenditures | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|------------------------------|--------------------|-------------------|-------------------|
| Commuter Mobility | 14,888,613 | 13,861,293 | 14,286,825 |
| Neighborhoods | 1,730,567 | 1,041,261 | 1,198,262 |
| Parking & Curbspace | 13,384,397 | 12,900,993 | 13,473,615 |
| Signs & Markings | 3,506,509 | 4,232,251 | 4,788,224 |
| Traffic Signals | 9,200,698 | 9,889,766 | 10,310,160 |
| Transit Operations | 53,812,852 | - | - |
| Transit Operations | - | 32,128,132 | 46,314,062 |
| Urban Planning | 3,540,327 | 2,979,501 | 6,375,828 |
| Total | 100,063,962 | 77,033,197 | 96,746,976 |
| Full-time Equivalents Total* | 141.75 | 141.75 | 147.75 |

**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*

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.

Seattle Department of Transportation

| | 2020 | 2021 | 2022 |
|-----------------------------|------------|------------|------------|
| Expenditures/FTE | Actuals | Adopted | Proposed |
| Commuter Mobility | 14,888,613 | 13,861,293 | 14,286,825 |
| Full Time Equivalents Total | 51.25 | 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.

| | 2020 | 2021 | 2022 |
|-----------------------------|-----------|-----------|-----------|
| Expenditures/FTE | Actuals | Adopted | Proposed |
| Neighborhoods | 1,730,567 | 1,041,261 | 1,198,262 |
| 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.

| | 2020 | 2021 | 2022 |
|-----------------------------|------------|------------|------------|
| Expenditures/FTE | Actuals | Adopted | Proposed |
| Parking & Curbspace | 13,384,397 | 12,900,993 | 13,473,615 |
| Full Time Equivalents Total | 31.00 | 31.00 | 32.00 |

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.

| | 2020 | 2021 | 2022 |
|-----------------------------|-----------|-----------|-----------|
| Expenditures/FTE | Actuals | Adopted | Proposed |
| Signs & Markings | 3,506,509 | 4,232,251 | 4,788,224 |
| Full Time Equivalents Total | 19.50 | 19.50 | 22.50 |

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.

| | 2020 | 2021 | 2022 |
|-----------------------------|-----------|-----------|------------|
| Expenditures/FTE | Actuals | Adopted | Proposed |
| Traffic Signals | 9,200,698 | 9,889,766 | 10,310,160 |
| Full Time Equivalents Total | 24.25 | 24.25 | 25.25 |

Seattle Department of Transportation

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.

| | 2020 | 2021 | 2022 |
|-----------------------------|----------------|----------------|-----------------|
| Expenditures/FTE | Actuals | Adopted | Proposed |
| Transit Operations | 53,812,852 | 32,128,132 | 46,314,062 |
| Full Time Equivalents Total | 2.75 | 2.75 | 3.75 |

Urban Planning

The Urban Planning Program is comprised of Adaptive Streets, Citywide & Community Planning, GIS, Urban Design, and the Center City Mobility Plan.

| | 2020 | 2021 | 2022 |
|-----------------------------|----------------|----------------|-----------------|
| Expenditures/FTE | Actuals | Adopted | Proposed |
| Urban Planning | 3,540,327 | 2,979,501 | 6,375,828 |
| 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.

| Program Expenditures | 2020 | 2021 | 2022 |
|------------------------------|-------------------|-------------------|-------------------|
| | Actuals | Adopted | Proposed |
| St Use Permit & Enforcement | 38,715,389 | 42,995,188 | 41,130,232 |
| Street Use Contingent Budget | - | - | 1,000,000 |
| Total | 38,715,389 | 42,995,188 | 42,130,232 |
| Full-time Equivalents Total* | 139.25 | 139.25 | 140.25 |

**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 ROW Management Budget Summary Level:

St Use Permit & Enforcement

Seattle Department of Transportation

The purpose of the Street Use Permitting and Enforcement is to review projects throughout the city for code compliance for uses of right-of-way and to provide plan review, utility permit and street use permit issuance, and utility inspection and mapping services.

| Expenditures/FTE | 2020 | 2021 | 2022 |
|-----------------------------|------------|------------|------------|
| | Actuals | Adopted | Proposed |
| St Use Permit & Enforcement | 38,715,389 | 42,995,188 | 41,130,232 |
| Full Time Equivalent Total | 139.25 | 139.25 | 140.25 |

Street Use Contingent Budget

| Expenditures/FTE | 2020 | 2021 | 2022 |
|------------------------------|---------|---------|-----------|
| | Actuals | Adopted | Proposed |
| Street Use Contingent Budget | - | - | 1,000,000 |

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.

| Program Expenditures | 2020 | 2021 | 2022 |
|------------------------------|-------------------|-------------------|-------------------|
| | Actuals | Adopted | Proposed |
| Emergency Response | 7,536,909 | 4,704,695 | 7,604,695 |
| Operations Support | 4,857,252 | 5,026,700 | 5,020,143 |
| Pavement Management/Repair | 13,255,683 | 15,064,086 | 15,064,084 |
| Street Cleaning | 6,427,663 | 8,582,820 | 8,445,636 |
| Tree & Landscape Maintenance | 5,372,851 | 6,367,138 | 6,367,133 |
| Total | 37,450,359 | 39,745,439 | 42,501,691 |
| Full-time Equivalent Total* | 144.50 | 145.50 | 145.50 |

**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.

Seattle Department of Transportation

| | 2020 | 2021 | 2022 |
|-----------------------------|-----------|-----------|-----------|
| Expenditures/FTE | Actuals | Adopted | Proposed |
| Emergency Response | 7,536,909 | 4,704,695 | 7,604,695 |
| Full Time Equivalents Total | 19.00 | 19.00 | 19.00 |

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.

| | 2020 | 2021 | 2022 |
|-----------------------------|-----------|-----------|-----------|
| Expenditures/FTE | Actuals | Adopted | Proposed |
| Operations Support | 4,857,252 | 5,026,700 | 5,020,143 |
| Full Time Equivalents Total | 22.50 | 23.50 | 23.50 |

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.

| | 2020 | 2021 | 2022 |
|-----------------------------|------------|------------|------------|
| Expenditures/FTE | Actuals | Adopted | Proposed |
| Pavement Management/Repair | 13,255,683 | 15,064,086 | 15,064,084 |
| 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.

| | 2020 | 2021 | 2022 |
|-----------------------------|-----------|-----------|-----------|
| Expenditures/FTE | Actuals | Adopted | Proposed |
| Street Cleaning | 6,427,663 | 8,582,820 | 8,445,636 |
| 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.

Seattle Department of Transportation

| Expenditures/FTE | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|------------------------------|-----------------|-----------------|------------------|
| Tree & Landscape Maintenance | 5,372,851 | 6,367,138 | 6,367,133 |
| Full Time Equivalents Total | 23.25 | 23.25 | 23.25 |

SDOT - BO-TR-17006 - Parking Enforcement

| Program Expenditures | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|------------------------------|-----------------|-----------------|-------------------|
| Parking Enforcement | - | - | 18,446,040 |
| Total | - | - | 18,446,040 |
| Full-time Equivalents Total* | - | - | 120.00 |

**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*

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.

| Program Expenditures | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-------------------------------|------------------|-----------------|------------------|
| Citywide Indirect Costs | 43,771,972 | 44,965,979 | 47,369,503 |
| Departmental Indirect Costs | 18,899,204 | - | - |
| Departmental Indirect Costs | - | 17,888,096 | 18,427,975 |
| Divisional Indirect Costs | 14,489,355 | 11,413,509 | 11,648,913 |
| Indirect Cost Recovery Offset | (73,269,222) | (73,357,349) | (77,446,391) |
| Pooled Benefits and PTO | 4,762,052 | - | - |
| Total | 8,653,361 | 910,235 | - |
| Full-time Equivalents Total* | 214.25 | 214.25 | 232.75 |

**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*

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

Citywide Indirect Costs

Seattle Department of Transportation

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.

| Expenditures/FTE | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-------------------------|-----------------|-----------------|------------------|
| Citywide Indirect Costs | 43,771,972 | 44,965,979 | 47,369,503 |

Departmental Indirect Costs

tbd

| Expenditures/FTE | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-----------------------------|-----------------|-----------------|------------------|
| Departmental Indirect Costs | 18,899,204 | 17,888,096 | 18,427,975 |
| Full Time Equivalents Total | 120.00 | 120.00 | 129.50 |

Divisional Indirect Costs

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.

| Expenditures/FTE | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-----------------------------|-----------------|-----------------|------------------|
| Divisional Indirect Costs | 14,489,355 | 11,413,509 | 11,648,913 |
| Full Time Equivalents Total | 94.25 | 94.25 | 103.25 |

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.

| Expenditures/FTE | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-------------------------------|-----------------|-----------------|------------------|
| Indirect Cost Recovery Offset | (73,269,222) | (73,357,349) | (77,446,391) |

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.

| Expenditures/FTE | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-------------------------|-----------------|-----------------|------------------|
| Pooled Benefits and PTO | 4,762,052 | - | - |

SDOT - BO-TR-18002 - General Expense

Seattle Department of Transportation

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.

| Program Expenditures | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-----------------------------|-------------------------|-------------------------|--------------------------|
| Citywide Initiatives | 5,554,106 | 5,296,014 | 10,176,730 |
| Debt Service | 44,294,320 | 41,890,893 | 39,442,436 |
| Judgment & Claims | 2,602,751 | 8,098,973 | 9,897,522 |
| Total | 52,451,177 | 55,285,880 | 59,516,688 |

**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:

Citywide Initiatives

The purpose of the Citywide Initiatives program is to support citywide or multi-departmental system or process improvement initiatives.

| Expenditures/FTE | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-------------------------|-------------------------|-------------------------|--------------------------|
| Citywide Initiatives | 5,554,106 | 5,296,014 | 10,176,730 |

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

| Expenditures/FTE | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-------------------------|-------------------------|-------------------------|--------------------------|
| Debt Service | 44,294,320 | 41,890,893 | 39,442,436 |

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.

| Expenditures/FTE | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-------------------------|-------------------------|-------------------------|--------------------------|
| Judgment & Claims | 2,602,751 | 8,098,973 | 9,897,522 |

The Office of the Waterfront and Civic Projects

Marshall Foster, Director

206-684-8413

<http://www.seattle.gov/office-of-the-waterfront-and-civic-projects>

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 (Seattle Parks and Recreation and Finance and Administrative Services). 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)

Seattle 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 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, the City Council legislated the Waterfront Local Improvement District (LID) Fund which holds LID assessment payments and LID bonds, and pays for expenditures related to the Waterfront Local Improvement District (#6751). The pre-payment, and LID bond issuance are anticipated to occur in late 2021. For more information on LID and project status, visit the [Waterfront Seattle](#) website.

Office of Sustainability and Environment

Michelle Caulfield, Interim Director

(206) 615-0815

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 climate pollution-free future. OSE collaborates with a wide range of stakeholders to develop policies and programs that advance healthy communities and facilitate a just transition from fossil fuels, while prioritizing people and communities most affected by economic, racial, and environmental injustices. OSE's work focuses on the following areas:

Climate and Environmental Justice: OSE develops policies and conducts research on reducing and addressing the impacts of climate pollution. This includes goal assessment, action planning, community outreach, and performance measurement. OSE coordinates implementation of the Seattle Green New Deal, the Seattle Climate Action Plan, and the Equity and Environment Initiative and plans and implements policies that transition buildings to 100% clean energy and advance zero carbon transportation.

Sustainable Communities. OSE works with key stakeholders to support sustainable communities. The office administers the Fresh Bucks and Healthy Food in Schools programs to provide equitable access to healthy, affordable, culturally relevant food. OSE also fosters interdepartmental coordination within the City of Seattle to help maintain, preserve, and restore Seattle's urban forest.

Citywide Coordination: OSE coordinates interdepartmental efforts to advance a healthy, equitable, and sustainable environment. These efforts include the Duwamish Valley Program, as well as interdepartmental planning around the Green New Deal, urban forestry, and energy efficiency. OSE is responsible for coordinating four prominent Boards and Commissions: the Urban Forestry Commission, the Sweetened Beverage Tax Community Advisory Board, the Environmental Justice Committee, and the Green New Deal Oversight Board.

Budget Snapshot

| | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|------------------------------|-------------------|-------------------|-------------------|
| Department Support | | | |
| General Fund Support | 19,943,052 | 10,385,311 | 8,922,508 |
| Other Funding - Operating | 10,382,369 | 5,929,814 | 8,692,975 |
| Total Operations | 30,325,421 | 16,315,126 | 17,615,483 |
| Total Appropriations | 30,325,421 | 16,315,126 | 17,615,483 |
| Full-Time Equivalents Total* | 30.50 | 31.50 | 31.50 |

* 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 2022 proposed budget represents a significant investment in OSE's Climate Justice and Equity initiatives, including the Duwamish Valley Program and the Green New Deal. These proposals boost OSE's General Fund and payroll expense tax-funded programming by \$1.3 million compared to the 2021 Adopted Budget.

After being delayed due to the COVID-19 pandemic, the Green New Deal (GND) launched in 2021 with the establishment of the Green New Deal Oversight Board (GNDOB), which will help to oversee and advise the implementation of Green New Deal policies in Seattle. The Proposed Budget includes \$14.3 million in dedicated Green New Deal funding, consistent with the City Council's "Jumpstart" priorities. The following Green New Deal items are budgeted at OSE and funded by the payroll expense tax:

- Duwamish Valley Program investments supporting the green economy and environmental justice (see below): \$1,775,000;
- Environmental Justice Fund: \$550,000 in new grant funding;
- Clean Buildings Accelerator program to help business owners comply with new state commercial buildings standards: \$220,000; and
- Oil home heating conversions: \$200,000 in one-time funding for rebates and staff support.

In addition, the proposed budget allocates \$1 million in General Fund for Clean Energy Pre-Apprenticeship Scholarships, that will fund job training in the clean energy workforce. This item is supported by federal Coronavirus Local Fiscal Recovery (CLFR) funding.

Additional payroll tax funded Green New Deal items are proposed in the Office of Planning and Community Development (OPCD), the Office of Housing (OH), and Seattle Department of Transportation (SDOT). \$6.5 million is also budgeted in Finance General as a set-aside for priorities that will be identified by the GNDOB and the citywide GND interdepartmental team (IDT).

The proposed budget also deepens investments in the Duwamish Valley with \$8.5 million in new investments for the Duwamish Valley Program across OSE, OPCD, SDOT, and Seattle Parks and Recreation (SPR). These investments will build on grant-funded work establishing a Duwamish Valley Resilience District. These efforts are also intended to advance the goals and principles of the Green New Deal by focusing on job creation and a just transition away from fossil fuels. Of this \$8.5 million, \$2.375 million is budgeted in OSE and includes:

- Green New Deal investments that target Duwamish Valley communities: \$1,775,000 (see item above), which includes \$500,000 for expanding investments in youth leadership and training opportunities, \$1 million in rebates for electric heavy duty vehicles operating in Duwamish-area neighborhoods, and \$275,000 for Clean Energy workforce development;
- Greening and improving urban tree cover in industrial spaces: \$300,000; and
- Duwamish-area small business support: \$275,000.

Details on these items can be found in the Incremental Budget Changes section.

Ongoing initiative support: The 2022 Proposed Budget continues to fund existing initiatives in OSE that support tackling the climate crisis and growing sustainable communities, including:

- Fresh Bucks & Food Policy Initiatives
- Equity and Environment Initiative
- Equitable Transportation
- Building Energy Policy & Programs
- Building Energy Benchmarking & Tune-Ups
- Urban Forestry

Office of Sustainability and Environment

OSE will also continue to coordinate and provide technical assistance for the interdepartmental Municipal Energy Efficiency Project (MEEP). MEEP is a capital project spanning multiple departments that makes energy efficiency improvements to City-owned facilities. In 2022, this programming will be supported by \$2.9 million in Real Estate Excise Tax (REET) revenues, an increase of \$445,000 over 2021, with additional funding provided to Seattle Public Library and the Seattle Department of Parks and Recreation. This funding is appropriated 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' 2022-2027 Capital Improvement Program.

Incremental Budget Changes

Office of Sustainability and Environment

| | Dollars | FTE |
|---|---------------------|--------------|
| 2021 Adopted Budget | 16,315,126 | 31.50 |
| Baseline | | |
| Remove 2021 Joint COVID-19 Relief Plan amounts from baseline | (3,400,000) | - |
| Restore Transportation Electrification Program Budget | 25,000 | - |
| Restore Professional Development Funds | 15,000 | - |
| Restore Community Partnership Support | 10,000 | - |
| Restore Communications Budget | 10,500 | - |
| Language Premium Staff Stipend | 2,400 | - |
| Citywide Adjustments for Standard Cost Changes | 70,485 | - |
| Baseline Adjustments for Personnel Costs | 77,047 | - |
| Revenue Adjustments - Benchmarking & Tune-Up | - | - |
| Revenue Adjustments | - | - |
| Proposed Operating | | |
| Expand Youth Leadership, Capacity Building, and Duwamish Valley Youth Corps | 500,000 | - |
| Duwamish Green Workforce Development Investments | 275,000 | - |
| Duwamish Valley Business Relief and Response | 275,000 | - |
| Greening Industrial Properties in the Duwamish Valley | 300,000 | - |
| Rebates for Heavy-Duty Electric Vehicles | 1,000,000 | - |
| Oil Home Heating Conversions | 200,000 | - |
| Clean Buildings Accelerator Program | 220,000 | - |
| Increase Environmental Justice Fund (Equitable Communities Initiative) | 550,000 | - |
| Clean Energy Pre-Apprenticeship Scholarships | 1,000,000 | - |
| Transportation Electrification Program Support | 154,926 | - |
| Green New Deal Coordination | 15,000 | - |
| Total Incremental Changes | \$1,300,357 | - |
| Total 2022 Proposed Budget | \$17,615,483 | 31.50 |

Office of Sustainability and Environment

Description of Incremental Budget Changes

Baseline

Remove 2021 Joint COVID-19 Relief Plan amounts from baseline

Expenditures \$(3,400,000)

This item removes from the baseline budget \$3.4 million that were used to fund emergency grocery vouchers through the first quarter of 2021.

Restore Transportation Electrification Program Budget

Expenditures \$25,000

This item restores \$25,000 to the Transportation Electrification program budget, reversing a one-time 2021 reduction.

Restore Professional Development Funds

Expenditures \$15,000

This item restores \$15,000 for OSE's professional development budget, reversing a one-time 2021 reduction.

Restore Community Partnership Support

Expenditures \$10,000

This item restores \$10,000 to OSE's budget for sponsorship and participation in community partners' annual events, reversing a one-time 2021 cut. This funding has previously supported partner events and OSE's Earth Day event but will be applied in 2022 entirely towards supporting partner organizations.

Restore Communications Budget

Expenditures \$10,500

This item restores \$10,500 to OSE's communications budget, reversing a one-time 2021 cut.

Language Premium Staff Stipend

Expenditures \$2,400

This item increases ongoing appropriation authority for language services stipends. Per the Coalition of City Unions collective bargaining agreement, City employees who are multilingual and provide language services, such as interpretation and translation, to communicate with clients and/or other employees in business-related situations are now eligible for a monthly language premium stipend. The amounts in the 2022 budget are estimates based on the eligible employees from 2021.

Citywide Adjustments for Standard Cost Changes

Expenditures \$70,485

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

Office of Sustainability and Environment

process.

Baseline Adjustments for Personnel Costs

Expenditures \$77,047

This centrally administered change adjusts appropriations to restore the annual wage increase for non-represented Executives, Managers and Strategic Advisors, which was forgone in 2021 due to financial constraints.

Revenue Adjustments - Benchmarking & Tune-Up

Revenues \$61,000

This item revises the revenues forecasted in 2022 for the benchmarking & tune-ups programs (currently projected at zero). Revenue is projected at \$20,000 for Benchmarking and for \$41,000 for Tune-Ups.

Revenue Adjustments

Revenues \$949,872

This is a technical adjustment to align base revenues with forecast revenues for the 2022 Budget. Revenues in this department are General Fund cost recovery for central services provided by this department and charged to the six-funds.

Proposed Operating

Expand Youth Leadership, Capacity Building, and Duwamish Valley Youth Corps

Expenditures \$500,000

This Green New Deal item expands the youth leadership and capacity building in the Duwamish Valley by providing funding for expanded participation, capacity building, youth workforce development, and recreational programming. This funding will support partnerships between the City and community organizations on planned utility, transportation, and parks and recreation investments that benefit youth and the community. Specific support will expand the number of youth served per year, provide up to 50 youth summer jobs with the City and Port, support 12 new Youth Leadership Council members, and provide additional community organizational capacity. This item is part of a package of investments that expand the Duwamish Valley Program in 2022 and are also part of a package of Green New Deal items funded by payroll expense tax (Jumpstart) funds.

Duwamish Green Workforce Development Investments

Expenditures \$275,000

This Green New Deal item funds efforts to connect major upcoming investments in the Duwamish Valley to local job creation. This funding will address priorities from the Industrial and Maritime Strategy as well as the Duwamish Valley Action Plan, and will focus on green economy careers, aiming to facilitate pathways to jobs in manufacturing, logistics, and the maritime sector, as well as work supporting sea level rise adaptation, the electric vehicle industry, and climate change resilience. These items are part of a package of investments that expand the Duwamish Valley Program in 2022, and also form parts of a package of Green New Deal items funded by payroll expense tax (Jumpstart) funds.

Duwamish Valley Business Relief and Response

Expenditures \$275,000

This item provides GF funding to support small and industrial businesses in South Park and Georgetown with technical assistance, marketing support, and financial advice to assist with COVID-19 relief and response. Funding

Office of Sustainability and Environment

will also be applied towards facilitating contracting and procurement for local vendors with the City of Seattle. These collaborations will also serve to advance development of the Duwamish Valley Resilience District.

This parallels work that is being funded by a grant from Robert Wood Johnson Foundation for the Duwamish Valley Resilience District. This item is part of a package of investments that expand the Duwamish Valley Program for 2022.

Greening Industrial Properties in the Duwamish Valley

Expenditures \$300,000

This item provides GF funding for community-led efforts to green the industrial areas of South Park and Georgetown. Funding would support grants to community-based organizations for outreach, engagement, and implementation of greening efforts in private industrial properties. Some of this funding may also support Seattle Department of Transportation and Seattle Public Utilities in these departments' efforts to green the right of way and work related to water management. These items are part of a package of investments that expand the Duwamish Valley Program in 2022.

Rebates for Heavy-Duty Electric Vehicles

Expenditures \$1,000,000

This Green New Deal item provides one-time funding for electric heavy duty vehicle rebates for operators in the Duwamish Valley. Examples include drayage trucks, schoolbuses, and other industrial and commercial fleets. This item is part of a package of investments that expand the Duwamish Valley Program in 2022 and is also part of a package of Green New Deal items funded by payroll expense tax (Jumpstart) funds.

Oil Home Heating Conversions

Expenditures \$200,000

This Green New Deal item adds \$200,000 in one-time appropriation to support the Clean Heat Program for oil-to-electric heat pump conversions for both low-income and middle-income households. This is part of a larger package totaling \$1.7 million in one-time funding split between the Office of Housing (OH) and OSE. This appropriation at OSE will fund additional conversion rebates for middle-income households, targeted outreach to BIPOC and historically disadvantaged communities, and temporary staffing to support program implementation. In future years, this programming at both OSE and OH will be supported by revenues from the Oil Home Heating Tax, which has been delayed until April 2022. An accompanying request for \$1.5 million is in the Proposed Budget for the Office of Housing. This is part of a package of Green New Deal items funded by payroll expense tax (Jumpstart) funds.

Clean Buildings Accelerator Program

Expenditures \$220,000

This Green New Deal item funds development and implementation of a Clean Buildings Accelerator program. This program will provide support services for under-resourced building owners to comply with Washington State Clean Buildings Standards. This support would capitalize on the opportunity for early compliance incentive funding provided by the State, as well as making building owners eligible for existing efficiency incentives offered by Seattle City Light. This work will also help prepare buildings owners for future Seattle emissions standards. This is part of a package of Green New Deal items funded by payroll expense tax (Jumpstart) funds.

Increase Environmental Justice Fund (Equitable Communities Initiative)

Expenditures \$550,000

This item adds \$550,000 to the Environmental Justice Fund. These investments aim to provide immediate and long-term funding for community-based efforts to address health disparities through investments in food access and environmental justice. This is part of package of Green New Deal items funded by payroll expense tax (Jumpstart)

Office of Sustainability and Environment

funds.

This investment was recommended by the Equitable Communities Initiative Task Force.

Clean Energy Pre-Apprenticeship Scholarships

| | |
|--------------|-------------|
| Expenditures | \$1,000,000 |
|--------------|-------------|

The Proposed Budget allocates GF enabled by Coronavirus Local Fiscal Recovery (CLFR) funds to OSE as part of Seattle Rescue Plan 3 (SRP3). This Green New Deal item adds \$1 million for Clean Energy Pre-Apprenticeship Scholarships. This funding will pay for application and enrollment costs, tools, PPE, and work gear. Post-training support services for new apprentices will also be provided with the goal of increasing retention in the clean energy workforce. Funding will also support targeted inclusive outreach (in-language and through trusted networks) to advance green and just workforce development and priority hire goals. This is part of a package of Green New Deal items, with this item funded by funding provided from the federal government for COVID-19 relief.

See the Seattle Rescue Plan section of this 2022 Budget Book for more on SRP3.

Transportation Electrification Program Support

| | |
|--------------|-----------|
| Expenditures | \$154,926 |
| Revenues | \$154,926 |

This proposal provides funding for a Planning and Development Specialist, Sr., supporting the Transportation Electrification (TE) Program. This position will provide project management, interdepartmental coordination, and research support for the Citywide TE Program. No new position authority is required. Seattle City Light will reimburse OSE for this body of work through 2025.

Green New Deal Coordination

| | |
|--------------|----------|
| Expenditures | \$15,000 |
|--------------|----------|

This item adds \$15,000 in General Fund appropriation for coordination between internal (City) and external (Oversight Board) Green New Deal teams. This includes funding for work planning, coordination meetings, retreats and workshops, facilities rentals, and materials.

Office of Sustainability and Environment

Expenditure Overview

| Appropriations | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|---|-------------------|-------------------|-------------------|
| OSE - BO-SE-X1000 - Office of Sustainability and Environment | | | |
| 00100 - General Fund | 19,943,052 | 10,385,311 | 8,922,508 |
| 00155 - Sweetened Beverage Tax Fund | 10,382,369 | 5,929,814 | 5,947,975 |
| 14500 - Payroll Expense Tax | - | - | 2,745,000 |
| Total for BSL: BO-SE-X1000 | 30,325,421 | 16,315,126 | 17,615,483 |
| Department Total | 30,325,421 | 16,315,126 | 17,615,483 |
| Department Full-Time Equivalents Total* | 30.50 | 31.50 | 31.50 |

* 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 Summary by Fund Office of Sustainability and Environment

| | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-------------------------------------|-------------------|-------------------|-------------------|
| 00100 - General Fund | 19,943,052 | 10,385,311 | 8,922,508 |
| 00155 - Sweetened Beverage Tax Fund | 10,382,369 | 5,929,814 | 5,947,975 |
| 14500 - Payroll Expense Tax | - | - | 2,745,000 |
| Budget Totals for OSE | 30,325,421 | 16,315,126 | 17,615,483 |

Revenue Overview

2022 Estimated Revenues

| Account Code | Account Name | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|--|--------------------------------|-------------------|------------------|------------------|
| 331110 | Direct Fed Grants | 9,592,625 | - | - |
| 337010 | Grants & Contr From Local Govt | 39,240 | - | - |
| 341300 | Administrative Fees & Charges | - | - | 154,926 |
| 341900 | General Government-Other Rev | 2,536,876 | 2,255,179 | 3,205,051 |
| 350180 | Misc Fines & Penalties | 8,500 | - | 61,000 |
| Total Revenues for: 00100 - General Fund | | 12,177,241 | 2,255,179 | 3,420,977 |
| 331110 | Direct Fed Grants | 2,944 | - | - |
| Total Revenues for: 00155 - Sweetened Beverage Tax Fund | | 2,944 | - | - |
| Total OSE Resources | | 12,180,185 | 2,255,179 | 3,420,977 |

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.

| Program Expenditures | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|--|-------------------------|-------------------------|--------------------------|
| Office of Sustainability and Environment | 30,325,421 | 16,315,126 | 17,615,483 |
| Total | 30,325,421 | 16,315,126 | 17,615,483 |
| Full-time Equivalents Total* | 30.50 | 31.50 | 31.50 |

**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 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

| | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|------------------------------|------------------|------------------|------------------|
| Department Support | | | |
| General Fund Support | 2,655,707 | 2,020,212 | 2,141,681 |
| Other Funding - Operating | 450,000 | 500,000 | - |
| Total Operations | 3,105,707 | 2,520,212 | 2,141,681 |
| Total Appropriations | 3,105,707 | 2,520,212 | 2,141,681 |
| 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 2022 Proposed Budget includes technical adjustments to reflect changes to internal service costs, as well as \$100,000 of ongoing General Fund. This restores cuts made in the 2021 Adopted Budget due to declining revenues resulting from the COVID-19 pandemic. In addition, the proposed budget includes a technical adjustment to remove Sweetened Beverage Tax funds that were added to fund a five-year evaluation.

Incremental Budget Changes

Office of the City Auditor

| | Dollars | FTE |
|--|--------------------|--------------|
| 2021 Adopted Budget | 2,520,212 | 10.00 |
| Baseline | | |
| Citywide Adjustments for Standard Cost Changes | 21,469 | - |
| Proposed Operating | | |
| Restore General Fund | 100,000 | - |
| Proposed Technical | | |
| Remove Sweetened Beverage Tax Funds | (500,000) | - |
| Total Incremental Changes | \$(378,531) | - |
| Total 2022 Proposed Budget | \$2,141,681 | 10.00 |

Description of Incremental Budget Changes

Baseline

Citywide Adjustments for Standard Cost Changes

Expenditures \$21,469

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

Restore General Fund

Expenditures \$100,000

In the 2021 Adopted Budget, the Office of City Auditor's budget was reduced by 5% (\$103,989) to offset revenue losses related to the COVID-19 pandemic. This change restores \$100,000 on an ongoing basis.

Office of the City Auditor

Proposed Technical

Remove Sweetened Beverage Tax Funds

Expenditures \$(500,000)

This technical item reduces the Auditor's 2022 budget by \$500,000 to remove one-time Sweetened Beverage Tax resources added to the department for a five-year evaluation. The Auditor's Office received the equivalent of \$500,000 each year from 2017 - 2021 per Ordinance requirements (ORD 125324 section 5B).

Expenditure Overview

| | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|---|------------------|------------------|------------------|
| Appropriations | | | |
| AUD - BO-AD-VG000 - Office of the City Auditor | | | |
| 00100 - General Fund | 2,655,707 | 2,020,212 | 2,141,681 |
| 00155 - Sweetened Beverage Tax Fund | 450,000 | 500,000 | - |
| Total for BSL: BO-AD-VG000 | 3,105,707 | 2,520,212 | 2,141,681 |
| Department Total | 3,105,707 | 2,520,212 | 2,141,681 |
| Department 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

Budget Summary by Fund Office of the City Auditor

| | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-------------------------------------|------------------|------------------|------------------|
| 00100 - General Fund | 2,655,707 | 2,020,212 | 2,141,681 |
| 00155 - Sweetened Beverage Tax Fund | 450,000 | 500,000 | - |
| Budget Totals for AUD | 3,105,707 | 2,520,212 | 2,141,681 |

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.

| Program Expenditures | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|------------------------------|------------------|------------------|------------------|
| Office of the City Auditor | 3,105,707 | 2,520,212 | 2,141,681 |
| Total | 3,105,707 | 2,520,212 | 2,141,681 |
| 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

| | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|------------------------------|------------------|------------------|-------------------|
| Department Support | | | |
| General Fund Support | 7,781,847 | 7,145,311 | 7,612,906 |
| Other Funding - Operating | - | - | 3,823,019 |
| Total Operations | 7,781,847 | 7,145,311 | 11,435,925 |
| Total Appropriations | 7,781,847 | 7,145,311 | 11,435,925 |
| Full-Time Equivalents Total* | 36.00 | 36.00 | 43.00 |

* 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 2022 Proposed Budget for the City Budget Office (CBO) has several budget changes, as well as three technical changes related to changes in expected revenues, Citywide charges and personnel costs. With the creation of the new Office of Economic and Revenue Forecasts (ERF), a position is transferred from CBO to the ERF, and funding is added to CBO to cover functions not covered by the ERF. In response to many new offices and funds created in the City in recent years, a budget and policy analyst position is also included in the proposed budget.

The proposed budget also allocates Coronavirus Local Fiscal Recovery (CLFR) funds to CBO as part of Seattle Rescue Plan 3 (SRP3). These are the ongoing costs to support the additions made as a part of this plan, to cover through 2024. Three positions were added for impact analysis and evaluation, and three staff were added for project management. Separately for the proposed budget, a Strategic Advisor 3 is being added to support management of these efforts Citywide. See the Seattle Rescue Plan section of this 2022 Budget Book for more on SRP3.

City Budget Office

Incremental Budget Changes

City Budget Office

| | Dollars | FTE |
|---|---------------------|--------------|
| 2021 Adopted Budget | 7,145,311 | 36.00 |
| Federal funds project management staffing | 2,072,024 | 4.00 |
| Baseline | | |
| Citywide Adjustments for Standard Cost Changes | 177,419 | - |
| Baseline Adjustments for Personnel Costs | 145,648 | - |
| Innovation and Performance Impact Evaluation Staff and Affordable Seattle | 1,750,995 | 3.00 |
| Revenue Adjustments | - | - |
| Proposed Operating | | |
| New Office of Economic and Revenue Forecasts | (19,151) | (1.00) |
| Increase to Budget and Policy Analysis | 163,679 | 1.00 |
| Total Incremental Changes | \$4,290,614 | 7.00 |
| Total 2022 Proposed Budget | \$11,435,925 | 43.00 |

Description of Incremental Budget Changes

Federal funds project management staffing

| | |
|---------------------|-------------|
| Expenditures | \$2,072,024 |
| Position Allocation | 4.00 |

This item adds funding to support the 2022-2024 costs of three positions first hired in 2021, as well as one new sunseting Strategic Advisor 3 position, all to manage federal funding source implementation, including problem identification, solution development, internal and external liaising, budgeting, reporting, and tracking.

This item is part of a package of CLFR-funded or CLFR-enabled items comprising Seattle Rescue Plan 3 (SRP3). See the Seattle Rescue Plan section of this 2022 Budget Book for more on SRP3.

Baseline

Citywide Adjustments for Standard Cost Changes

| | |
|--------------|-----------|
| Expenditures | \$177,419 |
|--------------|-----------|

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.

City Budget Office

Baseline Adjustments for Personnel Costs

Expenditures \$145,648

This centrally administered change adjusts appropriations to restore the annual wage increase for non-represented Executives, Managers and Strategic Advisors, which was forgone in 2021 due to financial constraints.

Innovation and Performance Impact Evaluation Staff and Affordable Seattle

Expenditures \$1,750,995

Position Allocation 3.00

This item provides support for conducting impact analysis and evaluation of the City's recovery investments, optimization of existing City affordability investments, and implementation of a unified application tool for those investments. There is a related item in ITD for the implementation of the unified application tool, Affordable Seattle.

This item is part of a package of CLFR-funded or CLFR-enabled items comprising Seattle Rescue Plan 3 (SRP3). See the Seattle Rescue Plan section of this 2022 Budget Book for more on SRP3.

Revenue Adjustments

Revenues \$(376,143)

This is a technical adjustment to align base revenues with forecast revenues for the 2022 Proposed Budget. Revenues in this department are General Fund cost recovery for central services provided by this department and charged to the six funds through an allocation process. In addition, this item ends expected revenues from operating transfers from departments, which will end in 2021.

Proposed Operating

New Office of Economic and Revenue Forecasts

Expenditures \$(19,151)

Position Allocation (1.00)

To complement the work of the new forecast office, a net \$19,000 is reduced from the City Budget Office to provide resources for an unfunded position to support analysis and forecasting work that is not covered by the new office. A position and funding is also transferred from CBO to the new revenue forecast office.

Increase to Budget and Policy Analysis

Expenditures \$163,679

Position Allocation 1.00

This item adds \$164,000 for a Strategic Advisor 2 position in the City Budget Office. In recent years, additional offices have been created in the City, as well as new funds. This has increased the workload in the office, as each of these requires dedicated staff to support, monitor and manage resources.

City Budget Office

Expenditure Overview

| | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|--|------------------|------------------|-------------------|
| Appropriations | | | |
| CBO - BO-CB-CZ000 - City Budget Office | | | |
| 00100 - General Fund | 7,781,847 | 7,145,311 | 7,612,906 |
| 14000 - Coronavirus Local Fiscal Recovery Fund | - | - | 3,823,019 |
| Total for BSL: BO-CB-CZ000 | 7,781,847 | 7,145,311 | 11,435,925 |
| Department Total | 7,781,847 | 7,145,311 | 11,435,925 |
| Department Full-Time Equivalents Total* | 36.00 | 36.00 | 43.00 |

** 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 City Budget Office

| | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|--|------------------|------------------|-------------------|
| 00100 - General Fund | 7,781,847 | 7,145,311 | 7,612,906 |
| 14000 - Coronavirus Local Fiscal Recovery Fund | - | - | 3,823,019 |
| Budget Totals for CBO | 7,781,847 | 7,145,311 | 11,435,925 |

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.

| Program Expenditures | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|------------------------------|-------------------------|-------------------------|--------------------------|
| City Budget Office | 7,781,847 | 7,145,311 | 11,435,925 |
| Total | 7,781,847 | 7,145,311 | 11,435,925 |
| Full-time Equivalents Total* | 36.00 | 36.00 | 43.00 |

**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 (CIV)** 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 (SPD) and uniformed personnel of the Seattle Fire Department (SFD). The PSCSC directs and oversees entry-level and promotional civil service exams for positions in SPD and SFD, and the PSCSC provides sworn police and uniformed fire employees with a quasi-judicial hearing process on appeals concerning disciplinary actions, examination and testing, and related issues.

Budget Snapshot

| | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|------------------------------|-----------------|-----------------|------------------|
| Department Support | | | |
| General Fund Support | 507,423 | 522,731 | 601,557 |
| Total Operations | 507,423 | 522,731 | 601,557 |
| Total Appropriations | 507,423 | 522,731 | 601,557 |
| 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.

Budget Overview

The 2022 Proposed Budget for Civil Service Commissions (CIV) includes increases for reclassified positions and higher subscriptions costs. The proposed budget also includes Citywide technical adjustments related to internal services costs and personnel costs.

Civil Service Commissions

Incremental Budget Changes

Civil Service Commissions

| | Dollars | FTE |
|---|------------------|-------------|
| 2021 Adopted Budget | 522,731 | 2.00 |
| Baseline | | |
| Citywide Adjustments for Standard Cost Changes | 33,261 | - |
| Baseline Adjustments for Personnel Costs | 5,565 | - |
| Proposed Operating | | |
| Positions Reclassification Increase | 30,000 | - |
| Increase for Ongoing Subscriptions and Services | 10,000 | - |
| Total Incremental Changes | \$78,826 | - |
| Total 2022 Proposed Budget | \$601,557 | 2.00 |

Description of Incremental Budget Changes

Baseline

Citywide Adjustments for Standard Cost Changes

Expenditures \$33,261

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 \$5,565

This centrally administered change adjusts appropriations to restore the annual wage increase for non-represented Executives, Managers and Strategic Advisors, which was forgone in 2021 due to financial constraints.

Proposed Operating

Positions Reclassification Increase

Expenditures \$30,000

This item increases ongoing appropriation authority by \$30,000 to the Civil Service Commissions. This increase provides the department with sufficient budget authority to cover an increase in personnel compensation due to two position reclassifications approved in 2020 by the Seattle Department of Human Resources.

Civil Service Commissions

Increase for Ongoing Subscriptions and Services

Expenditures \$10,000

This item increases ongoing appropriation authority by \$10,000 to the Civil Service Commissions for an increase in subscriptions and services necessary to perform the core duties of the department, including court recording software, legal research, and publications for administrative rulemaking.

Expenditure Overview

| Appropriations | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|--|-----------------|-----------------|------------------|
| CIV - BO-VC-V1CIV - Civil Service Commissions | | | |
| 00100 - General Fund | 507,423 | 522,731 | 601,557 |
| Total for BSL: BO-VC-V1CIV | 507,423 | 522,731 | 601,557 |
| Department Total | 507,423 | 522,731 | 601,557 |
| Department 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.

Budget Summary by Fund Civil Service Commissions

| | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|------------------------------|-----------------|-----------------|------------------|
| 00100 - General Fund | 507,423 | 522,731 | 601,557 |
| Budget Totals for CIV | 507,423 | 522,731 | 601,557 |

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 | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|------------------------------|-----------------|-----------------|------------------|
| Civil Service Commissions | 507,423 | 522,731 | 601,557 |
| Total | 507,423 | 522,731 | 601,557 |
| 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 Economic and Revenue Forecasts

Director Position, Vacant

Contact Information Not Yet Available

Department Overview

In July 2021 via Council Bill 120124, the City Council created the Office of Economic and Revenue Forecasts. The office's responsibilities, as stated in the legislation, are to staff the Economic and Revenue Forecast Council, perform economic and revenue forecasts, conduct special studies at the request of the Forecast Council and provide ad hoc analytical support on economic and revenue estimation for legislative and executive staff consistent with the work program. Such analyses are to be nonpartisan and confidential to the extent allowed by law.

The legislation also established the Economic and Revenue Forecast Council which shall receive and review the general forecasts of local economic activity and the specific forecasts of the revenues that support the City's general government programs and services. The forecasts approved by the Forecast Council by the Director of the Office of Economic and Revenue Forecasts are the official city economic and revenue forecasts and shall serve as the basis for the estimates of revenues described in RCW 35.32A.030 and 35.32A.040, provided that the Mayor or Council shall have the authority to deviate from the official forecasts as provided in Section 3.44.010. The Forecast Council shall be composed of the Mayor or designee, the Director of Finance, the Council President or designee, and the Chair of the City Council Finance Committee or designee. If the Council President and the Chair of the Council Finance Committee are the same individual, the position held by the Chair of the Council Finance Committee shall be determined by the Council President. The Forecast Council shall select one member to serve as Chair of the Forecast Council annually.

Budget Snapshot

| | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|------------------------------|-----------------|-----------------|------------------|
| Department Support | | | |
| General Fund Support | - | - | 634,919 |
| Total Operations | - | - | 634,919 |
| Total Appropriations | - | - | 634,919 |
| Full-Time Equivalents Total* | - | - | 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

Budget Overview

The 2022 Proposed Budget establishes a budget and staffing for the new Office of Economic and Revenue Forecasts (ERF). The budget provides the foundation for staff and resources necessary to carry out the office's purpose as described above in the department overview. The budget adds personnel funding for the office's 3.0 FTE: an Executive 2 position that will serve as the office's director (position authority added in the 2nd Quarter 2021 Supplemental Budget); a Strategic Advisor 2 position that will serve as the office's economist (transferred from the City Budget Office); and a new Strategic Advisor 1 position that will provide data visualization expertise and other

Office of Economic and Revenue Forecasts

support. In addition to staffing, the budget provides resources for one-time office setup expenses, internal service department charges, subscriptions and journals, training, and other necessary expenditures to produce and verify revenue forecasts.

Incremental Budget Changes

Office of Economic and Revenue Forecasts

| | Dollars | FTE |
|--------------------------------------|------------------|-------------|
| 2021 Adopted Budget | - | - |
| Proposed Operating | | |
| Office Setup and Operations | 150,250 | - |
| Position Changes and Personnel Costs | 484,669 | 2.00 |
| Total Incremental Changes | \$634,919 | 2.00 |
| Total 2022 Proposed Budget | \$634,919 | 3.00 |

Description of Incremental Budget Changes

Proposed Operating

Office Setup and Operations

Expenditures \$150,250

This item includes both one-time (\$24,000) and ongoing (\$126,250) appropriations to set up and establish a new office. These non-personnel-related items include subscriptions to journals and datasets, travel and training, unique IT licenses, and estimates for one-time and ongoing internal service charges such as technology purchases, cubicle setup, and office space rent. Of the total ongoing amount, \$16,750 for subscriptions and IT licenses will be reduced from CBO's budget as those items are transferred to this new office.

Position Changes and Personnel Costs

Expenditures \$484,669
 Position Allocation 2.00

This item includes position changes and related appropriation for salary and benefits. For this annual budget, it is assumed the office will have hired the Director in 2021 and thus, this person will be in place at the start of 2022. The City Council added 1.0 FTE for the Director position in the 2nd Quarter 2021 Supplemental Budget, so the position authority is already in place. It is also assumed the Strategic Advisor 2 position transferring from CBO will start in this office at the beginning of 2022. This item includes position authority for an additional 1.0 FTE, Strategic Advisor 1, which is assumed to begin in April 2022 and will provide data visualization services and other office support.

Office of Economic and Revenue Forecasts

Expenditure Overview

| | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|---|-----------------|-----------------|------------------|
| Appropriations | | | |
| ERF - BO-ER-10000 - Economic and Revenue Forecasts | | | |
| 00100 - General Fund | - | - | 634,919 |
| Total for BSL: BO-ER-10000 | - | - | 634,919 |
| Department Total | - | - | 634,919 |
| Department Full-Time Equivalents Total* | - | - | 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*

Budget Summary by Fund Office of Economic and Revenue Forecasts

| | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|------------------------------|-----------------|-----------------|------------------|
| 00100 - General Fund | - | - | 634,919 |
| Budget Totals for ERF | - | - | 634,919 |

Appropriations by Budget Summary Level and Program

ERF - BO-ER-10000 - Economic and Revenue Forecasts

The purpose of the Economic and Revenue Forecasts Budget Summary Level is to provide support to the Forecast Council, perform economic and revenue forecasts, conduct special studies at the request of the Forecast Council, and provide ad hoc analytical support on economic and revenue estimation for legislative and executive staff consistent with the work program.

| Program Expenditures | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|--------------------------------|-------------------------|-------------------------|--------------------------|
| Economic and Revenue Forecasts | - | - | 634,919 |
| Total | - | - | 634,919 |
| Full-time Equivalents Total* | - | - | 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*

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 on improving the City's workplace culture. OEO's mission is to support City employees in all branches of City government by assessing 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 or trainings, and share information on patterns of inappropriate workplace conduct at the City.

Budget Snapshot

| | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|------------------------------|-----------------|-----------------|------------------|
| Department Support | | | |
| General Fund Support | 707,768 | 733,298 | 1,092,079 |
| Total Operations | 707,768 | 733,298 | 1,092,079 |
| Total Appropriations | 707,768 | 733,298 | 1,092,079 |
| Full-Time Equivalents Total* | 5.00 | 4.00 | 6.00 |

* 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 2022 Proposed Budget furthers the Mayor’s commitment to the Office of the Employee Ombud and the growth necessary to carry out the office’s mission. Since the creation of the department in the second quarter of 2019, it has received over 500 requests for assistance. In order to be able to keep up with the growing need, the proposed budget adds two additional positions: one position will serve as the coordinator for anti-hate crimes and crimes of bias training and development; another position will provide administrative support to the director and office.

The 2022 Proposed Budget also provides for citywide technical adjustments related to space sublease costs, internal services costs, and personnel costs.

Incremental Budget Changes

Office of the Employee Ombud

| | Dollars | FTE |
|--|--------------------|-------------|
| 2021 Adopted Budget | 733,298 | 4.00 |
| Baseline | | |
| Citywide Adjustments for Standard Cost Changes | 49,395 | - |
| Baseline Adjustments for Personnel Costs | 20,867 | - |
| Proposed Operating | | |
| Increase Anti-Hate Crimes Training Capacity | 151,701 | 1.00 |
| Increase Administrative Support Capacity | 87,618 | 1.00 |
| Proposed Technical | | |
| Space Sublease Costs | 49,200 | - |
| Total Incremental Changes | \$358,781 | 2.00 |
| Total 2022 Proposed Budget | \$1,092,079 | 6.00 |

Description of Incremental Budget Changes

Baseline

Citywide Adjustments for Standard Cost Changes

Expenditures \$49,395

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 the Employee Ombud

Baseline Adjustments for Personnel Costs

Expenditures \$20,867

This centrally administered change adjusts appropriations to restore the annual wage increase for non-represented Executives, Managers and Strategic Advisors, which was forgone in 2021 due to financial constraints.

Proposed Operating

Increase Anti-Hate Crimes Training Capacity

Expenditures \$151,701

Position Allocation 1.00

This item creates a 1.0 FTE Strategic Advisor 1, Exempt pocket in the Office of the Employee Ombud (OEO), and increases ongoing appropriation authority by \$151,701 to OEO. The ongoing body of work for this position is training development and coordination related to anti-hate crimes and crimes of bias within City departments. This body of work was created in response to the Mayor's Executive Order 2020-01: Addressing Hate Crimes and Crimes of Bias, as well as Seattle City Council Ordinance 126308.

Increase Administrative Support Capacity

Expenditures \$87,618

Position Allocation 1.00

This item creates a 1.0 FTE Administrative Specialist I pocket in the Office of the Employee Ombud (OEO), and increases ongoing appropriation authority by \$87,618 to OEO. The ongoing body of work for this position is administrative support, including, but not limited to, case intake, scheduling, ordering supplies, and developing marketing materials.

Proposed Technical

Space Sublease Costs

Expenditures \$49,200

This items increases one-time appropriation authority by \$49,200 to the Office of the Employee Ombud (OEO) for office sublease costs in 2022. Through December 31, 2022, OEO will sublease office space from the City Attorney's Office, located in Columbia Tower, at the same rate of OEO's prior office lease costs in Seattle City Hall. Prior office lease costs were included in the standard costs and rates that OEO paid to the Department of Finance & Administrative Services in 2019 and 2020.

Office of the Employee Ombud

Expenditure Overview

| | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|---|-----------------|-----------------|------------------|
| Appropriations | | | |
| OEO - BO-EM-V10MB - Office of Employee Ombud | | | |
| 00100 - General Fund | 707,768 | 733,298 | 1,092,079 |
| Total for BSL: BO-EM-V10MB | 707,768 | 733,298 | 1,092,079 |
| Department Total | 707,768 | 733,298 | 1,092,079 |
| Department Full-Time Equivalents Total* | 5.00 | 4.00 | 6.00 |

** 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 the Employee Ombud

| | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|------------------------------|-----------------|-----------------|------------------|
| 00100 - General Fund | 707,768 | 733,298 | 1,092,079 |
| Budget Totals for OEO | 707,768 | 733,298 | 1,092,079 |

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.

| Program Expenditures | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|------------------------------|-------------------------|-------------------------|--------------------------|
| Employee Ombud Office | 707,768 | 733,298 | 1,092,079 |
| Total | 707,768 | 733,298 | 1,092,079 |
| Full-time Equivalents Total* | 5.00 | 4.00 | 6.00 |

** 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 7,100 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

| | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|------------------------------|--------------------|------------------|------------------|
| Department Support | | | |
| Other Funding - Operating | 249,331,409 | 8,646,345 | 8,437,013 |
| Total Operations | 249,331,409 | 8,646,345 | 8,437,013 |
| Total Appropriations | 249,331,409 | 8,646,345 | 8,437,013 |
| Full-Time Equivalents Total* | 23.00 | 28.00 | 27.00 |

* 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, 2021, SCERS net assets are valued at \$3.4 billion with a 71.6% funded status. This is an increase from 68.9% in 2020, and is 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.

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 2022 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 2022 Proposed Budget includes total appropriation decreases of \$209,332. This decrease is the result of several annual citywide cost adjustments for internal City service costs and adjustments to true-up the budget with the SCERS Board's approved 2021-2022 budget. On June 11, 2020 the SCERS Board of Administration reviewed and approved a change to make the approximately \$12.8 million annual 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 p. 32 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. The 2022 Proposed Budget also includes a technical adjustment to reduce SCERS' positions by one, which reflects an action taken earlier in 2021 in the second quarter supplemental ordinance to remove this unneeded position.

Employees' Retirement System

Incremental Budget Changes

Employees' Retirement System

| | Dollars | FTE |
|--|--------------------|---------------|
| 2021 Adopted Budget | 8,646,345 | 28.00 |
| True-up 2022 Baseline to SCERS Board-approved | (296,010) | - |
| Baseline | | |
| Baseline Adjustments for Personnel Costs | 47,479 | - |
| Citywide Adjustments for Standard Cost Changes | 39,199 | - |
| Proposed Technical | | |
| Continuing position change from 2021 Q2 Supplemental | - | (1.00) |
| Total Incremental Changes | \$(209,332) | (1.00) |
| Total 2022 Proposed Budget | \$8,437,013 | 27.00 |

Description of Incremental Budget Changes

True-up 2022 Baseline to SCERS Board-approved

| | |
|--------------|-------------|
| Expenditures | \$(296,010) |
| Revenues | \$(209,332) |

Adjust 2022 Baseline to 2022 SCERS Board-approved amounts:

In 2019, The SCERS Board of Administration approved a 2 year budget (for 2021 and 2022). The 2022 budget was approved for \$8,717,555 with the understanding that the few ISF fund amounts may change without going back to the Board for approval.

Using the 2021 Adopted budget as the baseline to compare to SCERS' 2022 Board Approved budget, the following baseline changes will need to be made (all considered technical changes given this is just a true-up to the approved budget and no new positions or projects are being started in 2022).

Baseline

Baseline Adjustments for Personnel Costs

| | |
|--------------|----------|
| Expenditures | \$47,479 |
|--------------|----------|

This centrally administered change adjusts appropriations to restore the annual wage increase for non-represented Executives, Managers and Strategic Advisors, which was forgone in 2021 due to financial constraints.

Citywide Adjustments for Standard Cost Changes

| | |
|--------------|----------|
| Expenditures | \$39,199 |
|--------------|----------|

Employees' Retirement System

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 Technical

Continuing position change from 2021 Q2 Supplemental

Position Allocation (1.00)

Technical change to continue in the budget system a position change made in the 2021 Q2 Supplemental Budget.

Expenditure Overview

| Appropriations | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|--|--------------------|------------------|------------------|
| RET - BO-RE-9RE00 - UNASSIGNED | | | |
| 61030 - Employees' Retirement Fund | 229,257,558 | - | - |
| Total for BSL: BO-RE-9RE00 | 229,257,558 | - | - |
| RET - BO-RE-R1E00 - Employee Benefit Management | | | |
| 61030 - Employees' Retirement Fund | 20,073,851 | 8,646,345 | 8,437,013 |
| Total for BSL: BO-RE-R1E00 | 20,073,851 | 8,646,345 | 8,437,013 |
| Department Total | 249,331,409 | 8,646,345 | 8,437,013 |
| Department Full-Time Equivalents Total* | 23.00 | 28.00 | 27.00 |

** 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 Employees' Retirement System

| | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|------------------------------------|--------------------|------------------|------------------|
| 61030 - Employees' Retirement Fund | 249,331,409 | 8,646,345 | 8,437,013 |
| Budget Totals for RET | 249,331,409 | 8,646,345 | 8,437,013 |

Employees' Retirement System

Revenue Overview

2022 Estimated Revenues

| Account Code | Account Name | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|---|--------------------------------|--------------------|------------------|------------------|
| 360010 | Investment Interest | 15,311,661 | - | - |
| 360030 | Securities Lending Revenue | (9,504) | - | - |
| 360090 | Realized Gains/Losses On Invm | 100,576,389 | - | - |
| 360120 | Security Lending Income Gasb 2 | 63,967 | - | - |
| 360230 | Dividend Income | 18,524,719 | - | - |
| 360240 | Other Investment Income | 11,816,900 | - | - |
| 360430 | Employr Pnsn Contributions | 141,255,626 | 5,283,691 | 5,314,394 |
| 360440 | Employr Dth Ben Contribution | 162,120 | - | - |
| 360450 | Emplyee Pnsn Contribution | 82,752,355 | 3,362,654 | 3,122,619 |
| 360460 | Emplyee Dth Ben Contribution | 162,120 | - | - |
| 360900 | Miscellaneous Revs-Other Rev | 534,562 | - | - |
| Total Revenues for: 61030 - Employees' Retirement Fund | | 371,150,915 | 8,646,345 | 8,437,013 |
| Total RET Resources | | 371,150,915 | 8,646,345 | 8,437,013 |

Employees' Retirement System

Appropriations by Budget Summary Level and Program

RET - BO-RE-9RE00 - UNASSIGNED

| Program Expenditures | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-----------------------|--------------------|-----------------|------------------|
| Pension Benefits Paid | 229,257,558 | - | - |
| Total | 229,257,558 | - | - |

**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 | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-----------------------------|-------------------|------------------|------------------|
| Employee Benefit Management | 20,073,851 | 8,646,345 | 8,437,013 |
| Total | 20,073,851 | 8,646,345 | 8,437,013 |
| Full-time Equivalent Total* | 23.00 | 28.00 | 27.00 |

**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

| | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|------------------------------|------------------|------------------|------------------|
| Department Support | | | |
| General Fund Support | 957,436 | 1,049,986 | 1,297,585 |
| Other Funding - Operating | 643,836 | 8,417,751 | 868,078 |
| Total Operations | 1,601,273 | 9,467,737 | 2,165,663 |
| Total Appropriations | 1,601,273 | 9,467,737 | 2,165,663 |
| | | | |
| Full-Time Equivalents Total* | 7.40 | 7.40 | 9.40 |

** 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 2022 Proposed Budget for the Seattle Ethics and Elections Commission adds two positions. The first is to carry out new work related to recent amendments to the City's Lobbying Code and to assist with an expanding body of work with the administration of campaign finance and lobbying laws, and the second is a net-zero conversion of temporary staff in the Democracy Voucher program to full time to carry out the ongoing work of candidate engagement, ensuring voucher accountability, and managing the technical operating needs of the program.

The proposed budget also removes funding for Democracy Voucher program costs like voucher payments, printing and mailing, as 2022 is on off-year in the bi-annual election cycle.

Ethics and Elections Commission

Incremental Budget Changes

Ethics and Elections Commission

| | Dollars | FTE |
|--|----------------------|-------------|
| 2021 Adopted Budget | 9,467,737 | 7.40 |
| Baseline | | |
| Baseline Adjustments for Personnel Costs | 19,482 | - |
| Citywide Adjustments for Standard Cost Changes | 117,749 | - |
| Proposed Operating | | |
| Lobbying Administration 1.0 FTE | 151,701 | 1.00 |
| Democracy Voucher Program 1.0 FTE Add | - | 1.00 |
| Resident Enrollment Project - One-Time | 75,000 | - |
| Proposed Technical | | |
| DEPT Balancing | - | - |
| Zero Out 2021 One Time Adjustments | (7,666,006) | - |
| Total Incremental Changes | \$(7,302,074) | 2.00 |
| Total 2022 Proposed Budget | \$2,165,663 | 9.40 |

Description of Incremental Budget Changes

Baseline

Baseline Adjustments for Personnel Costs

Expenditures \$19,482

This centrally administered change adjusts appropriations to restore the annual wage increase for non-represented Executives, Managers and Strategic Advisors, which was forgone in 2021 due to financial constraints.

Citywide Adjustments for Standard Cost Changes

Expenditures \$117,749

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.

Ethics and Elections Commission

Proposed Operating

Lobbying Administration 1.0 FTE

| | |
|---------------------|-----------|
| Expenditures | \$151,701 |
| Position Allocation | 1.00 |

This item creates one full-time Strategic Advisor 1, Exempt position in the Seattle Ethics and Elections Commission to address new work due to recent amendments to the City's Lobbying Code, and to assist with an expanding body of work related to the administration of campaign finance and lobbying laws.

Democracy Voucher Program 1.0 FTE Add

| | |
|---------------------|------|
| Expenditures | - |
| Position Allocation | 1.00 |

This net-zero adjustment uses temporary labor funding to add a permanent Management Systems Analyst (MSA) to the Democracy Voucher Program. The position was added in a temporary capacity in 2020 to improve candidate engagement, ensure voucher accountability and to help manage the technical operating needs of the program and it's been determined that the position will be needed in an ongoing capacity to successfully carry out program requirements.

Resident Enrollment Project - One-Time

| | |
|--------------|----------|
| Expenditures | \$75,000 |
|--------------|----------|

This one-time add funds research, testing, technology, and community input to improve the enrollment process in the Democracy Voucher Program for residents who are not registered voters (registered voters are automatically enrolled in the program).

Proposed Technical

DEPT Balancing

| | |
|----------|---------------|
| Revenues | \$(2,131,922) |
|----------|---------------|

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

Zero Out 2021 One Time Adjustments

| | |
|--------------|---------------|
| Expenditures | \$(7,666,006) |
| Revenues | \$(5,417,751) |

This entry zeroes out the 2021 Use of Fund Balance adjustment and the election cycle increase for voucher disbursements.

Ethics and Elections Commission

Expenditure Overview

| | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|---|------------------|------------------|------------------|
| Appropriations | | | |
| ETH - BO-ET-V1T00 - Ethics and Elections | | | |
| 00100 - General Fund | 957,436 | 1,049,986 | 1,297,585 |
| Total for BSL: BO-ET-V1T00 | 957,436 | 1,049,986 | 1,297,585 |
| ETH - BO-ET-VT123 - Election Vouchers | | | |
| 12300 - Election Vouchers Fund | 643,836 | 8,417,751 | 868,078 |
| Total for BSL: BO-ET-VT123 | 643,836 | 8,417,751 | 868,078 |
| Department Total | 1,601,273 | 9,467,737 | 2,165,663 |
| Department Full-Time Equivalents Total* | 7.40 | 7.40 | 9.40 |

* 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 Summary by Fund Ethics and Elections Commission

| | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|--------------------------------|------------------|------------------|------------------|
| 00100 - General Fund | 957,436 | 1,049,986 | 1,297,585 |
| 12300 - Election Vouchers Fund | 643,836 | 8,417,751 | 868,078 |
| Budget Totals for ETH | 1,601,273 | 9,467,737 | 2,165,663 |

Revenue Overview

2022 Estimated Revenues

| Account Code | Account Name | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|--|-------------------------------------|------------------|------------------|------------------|
| 311010 | Real & Personal Property Taxes | 2,951,676 | 3,000,000 | 3,000,000 |
| Total Revenues for: 12300 - Election Vouchers Fund | | 2,951,676 | 3,000,000 | 3,000,000 |
| 400000 | Use of/Contribution to Fund Balance | - | 5,417,751 | (2,131,922) |
| Total Resources for: 12300 - Election Vouchers Fund | | 2,951,676 | 8,417,751 | 868,078 |
| Total ETH Resources | | 2,951,676 | 8,417,751 | 868,078 |

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.

| Program Expenditures | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|------------------------------|-------------------------|-------------------------|--------------------------|
| Ethics and Elections | 957,436 | 1,049,986 | 1,297,585 |
| Total | 957,436 | 1,049,986 | 1,297,585 |
| Full-time Equivalents Total* | 4.90 | 4.90 | 5.90 |

**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*

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.

| Program Expenditures | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|------------------------------|-------------------------|-------------------------|--------------------------|
| Election Vouchers | 643,836 | 8,417,751 | 868,078 |
| Total | 643,836 | 8,417,751 | 868,078 |
| Full-time Equivalents Total* | 2.50 | 2.50 | 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*

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 neighborhood 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. The department also oversees the Find It, Fix It app, which operates similar to a 311 line for the City. Over most of the pandemic, FAS also operated a remote COVID-19 hotline that supported residents across King County in scheduling free COVID tests and vaccination appointments. 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 cannabis 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.

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 4,000-vehicle fleet, which includes police patrol cars, fire engines and heavy equipment. Finally, FAS leads all Citywide emergency management logistics. The department has played an important role throughout the pandemic by helping launch the City's four mass test sites, which provided over 1 million free tests, and by standing up and operating the largest civilian-led mass vaccination site at Lumen Field. The site, a partnership between FAS, Swedish and First and Goal, provided more than 102,000 vaccines—44 percent of which served BIPOC residents. 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, cannabis 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 neighborhood customer service centers. The division also manages Americans with Disabilities Act Title II compliance.
- **License and Tax Administration** manages the new Payroll Expense Tax, 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 3,800-plus vehicle fleet, providing safe, cost-effective services 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.

Department of Finance and Administrative Services

- **Logistics and Emergency Management** leads emergency planning/procurement, security services, access management, janitorial services, warehouse operations and mail distribution for the City.
- **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 other 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

| | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|------------------------------|--------------------|--------------------|--------------------|
| Department Support | | | |
| General Fund Support | 37,776,239 | 54,396,056 | 53,530,283 |
| Other Funding - Operating | 223,605,111 | 266,990,139 | 265,635,683 |
| Total Operations | 261,381,350 | 321,386,194 | 319,165,966 |
| Capital Support | | | |
| General Fund Support | 59,947 | - | - |
| Other Funding - Capital | 47,248,891 | 38,198,443 | 56,654,505 |
| Total Capital | 47,308,838 | 38,198,443 | 56,654,505 |
| Total Appropriations | 308,690,188 | 359,584,637 | 375,820,471 |
| Full-Time Equivalents Total* | 610.00 | 623.00 | 626.00 |

* 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

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.

Investing in Critical Technology Systems

The 2022 Proposed Budget includes investments in several IT systems, including the fleet asset management system, and the replacement systems for both the Online Business Directory and the Risk Management software system. The proposed budget also includes partial funding for a replacement software solution that maintains the Business and Occupation Tax and other tax data (SLIM). In addition to these key investments, FAS continues to work with Seattle IT and Seattle Department of Human Resources on the implementation of a Human Capital Management system (HCM) to ensure the effectiveness of the City's payroll, human resources and timekeeping capabilities. The HCM vendor selection process is expected to be complete by year-end 2021.

Another Citywide system, the Citywide Contract Management System is expected to be complete by 2022. The proposed budget adds funding for one permanent position and one temporary position to manage ongoing change management and be the central point of contact for departments' ongoing process improvement with the new system.

Responding to COVID-19

Throughout 2020 and 2021, 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, working with the Seattle Fire Department (SFD) to find locations and set-up the four mass testing sites around the City, and then standing up and operating the largest civilian-led mass vaccination site in the country at Lumen Field are among the ongoing efforts of the department. These activities finished in July 2021. As services at City buildings continue to resume, FAS will continue to lead the effort to ensure they are safe and accessible. The majority of these expenses will be reimbursed by external revenues.

This budget also adds funding, backed by central rates, for four positions that were temporarily defunded in the 2021 Adopted Budget. FAS has faced increased demands related to the City's COVID-19 response, including increases in hiring and purchasing activities. One of the positions being funded is in human resources, and two are in logistics and emergency planning. The logistics and emergency management positions will lead purchasing and warehousing efforts.

Capital Projects

The proposed budget includes a capital investment in two of FAS' office floors in the Seattle Municipal Tower. This investment will complete the final two phases of FAS' space improvements. These space improvements will be designed with a new office work reality in mind and will include flexible workspaces and improvements to a public-facing floor of the building. The proposed budget also includes funding for the asset preservation program.

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. The proposed budget includes capital investments in essential services, such as a new generator for the Seattle Animal Shelter, and a seismic assessment for five public safety facilities that were all built prior to the 2001 Nisqually earthquake.

Department of Finance and Administrative Services

Taxation Implementation

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. Although new positions were added in the 2021 Adopted Budget, FAS was able to absorb the work with existing treasury and finance staff. The proposed budget removes the positions added to FAS in the 2021 Adopted Budget.

Along with the TNC tax, the City established a payroll expense tax on companies with high employee salaries. Positions to support implementation were added to the FAS budget in 2021; however, they will not be needed until 2023 when auditing of revenues begins. The proposed budget temporarily reduces funding for six vacant positions that were added to support the implementation of this tax and the Heating Oil tax (which has been delayed).

Investing in Workforce Development

The proposed budget further invests in the City's Priority Hire program. In addition to the \$1 million recommended for investment by the Equitable Community Initiative Task Force, the 2022 Proposed Budget includes \$500,000 more for the Priority Hire program. The program provides technical assistance to Women and Minority Business Enterprises (WMBE) firms to do business with the City, and wrap-around services intended to support construction apprenticeship training and retention of apprentices and workers who are members of Black, Indigenous, and People of Color (BIPOC) communities.

Historic Seattle and Pike Place Market PDA Support

Given the important nature of the services provided, the City has an interest in ensuring the continuation of public development authorities (PDAs) and the important housing, social, economic development, and other community services they provide. The proposed budget adds appropriation authority to issue Limited Term General Obligation (LTGO) bonds for use by PDAs, including Pike Place Market PDA and the Historic Seattle PDA. This kind of support to PDAs has been used in the past for Pike Place Market, most recently for the Central Waterfront MarketFront Entrance project in 2015 and is consistent with the City's debt management policies which allows capital lending to PDAs.

Coronavirus Local Fiscal Recovery (CLFR) funds

The Proposed Budget allocates Coronavirus Local Fiscal Recovery (CLFR) funds to FAS as part of Seattle Rescue Plan 3 (SRP3). The CLFR funds support three positions through 2024 to manage federal funds related to COVID-19. These positions play a critical role in ensuring compliance with CLFR requirements. See the Seattle Rescue Plan section of this 2022 Budget Book for more on SRP3.

Department of Finance and Administrative Services

Incremental Budget Changes

Department of Finance and Administrative Services

| | Dollars | FTE |
|--|--------------------|---------------|
| 2022 Beginning Budget | 370,501,020 | 623.00 |
| | | |
| Baseline | | |
| Citywide Adjustments for Standard Cost Changes | 1,458,073 | - |
| Language Premium Staff Stipend | 9,600 | - |
| | | |
| Proposed Operating | | |
| Funding for Workforce Equity and WMBE Support (Equitable Communities Initiative) | 1,000,000 | - |
| Priority Hire Expansion | 500,000 | - |
| Historic Seattle Public Development Authority Capital Needs - Good Shepherd Center | 1,800,000 | - |
| Pike Place Market Public Development Authority Capital Needs | 6,000,000 | - |
| Technical Change to the Bond Interest and Redemption Fund | 278,873 | - |
| Eliminate Two Positions Added for TNC Tax Administrative Support | - | (2.00) |
| Temporarily Defund Vacant Tax Positions | (1,070,600) | - |
| Non-Labor Reductions | (415,500) | - |
| Waterfront Redevelopment Local Improvement District Administrative Cost Reduction | (1,114,505) | - |
| Judgement and Claims Fund 2022 Adjustment | 2,678,754 | - |
| Transfer Public Disclosure Position to Seattle IT | (143,583) | (1.00) |
| Refunding Critical Positions Unfunded in the 2021 Budget | 607,435 | - |
| Citywide Contract Management System (CCMS) Support | 352,742 | 1.00 |
| Online Business Directory Replacement | 581,000 | - |
| Risk Envision System Replacement | 505,000 | - |
| Fleet Capital Asset Management Software Implementation | 175,000 | - |
| American Medical Response Study | 25,000 | - |
| Fort Lawton Increased Maintenance Needs | 428,745 | - |
| 2022 Transit Benefit Fund Revenue and Expenditure Adjustment | 605,000 | - |
| Internal Federal Funds Project Staffing | 1,411,000 | 3.00 |
| | | |
| Proposed Capital | | |
| Update Debt Service for Seattle Public Safety Facilities | (167,512) | - |
| Animal Shelter Capital Improvements | 500,000 | - |
| Seismic Program: Public Safety Facilities Assessment | 350,000 | - |
| Seattle Municipal Tower (SMT) Tenant Improvement of FAS Space | 1,612,000 | - |
| Additional Real Estate Excise Tax (REET) for Asset Preservation | 1,350,000 | - |

Department of Finance and Administrative Services

| | | |
|---|----------------------|---------------|
| Tenant Improvement at Park 95 | 500,000 | - |
| City Tax System (SLIM) Replacement | 4,300,000 | - |
| Allocate Municipal Energy Efficiency Project (MEEP) funds to Seattle Parks and Recreation | (526,809) | - |
| Allocate Municipal Energy Efficiency Project (MEEP) funds to Seattle Center | (78,000) | - |
| Allocate Municipal Energy Efficiency Project (MEEP) funds to Seattle Public Library (SPL) | (300,000) | - |
| | | |
| Proposed Technical | | |
| Adding Funding Source to TNC Tax Funded Projects | - | - |
| Cost of Issuance and Debt Service Budget Control Level (BCL) Adjustment | (8,532,742) | - |
| Fund Balancing Entries | - | - |
| Reduce Fleet Capital Appropriation | (4,820,618) | - |
| Re-entry of Baseline Expenditure Budget | 223,750,541 | - |
| Revenue Adjustments | - | - |
| Reversal of Baseline Budget Data | (223,750,542) | - |
| Reversal of Central Adjustment | (1,458,073) | - |
| Reversal of One Time Items | (6,000,000) | - |
| Seattle Public Schools Agreement Position Technical Add to Baseline | - | 2.00 |
| Technical Changes | 2,919,172 | - |
| | | |
| Total Incremental Changes | \$5,319,451 | 3.00 |
| | | |
| Total 2022 Proposed Budget | \$375,820,471 | 626.00 |

Description of Incremental Budget Changes

Baseline

Citywide Adjustments for Standard Cost Changes

Expenditures \$1,458,073

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.

Language Premium Staff Stipend

Expenditures \$9,600

This item increases ongoing appropriation authority for language services stipends. Per the Coalition of City Unions collective bargaining agreement, City employees who are multilingual and provide language services, such as interpretation and translation, to communicate with clients and/or other employees in business-related situations

Department of Finance and Administrative Services

are now eligible for a monthly language premium stipend. The amounts in the 2022 budget are estimates based on the eligible employees from 2021.

Proposed Operating

Funding for Workforce Equity and WMBE Support (Equitable Communities Initiative)

| | |
|--------------|-------------|
| Expenditures | \$1,000,000 |
| Revenues | \$1,000,000 |

This item adds ongoing funding to provide technical assistance to WMBE firms to do business with the City and aims to provide wrap-around services to support construction apprenticeship training and retention of Black and Indigenous People of Color community (BIPOC) apprentices and workers. This investment was recommended by the Equitable Communities Initiative Task Force.

Priority Hire Expansion

| | |
|--------------|-----------|
| Expenditures | \$500,000 |
| Revenues | \$500,000 |

This item is an additional one-time investment in the Priority Hire Program. The scalable program provides technical assistance to WMBE firms to do business with the City, and wrap-around services intended to support construction apprenticeship training and retention of apprentices and workers who are members of Black, Indigenous, and People of Color (BIPOC) communities. The item is funded by a transfer of General Fund from Finance General.

This item is part of a set of workforce development programming enabled by CLFR funds, and is part of Seattle Rescue Plan 3 (SRP3). The workforce development programming seeks to create strong pathways to middle wage jobs and more wealth-generating businesses in industries that will thrive in the future. Investments in economic inclusion will help Seattle recover from the pandemic and position our local economy for continued equitable growth.

The other departments receiving workforce development allocations enabled by CLFR funds are: ARTS, OED, OH, OIRA, and OSE. See the Seattle Rescue Plan section of this 2022 Budget Book for more on SRP3.

Historic Seattle Public Development Authority Capital Needs - Good Shepherd Center

| | |
|--------------|-------------|
| Expenditures | \$1,800,000 |
|--------------|-------------|

The City is issuing Limited Tax General Obligation (LTGO) bond proceeds in 2022 to provide financing support to Historic Seattle Public Development Authority for a seismic retrofit improvement of the Good Shepherd Center. This item provides appropriation for FAS to loan funds to Historic Seattle for eligible capital expenditures. FAS will develop a loan agreement with Historic Seattle (subject to authorization by Council ordinance) that will describe the full terms of the loan and repayment schedule.

Pike Place Market Public Development Authority Capital Needs

| | |
|--------------|-------------|
| Expenditures | \$6,000,000 |
|--------------|-------------|

The City is issuing Limited Term General Obligation (LTGO) bond proceeds in 2022 to provide financing support to the Pike Place Market Preservation and Development Authority (PPMPDA) to further its mission of continuing to provide opportunities for market farmers, merchants and shoppers, while also expanding residential opportunities for low-income residents. This item provides appropriation for FAS to loan funds to the PPMPDA for eligible capital expenditures. This amount was included in the 2021 Adopted Budget; however, the timing of projected funding needs of the PPMPDA have changed to 2022. The funding in the 2021 Adopted Budget for this same purpose was abandoned in full in the 2nd Quarter Supplemental Budget Ordinance in 2021.

Department of Finance and Administrative Services

Technical Change to the Bond Interest and Redemption Fund

| | |
|--------------|-----------|
| Expenditures | \$278,873 |
| Revenues | \$505,211 |

This item adds appropriation to pay the debt service associated with the 2022 debt issuance planned on behalf of the public development authorities.

Eliminate Two Positions Added for TNC Tax Administrative Support

| | |
|---------------------|--------|
| Position Allocation | (2.00) |
|---------------------|--------|

This item eliminates two positions that were added in the 2021 Adopted Budget to support the administrative work of the Fare Share program, the program name using the Transportation Network Company (TNC) funding. The existing team is absorbing this body of work and the department did not fill the positions. TNC funding for the positions was reallocated to support TNC system costs.

Temporarily Defund Vacant Tax Positions

| | |
|--------------|---------------|
| Expenditures | \$(1,070,600) |
|--------------|---------------|

This item temporarily defunds six positions in the Department of Finance and Administrative Services (FAS). The areas impacted are License and Tax Administration and Treasury Services. This temporary reduction is possible because the Heating Oil tax implementation was delayed and the auditing for the Payroll Tax is not expected to be fully operational in 2022. This item also reduces the funding for the two TNC related positions that are eliminated in the 2022 Proposed Budget.

Non-Labor Reductions

| | |
|--------------|-------------|
| Expenditures | \$(415,500) |
|--------------|-------------|

This item reduces the non-labor budget in several programs including Accounting and Budget Services and Fleet Management. It also includes a true-up of fuel use projections.

Waterfront Redevelopment Local Improvement District Administrative Cost Reduction

| | |
|--------------|---------------|
| Expenditures | \$(1,114,505) |
|--------------|---------------|

This item reduces budget appropriation for the administrative expenses associated with the implementation of the Central Waterfront Local Improvement District (LID). Starting in 2022, after LID Bonds are sold, there will be no additional Waterfront LID administration costs outside of the normal operations of FAS Treasury Services. This change right sizes the 2022 budget for the Waterfront LID.

Judgement and Claims Fund 2022 Adjustment

| | |
|--------------|-------------|
| Expenditures | \$2,678,754 |
| Revenues | \$2,678,754 |

Starting in 2016, the Judgment and Claims (JC) fund expenditures have been showing a higher trend in the settlement and judgments in tort cases and the use of outside counsel. This trend continues through 2021 and is expected to remain high through 2022. In 2018, Resolution 31847 revised the JC policies and began ramping up the budget appropriation based on the actuarial reports beginning with a 50% confidence level of meeting actual expenditures in 2019 with increases of 10% each successive year until 90% is achieved by 2023. This additional appropriation will increase funding to the 80% confidence level in 2022.

Department of Finance and Administrative Services

Transfer Public Disclosure Position to Seattle IT

| | |
|---------------------|-------------|
| Expenditures | \$(143,583) |
| Position Allocation | (1.00) |

This item transfers the Citywide Public Records Act Program, and position and budget authority for one Strategic Advisor from the Department of Finance and Administrative Services to the Seattle Information Technology Department. This position has been working in Seattle IT since Q4 2020 as part of an operating agreement between the departments.

Refunding Critical Positions Unfunded in the 2021 Budget

| | |
|--------------|-----------|
| Expenditures | \$607,435 |
|--------------|-----------|

This item adds funding for four critical positions previously unfunded to meet prior budget reductions. The positions are critical to support base operations in the areas of human resources, accounting support to small department and executive offices, and support for logistics and emergency planning.

Citywide Contract Management System (CCMS) Support

| | |
|---------------------|-----------|
| Expenditures | \$352,742 |
| Position Allocation | 1.00 |

This item adds funding and position authority for one permanent position and one temporary position for the ongoing production support of the new Citywide Contract Management System (CCMS). CCMS is an enterprise-wide system that incorporates comprehensive contract lifecycle management, including contract development, contract management, contract administration and contract termination functionality for all City departments. The new CCMS system will cover virtually all of the City's procurement and other contracting mechanisms, including blanket contracts, consultant contracts, Public Works contracts, leases, concessionaires, intergovernmental agreements, human services provider agreements and grants, etc.

Online Business Directory Replacement

| | |
|--------------|-----------|
| Expenditures | \$581,000 |
|--------------|-----------|

This item adds one-time funding to replace the existing Online Business Directory (OBD), which is used to display companies, including self-identified minority-owned, women-owned and LGBTQ businesses, who have either expressed interest in doing business with the City or who are doing business with the City. The City's Consultant Roster Program is also integrated with the OBD. The system is a critical component of the City's overall contracting and WMBE program and is used both internally and externally. With over 14,000 businesses registered in the OBD, the system is an essential tool in connecting businesses with City purchasers who need their products and services. The existing system is outdated and has critical user experience issues.

Risk Envision System Replacement

| | |
|--------------|-----------|
| Expenditures | \$505,000 |
|--------------|-----------|

This item adds one-time funding to replace the existing Risk Management Information System (RMIS) by utilizing a system like the one Seattle Department of Human Resources is using for Workers' Compensation claims. This item was previously approved in the 2020 Adopted Budget with a bond funding source but was later determined to be ineligible for bond funding. The funding for this project is now included in risk management rates.

Fleet Capital Asset Management Software Implementation

| | |
|--------------|-----------|
| Expenditures | \$175,000 |
|--------------|-----------|

Department of Finance and Administrative Services

This item adds one-time funding for the implementation of a Capital Asset Management software (CAM) with integration to the current fleet information management system, Fleet Anywhere. CAM will enable FAS to better project future fleet capital costs and make informed policy decisions on fleet life cycles and electrification. CAM integrates maintenance cost analysis and projections which will enhance FAS' ability to project citywide maintenance costs, improve rate calculations and methodology, and right-size fleet staffing to meet the demands of the fleet.

American Medical Response Study

| | |
|--------------|----------|
| Expenditures | \$25,000 |
|--------------|----------|

This item adds one-time funding for a study of the American Medical Response contract's wages.

Fort Lawton Increased Maintenance Needs

| | |
|--------------|-----------|
| Expenditures | \$428,745 |
| Revenues | \$428,745 |

This item increases ongoing appropriation authority for facility and property maintenance needs at the Fort Lawton property. The Department of Finance and Administrative Services identified the need to dedicate more property management resources to the location to maintain the property per the terms of the agreement with the US Army. This item will be funded by the Office of Housing Department and the Parks and Recreation Department via central rates.

2022 Transit Benefit Fund Revenue and Expenditure Adjustment

| | |
|--------------|-----------|
| Expenditures | \$605,000 |
| Revenues | \$605,000 |

This change increases appropriation authority in the Transit Benefit Fund (63000) to align with expected transit usage in 2022. It also increases revenues in the fund in equal amount.

Internal Federal Funds Project Staffing

| | |
|---------------------|-------------|
| Expenditures | \$1,411,000 |
| Position Allocation | 3.00 |

This item adds funding for essential temporary staff to ensure the City is properly resourced to manage federal funds related to COVID-19 recovery. This item provides three years of funds to support three positions through 2024. This item is part of a package of CLFR-funded or CLFR-enabled items comprising Seattle Rescue Plan 3 (SRP3). See the Seattle Rescue Plan section of this 2022 Budget Book for more on SRP3.

Proposed Capital

Update Debt Service for Seattle Public Safety Facilities

| | |
|--------------|-------------|
| Expenditures | \$(167,512) |
|--------------|-------------|

This technical change updates the public safety facilities' funding due to a debt service cost change.

Animal Shelter Capital Improvements

| | |
|--------------|-----------|
| Expenditures | \$500,000 |
|--------------|-----------|

FAS is the lead department for the care and control of animals at the Seattle Animal Shelter (SAS) and coordinating the sheltering and care of animals during a disaster. The Pets Evacuation and Transportation Standards Act of 2006

Department of Finance and Administrative Services

requires the City to accommodate households with pets or service animals displaced by an earthquake. This requirement includes continuing animal care, refrigeration and communication with law enforcement and other external agencies. Facility upgrades are required to meet this responsibility.

This project establishes a new ongoing program to address evolving safety and operational requirements of the Seattle Animal Shelter. The initial projects in this program will address SAS' highest priorities, including replacement of the emergency generator for the building. The current generator for the building was installed in 2004. The typical life span of a diesel generator is 18 years. In the event of an emergency such as an earthquake or long-term power outage, the current generator does not have enough capacity to support the SAS' operational needs.

Seismic Program: Public Safety Facilities Assessment

Expenditures \$350,000

This item adds funding for the Seismic Retrofit Facilities Improvements program. FAS facilities house important City services, many of which will be critical in the event of an earthquake. The Seismic Retrofit Facilities Improvements program will perform a preliminary engineering evaluation of the current portfolio and develop an implementation plan for seismic retrofits in FAS facilities to increase the City's resiliency, reduce life safety issues due to a catastrophic event and reduce the risk of downtime or impacts to critical City services.

The 2003 Fire Facilities and Emergency Response Levy retrofitted or rebuilt 32 neighborhood fire stations and constructed the Joint Training Facility, however the remaining 49 buildings in the portfolio are still potentially at risk. This item includes funding for a seismic assessment of five public safety facilities.

Seattle Municipal Tower (SMT) Tenant Improvement of FAS Space

Expenditures \$1,612,000

This item adds funding for the SMT Master Space Plan; it assumes an additional \$2.5 million in the 2023 CIP. This plan will reduce FAS' footprint, co-locate functions and create more equitable workspaces in the City's Downtown Civic Campus.

The SMT Master Plan's first phase was funded with \$3.0 million in previous adopted budgets to address FAS' tenant improvement needs within FAS occupied floors. The proposed budget completes phases 2 and 3 of the FAS SMT Master Space Plan, reducing the FAS SMT footprint from four floors to three, improving space utilization and creating efficiencies.

Additional Real Estate Excise Tax (REET) for Asset Preservation

Expenditures \$1,350,000

This item adds additional REET funding to the 2022 Proposed Budget for Asset Preservation needs in addition to the \$4 million collected annually in space rent central rates.

Tenant Improvement at Park 95

Expenditures \$500,000

This item adds unrestricted cumulative reserve funds to separate Parking Enforcement Officer (PEO) vehicles from Seattle Police Department (SPD) equipment. The PEO unit has transferred to the Seattle Department of Transportation; since it is no longer part of SPD, there is a greater need for separation.

City Tax System (SLIM) Replacement

Expenditures \$4,300,000

Department of Finance and Administrative Services

This item adds funding for an estimated total project cost of \$11.2 million with the initial funding of \$4,300,000 in 2022 to begin evaluating and planning for the replacement of the Seattle Licensing and Information Management (SLIM). Future funding will need to be allocated.

Allocate Municipal Energy Efficiency Project (MEEP) funds to Seattle Parks and Recreation

Expenditures \$(526,809)

This item transfers \$526,809 of 2022 CIP funding to Seattle Parks and Recreation for municipal energy efficiency projects at several community center sites.

Allocate Municipal Energy Efficiency Project (MEEP) funds to Seattle Center

Expenditures \$(78,000)

This item transfers \$78,000 of 2022 CIP funding to Seattle Center for a municipal energy efficiency project at Seattle Rep/Bagley Wright Theatre and McCaw Hall.

Allocate Municipal Energy Efficiency Project (MEEP) funds to Seattle Public Library (SPL)

Expenditures \$(300,000)

This item transfers \$300,000 of 2022 CIP funding to Seattle Public Library for a municipal energy efficiency project at Green Lake Library.

Proposed Technical

Cost of Issuance and Debt Service Budget Control Level (BCL) Adjustment

Expenditures \$(8,532,742)

This is a technical item that updates the Budget Control Level (BCL) for bond issuance and debt service costs.

Fund Balancing Entries

Revenues \$(14,258,949)

This is a technical item to record a fund balancing entry for the 50300 Finance and Administrative Services Fund, 67600 FileLocal Agency Fund, 50321 Fleet Capital Fund, and 12100 Wheelchair Accessible Fund, which are primarily managed by this department.

Reduce Fleet Capital Appropriation

Expenditures \$(4,820,618)

This item reduces 2022 fleet capital program appropriation in response to FAS' 2021 3rd Quarter Supplemental Budget Ordinance request to increase appropriation in 2021. FAS will order 2022 vehicle replacement in 2021 to help offset the delays in vehicle replacement timelines.

Re-entry of Baseline Expenditure Budget

Expenditures \$223,750,541

Department of Finance and Administrative Services

This item is the re-entry of the expenditure budget data removed in the 'Reversal of Rolled Budget Lines. This item aligns the base budget data at all levels, including the detail project level.

Revenue Adjustments

| | |
|----------|---------------|
| Revenues | \$210,110,998 |
|----------|---------------|

This technical adjustment adds the 2022 Proposed Budget's revenue budget.

Reversal of Baseline Budget Data

| | |
|--------------|-----------------|
| Expenditures | \$(223,750,542) |
| Revenues | \$(203,766,282) |

This item is a technical adjustment to reverse the budget lines in the budget system, they are re-entered in 'Re-entry of Base Expenditure Budget' and 'Revenue Adjustments.'

Reversal of Central Adjustment

| | |
|--------------|---------------|
| Expenditures | \$(1,458,073) |
|--------------|---------------|

This item reverses the centrally budgeted Citywide technical adjustments made in the baseline phase that reflect changes to internal services costs, including rates from 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. The budget for this central adjustment is added back in the Technical Changes item below.

Reversal of One Time Items

| | |
|--------------|---------------|
| Expenditures | \$(6,000,000) |
|--------------|---------------|

This item includes budget adjustments for one-time changes in the 2021 Adopted Budget.

Seattle Public Schools Agreement Position Technical Add to Baseline

| | |
|---------------------|------|
| Position Allocation | 2.00 |
|---------------------|------|

This item adds two positions that were approved in 2020 to support the body of work that came from an agreement with Seattle Public Schools. These positions were not added to the 2021 Adopted Budget. This technical item adds them to the 2022 Proposed Budget.

Technical Changes

| | |
|--------------|-------------|
| Expenditures | \$2,919,172 |
|--------------|-------------|

This item reflects baseline and technical adjustments to several Budget Control Levels, increasing appropriation by \$2.9 million across all funds and several programs in the Department of Finance and Administrative Services (FAS). This increase includes baseline updates, such as making past supplemental budget additions ongoing and adjusting the budget for external lease costs. It also includes technical adjustments and changes to inflation compared to the 2021 Adopted Budget.

Department of Finance and Administrative Services

Expenditure Overview

| Appropriations | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|---|-------------------|-------------------|-------------------|
| FAS - BC-FA-A1IT - Information Technology | | | |
| 00164 - Unrestricted Cumulative Reserve Fund | - | - | 4,300,000 |
| 36800 - 2021 Multipurpose LTGO Bond Fund | - | 7,500,000 | - |
| 36900 - 2022 Multipurpose LTGO Bond Fund | - | - | 17,635,753 |
| 37100 - 2023 Multipurpose LTGO Bond Fund | - | - | - |
| 50300 - Finance and Administrative Services Fund | - | 500,000 | - |
| Total for BSL: BC-FA-A1IT | - | 8,000,000 | 21,935,753 |
| FAS - BC-FA-ADAIMPR - ADA Improvements | | | |
| 30010 - REET I Capital Fund | 944,901 | 1,000,000 | 400,000 |
| Total for BSL: BC-FA-ADAIMPR | 944,901 | 1,000,000 | 400,000 |
| FAS - BC-FA-APSCH1FAC - Asset Preservation - Schedule 1 Facilities | | | |
| 30010 - REET I Capital Fund | 3,695,445 | - | 1,350,000 |
| 36600 - 2019 Multipurpose LTGO Bond Fund | 1,126,245 | - | - |
| 36700 - 2020 Multipurpose LTGO Bond Fund | 6,835,254 | - | - |
| 36800 - 2021 Multipurpose LTGO Bond Fund | - | 8,500,000 | - |
| 36900 - 2022 Multipurpose LTGO Bond Fund | - | - | 9,500,000 |
| 37100 - 2023 Multipurpose LTGO Bond Fund | - | - | - |
| 50322 - Facility Asset Preservation Fund | 3,204,099 | 2,152,000 | 2,152,000 |
| Total for BSL: BC-FA-APSCH1FAC | 14,861,043 | 10,652,000 | 13,002,000 |
| FAS - BC-FA-APSCH2FAC - Asset Preservation - Schedule 2 Facilities | | | |
| 00164 - Unrestricted Cumulative Reserve Fund | - | - | 500,000 |
| 30010 - REET I Capital Fund | 1,935,860 | 1,545,000 | - |
| 50322 - Facility Asset Preservation Fund | 2,011,622 | 1,848,000 | 1,848,000 |
| Total for BSL: BC-FA-APSCH2FAC | 3,947,483 | 3,393,000 | 2,348,000 |
| FAS - BC-FA-EXTPROJ - FAS Oversight-External Projects | | | |
| 00100 - General Fund | 59,947 | - | - |

Department of Finance and Administrative Services

| | | | |
|--|------------------|------------------|------------------|
| 00164 - Unrestricted Cumulative Reserve Fund | 277,970 | - | - |
| 30010 - REET I Capital Fund | 2,153,525 | 2,500,000 | 1,595,191 |
| Total for BSL: BC-FA-EXTPROJ | 2,491,442 | 2,500,000 | 1,595,191 |
| FAS - BC-FA-FASPDS - FAS Project Delivery Services | | | |
| 50300 - Finance and Administrative Services Fund | 6,393,548 | 3,500,000 | 3,500,000 |
| Total for BSL: BC-FA-FASPDS | 6,393,548 | 3,500,000 | 3,500,000 |
| FAS - BC-FA-GARDENREM - Garden of Remembrance | | | |
| 00164 - Unrestricted Cumulative Reserve Fund | 29,218 | 30,065 | 30,937 |
| Total for BSL: BC-FA-GARDENREM | 29,218 | 30,065 | 30,937 |
| FAS - BC-FA-GOVTFAC - General Government Facilities - General | | | |
| 00164 - Unrestricted Cumulative Reserve Fund | 12,417 | - | - |
| 30010 - REET I Capital Fund | 4,713,537 | 180,000 | 2,462,000 |
| 34440 - 2003 Fire Facilities Levy Fund | 341,853 | - | - |
| 36300 - 2016 Multipurpose LTGO Bond Fund | 233,361 | - | - |
| 50300 - Finance and Administrative Services Fund | 135,971 | - | - |
| Total for BSL: BC-FA-GOVTFAC | 5,437,138 | 180,000 | 2,462,000 |
| FAS - BC-FA-NBFIRE - Neighborhood Fire Stations | | | |
| 30010 - REET I Capital Fund | 3,421,620 | 3,723,378 | 4,180,624 |
| 34440 - 2003 Fire Facilities Levy Fund | 3,877 | - | - |
| 36200 - 2015 Multipurpose LTGO Bond Fund | 131 | - | - |
| Total for BSL: BC-FA-NBFIRE | 3,425,627 | 3,723,378 | 4,180,624 |
| FAS - BC-FA-PRELIMENG - Preliminary Engineering | | | |
| 30010 - REET I Capital Fund | 26,049 | - | - |
| Total for BSL: BC-FA-PRELIMENG | 26,049 | - | - |
| FAS - BC-FA-PSFACFIRE - Public Safety Facilities Fire | | | |
| 30010 - REET I Capital Fund | 974,252 | 2,020,000 | 3,700,000 |
| 36400 - 2017 Multipurpose LTGO Bond Fund | 131,582 | - | - |
| 36800 - 2021 Multipurpose LTGO Bond Fund | 4,542,432 | 3,200,000 | - |
| 36900 - 2022 Multipurpose LTGO Bond Fund | - | - | 3,500,000 |

Department of Finance and Administrative Services

| | | | |
|--|-------------------|-------------------|-------------------|
| 37100 - 2023 Multipurpose LTGO Bond Fund | - | - | - |
| Total for BSL: BC-FA-PSFACFIRE | 5,648,265 | 5,220,000 | 7,200,000 |
| FAS - BC-FA-PSFACPOL - Publ Safety Facilities Police | | | |
| 30010 - REET I Capital Fund | 4,103,883 | - | - |
| 36300 - 2016 Multipurpose LTGO Bond Fund | 242 | - | - |
| Total for BSL: BC-FA-PSFACPOL | 4,104,125 | - | - |
| FAS - BO-FA-BUDCENTR - Leadership and Administration | | | |
| 50300 - Finance and Administrative Services Fund | 878 | - | 64,354 |
| Total for BSL: BO-FA-BUDCENTR | 878 | - | 64,354 |
| FAS - BO-FA-CDCM - Capital Dev and Const Mgmt | | | |
| 50300 - Finance and Administrative Services Fund | - | - | - |
| Total for BSL: BO-FA-CDCM | - | - | - |
| FAS - BO-FA-CITYFINAN - City Finance | | | |
| 00100 - General Fund | 7,502,561 | 9,879,698 | 8,046,982 |
| 14000 - Coronavirus Local Fiscal Recovery Fund | - | - | 1,411,000 |
| 50300 - Finance and Administrative Services Fund | 23,201,184 | 31,524,171 | 34,682,166 |
| Total for BSL: BO-FA-CITYFINAN | 30,703,745 | 41,403,869 | 44,140,147 |
| FAS - BO-FA-CITYSVCS - City Services | | | |
| 50300 - Finance and Administrative Services Fund | 2,587,738 | 2,485,743 | 1,926,470 |
| Total for BSL: BO-FA-CITYSVCS | 2,587,738 | 2,485,743 | 1,926,470 |
| FAS - BO-FA-CJ000 - Judgment & Claims Claims | | | |
| 00126 - Judgment/Claims Fund | 2,514,689 | 3,524,179 | 3,524,179 |
| Total for BSL: BO-FA-CJ000 | 2,514,689 | 3,524,179 | 3,524,179 |
| FAS - BO-FA-CPCS - City Purchasing and Contracting Services | | | |
| 00100 - General Fund | - | - | 25,000 |
| 50300 - Finance and Administrative Services Fund | 10,735,022 | 10,849,926 | 14,199,685 |
| Total for BSL: BO-FA-CPCS | 10,735,022 | 10,849,926 | 14,224,685 |
| FAS - BO-FA-DEBTBIRF - Bond Interest and Redemption | | | |

Department of Finance and Administrative Services

| | | | |
|--|--------------------|-------------------|-------------------|
| 20130 - LTGO Bond Interest and Redemption Fund | - | 1,965,571 | 2,470,782 |
| Total for BSL: BO-FA-DEBTBIRF | - | 1,965,571 | 2,470,782 |
| FAS - BO-FA-DEBTISS-L - Debt Issuance Cost - LTGO | | | |
| 36700 - 2020 Multipurpose LTGO Bond Fund | 242,844 | - | - |
| 36800 - 2021 Multipurpose LTGO Bond Fund | - | 2,616,481 | - |
| 36810 - 2021 West Seattle Bridge Repair LTGO Bond Fund | - | 3,577,800 | - |
| 36900 - 2022 Multipurpose LTGO Bond Fund | - | - | 3,154,451 |
| 36910 - 2022 LTGO Taxable Bond Fund | - | - | 732,150 |
| Total for BSL: BO-FA-DEBTISS-L | 242,844 | 6,194,281 | 3,886,601 |
| FAS - BO-FA-DEBTUTGO - UTGO Debt Service | | | |
| 20140 - UTGO Bond Interest Redemption Fund | - | 22,764,200 | 16,312,800 |
| Total for BSL: BO-FA-DEBTUTGO | - | 22,764,200 | 16,312,800 |
| FAS - BO-FA-FACILITY - Facilities Services | | | |
| 50300 - Finance and Administrative Services Fund | 102,038,675 | 87,128,246 | 88,992,040 |
| Total for BSL: BO-FA-FACILITY | 102,038,675 | 87,128,246 | 88,992,040 |
| FAS - BO-FA-FILELOC - FileLocal Agency | | | |
| 67600 - FileLocal Agency Fund | 437,501 | 365,395 | 444,339 |
| Total for BSL: BO-FA-FILELOC | 437,501 | 365,395 | 444,339 |
| FAS - BO-FA-FLEETCAP - Fleet Capital Program | | | |
| 50321 - Fleet Capital Fund | 21,131,732 | 14,500,000 | 9,179,382 |
| Total for BSL: BO-FA-FLEETCAP | 21,131,732 | 14,500,000 | 9,179,382 |
| FAS - BO-FA-FLEETS - Fleet Services | | | |
| 50300 - Finance and Administrative Services Fund | 38,108,383 | 41,571,657 | 40,266,166 |
| Total for BSL: BO-FA-FLEETS | 38,108,383 | 41,571,657 | 40,266,166 |
| FAS - BO-FA-HSPDA - Historic Seattle PDA | | | |
| 36910 - 2022 LTGO Taxable Bond Fund | - | - | 1,800,000 |
| Total for BSL: BO-FA-HSPDA | - | - | 1,800,000 |
| FAS - BO-FA-INDGTDEF - Indigent Defense Services | | | |
| 00100 - General Fund | 8,439,881 | 9,606,474 | 9,606,474 |

Department of Finance and Administrative Services

| | | | |
|---|------------------|-------------------|-------------------|
| Total for BSL: BO-FA-INDGTDEF | 8,439,881 | 9,606,474 | 9,606,474 |
| FAS - BO-FA-JAILSVCS - Jail Services | | | |
| 00100 - General Fund | 7,850,866 | 18,539,147 | 18,539,147 |
| Total for BSL: BO-FA-JAILSVCS | 7,850,866 | 18,539,147 | 18,539,147 |
| FAS - BO-FA-JR000 - Judgment & Claims Litigation | | | |
| 00126 - Judgment/Claims Fund | 9,841,052 | 22,836,561 | 22,836,561 |
| Total for BSL: BO-FA-JR000 | 9,841,052 | 22,836,561 | 22,836,561 |
| FAS - BO-FA-JR010 - Judgment & Claims General Legal | | | |
| 00126 - Judgment/Claims Fund | 1,382 | 88,321 | 88,321 |
| Total for BSL: BO-FA-JR010 | 1,382 | 88,321 | 88,321 |
| FAS - BO-FA-JR020 - Judgment & Claims Police Action | | | |
| 00126 - Judgment/Claims Fund | 1,746,084 | 1,120,918 | 3,799,672 |
| Total for BSL: BO-FA-JR020 | 1,746,084 | 1,120,918 | 3,799,672 |
| FAS - BO-FA-OCS - Office of Constituent Services | | | |
| 50300 - Finance and Administrative Services Fund | 6,109,097 | 6,725,328 | 6,936,359 |
| Total for BSL: BO-FA-OCS | 6,109,097 | 6,725,328 | 6,936,359 |
| FAS - BO-FA-PPM - Pike Place Mkt | | | |
| 36810 - 2021 West Seattle Bridge Repair LTGO Bond Fund | - | 6,000,000 | - |
| 36910 - 2022 LTGO Taxable Bond Fund | - | - | 6,000,000 |
| Total for BSL: BO-FA-PPM | - | 6,000,000 | 6,000,000 |
| FAS - BO-FA-RCCP - Regulatory Compliance and Consumer Protection | | | |
| 00100 - General Fund | 7,882,436 | 9,760,735 | 10,293,213 |
| Total for BSL: BO-FA-RCCP | 7,882,436 | 9,760,735 | 10,293,213 |
| FAS - BO-FA-SAS - Seattle Animal Shelter | | | |
| 00100 - General Fund | 6,100,495 | 6,610,002 | 7,019,468 |
| Total for BSL: BO-FA-SAS | 6,100,495 | 6,610,002 | 7,019,468 |
| FAS - BO-FA-TRNSTBNFT - Transit Benefit | | | |
| 63000 - Transit Benefit Fund | 2,061,197 | 4,996,000 | 5,601,000 |
| Total for BSL: BO-FA-TRNSTBNFT | 2,061,197 | 4,996,000 | 5,601,000 |
| FAS - BO-FA-WATERFRNT - Central Waterfront Improvement Program Financial Support | | | |
| 35040 - Waterfront LID #6751 | - | 1,250,000 | - |

Department of Finance and Administrative Services

| | | | |
|--|--------------------|--------------------|--------------------|
| 35900 - Central Waterfront Improvement Fund | 2,058,220 | - | - |
| Total for BSL: BO-FA-WATERFRNT | 2,058,220 | 1,250,000 | - |
| FAS - BO-FA-WHLCHR - Wheelchair Accessible Services | | | |
| 12100 - Wheelchair Accessible Fund | 789,434 | 1,099,641 | 1,213,808 |
| Total for BSL: BO-FA-WHLCHR | 789,434 | 1,099,641 | 1,213,808 |
| Department Total | 308,690,188 | 359,584,637 | 375,820,471 |
| Department Full-Time Equivalents Total* | 610.00 | 623.00 | 626.00 |

** 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 Department of Finance and Administrative Services

| | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|--|-----------------|-----------------|------------------|
| 00100 - General Fund | 37,836,186 | 54,396,056 | 53,530,283 |
| 00126 - Judgment/Claims Fund | 14,103,207 | 27,569,979 | 30,248,733 |
| 00164 - Unrestricted Cumulative Reserve Fund | 319,605 | 30,065 | 4,830,937 |
| 12100 - Wheelchair Accessible Fund | 789,434 | 1,099,641 | 1,213,808 |
| 14000 - Coronavirus Local Fiscal Recovery Fund | - | - | 1,411,000 |
| 20130 - LTGO Bond Interest and Redemption Fund | - | 1,965,571 | 2,470,782 |
| 20140 - UTGO Bond Interest Redemption Fund | - | 22,764,200 | 16,312,800 |
| 30010 - REET I Capital Fund | 21,969,071 | 10,968,378 | 13,687,815 |
| 34440 - 2003 Fire Facilities Levy Fund | 345,729 | - | - |
| 35040 - Waterfront LID #6751 | - | 1,250,000 | - |
| 35900 - Central Waterfront Improvement Fund | 2,058,220 | - | - |
| 36200 - 2015 Multipurpose LTGO Bond Fund | 131 | - | - |
| 36300 - 2016 Multipurpose LTGO Bond Fund | 233,603 | - | - |
| 36400 - 2017 Multipurpose LTGO Bond Fund | 131,582 | - | - |
| 36600 - 2019 Multipurpose LTGO Bond Fund | 1,126,245 | - | - |
| 36700 - 2020 Multipurpose LTGO Bond Fund | 7,078,097 | - | - |
| 36800 - 2021 Multipurpose LTGO Bond Fund | 4,542,432 | 21,816,481 | - |
| 36810 - 2021 West Seattle Bridge Repair LTGO Bond Fund | - | 9,577,800 | - |
| 36900 - 2022 Multipurpose LTGO Bond Fund | - | - | 33,790,204 |
| 36910 - 2022 LTGO Taxable Bond Fund | - | - | 8,532,150 |
| 37100 - 2023 Multipurpose LTGO Bond Fund | - | - | - |

Department of Finance and Administrative Services

| | | | |
|--|--------------------|--------------------|--------------------|
| 50300 - Finance and Administrative Services Fund | 189,310,496 | 184,285,071 | 190,567,238 |
| 50321 - Fleet Capital Fund | 21,131,732 | 14,500,000 | 9,179,382 |
| 50322 - Facility Asset Preservation Fund | 5,215,722 | 4,000,000 | 4,000,000 |
| 63000 - Transit Benefit Fund | 2,061,197 | 4,996,000 | 5,601,000 |
| 67600 - FileLocal Agency Fund | 437,501 | 365,395 | 444,339 |
| Budget Totals for FAS | 308,690,188 | 359,584,637 | 375,820,471 |

Department of Finance and Administrative Services

Revenue Overview

2022 Estimated Revenues

| Account Code | Account Name | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|--------------|--------------------------------|-----------------|-----------------|------------------|
| 311010 | Real & Personal Property Taxes | 2,857,187 | - | - |
| 311020 | Sale Of Tax Title Property | (481) | - | - |
| 313010 | Sales & Use Tax-Local Share | (46,686,927) | - | - |
| 313030 | Sales & Use Tax-Brkrd Nat Gas | (236,706) | - | - |
| 313040 | Sales & Use Tax-Crim Justice | (4,054,944) | - | - |
| 316010 | B&O Tax | (61,529,660) | - | - |
| 316020 | B&O Tax-Admissions Rev | (75,108) | - | - |
| 316040 | B&O Tax-Admissions Surcharge | 2 | - | - |
| 316070 | B&O Tax-Gas Utility | 406 | - | - |
| 316100 | B&O Tax-Cable Tv Utility | (35,301) | - | - |
| 316110 | B&O Tax-Telephone/Graph Util | (1,128) | - | - |
| 316120 | B&O Tax-Steam Utility | 42 | - | - |
| 316130 | B&O Tax-Electric Utility | 63,224 | - | - |
| 317040 | Leasehold Excise Tax Rev | (1,272,508) | - | - |
| 317060 | Gambling Excise Tax Rev | (388) | - | - |
| 318030 | Business & Occup Tax Penalties | (526,121) | - | - |
| 318040 | Business & Occup Tax Interest | 5,662 | - | - |
| 318050 | Admission Tx Penalties & Inter | (337) | - | - |
| 318100 | Sweetened Beverage Tax | (1,270,394) | - | - |
| 318120 | Sweet Bev Tax Penalty and Int | (743) | - | - |
| 321010 | Bus Lic&Perm-Police Alrm Mon | 1,797,481 | 785,000 | - |
| 321020 | Bus Lic&Perm-Prof/Occup | 366,105 | 2,053,300 | 604,028 |
| 321030 | BUS LIC&PERM | 603,222 | 230,000 | 1,415,000 |
| 321040 | Bus Lic&Perm-For Hire Driver | (51,642) | 60,000 | 44,800 |
| 321050 | Bus Lic&Perm-Tran Net Co Fee | 1,015,378 | 1,905,600 | 746,790 |
| 321060 | Bus Lic&Perm-Tow Oper/Comp | 9,410 | 14,000 | 9,500 |
| 321070 | Bus Lic&Perm-Panoram | 2,380 | 950 | 1,020 |
| 321080 | Bus Lic&Perm-Bus Penalties | 22,225 | 150,000 | - |
| 321100 | Bus Lic&Perm-Business Gen | (50,218) | - | - |
| 321900 | Bus Lic&Perm-Other | 390,700 | 95,000 | 467,000 |
| 322130 | Nonbus Lic&Perm-Cats | 378,914 | 313,484 | 341,023 |
| 322140 | Nonbus Lic&Perm-Dog | 1,293,222 | 1,046,512 | 1,124,258 |
| 322200 | Nonbus Lic&Perm-Lt Fees Taxi | 360 | - | 15,750 |
| 322210 | Nonbus Lic&Perm-Fines Taxi | 1,500 | - | - |
| 322230 | Nonbus Lic&Perm-Tow Late Fees | 236 | - | - |

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|--|--------------------------------|----------------------|-------------------|-------------------|
| 322900 | Nonbus Lic&Perm-Other | 710 | - | 580 |
| 331110 | Direct Fed Grants | (38,460) | - | - |
| 335070 | Criminal Justice Hi Crm | (500,753) | - | - |
| 335080 | Criminal Justice Pop | (302,799) | - | - |
| 335090 | Criminal Justice Dcd #1 | (203,335) | - | - |
| 335140 | Liquor Excise Tax | (991,305) | - | - |
| 341060 | Photocopy Svcs | 1 | - | - |
| 341180 | Legal Service Fees | 10,369 | - | - |
| 341200 | Scanning Systems License | 94,438 | 130,000 | 130,000 |
| 341210 | St Wts & Meas Dev Reg Fees | 113,258 | 74,000 | 113,000 |
| 341220 | Animal Control Admin Fees | 17,474 | 19,363 | 19,363 |
| 341230 | Adoption Fees | 57,489 | 95,589 | 60,938 |
| 341240 | Kennel Fees | 12,220 | 10,499 | 10,499 |
| 341250 | Spay & Neuter Fees | 91,475 | 209,736 | 160,020 |
| 341360 | Fees | 3,390 | - | - |
| 341370 | Fees - Limo Inspections | 126,490 | - | 15,000 |
| 341380 | Fees - Limo Payments From St | - | 135,000 | - |
| 341900 | General Government-Other Rev | 704,240 | (483,317) | 839,992 |
| 342160 | False Alarm Fees | 974,460 | - | - |
| 343320 | Recoveries-Sundry | 10,594 | - | - |
| 348120 | Isf-Fas Alloc | 50,000 | 50,000 | 50,000 |
| 350090 | City Litigation Recoveries | 69,500 | - | - |
| 350170 | Penalties On Delinquent Recs | 6,809 | - | - |
| 360000 | Miscellaneous Revs | - | (1,158,810) | - |
| 360020 | Inv Earn-Residual Cash | 5,289,993 | - | - |
| 360130 | Interest On Contracts/Notes Re | (90,876) | - | - |
| 360180 | Penalties-Spec Assessments | (1,303) | - | - |
| 360420 | Other Judgments & Settlements | 525 | - | - |
| 360540 | Cashiers Overages & Shortages | 161 | - | - |
| 360750 | Misc Reimb Adj-Pers & Other | 140,969 | 151,269 | 151,269 |
| 360900 | Miscellaneous Revs-Other Rev | 278,964 | 688,000 | 316,597 |
| Total Revenues for: 00100 - General Fund | | (101,060,254) | 6,575,175 | 6,636,427 |
| 341180 | Legal Service Fees | 203,151 | - | - |
| 350090 | City Litigation Recoveries | 7,927 | - | - |
| 360420 | Other Judgments & Settlements | 20,237,917 | 14,858,125 | 14,858,125 |
| 397010 | Operating Transfers In | - | 12,711,854 | 15,390,608 |
| Total Revenues for: 00126 - Judgment/Claims Fund | | 20,448,995 | 27,569,979 | 30,248,733 |
| 360020 | Inv Earn-Residual Cash | 58,023 | - | - |
| Total Revenues for: 00155 - Sweetened Beverage Tax Fund | | 58,023 | - | - |

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|---|-------------------------------------|------------------|------------------|----------------|
| 334010 | State Grants | (15,005) | - | - |
| 360020 | Inv Earn-Residual Cash | 2,408,831 | - | - |
| 360150 | Interest On Loan Payoffs | 50,184 | - | - |
| Total Revenues for: 00164 - Unrestricted Cumulative Reserve Fund | | 2,444,010 | - | - |
| 360020 | Inv Earn-Residual Cash | 2,388 | - | - |
| Total Revenues for: 10101 - Cable TV Franchise Fund | | 2,388 | - | - |
| 360020 | Inv Earn-Residual Cash | 23,442 | - | - |
| Total Revenues for: 10113 - Group Term Life Fund | | 23,442 | - | - |
| 360020 | Inv Earn-Residual Cash | 400,383 | - | - |
| Total Revenues for: 10200 - Park And Recreation Fund | | 400,383 | - | - |
| 360020 | Inv Earn-Residual Cash | 5,342 | - | - |
| Total Revenues for: 10394 - Bridging The Gap Levy Fund | | 5,342 | - | - |
| 360020 | Inv Earn-Residual Cash | 1,307,771 | - | - |
| 360900 | Miscellaneous Revs-Other Rev | 4,509 | - | - |
| Total Revenues for: 10398 - Move Seattle Levy Fund | | 1,312,280 | - | - |
| 360020 | Inv Earn-Residual Cash | 27,780 | - | - |
| Total Revenues for: 10800 - Seattle Streetcar Operations | | 27,780 | - | - |
| 360020 | Inv Earn-Residual Cash | 7,534 | - | - |
| Total Revenues for: 11010 - Pike Place Market Renovation | | 7,534 | - | - |
| 360020 | Inv Earn-Residual Cash | 10,910 | - | - |
| Total Revenues for: 11410 - Seattle Center Fund | | 10,910 | - | - |
| 360020 | Inv Earn-Residual Cash | (4,150) | - | - |
| Total Revenues for: 11430 - Seattle Center McCaw Hall Fund | | (4,150) | - | - |
| 360020 | Inv Earn-Residual Cash | (211,939) | - | - |
| Total Revenues for: 12010 - Municipal Arts Fund | | (211,939) | - | - |
| 321030 | BUS LIC&PERM | 18,808 | - | - |
| 321050 | Bus Lic&Perm-Tran Net Co Fee | 852,000 | 1,014,661 | 995,661 |
| 360020 | Inv Earn-Residual Cash | 134,654 | - | - |
| Total Revenues for: 12100 - Wheelchair Accessible Fund | | 1,005,463 | 1,014,661 | 995,661 |
| 400000 | Use of/Contribution to Fund Balance | - | 84,980 | 218,147 |

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|---|------------------|------------------|------------------|
| Total Resources for:12100 - Wheelchair Accessible Fund | 1,005,463 | 1,099,641 | 1,213,808 |
| 360020 Inv Earn-Residual Cash | 38,594 | - | - |
| Total Revenues for: 12200 - Short-Term Rental Tax Fund | 38,594 | - | - |
| 360020 Inv Earn-Residual Cash | 104,566 | - | - |
| Total Revenues for: 12300 - Election Vouchers Fund | 104,566 | - | - |
| 360020 Inv Earn-Residual Cash | 110,769 | - | - |
| Total Revenues for: 12400 - Arts and Culture Fund | 110,769 | - | - |
| 360020 Inv Earn-Residual Cash | 109,190 | - | - |
| 360320 Rent From Operating Property | 27,416 | - | - |
| 360900 Miscellaneous Revs-Other Rev | 32,892 | - | - |
| Total Revenues for: 13000 - Transportation Fund | 169,498 | - | - |
| 360020 Inv Earn-Residual Cash | 93,990 | - | - |
| Total Revenues for: 16200 - Human Services Fund | 93,990 | - | - |
| 360020 Inv Earn-Residual Cash | 5,323 | - | - |
| Total Revenues for: 16402 - 2002 Levy Very LIH Fund | 5,323 | - | - |
| 360020 Inv Earn-Residual Cash | 74,971 | - | - |
| Total Revenues for: 16403 - 2002 Levy Multipurpose Fund | 74,971 | - | - |
| 360020 Inv Earn-Residual Cash | 46,037 | - | - |
| Total Revenues for: 16404 - 2002 Levy O&M Fund | 46,037 | - | - |
| 360020 Inv Earn-Residual Cash | 8,899 | - | - |
| Total Revenues for: 16410 - 1986 Housing Levy Capital Fund | 8,899 | - | - |
| 360020 Inv Earn-Residual Cash | 49,536 | - | - |
| Total Revenues for: 16411 - 1995 Housing Levy Capital Fund | 49,536 | - | - |
| 360020 Inv Earn-Residual Cash | 75,936 | - | - |
| Total Revenues for: 16412 - 1995 Levy O&M Fund | 75,936 | - | - |
| 360020 Inv Earn-Residual Cash | 26,795 | - | - |
| Total Revenues for: 16413 - 1995 Levy Homebuyer Assist | 26,795 | - | - |
| 360020 Inv Earn-Residual Cash | 157,026 | - | - |
| Total Revenues for: 16416 - 2009 Housing Levy Capital Fund | 157,026 | - | - |
| 360020 Inv Earn-Residual Cash | 79,089 | - | - |

Department of Finance and Administrative Services

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|--|--------------------------------|-------------------|---|---|
| Total Revenues for: 16417 - 2009 Levy O&M Fund | | 79,089 | - | - |
| 360020 | Inv Earn-Residual Cash | 1,344,057 | - | - |
| Total Revenues for: 16418 - 2016 Housing Levy Capital Fund | | 1,344,057 | - | - |
| 360020 | Inv Earn-Residual Cash | 163,268 | - | - |
| Total Revenues for: 16419 - 2016 Levy O&M Fund | | 163,268 | - | - |
| 360020 | Inv Earn-Residual Cash | 34,683 | - | - |
| Total Revenues for: 16420 - 1986 Levy O&M Fund | | 34,683 | - | - |
| 360020 | Inv Earn-Residual Cash | 2,427,584 | - | - |
| Total Revenues for: 16430 - Housing Incentive Fund | | 2,427,584 | - | - |
| 360020 | Inv Earn-Residual Cash | 474,167 | - | - |
| Total Revenues for: 16440 - Housing Program Support Fund | | 474,167 | - | - |
| 360020 | Inv Earn-Residual Cash | 78,304 | - | - |
| Total Revenues for: 16600 - Office of Housing Fund | | 78,304 | - | - |
| 360020 | Inv Earn-Residual Cash | 426,932 | - | - |
| Total Revenues for: 17857 - 2011 Families and Education Levy | | 426,932 | - | - |
| 360020 | Inv Earn-Residual Cash | 167,761 | - | - |
| Total Revenues for: 17861 - Seattle Preschool Levy Fund | | 167,761 | - | - |
| 360020 | Inv Earn-Residual Cash | 1,542,364 | - | - |
| Total Revenues for: 17871 - Families Education Preschool Promise Levy | | 1,542,364 | - | - |
| 360020 | Inv Earn-Residual Cash | 121,204 | - | - |
| Total Revenues for: 18100 - 2012 Library Levy Fund | | 121,204 | - | - |
| 360020 | Inv Earn-Residual Cash | 53,497 | - | - |
| Total Revenues for: 18200 - 2019 Library Levy Fund | | 53,497 | - | - |
| 360020 | Inv Earn-Residual Cash | 170,077 | - | - |
| Total Revenues for: 18500 - School Safety Traffic and Pedestrian Improvement Fund | | 170,077 | - | - |
| 311010 | Real & Personal Property Taxes | 52,606,374 | - | - |
| 311020 | Sale Of Tax Title Property | (83,630) | - | - |
| 317040 | Leasehold Excise Tax Rev | 357,309 | - | - |
| 360020 | Inv Earn-Residual Cash | 381,132 | - | - |
| Total Revenues for: 19710 - Seattle Park District Fund | | 53,261,185 | - | - |

Department of Finance and Administrative Services

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|---|-------------------------------------|--------------------|------------------|--------------------|
| 360020 | Inv Earn-Residual Cash | 849,404 | - | - |
| Total Revenues for: 19900 - Transportation Benefit District Fund | | 849,404 | - | - |
| 360000 | Miscellaneous Revs | - | - | 57,781 |
| Total Revenues for: 20130 - LTGO Bond Interest and Redemption Fund | | - | - | 57,781 |
| 400000 | Use of/Contribution to Fund Balance | - | - | 447,430 |
| Total Resources for:20130 - LTGO Bond Interest and Redemption Fund | | - | - | 505,211 |
| 311010 | Real & Personal Property Taxes | - | - | (6,451,400) |
| Total Revenues for: 20140 - UTGO Bond Interest Redemption Fund | | - | - | (6,451,400) |
| 317010 | Real Estate Excise Tax Reet #1 | (1,823,397) | - | - |
| 318080 | Other Taxes Penalties & Int | (31) | - | - |
| 331110 | Direct Fed Grants | (11,164) | - | - |
| Total Revenues for: 30010 - REET I Capital Fund | | (1,834,592) | - | - |
| 317020 | Real Estate Excise Tax Reet #2 | (1,823,397) | - | - |
| 318080 | Other Taxes Penalties & Int | (31) | - | - |
| Total Revenues for: 30020 - REET II Capital Fund | | (1,823,428) | - | - |
| 391030 | Lid Bond Proceeds | - | 1,250,000 | - |
| Total Revenues for: 35040 - Waterfront LID #6751 | | - | 1,250,000 | - |
| 360020 | Inv Earn-Residual Cash | (3,749) | - | - |
| Total Revenues for: 35900 - Central Waterfront Improvement Fund | | (3,749) | - | - |
| 360020 | Inv Earn-Residual Cash | 71,451 | - | - |
| Total Revenues for: 36000 - King County Parks Levy Fund | | 71,451 | - | - |
| 360020 | Inv Earn-Residual Cash | 56,995 | - | - |
| Total Revenues for: 36510 - 2018 LTGO Taxable Bond Fund | | 56,995 | - | - |
| 360020 | Inv Earn-Residual Cash | 267,837 | - | - |
| Total Revenues for: 36600 - 2019 Multipurpose LTGO Bond Fund | | 267,837 | - | - |
| 360020 | Inv Earn-Residual Cash | 136,969 | - | - |
| Total Revenues for: 36610 - 2019 LTGO Taxable Bond Fund | | 136,969 | - | - |
| 360020 | Inv Earn-Residual Cash | 69,212 | - | - |
| 391010 | G.O.Bond Proceeds | 29,590,000 | - | - |

Department of Finance and Administrative Services

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|---|---------------------------------|-------------------|------------|------------|
| 391080 | Premium On Gen Obl Bonds | 5,148,595 | - | - |
| Total Revenues for: 36700 - 2020 Multipurpose LTGO Bond Fund | | 34,807,807 | - | - |
| 360020 | Inv Earn-Residual Cash | 20,526 | - | - |
| Total Revenues for: 36800 - 2021 Multipurpose LTGO Bond Fund | | 20,526 | - | - |
| 360020 | Inv Earn-Residual Cash | (52,429) | - | - |
| Total Revenues for: 36810 - 2021 West Seattle Bridge Repair LTGO Bond Fund | | (52,429) | - | - |
| 360020 | Inv Earn-Residual Cash | 7,110 | - | - |
| Total Revenues for: 37000 - Garage Disposition Proceeds | | 7,110 | - | - |
| 360020 | Inv Earn-Residual Cash | 8,229,634 | - | - |
| Total Revenues for: 41000 - Light Fund | | 8,229,634 | - | - |
| 360020 | Inv Earn-Residual Cash | 142,411 | - | - |
| Total Revenues for: 48100 - Construction and Inspections | | 142,411 | - | - |
| 331110 | Direct Fed Grants | 9,420,877 | - | 3,001,000 |
| 334010 | State Grants | 98,506 | - | - |
| 341010 | Warehousing Svcs | - | 1,642,994 | - |
| 341090 | Sales Of Merchandise | 60,250 | 90,000 | 90,000 |
| 341270 | Real Estate Svc Charges | - | 1,036,493 | 1,069,044 |
| 341300 | Administrative Fees & Charges | - | 39,535,538 | 27,222,085 |
| 342140 | Mail Messenger Service Fees | - | 294,677 | 294,677 |
| 343010 | Architect/Engineering Svc Chrg | 6,406,808 | 3,500,000 | 3,500,000 |
| 343320 | Recoveries-Sundry | 83,644 | 200,000 | 60,000 |
| 344020 | Vehicle & Equipment Repair | - | 19,912,618 | 24,559,236 |
| 344030 | Fuel Sales | - | 8,349,135 | 8,661,683 |
| 344140 | Sale Of Parts | - | 7,790,860 | 4,043,382 |
| 348120 | Isf-Fas Alloc | 117,834,955 | 2,081,724 | 78,020,389 |
| 348130 | Isf-Fas Fleets Maint | 14,559,794 | - | - |
| 348140 | Isf-Fas Fleets Fuel | 6,127,771 | - | - |
| 348150 | Isf-Fas Fleets | 13,249,496 | - | - |
| 350190 | Nsf Check Fees | 220 | - | - |
| 360020 | Inv Earn-Residual Cash | 252,449 | 447,000 | (223,500) |
| 360220 | Interest Earned On Delinquent A | 4 | - | - |
| 360270 | Vehicle Equipment Leases | - | 1,368,651 | 1,543,987 |
| 360290 | Parking Fees | 938,151 | 3,800,000 | 3,800,000 |
| 360300 | St Space Facilities Rentals | 1,085 | - | - |
| 360310 | Lt Space/Facilities Leases | 1,818,280 | 2,194,298 | - |

Department of Finance and Administrative Services

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|---|-------------------------------------|--------------------|--------------------|--------------------|
| 360350 | Other Rents & Use Charges | 2,404,057 | 11,000 | 11,000 |
| 360380 | Sale Of Junk Or Salvage | 13,756 | - | - |
| 360540 | Cashiers Overages & Shortages | 513 | - | - |
| 360680 | Motor Pool Revenue | - | 1,066,854 | 1,600,833 |
| 360690 | Building/Oth Space Rent | 7,952 | 74,337,347 | 21,193,473 |
| 360700 | INACTIVE | - | (1) | - |
| 360750 | Misc Reimb Adj-Pers & Other | 71 | - | - |
| 360900 | Miscellaneous Revs-Other Rev | 2,801,210 | 2,126,716 | 2,517,284 |
| 397000 | Operating Transfers In Summ | - | 11,292,959 | 9,734,839 |
| 397010 | Operating Transfers In | 375,000 | 1,481,256 | 2,252,333 |
| 397200 | Interfund Revenue | - | 3,038,000 | - |
| 398010 | Insurance Recoveries | 9,450 | - | - |
| Total Revenues for: 50300 - Finance and Administrative Services Fund | | 176,464,297 | 185,598,119 | 192,951,745 |
| 400000 | Use of/Contribution to Fund Balance | - | (1,313,048) | (2,384,507) |
| Total Resources for:50300 - Finance and Administrative Services Fund | | 176,464,297 | 184,285,071 | 190,567,238 |
| 348120 | Isf-Fas Alloc | 494,131 | - | - |
| 348150 | Isf-Fas Fleets | 20,245,655 | - | - |
| 360020 | Inv Earn-Residual Cash | 322,796 | - | - |
| 360270 | Vehicle Equipment Leases | - | 20,044,399 | 20,520,694 |
| 360390 | Proceeds From Sale Of Assets | 1,311,294 | 773,258 | 773,258 |
| 360900 | Miscellaneous Revs-Other Rev | 2,080,399 | - | - |
| Total Revenues for: 50321 - Fleet Capital Fund | | 24,454,276 | 20,817,657 | 21,293,952 |
| 400000 | Use of/Contribution to Fund Balance | - | (6,317,657) | (12,114,570) |
| Total Resources for:50321 - Fleet Capital Fund | | 24,454,276 | 14,500,000 | 9,179,382 |
| 360020 | Inv Earn-Residual Cash | 185,697 | - | - |
| 397010 | Operating Transfers In | 4,000,000 | 4,000,000 | 4,000,000 |
| Total Revenues for: 50322 - Facility Asset Preservation Fund | | 4,185,697 | 4,000,000 | 4,000,000 |
| 360020 | Inv Earn-Residual Cash | 1,306,167 | - | - |
| Total Revenues for: 50410 - Information Technology Fund | | 1,306,167 | - | - |
| 360020 | Inv Earn-Residual Cash | (258,565) | - | - |
| Total Revenues for: 61030 - Employees' Retirement Fund | | (258,565) | - | - |
| 360020 | Inv Earn-Residual Cash | 121,028 | - | - |
| 360060 | Gains/Losses-Amort-Prem/Disc | 352 | - | - |
| 360230 | Dividend Income | 204,936 | - | - |

Department of Finance and Administrative Services

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|--|------------------------|------------------------|------------------------|
| Total Revenues for: 61050 - Fireman's Pension Actuarial | 326,316 | - | - |
| 344150 Transit Subsidy | 2,054,681 | 4,996,000 | 5,601,000 |
| Total Revenues for: 63000 - Transit Benefit Fund | 2,054,681 | 4,996,000 | 5,601,000 |
| 360020 Inv Earn-Residual Cash | 7,550 | - | - |
| Total Revenues for: 63100 - Fire Fighters Healthcare Fund | 7,550 | - | - |
| 344900 Transportation-Other Rev | - | 422,358 | 422,358 |
| 360900 Miscellaneous Revs-Other Rev | 437,501 | - | - |
| Total Revenues for: 67600 - FileLocal Agency Fund | 437,501 | 422,358 | 422,358 |
| 400000 Use of/Contribution to Fund Balance | - | (56,963) | 21,981 |
| Total Resources for:67600 - FileLocal Agency Fund | 437,501 | 365,395 | 444,339 |
| 360020 Inv Earn-Residual Cash | 33,196 | - | - |
| Total Revenues for: 70200 - Beach Maintenance Fund | 33,196 | - | - |
| Total FAS Resources | 235,663,376 | 244,641,261 | 241,944,738 |

Department of Finance and Administrative Services

Appropriations by Budget Summary Level and Program

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.

| Program Expenditures | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-------------------------------|-------------------------|-------------------------|--------------------------|
| Information Technology | - | 8,000,000 | 17,635,753 |
| Summit Re-Impl Dept Cap Needs | - | - | 4,300,000 |
| Total | - | 8,000,000 | 21,935,753 |

**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

| Expenditures/FTE | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-------------------------|-------------------------|-------------------------|--------------------------|
| Information Technology | - | 8,000,000 | 17,635,753 |

Summit Re-Impl Dept Cap Needs

| Expenditures/FTE | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-------------------------------|-------------------------|-------------------------|--------------------------|
| Summit Re-Impl Dept Cap Needs | - | - | 4,300,000 |

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.

| Program Expenditures | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-----------------------------|-------------------------|-------------------------|--------------------------|
| ADA Improvements | 944,901 | 1,000,000 | 400,000 |
| Total | 944,901 | 1,000,000 | 400,000 |

**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

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.

| Program Expenditures | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|--------------------------------|-------------------------|-------------------------|--------------------------|
| Asset Preserv_Sch 1 Facilities | 14,861,043 | 10,652,000 | 13,002,000 |
| Total | 14,861,043 | 10,652,000 | 13,002,000 |

**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-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 assessments and repairs. This work ensures the long-term preservation of the operational use of the facilities.

| Program Expenditures | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|--------------------------------|-------------------------|-------------------------|--------------------------|
| Asset Preserv_Sch 2 Facilities | 3,947,483 | 3,393,000 | 2,348,000 |
| Total | 3,947,483 | 3,393,000 | 2,348,000 |

**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-EXTPROJ - FAS Oversight-External Projects

Department of Finance and Administrative Services

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.

| Program Expenditures | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-------------------------------|-------------------------|-------------------------|--------------------------|
| FAS Oversight - External Proj | 2,491,442 | 2,500,000 | 1,595,191 |
| Total | 2,491,442 | 2,500,000 | 1,595,191 |

**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-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.

| Program Expenditures | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-------------------------------|-------------------------|-------------------------|--------------------------|
| FAS Project Delivery Services | 6,393,548 | 3,500,000 | 3,500,000 |
| Total | 6,393,548 | 3,500,000 | 3,500,000 |

**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-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.

| Program Expenditures | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-----------------------------|-------------------------|-------------------------|--------------------------|
| Garden of Remembrance | 29,218 | 30,065 | 30,937 |
| Total | 29,218 | 30,065 | 30,937 |

**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-GOVTFAC - General Government Facilities - General

The purpose of the General Government Facilities - General Budget Summary Level is to execute capital projects in general government facilities.

Department of Finance and Administrative Services

| Program Expenditures | 2020 | 2021 | 2022 |
|-------------------------|------------------|----------------|------------------|
| | Actuals | Adopted | Proposed |
| General Govt Facilities | 5,437,138 | 180,000 | 2,462,000 |
| Total | 5,437,138 | 180,000 | 2,462,000 |

**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-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 | 2020 | 2021 | 2022 |
|----------------------------|------------------|------------------|------------------|
| | Actuals | Adopted | Proposed |
| Neighborhood Fire Stations | 3,425,627 | 3,723,378 | 4,180,624 |
| Total | 3,425,627 | 3,723,378 | 4,180,624 |

**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-PRELIMENG - Preliminary Engineering

#N/A

| Program Expenditures | 2020 | 2021 | 2022 |
|-------------------------|---------------|----------|----------|
| | Actuals | Adopted | Proposed |
| Preliminary Engineering | 26,049 | - | - |
| Total | 26,049 | - | - |

**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-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.

| Program Expenditures | 2020 | 2021 | 2022 |
|-------------------------------|------------------|------------------|------------------|
| | Actuals | Adopted | Proposed |
| Public Safety Facilities_Fire | 5,648,265 | 5,220,000 | 7,200,000 |
| Total | 5,648,265 | 5,220,000 | 7,200,000 |

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*

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.

| Program Expenditures | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-------------------------------|-------------------------|-------------------------|--------------------------|
| Publ Safety Facilities_Police | 4,104,125 | - | - |
| Total | 4,104,125 | - | - |

**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-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.

| Program Expenditures | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-------------------------------|-------------------------|-------------------------|--------------------------|
| Citywide Indirect Costs | 7,767,079 | 7,115,341 | 8,165,955 |
| Departmental Indirect Costs | 5,864,398 | 8,457,006 | 8,748,558 |
| Divisional Indirect Costs | 6,331,792 | 6,757,270 | 7,425,581 |
| Indirect Cost Recovery Offset | (19,962,391) | (22,329,617) | (24,285,283) |
| Paid Time Off | - | - | (1) |
| Pooled Benefits | - | - | 9,544 |
| Total | 878 | - | 64,354 |
| Full-time Equivalents Total* | 47.00 | 47.00 | 73.00 |

**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

Department of Finance and Administrative Services

| Expenditures/FTE | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-------------------------|-----------------|-----------------|------------------|
| Citywide Indirect Costs | 7,767,079 | 7,115,341 | 8,165,955 |

Departmental Indirect Costs

| Expenditures/FTE | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-----------------------------|-----------------|-----------------|------------------|
| Departmental Indirect Costs | 5,864,398 | 8,457,006 | 8,748,558 |
| Full Time Equivalents Total | 47.00 | 47.00 | 49.00 |

Divisional Indirect Costs

| Expenditures/FTE | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-----------------------------|-----------------|-----------------|------------------|
| Divisional Indirect Costs | 6,331,792 | 6,757,270 | 7,425,581 |
| Full Time Equivalents Total | - | - | 24.00 |

Indirect Cost Recovery Offset

| Expenditures/FTE | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-------------------------------|-----------------|-----------------|------------------|
| Indirect Cost Recovery Offset | (19,962,391) | (22,329,617) | (24,285,283) |

Paid Time Off

| Expenditures/FTE | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|------------------|-----------------|-----------------|------------------|
| Paid Time Off | - | - | (1) |

Pooled Benefits

| Expenditures/FTE | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|------------------|-----------------|-----------------|------------------|
| Pooled Benefits | - | - | 9,544 |

| |
|--|
| FAS - BO-FA-CDCM - Capital Dev and Const Mgmt |
|--|

Department of Finance and Administrative Services

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 | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|------------------------------|-------------------------|-------------------------|--------------------------|
| Capital Dev and Const Mgmt | - | - | - |
| Total | - | - | - |
| Full-time Equivalents Total* | 27.00 | 27.00 | 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*

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 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.

| Program Expenditures | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|------------------------------|-------------------------|-------------------------|--------------------------|
| Business Systems | - | 16,601,747 | - |
| City Financial Management | 2,076,733 | 1,766,245 | 1,784,120 |
| Citywide Accounting Services | 13,997,639 | 5,726,601 | 26,220,859 |
| Revenue Administration | 7,477,194 | 9,879,698 | 8,046,982 |
| Risk Management Services | 2,004,830 | 1,844,521 | 2,401,324 |
| Treasury Services | 5,147,350 | 5,585,057 | 5,686,862 |
| Total | 30,703,745 | 41,403,869 | 44,140,147 |
| Full-time Equivalents Total* | 122.50 | 134.50 | 135.50 |

**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 City Finance Budget Summary Level:

Business Systems

| Expenditures/FTE | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-------------------------|-------------------------|-------------------------|--------------------------|
|-------------------------|-------------------------|-------------------------|--------------------------|

Department of Finance and Administrative Services

| | | | |
|-----------------------------|---|------------|-------|
| Business Systems | - | 16,601,747 | - |
| Full Time Equivalents Total | - | 8.00 | 22.00 |

City Financial Management

| | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-----------------------------|-----------------|-----------------|------------------|
| Expenditures/FTE | | | |
| City Financial Management | 2,076,733 | 1,766,245 | 1,784,120 |
| Full Time Equivalents Total | 10.00 | 10.00 | 7.00 |

Citywide Accounting Services

| | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|------------------------------|-----------------|-----------------|------------------|
| Expenditures/FTE | | | |
| Citywide Accounting Services | 13,997,639 | 5,726,601 | 26,220,859 |
| Full Time Equivalents Total | 40.00 | 40.00 | 33.00 |

Revenue Administration

| | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-----------------------------|-----------------|-----------------|------------------|
| Expenditures/FTE | | | |
| Revenue Administration | 7,477,194 | 9,879,698 | 8,046,982 |
| Full Time Equivalents Total | 36.00 | 40.00 | 38.00 |

Risk Management Services

| | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-----------------------------|-----------------|-----------------|------------------|
| Expenditures/FTE | | | |
| Risk Management Services | 2,004,830 | 1,844,521 | 2,401,324 |
| Full Time Equivalents Total | 8.50 | 8.50 | 8.50 |

Treasury Services

| | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-----------------------------|-----------------|-----------------|------------------|
| Expenditures/FTE | | | |
| Treasury Services | 5,147,350 | 5,585,057 | 5,686,862 |
| Full Time Equivalents Total | 28.00 | 28.00 | 27.00 |

| |
|---|
| FAS - BO-FA-CITYSVCS - City Services |
|---|

Department of Finance and Administrative 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.

| Program Expenditures | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|------------------------------|-------------------------|-------------------------|--------------------------|
| City Services | 2,587,738 | 2,485,743 | 1,926,470 |
| Total | 2,587,738 | 2,485,743 | 1,926,470 |
| Full-time Equivalents Total* | 2.00 | 2.00 | 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*

FAS - BO-FA-CJ000 - Judgment & Claims Claims

The purpose of the Claim Expenses Budget Summary Level is to pay pending or actual claims and related costs against City government, as authorized by Chapter 5.24 of the Seattle Municipal Code. The Claims Budget Summary Level is supported by the Judgment/Claims Fund of the General Fund.

| Program Expenditures | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-----------------------------|-------------------------|-------------------------|--------------------------|
| GF Claims | 2,514,689 | 1,792,109 | 1,792,109 |
| Utility Claims Reimbursable | - | 1,732,070 | 1,732,070 |
| Total | 2,514,689 | 3,524,179 | 3,524,179 |

**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 Claims Budget Summary Level:

GF Claims

| Expenditures/FTE | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-------------------------|-------------------------|-------------------------|--------------------------|
| GF Claims | 2,514,689 | 1,792,109 | 1,792,109 |

Utility Claims Reimbursable

| Expenditures/FTE | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-----------------------------|-------------------------|-------------------------|--------------------------|
| Utility Claims Reimbursable | - | 1,732,070 | 1,732,070 |

Department of Finance and Administrative Services

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.

| Program Expenditures | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|------------------------------|-------------------------|-------------------------|--------------------------|
| Contracting Services | 7,155,626 | 7,004,594 | 9,568,936 |
| Purchasing Services | 3,579,396 | 3,845,332 | 4,655,749 |
| Total | 10,735,022 | 10,849,926 | 14,224,685 |
| Full-time Equivalents Total* | 52.00 | 51.00 | 49.00 |

**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 City Purchasing and Contracting Services Budget Summary Level:

Contracting Services

| Expenditures/FTE | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-----------------------------|-------------------------|-------------------------|--------------------------|
| Contracting Services | 7,155,626 | 7,004,594 | 9,568,936 |
| Full Time Equivalents Total | 30.00 | 29.00 | 30.00 |

Purchasing Services

| Expenditures/FTE | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-----------------------------|-------------------------|-------------------------|--------------------------|
| Purchasing Services | 3,579,396 | 3,845,332 | 4,655,749 |
| Full Time Equivalents Total | 22.00 | 22.00 | 19.00 |

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).

| Program Expenditures | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|------------------------------|-------------------------|-------------------------|--------------------------|
| Bond Interest and Redemption | - | 1,965,571 | 2,470,782 |
| Total | - | 1,965,571 | 2,470,782 |

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*

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.

| Program Expenditures | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-----------------------------|-------------------------|-------------------------|--------------------------|
| LTGO Debt Issuance Cost | 242,844 | 6,194,281 | 3,886,601 |
| Total | 242,844 | 6,194,281 | 3,886,601 |

**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-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.

| Program Expenditures | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-----------------------------|-------------------------|-------------------------|--------------------------|
| UTGO Debt Service | - | 22,764,200 | 16,312,800 |
| Total | - | 22,764,200 | 16,312,800 |

**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.

| Program Expenditures | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|------------------------------------|-------------------------|-------------------------|--------------------------|
| Logistics and Emergency Management | - | 9,905,004 | 11,046,597 |
| Other Facilities Services | 22,161,434 | 14,367,445 | 817,115 |

Department of Finance and Administrative Services

| | | | |
|------------------------------|--------------------|-------------------|-------------------|
| Real Estate Services | - | 2,106,933 | 2,218,460 |
| Space Rent | 79,877,240 | 60,748,864 | 74,909,868 |
| Total | 102,038,675 | 87,128,246 | 88,992,040 |
| Full-time Equivalents Total* | 94.00 | 97.00 | 98.00 |

**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 Facilities Services Budget Summary Level:

Logistics and Emergency Management

| Expenditures/FTE | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|------------------------------------|-----------------|-----------------|------------------|
| Logistics and Emergency Management | - | 9,905,004 | 11,046,597 |
| Full Time Equivalents Total | - | - | 45.00 |

Other Facilities Services

| Expenditures/FTE | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-----------------------------|-----------------|-----------------|------------------|
| Other Facilities Services | 22,161,434 | 14,367,445 | 817,115 |
| Full Time Equivalents Total | 21.00 | 23.00 | 1.00 |

Real Estate Services

| Expenditures/FTE | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-----------------------------|-----------------|-----------------|------------------|
| Real Estate Services | - | 2,106,933 | 2,218,460 |
| Full Time Equivalents Total | - | - | 9.00 |

Space Rent

| Expenditures/FTE | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-----------------------------|-----------------|-----------------|------------------|
| Space Rent | 79,877,240 | 60,748,864 | 74,909,868 |
| Full Time Equivalents Total | 73.00 | 74.00 | 43.00 |

FAS - BO-FA-FILELOC - FileLocal Agency

Department of Finance and Administrative Services

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 | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|------------------------------|-------------------------|-------------------------|--------------------------|
| FileLocal Agency Fund | 437,501 | 365,395 | 444,339 |
| Total | 437,501 | 365,395 | 444,339 |
| Full-time Equivalents Total* | 2.50 | 2.50 | 2.50 |

**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*

FAS - BO-FA-FLEETCAP - Fleet Capital Program

The purpose of the Fleet Capital Program Budget Summary Level is to manage City of Seattle Fleet Replacement, including the purchase and disposal of vehicles owned by the Department of Finance and Administrative Services (FAS) and the administration of the Fleet Replacement Capital Reserve.

| Program Expenditures | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-----------------------------|-------------------------|-------------------------|--------------------------|
| Fleet Capital Program | 21,131,732 | 14,500,000 | 9,179,382 |
| Total | 21,131,732 | 14,500,000 | 9,179,382 |

**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-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.

| Program Expenditures | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|------------------------------|-------------------------|-------------------------|--------------------------|
| Motorpool | 860,620 | 1,065,080 | 1,042,318 |
| Vehicle Fueling | 6,220,559 | 11,876,494 | 7,867,261 |
| Vehicle Leasing | 3,012,810 | 1,265,506 | 1,655,873 |
| Vehicle Maintenance | 28,014,395 | 27,364,577 | 29,700,714 |
| Total | 38,108,383 | 41,571,657 | 40,266,166 |
| Full-time Equivalents Total* | 130.00 | 130.00 | 126.00 |

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 Fleet Services Budget Summary Level:

Motorpool

| | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-----------------------------|-----------------|-----------------|------------------|
| Expenditures/FTE | | | |
| Motorpool | 860,620 | 1,065,080 | 1,042,318 |
| Full Time Equivalents Total | - | - | 3.00 |

Vehicle Fueling

| | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-----------------------------|-----------------|-----------------|------------------|
| Expenditures/FTE | | | |
| Vehicle Fueling | 6,220,559 | 11,876,494 | 7,867,261 |
| Full Time Equivalents Total | 1.00 | 1.00 | 3.00 |

Vehicle Leasing

| | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-----------------------------|-----------------|-----------------|------------------|
| Expenditures/FTE | | | |
| Vehicle Leasing | 3,012,810 | 1,265,506 | 1,655,873 |
| Full Time Equivalents Total | 14.00 | 14.00 | 6.00 |

Vehicle Maintenance

| | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-----------------------------|-----------------|-----------------|------------------|
| Expenditures/FTE | | | |
| Vehicle Maintenance | 28,014,395 | 27,364,577 | 29,700,714 |
| Full Time Equivalents Total | 115.00 | 115.00 | 114.00 |

FAS - BO-FA-HSPDA - Historic Seattle PDA

The purpose of the Historic Seattle Budget Summary Level is to manage disbursement of resources to the Historic Seattle Preservation and Development Authority (PDA) to keep Historic Seattle buildings in a good working condition to serve the public. Projects include seismic retrofit improvements, and capital improvements and repairs to items such as roofing, floors, windows, plumbing, and elevators.

Department of Finance and Administrative Services

| Program Expenditures | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|----------------------|-----------------|-----------------|------------------|
| Historic Seattle PDA | - | - | 1,800,000 |
| Total | - | - | 1,800,000 |

**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-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.

| Program Expenditures | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|---------------------------|------------------|------------------|------------------|
| Indigent Defense Services | 8,439,881 | 9,606,474 | 9,606,474 |
| Total | 8,439,881 | 9,606,474 | 9,606,474 |

**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.

| Program Expenditures | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|----------------------|------------------|-------------------|-------------------|
| Jail Services | 7,850,866 | 18,539,147 | 18,539,147 |
| Total | 7,850,866 | 18,539,147 | 18,539,147 |

**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.

Department of Finance and Administrative Services

| Program Expenditures | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|--------------------------------|------------------|-------------------|-------------------|
| GF Expenses | 4,387,972 | 2,347,863 | 2,347,863 |
| GF Judgments | 5,220,533 | 14,439,019 | 14,439,019 |
| Utility Expenses Reimbursable | 232,547 | 2,468,932 | 2,468,932 |
| Utility Judgments Reimbursable | - | 3,580,747 | 3,580,747 |
| Total | 9,841,052 | 22,836,561 | 22,836,561 |

**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

| Expenditures/FTE | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|------------------|-----------------|-----------------|------------------|
| GF Expenses | 4,387,972 | 2,347,863 | 2,347,863 |

GF Judgments

| Expenditures/FTE | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|------------------|-----------------|-----------------|------------------|
| GF Judgments | 5,220,533 | 14,439,019 | 14,439,019 |

Utility Expenses Reimbursable

| Expenditures/FTE | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-------------------------------|-----------------|-----------------|------------------|
| Utility Expenses Reimbursable | 232,547 | 2,468,932 | 2,468,932 |

Utility Judgments Reimbursable

| Expenditures/FTE | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|--------------------------------|-----------------|-----------------|------------------|
| Utility Judgments Reimbursable | - | 3,580,747 | 3,580,747 |

FAS - BO-FA-JR010 - Judgment & Claims General Legal

Department of Finance and Administrative Services

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 | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-----------------------------|-------------------------|-------------------------|--------------------------|
| GF General Legal | 1,382 | 88,321 | 88,321 |
| Total | 1,382 | 88,321 | 88,321 |

**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 | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-----------------------------|-------------------------|-------------------------|--------------------------|
| GF Police Action | 1,746,084 | 1,120,918 | 3,799,672 |
| Total | 1,746,084 | 1,120,918 | 3,799,672 |

**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-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 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.

| Program Expenditures | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|--------------------------------|-------------------------|-------------------------|--------------------------|
| Office of Constituent Services | 6,109,097 | 6,725,328 | 6,936,359 |
| Total | 6,109,097 | 6,725,328 | 6,936,359 |
| Full-time Equivalents Total* | 39.00 | 39.00 | 36.00 |

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*

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.”

| Program Expenditures | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|--------------------------------|-------------------------|-------------------------|--------------------------|
| Pike Place Mkt Waterfront Entr | - | 6,000,000 | 6,000,000 |
| Total | - | 6,000,000 | 6,000,000 |

**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-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.

| Program Expenditures | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|--------------------------------|-------------------------|-------------------------|--------------------------|
| RCCP - ICMS System Work | 134,859 | - | 102,230 |
| Reg Compl & Consumr Protection | 7,747,576 | 9,760,735 | 10,190,982 |
| Total | 7,882,436 | 9,760,735 | 10,293,213 |
| Full-time Equivalents Total* | 48.00 | 48.00 | 39.00 |

**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 Regulatory Compliance and Consumer Protection Budget Summary Level:

RCCP - ICMS System Work

| Expenditures/FTE | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-------------------------|-------------------------|-------------------------|--------------------------|
|-------------------------|-------------------------|-------------------------|--------------------------|

Department of Finance and Administrative Services

| | | | |
|-----------------------------|---------|--------|---------|
| RCCP - ICMS System Work | 134,859 | - | 102,230 |
| Full Time Equivalents Total | - | (1.00) | - |

Reg Compl & Consumr Protection

| | 2020 | 2021 | 2022 |
|--------------------------------|-----------|-----------|------------|
| Expenditures/FTE | Actuals | Adopted | Proposed |
| Reg Compl & Consumr Protection | 7,747,576 | 9,760,735 | 10,190,982 |
| Full Time Equivalents Total | 48.00 | 49.00 | 39.00 |

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.

| | 2020 | 2021 | 2022 |
|------------------------------|------------------|------------------|------------------|
| Program Expenditures | Actuals | Adopted | Proposed |
| Seattle Animal Shelter | 6,100,495 | 6,610,002 | 7,019,468 |
| Total | 6,100,495 | 6,610,002 | 7,019,468 |
| Full-time Equivalents Total* | 42.00 | 40.00 | 38.00 |

**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*

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.

| | 2020 | 2021 | 2022 |
|---------------------------|------------------|------------------|------------------|
| Program Expenditures | Actuals | Adopted | Proposed |
| Employee Transit Benefits | 2,061,197 | 4,996,000 | 5,601,000 |
| Total | 2,061,197 | 4,996,000 | 5,601,000 |

**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

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 | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|--------------------------------|-------------------------|-------------------------|--------------------------|
| Central Waterfront Improvement | 2,058,220 | 1,250,000 | - |
| Total | 2,058,220 | 1,250,000 | - |
| Full-time Equivalent Total* | 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*

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.

| Program Expenditures | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-----------------------------|-------------------------|-------------------------|--------------------------|
| Wheelchair Accessible Svcs | 789,434 | 1,099,641 | 1,213,808 |
| Total | 789,434 | 1,099,641 | 1,213,808 |
| Full-time Equivalent Total* | 1.00 | 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*

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

| | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-----------------------------|--------------------|--------------------|--------------------|
| Department Support | | | |
| General Fund Support | 222,520,452 | 325,990,485 | 247,607,475 |
| Other Funding - Operating | 55,945,006 | 89,644,809 | 192,112,509 |
| Total Operations | 278,465,458 | 415,635,294 | 439,719,984 |
| Total Appropriations | 278,465,458 | 415,635,294 | 439,719,984 |

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 execute complex transfers of funds; to act as a contingency reserve to respond to unpredictable situations; and, to cover costs that vary with economic conditions.

In the 2022 Budget, Finance General is the mechanism to transfer General Fund resources to the below departments:

- Seattle Public Library;
- Office of Labor Standards;
- Police Pension;
- Fire Pension;
- Finance and Administrative Services; and
- Information Technology;

Finance General

Incremental Budget Changes

Finance General

| | Dollars | FTE |
|---|----------------------|-----|
| 2021 Adopted Budget | 415,635,294 | - |
| Proposed Operating | | |
| Participatory Budgeting Reserve | 30,000,000 | - |
| Rebuilding Fiscal Reserve Funds | 25,000,000 | - |
| Arena Payments | 7,373,000 | - |
| Green New Deal Reserve | 6,491,539 | - |
| Insurance Premium Cost Increase | 2,441,000 | - |
| Human Services Department Finance Support Reserve | 600,000 | - |
| Proposed Technical | | |
| Removal of One-Time Items | (211,921,879) | - |
| Admissions Tax Revenue Directly to Arts Fund | (11,384,500) | - |
| Finance General Debt Service Adjustments | (1,747,097) | - |
| Citywide Adjustments for Standard Cost Changes | (1,080,287) | - |
| Language Premium General Fund Transfer | 88,800 | - |
| State Paid Family Medical Leave Reserve Increment | 481,751 | - |
| Transfer to FAS for Equitable Communities Initiative | 1,000,000 | - |
| Use of LTGO Fund Balance for Debt Service | - | - |
| Coronavirus Local Fiscal Recovery Revenue Replacement - FEMA Contingency | 2,000,000 | - |
| Update Recurring Reserve Amounts | 2,831,325 | - |
| Coronavirus Local Fiscal Recovery Revenue Replacement - Workforce Development | 4,500,000 | - |
| Restore General Fund Support to Library | 5,097,000 | - |
| Cash Transfer of 2022 Tax-Exempt Bond funds to IT Fund | 13,076,000 | - |
| Finance General Appropriations to Special Funds | 149,238,038 | - |
| Revenue Adjustments | - | - |
| Fund Balancing Entries | - | - |
| Total Incremental Changes | \$24,084,691 | - |
| Total 2022 Proposed Budget | \$439,719,984 | - |

Description of Incremental Budget Changes

Proposed Operating

Participatory Budgeting Reserve

Expenditures \$30,000,000

Finance General

The 2022 Budget includes ongoing funding for the participatory budgeting process. In 2021, the administration of the participatory budgeting process was shifted from the Department of Neighborhoods (DON) to the Office for Civil Rights (OCR). OCR's mission is to end structural racism and discrimination through accountable community relationships and anti-racist organizing, policy development, and civil rights enforcement. Also in 2021, positions were added to the Office for Civil Rights (OCR) to develop a Request for Proposal (RFP) to select an organization to run the participatory budgeting process. The 2021 Adopted Budget included \$28.3 million for Participatory Budgeting, and \$1.05 million was transferred to the Office for Civil Rights, with the remainder held in Finance General for one-time expenditures, such as executing the process, one-time investments selected through the process, and a potential evaluation of the process when complete. The 2022 Budget amount of \$30 million in Finance General is reserved for future allocations and is intended to be ongoing to support community-selected projects with ongoing costs.

Rebuilding Fiscal Reserve Funds

| | |
|--------------|--------------|
| Expenditures | \$25,000,000 |
| Revenues | \$25,000,000 |

This item begins the process of rebuilding the financial reserves in the Emergency Fund and the Revenue Stabilization Fund. In response to the pandemic, the City used reserves to continue essential services and to ensure that the City's response was scaled for the emergency at hand. Prior to the pandemic, at the beginning of 2020, the balance in the Emergency Fund was \$65 million and the Revenue Stabilization fund was \$57.7 million. In 2020, the City transferred \$14.7 million from the Emergency Fund and \$29 million from the Revenue Stabilization Fund to the General Fund. In 2021, the Adopted budget assumes that an additional \$13.4 million is transferred from the Emergency Fund, in addition to \$5.2 million of carryforward, for a total of \$18.6 million and \$25.7 million from the Revenue Stabilization Fund. The 2022 budget includes General Fund appropriation to begin re-building reserves, with a transfer of \$10 million into the Emergency Fund and \$15 million into the Revenue Stabilization Fund. This item also captures the revenues into the fiscal reserve funds as a result of these transfers.

Arena Payments

| | |
|--------------|-------------|
| Expenditures | \$7,373,000 |
|--------------|-------------|

Starting in 2022, the City may need to make Rent Adjustment payments to the Arena for certain tax (Business and Occupation Tax, Sales Tax, Admissions Tax, Commercial Parking Tax, and Leasehold Excise Tax) and parking revenues generated at the Climate Pledge Arena that exceed specific revenue thresholds. For 2021 revenues that exceed the thresholds, the City will make one payment to the Arena due June 2022. For revenues generated in 2022 and subsequent years, the City's Operating Agreement with the Arena provides for two payments, should revenues exceed the thresholds: a Tenant Advance due in December of the current tax year and a Final Rent Adjustment due in June of the following year. There will likely be variance between the estimated payment amounts and the actual payments made to the arena, especially in the first years of making the payments. Adjustments to these early estimates will need to be made via supplemental budget request in the current year.

Payments made to Arena in 2022:

- 1) June 2022 Payment: 2021 Final Rent Adjustment Payment – based on 2021 revenues
- 2) December 2022 Payment: 2022 Tenant Advance Payment – based on 2022 Q1 & Q2 revenues

For simplicity of payment, rent adjustments will be directly budgeted in Finance General in the various Funds which received the revenue. This appropriation includes the 2021 Final Rent Adjustment Payment and the 2022 Tenant Advance Payment in the Arts Fund (Admissions Tax), the Transportation Fund (Commercial Parking Tax) and the General Fund (all other revenue streams).

Green New Deal Reserve

| | |
|--------------|-------------|
| Expenditures | \$6,491,539 |
|--------------|-------------|

Finance General

This Green New Deal item funds a Green New Deal (GND) Reserve. The funding set aside here will prioritize efforts to achieve a just climate transition, making Seattle climate pollutant-free by 2030, helping communities most harmed by economic, racial, and environmental injustice. The GND Oversight Board will provide recommendations for key priorities, and the internal GND interdepartmental team (IDT) and Mayor's Office will develop and submit a spending plan for subsequent legislation.

Insurance Premium Cost Increase

Expenditures \$2,441,000

This item increases appropriations by \$2,441,000 to Finance General for increased insurance premium costs due to a tightening insurance market and increased coverage. This amount is equal to the 2021 revised budget for insurance premiums. If costs continue to rise, additional budget may be needed in a 2022 supplemental request.

Human Services Department Finance Support Reserve

Expenditures \$600,000

This item is a reserve for finance support to the Human Services Department. The Human Services Department budget has grown dramatically in recent years and additional support is needed to ensure that the department is complying with Federal Grants requirements and City standards for accounting, budgeting and procurement processes.

Proposed Technical

Removal of One-Time Items

Expenditures \$(211,921,879)

Revenues \$(320,345,238)

This technical modification removes one-time revenues, expenditures and fund balancing entries from the 2022 baseline budget for Finance General.

Admissions Tax Revenue Directly to Arts Fund

Expenditures \$(11,384,500)

Prior to 2022, appropriations were made out of Finance General in the General Fund to transfer Admission Tax receipts to the Arts and Culture Fund. This budget reduction is in recognition that the Admissions Tax revenues will begin being deposited directly into the Arts and Culture Fund (12400) in 2022 instead of passing through the General Fund.

Finance General Debt Service Adjustments

Expenditures \$(1,747,097)

This is a technical change request to true up debt service payments for Finance General in the Cumulative Reserve Subfund, the Real Estate Excise Tax Funds, the General Fund and the Short-Term Rental Tax Fund. These are technical adjustments to budget the precise amount of debt service, which is only known after bond issuance.

Citywide Adjustments for Standard Cost Changes

Expenditures \$(1,080,287)

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 Judgement and Claims, healthcare, retirement and industrial insurance

Finance General

charges for the department. These adjustments reflect initial assumptions about these costs and inflators early in the budget process.

Language Premium General Fund Transfer

Expenditures \$88,800

This item increases ongoing appropriation authority for language services stipends. Per the Coalition of City Unions collective bargaining agreement, City employees who are multilingual and provide language services, such as interpretation and translation, to communicate with clients and/or other employees in business-related situations are now eligible for a monthly language premium stipend. The amounts in the 2022 budget are estimates based on the eligible employees from 2021. The amounts in Finance General are appropriations in the General Fund to transfer resources in support of employees in the Seattle Public Library and the Office of Labor Standards, which do not spend funds directly out of the General Fund.

State Paid Family Medical Leave Reserve Increment

Expenditures \$481,751

Prior to 2022, there was \$2 million of reserves for City Paid Parental Leave benefits appropriated in Finance General, in addition to a \$4.48 million below the line reserve held in the General Fund, for a total of \$6.48 million. The below the line reserve was being held pending agreement with the City Unions on the synchronization of the City leave benefits with the State Paid Family Medical Leave benefit. This agreement has been reached and so the below the line reserve is being formally appropriated in the budget. Costs that the City bears in relation to the State Paid Family Medical Leave and Paid Parental Leave are primarily for back-fill staffing costs in departments when employees are on extended leave. Prior to 2022, these funds were requested by and allocated to departments in the fourth quarter or third quarter supplemental amendment once back-fill costs in departments could be accurately projected for the current year. The largest back-fill needs have been in the public safety departments, so the 2022 Budget includes \$2 million of this reserve in each of the Seattle Fire Department Budget and the Seattle Police Department Budget, accounting for \$4 million of the \$6.48 million reserve. The Finance General portion in 2022 is the remaining \$2.48 million for all other departments, which consists of the existing \$2 million appropriation and this \$481,751 increment. If these funds are not needed in a given year, the appropriation in Finance General will lapse.

Transfer to FAS for Equitable Communities Initiative

Expenditures \$1,000,000

This item increases appropriations in Finance General in order to transfer monies to the Finance and Administrative Services Fund (50300) to provide technical assistance to WMBE firms to do business with the City and support construction apprenticeship training and retention of Black and Indigenous People of Color community (BIPOC) apprentices and workers.

For more detail see the Equitable Communities Initiative item in the Department of Finance and Administrative Services section of the budget book.

Use of LTGO Fund Balance for Debt Service

Expenditures -

This is a one year technical adjustment to use remaining fund balance in completed bond funds to pay for debt service that was paid for by General Fund resources.

Coronavirus Local Fiscal Recovery Revenue Replacement - FEMA Contingency

Expenditures \$2,000,000

Finance General

This item reserves \$2 million of Coronavirus Local Fiscal Recovery (CLFR) Funding for a General Fund revenue replacement, if needed, pending departmental spending activity on pandemic emergency response and recovery efforts. In the 2022 Budget, full FEMA reimbursement is assumed for certain activities within the Department of Finance and Administrative Services and their Fund (50300). However, if the actual spending includes ineligible items, or new work is required which is not covered under current FEMA categories, this funding will be used as revenue replacement for the General Fund, which will then need to be appropriated to transfer to the Finance and Administrative Services Fund (50300). Currently, there is no mechanism to get General Fund to the Finance and Administrative Services Fund and additional Council action would need to be taken to get appropriations. If the contingency is not needed, this reserve could be repurposed for other things, which would also require subsequent Council action.

This item is part of a package of CLFR-funded or CLFR-enabled items comprising Seattle Rescue Plan 3 (SRP3). See the Seattle Rescue Plan section of this 2022 Budget Book for more on SRP3.

Update Recurring Reserve Amounts

| | |
|--------------|-------------|
| Expenditures | \$2,831,325 |
|--------------|-------------|

The Finance General department pays a variety of recurring costs on behalf of the City each year, related to General Fund payments for election costs, fire hydrant maintenance, street lighting, debt service and other contracts. This item includes baseline budget changes to these recurring reserve amounts to maintain the same level of service.

Coronavirus Local Fiscal Recovery Revenue Replacement - Workforce Development

| | |
|--------------|-------------|
| Expenditures | \$4,500,000 |
| Revenues | \$4,500,000 |

This item appropriates funds out of the Coronavirus Local Fiscal Recovery (CLFR) Fund (14000) for revenue replacement into the General Fund. The revenue replacement into the General Fund is supporting several departmental Workforce Development initiatives which are ineligible for the CLFR funds directly, but which may be funded using General Fund. These items include:

- \$500,000 for Priority Hire in FAS;
- \$1,000,000 for Green Energy Apprenticeships in the Office of Sustainability and Environment;
- \$1,500,000 for Creative Industry and Artist Relief in Arts;
- \$500,000 for Maritime and Manufacturing Strategies in OED;
- \$750,000 for Housing Providers Certification Program in OH;
- \$250,000 for Immigrant Refugee Work Readiness Program in OIRA.

This item is part of a set of workforce development programming enabled by CLFR funds, and is part of Seattle Rescue Plan 3 (SRP3). The workforce development programming seeks to create strong pathways to middle wage jobs and more wealth-generating businesses in industries that will thrive in the future. Investments in economic inclusion will help Seattle recover from the pandemic and position our local economy for continued equitable growth.

The departments receiving workforce development allocations enabled by CLFR funds are: ARTS, FAS, OED, OH, OIRA, and OSE. See the Seattle Rescue Plan section of this 2022 Budget Book for more on SRP3.

Restore General Fund Support to Library

| | |
|--------------|-------------|
| Expenditures | \$5,097,000 |
|--------------|-------------|

This item restores most of the General Fund transfers to the Seattle Public Library which were reduced in 2020 and 2021 as both cost-saving measures and unneeded funding due to reduced operating hours. The full restoration cost

Finance General

is \$5.8 million, but in 2022 SPL will use \$700,000 of fund balance in 10410 Fund in lieu of General Fund transfers.

Cash Transfer of 2022 Tax-Exempt Bond funds to IT Fund

Expenditures \$13,076,000

This is technical appropriation that is required to transfer 2022 bond proceeds into the Information Technology fund for the Criminal Justice Information Systems (MC-IT-C6304) project. The project expenditures are appropriated in the Information Technology fund.

Finance General Appropriations to Special Funds

Expenditures \$149,238,038

The item includes adjustments needed to maintain sufficient appropriation to execute needed General Fund transfers to the Finance and Administrative Services Fund, Information Technology Fund, Library Fund, Office of Labor Standards Fund, Police Relief and Pension Fund and the Firefighters Pension Fund, as well as transfers from the Payroll Tax Fund to the General Fund.

Revenue Adjustments

Revenues \$510,674,987

This is a technical adjustment to align revenues with forecast revenues for the 2022 Budget. Revenue updates in Finance General include many different Funds; the General Fund, Sweetened Beverage Tax Fund, Short-Term Rental Tax Fund, Payroll Tax Fund, Real Estate Excise Tax Funds, Bond Funds, Cumulative Reserve Subfund - Unrestricted, Payroll Tax Fund and the Coronavirus Local Fiscal Recovery Fund.

Fund Balancing Entries

Revenues \$32,954,564

This is a technical item to record a fund balancing entry for the General Fund, Payroll Tax Fund, Sweetened Beverage Tax Fund, Short-Term Rental Tax Fund, Emergency Fund and Revenue Stabilization Fund, which are multi-departmental Funds without a primary custodian department.

Finance General

Expenditure Overview

| Appropriations | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|--|--------------------|--------------------|--------------------|
| FG - BO-FG-2QA00 - Appropriation to Special Funds | | | |
| 00100 - General Fund | 169,058,919 | 192,479,526 | 172,775,440 |
| 00164 - Unrestricted Cumulative Reserve Fund | 7,000,749 | 3,031,892 | 1,216,470 |
| 00166 - Revenue Stabilization Fund | 29,030,000 | 25,700,000 | - |
| 10102 - Emergency Fund | 14,676,627 | 47,050,000 | - |
| 12200 - Short-Term Rental Tax Fund | 2,006,419 | 2,010,719 | 2,008,577 |
| 14000 - Coronavirus Local Fiscal Recovery Fund | - | - | 6,500,000 |
| 14500 - Payroll Expense Tax | - | - | 148,727,090 |
| 30010 - REET I Capital Fund | 2,911,386 | 2,930,373 | 1,919,194 |
| 30020 - REET II Capital Fund | 319,825 | 5,321,825 | 5,318,450 |
| 35200 - 2008 Multipurpose LTGO Bond Fund | - | - | 36,933 |
| 35400 - 2010 Multipurpose LTGO Bond Fund | - | - | 72,164 |
| 35500 - 2011 Multipurpose LTGO Bond Fund | - | - | 142,824 |
| 35700 - 2013 Multipurpose LTGO Bond Fund | - | - | 90,176 |
| 35710 - 2013 LTGO Series B Taxable | - | - | 42,545 |
| 36210 - 2015 Taxable LTGO Bond Fund | - | - | 4,915 |
| 36310 - 2016 LTGO Taxable Bond Fund | - | - | 23,517 |
| 36900 - 2022 Multipurpose LTGO Bond Fund | - | - | 13,076,000 |
| 37000 - Garage Disposition Proceeds | - | - | 397,115 |
| Total for BSL: BO-FG-2QA00 | 225,003,924 | 278,524,335 | 352,351,411 |
| FG - BO-FG-2QD00 - General Purpose | | | |
| 00100 - General Fund | 53,461,533 | 133,510,959 | 74,832,035 |
| 12400 - Arts and Culture Fund | - | - | 5,842,000 |
| 13000 - Transportation Fund | - | - | 203,000 |
| 14500 - Payroll Expense Tax | - | - | 6,491,539 |
| 19900 - Transportation Benefit District Fund | - | 3,600,000 | - |
| Total for BSL: BO-FG-2QD00 | 53,461,533 | 137,110,959 | 87,368,574 |
| Department Total | 278,465,458 | 415,635,294 | 439,719,984 |

** 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

Budget Summary by Fund Finance General

| | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|--|--------------------|--------------------|--------------------|
| 00100 - General Fund | 222,520,452 | 325,990,485 | 247,607,475 |
| 00164 - Unrestricted Cumulative Reserve Fund | 7,000,749 | 3,031,892 | 1,216,470 |
| 00166 - Revenue Stabilization Fund | 29,030,000 | 25,700,000 | - |
| 10102 - Emergency Fund | 14,676,627 | 47,050,000 | - |
| 12200 - Short-Term Rental Tax Fund | 2,006,419 | 2,010,719 | 2,008,577 |
| 12400 - Arts and Culture Fund | - | - | 5,842,000 |
| 13000 - Transportation Fund | - | - | 203,000 |
| 14000 - Coronavirus Local Fiscal Recovery Fund | - | - | 6,500,000 |
| 14500 - Payroll Expense Tax | - | - | 155,218,629 |
| 19900 - Transportation Benefit District Fund | - | 3,600,000 | - |
| 30010 - REET I Capital Fund | 2,911,386 | 2,930,373 | 1,919,194 |
| 30020 - REET II Capital Fund | 319,825 | 5,321,825 | 5,318,450 |
| 35200 - 2008 Multipurpose LTGO Bond Fund | - | - | 36,933 |
| 35400 - 2010 Multipurpose LTGO Bond Fund | - | - | 72,164 |
| 35500 - 2011 Multipurpose LTGO Bond Fund | - | - | 142,824 |
| 35700 - 2013 Multipurpose LTGO Bond Fund | - | - | 90,176 |
| 35710 - 2013 LTGO Series B Taxable | - | - | 42,545 |
| 36210 - 2015 Taxable LTGO Bond Fund | - | - | 4,915 |
| 36310 - 2016 LTGO Taxable Bond Fund | - | - | 23,517 |
| 36900 - 2022 Multipurpose LTGO Bond Fund | - | - | 13,076,000 |
| 37000 - Garage Disposition Proceeds | - | - | 397,115 |
| Budget Totals for FG | 278,465,458 | 415,635,294 | 439,719,984 |

Finance General

Revenue Overview

2022 Estimated Revenues

| Account Code | Account Name | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|--------------|--------------------------------|-----------------|-----------------|------------------|
| 311000 | Property Taxes | - | 2,699,546 | - |
| 311010 | Real & Personal Property Taxes | 275,124,105 | 285,749,629 | 302,351,540 |
| 311020 | Sale Of Tax Title Property | 481 | - | - |
| 313010 | Sales & Use Tax-Local Share | 280,626,177 | 255,313,116 | 280,294,540 |
| 313030 | Sales & Use Tax-Brkrd Nat Gas | 1,131,158 | 1,296,343 | 1,137,242 |
| 313040 | Sales & Use Tax-Crim Justice | 25,239,943 | 18,637,086 | 23,922,033 |
| 314010 | Payroll Expense Tax | - | 214,283,518 | - |
| 316000 | B&O Taxes | - | 7,230,620 | - |
| 316010 | B&O Tax | 307,712,235 | 256,338,929 | 318,791,863 |
| 316020 | B&O Tax-Admissions Rev | 1,804,746 | 5,457,085 | - |
| 316070 | B&O Tax-Gas Utility | 9,029,809 | 9,854,724 | 10,456,714 |
| 316080 | B&O Tax-Garbage Utility | 1,731,622 | 1,500,000 | 1,500,000 |
| 316100 | B&O Tax-Cable Tv Utility | 11,854,350 | 13,231,506 | 12,436,805 |
| 316110 | B&O Tax-Telephone/Graph Util | 14,351,638 | 15,393,255 | 12,207,150 |
| 316120 | B&O Tax-Steam Utility | 1,197,509 | 1,160,220 | 1,219,649 |
| 316130 | B&O Tax-Electric Utility | 57,787,070 | 53,615,662 | 56,175,230 |
| 316140 | B&O Tax-Water Utility | 34,013,482 | 32,791,929 | 35,990,487 |
| 316150 | B&O Tax-Sewer Utility | 36,623,932 | 59,797,084 | 62,530,104 |
| 316160 | B&O Tax-Solid Waste Utility | 30,708,666 | 21,019,751 | 23,407,773 |
| 316170 | B&O Tax-Drainage Utility | 18,054,102 | - | - |
| 316180 | B&O Tax-Trans Fee-In City | (2,774,112) | 1,750,000 | 2,248,328 |
| 316190 | B&O Tax-Trans Fee-Out City | - | 4,233,022 | 4,233,022 |
| 317040 | Leasehold Excise Tax Rev | 5,731,253 | 5,105,913 | 6,440,916 |
| 317060 | Gambling Excise Tax Rev | 274,294 | 260,000 | 350,000 |
| 318030 | Business & Occup Tax Penalties | 3,247,522 | - | - |
| 318040 | Business & Occup Tax Interest | 402,317 | - | - |
| 318050 | Admission Tx Penalties & Inter | 11,424 | - | - |
| 318070 | Utility Tx Penalties & Int | 9,481 | - | - |
| 318110 | Firearms & Ammunition Tax | 157,078 | 85,000 | 85,000 |
| 318210 | Heating Oil Tax | - | (89,425) | 780,575 |
| 318310 | Transportation Network Co Tax | - | 5,022,448 | 9,113,051 |
| 321100 | Bus Lic&Perm-Business Gen | 15,654,858 | 15,089,826 | 18,047,543 |
| 322040 | Nonbus Lic&Perm-Comm Park | - | 2,260,000 | - |
| 322170 | Nonbus Lic&Perm-Truck Overload | - | 260,000 | - |

Finance General

| | | | | |
|--|-------------------------------------|----------------------|----------------------|----------------------|
| 322220 | Nonbus Lic&Perm-Strmwtr Sewer | 12,000 | - | - |
| 322260 | Nonbus Lic&Perm-Meter Hood Fee | - | 4,500,000 | - |
| 331110 | Direct Fed Grants | - | - | 1,410,750 |
| 335010 | Marijuana Enforcement | 1,388,446 | 1,350,000 | 1,350,000 |
| 335030 | Vessel Registration Fees | 128,942 | 125,000 | 125,000 |
| 335070 | Criminal Justice Hi Crm | 2,635,713 | 2,000,000 | 2,000,000 |
| 335080 | Criminal Justice Pop | 1,589,709 | 1,200,000 | 1,200,000 |
| 335090 | Criminal Justice Dcd #1 | 1,054,008 | 800,000 | 800,000 |
| 335120 | Rev Sharing Dui-Cities | 138,495 | 100,000 | 100,000 |
| 335140 | Liquor Excise Tax | 5,929,197 | 4,000,000 | 4,000,000 |
| 335150 | Liquor Board Profits | 5,998,551 | 5,950,000 | 5,950,000 |
| 337080 | Other Private Contrib & Dons | 100,141 | - | - |
| 341900 | General Government-Other Rev | 1,212,830 | 1,435,000 | 565,449 |
| 348170 | Isf-ltd Alloc Rev | 2,936,258 | - | - |
| 350190 | Nsf Check Fees | 1,682 | - | - |
| 360010 | Investment Interest | - | - | 91,125 |
| 360020 | Inv Earn-Residual Cash | - | 2,124,561 | 2,124,561 |
| 360130 | Interest On Contracts/Notes Re | 390,350 | 375,000 | 225,000 |
| 360180 | Penalties-Spec Assessments | 36,699 | - | - |
| 360290 | Parking Fees | - | 24,719,186 | - |
| 360900 | Miscellaneous Revs-Other Rev | 2,855 | 889,425 | 971,071 |
| 397010 | Operating Transfers In | 47,305,180 | 72,750,000 | 152,227,090 |
| Total Revenues for: 00100 - General Fund | | 1,200,566,196 | 1,411,664,958 | 1,356,859,614 |
| 400000 | Use of/Contribution to Fund Balance | - | 22,163,398 | 10,548,744 |
| Total Resources for:00100 - General Fund | | 1,200,566,196 | 1,433,828,356 | 1,367,408,358 |
| 318100 | Sweetened Beverage Tax | 15,673,970 | 20,771,875 | 22,291,640 |
| 318120 | Sweet Bev Tax Penalty and Int | 20,266 | - | - |
| 397010 | Operating Transfers In | 17,193,689 | - | - |
| Total Revenues for: 00155 - Sweetened Beverage Tax Fund | | 32,887,925 | 20,771,875 | 22,291,640 |
| 400000 | Use of/Contribution to Fund Balance | - | (15,323) | (354,714) |
| Total Resources for:00155 - Sweetened Beverage Tax Fund | | 32,887,925 | 20,756,552 | 21,936,926 |
| 360010 | Investment Interest | - | (1,150,000) | - |
| 360020 | Inv Earn-Residual Cash | - | 2,200,000 | 1,400,000 |
| 360290 | Parking Fees | - | 150,000 | - |
| 395010 | Sales Of Land & Buildings | - | 2,515,000 | - |

Finance General

| | | | | |
|---|-------------------------------------|------------------|-------------------|--------------------|
| Total Revenues for: 00164 - Unrestricted Cumulative Reserve Fund | | - | 3,715,000 | 1,400,000 |
| 400000 | Use of/Contribution to Fund Balance | - | (446,430) | 11,854,020 |
| Total Resources for:00164 - Unrestricted Cumulative Reserve Fund | | - | 3,268,570 | 13,254,020 |
| 397010 | Operating Transfers In | 3,007,478 | 1 | 15,000,001 |
| Total Revenues for: 00166 - Revenue Stabilization Fund | | 3,007,478 | 1 | 15,000,001 |
| 400000 | Use of/Contribution to Fund Balance | - | 25,700,000 | (15,000,001) |
| Total Resources for:00166 - Revenue Stabilization Fund | | 3,007,478 | 25,700,001 | - |
| 360210 | Oth Interest Earnings | 649 | - | - |
| 397010 | Operating Transfers In | 1,922,482 | - | (23,687,000) |
| 397100 | Intrafund Revenues | - | 33,687,000 | 33,687,000 |
| Total Revenues for: 10102 - Emergency Fund | | 1,923,131 | 33,687,000 | 10,000,000 |
| 400000 | Use of/Contribution to Fund Balance | - | 47,050,000 | (10,000,000) |
| Total Resources for:10102 - Emergency Fund | | 1,923,131 | 80,737,000 | - |
| 317090 | Short Term Rental Tax | 6,319,405 | 5,775,000 | 9,807,381 |
| 397010 | Operating Transfers In | 1,631,201 | - | - |
| Total Revenues for: 12200 - Short-Term Rental Tax Fund | | 7,950,606 | 5,775,000 | 9,807,381 |
| 400000 | Use of/Contribution to Fund Balance | - | (1,229,356) | 580,831 |
| Total Resources for:12200 - Short-Term Rental Tax Fund | | 7,950,606 | 4,545,644 | 10,388,212 |
| 331110 | Direct Fed Grants | - | - | 116,170,814 |
| Total Revenues for: 14000 - Coronavirus Local Fiscal Recovery Fund | | - | - | 116,170,814 |
| 400000 | Use of/Contribution to Fund Balance | - | - | 530,814 |
| Total Resources for:14000 - Coronavirus Local Fiscal Recovery Fund | | - | - | 116,701,628 |
| 314010 | Payroll Expense Tax | - | - | 234,627,311 |
| Total Revenues for: 14500 - Payroll Expense Tax | | - | - | 234,627,311 |
| 317030 | Trans Ben Dist Vehicle Fees | - | 3,600,000 | - |
| Total Revenues for: 19900 - Transportation | | - | 3,600,000 | - |

Finance General

Benefit District Fund

| | | | | |
|---|--------------------|---|------------------|------------------|
| 360000 | Miscellaneous Revs | - | 1,965,571 | 1,965,571 |
| Total Revenues for: 20130 - LTGO Bond Interest and Redemption Fund | | - | 1,965,571 | 1,965,571 |

| | | | | |
|---|--------------------------------|---|-------------------|-------------------|
| 311010 | Real & Personal Property Taxes | - | 22,764,200 | 22,764,200 |
| Total Revenues for: 20140 - UTGO Bond Interest Redemption Fund | | - | 22,764,200 | 22,764,200 |

| | | | | |
|--|--------------------------------|-------------------|-------------------|-------------------|
| 317010 | Real Estate Excise Tax Reet #1 | 40,144,200 | 32,679,761 | 40,246,035 |
| 318080 | Other Taxes Penalties & Int | 1,996 | - | - |
| Total Revenues for: 30010 - REET I Capital Fund | | 40,146,196 | 32,679,761 | 40,246,035 |

| | | | | |
|--|-------------------------------------|-------------------|-------------------|-------------------|
| 400000 | Use of/Contribution to Fund Balance | - | 9,498,573 | 13,122,438 |
| Total Resources for:30010 - REET I Capital Fund | | 40,146,196 | 42,178,334 | 53,368,473 |

| | | | | |
|---|--------------------------------|-------------------|-------------------|-------------------|
| 317020 | Real Estate Excise Tax Reet #2 | 40,144,200 | 32,679,761 | 40,246,035 |
| 318080 | Other Taxes Penalties & Int | 1,996 | - | - |
| Total Revenues for: 30020 - REET II Capital Fund | | 40,146,196 | 32,679,761 | 40,246,035 |

| | | | | |
|---|-------------------------------------|-------------------|-------------------|-------------------|
| 400000 | Use of/Contribution to Fund Balance | - | 933,095 | 17,823,372 |
| Total Resources for:30020 - REET II Capital Fund | | 40,146,196 | 33,612,856 | 58,069,407 |

| | | | | |
|---|-------------------------------------|---|---|---------------|
| 400000 | Use of/Contribution to Fund Balance | - | - | 36,933 |
| Total Resources for:35200 - 2008 Multipurpose LTGO Bond Fund | | - | - | 36,933 |

| | | | | |
|---|-------------------------------------|---|---|---------------|
| 400000 | Use of/Contribution to Fund Balance | - | - | 72,164 |
| Total Resources for:35400 - 2010 Multipurpose LTGO Bond Fund | | - | - | 72,164 |

| | | | | |
|---|-------------------------------------|---|---|----------------|
| 400000 | Use of/Contribution to Fund Balance | - | - | 142,824 |
| Total Resources for:35500 - 2011 Multipurpose LTGO Bond Fund | | - | - | 142,824 |

| | | | | |
|---|-------------------------------------|---|---|---------------|
| 400000 | Use of/Contribution to Fund Balance | - | - | 90,176 |
| Total Resources for:35700 - 2013 Multipurpose LTGO Bond Fund | | - | - | 90,176 |

| | | | | |
|--------|-----------------------------|---|---|--------|
| 400000 | Use of/Contribution to Fund | - | - | 42,545 |
|--------|-----------------------------|---|---|--------|

Finance General

| Balance | | | | |
|---|-------------------------------------|----------------------|----------------------|----------------------|
| Total Resources for:35710 - 2013 LTGO Series B Taxable | | - | - | 42,545 |
| 400000 | Use of/Contribution to Fund Balance | - | - | 4,915 |
| Total Resources for:36210 - 2015 Taxable LTGO Bond Fund | | - | - | 4,915 |
| 400000 | Use of/Contribution to Fund Balance | - | - | 23,517 |
| Total Resources for:36310 - 2016 LTGO Taxable Bond Fund | | - | - | 23,517 |
| 400000 | Use of/Contribution to Fund Balance | - | - | 157,440 |
| Total Resources for:36500 - 2018 Multipurpose LTGO Bond Fund | | - | - | 157,440 |
| 391010 | G.O.Bond Proceeds | - | 61,899,481 | - |
| Total Revenues for: 36800 - 2021 Multipurpose LTGO Bond Fund | | - | 61,899,481 | - |
| 400000 | Use of/Contribution to Fund Balance | - | (8,083,000) | - |
| Total Resources for:36800 - 2021 Multipurpose LTGO Bond Fund | | - | 53,816,481 | - |
| 391010 | G.O.Bond Proceeds | - | 122,837,800 | - |
| Total Revenues for: 36810 - 2021 West Seattle Bridge Repair LTGO Bond Fund | | - | 122,837,800 | - |
| 400000 | Use of/Contribution to Fund Balance | - | (70,000,000) | 2,881,431 |
| Total Resources for:36810 - 2021 West Seattle Bridge Repair LTGO Bond Fund | | - | 52,837,800 | 2,881,431 |
| 391010 | G.O.Bond Proceeds | - | - | 102,925,363 |
| Total Revenues for: 36900 - 2022 Multipurpose LTGO Bond Fund | | - | - | 102,925,363 |
| 391010 | G.O.Bond Proceeds | - | - | 25,137,150 |
| Total Revenues for: 36910 - 2022 LTGO Taxable Bond Fund | | - | - | 25,137,150 |
| 400000 | Use of/Contribution to Fund Balance | - | - | 397,115 |
| Total Resources for:37000 - Garage Disposition Proceeds | | - | - | 397,115 |
| Total FG Resources | | 1,326,627,729 | 1,779,611,365 | 2,032,395,679 |

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.

| Program Expenditures | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|--------------------------------|-------------------------|-------------------------|--------------------------|
| Appropriation to Special Funds | 225,003,924 | 278,524,335 | 352,351,411 |
| Total | 225,003,924 | 278,524,335 | 352,351,411 |

**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.

| Program Expenditures | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-----------------------------|-------------------------|-------------------------|--------------------------|
| General Purpose | - | 137,110,959 | 87,368,574 |
| Reserves | 53,461,533 | - | - |
| Total | 53,461,533 | 137,110,959 | 87,368,574 |

**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.

| Expenditures/FTE | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-------------------------|-------------------------|-------------------------|--------------------------|
| General Purpose | - | 137,110,959 | 87,368,574 |

Reserves

Finance General

| Expenditures/FTE | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-------------------------|-------------------------|-------------------------|--------------------------|
| Reserves | 53,461,533 | - | - |

Seattle Department of Human Resources

Kimberly Loving, Interim 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 20 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 and 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 HR 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 that 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

| | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|------------------------------|--------------------|--------------------|--------------------|
| Department Support | | | |
| General Fund Support | 20,847,241 | 22,610,314 | 23,434,455 |
| Other Funding - Operating | 290,345,701 | 313,010,646 | 347,374,509 |
| Total Operations | 311,192,942 | 335,620,960 | 370,808,964 |
| Total Appropriations | 311,192,942 | 335,620,960 | 370,808,964 |
| Full-Time Equivalents Total* | 114.50 | 111.50 | 115.00 |

* 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 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 & professional development and department services such as employee relations & job classifications. SDHR provides full human resources (HR) services to most small- and medium-sized departments, while 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 experienced significant revenue losses in 2021 due to COVID-19 and the resulting public health and economics crises, and the 2021 Adopted Budget reduced SDHR's appropriation across various programs.

The 2022 Proposed Budget for SDHR reinstates some of these previously-reduced programs and responds to emerging issues across the City, particularly related to economic recovery and Race and Social Justice (RSJ) issues. The budget includes increased appropriation and 3.5 FTE over several divisions, including:

City Leadership Academy

The City Leadership Academy (CLA) is a nine-month development program for City of Seattle employees who want to expand their leadership skills, create change, and model racial equity, social justice, and inclusion. The CLA is a key strategy in creating a safe and inclusive workplace, as well as providing pathways for advancement for City personnel. The 2020 Proposed Budget included an on-going position and associated funding for this program, but these items were not included by the City Council in the 2020 Adopted Budget. Without those resources, the program was discontinued. The 2022 Proposed Budget includes a permanent position and operational budget authority to reinstate the program and ensure it continues to equip leaders with the skills to lead change, develop an inclusive culture, and collaborate across departments. The CLA is partially funded by \$5,000 departmental sponsorships per employee accepted into the program.

Career Quest Scholarships and Mentoring

The Career Quest program has a proven track record of providing opportunities for employees, particularly female and persons of color, to learn new skills by matching them with career coaches who help them to identify and plan career goals and access career development workshops that directly increase their performance and productivity. Prior to 2019, SDHR maintained a \$150,000 Career Quest scholarship fund that provided City employees with funding for college and professional courses that support their career mobility and benefit City business. The 2019 Adopted Budget eliminated the fund to preserve core HR services while reducing expenses, and the 2022 Proposed Budget restores the fund. The budget also includes funding to purchase mentorship-tracking software to align, enhance, and bring-to-scale the City of Seattle's numerous mentorship programs.

Executive Recruitment

SDHR supports citywide talent acquisition, but currently has limited resources for recruiting executive positions. Historically, directors are either directly appointed or selected with the assistance of a third-party recruiter, and an executive search advisor within SDHR manages the recruiter contracts, leaving departments to pay all direct hiring costs. The 2022 Proposed Budget includes two temporary positions to pilot a new Executive Recruitment business unit for two years that will provide robust, efficient, and RSJ-centered recruitment services.

Vaccine Verification

In August 2021, the Mayor announced a requirement for all City of Seattle executive branch employees to be fully vaccinated against COVID-19 as a condition of employment. The 2022 Proposed Budget allocates Coronavirus Local Fiscal Recovery (CLFR) funds to SDHR as part of Seattle Rescue Plan 3 (SRP3) to hire personnel and manage a vendor contract for HIPAA-compliant software that will track and verify employee COVID-19 vaccination, exemption, and testing status in partnership with the Seattle Information Technology Department. See the Seattle Rescue Plan section of this 2022 Budget Book for more on SRP3.

Fire and Police Exams

The Fire and Police Exams business unit develops and administers merit-based, entry-level, and promotional exams under the direction of the Public Safety Civil Service Commission and on behalf of the Seattle

Seattle Department of Human Resources

Police Department (SPD) and Seattle Fire Department (SFD). The 2017 Police Accountability Ordinance states that an SPD applicant who has completed two or more years of service in the Peace Corps, AmeriCorps, or other verified equivalent work experience or community service may be entitled to have 10 percent credit added to their examination score. This change is intended to increase the hiring competitiveness of those candidates who have experience working in community service roles and have developed skills that may ultimately help SPD better serve the diverse Seattle community. The 2022 Proposed Budget adds a half-time permanent position to support implementation and administration of the community service preference points program. The budget also increases the unit's baseline budget to support higher exam administration costs.

Other 2022 Proposed Budget Items

Several additional baseline and operational adjustments are included in the proposed budget, which:

- align the personnel budget with actual costs in the Labor Relations business unit;
- increase the department's policy development and management capacity;
- convert a temporary healthcare advisor in the Health Care Fund to a permanent position;
- cover higher costs from vendors that provide employee learning and development courses; and
- adjust appropriation for changes to central costs including internal services, health care, retirement, and workers' compensation charges.

Finally, the 2022 Proposed Budget includes net-zero technical adjustments for simplification and alignment of SDHR's budget. These adjustments reallocate funds within budget programs to facilitate SDHR's complex indirect 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 reach \$302 million in 2022. Claims growth in 2022 is expected to be around 6.0%, but with possible volatility month to month as patients seek care that was foregone in 2020 and 2021, but also possible continued suppression in response to COVID-19. The 2022 Proposed Budget assumes an estimate of 11,844 regular and 350 benefits-eligible temporary employees enrolled in healthcare.

Fire Fighters Health Care Fund: Firefighter payments remain level at \$2.0 million in the 2022 Proposed Budget.

Industrial Insurance Fund: The 2022 Proposed Budget assumes expenditures in the Industrial Insurance Fund (IIF) of \$36 million, an increase of approximately 52%, with the majority of growth due to shifting liabilities from other funds to the IIF. Removing the effect of these, total rates have increased by 19.4%, most of which is being collected via pooled costs to offset losses in 2020 and maintain the State-mandated reserve in line with the increased liability of the Fund. The remaining increase is due to projected increases in medical claims, time-loss claims, and administrative costs, the majority of which is due to increased costs for assessments of self-insured employers performed by Washington State Department of Labor and Industries.

Unemployment Insurance Fund: The 2022 Proposed Budget for unemployment expenses is reduced from the 2021 Adopted Budget, which assumed an elevated number of unemployment claims due to potential COVID-19 related layoffs. Due to a variety of management responses and federal aid, no upsurge occurred. The 2022 Proposed Budget assumes a return to trend based on actual expenditures.

Group Term Life Fund: Total costs in the fund are expected to remain at 2021 levels of approximately \$6.6 million in 2022. The City underwent a bid process with carriers in 2019 and 2020, which led to 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 2022.

Seattle Department of Human Resources

Incremental Budget Changes

Seattle Department of Human Resources

| | Dollars | FTE |
|---|----------------------|---------------|
| 2021 Adopted Budget | 335,620,960 | 111.50 |
| Baseline | | |
| Reverse 2021 One-time Budget Items | (1,014,511) | - |
| Citywide Adjustments for Standard Cost Changes | 255,963 | - |
| Baseline Adjustments for Personnel Costs | 235,037 | - |
| Align Strategic Advisor Labor Unit Budget | 151,881 | - |
| Increase Budget to Cover Higher Vendor Fees | 77,000 | - |
| Increase Fire and Police Exams Budget | 70,000 | - |
| Proposed Operating | | |
| Add Position to Support Community Service Preference Points | 62,153 | 0.50 |
| Increase Policy Management Capacity | 151,701 | 1.00 |
| Convert Temporary Health Advocacy Advisor to Permanent | 162,746 | 1.00 |
| Health Care Fund Budget Authority for Health Advocacy Advisor | 162,746 | - |
| Reinstate the City Leadership Academy Program | 249,239 | 1.00 |
| Executive Recruitment Unit Addition | 247,931 | - |
| Restore Career Quest Scholarships and Implement Central Mentorship Tracking | 175,000 | - |
| Employee Vaccine Verification System | 450,000 | - |
| Proposed Technical | | |
| 2022 Health Care Fund Expenditure Adjustment | 26,311,779 | - |
| 2022 Industrial Insurance Expenditure Adjustment | 9,665,323 | - |
| 2022 Unemployment Insurance Revenue and Expenditure Adjustments | (2,225,984) | - |
| Move Budget from Temporary Placeholder to Official Project | - | - |
| Budget-neutral Balancing for June Submittal | - | - |
| Budget-neutral Alignment | - | - |
| Redistribute Program-level Annual Wage Increase | - | - |
| Redistribute Program-level Changes | - | - |
| Central Cost Manual and Revenue Alignment | - | - |
| Assign Program Changes to Project | - | - |
| September Indirect Cost Balancing | - | - |
| Total Incremental Changes | \$35,188,004 | 3.50 |
| Total 2022 Proposed Budget | \$370,808,964 | 115.00 |

Seattle Department of Human Resources

Description of Incremental Budget Changes

Baseline

Reverse 2021 One-time Budget Items

Expenditures \$(1,014,511)

This item reverses one-time budget authority from 2021. \$738,000 was added in the 2021 Adopted Budget to track the transfer of Seattle Department of Human Resources fund balance, held in the General Fund, to the Department of Finance & Administrative Services (FAS). This amount was used for the continued development of the Human Resources Information System (HRIS) replacement project. The remaining \$276,511 was used for the salary and benefits for temporary positions related to the HRIS replacement project that ended in 2021 with the transfer of primary project management to FAS.

Citywide Adjustments for Standard Cost Changes

Expenditures \$255,963

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 \$235,037

This centrally administered change adjusts appropriations to restore the annual wage increase for non-represented Executives, Managers and Strategic Advisors, which was forgone in 2021 due to financial constraints.

Align Strategic Advisor Labor Unit Budget

Expenditures \$151,881

This item increases ongoing appropriation authority by \$18,925 to the Seattle Department of Human Resources (SDHR) Business Operations Unit and by \$132,896 to SDHR's Labor Relations Unit to cover a gap between the budget and actual costs for salaries and benefits. The current midpoint Strategic Advisor 3 wage, on which the budget is based, is 12% less than the competitive rate at which SDHR has been able to hire labor negotiator positions.

Increase Budget to Cover Higher Vendor Fees

Expenditures \$77,000

This item increases ongoing appropriation authority by \$65,000 to the Seattle Department of Human Resources (SDHR) Learning & Development Unit and by \$12,000 to SDHR's Compensation and Classification Unit to cover increased vendor costs. Respectively, the budget covers increased costs for LinkedIn Learning (formerly Lynda.com), a citywide platform that provides City employees unlimited access to over 16,000 online professional development and learning courses, and for salary survey technical data subscriptions.

Increase Fire and Police Exams Budget

Expenditures \$70,000

This item increases ongoing appropriation authority by \$70,000 to the Seattle Department of Human Resources Fire

Seattle Department of Human Resources

and Police Exams Unit due to higher costs in the second year, 2022, of the public safety civil service exams administration cycle.

Proposed Operating

Add Position to Support Community Service Preference Points

| | |
|---------------------|----------|
| Expenditures | \$62,153 |
| Position Allocation | 0.50 |

This item increases ongoing appropriation authority by \$62,153 and adds a 0.5 FTE Personnel Analyst Assistant position to the Seattle Department of Human Resources (SDHR) Fire and Police Exams Unit to support implementation and administration of the community service preference points program for police position applicants. The 2017 Police Accountability Ordinance 125315 states the following: "An applicant for an Seattle Police Department (SPD) position who has completed service in the Peace Corps, AmeriCorps, or other verified equivalent work experience or community service of two years or more may be entitled to have 10 percent credit added to the examination score." The complex verification process requires this additional resource to administer fairly and consistently for all applicants.

Increase Policy Management Capacity

| | |
|---------------------|-----------|
| Expenditures | \$151,701 |
| Position Allocation | 1.00 |

This item increases ongoing appropriation authority by \$151,701 and adds a 1.0 FTE Strategic Advisor 1 position to the Seattle Department of Human Resources (SDHR) Business Operations Unit to manage various emerging policy issues within SDHR. These policy issues will include, but are not limited to, emergency response coordination, logistics, and continuity of operations functions for which SDHR is responsible.

Convert Temporary Health Advocacy Advisor to Permanent

| | |
|---------------------|-----------|
| Expenditures | \$162,746 |
| Revenues | \$162,746 |
| Position Allocation | 1.00 |

This item converts a 1.0 FTE Strategic Advisor 1 Health Advocacy Advisor term-limited temporary (TLT) position, ending in December 2021, to a 1.0 FTE permanent pocket beginning in January 2022. The costs for this position will be covered by the Health Care Fund (see following proposal).

Health Care Fund Budget Authority for Health Advocacy Advisor

| | |
|--------------|-----------|
| Expenditures | \$162,746 |
|--------------|-----------|

This item increases ongoing budget authority to the Health Care Fund for increased administrative and personnel costs. The previous proposal converts a 1.0 FTE Strategic Advisor 1 Health Advocacy Advisor temporary position, ending in December 2021, to a 1.0 FTE permanent pocket beginning in January 2022, and this item increases the fund budget to cover the costs associated with this change.

Reinstate the City Leadership Academy Program

| | |
|---------------------|-----------|
| Expenditures | \$249,239 |
| Revenues | \$85,000 |
| Position Allocation | 1.00 |

This item increases ongoing appropriation authority by \$249,239 and adds a 1.0 FTE Strategic Advisor 1 position to

Seattle Department of Human Resources

the Seattle Department of Human Resources (SDHR) Learning & Development Unit to reinstate the City Leadership Academy (CLA) program. The new position will act as permanent CLA program coordinator. The program is partially funded by participant fees.

Executive Recruitment Unit Addition

Expenditures \$247,931

This item increases appropriation authority by \$247,931 to the Seattle Department of Human Resources (SDHR) to pilot a new Executive Recruitment business unit. This unit will be staffed with an existing 1.0 FTE Executive Recruitment Advisor, as well as two temporary positions: a Strategic Advisor 1 and a Personnel Analyst. This unit will provide comprehensive full-cycle executive recruitment service that accurately identifies job requirements; maximizes the generation of diverse, robust, and qualified applicant pools; effectively and equitably assesses candidates; and ensures a transparent process that produces a hire in which all stakeholders have confidence. This unit will also establish a standard practice for executive recruitment, reduce time to fill executive positions, and improve the quality and diversity of hires. The cost impact is expected to be a budget-neutral shift from third-party vendor to SDHR services.

Restore Career Quest Scholarships and Implement Central Mentorship Tracking

Expenditures \$175,000

This item increases ongoing appropriation authority by \$175,000 to the Seattle Department of Human Resources (SDHR) Workforce Equity Unit. \$150,000 will be used to reinstate Career Quest scholarships for City employees, and \$25,000 will be used to purchase and maintain software to align, enhance, and bring to scale the City of Seattle's 7+ mentorship programs. Career Quest scholarships have a proven track record of providing opportunities for employees, particularly female and persons of color, to learn new skills, directly increasing their performance and productivity.

Employee Vaccine Verification System

Expenditures \$450,000

This item increases one-time appropriation authority by \$450,000 to the Seattle Department of Human Resources for employee vaccine verification system and implementation, including contracting with a software provider and hiring temporary staff for contract management and change management. This item is part of a package of Coronavirus Local Fiscal Recovery (CLFR) funded or CLFR-enabled items comprising Seattle Rescue Plan 3 (SRP3). See the Seattle Rescue Plan section of this 2022 Budget Book for more on SRP3.

Proposed Technical

2022 Health Care Fund Expenditure Adjustment

Expenditures \$26,311,779

Revenues \$26,474,524

This adjustment to the health care fund reflects a trend rate of 6% in 2022. The City's total health care enrollment is expected to have only a slight increase (0.5%) in 2022 compared to the 2021 Adopted Budget.

2022 Industrial Insurance Expenditure Adjustment

Expenditures \$9,665,323

Revenues \$(133,261)

This item adjusts expenditures in the Industrial Insurance Fund to reflect 2022 expected amounts.

Seattle Department of Human Resources

2022 Unemployment Insurance Revenue and Expenditure Adjustments

| | |
|--------------|---------------|
| Expenditures | \$(2,225,984) |
| Revenues | \$(2,225,984) |

This item adjusts expenditures, revenues, and use of fund balance in the Unemployment Insurance Fund to reflect 2022 expected amounts.

Move Budget from Temporary Placeholder to Official Project

| | |
|--------------|---|
| Expenditures | - |
|--------------|---|

The central budget system, Questica, created a temporary placeholder project to track resources for the new Human Resources Investigation Unit. The final approved project was set up in the City's PeopleSoft financial system using a different naming convention. For a short time, both the placeholder and final project were available in Questica and some budget entries were inadvertently posted to the placeholder project. This budget-neutral item consolidates the entire budget in the Questica final project.

Budget-neutral Balancing for June Submittal

| | |
|--------------|---|
| Expenditures | - |
|--------------|---|

This item distributes program-level central cost changes to the appropriate detail projects and balances indirect cost distribution between Seattle Department of Human Resources Budget Service Levels.

Budget-neutral Alignment

| | |
|--------------|---|
| Expenditures | - |
|--------------|---|

The central budget system, Questica, allows for changes at the program level. This budget-neutral item realigns budget at the program level to improve the Seattle Department of Human Resources' ability to characterize, develop, and monitor its budget.

Redistribute Program-level Annual Wage Increase

| | |
|--------------|---|
| Expenditures | - |
|--------------|---|

This net-zero technical adjustment redistributes program-level central cost changes to the detail projects.

Redistribute Program-level Changes

| | |
|--------------|---|
| Expenditures | - |
|--------------|---|

This item redistributes City Budget Office entries made at the budget program level to the detail project level and balances central costs to the 2021 Adopted Central Cost Manual through budget-neutral entries.

Central Cost Manual and Revenue Alignment

| | |
|----------|-------------|
| Revenues | \$3,194,304 |
|----------|-------------|

This item updates interdepartmental and outside revenues to match the Central Cost Manual allocations and estimates and reverses a duplicate revenue entry.

Assign Program Changes to Project

| | |
|--------------|---|
| Expenditures | - |
|--------------|---|

Seattle Department of Human Resources

This net-zero technical adjustment reassigns program-level central changes to detail projects and moves an autogenerated Questica entry to the correct project.

September Indirect Cost Balancing

Expenditures -

This net-zero technical adjustment distributes indirect project costs in accordance with the City's standard complex indirect cost allocation methodology.

Seattle Department of Human Resources

Expenditure Overview

| | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|--|--------------------|--------------------|--------------------|
| Appropriations | | | |
| SDHR - BO-HR-GTL - GTL/LTD/AD&D Insurance Service | | | |
| 10113 - Group Term Life Fund | 6,453,489 | 6,663,381 | 6,663,381 |
| Total for BSL: BO-HR-GTL | 6,453,489 | 6,663,381 | 6,663,381 |
| SDHR - BO-HR-HEALTH - Health Care Services | | | |
| 10112 - Health Care Fund | 256,668,862 | 275,670,290 | 302,144,814 |
| 63100 - Fire Fighters Healthcare Fund | 1,696,358 | 2,000,000 | 2,000,000 |
| Total for BSL: BO-HR-HEALTH | 258,365,220 | 277,670,290 | 304,144,814 |
| SDHR - BO-HR-INDINS - Industrial Insurance Services | | | |
| 10110 - Industrial Insurance Fund | 23,467,010 | 23,940,991 | 33,606,314 |
| Total for BSL: BO-HR-INDINS | 23,467,010 | 23,940,991 | 33,606,314 |
| SDHR - BO-HR-N5000 - Leadership and Administration | | | |
| 00100 - General Fund | 59,133 | 738,000 | - |
| 14000 - Coronavirus Local Fiscal Recovery Fund | - | - | 450,000 |
| Total for BSL: BO-HR-N5000 | 59,133 | 738,000 | 450,000 |
| SDHR - BO-HR-N6000 - HR Services | | | |
| 00100 - General Fund | 20,788,109 | 21,872,314 | 23,434,455 |
| Total for BSL: BO-HR-N6000 | 20,788,109 | 21,872,314 | 23,434,455 |
| SDHR - BO-HR-UNEMP - Unemployment Services | | | |
| 10111 - Unemployment Insurance Fund | 2,059,982 | 4,735,984 | 2,510,000 |
| Total for BSL: BO-HR-UNEMP | 2,059,982 | 4,735,984 | 2,510,000 |
| Department Total | 311,192,942 | 335,620,960 | 370,808,964 |
| Department Full-Time Equivalents Total* | 114.50 | 111.50 | 115.00 |

* 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 Department of Human Resources

Budget Summary by Fund Seattle Department of Human Resources

| | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|--|--------------------|--------------------|--------------------|
| 00100 - General Fund | 20,847,241 | 22,610,314 | 23,434,455 |
| 10110 - Industrial Insurance Fund | 23,467,010 | 23,940,991 | 33,606,314 |
| 10111 - Unemployment Insurance Fund | 2,059,982 | 4,735,984 | 2,510,000 |
| 10112 - Health Care Fund | 256,668,862 | 275,670,290 | 302,144,814 |
| 10113 - Group Term Life Fund | 6,453,489 | 6,663,381 | 6,663,381 |
| 14000 - Coronavirus Local Fiscal Recovery Fund | - | - | 450,000 |
| 63100 - Fire Fighters Healthcare Fund | 1,696,358 | 2,000,000 | 2,000,000 |
| Budget Totals for SDHR | 311,192,942 | 335,620,960 | 370,808,964 |

Seattle Department of Human Resources

Revenue Overview

2022 Estimated Revenues

| Account Code | Account Name | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|--|-------------------------------------|--------------------|--------------------|--------------------|
| 331110 | Direct Fed Grants | 118,860 | - | - |
| 341190 | Personnel Service Fees | 21,708,478 | 18,979,140 | 22,876,994 |
| 360900 | Miscellaneous Revs-Other Rev | 544,773 | 1,120,242 | 664,438 |
| Total Revenues for: 00100 - General Fund | | 22,372,112 | 20,099,382 | 23,541,432 |
| 360710 | Wc Contrib-Medical Claims | 11,380,546 | 14,475,866 | 22,295,158 |
| 360720 | Wc Contrib-Pension Payouts | - | 500,000 | 1,400,000 |
| 360730 | Wc Contrib-Pooled Adm Costs | 8,831,863 | 8,831,864 | 12,421,156 |
| Total Revenues for: 10110 - Industrial Insurance Fund | | 20,212,409 | 23,807,730 | 36,116,314 |
| 400000 | Use of/Contribution to Fund Balance | - | 133,261 | (2,510,000) |
| Total Resources for: 10110 - Industrial Insurance Fund | | 20,212,409 | 23,940,991 | 33,606,314 |
| 360740 | Unemployment Comp Contri | 2,616,662 | 4,705,984 | 1,977,419 |
| Total Revenues for: 10111 - Unemployment Insurance Fund | | 2,616,662 | 4,705,984 | 1,977,419 |
| 400000 | Use of/Contribution to Fund Balance | - | 30,000 | 532,581 |
| Total Resources for: 10111 - Unemployment Insurance Fund | | 2,616,662 | 4,735,984 | 2,510,000 |
| 360020 | Inv Earn-Residual Cash | 1,974,733 | 1,680,000 | 2,097,748 |
| 360370 | Insurance Prems & Recoveries | 5,363,769 | 4,293,300 | 5,697,902 |
| 360520 | Health Care Ins Contrib-Employ | 35,840,935 | 39,455,652 | 36,381,995 |
| 360530 | Dental Premiums-Employee | 1,977,071 | - | 1,996,341 |
| 360770 | Health Care Premiums-Employ | 221,357,971 | 229,467,457 | 254,261,180 |
| 360900 | Miscellaneous Revs-Other Rev | 1,201,246 | 773,881 | 1,277,459 |
| Total Revenues for: 10112 - Health Care Fund | | 267,715,724 | 275,670,290 | 301,712,624 |
| 400000 | Use of/Contribution to Fund Balance | - | - | 432,190 |
| Total Resources for: 10112 - Health Care Fund | | 267,715,724 | 275,670,290 | 302,144,814 |
| 360020 | Inv Earn-Residual Cash | - | 17,597 | 17,597 |
| 360470 | Emplyee Grp Trm Life Contribut | 3,585,519 | 3,572,427 | 3,572,427 |
| 360480 | Grp Trm Life Insur Employr | 515,984 | 550,105 | 550,105 |
| 360500 | L/T Disabil Insur Employee Con | 2,162,904 | 2,269,004 | 2,269,004 |
| 360510 | L/T Disabil Insur Employer Con | 216,834 | 254,248 | 254,248 |
| Total Revenues for: 10113 - Group Term Life Fund | | 6,481,241 | 6,663,381 | 6,663,381 |
| 360710 | Wc Contrib-Medical Claims | 1,797 | - | - |
| Total Revenues for: 13000 - Transportation Fund | | 1,797 | - | - |
| 360520 | Health Care Ins Contrib-Employ | 1,708,271 | 2,000,000 | 2,000,000 |
| Total Revenues for: 63100 - Fire Fighters Healthcare Fund | | 1,708,271 | 2,000,000 | 2,000,000 |
| Total SDHR Resources | | 321,108,216 | 333,110,027 | 370,465,941 |

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.

| Program Expenditures | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-----------------------------|-------------------------|-------------------------|--------------------------|
| GTL/LTD/AD&D Insurance | 6,453,489 | 6,663,381 | 6,663,381 |
| Total | 6,453,489 | 6,663,381 | 6,663,381 |

**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.

| Program Expenditures | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-----------------------------|-------------------------|-------------------------|--------------------------|
| Health Care Services | 258,365,220 | 277,670,290 | 304,144,814 |
| Total | 258,365,220 | 277,670,290 | 304,144,814 |

**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.

| Program Expenditures | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-------------------------------|-------------------------|-------------------------|--------------------------|
| Industrial Insurance Services | 23,467,010 | 23,940,991 | 33,606,314 |
| Total | 23,467,010 | 23,940,991 | 33,606,314 |

**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

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.

| Program Expenditures | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|------------------------------|-------------------------|-------------------------|--------------------------|
| Citywide Indirect Costs | 2,656,248 | 2,794,864 | 3,023,885 |
| Departmental Indirect Costs | 3,698,723 | 4,006,738 | 3,560,376 |
| Divisional Indirect Costs | 4,666,922 | 4,900,729 | 4,837,130 |
| Indirect Cost Recovery | (10,875,290) | (13,094,886) | (13,278,185) |
| Pooled Benefits | (87,471) | 2,130,555 | 2,306,795 |
| Total | 59,133 | 738,000 | 450,000 |
| Full-time Equivalents Total* | 35.00 | 32.00 | 33.00 |

**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

| Expenditures/FTE | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-------------------------|-------------------------|-------------------------|--------------------------|
| Citywide Indirect Costs | 2,656,248 | 2,794,864 | 3,023,885 |

Departmental Indirect Costs

| Expenditures/FTE | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-----------------------------|-------------------------|-------------------------|--------------------------|
| Departmental Indirect Costs | 3,698,723 | 4,006,738 | 3,560,376 |
| Full Time Equivalents Total | 17.00 | 16.00 | 17.00 |

Divisional Indirect Costs

| Expenditures/FTE | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-----------------------------|-------------------------|-------------------------|--------------------------|
| Divisional Indirect Costs | 4,666,922 | 4,900,729 | 4,837,130 |
| Full Time Equivalents Total | 18.00 | 16.00 | 16.00 |

Indirect Cost Recovery

| Expenditures/FTE | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-------------------------|-------------------------|-------------------------|--------------------------|
| Indirect Cost Recovery | (10,875,290) | (13,094,886) | (13,278,185) |

Seattle Department of Human Resources

Pooled Benefits

| | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|------------------|-----------------|-----------------|------------------|
| Expenditures/FTE | | | |
| Pooled Benefits | (87,471) | 2,130,555 | 2,306,795 |

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.

| Program Expenditures | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|------------------------------|-------------------|-------------------|-------------------|
| HR Investigations | 1,121,028 | 1,343,833 | 1,327,716 |
| HR Service Delivery | 1,530,573 | 1,767,510 | 1,762,392 |
| HR Shared/Admin Services | 8,498,903 | 8,310,447 | 8,546,713 |
| HR Work Force Equity | 3,010,282 | 3,311,497 | 3,562,994 |
| Labor Relations | 2,455,202 | 2,481,521 | 2,638,803 |
| Recruit Retent | 2,187,533 | 2,335,130 | 2,789,095 |
| Training/Org Effectiveness | 1,984,588 | 2,322,377 | 2,806,742 |
| Total | 20,788,109 | 21,872,314 | 23,434,455 |
| Full-time Equivalents Total* | 79.50 | 79.50 | 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.*

The following information summarizes the programs in HR Services Budget Summary Level:

HR Investigations

| | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-----------------------------|-----------------|-----------------|------------------|
| Expenditures/FTE | | | |
| HR Investigations | 1,121,028 | 1,343,833 | 1,327,716 |
| Full Time Equivalents Total | 4.00 | 4.00 | 4.00 |

HR Service Delivery

| | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-----------------------------|-----------------|-----------------|------------------|
| Expenditures/FTE | | | |
| HR Service Delivery | 1,530,573 | 1,767,510 | 1,762,392 |
| Full Time Equivalents Total | 6.00 | 7.00 | 7.00 |

Seattle Department of Human Resources

HR Shared/Admin Services

| | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-----------------------------|-----------------|-----------------|------------------|
| Expenditures/FTE | | | |
| HR Shared/Admin Services | 8,498,903 | 8,310,447 | 8,546,713 |
| Full Time Equivalents Total | 39.50 | 39.50 | 40.50 |

HR Work Force Equity

| | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-----------------------------|-----------------|-----------------|------------------|
| Expenditures/FTE | | | |
| HR Work Force Equity | 3,010,282 | 3,311,497 | 3,562,994 |
| Full Time Equivalents Total | 11.00 | 11.00 | 11.50 |

Labor Relations

| | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-----------------------------|-----------------|-----------------|------------------|
| Expenditures/FTE | | | |
| Labor Relations | 2,455,202 | 2,481,521 | 2,638,803 |
| Full Time Equivalents Total | 5.00 | 5.00 | 5.00 |

Recruit Retent

| | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-----------------------------|-----------------|-----------------|------------------|
| Expenditures/FTE | | | |
| Recruit Retent | 2,187,533 | 2,335,130 | 2,789,095 |
| Full Time Equivalents Total | 5.00 | 4.00 | 4.00 |

Training/Org Effectiveness

| | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-----------------------------|-----------------|-----------------|------------------|
| Expenditures/FTE | | | |
| Training/Org Effectiveness | 1,984,588 | 2,322,377 | 2,806,742 |
| Full Time Equivalents Total | 9.00 | 9.00 | 10.00 |

Seattle Department of Human Resources

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.

| Program Expenditures | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-----------------------------|-------------------------|-------------------------|--------------------------|
| Unemployment Services | 2,059,982 | 4,735,984 | 2,510,000 |
| Total | 2,059,982 | 4,735,984 | 2,510,000 |

**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

Jim Loter, Interim Chief Technology Office

(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 all of 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 8 divisions: 1) Applications; 2) Collaboration and Workplace Technologies; 3) Security and Infrastructure; 4) Project Delivery; 5) Client and Community Engagement; 6) Data Privacy, Accountability, and Governance; 7) Chief of Staff; and 8) Finance.

The **Applications Division** is responsible for building, maintaining, and supporting applications that provide a variety of business functions performed by our clients. The division manages enterprise-wide software solutions including GIS, CRM, and Permitting; 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; and supports ongoing software maintenance and enhancements.

The **Collaboration and Workplace Technologies Division** provides the services, platforms, data, and modern tools and technologies to support City employees in performing their day-to-day work no matter where they are, including device and customer support, web support, automation, and IT service management. The division processes the 110,000 plus service tickets each year by solving problems, answering questions, and helping people seamlessly work together to effectively deliver City services and communicate information to the public.

The **Security and Infrastructure Division** delivers the extensive infrastructure technologies behind the City's digital capabilities. This division includes the security and cyber risk functions that help ensure the City's data and other technology assets are safe.

The **Project Delivery Division** includes the project delivery teams, portfolio and resource management, and quality assurance to ensure the successful delivery of Citywide IT Portfolio projects.

The **Client and Community Engagement Division** oversees several business-critical areas including client engagement; governance; digital equity; broadband, cable television, and wireless telecommunication; Seattle Channel, and ad hoc projects. The division serves as the primary liaison for our internal clients, our public, and our elected officials.

The **Data Privacy, Accountability & Compliance Division** provides structure and guidance essential for City departments to fully incorporate appropriate data management and compliance practices into daily operations, and to build public trust and confidence in how we collect and manage the public's information.

The **Chief of Staff Division** provides the services that enable the successful operation of the department including corporate performance management, human resources, communications, RSJI, change management, and administrative services.

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The **Finance Division** provides budget, accounting, payroll, 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

| | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|------------------------------|--------------------|--------------------|--------------------|
| Department Support | | | |
| Other Funding - Operating | 229,562,789 | 239,121,364 | 254,825,773 |
| Total Operations | 229,562,789 | 239,121,364 | 254,825,773 |
| Capital Support | | | |
| Other Funding – Capital | 36,864,241 | 37,438,137 | 27,985,346 |
| Total Capital | 36,864,241 | 37,438,137 | 27,985,346 |
| Total Appropriations | 266,427,030 | 276,559,501 | 282,811,119 |
| Full-Time Equivalents Total* | 701.10 | 673.10 | 657.50 |

* 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

Adopting to a Hybrid Workplace

Seattle IT is committed to supporting a hybrid remote-in person workforce. Due to the COVID-19 pandemic, nearly

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all areas of Seattle IT's lines of businesses have experienced an increased demand from customer departments. Seattle IT is committed to prioritizing workloads and finding efficiencies to execute this increased workload. To ensure the sustainability of these efforts, the 2022 Proposed Budget contains increases that will enable the department to continue providing this level of service in the long term. Key changes include:

- decreasing the assumed vacancy rate from 6% to 4%;
- funding to reflect cost increases for Adobe and Microsoft licensing;
- aligning the PC replacement program to reflect increased device counts and costs; and
- adjusting ongoing maintenance costs for to support the Unified Communications (UC) rollout.

The Proposed Budget allocates Federal Coronavirus Local Fiscal Recovery (CLFR) Fund to Seattle IT as part of Seattle Rescue Plan 3 (SRP3). These changes will allow Seattle IT to staff areas of the department where increased demand for service is highest, enable continued support for telework, and support the implementation of Affordable Seattle ("Affordability Portal"). See the Seattle Rescue Plan section of this 2022 Budget Book for more details on SRP3.

Position Transfers

The 2022 Proposed Budget includes transfers of positions from Seattle IT to Seattle City Light (SCL) and Seattle Public Utilities (SPU) for work that was deemed to be specialized 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 2022 Proposed Budget includes funding for Seattle IT to continue to provide core IT services, enhance the city's cyber security posture, and implement new projects on behalf of the City. Three key changes to improve the delivery of IT services include funding to replace end-of-life server hardware, continuing support for the Citywide Contract Management System, and continuing to increase funding for cybersecurity insurance.

Supporting the Citywide Public Records Act

In response to Mayor Durkan's Directive on Citywide Public Records Act (CPRA) improvements, Seattle IT is committing new staffing and technological resources to improve how the city handles Public Records. These investments will result in fewer fulfillment delays, increased response consistency across the City, and improve the way the City stores and handles public records.

Cable Television Franchise Fund

As described in the narrative above, the Cable Television Franchise Fund receives revenues from cable television provider franchise fees. These funds pay 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. As 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 City has seen cable franchise fee revenues decline significantly and this trend continues in 2021. There are no programming changes proposed at this time.

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.

In addition, Seattle IT will be supporting department IT projects for the Department of Finance and Administrative Services (FAS), the Seattle Fire Department (SFD), the Seattle Police Department (SPD), the City Clerk, Seattle Department of Constructions and Inspections (SDCI), and the newly formed Community Safety and Communications Center (CSCC). Each of these projects will modernize or replace legacy systems that are critical to each department's core business functions. These initiatives and projects are shown in the Seattle IT budget book pages; however,

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additional detail is available in the budget book sections for those departments.

Incremental Budget Changes

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| | Dollars | FTE |
|--|--------------------|---------------|
| 2022 Beginning Budget | 261,506,710 | 673.10 |
| Baseline | | |
| Remove 2021 One-Time Items | (2,817,054) | - |
| Baseline Technical Adjustments | (1,367,423) | (39.60) |
| Realign Post-Rate Revenue Changes | 85,875 | - |
| Labor & Maintenance Realignment | 576,942 | - |
| Principal & Interest True-Up | 2,094,839 | - |
| Vacancy Rate Decrease from 6% to 4% | 2,160,963 | - |
| Inflation using CBO-provided values | 3,935,123 | - |
| Adjust Capital Projects Outyears | - | - |
| Proposed Operating | | |
| Unified Communications (UC) Ongoing Costs | 2,893,874 | - |
| Maintenance Funding for New Systems and Department Specific Technology | 2,188,837 | - |
| Funding for Adobe and Microsoft Annual Support Costs | 1,875,000 | - |
| Funding for Standard Device Lifecycle Replacement | 1,523,077 | 2.00 |
| Citywide Public Records Act Transfer and Resource Additions | 1,488,221 | 5.00 |
| Citywide Contract Management System Ongoing Support | 339,434 | 1.00 |
| True Up Funding for Cyber Security Insurance | 63,000 | - |
| Critical IT Infrastructure Needs | 4,000,000 | - |
| Affordable Seattle | 1,432,632 | - |
| Additional Funding to Support Hybrid Workplace | 500,000 | - |
| Software Costs for Vaccine Verification Platform | 10,200 | - |
| Process Automation Software | 198,450 | - |
| Transfer GIS Operational Staff to SPU | (169,316) | (1.00) |
| Transfer Operational Technology to SPU | (1,017,866) | (3.00) |
| Transfer GIS Operational Staff to SCL | (141,975) | (1.00) |
| Transfer Operational Technology to SCL | (1,987,335) | (7.00) |
| Business Systems Analyst for Utility Customer Applications | 171,599 | 1.00 |
| Developer for Utility Customer Applications | 171,599 | 1.00 |
| FAS Online Business Directory Replacement | 581,000 | - |
| FAS Risk/Envision System Replacement | 505,000 | - |
| FAS Investment Portfolio Management Software Replacement | 250,000 | - |

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| | | |
|---|----------------------|----------------|
| FAS Capital Asset Management Software Implementation | 175,000 | - |
| FAS Lease Accounting System | 75,000 | - |
| RecordPoint Implementation | 478,800 | - |
| SDCI Labor Collection System (LCS) Replacement | 802,000 | - |
| SFD National Fire Incident Reporting System Modernization | 499,000 | - |
| SFD Safety and Training System | 318,100 | - |
| CSCC 911 Logging Recorder CAD Integration | 107,000 | - |
| CSCC Employee File Repository System | 59,000 | - |
| DAP Cloud Expenses | 76,076 | - |
| Add Staff for Department GIS Needs | 153,016 | 1.00 |
| Radio Communications Shop Sunset Positions | - | 2.00 |
| General Fund Backfill for Cable Fund | - | - |
| Proposed Capital | | |
| Work Schedule and Timekeeping Program | 1,500,000 | - |
| Technology Infrastructure CIP Adjustment | 1,100,000 | - |
| Proposed Technical | | |
| Baseline Adjustments for Personnel Costs | 879,771 | - |
| SPD Count Update | - | - |
| Healthcare Adjustment | 820,633 | - |
| Citywide Adjustments for Standard Cost Changes | 667,047 | - |
| Cable Fund Technical Adjustments | (756,793) | - |
| Indirect Cost Adjustment | 612,636 | - |
| Customer Engagement Applications Dissolution | 50,380 | - |
| Operating Impacts of Technology Infrastructure CIP Adjustment | 41,250 | - |
| GIS Small Department Billable Correction | 30,000 | - |
| Decrease in External Lease Costs | (42,131) | - |
| MCIS Technical | 3,000,000 | - |
| SPU's CIP Technology Adjustment | (2,150,000) | - |
| SDCI's Technology Budget Adjustment | 830,007 | - |
| Inflation Adjustment | 1,111,243 | - |
| Changes to Seattle IT's Funding Methodologies | (8,282) | - |
| SCL's CIP Technology Adjustment | (8,669,040) | - |
| Continuation of 2021 CLFR Positions | - | 23.00 |
| Total Incremental Changes | \$21,304,409 | (15.60) |
| Total 2022 Proposed Budget | \$282,811,119 | 657.50 |

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Description of Incremental Budget Changes

Baseline

Remove 2021 One-Time Items

| | |
|--------------|---------------|
| Expenditures | \$(2,817,054) |
| Revenues | \$(17,054) |

This item includes budget adjustments for one-time changes added in the 2021 Adopted Budget. This includes a transfer of \$2.3 million to the Department of Finance and Administrative Services (FAS).

Baseline Technical Adjustments

| | |
|---------------------|---------------|
| Expenditures | \$(1,367,423) |
| Revenues | \$(2,978,673) |
| Position Allocation | (39.60) |

This technical baseline change realigns the 2021 Retirement Driven Attrition budget with the final position reductions to be realized in 2021. In addition, IT is making a correction to the FTE count to reflect a position that was mistakenly included at 0.5 FTE. This change also reduces annual operating funding for a cancelled Seattle Police Department (SPD) project by \$1,346,340.

Realign Post-Rate Revenue Changes

| | |
|--------------|-------------|
| Expenditures | \$85,875 |
| Revenues | \$1,607,947 |

This baseline change updates budget and revenues to reflect changes made to Seattle IT's budget after customer rates were set during the 2021 budgeting process.

Labor & Maintenance Realignment

| | |
|--------------|-----------|
| Expenditures | \$576,942 |
| Revenues | \$576,942 |

This baseline change realigns Seattle IT's budget to where the corresponding body of work is occurring. It also realigns funding for annual software maintenance contracts with the projected IT service needs. The increase in budget represents the impact this realignment has on IT's share of its own services and does not impact the department's total cost of labor or maintenance.

Principal & Interest True-Up

| | |
|--------------|-------------|
| Expenditures | \$2,094,839 |
| Revenues | \$2,328,402 |

This baseline change adjusts the amount and distribution of principal and interest budget based on the debt service schedule and planned spending in the 2022 CIP

Vacancy Rate Decrease from 6% to 4%

| | |
|--------------|-------------|
| Expenditures | \$2,160,963 |
| Revenues | \$2,160,963 |

This item decreases Seattle IT's budgeted vacancy rate from 6% to 4%. This change better reflects IT's current head

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count and the increasing demand for IT services as a result of remote work.

Inflation using CBO-provided values

| | |
|--------------|-------------|
| Expenditures | \$3,935,123 |
| Revenues | \$3,935,123 |

This baseline change adjusts inflation factors as prescribed by the City Budget Office for the 2022 budget.

Adjust Capital Projects Outyears

| | |
|--------------|---|
| Expenditures | - |
|--------------|---|

This baseline update includes adjusting Seattle IT's budget to reflect the out year changes to our ongoing CIP projects.

Proposed Operating

Unified Communications (UC) Ongoing Costs

| | |
|--------------|-------------|
| Expenditures | \$2,893,874 |
| Revenues | \$2,893,874 |

This item adds funding to Seattle IT's Security & Infrastructure division for the ongoing costs to maintain the new Unified Communications (UC) system after rollout and stabilization in 2022.

Maintenance Funding for New Systems and Department Specific Technology

| | |
|--------------|-------------|
| Expenditures | \$2,188,837 |
| Revenues | \$2,188,837 |

This item adds annual maintenance budget for newly implemented technologies and existing contracts with significant increases. These increases affect business applications utilized by Seattle City Light (SCL), the Seattle Fire Department (SFD), the Seattle Police Department (SPD), Seattle Department of Human Resources (SDHR), and the Office of Inspector General (OIG).

Funding for Adobe and Microsoft Annual Support Costs

| | |
|--------------|-------------|
| Expenditures | \$1,875,000 |
| Revenues | \$1,875,000 |

This item adds \$1.3 million for the City's Microsoft Enterprise Agreement and \$575,000 for an Adobe contract to ensure the City is able to maintain and strengthen successful remote working and collaboration. In 2020, expenses for these contracts grew due to increased City usage and vendor pricing changes.

Funding for Standard Device Lifecycle Replacement

| | |
|---------------------|-------------|
| Expenditures | \$1,523,077 |
| Revenues | \$1,523,077 |
| Position Allocation | 2.00 |

This item increases device funding and add 2.0 FTEs (2.0 Information Technology Professional C) for the City's PC Lifecycle Replacement program. Additional funding is required to reflect increased device counts and cost increases.

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Citywide Public Records Act Transfer and Resource Additions

| | |
|---------------------|-------------|
| Expenditures | \$1,488,221 |
| Revenues | \$185,380 |
| Position Allocation | 5.00 |

This item transfers the Citywide Public Records Act (CPRA) program from the Finance and Administrative Services (FAS) department to Seattle IT by transferring the program's base budget and associated 1.0 FTE (1.0 Information Technology Professional B). Additionally, this item includes a request for additional budget, position authority for 4.0 FTE (4.0 Strategic Advisor 2), and three systems to help create a more mature CPRA program.

Citywide Contract Management System Ongoing Support

| | |
|---------------------|-----------|
| Expenditures | \$339,434 |
| Revenues | \$339,434 |
| Position Allocation | 1.00 |

This item creates a new Seattle IT cost pool for the new Citywide Contract Management System (CCMS), transfers existing IT budget to support the system into the cost pool, and adds funding for technical support and maintenance costs that will be initially charged to the Department of Finance and Administrative Services (FAS) costs but ultimately paid by Seattle IT. This item also requests position authority for an additional 1.0 FTE (Information Technology Professional B) to support the ongoing maintenance of the system.

True Up Funding for Cyber Security Insurance

| | |
|--------------|----------|
| Expenditures | \$63,000 |
| Revenues | \$63,000 |

This item adds \$63,000 to the Security & Infrastructure division to ensure adequate funding for the renewal of the City's cyber security liability insurance.

Critical IT Infrastructure Needs

| | |
|--------------|-------------|
| Expenditures | \$4,000,000 |
|--------------|-------------|

This CLFR item extends the funding for critical IT resources identified in 2021. The \$2.3M appropriated in 2021 is continued here to allow for a full twelve months of work for 20.0 FTEs. As a result of the COVID-19 pandemic, customer department demand has increased across all of Seattle IT's lines of business. This funding will provide staffing across the most in-demand lines of business such as the solution desk and cybersecurity. This item is backed by revenue from the Coronavirus Local Fiscal Recovery (CLFR) Fund.

Affordable Seattle

| | |
|--------------|-------------|
| Expenditures | \$1,432,632 |
|--------------|-------------|

This CLFR item provides support for optimization of existing City affordability investments and implementation of a unified application tool for those investments. In partnership with the City Budget Office (CBO), this program will improve efficacy of City aid programs addressing negative economic impacts by streamlining access to City benefit programs via a unified application portal. Seattle IT will provide development, QA/QC, and technical assistance to the product manager and end-users. There is a related item in CBO for impact evaluation staff and Affordable Seattle. This item is backed by revenue from the Coronavirus Local Fiscal Recovery (CLFR) Fund.

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Additional Funding to Support Hybrid Workplace

Expenditures \$500,000

This CLFR-backed item provides additional funding to support upgrading desktop computers to laptops and staffing for the PC Replacement Program in 2022. This funding will support emergent hybrid workplace needs that are not captured by the program's base budget. This item is backed by revenue from the Coronavirus Local Fiscal Recovery (CLFR) Fund.

Software Costs for Vaccine Verification Platform

Expenditures \$10,200

This CLFR-backed item increases appropriation to cover software costs supporting employee vaccination verification efforts. This item is backed by revenue from the Coronavirus Local Fiscal Recovery (CLFR) Fund.

Process Automation Software

Expenditures \$198,450

Revenues \$198,450

SPU and SCL have implemented a new software application, NICE robotic process automation, through their joint CIS Workflow capital project. This request adds the annual software subscription cost of \$198,450 for NICE to the Utilities annual ITD rates.

Transfer GIS Operational Staff to SPU

Expenditures \$(169,316)

Revenues \$(149,982)

Position Allocation (1.00)

This item transfers 1.0 FTE (Information Technology Professional B) from Seattle IT to Seattle Public Utilities (SPU) to support departmental operational GIS needs. Due to the specialized nature of SPU's GIS need, this position is best resourced within SPU.

Transfer Operational Technology to SPU

Expenditures \$(1,017,866)

Revenues \$(1,017,866)

Position Allocation (3.00)

This item transfers technology deemed operational to Seattle Public Utilities (SPU). This includes the transfer of 3.0 FTE (2 Information Technology Professional B, 1 Information Technology Professional A) and non-labor budget for the Maximo Work and Asset Management systems (WAMS). This system is proprietary to SPU.

Transfer GIS Operational Staff to SCL

Expenditures \$(141,975)

Revenues \$(122,641)

Position Allocation (1.00)

This item transfers 1.0 FTE (IT Programmer Analyst) from Seattle IT to Seattle City Light (SCL) to support departmental operational GIS needs. Due to the specialized nature of SCL's GIS need, this position is best resourced within SCL.

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Transfer Operational Technology to SCL

| | |
|---------------------|---------------|
| Expenditures | \$(1,987,335) |
| Revenues | \$(1,987,335) |
| Position Allocation | (7.00) |

This item transfers technology deemed operational to Seattle City Light (SCL). This includes the transfer of 7.0 FTE (7 Information Technology Professional B) and non-labor budget for the Outage Management (OMS), Asset Suite and Work and Asset Management system (WAMS). This system is proprietary to SCL.

Business Systems Analyst for Utility Customer Applications

| | |
|---------------------|-----------|
| Expenditures | \$171,599 |
| Revenues | \$171,599 |
| Position Allocation | 1.00 |

This item adds 1.0 FTE (Information Technology Professional B) and the associated budget to support the ongoing maintenance and testing needs for the Seattle City Light (SCL) and Seattle Public Utilities (SPU) Customer Information Systems (CIS).

Developer for Utility Customer Applications

| | |
|---------------------|-----------|
| Expenditures | \$171,599 |
| Revenues | \$150,265 |
| Position Allocation | 1.00 |

This item adds 1.0 FTE (Information Technology Professional B) and the associated budget for on-going support, enhancements, and maintenance for the Seattle City Light (SCL) and Seattle Public Utilities (SPU) Customer Self Service Portal.

FAS Online Business Directory Replacement

| | |
|--------------|-----------|
| Expenditures | \$581,000 |
| Revenues | \$581,000 |

This item will fund the replacement of the existing Online Business Directory (OBD), which is used to display companies, including self-identified minority-owned, women-owned and LGBTQ business, who have expressed interest in doing business with the City.

FAS Risk/Envision System Replacement

| | |
|--------------|-----------|
| Expenditures | \$505,000 |
| Revenues | \$505,000 |

This item will replace the existing Risk Management Information System (RMIS) by potentially utilizing a system similar currently being used by the Seattle Department of Human Resources (SDHR). The current system requires manual processes that are manual and time-consuming, and the new system will provide a more streamlined system that will enable FAS to process claims more efficiently.

FAS Investment Portfolio Management Software Replacement

| | |
|--------------|-----------|
| Expenditures | \$250,000 |
| Revenues | \$250,000 |

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This item funds the procurement and implementation a new software for managing the City's investments. The current system is no longer supported by the vendor.

FAS Capital Asset Management Software Implementation

| | |
|--------------|-----------|
| Expenditures | \$175,000 |
| Revenues | \$175,000 |

This item implements AssetWorks' Capital Asset Management (CAM) with integration to the current fleet information management system, Fleet Anywhere (FA). CAM would enable FAS to model and compare different possible future fleet procurement plans to project future fleet capital costs and to help make policy decisions on fleet life cycles, electrification, maintenance operations staffing needs, and whether and how much to incorporate renewable fuels, etc. CAM integrates maintenance cost analysis and projections which would enhance FAS's ability to project citywide maintenance costs, improve rate calculations and methodology, and right-size fleet staffing to meet the demands of the fleet.

FAS Lease Accounting System

| | |
|--------------|----------|
| Expenditures | \$75,000 |
| Revenues | \$75,000 |

This item funds a system to support the City's GASB Statement 87 reporting requirements in recognition of certain lease assets and liabilities for leases in 2022. These were previously classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract.

RecordPoint Implementation

| | |
|--------------|-----------|
| Expenditures | \$478,800 |
| Revenues | \$478,800 |

This item funds the planning and implementation of a Citywide electronic records management system. Seattle IT has partnered with the City Clerk's office to pilot the use of RecordPoint for this purpose and this proposal will begin the work to turn this pilot into an enterprise system for all City departments to use.

SDCI Labor Collection System (LCS) Replacement

| | |
|--------------|-----------|
| Expenditures | \$802,000 |
| Revenues | \$802,000 |

This project will replace SDCI's aging Labor Collection System (LCS), which is nearing the end of its life, with an application that uses up-to-date development technology and can be more easily maintained.

SFD National Fire Incident Reporting System Modernization

| | |
|--------------|-----------|
| Expenditures | \$499,000 |
| Revenues | \$499,000 |

This project will fund the modernization of the Seattle Fire Department (SFD) National Fire Incident Reporting System (NFIRS). NFIRS captures fire incident data that is required to be reported to the State and Federal governments. Modernizing NFIRS will allow SFD to entire fire incident data more quickly, eliminate time-consuming manual processes, and increase the information quality of reports.

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SFD Safety and Training System

| | |
|--------------|-----------|
| Expenditures | \$318,100 |
| Revenues | \$318,100 |

This project funds a new Safety and Training system for Seattle Fire Department (SFD). SFD seeks a vendor hosted SaaS solution to replace the current 22-year-old, inhouse developed application. The solution will enhance SFD's ability to track, record, and report on safety standards and training across the department.

CSCC 911 Logging Recorder CAD Integration

| | |
|--------------|-----------|
| Expenditures | \$107,000 |
| Revenues | \$107,000 |

This item implements a connection between the NICE 911 logging recorder and the Versaterm Computer Aided Dispatch (CAD) system. This will allow CSCC to collect additional information on 911 calls to monitor and improve the call taking process.

CSCC Employee File Repository System

| | |
|--------------|----------|
| Expenditures | \$59,000 |
| Revenues | \$59,000 |

This project will fund an employee file repository system. As a new department, the Community Safety and Communications Center (CSCC) does not have a tool to formally document employee information and performance. This system will allow CSCC to capture this information and operationalize it to identify areas of improvement and inform positive feedback.

DAP Cloud Expenses

| | |
|--------------|----------|
| Expenditures | \$76,076 |
| Revenues | \$76,076 |

This item adds the estimated budget needed to fund the cloud usage costs associated with the Seattle Police Department's (SPD) Data Analytics Platform. These costs will be direct billed to SPD based on actuals usage.

Add Staff for Department GIS Needs

| | |
|---------------------|-----------|
| Expenditures | \$153,016 |
| Revenues | \$131,682 |
| Position Allocation | 1.00 |

This item adds one 1.0 FTE (Information Technology Professional C) to provide dedicated GIS support currently being performed by a term limited employee that is expiring. This position would reside in Seattle IT's GIS & CADD team

Radio Communications Shop Sunset Positions

| | |
|---------------------|------|
| Position Allocation | 2.00 |
|---------------------|------|

This item adds two sunset positions to the Radio Communications Shop to complete the installation of Seattle Police Department (SPD) and Seattle Fire Department (SFD) mobile device terminals. This proposal requests position authority only, as project funding for this body of work is already in place. These positions will sunset at the end of 2022.

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General Fund Backfill for Cable Fund

Revenues -

This item provides \$400,000 of ongoing General Fund support for the Digital Equity program in the Seattle Information Technology Department which was supported by Cable Franchise Fees prior to 2020. Cable Television Fund revenues are steadily declining, and these funds enable continuation of the program.

Proposed Capital

Work Schedule and Timekeeping Program

| | |
|--------------|-------------|
| Expenditures | \$1,500,000 |
| Revenues | \$1,500,000 |

This item adds \$1.5M to support the Seattle Police Department (SPD) implementation of the Work, Schedule, and Timekeeping (WST) Project. This funding is needed to fund consultant, software, and backfill costs needed to complete the project.

Technology Infrastructure CIP Adjustment

| | |
|--------------|-------------|
| Expenditures | \$1,100,000 |
| Revenues | \$1,100,000 |

This funding supports the City's IT infrastructure lifecycle replacements and invest in newer, more secure technology. There are telephony upgrades to support the Seattle Police Department's (SPD) 911 functionality will be required. In addition, there are also some purchases needed to support the new Unified Communications backbone.

Proposed Technical

Baseline Adjustments for Personnel Costs

| | |
|--------------|-----------|
| Expenditures | \$879,771 |
|--------------|-----------|

This centrally administered change adjusts appropriations to restore the annual wage increase for non-represented Executives, Managers and Strategic Advisors, which was forgone in 2021 due to financial constraints.

SPD Count Update

This change represents the update to Seattle IT's cost recovery data to reflect the separation of Parking Enforcement Officers and the Community Safety Communication Center from Seattle Police Department.

Healthcare Adjustment

| | |
|--------------|-----------|
| Expenditures | \$820,633 |
| Revenues | \$820,633 |

This change aligns Seattle IT's healthcare budget with the anticipated 2022 need.

Citywide Adjustments for Standard Cost Changes

| | |
|--------------|-----------|
| Expenditures | \$667,047 |
|--------------|-----------|

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

Seattle Information Technology Department

process.

Cable Fund Technical Adjustments

| | |
|--------------|-------------|
| Expenditures | \$(756,793) |
| Revenues | \$(756,793) |

This item adjusts the Cable Television Franchise Fee Fund (10101) budget to reflect the impact of changes with the Seattle Information Technology Operating Fund (50410) involving the use of Franchise Fee revenue. This change reflects budget changes as well as changes in cost allocation methodologies that have shifted where cost allocations away from the Cable Fund.

Indirect Cost Adjustment

| | |
|--------------|-----------|
| Expenditures | \$612,636 |
| Revenues | \$612,636 |

This item represents the impacts of 2022 proposed budget changes on Seattle IT's indirect cost model.

Customer Engagement Applications Dissolution

| | |
|--------------|----------|
| Expenditures | \$50,380 |
| Revenues | \$50,380 |

This item moves budget out of the Customer Engagement Applications detail project to reflect the impact of a recent management reorganization in Seattle IT. Beginning in 2021 this service is no longer offered, and the associated budget and resources have shifted under other IT cost pools.

Operating Impacts of Technology Infrastructure CIP Adjustment

| | |
|--------------|----------|
| Expenditures | \$41,250 |
| Revenues | \$41,250 |

This item reflects the operating impacts of CIP changes. As a result of the Technology Infrastructure CIP adjustment, this funding request is to cover the first year of interest costs on the proposed bond issuance.

GIS Small Department Billable Correction

| | |
|--------------|----------|
| Expenditures | \$30,000 |
| Revenues | \$30,000 |

This item adds funding for GIS billable work for various small departments.

Decrease in External Lease Costs

| | |
|--------------|------------|
| Expenditures | \$(42,131) |
|--------------|------------|

This item decreases appropriation authority to pay for decreases in Seattle IT's external lease costs.

MCIS Technical

| | |
|--------------|-------------|
| Expenditures | \$3,000,000 |
| Revenues | \$3,000,000 |

This change adds \$3 million of bond funding to the MCIS Replacement project in 2022. Early in 2021, based on the

Seattle Information Technology Department

updated MCIS project spending plan, legal appropriation and the associated bond issuance was reduced from \$10 million to \$7 million. The \$3 million of legal appropriation was submitted for abandonment in the Q2 2021 Supplemental Ordinance, with the plan to then shift that appropriation and associated bond issuance into 2022 to better align with projected spending.

SPU's CIP Technology Adjustment

| | |
|--------------|----------------|
| Expenditures | \$ (2,150,000) |
| Revenues | \$ (2,150,000) |

This item reduces appropriation authority in the Applications BSL to align with the anticipated Seattle Public Utilities (SPU) CIP budget changes for technology projects in 2022.

SDCI's Technology Budget Adjustment

| | |
|--------------|------------|
| Expenditures | \$ 830,007 |
| Revenues | \$ 830,007 |

This item revises appropriation authority in the Applications BSL to align with the anticipated SDCI budget for technology projects in 2022.

Inflation Adjustment

| | |
|--------------|--------------|
| Expenditures | \$ 1,111,243 |
| Revenues | \$ 1,111,243 |

This change updates Seattle IT's personnel budget to reflect the most current inflation guidance provided by the City Budget Office.

Changes to Seattle IT's Funding Methodologies

| | |
|--------------|------------|
| Expenditures | \$ (8,282) |
| Revenues | \$ (8,282) |

This technical item adjusts Seattle IT's budget to reflect a change in two rate allocation mechanisms. These rate pools have changed due to internal departmental consolidations or transfers to Seattle City Light (SCL) and Seattle Public Utilities (SPU). It also implements a new mechanism to provide departments with an estimate for their GIS direct bill needs.

SCL's CIP Technology Adjustment

| | |
|--------------|----------------|
| Expenditures | \$ (8,669,040) |
| Revenues | \$ (8,669,040) |

This item reduces appropriation authority in the Applications BSL to align with the anticipated Seattle City Light (SCL) CIP budget changes for technology projects in 2022.

Continuation of 2021 CLFR Positions

| | |
|---------------------|-------|
| Position Allocation | 23.00 |
|---------------------|-------|

This technical change request recognizes CLFR-backed sunset positions that were added as part of the 2021 2Q Supplemental Process. 3.0 FTE will continue supporting the Affordable Seattle program, and the remaining 20.0 FTE will continue supporting Critical IT infrastructure needs that have arisen due to increased demand for IT services.

Seattle Information Technology Department

Expenditure Overview

| | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|---|--------------------|--------------------|--------------------|
| Appropriations | | | |
| ITD - BC-IT-C0700 - Capital Improvement Projects | | | |
| 50410 - Information Technology Fund | 36,864,241 | 37,438,137 | 27,985,346 |
| Total for BSL: BC-IT-C0700 | 36,864,241 | 37,438,137 | 27,985,346 |
| ITD - BO-IT-D0100 - Leadership and Administration | | | |
| 50410 - Information Technology Fund | 26,606,532 | 25,128,813 | 29,039,619 |
| Total for BSL: BO-IT-D0100 | 26,606,532 | 25,128,813 | 29,039,619 |
| ITD - BO-IT-D0200 - Cable Franchise | | | |
| 10101 - Cable TV Franchise Fund | 6,199,140 | 7,171,058 | 6,414,265 |
| Total for BSL: BO-IT-D0200 | 6,199,140 | 7,171,058 | 6,414,265 |
| ITD - BO-IT-D0300 - Technology Infrastructure | | | |
| 50410 - Information Technology Fund | 51,130,398 | 44,052,149 | 49,714,696 |
| Total for BSL: BO-IT-D0300 | 51,130,398 | 44,052,149 | 49,714,696 |
| ITD - BO-IT-D0400 - Frontline Services and Workplace | | | |
| 50410 - Information Technology Fund | 40,975,695 | 40,822,566 | 51,505,057 |
| Total for BSL: BO-IT-D0400 | 40,975,695 | 40,822,566 | 51,505,057 |
| ITD - BO-IT-D0500 - Digital Security & Risk | | | |
| 50410 - Information Technology Fund | 5,269,354 | 8,448,605 | 7,209,229 |
| Total for BSL: BO-IT-D0500 | 5,269,354 | 8,448,605 | 7,209,229 |
| ITD - BO-IT-D0600 - Applications | | | |
| 14000 - Coronavirus Local Fiscal Recovery Fund | - | - | 5,942,832 |
| 50410 - Information Technology Fund | 94,503,612 | 108,420,387 | 99,631,328 |
| Total for BSL: BO-IT-D0600 | 94,503,612 | 108,420,387 | 105,574,160 |
| ITD - BO-IT-D0800 - Client Solutions | | | |
| 50410 - Information Technology Fund | 4,878,058 | 5,077,785 | 5,368,747 |
| Total for BSL: BO-IT-D0800 | 4,878,058 | 5,077,785 | 5,368,747 |
| Department Total | 266,427,030 | 276,559,501 | 282,811,119 |
| Department Full-Time Equivalents Total* | 701.10 | 673.10 | 657.50 |

** 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 Information Technology Department

Budget Summary by Fund Seattle Information Technology Department

| | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|--|--------------------|--------------------|--------------------|
| 10101 - Cable TV Franchise Fund | 6,199,140 | 7,171,058 | 6,414,265 |
| 14000 - Coronavirus Local Fiscal Recovery Fund | - | - | 5,942,832 |
| 50410 - Information Technology Fund | 260,227,890 | 269,388,442 | 270,454,022 |
| Budget Totals for ITD | 266,427,030 | 276,559,501 | 282,811,119 |

Revenue Overview

2022 Estimated Revenues

| Account Code | Account Name | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|--|-------------------------------------|--------------------|--------------------|--------------------|
| 321090 | Bus Lic&Perm-Cable Fran Fees | 7,134,025 | 7,122,396 | 5,919,382 |
| 321900 | Bus Lic&Perm-Other | 532,509 | - | - |
| 360020 | Inv Earn-Residual Cash | - | 22,000 | 2,044 |
| Total Revenues for: 10101 - Cable TV Franchise Fund | | 7,666,535 | 7,144,396 | 5,921,426 |
| 400000 | Use of/Contribution to Fund Balance | - | 26,662 | 492,839 |
| Total Resources for:10101 - Cable TV Franchise Fund | | 7,666,535 | 7,171,058 | 6,414,266 |
| 331110 | Direct Fed Grants | 3,054,452 | - | - |
| 333110 | Ind Fed Grants | (9,911) | - | - |
| 341400 | Fiber Communications Revenues | 2,371,573 | - | - |
| 342130 | Communication Service Fees | 470,409 | - | - |
| 348170 | Isf-Itld Alloc Rev | 157,845,041 | 170,434,488 | 189,124,180 |
| 348180 | Isf-Itld Billed Rev | 48,512,727 | 66,104,721 | 59,517,357 |
| 360020 | Inv Earn-Residual Cash | - | 290,610 | 275,939 |
| 360210 | Oth Interest Earnings | 22,345 | - | - |
| 360220 | Interest Earned On Delinquent A | 100 | - | - |
| 360900 | Miscellaneous Revs-Other Rev | 30,618 | - | - |
| 391010 | G.O.Bond Proceeds | 9,820,000 | 27,933,036 | 18,453,438 |
| 391080 | Premium On Gen Obl Bonds | 1,555,000 | - | - |
| Total Revenues for: 50410 - Information Technology Fund | | 223,672,355 | 264,762,855 | 267,370,913 |
| 400000 | Use of/Contribution to Fund Balance | - | 4,625,587 | 3,129,704 |
| Total Resources for:50410 - Information Technology Fund | | 223,672,355 | 269,388,442 | 270,500,617 |
| Total ITD Resources | | 231,338,889 | 276,559,501 | 276,914,883 |

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).

| Program Expenditures | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|----------------------------------|-------------------------|-------------------------|--------------------------|
| Application Services CIP | 13,508,480 | 11,679,600 | 14,576,000 |
| Application Services CIP | 142,065 | - | - |
| Citywide IT Initiatives CIP | 5,547,932 | - | - |
| Communications CIP | 11,416,653 | 12,875,262 | 5,690,670 |
| Enterprise Compute Services CIP | 2,815,168 | 7,484,983 | 2,182,188 |
| Fiber Enterprise Initiatives CIP | 2,448,089 | 4,356,485 | 4,468,011 |
| Programmatic Initiatives CIP | 252,158 | - | - |
| Radio Communications CIP | 542,831 | 705,049 | 723,098 |
| Seattle Channel CIP | 190,867 | 336,759 | 345,380 |
| Total | 36,864,241 | 37,438,137 | 27,985,346 |

**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.

| Expenditures/FTE | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|--------------------------|-------------------------|-------------------------|--------------------------|
| Application Services CIP | 13,650,545 | 11,679,600 | 14,576,000 |

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.

| Expenditures/FTE | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-----------------------------|-------------------------|-------------------------|--------------------------|
| Citywide IT Initiatives CIP | 5,547,932 | - | - |

Communications CIP

Seattle Information Technology Department

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.

| | 2020 | 2021 | 2022 |
|--------------------|------------|------------|-----------|
| Expenditures/FTE | Actuals | Adopted | Proposed |
| Communications CIP | 11,416,653 | 12,875,262 | 5,690,670 |

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.

| | 2020 | 2021 | 2022 |
|---------------------------------|-----------|-----------|-----------|
| Expenditures/FTE | Actuals | Adopted | Proposed |
| Enterprise Compute Services CIP | 2,815,168 | 7,484,983 | 2,182,188 |

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.

| | 2020 | 2021 | 2022 |
|----------------------------------|-----------|-----------|-----------|
| Expenditures/FTE | Actuals | Adopted | Proposed |
| Fiber Enterprise Initiatives CIP | 2,448,089 | 4,356,485 | 4,468,011 |

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.

| | 2020 | 2021 | 2022 |
|------------------------------|---------|---------|----------|
| Expenditures/FTE | Actuals | Adopted | Proposed |
| Programmatic Initiatives CIP | 252,158 | - | - |

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.

| | 2020 | 2021 | 2022 |
|--------------------------|---------|---------|----------|
| Expenditures/FTE | Actuals | Adopted | Proposed |
| Radio Communications CIP | 542,831 | 705,049 | 723,098 |

Seattle Channel CIP

Seattle Information Technology Department

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.

| Expenditures/FTE | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|---------------------|-----------------|-----------------|------------------|
| Seattle Channel CIP | 190,867 | 336,759 | 345,380 |

ITD - BO-IT-D0100 - Leadership and Administration

The Leadership and Administration Budget Summary Level provides executive, community, financial, human resource, and business support to Seattle IT.

| Program Expenditures | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-------------------------------|-------------------|-------------------|-------------------|
| Chief of Staff | 14,990,524 | - | - |
| Chief Privacy Office | 761,670 | - | - |
| Citywide Indirect Costs | 11,321,390 | 6,850,652 | 6,757,575 |
| CTO / Executive Team | 2,943,938 | - | - |
| Departmental Indirect Costs | - | 18,306,629 | 22,166,763 |
| Executive Advisor | 1,562,551 | - | - |
| Indirect Cost Recovery Offset | (5,428,988) | - | - |
| Pooled Benefits and PTO | 455,448 | (28,468) | 115,281 |
| Total | 26,606,532 | 25,128,813 | 29,039,619 |
| Full-time Equivalents Total* | 84.00 | 82.00 | 81.50 |

**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:

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.

| Expenditures/FTE | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-----------------------------|-----------------|-----------------|------------------|
| Chief of Staff | 14,990,524 | - | - |
| Full Time Equivalents Total | 60.00 | - | - |

Chief Privacy Office

Seattle Information Technology Department

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.

| | 2020 | 2021 | 2022 |
|-----------------------------|---------|---------|----------|
| Expenditures/FTE | Actuals | Adopted | Proposed |
| Chief Privacy Office | 761,670 | - | - |
| 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.

| | 2020 | 2021 | 2022 |
|-------------------------|------------|-----------|-----------|
| Expenditures/FTE | Actuals | Adopted | Proposed |
| Citywide Indirect Costs | 11,321,390 | 6,850,652 | 6,757,575 |

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.

| | 2020 | 2021 | 2022 |
|-----------------------------|-----------|---------|----------|
| Expenditures/FTE | Actuals | Adopted | Proposed |
| CTO / Executive Team | 2,943,938 | - | - |
| 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.

| | 2020 | 2021 | 2022 |
|-----------------------------|---------|------------|------------|
| Expenditures/FTE | Actuals | Adopted | Proposed |
| Departmental Indirect Costs | - | 18,306,629 | 22,166,763 |
| Full Time Equivalents Total | - | 82.00 | 81.50 |

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.

| | 2020 | 2021 | 2022 |
|------------------|---------|---------|----------|
| Expenditures/FTE | Actuals | Adopted | Proposed |

Seattle Information Technology Department

| | | | |
|-----------------------------|-----------|---|---|
| Executive Advisor | 1,562,551 | - | - |
| Full Time Equivalents Total | 9.00 | - | - |

Indirect Cost Recovery Offset

This budget program is used for the indirect cost recovery of Citywide and Departmental indirect costs incurred by Seattle IT.

| Expenditures/FTE | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-------------------------------|-----------------|-----------------|------------------|
| Indirect Cost Recovery Offset | (5,428,988) | - | - |

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.

| Expenditures/FTE | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-------------------------|-----------------|-----------------|------------------|
| Pooled Benefits and PTO | 455,448 | (28,468) | 115,281 |

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.

| Program Expenditures | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-------------------------------|------------------|------------------|------------------|
| Cable Franchise for Info Tech | 6,199,140 | 7,171,058 | 6,414,265 |
| Total | 6,199,140 | 7,171,058 | 6,414,265 |

**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-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.

| Program Expenditures | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-------------------------------|-----------------|-----------------|------------------|
| Business Advancement Team | 383,177 | - | - |
| Communications Infrastructure | 10,084,244 | 7,620,877 | 3,876,774 |
| Database Systems | 3,664,084 | 2,488,442 | 2,814,948 |

Seattle Information Technology Department

| | | | |
|------------------------------|-------------------|-------------------|-------------------|
| Enterprise Computing | - | - | 76,076 |
| Enterprise Services | 3,778,686 | 2,786,474 | 3,182,662 |
| Infrastructure Tools | 4,905,145 | 4,112,705 | 4,022,097 |
| Network Operations | 5,795,941 | 7,295,173 | 7,336,257 |
| Radio Management | 3,453,125 | 2,565,811 | 2,880,596 |
| Systems Engineering | 3,125,736 | 3,215,297 | 3,640,097 |
| Telephone Engineering | 5,759,447 | 6,095,207 | 10,862,162 |
| Windows Systems | 10,180,812 | 7,872,163 | 11,023,027 |
| Total | 51,130,398 | 44,052,149 | 49,714,696 |
| Full-time Equivalents Total* | 106.10 | 111.25 | 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.

| Expenditures/FTE | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-----------------------------|-----------------|-----------------|------------------|
| Business Advancement Team | 383,177 | - | - |
| 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.

| Expenditures/FTE | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-------------------------------|-----------------|-----------------|------------------|
| Communications Infrastructure | 10,084,244 | 7,620,877 | 3,876,774 |
| Full Time Equivalents Total | 4.80 | 2.00 | 2.00 |

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.

| Expenditures/FTE | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|------------------|-----------------|-----------------|------------------|
|------------------|-----------------|-----------------|------------------|

Seattle Information Technology Department

| | | | |
|-----------------------------|-----------|-----------|-----------|
| Database Systems | 3,664,084 | 2,488,442 | 2,814,948 |
| Full Time Equivalents Total | 12.00 | 11.75 | 11.75 |

Enterprise Computing

This budget program contains the funding associated with providing and managing public cloud services for Seattle IT customers.

| | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|----------------------|-----------------|-----------------|------------------|
| Enterprise Computing | - | - | 76,076 |

Enterprise Services

This budget program contains the funding associated with Seattle IT's messaging support and identity management services.

| | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-----------------------------|-----------------|-----------------|------------------|
| Enterprise Services | 3,778,686 | 2,786,474 | 3,182,662 |
| Full Time Equivalents Total | 8.00 | 11.00 | 11.00 |

Infrastructure Tools

This budget program contains funding for major system controls, switches and components to support the technology infrastructure system operations.

| | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-----------------------------|-----------------|-----------------|------------------|
| Infrastructure Tools | 4,905,145 | 4,112,705 | 4,022,097 |
| Full Time Equivalents Total | 5.00 | 11.20 | 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.

| | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-----------------------------|-----------------|-----------------|------------------|
| Network Operations | 5,795,941 | 7,295,173 | 7,336,257 |
| Full Time Equivalents Total | 17.20 | 17.80 | 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

| | 2020 | 2021 | 2022 |
|-----------------------------|-----------|-----------|-----------|
| Expenditures/FTE | Actuals | Adopted | Proposed |
| Radio Management | 3,453,125 | 2,565,811 | 2,880,596 |
| Full Time Equivalents Total | 10.00 | 11.00 | 13.00 |

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.

| | 2020 | 2021 | 2022 |
|-----------------------------|-----------|-----------|-----------|
| Expenditures/FTE | Actuals | Adopted | Proposed |
| Systems Engineering | 3,125,736 | 3,215,297 | 3,640,097 |
| Full Time Equivalents Total | 12.00 | 5.00 | 5.00 |

Telephone Engineering

This budget program contains funding for the design, maintenance and operations of the City's consolidated telephone systems.

| | 2020 | 2021 | 2022 |
|-----------------------------|-----------|-----------|------------|
| Expenditures/FTE | Actuals | Adopted | Proposed |
| Telephone Engineering | 5,759,447 | 6,095,207 | 10,862,162 |
| Full Time Equivalents Total | 14.00 | 14.10 | 14.10 |

Windows Systems

This budget program contains funding associated with the centralized hosting, management and support of Windows applications.

| | 2020 | 2021 | 2022 |
|-----------------------------|------------|-----------|------------|
| Expenditures/FTE | Actuals | Adopted | Proposed |
| Windows Systems | 10,180,812 | 7,872,163 | 11,023,027 |
| Full Time Equivalents Total | 22.00 | 27.40 | 25.40 |

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.

| Program Expenditures | 2020 | 2021 | 2022 |
|------------------------------------|------------|------------|------------|
| | Actuals | Adopted | Proposed |
| Community Technology and Broadband | 1,725,010 | 1,264,200 | 1,349,403 |
| Digital Workplace | 10,758,278 | 12,340,264 | 15,551,295 |
| Frontline Digital Services | 28,492,407 | 27,218,103 | 34,604,359 |

Seattle Information Technology Department

| | | | |
|---|-------------------|-------------------|-------------------|
| Total | 40,975,695 | 40,822,566 | 51,505,057 |
| Full-time Equivalents Total* | 186.76 | 169.26 | 155.66 |
| <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 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.

| | 2020 | 2021 | 2022 |
|------------------------------------|----------------|----------------|-----------------|
| Expenditures/FTE | Actuals | Adopted | Proposed |
| Community Technology and Broadband | 1,725,010 | 1,264,200 | 1,349,403 |
| Full Time Equivalents Total | 5.50 | 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.

| | 2020 | 2021 | 2022 |
|-----------------------------|----------------|----------------|-----------------|
| Expenditures/FTE | Actuals | Adopted | Proposed |
| Digital Workplace | 10,758,278 | 12,340,264 | 15,551,295 |
| Full Time Equivalents Total | 42.04 | 27.54 | 23.94 |

Frontline Digital Services

This budget program contains funding to develop, maintain, and manage 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, 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.

| | 2020 | 2021 | 2022 |
|-----------------------------|----------------|----------------|-----------------|
| Expenditures/FTE | Actuals | Adopted | Proposed |
| Frontline Digital Services | 28,492,407 | 27,218,103 | 34,604,359 |
| Full Time Equivalents Total | 139.22 | 136.22 | 126.22 |

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

Seattle Information Technology Department

technology policies and procedures. This Budget Summary Level also includes the department's Emergency Management team.

| Program Expenditures | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|------------------------------|-------------------------|-------------------------|--------------------------|
| Digital Security & Risk | 5,269,354 | 8,448,605 | 7,209,229 |
| Total | 5,269,354 | 8,448,605 | 7,209,229 |
| Full-time Equivalents Total* | 15.00 | 19.00 | 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 | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|------------------------------|-------------------------|-------------------------|--------------------------|
| Business Applications | 29,678,730 | 23,302,474 | 22,717,398 |
| Department Initiatives | 37,736,713 | 55,887,219 | 52,709,187 |
| Platform Applications | 16,857,344 | 17,662,168 | 20,526,078 |
| Service Modernization | 10,230,825 | 11,568,526 | 9,621,497 |
| Total | 94,503,612 | 108,420,387 | 105,574,160 |
| Full-time Equivalents Total* | 279.18 | 274.53 | 277.13 |

**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 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.

| Expenditures/FTE | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-----------------------------|-------------------------|-------------------------|--------------------------|
| Full Time Equivalents Total | - | - | 3.00 |

Business Applications

Seattle Information Technology Department

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.

| | 2020 | 2021 | 2022 |
|-----------------------------|------------|------------|------------|
| Expenditures/FTE | Actuals | Adopted | Proposed |
| Business Applications | 29,678,730 | 23,302,474 | 22,717,398 |
| Full Time Equivalents Total | 71.67 | 63.89 | 61.99 |

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).

| | 2020 | 2021 | 2022 |
|-----------------------------|------------|------------|------------|
| Expenditures/FTE | Actuals | Adopted | Proposed |
| Department Initiatives | 37,736,713 | 55,887,219 | 52,709,187 |
| Full Time Equivalents Total | 48.97 | 84.39 | 98.89 |

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.

| | 2020 | 2021 | 2022 |
|-----------------------------|------------|------------|------------|
| Expenditures/FTE | Actuals | Adopted | Proposed |
| Platform Applications | 16,857,344 | 17,662,168 | 20,526,078 |
| Full Time Equivalents Total | 99.54 | 79.70 | 70.70 |

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.

| | 2020 | 2021 | 2022 |
|-----------------------------|------------|------------|-----------|
| Expenditures/FTE | Actuals | Adopted | Proposed |
| Service Modernization | 10,230,825 | 11,568,526 | 9,621,497 |
| Full Time Equivalents Total | 59.00 | 46.55 | 42.55 |

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

Seattle Information Technology Department

practices across all customer-facing divisions.

| Program Expenditures | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|------------------------------|-------------------------|-------------------------|--------------------------|
| Client Solutions | 4,878,058 | 5,077,785 | 5,368,747 |
| Total | 4,878,058 | 5,077,785 | 5,368,747 |
| Full-time Equivalents Total* | 30.06 | 17.06 | 12.96 |

**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*

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

| | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|------------------------------|------------------|------------------|------------------|
| Department Support | | | |
| General Fund Support | 3,074,834 | 2,810,942 | 3,059,062 |
| Total Operations | 3,074,834 | 2,810,942 | 3,059,062 |
| Total Appropriations | 3,074,834 | 2,810,942 | 3,059,062 |
| Full-Time Equivalents Total* | 10.00 | 9.00 | 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.

Budget Overview

The 2022 Proposed Budget restores funding to the Office of Intergovernmental Relations (OIR) after the 2021 Adopted Budget reduced funding in the following areas: state lobbying contracts, membership dues to the Association of Washington Cities (AWC), and travel and conference costs. Additionally, the proposed budget provides OIR with an additional pocket for the department's state lobbying body of work. There is no new increase in appropriation authority proposed. Finally, the proposed budget includes Citywide technical adjustments related to internal services costs and personnel costs.

Office of Intergovernmental Relations

Incremental Budget Changes

Office of Intergovernmental Relations

| | Dollars | FTE |
|---|--------------------|--------------|
| 2021 Adopted Budget | 2,810,942 | 9.00 |
| Baseline | | |
| Citywide Adjustments for Standard Cost Changes | 19,503 | - |
| Baseline Adjustments for Personnel Costs | 43,117 | - |
| State Lobbying Contracts Restoration | 118,000 | - |
| Association of Washington Cities Membership Restoration | 57,500 | - |
| Travel and Conference Budget Restoration | 10,000 | - |
| Proposed Operating | | |
| State Lobbyist Pocket Add | - | 1.00 |
| Total Incremental Changes | \$248,120 | 1.00 |
| Total 2022 Proposed Budget | \$3,059,062 | 10.00 |

Description of Incremental Budget Changes

Baseline

Citywide Adjustments for Standard Cost Changes

Expenditures \$19,503

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 \$43,117

This centrally administered change adjusts appropriations to restore the annual wage increase for non-represented Executives, Managers and Strategic Advisors, which was forgone in 2021 due to financial constraints.

State Lobbying Contracts Restoration

Expenditures \$118,000

This item is a restoration of appropriation authority of \$118,000 to the Office of Intergovernmental Relations (OIR). In 2021, OIR took a one-time reduction in appropriation authority of \$118,000, due to significant revenue losses from the COVID-19 economic and public health crises. This reduction was associated with reduced department resources for representation and lobbying abilities in Olympia, WA, and one-time resources were identified to temporarily fill this need in 2021. This item restores the one-time reduction on an ongoing basis.

Office of Intergovernmental Relations

Association of Washington Cities Membership Restoration

Expenditures \$57,500

This item is a restoration of appropriation authority of \$57,500 to the Office of Intergovernmental Relations (OIR). In 2021, OIR took a one-time reduction in appropriation authority of \$57,500, due to significant revenue losses from the COVID-19 economic and public health crises. This reduction was associated with a 50% reduction of 2021 membership dues to the Association of Washington Cities (AWC). This item restores the one-time reduction.

Travel and Conference Budget Restoration

Expenditures \$10,000

This item is a restoration of appropriation authority of \$10,000 to the Office of Intergovernmental Relations (OIR). In 2021, OIR took a one-time reduction in appropriation authority of \$10,000, due to significant revenue losses from the COVID-19 economic and public health crises. This reduction was associated with reduced travel and conference expenses in 2020 and 2021, which expect to return in 2022. This item restores the one-time reduction.

Proposed Operating

State Lobbyist Pocket Add

Position Allocation 1.00

This item creates a 1.0 FTE Strategic Advisor 2, Exempt pocket in the Office of Intergovernmental Relations (OIR). This add will help to ensure that all regular OIR positions can be filled with qualified candidates. No increase in appropriation authority is needed to fund this position.

Office of Intergovernmental Relations

Expenditure Overview

| | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|--|------------------|------------------|------------------|
| Appropriations | | | |
| OIR - BO-IR-X1G00 - Office of Intergovernmental Relations | | | |
| 00100 - General Fund | 3,074,834 | 2,810,942 | 3,059,062 |
| Total for BSL: BO-IR-X1G00 | 3,074,834 | 2,810,942 | 3,059,062 |
| Department Total | 3,074,834 | 2,810,942 | 3,059,062 |
| Department Full-Time Equivalents Total* | 10.00 | 9.00 | 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.

Budget Summary by Fund Office of Intergovernmental Relations

| | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|------------------------------|------------------|------------------|------------------|
| 00100 - General Fund | 3,074,834 | 2,810,942 | 3,059,062 |
| Budget Totals for OIR | 3,074,834 | 2,810,942 | 3,059,062 |

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.

| Program Expenditures | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|---------------------------------------|-------------------------|-------------------------|--------------------------|
| Office of Intergovernmental Relations | 3,074,834 | 2,810,942 | 3,059,062 |
| Total | 3,074,834 | 2,810,942 | 3,059,062 |
| Full-time Equivalents Total* | 10.00 | 9.00 | 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.

Legislative Department

M. Lorena González, Council President

(206) 684-8888 TTY: (206) 233-0025

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

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.

Legislative Department

Budget Snapshot

| | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|------------------------------|-------------------|-------------------|-------------------|
| Department Support | | | |
| General Fund Support | 18,559,193 | 18,441,784 | 19,060,165 |
| Total Operations | 18,559,193 | 18,441,784 | 19,060,165 |
| Total Appropriations | 18,559,193 | 18,441,784 | 19,060,165 |
| Full-Time Equivalents 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*

Budget Overview

The 2022 Proposed Budget includes technical adjustments to bring the department's baseline budget into alignment with internal service cost changes and the removal of one-time items added in prior year budgets. In addition, the proposed budget restores General Fund that had been cut following COVID-19 related revenue losses in 2020 and 2021; this funding will support ongoing personnel and operating expenses.

Legislative Department

Incremental Budget Changes

Legislative Department

| | Dollars | FTE |
|--|---------------------|---------------|
| 2021 Adopted Budget | 18,441,784 | 100.50 |
| Baseline | | |
| Citywide Adjustments for Standard Cost Changes | 328,381 | - |
| One-Time Items | (210,000) | - |
| Proposed Operating | | |
| Restore General Fund | 500,000 | - |
| Total Incremental Changes | \$618,381 | - |
| Total 2022 Proposed Budget | \$19,060,165 | 100.50 |

Description of Incremental Budget Changes

Baseline

Citywide Adjustments for Standard Cost Changes

Expenditures \$328,381

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

One-Time Items

Expenditures \$(210,000)

This item includes budget adjustments for one-time changes in the 2021 Adopted Budget including:

- (\$60,000) added to supplement funding for a King County survey on human service wage inequities; and
- (\$150,000) to fund a Transportation Impact Fee Study.

Proposed Operating

Restore General Fund

Expenditures \$500,000

This item restores \$500,000 of General Fund reductions that were taken in the 2021 Adopted Budget due to COVID-19 related revenue losses.

Legislative Department

Expenditure Overview

| Appropriations | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|--|-------------------|-------------------|-------------------|
| LEG - BO-LG-G1000 - Legislative Department | | | |
| 00100 - General Fund | 14,479,238 | 13,745,550 | 14,114,678 |
| Total for BSL: BO-LG-G1000 | 14,479,238 | 13,745,550 | 14,114,678 |
| LEG - BO-LG-G2000 - Leadership and Administration | | | |
| 00100 - General Fund | 4,079,955 | 4,696,234 | 4,945,487 |
| Total for BSL: BO-LG-G2000 | 4,079,955 | 4,696,234 | 4,945,487 |
| Department Total | 18,559,193 | 18,441,784 | 19,060,165 |
| Department Full-Time Equivalents 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*

Budget Summary by Fund Legislative Department

| | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|------------------------------|-------------------|-------------------|-------------------|
| 00100 - General Fund | 18,559,193 | 18,441,784 | 19,060,165 |
| Budget Totals for LEG | 18,559,193 | 18,441,784 | 19,060,165 |

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.

| Program Expenditures | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|------------------------------|-------------------------|-------------------------|--------------------------|
| Central Staff | 3,365,180 | 3,560,685 | 3,577,027 |
| City Clerk | 4,010,941 | 3,821,245 | 3,845,327 |
| City Council | 7,103,118 | 6,363,620 | 6,692,324 |
| Total | 14,479,238 | 13,745,550 | 14,114,678 |
| 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.

| Expenditures/FTE | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-----------------------------|-------------------------|-------------------------|--------------------------|
| Central Staff | 3,365,180 | 3,560,685 | 3,577,027 |
| 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.

| Expenditures/FTE | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-----------------------------|-------------------------|-------------------------|--------------------------|
| City Clerk | 4,010,941 | 3,821,245 | 3,845,327 |
| Full Time Equivalents Total | 27.50 | 27.50 | 27.50 |

City Council

Legislative Department

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.

| Expenditures/FTE | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-----------------------------|-----------------|-----------------|------------------|
| City Council | 7,103,118 | 6,363,620 | 6,692,324 |
| 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.

| Program Expenditures | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|------------------------------|------------------|------------------|------------------|
| Citywide Indirect Costs | 2,842,721 | 2,897,642 | 3,099,241 |
| Departmental Indirect Costs | 1,237,234 | 1,798,592 | 1,846,246 |
| Total | 4,079,955 | 4,696,234 | 4,945,487 |
| 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.

| Expenditures/FTE | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-------------------------|-----------------|-----------------|------------------|
| Citywide Indirect Costs | 2,842,721 | 2,897,642 | 3,099,241 |

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.

| Expenditures/FTE | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-----------------------------|-----------------|-----------------|------------------|
| Departmental Indirect Costs | 1,237,234 | 1,798,592 | 1,846,246 |
| 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

| | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|------------------------------|------------------|------------------|------------------|
| Department Support | | | |
| General Fund Support | 7,558,119 | 7,440,359 | 7,638,274 |
| Total Operations | 7,558,119 | 7,440,359 | 7,638,274 |
| Total Appropriations | 7,558,119 | 7,440,359 | 7,638,274 |
| Full-Time Equivalents Total* | 39.50 | 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 2022 Proposed Budget for the Office of the Mayor's budget has no significant changes and continues existing staffing and services, with technical adjustments made to Citywide charges and personnel costs.

Office of the Mayor

Incremental Budget Changes

Office of the Mayor

| | Dollars | FTE |
|--|--------------------|--------------|
| 2021 Adopted Budget | 7,440,359 | 39.50 |
| Baseline | | |
| Citywide Adjustments for Standard Cost Changes | 89,101 | - |
| Baseline Adjustments for Personnel Costs | 108,814 | - |
| Revenue Adjustments | - | - |
| Total Incremental Changes | \$197,915 | - |
| Total 2022 Proposed Budget | \$7,638,274 | 39.50 |

Description of Incremental Budget Changes

Baseline

Citywide Adjustments for Standard Cost Changes

Expenditures \$89,101

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 \$108,814

This centrally administered change adjusts appropriations to restore the annual wage increase for non-represented Executives, Managers and Strategic Advisors, which was forgone in 2021 due to financial constraints.

Revenue Adjustments

Revenues \$(142,803)

This item adjusts the Mayor's Office budget by removing revenue associated with salary donation back to the City.

Office of the Mayor

Expenditure Overview

| | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|--|------------------|------------------|------------------|
| Appropriations | | | |
| MO - BO-MA-X1A00 - Office of the Mayor | | | |
| 00100 - General Fund | 7,558,119 | 7,440,359 | 7,638,274 |
| Total for BSL: BO-MA-X1A00 | 7,558,119 | 7,440,359 | 7,638,274 |
| Department Total | 7,558,119 | 7,440,359 | 7,638,274 |
| Department Full-Time Equivalents Total* | 39.50 | 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 Summary by Fund Office of the Mayor

| | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|-----------------------------|------------------|------------------|------------------|
| 00100 - General Fund | 7,558,119 | 7,440,359 | 7,638,274 |
| Budget Totals for MO | 7,558,119 | 7,440,359 | 7,638,274 |

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.

| Program Expenditures | 2020 Actuals | 2021 Adopted | 2022 Proposed |
|------------------------------|-------------------------|-------------------------|--------------------------|
| Office of the Mayor | 7,558,119 | 7,440,359 | 7,638,274 |
| Total | 7,558,119 | 7,440,359 | 7,638,274 |
| Full-time Equivalents Total* | 39.50 | 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 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) |
|--|---------------------------|------------------------------|-----------------------------|
| Department | 2021 Adopted Total | 2022 Proposed Changes | 2022 Proposed Budget |
| City Budget Office | 36 | 7 | 43 |
| Civil Service Commissions | 2 | 0 | 2 |
| Community Police Commission | 9 | 0 | 9 |
| Community Safety and Communications Center | 1 | 145 | 146 |
| Department of Construction and Inspections | 431 | 34 | 465 |
| Department of Education and Early Learning | 111 | 7 | 118 |
| Department of Neighborhoods | 64 | 12 | 76 |
| Department of Parks and Recreation | 1,011 | 15 | 1,026 |
| Economic and Revenue Forecasts | 1 | 2 | 3 |
| Employees' Retirement System | 28 | (1) | 27 |
| Ethics and Elections Commission | 9 | 2 | 11 |
| Finance and Administrative Services | 623 | 3 | 626 |
| Human Services Department | 400 | (9) | 391 |
| Law Department | 204 | 6 | 210 |
| Legislative Department | 101 | 0 | 101 |
| Office for Civil Rights | 36 | 3 | 39 |
| Office of Arts and Culture | 41 | 2 | 43 |
| Office of Economic Development | 36 | 4 | 40 |
| Office of Emergency Management | 15 | 0 | 15 |
| Office of Hearing Examiner | 5 | 0 | 5 |
| Office of Housing | 47 | 5 | 52 |
| Office of Immigrant and Refugee Affairs | 10 | 2 | 12 |
| Office of Intergovernmental Relations | 9 | 1 | 10 |
| Office of Labor Standards | 30 | 4 | 34 |
| Office of Planning and Community Development | 43 | 5 | 48 |
| Office of Sustainability and Environment | 32 | 0 | 32 |
| Office of the City Auditor | 10 | 0 | 10 |
| Office of the Employee Ombud | 4 | 2 | 6 |
| Office of the Inspector General | 15 | 2 | 17 |
| Office of the Mayor | 40 | 0 | 40 |
| Seattle Center | 227 | (1) | 226 |
| Seattle City Light | 1,799 | 8 | 1,807 |
| Seattle Department of Human Resources | 162 | 4 | 166 |
| Seattle Department of Transportation | 961 | 157 | 1,118 |
| Seattle Fire Department | 1,194 | 3 | 1,197 |
| Seattle Information Technology | 676 | (17) | 659 |
| Seattle Municipal Court | 216 | 1 | 217 |
| Seattle Police Department | 2,032 | (254) | 1,778 |
| Seattle Public Utilities | 1,448 | 36 | 1,484 |
| Total Budgeted Positions | 12,119 | 190 | 12,309 |
| Seattle Police Relief and Pension Fund | 3 | 0 | 3 |
| Seattle Firefighters' Pension Fund | 4 | 0 | 4 |
| Seattle Public Library | 664 | 0 | 664 |
| Total Citywide Positions | 12,790 | 190 | 12,980 |

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.

2022 Proposed Changes: Includes the position changes in the 2022 Proposed Budget, plus positions that were approved by Council in 2021 supplemental budgets or stand-alone legislation.

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

| | (A) | (B) | (C) = (A) + (B) |
|--|---------------------------|------------------------------|-----------------------------|
| Department | 2021 Adopted Total | 2022 Proposed Changes | 2022 Proposed Budget |
| City Budget Office | 36.00 | 7.00 | 43.00 |
| Civil Service Commissions | 2.00 | 0.00 | 2.00 |
| Community Police Commission | 9.00 | 0.00 | 9.00 |
| Community Safety and Communications Center | 1.00 | 145.00 | 146.00 |
| Department of Construction and Inspections | 430.50 | 34.00 | 464.50 |
| Department of Education and Early Learning | 110.50 | 7.00 | 117.50 |
| Department of Neighborhoods | 64.00 | 11.50 | 75.50 |
| Department of Parks and Recreation | 937.88 | 20.75 | 958.63 |
| Economic and Revenue Forecasts | 1.00 | 2.00 | 3.00 |
| Employees' Retirement System | 28.00 | (1.00) | 27.00 |
| Ethics and Elections Commission | 7.40 | 2.00 | 9.40 |
| Finance and Administrative Services | 623.00 | 3.00 | 626.00 |
| Human Services Department | 398.75 | (9.50) | 389.25 |
| Law Department | 201.60 | 5.70 | 207.30 |
| Legislative Department | 100.50 | 0.00 | 100.50 |
| Office for Civil Rights | 35.50 | 3.00 | 38.50 |
| Office of Arts and Culture | 39.09 | 1.25 | 40.34 |
| Office of Economic Development | 36.00 | 4.00 | 40.00 |
| Office of Emergency Management | 15.00 | 0.00 | 15.00 |
| Office of Hearing Examiner | 5.00 | 0.00 | 5.00 |
| Office of Housing | 46.00 | 5.00 | 51.00 |
| Office of Immigrant and Refugee Affairs | 9.50 | 1.50 | 11.00 |
| Office of Intergovernmental Relations | 9.00 | 1.00 | 10.00 |
| Office of Labor Standards | 30.00 | 4.00 | 34.00 |
| Office of Planning and Community Development | 42.00 | 4.50 | 46.50 |
| Office of Sustainability and Environment | 31.50 | 0.00 | 31.50 |
| Office of the City Auditor | 10.00 | 0.00 | 10.00 |
| Office of the Employee Ombud | 4.00 | 2.00 | 6.00 |
| Office of the Inspector General | 15.00 | 2.00 | 17.00 |
| Office of the Mayor | 39.50 | 0.00 | 39.50 |
| Seattle Center | 216.43 | (1.00) | 215.43 |
| Seattle City Light | 1,792.80 | 8.00 | 1,800.80 |
| Seattle Department of Human Resources | 111.50 | 3.50 | 115.00 |
| Seattle Department of Transportation | 959.00 | 157.50 | 1,116.50 |
| Seattle Fire Department | 1,173.35 | 3.00 | 1,176.35 |
| Seattle Information Technology | 673.10 | (15.60) | 657.50 |
| Seattle Municipal Court | 205.85 | 0.50 | 206.35 |
| Seattle Police Department | 2,020.05 | (254.00) | 1,766.05 |
| Seattle Public Utilities | 1,440.30 | 37.00 | 1,477.30 |
| Total Budgeted FTEs | 11,910.60 | 194.60 | 12,105.20 |
| Seattle Firefighters' Pension Fund | 4.00 | 0.00 | 4.00 |
| Seattle Police Relief and Pension Fund | 3.00 | 0.00 | 3.00 |
| Seattle Public Library | 556.10 | 0.00 | 556.10 |
| Total Citywide FTEs | 12,473.70 | 194.60 | 12,668.30 |

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.

2022 Proposed Changes: Includes the position changes in the 2022 Proposed Budget, plus positions that were approved by Council in 2021 supplemental budgets or stand-alone legislation.

Fund Financial Plans

| Fund # | Fund Name | Page |
|--------|--|------|
| 00100 | General Subfund..... | 663 |
| 00126 | Judgment and Claims Fund..... | 664 |
| 00155 | Sweetened Beverage Tax Fund..... | 665 |
| 00164 | Unrestricted Cumulative Reserve Fund..... | 666 |
| 00166 | Revenue Stabilization Fund | 667 |
| 00190 | Office of Labor Standards..... | 668 |
| 10101 | Cable Television Franchise Fund..... | 669 |
| 10102 | Emergency Fund..... | 670 |
| 10110 | Industrial Insurance Fund..... | 671 |
| 10111 | Unemployment Insurance Fund..... | 672 |
| 10112 | Health Care Fund..... | 673 |
| 10133 | Group Term Life and Long Term Disability Insurance Fund..... | 674 |
| 10200 | Parks and Recreation Fund..... | 675 |
| 10398 | Move Seattle Levy Fund..... | 676 |
| 10410 | Library Fund..... | 677 |
| 10800 | Seattle Streetcar Fund..... | 678 |
| 11410 | Seattle Center Fund..... | 679 |
| 11430 | McCaw Hall Fund..... | 680 |
| 12010 | Municipal Arts Fund..... | 681 |
| 12100 | Wheelchair Accessible Fund..... | 682 |
| 12200 | Short-Term Rental Tax Fund..... | 683 |
| 12300 | Election Voucher Fund | 684 |
| 12400 | Arts and Culture Fund..... | 685 |
| 13000 | Transportation Fund..... | 686 |
| 14000 | Coronavirus Local Fiscal Recovery Fund..... | |
| 14500 | Payroll Expense Tax Fund..... | |
| 16200 | Human Services Fund..... | 687 |
| 16400 | Low-Income Housing Fund..... | 688 |

Fund and Funding Source Financial Plans

| | | |
|-------|--|-----|
| 16600 | Office of Housing Fund..... | 689 |
| 17857 | Families and Education Levy Fund..... | 690 |
| 17861 | Seattle Preschool Program..... | 691 |
| 17871 | Families, Education, Preschool and Promise Fund..... | 692 |
| 18100 | 2012 Library Levy Fund | 693 |
| 18200 | 2019 Library Levy Fund..... | 694 |
| 18500 | School Safety Traffic and Pedestrian Improvement Fund..... | 695 |
| 19710 | Metropolitan Park District Fund..... | 696 |
| 19900 | Seattle Transportation Benefit District Fund..... | 697 |
| 30010 | REET I Capital Project Fund..... | 698 |
| 30020 | REET II Capital Projects Fund..... | 699 |
| 33130 | Park Mitigation and Remediation Fund..... | 700 |
| 33860 | 2008 Parks Levy Fund..... | 701 |
| 34070 | McCaw Hall Capital Reserve Fund..... | 702 |
| 36000 | King County Parks Levy Fund..... | 703 |
| 41000 | City Light Fund..... | 704 |
| 43000 | Water Fund..... | 705 |
| 44010 | Drainage and Wastewater Fund..... | 706 |
| 45010 | Solid Waste Fund..... | 707 |
| 48100 | Construction and Inspections Fund..... | 708 |
| 50300 | Finance and Administrative Services Fund..... | 709 |
| 50321 | Fleet Capital Fund..... | 710 |
| 50322 | Asset Preservation Fund..... | 711 |
| 50410 | Information Technology Fund..... | 712 |
| 61040 | Fireman’s Pension Fund..... | 713 |
| 61060 | Police Pension and Relief Fund..... | 714 |
| 63000 | Transit Benefit Fund..... | 715 |
| 63100 | Firefighter Health Care Fund..... | 716 |
| 67600 | FileLocal Agency Fund..... | 717 |

General Fund (00100)

| Amounts in \$1,000s | 2020 Actuals | 2021 Adopted | 2021 Revised | 2022 Proposed | 2023 Projected | 2024 Projected | 2025 Projected |
|--|-----------------|-----------------|-----------------|------------------|-------------------|-------------------|-------------------|
| Beginning Budgetary Fund Balance | | | | | | | |
| Beginning Balance Sheet Fund Balance | 126,537 | 58,328 | 63,193 | | | | |
| Budgetary Fund Balance Adjustment | (3,796) | 0 | (9,799) | | | | |
| <i>Beginning Budgetary Fund Balance</i> | 122,741 | 58,328 | 53,394 | 88,588 | 78,039 | 168,021 | 277,931 |
| Sources of Funds | | | | | | | |
| Property Tax | 344,813 | 356,740 | 360,500 | 372,330 | 383,688 | 386,242 | 390,671 |
| Sales Tax | 255,124 | 273,950 | 297,284 | 304,217 | 313,977 | 326,080 | 343,388 |
| Business and Occupation Tax | 249,321 | 263,570 | 286,408 | 318,792 | 344,903 | 365,151 | 385,869 |
| Utility Tax | 216,274 | 209,660 | 213,704 | 217,061 | 221,511 | 226,487 | 232,013 |
| Other Taxes | 2,714 | 17,016 | 21,315 | 13,482 | 13,892 | 14,162 | 14,220 |
| Transportation Network Company Tax | 0 | 5,022 | 5,563 | 9,113 | 11,666 | 13,191 | 14,443 |
| Parking Meters | 13,314 | 12,810 | 15,362 | 23,768 | 28,462 | 37,002 | 45,360 |
| Court Fines and Forfeitures | 46,053 | 49,925 | 51,593 | 50,465 | 54,887 | 55,397 | 55,546 |
| Revenue from Other Public Entities | 17,539 | 15,693 | 16,350 | 15,550 | 18,428 | 18,428 | 18,428 |
| Service Charges & Reimbursements | 6,986 | 11,455 | 10,494 | 15,451 | 17,231 | 18,039 | 18,956 |
| Fund Balance Transfers (ERF, RSA, J&C, CRS-U) | 50,414 | 73,020 | 73,020 | 152,227 | 169,486 | 170,352 | 140,881 |
| Licenses, Permits, Interest Income and Other | 69,979 | 64,464 | 62,903 | 71,610 | 77,589 | 77,640 | 78,772 |
| Grants | 105,551 | 13,340 | 20,442 | 12,836 | 27,222 | 9,364 | 9,764 |
| Property Sale | 0 | 0 | 66,500 | 0 | 0 | 0 | 0 |
| Payroll Tax | 0 | 214,284 | 217,749 | 0 | 0 | 0 | 0 |
| Budget Adjustments | | | | | | | |
| Associated Revenues from Current Year CFD's | | | 48,976 | | | | |
| Revenues from Current Year legislated ordinances | | | 18,359 | | | | |
| <i>Total Budgetary Revenues</i> | 1,378,082 | 1,580,950 | 1,786,523 | 1,576,901 | 1,682,942 | 1,717,534 | 1,748,312 |
| Expenditures ⁽²⁾ | | | | | | | |
| Arts, Culture & Recreation | 117,617 | 114,839 | 114,839 | 128,915 | 126,832 | 128,049 | 128,958 |
| Education & Human Services | 151,425 | 186,354 | 186,354 | 187,338 | 186,282 | 186,812 | 187,272 |
| Livable & Inclusive Communities | 70,832 | 65,811 | 65,811 | 63,300 | 60,264 | 60,776 | 61,227 |
| Public Safety | 732,829 | 709,082 | 709,082 | 737,573 | 746,879 | 757,308 | 766,675 |
| Utilities, Transportation & Environment | 65,553 | 87,841 | 87,841 | 102,614 | 100,242 | 100,686 | 101,063 |
| Administration | 323,006 | 409,474 | 409,474 | 342,710 | 347,461 | 348,993 | 350,219 |
| Emergency Fund Contribution | 0 | 33,687 | 33,687 | 10,000 | 10,000 | 10,000 | 10,000 |
| Revenue Stabilization Fund Contribution | 0 | 0 | 0 | 15,000 | 15,000 | 15,000 | 15,000 |
| Budget Adjustments | | | | | | | |
| Current Year Encumbrance CFD's | | | 13,711 | | | | |
| Current Year Grant/Svc Contract/Capital/Legislated CFD's | | | 93,493 | | | | |
| Supplemental Changes | | | 37,037 | | | | |
| <i>Total Budgetary Expenditures</i> | 1,461,262 | 1,607,088 | 1,751,329 | 1,587,450 | 1,592,960 | 1,607,623 | 1,620,414 |
| <i>Ending Balance Sheet Adjustment</i> | 13,833 | | | | | | |
| <i>Ending Budgetary Fund Balance</i> | 53,394 | 32,189 | 88,588 | 78,039 | 168,021 | 277,931 | 405,828 |
| Financial Reserves - Revenue | | | | | | | |
| Current Year Grant/Svc Contract/Capital/Legislated CFD Revenues | 52,436 | | | | | | |
| Financial Reserves - Expense | | | | | | | |
| Current Year Encumbrance CFD's | 13,711 | | | | | | |
| Current Year Grant/Svc Contract/Capital/Legislated Expenditure CFD's | 96,052 | | | | | | |
| Planning Reserves | | | | | | | |
| Planning Reserves | 8,286 | 32,189 | 33,087 | 78,039 | 168,021 | 277,931 | 405,828 |
| <i>Total Reserves</i> | 65,613 | 32,189 | 33,087 | 78,039 | 168,021 | 277,931 | 405,828 |
| <i>Ending Unreserved Budgetary Fund Balance</i> | (12,219) | 1 | 55,501 | (0) | (0) | (0) | (0) |

(1) Ordinance 124607 authorized an interfund loan of \$205 million from multiple funds as bridge financing to be repaid by future tax proceeds and other anticipated revenues.

(2) Expenditures in years 2023-2024 reflect the removal of 2022 one-time items, inflation of central costs, and inflation of medical benefits per maximum contract terms.

Judgment and Claims Fund (00126)

| Amounts in \$1,000s | 2020 Actuals | 2021 Adopted | 2021 Revised | 2022 Proposed | 2023 Projected | 2024 Projected | 2025 Projected |
|---|-----------------|-----------------|-----------------|------------------|-------------------|-------------------|-------------------|
| <u>Beginning Budgetary Fund Balance</u> | | | | | | | |
| Beginning Balance Sheet Fund Balance | 8,612 | 10,612 | 14,958 | | | | |
| Budgetary Fund Balance Adjustment | 0 | 0 | 0 | | | | |
| <i>Beginning Budgetary Fund Balance</i> | 8,612 | 10,612 | 14,958 | 4,958 | 4,958 | 7,654 | 10,250 |
| <u>Sources of Funds</u> | | | | | | | |
| Legal Service Fees | 203 | 0 | 0 | 0 | 0 | 0 | 0 |
| City Litigation Recoveries | 8 | 7,782 | 7,782 | 7,782 | 7,937 | 8,096 | 8,258 |
| General Fund Contribution | 20,238 | 19,788 | 19,788 | 22,467 | 25,612 | 26,124 | 26,647 |
| Miscellaneous Revs-Other Rev | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Operating Transfers In | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| <i>Total Budgetary Revenues</i> | 20,449 | 27,570 | 27,570 | 30,248 | 33,549 | 34,220 | 34,905 |
| <u>Expenditures</u> | | | | | | | |
| Judgment & Claims - Claims | 2,515 | 3,524 | 3,524 | 3,524 | 3,595 | 3,685 | 3,777 |
| Judgment & Claims - Litigation | 9,841 | 22,837 | 22,837 | 22,837 | 23,293 | 23,876 | 24,473 |
| Judgment & Claims - General | 1 | 88 | 88 | 88 | 90 | 92 | 95 |
| Judgment & Claims - Police Action | 1,746 | 1,121 | 1,121 | 3,799 | 3,875 | 3,972 | 4,072 |
| <u>Budget Adjustments</u> | | | | | | | |
| Current Year Grant/Svc Contract/Capital CFD's | | | 6,500 | | | | |
| Supplemental Changes | | | 3,500 | | | | |
| <i>Total Budgetary Expenditures</i> | 14,103 | 27,570 | 37,570 | 30,248 | 30,853 | 31,625 | 32,415 |
| <i>Ending Budgetary Fund Balance</i> | 14,958 | 10,612 | 4,958 | 4,958 | 7,654 | 10,250 | 12,739 |
| <u>Financial Reserves - Expense</u> | | | | | | | |
| Current Year Grant/Svc Contract/Capital Expenditure CFD's | 6,500 | | | | | | |
| <i>Total Reserves</i> | 6,500 | 0 | 0 | 0 | 0 | 0 | 0 |
| <i>Ending Unreserved Budgetary Fund Balance</i> | 8,458 | 10,612 | 4,958 | 4,958 | 7,654 | 10,250 | 12,739 |

Sweetened Beverage Tax (00155)

| Amounts in \$1,000s | 2020 Actuals | 2021 Adopted | 2021 Revised | 2022 Proposed | 2023 Projected | 2024 Projected | 2025 Projected |
|---|-----------------|-----------------|-----------------|------------------|-------------------|-------------------|-------------------|
| Beginning Budgetary Fund Balance | | | | | | | |
| Beginning Balance Sheet Fund Balance | 17,194 | 103 | 6,096 | | | | |
| Budgetary Fund Balance Adjustment | 0 | 0 | 0 | | | | |
| <i>Beginning Budgetary Fund Balance</i> | 17,194 | 103 | 6,096 | 3,518 | 3,872 | 5,232 | 7,184 |
| Sources of Funds | | | | | | | |
| Sweetened Beverage Tax | 15,674 | 20,772 | 20,772 | 22,292 | 23,406 | 24,108 | 24,470 |
| Investment Earnings and Other | 81 | | | | | | |
| <i>Total Budgetary Revenues</i> | 15,755 | 20,772 | 20,772 | 22,292 | 23,406 | 24,108 | 24,470 |
| Expenditures | | | | | | | |
| Office of City Auditor | 450 | 500 | 500 | 0 | 0 | 0 | 0 |
| Office of Sustainability and Environment | 10,382 | 5,930 | 5,930 | 5,948 | 5,978 | 6,008 | 6,038 |
| Department of Education and Early Learning | 10,897 | 7,808 | 7,808 | 7,816 | 7,856 | 7,895 | 7,934 |
| Human Services Department | 5,058 | 4,743 | 4,743 | 4,897 | 4,921 | 4,946 | 4,971 |
| Department of Parks and Recreation | 65 | 303 | 303 | 303 | 304 | 306 | 307 |
| Department of Neighborhoods | 0 | 1,473 | | 2,973 | 2,988 | 3,003 | 3,018 |
| Finance General | | | | | | | |
| Budget Adjustments | | | | | | | |
| Office of City Auditor | | | 500 | | | | |
| Office of Sustainability and Environment | | | 1,476 | | | | |
| Department of Education and Early Learning | | | 1,581 | | | | |
| Human Services Department | | | 387 | | | | |
| Department of Parks and Recreation | | | 122 | | | | |
| <i>Total Budgetary Expenditures</i> | 26,853 | 20,757 | 23,350 | 21,937 | 22,047 | 22,157 | 22,268 |
| <i>Ending Budgetary Fund Balance</i> | 6,096 | 118 | 3,518 | 3,872 | 5,232 | 7,184 | 9,386 |
| Financial Reserves - Expense (Carryforwards) | | | | | | | |
| Office of City Auditor | 500 | | | | | | |
| Office of Sustainability and Environment | 1,476 | | | | | | |
| Department of Education and Early Learning | 1,581 | | | | | | |
| Human Services Department | 387 | | | | | | |
| Department of Parks and Recreation | 122 | | | | | | |
| Planning Reserves | | | | | | | |
| Revenue Stabilization Reserve | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 |
| Worker Retraining | 1,500 | 0 | 0 | 0 | 0 | 0 | 0 |
| Planning Reserve | 0 | 0 | 0 | 164 | 437 | 781 | 1,205 |
| <i>Total Reserves</i> | 3,500 | 2,000 | 2,000 | 2,164 | 2,437 | 2,781 | 3,205 |
| <i>Ending Unreserved Budgetary Fund Balance</i> | 2,596 | (1,882) | 1,518 | 1,708 | 2,795 | 4,403 | 6,181 |

Cumulative Reserve Subfund - Unrestricted (00164)

| Amounts in \$1,000s | 2020 Actuals | 2021 Adopted | 2021 Revised | 2022 Proposed | 2023 Projected | 2024 Projected | 2025 Projected |
|---|-----------------|-----------------|-----------------|------------------|-------------------|-------------------|-------------------|
| Beginning Budgetary Fund Balance | | | | | | | |
| Beginning Balance Sheet Fund Balance | 16,198 | 4,408 | 22,475 | 12,032 | 178 | 124 | 1,644 |
| Budgetary Fund Balance Adjustment | (1,826) | 0 | (3,592) | | | | |
| <i>Beginning Budgetary Fund Balance</i> | 14,372 | 4,408 | 18,883 | 12,032 | 178 | 124 | 1,644 |
| Sources of Funds | | | | | | | |
| Street Vacation Fees | 8,579 | 2,515 | 3,623 | | | 1,445 | |
| State Grants | | 0 | | | | | |
| Federal Grants | 1,726 | 0 | 1,425 | | | | |
| Investment Earnings | 2,459 | 1,050 | 1,500 | 1,400 | 1,400 | 1,400 | 1,400 |
| Miscellaneous Revenues | 1,445 | 150 | | | | | |
| Budget Adjustments | | | | | | | |
| Associated Revenues from Current Year CFD's | | | 0 | | | | |
| Revenues from Current Year legislated ordinances | | | 0 | | | | |
| <i>Total Budgetary Revenues</i> | 14,209 | 3,715 | 6,548 | 1,400 | 1,400 | 2,845 | 1,400 |
| Expenditures | | | | | | | |
| Debt Service Payments | 2,634 | 3,032 | 3,032 | 1,216 | 1,211 | 1,077 | 1,073 |
| Capital Project Spending | 2,529 | 95 | 95 | 12,038 | 243 | 248 | 254 |
| Tenant Relocation Assistance - Admin costs | 123 | 142 | 142 | | | | |
| Support to Operating Departments | 4,421 | | | | | | |
| Transfer to General Fund | | | | | | | |
| Budget Adjustments | | | | | | | |
| Current Year Grant/Svc Contract/Capital CFD's | | | 10,368 | | | | |
| Operating Underspend (FAS) | | | (237) | | | | |
| <i>Total Budgetary Expenditures</i> | 9,707 | 3,269 | 13,399 | 13,254 | 1,454 | 1,325 | 1,326 |
| <i>Ending Balance Sheet Adjustment</i> | 9 | | | | | | |
| <i>Ending Budgetary Fund Balance</i> | 18,883 | 4,854 | 12,032 | 178 | 124 | 1,644 | 1,718 |
| Financial Reserves - Expense | | | | | | | |
| Current Year Grant/Svc Contract/Capital Expenditure CFD's | | | | | | | |
| Planning Reserves | | | | | | | |
| King County Levy - Unallocated | 623 | 623 | 623 | | | | |
| Parks Settlement Reserve | 440 | 440 | 440 | | | | |
| Waterfront Pier 58 Reserve | 3,345 | 3,791 | | | | | |
| <i>WaterFront LID Reserve - City's Share</i> | 4,408 | 4,854 | 1,063 | 0 | 0 | 0 | 0 |
| Waterfront Pier 58 Reserve | | | | | | | |
| <i>Ending Unreserved Budgetary Fund Balance</i> | 14,475 | (0) | 10,969 | 178 | 124 | 1,644 | 1,718 |

Revenue Stabilization Fund (00166)

| Amounts in \$1,000s | 2020 Actuals | 2021 Adopted | 2021 Revised | 2022 Proposed | 2023 Projected | 2024 Projected | 2025 Projected |
|---|-----------------|-----------------|-----------------|------------------|-------------------|-------------------|-------------------|
| Beginning Budgetary Fund Balance | | | | | | | |
| Beginning Balance Sheet Fund Balance | 57,764 | 31,742 | 31,742 | | | | |
| <i>Beginning Budgetary Fund Balance</i> | 57,764 | 31,742 | 31,742 | 6,042 | 21,042 | 36,042 | 51,042 |
| Sources of Funds | | | | | | | |
| General Fund Contributions | 3,007 | 0 | 0 | 15,000 | 15,000 | 15,000 | 15,000 |
| <i>Total Budgetary Revenues</i> | 3,007 | 0 | 0 | 15,000 | 15,000 | 15,000 | 15,000 |
| Expenditures | | | | | | | |
| Expenses | 29,030 | 25,700 | 25,700 | 0 | 0 | 0 | 0 |
| <i>Total Budgetary Expenditures</i> | 29,030 | 25,700 | 25,700 | 0 | 0 | 0 | 0 |
| <i>Ending Budgetary Fund Balance</i> | 31,742 | 6,042 | 6,042 | 21,042 | 36,042 | 51,042 | 66,042 |
| <i>Ending Unreserved Budgetary Fund Balance</i> | 31,742 | 6,042 | 6,042 | 21,042 | 36,042 | 51,042 | 66,042 |

Office of Labor Standards Fund (00190)

| Amounts in \$1,000s | 2020 Actuals | 2021 Adopted | 2021 Revised | 2022 Proposed | 2023 Projected | 2024 Projected | 2025 Projected |
|--|-----------------|-----------------|-----------------|------------------|-------------------|-------------------|-------------------|
| <u>Beginning Budgetary Fund Balance</u> | | | | | | | |
| Beginning Balance Sheet Fund Balance | 2,066 | 1,427 | 2,636 | | | | |
| Budgetary Fund Balance Adjustment | 0 | 0 | 70 | | | | |
| <i>Beginning Budgetary Fund Balance</i> | 2,066 | 1,427 | 2,706 | 1,453 | 0 | 0 | 0 |
| <u>Sources of Funds</u> | | | | | | | |
| General Fund Transfer | 6,797 | 5,930 | 5,930 | 6,876 | 7,797 | 7,825 | 7,854 |
| General Fund Transfer - Transportation Network Company Tax | 0 | 346 | 2,096 | 3,801 | 3,803 | 3,804 | 3,806 |
| <u>Budget Adjustments</u> | | | | | | | |
| Associated Revenues from Current Year CFD's | | | 0 | | | | |
| Revenues from Current Year legislated ordinances | | | 0 | | | | |
| <i>Total Budgetary Revenues</i> | 6,797 | 6,276 | 8,026 | 10,678 | 11,600 | 11,630 | 11,660 |
| <u>Expenditures</u> | | | | | | | |
| Office of Labor Standards | 4,264 | 5,176 | 6,926 | 10,031 | 9,500 | 9,530 | 9,560 |
| Business Outreach and Education | 519 | 600 | 600 | 600 | 600 | 600 | 600 |
| Community Outreach and Education | 1,474 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 |
| <u>Budget Adjustments</u> | | | | | | | |
| Current Year Encumbrance CFD's | | | 253 | | | | |
| Current Year Grant/Svc Contract/Capital CFD's | | | 0 | | | | |
| <i>Total Budgetary Expenditures</i> | 6,257 | 7,276 | 9,279 | 12,131 | 11,600 | 11,630 | 11,660 |
| <i>Ending Balance Sheet Adjustment</i> | 99 | | | | | | |
| <i>Ending Budgetary Fund Balance</i> | 2,706 | 427 | 1,453 | 0 | 0 | 0 | 0 |
| <u>Financial Reserves - Revenue</u> | | | | | | | |
| Current Year Grant/Svc Contract/Capital CFD Revenues | 0 | | | | | | |
| <u>Financial Reserves - Expense</u> | | | | | | | |
| Current Year Encumbrance CFD's | 253 | | | | | | |
| Current Year Grant/Svc Contract/Capital Expenditure CFD's | 0 | | | | | | |
| <i>Total Reserves</i> | 253 | 0 | 0 | 0 | 0 | 0 | 0 |
| <i>Ending Unreserved Budgetary Fund Balance</i> | 2,453 | 427 | 1,453 | 0 | 0 | 0 | 0 |

Cable TV Franchise Fund (10101)

| Amounts in \$1,000s | 2020 Actuals | 2021 Adopted | 2021 Revised | 2022 Proposed | 2023 Projected | 2024 Projected | 2025 Projected |
|---|-----------------|-----------------|-----------------|------------------|-------------------|-------------------|-------------------|
| Beginning Budgetary Fund Balance | | | | | | | |
| Beginning Balance Sheet Fund Balance | (629) | 768 | 873 | | | | |
| Budgetary Fund Balance Adjustment | 7 | | (25) | | | | |
| <i>Beginning Budgetary Fund Balance</i> | (622) | 768 | 848 | 1,097 | 604 | 248 | 433 |
| Sources of Funds | | | | | | | |
| Franchise Fees ¹ | 5,417 | 6,550 | 6,073 | 5,426 | 4,887 | 4,402 | 3,964 |
| PEG Support Fees | 533 | 572 | 552 | 493 | 444 | 400 | 360 |
| Misc. Revenues/Rebates ² | 18 | 0 | 175 | 0 | 0 | 0 | 0 |
| Interest Earnings | 2 | 22 | 20 | 2 | 2 | 2 | |
| 2019 True Up ³ | 593 | | | | | | |
| 2020 True Up ³ | 1,106 | 0 | 600 | 0 | 0 | 0 | 0 |
| 2021 True Up ³ | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Budget Adjustments | | | | | | | |
| Associated Revenues from Current Year CFD's | | | 0 | | | | |
| Revenues from Current Year legislated ordinances | | | 0 | | | | |
| <i>Total Budgetary Revenues</i> | 7,669 | 7,144 | 7,420 | 5,921 | 5,334 | 4,804 | 4,325 |
| Expenditures | | | | | | | |
| Leadership and Administration BSL | 136 | 953 | 953 | 1,080 | 1,092 | 1,105 | 1,118 |
| Technology Infrastructure BSL | 2 | 0 | 0 | 0 | 0 | 0 | 0 |
| Frontline Services & Workplace BSL | 5,679 | 5,527 | 5,527 | 4,703 | 4,727 | 4,750 | 4,774 |
| Digital Security & Risk BSL | | 0 | 0 | 0 | 0 | 0 | 0 |
| Applications BSL | 74 | 298 | 298 | 228 | 229 | 230 | 231 |
| Capital Improvement Projects BSL | 251 | 337 | 337 | 345 | 347 | 349 | 351 |
| Client Solutions BSL | 34 | 57 | 57 | 58 | 58 | 59 | 59 |
| Interest on Interfund Loan ⁴ | 22 | 0 | 0 | 0 | 0 | 0 | 0 |
| Future Reductions | 0 | 0 | 0 | 0 | (763) | (1,874) | (2,423) |
| Budget Adjustments | | | | | | | |
| Current Year Encumbrance CFD's | | | 0 | | | | |
| Current Year Grant/Svc Contract/Capital CFD's | | | 0 | | | | |
| Supplemental Changes | | | 0 | | | | |
| <i>Total Budgetary Expenditures</i> | 6,199 | 7,171 | 7,171 | 6,414 | 5,690 | 4,619 | 4,110 |
| <i>Ending Balance Sheet Adjustment</i> | 0 | | | | | | |
| <i>Ending Budgetary Fund Balance</i> | 848 | 741 | 1,097 | 604 | 248 | 433 | 648 |
| Financial Reserves - Revenue | | | | | | | |
| Current Year Grant/Svc Contract/Capital CFD Revenues | 0 | | | | | | |
| Financial Reserves - Expense | | | | | | | |
| Current Year Encumbrance CFD's | 0 | | | | | | |
| Current Year Grant/Svc Contract/Capital Expenditure CFD's | 0 | | | | | | |
| Planning Reserves | | | | | | | |
| Planning Reserves-Expenditures | | | | | 188 | 343 | 528 |
| Placeholder for Impact of FCC Order 621 (franchise fees & in-kind donations) ⁵ | 0 | 0 | 0 | 30 | 60 | 90 | 120 |
| <i>Total Reserves</i> | 0 | 0 | 0 | 30 | 248 | 433 | 648 |
| <i>Ending Unreserved Budgetary Fund Balance</i> | 848 | 741 | 1,097 | 574 | 0 | 0 | 0 |

Assumptions

¹ Revenue projections reflect a continuing decline in Franchise Fees and associated PEG revenues. In addition, one of the three Cable providers, CenturyLink, ended its Cable service as of 12/31/20, with only a modest amount of Nov/Dec franchise fee revenue from CenturyLink arriving in 2021.

² 2021 Revenues came from a \$150,000 settlement with CenturyLink to wrap up that franchise agreement plus one-time corrective payments from Comcast for prior year shortfalls for Franchise Fees & PEG.

³ This represents a transfer from ITD fund 50410. The refund shown for 2020 is estimated and still being reviewed.

⁴ Seattle IT has no outstanding Interfund loans affecting cable fund. This is the interest paid on interfund loans made from the [Information Technology Fund (50410)] to the [Cable TV Franchise Fund (10101)] that were open in 2020. The loans and the interest were both paid in December 2020.

⁵ Placeholder for potential impacts of FCC Order 621; franchise fees and in-kind donations.

Emergency Fund (10102)

| Amounts in \$1,000s | 2020 Actuals | 2021 Adopted | 2021 Revised | 2022 Proposed | 2023 Projected | 2024 Projected | 2025 Projected |
|---|-----------------|-----------------|-----------------|------------------|-------------------|-------------------|-------------------|
| Beginning Budgetary Fund Balance | | | | | | | |
| Beginning Balance Sheet Fund Balance | 64,952 | 47,110 | 52,199 | | | | |
| <i>Beginning Budgetary Fund Balance</i> | 64,952 | 47,110 | 52,199 | 33,660 | 43,660 | 53,660 | 63,660 |
| Sources of Funds | | | | | | | |
| General Fund Contributions | 1,923 | 33,687 | 0 | 10,000 | 10,000 | 10,000 | 10,000 |
| <i>Total Budgetary Revenues</i> | 1,923 | 33,687 | 0 | 10,000 | 10,000 | 10,000 | 10,000 |
| Expenditures | | | | | | | |
| Expenses | 14,677 | 47,050 | 47,050 | 0 | 0 | 0 | 0 |
| Budget Adjustments | | | | | | | |
| Current Year Encumbrance CFD's | | | 5,176 | | | | |
| Supplemental Changes | | | (33,687) | | | | |
| <i>Total Budgetary Expenditures</i> | 14,677 | 47,050 | 18,539 | 0 | 0 | 0 | 0 |
| <i>Ending Budgetary Fund Balance</i> | 52,199 | 33,747 | 33,660 | 43,660 | 53,660 | 63,660 | 73,660 |
| Financial Reserves - Expense | | | | | | | |
| Current Year Encumbrance CFD's | 5,176 | | | | | | |
| Current Year Grant/Svc Contract/Capital Expenditure CFD's | 0 | | | | | | |
| <i>Total Reserves</i> | 5,176 | 0 | 0 | 0 | 0 | 0 | 0 |
| <i>Ending Unreserved Budgetary Fund Balance</i> | 47,023 | 33,747 | 33,660 | 43,660 | 53,660 | 63,660 | 73,660 |

Industrial Insurance Fund (10110)

| Amounts in \$1,000s | 2020 Actuals | 2021 Adopted | 2021 Revised | 2022 Proposed | 2023 Projected | 2024 Projected | 2025 Projected |
|---|-----------------|-----------------|-----------------|------------------|-------------------|-------------------|-------------------|
| Beginning Budgetary Fund Balance | | | | | | | |
| Beginning Balance Sheet Fund Balance | 7,201 | 5,045 | 3,947 | | | | |
| <i>Beginning Budgetary Fund Balance</i> | 7,201 | 5,045 | 3,947 | 3,653 | 6,163 | 6,254 | 6,825 |
| Sources of Funds | | | | | | | |
| Department Contributions | 20,212 | 23,808 | 24,241 | 36,116 | 35,787 | 38,860 | 41,354 |
| <i>Total Budgetary Revenues</i> | 20,212 | 23,808 | 24,241 | 36,116 | 35,787 | 38,860 | 41,354 |
| Expenditures | | | | | | | |
| Claims | 14,617 | 14,476 | 14,476 | 22,895 | 24,990 | 27,275 | 29,475 |
| Pension Payout (Rate Funded Departments) | 0 | 500 | 500 | 800 | 500 | 500 | 500 |
| Labor & Industries Assessments/Insurance | 5,550 | 4,908 | 5,716 | 5,888 | 6,065 | 6,247 | 6,434 |
| Administration | 3,300 | 4,057 | 3,842 | 4,023 | 4,143 | 4,267 | 4,395 |
| <i>Total Budgetary Expenditures</i> | 23,467 | 23,941 | 24,535 | 33,606 | 35,697 | 38,289 | 40,804 |
| <i>Ending Budgetary Fund Balance</i> | 3,947 | 4,912 | 3,653 | 6,163 | 6,254 | 6,825 | 7,375 |
| Planning Reserves | | | | | | | |
| Policy Reserve (25% of Claims) | 3,654 | 3,619 | 3,619 | 5,724 | 6,247 | 6,819 | 7,369 |
| Pension Payouts (non-rate depts) | 0 | 0 | 433 | 433 | 0 | 0 | 0 |
| <i>Total Reserves</i> | 3,654 | 3,619 | 4,052 | 6,157 | 6,247 | 6,819 | 7,369 |
| <i>Ending Unreserved Budgetary Fund Balance</i> | 293 | 1,293 | (399) | 6 | 6 | 6 | 6 |

Unemployment Insurance (10111)

| Amounts in \$1,000s | 2020 Actuals | 2021 Adopted | 2021 Revised | 2022 Proposed | 2023 Projected | 2024 Projected | 2025 Projected |
|---|-----------------|-----------------|-----------------|------------------|-------------------|-------------------|-------------------|
| Beginning Budgetary Fund Balance | | | | | | | |
| Beginning Balance Sheet Fund Balance | 1,062 | 598 | 1,619 | | | | |
| Budgetary Fund Balance Adjustment | 0 | 0 | 0 | | | | |
| <i>Beginning Budgetary Fund Balance</i> | 1,062 | 598 | 1,619 | 1,409 | 877 | 877 | 877 |
| Sources of Funds | | | | | | | |
| Unemployment Compensation Contributions | 2,617 | 4,706 | 2,300 | 1,977 | 2,380 | 2,440 | 2,500 |
| <i>Total Budgetary Revenues</i> | 2,617 | 4,706 | 2,300 | 1,977 | 2,380 | 2,440 | 2,500 |
| Expenditures | | | | | | | |
| Claims | 1,965 | 4,706 | 2,480 | 2,480 | 2,350 | 2,409 | 2,469 |
| Services | 95 | 30 | 30 | 30 | 30 | 31 | 32 |
| <i>Total Budgetary Expenditures</i> | 2,060 | 4,736 | 2,510 | 2,510 | 2,380 | 2,440 | 2,500 |
| <i>Ending Balance Sheet Adjustment</i> | 0 | | | | | | |
| <i>Ending Budgetary Fund Balance</i> | 1,619 | 568 | 1,409 | 877 | 877 | 877 | 877 |
| Planning Reserves | | | | | | | |
| Contingency Reserves | 500 | 500 | 500 | 500 | 500 | 500 | 500 |
| <i>Total Reserves</i> | 500 | 500 | 500 | 500 | 500 | 500 | 500 |
| <i>Ending Unreserved Budgetary Fund Balance</i> | 1,119 | 68 | 909 | 377 | 377 | 377 | 377 |

Health Care Fund (10112)

| Amounts in \$1,000s | 2020 Actuals | 2021 Adopted | 2021 Revised | 2022 Proposed | 2023 Projected | 2024 Projected | 2025 Projected |
|---|-----------------|-----------------|-----------------|------------------|-------------------|-------------------|-------------------|
| <u>Beginning Budgetary Fund Balance</u> | | | | | | | |
| Beginning Balance Sheet Fund Balance | 85,516 | 92,265 | 96,563 | | | | |
| <i>Beginning Budgetary Fund Balance</i> | 85,516 | 92,265 | 96,563 | 92,852 | 92,420 | 91,450 | 89,793 |
| <u>Sources of Funds</u> | | | | | | | |
| Department Contributions | 221,358 | 229,467 | 235,051 | 254,261 | 270,788 | 288,389 | 307,135 |
| Employee Contributions | 37,972 | 39,456 | 37,788 | 38,543 | 39,314 | 40,100 | 40,902 |
| Miscellaneous | 8,386 | 6,747 | 8,643 | 8,908 | 9,114 | 9,315 | 9,510 |
| <i>Total Budgetary Revenues</i> | 267,716 | 275,670 | 281,481 | 301,713 | 319,216 | 337,805 | 357,547 |
| <u>Expenditures</u> | | | | | | | |
| Healthcare Claims | 252,035 | 272,901 | 280,102 | 296,961 | 314,862 | 333,871 | 354,056 |
| Professional Services | 4,634 | 2,770 | 5,090 | 5,184 | 5,324 | 5,590 | 5,870 |
| <i>Total Budgetary Expenditures</i> | 256,669 | 275,670 | 285,193 | 302,145 | 320,186 | 339,461 | 359,926 |
| <i>Ending Budgetary Fund Balance</i> | 96,563 | 92,265 | 92,852 | 92,420 | 91,450 | 89,793 | 87,414 |
| <u>Planning Reserves</u> | | | | | | | |
| Health Care Claims Reserve | 96,563 | 92,265 | 92,852 | 92,420 | 91,450 | 89,793 | 87,414 |
| <i>Total Reserves</i> | 96,563 | 92,265 | 92,852 | 92,420 | 91,450 | 89,793 | 87,414 |
| <i>Ending Unreserved Budgetary Fund Balance</i> | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

Group Term Life Fund (10113)

| Amounts in \$1,000s | 2020 Actuals | 2021 Adopted | 2021 Revised | 2022 Proposed | 2023 Projected | 2024 Projected | 2025 Projected |
|---|-----------------|-----------------|-----------------|------------------|-------------------|-------------------|-------------------|
| Beginning Budgetary Fund Balance | | | | | | | |
| Beginning Balance Sheet Fund Balance | 1,006 | 1,013 | 1,077 | | | | |
| Budgetary Fund Balance Adjustment | (11) | 0 | (31) | | | | |
| <i>Beginning Budgetary Fund Balance</i> | 995 | 1,013 | 1,046 | 1,046 | 1,046 | 1,046 | 1,012 |
| Sources of Funds | | | | | | | |
| Interest | 23 | 18 | 18 | 18 | 18 | 18 | 19 |
| Employee Contributions - GTL & AD&D | 3,586 | 3,572 | 3,572 | 3,572 | 3,644 | 3,717 | 3,791 |
| Employee Contributions - LTD | 2,163 | 2,269 | 2,269 | 2,269 | 2,314 | 2,361 | 2,408 |
| Department Contributions - GTL | 516 | 550 | 550 | 550 | 561 | 572 | 584 |
| Department Contributions - LTD | 217 | 254 | 254 | 254 | 259 | 265 | 270 |
| <i>Total Budgetary Revenues</i> | 6,505 | 6,663 | 6,663 | 6,663 | 6,797 | 6,933 | 7,071 |
| Expenditures | | | | | | | |
| GTL - Group Term Life Ins. & ADD | 4,257 | 4,140 | 4,140 | 4,140 | 4,223 | 4,329 | 4,437 |
| LTD - long Term Disability | 2,197 | 2,523 | 2,523 | 2,523 | 2,574 | 2,638 | 2,704 |
| <i>Total Budgetary Expenditures</i> | 6,453 | 6,663 | 6,663 | 6,663 | 6,797 | 6,967 | 7,141 |
| <i>Ending Budgetary Fund Balance</i> | 1,046 | 1,013 | 1,046 | 1,046 | 1,046 | 1,012 | 943 |
| Planning Reserves | | | | | | | |
| <i>Total Reserves</i> | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| <i>Ending Unreserved Budgetary Fund Balance</i> | 1,046 | 1,013 | 1,046 | 1,046 | 1,046 | 1,012 | 943 |

Park and Recreation Fund (10200)

| Amounts in \$1,000s | 2020 Actuals | 2021 Adopted | 2021 Revised | 2022 Proposed | 2023 Projected | 2024 Projected | 2025 Projected |
|---|-----------------|-----------------|-----------------|------------------|-------------------|-------------------|-------------------|
| Beginning Budgetary Fund Balance | | | | | | | |
| Beginning Balance Sheet Fund Balance | 22,553 | 6,265 | 41,636 | 12,575 | 7,861 | 6,917 | 5,042 |
| Budgetary Fund Balance Adjustment | (594) | 0 | (1,703) | | | | |
| <i>Beginning Budgetary Fund Balance</i> | 21,959 | 6,265 | 39,933 | 12,575 | 7,861 | 6,917 | 5,042 |
| Sources of Funds | | | | | | | |
| Athletic Facility Fees | 944 | 2,198 | 2,198 | 4,038 | 4,038 | 4,038 | 4,038 |
| Building/Oth Space Rent | 0 | 72 | 72 | 72 | 72 | 72 | 72 |
| Concession Proceeds | 41 | 80 | 80 | 80 | 80 | 80 | 80 |
| Exhibit Admission Charges | 2 | 569 | 569 | 569 | 569 | 569 | 569 |
| General Government-Other Rev | 3,200 | 2,524 | 2,524 | 2,510 | 2,510 | 2,510 | 2,510 |
| Lt Space/Facilities Leases | 2,863 | 669 | 669 | 1,006 | 1,026 | 1,047 | 1,067 |
| Miscellaneous Revs-Other Rev | 14 | 857 | 857 | 891 | 891 | 891 | 891 |
| Other Private Contrib & Dons | 99 | 452 | 452 | 452 | 452 | 452 | 452 |
| Other Rents & Use Charges | 1,299 | 747 | 747 | 828 | 828 | 828 | 828 |
| Parking Fees | 26 | 40 | 40 | 79 | 79 | 79 | 79 |
| Recoveries | 1,052 | 1,076 | 1,076 | 1,176 | 1,176 | 1,176 | 1,176 |
| Recreation Education Fees | 710 | 1,628 | 1,628 | 4,288 | 4,288 | 4,288 | 4,288 |
| Recreation Activities Fees | 12,675 | 12,916 | 12,916 | 13,337 | 13,337 | 13,337 | 13,337 |
| Recreation Admission Fees | 792 | 725 | 725 | 2,489 | 2,489 | 2,489 | 2,489 |
| Recreation Shared Revs Arc | 0 | 384 | 384 | 1,013 | 1,013 | 1,013 | 1,013 |
| Resource Recovery Rev | 2,945 | 2,990 | 2,990 | 3,022 | 3,022 | 3,022 | 3,022 |
| Sales Of Merchandise | 122 | 13 | 13 | 27 | 27 | 27 | 27 |
| St Space Facilities Rentals | 1,008 | 1,817 | 1,817 | 5,081 | 5,183 | 5,286 | 5,392 |
| Community Dev Block Grant | | 808 | 808 | 808 | 808 | 808 | 808 |
| Capital Contributions | 12,609 | 1,005 | 1,005 | 1,005 | 1,176 | 1,176 | 1,176 |
| Federal and State Grants | 246 | 0 | 0 | 1,500 | 0 | 0 | 0 |
| Public Benefit Offset/TI Offset | (2,841) | 0 | 0 | 0 | 0 | 0 | 0 |
| COVID-19 Planning Program | | 6,420 | 6,420 | 0 | 0 | 0 | 0 |
| Interest Earned | 401 | 0 | 0 | 0 | 0 | 0 | 0 |
| Budget Adjustments | | | | | | | |
| Associated Revenues from Current Year CFD's | | | 18,146 | 0 | 0 | 0 | 0 |
| Revenues from Current Year legislated ordinances | | | 10,824 | 0 | 0 | 0 | 0 |
| <i>Total Budgetary Revenues</i> | 38,207 | 37,990 | 66,960 | 44,271 | 43,063 | 43,187 | 43,314 |
| Expenditures | | | | | | | |
| Building For The Future | 2,014 | 1,995 | 1,995 | 6,900 | 900 | 900 | 900 |
| Debt and Special Funding | 239 | 2,931 | 2,931 | 171 | 168 | 173 | 173 |
| Fix It First | 1,366 | 7,801 | 7,801 | 913 | 913 | 913 | 913 |
| Parks and Facilities Maintenance and Repairs | 2,928 | 0 | 0 | 5,207 | 5,337 | 5,471 | 5,607 |
| Leadership and Administration | 29 | 4,297 | 4,297 | 2,216 | 2,271 | 2,328 | 2,386 |
| Departmentwide Programs | (9) | 0 | 0 | 8,405 | 8,615 | 8,830 | 9,051 |
| Parks & Open Space | 158 | 12,381 | 12,381 | 0 | 0 | 0 | 0 |
| Recreation Facility Programs | 3,031 | 104 | 104 | 12,252 | 12,558 | 12,872 | 13,194 |
| Golf Programs | 9,667 | 900 | 900 | 12,818 | 13,138 | 13,467 | 13,803 |
| Seattle Conservation Corps | 2,542 | 168 | 168 | 0 | 0 | 0 | 0 |
| Zoo and Aquarium Programs | 1 | 913 | 913 | 104 | 106 | 109 | 112 |
| COVID-19 Planning Program | | 6,420 | 6,420 | 0 | 0 | 0 | 0 |
| Budget Adjustments | | | | | | | |
| Current Year Grant/Svc Contract/Capital CFD's | | | 44,056 | | | | |
| Supplemental Changes | | | 12,351 | | | | |
| <i>Total Budgetary Expenditures</i> | 21,966 | 37,911 | 94,318 | 48,985 | 44,007 | 45,063 | 46,140 |
| <i>Ending Balance Sheet Adjustment</i> | 1,734 | | | | | | |
| <i>Ending Budgetary Fund Balance</i> | 39,933 | 6,344 | 12,575 | 7,861 | 6,917 | 5,042 | 2,217 |
| Financial Reserves - Revenue | | | | | | | |
| Current Year Grant/Svc Contract/Capital CFD Revenues | 18,146 | | | | | | |
| Financial Reserves - Expense | | | | | | | |
| Current Year Grant/Svc Contract/Capital Expenditure CFD's | 44,056 | | | | | | |
| Planning Reserves | | | | | | | |
| Golf Reserve | 0 | 1,000 | 1,000 | 0 | 0 | 0 | 0 |
| Athletic Field Operating Reserve | 0 | 500 | 500 | 500 | 500 | 500 | 500 |
| SPU Reservoir Use Fees | 0 | 600 | 600 | 600 | 600 | 600 | 600 |
| Cash Flow Reserve | 0 | 2,500 | 2,500 | 1,143 | 1,143 | 1,143 | 1,143 |
| CBO Planning Reserves | 0 | 0 | 0 | 568 | 1,511 | 2,699 | 4,177 |
| Lake City Community Center | 0 | 0 | 0 | 5,000 | 5,000 | 5,000 | 5,000 |
| Tree Remediation Funding Reserve | 0 | 150 | 150 | 50 | 0 | 0 | 0 |
| <i>Total Reserves</i> | 25,910 | 4,750 | 4,750 | 7,861 | 8,754 | 9,942 | 11,420 |
| <i>Ending Unreserved Budgetary Fund Balance</i> | 14,023 | 1,594 | 7,825 | (0) | (1,837) | (4,900) | (9,204) |

Footnotes

SPR will evaluate options to address increased base operating costs due to inflation as part of its next MPD 6-year planning cycle.

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 and decision are made regarding the next MPD spending plan, SPR will assess its fees & charges to consider inflationary and/or other changes.

Move Seattle Levy (10398)

| Amounts in \$1,000s | 2020 Actuals | 2021 Adopted | 2021 Revised | 2022 Proposed | 2023 Projected | 2024 Projected | 2025 Projected |
|--|-----------------|-----------------|-----------------|------------------|-------------------|-------------------|-------------------|
| Beginning Budgetary Fund Balance | | | | | | | |
| Beginning Balance Sheet Fund Balance | 68,734 | 7,665 | 70,351 | | | | |
| Budgetary Fund Balance Adjustment | (850) | 0 | (4,733) | | | | |
| <i>Beginning Budgetary Fund Balance</i> | 67,884 | 7,665 | 65,618 | 22,615 | 4,949 | 809 | 2,475 |
| Sources of Funds | | | | | | | |
| 311010 - Real & Personal Property Taxes | 101,502 | 103,234 | 104,876 | 107,074 | 109,310 | 111,592 | 1,153 |
| 322260 - Nonbus Lic&Perm-Meter Hood Fee | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 331110 - Direct Fed Grants | | 0 | 0 | 0 | 0 | 0 | 0 |
| 332010 - Fed Entitlmt-Forfeited Prop | | 0 | 0 | 0 | 0 | 0 | 0 |
| 344900 - Transportation-Other Rev | 276 | 0 | 0 | 0 | 0 | 0 | 0 |
| 360020 - Inv Earn-Residual Cash | 1,308 | 0 | 1,000 | 0 | 0 | 0 | 0 |
| 360150 - Interest On Loan Payoffs | 47 | 0 | 0 | 0 | 0 | 0 | 0 |
| 360900 - Miscellaneous Revs-Other Rev | 212 | 0 | 0 | 0 | 0 | 0 | 0 |
| Budget Adjustments | | | | | | | |
| Associated Revenues from Current Year CFD's | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Revenues from Current Year legislated ordinances | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| <i>Total Budgetary Revenues</i> | 103,345 | 103,234 | 105,876 | 107,074 | 109,310 | 111,592 | 1,153 |
| Expenditures | | | | | | | |
| Safe Routes | 23,329 | 31,094 | 37,381 | 31,758 | 23,555 | 19,981 | 95 |
| 01. Safety Corridors | 3,936 | 2,029 | 2,941 | 4,019 | 849 | 1,461 | 0 |
| 02. Safe Routes to School | 112 | 0 | 994 | 0 | 800 | 800 | 0 |
| 03. Markings | 1,193 | 1,299 | 1,299 | 483 | 497 | 512 | 0 |
| 04. Transportation Operations | 7,012 | 8,345 | 8,158 | 3,987 | 4,325 | 4,515 | 0 |
| 05. Bicycle Safety | 6,834 | 6,205 | 7,221 | 8,755 | 3,480 | 1,000 | 0 |
| 06. Sidewalk Safety Repair | 521 | 3,064 | 2,970 | 3,894 | 1,272 | 351 | 42 |
| 07. Curb Ramps & Crossings | 1,425 | 5,072 | 6,698 | 9,609 | 10,122 | 7,551 | 0 |
| 08. Neighborhood Street Fund | 2,296 | 5,081 | 7,101 | 1,011 | 2,210 | 3,790 | 53 |
| Maintenance & Repair | 51,291 | 35,733 | 68,876 | 58,356 | 41,023 | 46,491 | 1,049 |
| 09. Arterial Roadway Maintenance | 30,626 | 2,743 | 32,919 | 10,005 | 19,796 | 27,889 | 0 |
| 10. Paving Spot Improvements | 1,814 | 4,674 | 3,056 | 4,580 | 3,650 | 3,734 | 0 |
| 11. Bridge Repair Backlog | 4,555 | 5,189 | 5,553 | 2,800 | 2,884 | 2,971 | 1,000 |
| 12. Bridge Seismic Improvements | 5,398 | 6,480 | 10,054 | 24,307 | 11,764 | 5,966 | 0 |
| 13. Bridge Replacement, Fairview | 3,041 | 3,008 | 9,103 | 1,244 | 30 | 30 | 33 |
| 14. Bridge Replacement, Planning & Design | 955 | 0 | 1,196 | 4,500 | 0 | 2,923 | 0 |
| 15. Stairway Maintenance | 512 | 541 | 422 | 551 | 561 | 572 | 16 |
| 16. Tree Planting & Trimming | 3,685 | 5,961 | 5,961 | 2,269 | 2,337 | 2,407 | 0 |
| 17. Drainage Partnership, SPU South Park | 705 | 7,137 | 612 | 8,100 | 0 | 0 | 0 |
| Congestion Relief | 31,846 | 43,149 | 42,045 | 34,626 | 31,873 | 15,163 | 2,485 |
| 18. Multimodal Improvements | 15,386 | 8,007 | 9,681 | 12,962 | 6,466 | 3,104 | 0 |
| 19. Traffic Signal Timing Improvements | 3,162 | 7,008 | 7,582 | 1,885 | 2,248 | 2,302 | 1,132 |
| 20. Intelligent Transportation System Improvements | 2,698 | 2,700 | 2,021 | 1,005 | 1,378 | 1,323 | 0 |
| 21. Transit Spot Improvements | 1,406 | 1,486 | 528 | 2,318 | 4,513 | 3,698 | 0 |
| 22. Light Rail Connections, Graham St | 0 | 0 | 5 | 0 | 0 | 0 | 0 |
| 23. Northgate Bridge | 790 | | 4,884 | 6,064 | 1,231 | 554 | 0 |
| 24. Light Rail Connections, Accessible Mt Baker | 8 | 0 | 1,001 | 0 | 0 | 0 | 0 |
| 25. New Sidewalks | 6,144 | 7,488 | 8,164 | 5,132 | 9,369 | 1,689 | 0 |
| 26. SPU Broadview | 398 | 5,216 | 4,558 | 1,874 | 0 | 0 | 0 |
| 27. Bike Parking & Bike Spot Improvements | 376 | 1,067 | 1,013 | 1,001 | 1,039 | 979 | 1,352 |
| 28. Partnership Improvements, Lander Overpass | 282 | 4,792 | 396 | 0 | 0 | 0 | 0 |
| 29. Heavy Haul Network, East Marginal Way | 188 | 3,671 | 599 | 750 | 3,698 | 0 | 0 |
| 30. Freight Spot Improvements | 1,006 | 1,713 | 1,614 | 1,636 | 1,930 | 1,514 | 0 |
| Other | (225) | 170 | 576 | 0 | 0 | 0 | 0 |
| Other | (225) | 170 | 576 | 0 | 0 | 0 | 0 |
| Budget Adjustments | | | | | | | |
| Current Year Encumbrance CFD's | | | | | | | |
| Current Year Grant/Svc Contract/Capital CFD's | | | | | | | |
| <i>Total Budgetary Expenditures</i> | 106,241 | 110,145 | 148,879 | 124,740 | 96,451 | 81,636 | 3,628 |
| <i>Ending Balance Sheet Adjustment</i> | 630 | 0 | 0 | 0 | 0 | 0 | 0 |
| <i>Ending Budgetary Fund Balance</i> | 65,618 | 754 | 22,615 | 4,949 | 17,809 | 30,765 | |
| Planning Reserves | | | | | | | |
| Move Seattle Portfolio Status Update | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| <i>Total Reserves</i> | 0 | 0 | 0 | 0 | 17,000 | 28,290 | 0 |
| <i>Ending Unreserved Budgetary Fund Balance</i> | 65,618 | 754 | 22,615 | 4,949 | 809 | 2,475 | |

Library Fund (10410)

| Amounts in \$1,000s | 2020 Actuals | 2021 Adopted | 2021 Revised | 2022 Proposed | 2023 Projected | 2024 Projected | 2025 Projected |
|---|-----------------|-----------------|-----------------|------------------|-------------------|-------------------|-------------------|
| Beginning Budgetary Fund Balance | | | | | | | |
| Beginning Balance Sheet Fund Balance | 2,716 | 1,632 | 4,684 | | | | |
| Budgetary Fund Balance Adjustment | (9) | 0 | (2) | | | | |
| <i>Beginning Budgetary Fund Balance</i> | 2,707 | 1,632 | 4,682 | 1,766 | 711 | 623 | 666 |
| Sources of Funds | | | | | | | |
| General Subfund Support | 59,843 | 54,302 | 54,302 | 60,491 | 61,494 | 61,801 | 62,110 |
| Quarterly Supplemental | (2,842) | 0 | 0 | 0 | 0 | 0 | 0 |
| Fines & Fees | 90 | 140 | 63 | 120 | 200 | 204 | 208 |
| Parking - Central Library | 16 | 225 | 100 | 175 | 225 | 300 | 306 |
| Copy & Print Services | 26 | 135 | 60 | 100 | 180 | 184 | 187 |
| Space Rental | 19 | 94 | 35 | 50 | 100 | 150 | 150 |
| Salvage Sales/Materials | 13 | 0 | 48 | 60 | 75 | 77 | 78 |
| Interdepartmental Support | 0 | 26 | 26 | 26 | 27 | 27 | 28 |
| Miscellaneous Revenue | 1 | 3 | 2 | 3 | 3 | 3 | 3 |
| Grants | 207 | 0 | 0 | 0 | 0 | 0 | 0 |
| Budget Adjustments | | | | | | | |
| Associated Revenues from Current Year CFD's | | | 6 | | | | |
| <i>Total Budgetary Revenues</i> | 57,372 | 54,925 | 54,641 | 61,025 | 62,303 | 62,746 | 63,070 |
| Expenditures | | | | | | | |
| Chief Librarian's Office | 681 | 485 | 601 | 537 | 540 | 542 | 545 |
| Institutional & Strategic Advancement | 1,360 | 899 | 954 | 1,165 | 1,171 | 1,177 | 1,183 |
| Human Resources | 2,176 | 2,096 | 2,339 | 2,814 | 2,828 | 2,842 | 2,857 |
| Administrative Services | 9,178 | 9,313 | 8,977 | 10,103 | 10,153 | 10,204 | 10,255 |
| Library Programs & Services | 43,518 | 42,402 | 42,324 | 47,461 | 47,698 | 47,937 | 48,177 |
| Budget Adjustments | | | | | | | |
| Current Year Encumbrance CFD's | | | 2,048 | | | | |
| Current Year Grant/Svc Contract/Capital CFD's | | | 6 | | | | |
| Supplemental Changes | | | 309 | | | | |
| <i>Total Budgetary Expenditures</i> | 56,912 | 55,194 | 57,557 | 62,081 | 62,391 | 62,703 | 63,016 |
| <i>Ending Balance Sheet Adjustment</i> | 1,515 | 0 | 0 | 0 | 0 | 0 | 0 |
| <i>Ending Budgetary Fund Balance</i> | 4,682 | 1,363 | 1,766 | 711 | 623 | 666 | 720 |
| Financial Reserves - Revenue | | | | | | | |
| Current Year Grant/Svc Contract/Capital CFD Revenues | 6 | | | | | | |
| Financial Reserves - Expense | | | | | | | |
| Current Year Encumbrance CFD's | 2,048 | | | | | | |
| Current Year Grant/Svc Contract/Capital Expenditure CFD's | 6 | | | | | | |
| Planning Reserves | | | | | | | |
| N/A | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| <i>Total Reserves</i> | 2,048 | 0 | 0 | 0 | 0 | 0 | 0 |
| <i>Ending Unreserved Budgetary Fund Balance</i> | 2,634 | 1,363 | 1,766 | 711 | 623 | 666 | 720 |

Seattle Streetcar Operations Fund (10800)

| Amounts in \$1,000s | 2020 Actuals | 2021 Adopted | 2021 Revised | 2022 Proposed | 2023 Projected | 2024 Projected | 2025 Projected |
|---|-----------------|-----------------|-----------------|------------------|-------------------|-------------------|-------------------|
| Beginning Budgetary Fund Balance | | | | | | | |
| Beginning Balance Sheet Fund Balance | (2,807) | 1,476 | 62 | | | | |
| Budgetary Fund Balance Adjustment | 4 | 0 | (49) | | | | |
| <i>Beginning Budgetary Fund Balance</i> | (2,803) | 1,476 | 13 | 878 | 1,799 | 2,110 | 2,427 |
| Sources of Funds | | | | | | | |
| FHSC Orca Revenue | 265 | 588 | 261 | 784 | 980 | 980 | 1,000 |
| Farebox - First Hill | 0 | 40 | 18 | 53 | 66 | 66 | 67 |
| FTA Funds - First Hill | 0 | 700 | 700 | 700 | 290 | 290 | 290 |
| FTA - First Hill (CARES ACT credits via KC Metro) | 650 | 0 | 721 | 0 | 0 | 0 | 0 |
| Sponsorship - First Hill | 0 | 12 | 0 | 16 | 20 | 20 | 20 |
| Sound Transit - First Hill | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 0 | 0 |
| KCM Contribution | 1,550 | 1,550 | 1,597 | 1,644 | 1,694 | 1,745 | 872 |
| SLU Orca Revenue | 152 | 484 | 150 | 645 | 806 | 806 | 822 |
| Farebox - South Lake Union | 16 | 60 | 19 | 80 | 100 | 100 | 102 |
| FTA Funds - South Lake Union | 0 | 300 | 300 | 300 | 140 | 140 | 140 |
| FTA - SLU (CARES ACT credits via KC Metro) | 504 | 0 | 559 | 0 | 0 | 0 | 0 |
| Sponsorship - South Lake Union | 85 | 120 | 75 | 160 | 200 | 200 | 200 |
| Donations and Service Contributions - SLU | 245 | 254 | 254 | 263 | 272 | 282 | 0 |
| Fairview Lease | 89 | 0 | 0 | 0 | 0 | 0 | 0 |
| King County Reconciliation 2019 | 200 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other | | | | | | | |
| CPT Ongoing Transfers | 5,550 | 5,296 | 5,296 | 5,266 | 6,526 | 12,219 | 12,463 |
| CARES/CRSSA Federal COVID Relief Funds | 0 | 0 | 1,474 | 0 | 0 | 0 | 0 |
| Technical Adjustment - Interest & Investment | 28 | 0 | 0 | 0 | 0 | 0 | 0 |
| <i>Total Budgetary Revenues</i> | 14,336 | 14,403 | 16,423 | 14,911 | 16,094 | 16,848 | 15,977 |
| Expenditures | | | | | | | |
| SLU Annual O&M Costs (SDOT) | 494 | 621 | 621 | 605 | 659 | 679 | 699 |
| SLU Annual O&M Costs (KCM) | 3,034 | 3,603 | 3,603 | 3,719 | 4,303 | 4,518 | 4,744 |
| SLU King County Reconciliation (2020) | | | (10) | | | | |
| <i>Total SLU Expenditures</i> | 3,528 | 4,224 | 4,224 | 4,324 | 4,962 | 5,197 | 5,443 |
| FHSC Annual O&M Costs (SDOT) | 1,120 | 1,337 | 1,337 | 1,353 | 1,418 | 1,461 | 1,504 |
| FHSC Annual O&M Costs (KCM) | 6,879 | 8,129 | 8,129 | 8,313 | 9,403 | 9,873 | 10,367 |
| FHSC King County Reconciliation (2020) | | | 1,020 | | | | |
| <i>Total First Hill Expenditures</i> | 7,999 | 9,466 | 9,466 | 9,666 | 10,821 | 11,334 | 11,871 |
| Budget Adjustments | | | | | | | |
| Current Year Encumbrance CFD's | | | 858 | | | | |
| <i>Total Budgetary Expenditures</i> | 11,527 | 13,691 | 15,558 | 13,991 | 15,783 | 16,530 | 17,314 |
| <i>Ending Balance Sheet Adjustment</i> | 8 | | | | | | |
| <i>Ending Budgetary Fund Balance</i> | 13 | 2,189 | 878 | 1,799 | 2,110 | 2,427 | 1,090 |
| Planning Reserves | | | | | | | |
| Planning Reserves | 0 | 0 | 0 | 67 | 178 | 318 | 492 |
| Mid-Life Streetcar Overhaul | | | | 1,500 | 1,500 | 2,000 | |
| Reserve against Fund Balance | 0 | 2,100 | 0 | 0 | 0 | 0 | 0 |
| <i>Total Reserves</i> | 0 | 2,100 | 0 | 1,567 | 1,678 | 2,318 | 492 |
| <i>Ending Unreserved Budgetary Fund Balance</i> | 13 | 89 | 878 | 232 | 432 | 109 | 598 |

Seattle Center Fund (11410)

| Amounts in \$1,000s | 2020 Actuals | 2021 Adopted | 2021 Revised | 2022 Proposed | 2023 Projected | 2024 Projected | 2025 Projected |
|---|-----------------|-----------------|-----------------|------------------|-------------------|-------------------|-------------------|
| Beginning Budgetary Fund Balance | | | | | | | |
| Beginning Balance Sheet Fund Balance | (420) | (1,423) | (4,117) | (14,863) | (13,446) | (11,692) | (9,554) |
| Budgetary Fund Balance Adjustment | (287) | 0 | (230) | | | | |
| <i>Beginning Budgetary Fund Balance</i> | (707) | (1,423) | (4,347) | (14,863) | (13,446) | (11,692) | (9,554) |
| Sources of Funds | | | | | | | |
| Parking | 1,943 | 1,770 | 1,800 | 6,599 | 6,764 | 6,933 | 7,106 |
| Leases | 1,165 | 1,309 | 1,590 | 3,811 | 3,906 | 4,004 | 4,104 |
| Armory | 220 | 194 | 30 | 1,675 | 1,728 | 1,783 | 1,838 |
| Rent/Catering/Festivals | 286 | 255 | (240) | 1,873 | 2,020 | 2,170 | 2,225 |
| Reimbursables | 81 | 252 | 134 | 802 | 823 | 843 | 864 |
| Sponsorship | 292 | 400 | 1,553 | 2,019 | 2,108 | 2,123 | 2,134 |
| Monorail | 113 | 8 | 37 | 898 | 1,011 | 1,203 | 1,494 |
| Arena Lease | 0 | 387 | 387 | 1,018 | 1,051 | 1,084 | 1,118 |
| FTA Grant Money | 0 | 1,255 | 1,255 | 1,255 | 1,255 | 1,255 | 1,255 |
| Miscellaneous | 963 | 859 | 859 | 787 | 772 | 792 | 812 |
| ORCA/NODOMAP | 1,500 | 0 | 0 | 0 | 0 | 0 | 0 |
| COVID Grant Funds | 1,272 | 0 | 2,291 | 0 | 0 | 0 | 0 |
| Budget Adjustments | | | | | | | |
| Associated Revenues from Current Year CFD's | | | 0 | | | | |
| Revenues from Current Year legislated ordinances | | | 0 | | | | |
| <i>Total Budgetary Revenues</i> | 7,834 | 6,689 | 9,696 | 20,738 | 21,437 | 22,190 | 22,950 |
| Expenditures | | | | | | | |
| Campus | 7,728 | 12,201 | 14,096 | 14,936 | 15,234 | 15,539 | 15,850 |
| Leadership & Administration | 4,017 | 3,422 | 3,422 | 3,131 | 3,193 | 3,257 | 3,322 |
| McCaw Hall | 0 | 2 | 0 | 0 | 0 | 0 | 0 |
| Building and Campus Improvements | 146 | 155 | 155 | 0 | 0 | 0 | 0 |
| Monorail Rehabilitation | 0 | 1,255 | 1,255 | 1,255 | 1,255 | 1,255 | 1,255 |
| ORCA/NODOMAP | 101 | 0 | 1,283 | 0 | 0 | 0 | 0 |
| Loan Repayment | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Budget Adjustments | | | | | | | |
| Current Year Encumbrance CFD's | | | 0 | | | | |
| Current Year Grant/Svc Contract/Capital CFD's | | | 0 | | | | |
| Supplemental Changes | | | 0 | | | | |
| <i>Total Budgetary Expenditures</i> | 11,991 | 17,035 | 20,211 | 19,321 | 19,683 | 20,051 | 20,427 |
| <i>Ending Balance Sheet Adjustment</i> | 517 | | | | | | |
| <i>Ending Budgetary Fund Balance</i> | (4,347) | (11,769) | (14,863) | (13,446) | (11,692) | (9,554) | (7,031) |
| Financial Reserves - Revenue | | | | | | | |
| Current Year Grant/Svc Contract/Capital CFD Revenues | 0 | | | | | | |
| Financial Reserves - Expense | | | | | | | |
| Current Year Encumbrance CFD's | 0 | | | | | | |
| Current Year Grant/Svc Contract/Capital Expenditure CFD's | 0 | | | | | | |
| Planning Reserves | | | | | | | |
| Long Term Receivables | | | | | | | |
| | 0 | 439 | 0 | 0 | 0 | 0 | 0 |
| Planning Reserve | | | | | | | |
| | 0 | 0 | 0 | 510 | 1,355 | 2,421 | 3,748 |
| <i>Total Reserves</i> | 0 | 439 | 0 | 510 | 1,355 | 2,421 | 3,748 |
| <i>Ending Unreserved Budgetary Fund Balance</i> | (4,347) | (12,207) | (14,863) | (13,956) | (13,047) | (11,975) | (10,779) |

(1) ORD 126218 authorized an interfund loan of \$18 million from the REET II Capital Projects Fund (30020) to the Seattle Center Fund (11410), to be repaid by 2033 to avoid a permanent diversion of funds in compliance with BARS Section 3.9.1.

Seattle Center McCaw Hall Fund (11430)

| Amounts in \$1,000s | 2020 Actuals | 2021 Adopted | 2021 Revised | 2022 Proposed | 2023 Projected | 2024 Projected | 2025 Projected |
|---|-----------------|-----------------|-----------------|------------------|-------------------|-------------------|-------------------|
| Beginning Budgetary Fund Balance | | | | | | | |
| Beginning Balance Sheet Fund Balance | 2,554 | 844 | 1,580 | 4,780 | 5,037 | 5,300 | 5,605 |
| Budgetary Fund Balance Adjustment | (15) | 0 | (49) | | | | |
| <i>Beginning Budgetary Fund Balance</i> | 2,539 | 844 | 1,531 | 4,780 | 5,037 | 5,300 | 5,605 |
| Sources of Funds | | | | | | | |
| Rent/Catering | 266 | 1,312 | 669 | 2,483 | 2,532 | 2,583 | 2,635 |
| Reimbursables | 341 | 808 | 738 | 2,401 | 2,449 | 2,498 | 2,548 |
| Sponsorship | 21 | 0 | 0 | 0 | 0 | 0 | 0 |
| Grant | 0 | 0 | 2,152 | 0 | 0 | 0 | 0 |
| Other | 62 | 0 | 0 | 462 | 471 | 480 | 490 |
| Budget Adjustments | | | | | | | |
| Associated Revenues from Current Year CFD's | | | 0 | 0 | 0 | 0 | 0 |
| Revenues from Current Year legislated ordinances | | | 2,152 | 0 | 0 | 0 | 0 |
| <i>Total Budgetary Revenues</i> | 690 | 2,120 | 5,710 | 5,345 | 5,452 | 5,561 | 5,672 |
| Expenditures | | | | | | | |
| McCaw Hall | 1,744 | 2,903 | 2,401 | 5,027 | 5,128 | 5,256 | 5,388 |
| Debt | 58 | 61 | 61 | 61 | 60 | 0 | 0 |
| Budget Adjustments | | | | | | | |
| Current Year Encumbrance CFD's | | | 0 | 0 | 0 | 0 | 0 |
| Current Year Grant/Svc Contract/Capital CFD's | | | 0 | 0 | 0 | 0 | 0 |
| Supplemental Changes | | | 0 | 0 | 0 | 0 | 0 |
| <i>Total Budgetary Expenditures</i> | 1,802 | 2,964 | 2,462 | 5,088 | 5,188 | 5,256 | 5,388 |
| <i>Ending Balance Sheet Adjustment</i> | 105 | | | | | | |
| <i>Ending Budgetary Fund Balance</i> | 1,531 | () | 4,780 | 5,037 | 5,300 | 5,605 | 5,890 |
| Financial Reserves - Revenue | | | | | | | |
| Current Year Grant/Svc Contract/Capital CFD Revenues | 0 | | | | | | |
| Financial Reserves - Expense | | | | | | | |
| Current Year Encumbrance CFD's | 0 | | | | | | |
| Current Year Grant/Svc Contract/Capital Expenditure CFD's | 0 | | | | | | |
| Planning Reserves | | | | | | | |
| McCaw Hall Reserve Fund | 1,531 | 0 | 4,780 | 4,906 | 4,951 | 4,981 | 4,924 |
| Planning Reserve | 0 | 0 | 0 | 131 | 349 | 624 | 966 |
| <i>Total Reserves</i> | 1,531 | 0 | 4,780 | 5,037 | 5,300 | 5,605 | 5,890 |
| <i>Ending Unreserved Budgetary Fund Balance</i> | | () | 0 | 0 | 0 | 0 | 0 |

Municipal Arts Fund (12010)

| Amounts in \$1,000s | 2020 Actuals | 2021 Adopted | 2021 Revised | 2022 Proposed | 2023 Projected | 2024 Projected | 2025 Projected |
|--|-----------------|-----------------|-----------------|------------------|-------------------|-------------------|-------------------|
| Beginning Budgetary Fund Balance | | | | | | | |
| Beginning Balance Sheet Fund Balance | 11,578 | 11,269 | 13,347 | | | | |
| Budgetary Fund Balance Adjustment | (119) | 0 | (379) | | | | |
| <i>Beginning Budgetary Fund Balance</i> | 11,459 | 11,269 | 12,968 | 8,889 | 6,815 | 4,713 | 2,864 |
| Sources of Funds | | | | | | | |
| 1% for Art | 3,898 | 3,169 | 3,169 | 3,161 | 1,758 | 1,793 | 1,829 |
| Collection Management Fees | 371 | 267 | 267 | 272 | 277 | 283 | 289 |
| Interest Earnings | 225 | 110 | 110 | 112 | 114 | 117 | 119 |
| Misc Revenues | 8 | 20 | 20 | 20 | 21 | 21 | 22 |
| Budget Adjustments | | | | | | | |
| Associated Revenues from Current Year CFD's | | | 0 | | | | |
| Revenues from Current Year legislated ordinances | | | 0 | | | | |
| <i>Total Budgetary Revenues</i> | 4,501 | 3,566 | 3,566 | 3,565 | 2,171 | 2,214 | 2,258 |
| Expenditures | | | | | | | |
| Public Art - Utilities (MO-AR-2VMA010) | 553 | 1,438 | 1,438 | 3,821 | 2,418 | 2,162 | 2,216 |
| Public Art - Non-Utilities (MO-AR-2VMA011) | 1,216 | 1,020 | 1,020 | 555 | 566 | 580 | 595 |
| Collection Management (MO-AR-2VMA012) | 235 | 254 | 254 | 43 | 44 | 45 | 46 |
| Leadership and Administration (BO-AR-VA150) | 971 | 967 | 967 | 992 | 1,012 | 1,038 | 1,064 |
| Conservation (MO-AR-2VMA02) | 60 | 199 | 199 | 228 | 233 | 239 | 245 |
| Budget Adjustments | | | | | | | |
| Current Year Encumbrance CFD's | | | 1,294 | | | | |
| Supplemental Changes | | | 2,471 | | | | |
| <i>Total Budgetary Expenditures</i> | 3,035 | 3,879 | 7,644 | 5,639 | 4,273 | 4,063 | 4,165 |
| <i>Ending Balance Sheet Adjustment</i> | 43 | | | | | | |
| <i>Ending Budgetary Fund Balance</i> | 12,968 | 10,956 | 8,889 | 6,815 | 4,713 | 2,864 | 957 |
| Financial Reserves - Expense | | | | | | | |
| Current Year Encumbrance CFD's | 1,294 | | | | | | |
| Planning Reserves | | | | | | | |
| Planning Reserve | 0 | 0 | 0 | 69 | 183 | 327 | 506 |
| <i>Total Reserves</i> | 1,294 | 0 | 0 | 69 | 183 | 327 | 506 |
| <i>Ending Unreserved Budgetary Fund Balance</i> | 11,674 | 10,956 | 8,889 | 6,746 | 4,530 | 2,537 | 451 |

Wheelchair Accessible Fund (12100)

| Amounts in \$1,000s | 2020 | 2021 | 2021 | 2022 | 2023 | 2024 | 2025 |
|--|---------|---------|---------|----------|-----------|-----------|-----------|
| | Actuals | Adopted | Revised | Proposed | Projected | Projected | Projected |
| Revised Beginning Fund Balance | | | | | | | |
| Beginning Fund Balance | 7,420 | 7,420 | 7,788 | 7,483 | 7,264 | 7,036 | 6,796 |
| Technical Adjustments | (72) | (72) | (220) | | | | |
| <i>Revised Beginning Fund Balance</i> | 7,349 | 7,348 | 7,568 | 7,483 | 7,264 | 7,036 | 6,796 |
| Sources of Funds | | | | | | | |
| Fees | 1,005 | 1,015 | 1,015 | 996 | 1,016 | 1,036 | 1,057 |
| Investment Earnings | | | | | | | |
| <i>Source of Funds Total</i> | 1,005 | 2,589 | 1,015 | 996 | 1,016 | 1,036 | 1,057 |
| Expenditures | | | | | | | |
| Wheelchair Accessible Services Program | 789 | 1,100 | 1,100 | 1,214 | 1,244 | 1,275 | 1,307 |
| Associated Revenues from 2020 Auto Carry Forward appropriations (into 2021) for Grants/Svc Contracts/Capital Projects) | | | 20 | | | | |
| <i>Total Budgetary Expenditures</i> | 789 | 1,100 | 1,100 | 1,214 | 1,244 | 1,275 | 1,307 |
| <i>Ending Balance Sheet Adjustment</i> | 3 | | | | | | |
| <i>Ending Budgetary Fund Balance</i> | 7,568 | 8,838 | 7,483 | 7,264 | 7,036 | 6,796 | 6,546 |
| Financial Reserves - Expense | | | | | | | |
| 2020 Encumbrance CFD's | 20 | | | | | | |
| <i>Total Reserves</i> | 20 | 0 | 0 | 0 | 0 | 0 | 0 |
| <i>Ending Unreserved Fund Balance</i> | 7,568 | 8,838 | 7,483 | 7,264 | 7,036 | 6,796 | 6,546 |

¹ CBO is requesting that City Council authorize an interfund loan of up to \$10 million (\$8 million from the Fleet Capital Fund and \$2 million from the Wheelchair Accessible Fund) to the Finance and Administrative Services Fund, to be repaid within three years to avoid a permanent diversion of funds in compliance with BARS Section 3.9.1.

Short-Term Rental Tax Fund (12200)

| Amounts in \$1,000s | 2020 Actuals | 2021 Adopted | 2021 Revised | 2022 Proposed | 2023 Projected | 2024 Projected | 2025 Projected |
|--|-----------------|-----------------|-----------------|------------------|-------------------|-------------------|-------------------|
| Beginning Budgetary Fund Balance | | | | | | | |
| Beginning Balance Sheet Fund Balance | 0 | 1,053 | 4,871 | | | | |
| Budgetary Fund Balance Adjustment | 0 | 0 | (116) | | | | |
| <i>Beginning Budgetary Fund Balance</i> | 0 | 1,053 | 4,755 | 668 | 88 | 444 | 1,248 |
| Sources of Funds | | | | | | | |
| Short Term Rental Tax | 7,989 | 5,775 | 5,775 | 9,807 | 10,809 | 11,347 | 11,653 |
| Budget Adjustments | | | | | | | |
| Revenues from Current Year legislated ordinances | | | 1,415 | | | | |
| <i>Total Budgetary Revenues</i> | 7,989 | 5,775 | 7,190 | 9,807 | 10,809 | 11,347 | 11,653 |
| Expenditures | | | | | | | |
| Equitable Development Initiative (OPCD) | 1,228 | 285 | 285 | 5,000 | 5,000 | 5,000 | 5,000 |
| Permanent Supportive Housing (HSD) | 0 | 3,300 | 3,300 | 3,380 | 3,447 | 3,533 | 3,622 |
| Debt Service | 2,006 | 2,011 | 2,011 | 2,009 | 2,005 | 2,010 | 2,010 |
| Budget Adjustments | | | | | | | |
| Current Year Encumbrances (EDI) | | | 999 | | | | |
| Current Year Legislated Carryforward (EDI) | | | 3,281 | | | | |
| 3Q Supplemental (EDI) | | | 1,400 | | | | |
| <i>Total Budgetary Expenditures</i> | 3,234 | 5,596 | 11,276 | 10,388 | 10,452 | 10,544 | 10,632 |
| <i>Ending Budgetary Fund Balance</i> | 4,755 | 1,232 | 668 | 88 | 444 | 1,248 | 2,269 |
| Financial Reserves - Expense | | | | | | | |
| Current Year Encumbrance CFD's (EDI) | 999 | | | | | | |
| Current Carryforward (EDI) | 3,281 | | | | | | |
| <i>Total Reserves</i> | 4,280 | 0 | 0 | 0 | 0 | 0 | 0 |
| <i>Ending Unreserved Budgetary Fund Balance</i> | 475 | 1,232 | 668 | 88 | 444 | 1,248 | 2,269 |

Note:

The 2022-20225 allocation for EDI is a fixed amount and does not increase with inflation.

The 2022-2025 allocations for debt service are in alignment with CBO's debt service projections.

Election Vouchers Fund (12300)

| Amounts in \$1,000s | 2020 Actuals | 2021 Adopted | 2021 Revised | 2022 Proposed | 2023 Projected | 2024 Projected | 2025 Projected |
|---|-----------------|-----------------|-----------------|------------------|-------------------|-------------------|-------------------|
| Beginning Budgetary Fund Balance | | | | | | | |
| Beginning Balance Sheet Fund Balance | 4,779 | 7,016 | 7,450 | | | | |
| Budgetary Fund Balance Adjustment | (52) | 0 | (216) | | | | |
| <i>Beginning Budgetary Fund Balance</i> | 4,727 | 7,016 | 7,233 | 3,115 | 5,247 | 2,721 | 4,993 |
| Sources of Funds | | | | | | | |
| Democracy Voucher Program Levy | 3,056 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 |
| Budget Adjustments | | | | | | | |
| Associated Revenues from Current Year CFD's | | | | | | | |
| Revenues from Current Year legislated ordinances | | | | | | | |
| <i>Total Budgetary Revenues</i> | 3,056 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 |
| Expenditures | | | | | | | |
| Staffing, Administration & Outreach | 644 | 958 | 958 | 868 | 1,084 | 728 | 1,157 |
| Voucher Printing, Mailing, and Processing | 0 | 660 | 660 | 0 | 443 | 0 | 513 |
| Candidate Voucher Expenditures | 0 | 6,800 | 5,500 | 0 | 4,000 | 0 | 6,000 |
| Technology | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Budget Adjustments | | | | | | | |
| Current Year Encumbrance CFD's | | | | | | | |
| Current Year Grant/Svc Contract/Capital CFD's | | | | | | | |
| Supplemental Changes | | | | | | | |
| <i>Total Budgetary Expenditures</i> | 644 | 8,418 | 7,118 | 868 | 5,527 | 728 | 7,671 |
| <i>Ending Balance Sheet Adjustment</i> | 17 | | | | | | |
| <i>Ending Budgetary Fund Balance</i> | 7,156 | 1,598 | 3,115 | 5,247 | 2,721 | 4,993 | 322 |
| Financial Reserves - Revenue | | | | | | | |
| Current Year Grant/Svc Contract/Capital CFD Revenues | | | | | | | |
| Financial Reserves - Expense | | | | | | | |
| Current Year Encumbrance CFD's | | | | | | | |
| Current Year Grant/Svc Contract/Capital Expenditure CFD's | | | | | | | |
| Planning Reserves | | | | | | | |
| Planning Reserves | 0 | 0 | 0 | 25 | 68 | 121 | 187 |
| <i>Total Reserves</i> | 0 | 0 | 0 | 25 | 68 | 121 | 187 |
| <i>Ending Unreserved Budgetary Fund Balance</i> | 7,156 | 1,598 | 3,115 | 5,222 | 2,653 | 4,872 | 135 |

Arts and Culture Fund (12400)

| Amounts in \$1,000s | 2020 Actuals | 2021 Adopted | 2021 Revised | 2022 Proposed | 2023 Projected | 2024 Projected | 2025 Projected |
|---|-----------------|-----------------|-----------------|------------------|-------------------|-------------------|-------------------|
| Beginning Budgetary Fund Balance | | | | | | | |
| Beginning Balance Sheet Fund Balance | 5,534 | 2,443 | 5,195 | 4,528 | 6,717 | 3,251 | 3,901 |
| Budgetary Fund Balance Adjustment | (71) | 0 | (154) | | | | |
| <i>Beginning Budgetary Fund Balance</i> | 5,463 | 2,443 | 5,041 | 4,528 | 6,717 | 3,251 | 3,901 |
| Sources of Funds | | | | | | | |
| Admissions Tax to Arts | 11,667 | 11,384 | 11,384 | 10,759 | 11,082 | 11,399 | 11,728 |
| Arena Revenue Over Threshold | | | 1,881 | 7,923 | 8,161 | 8,421 | 8,686 |
| Langston Hughes Operations | 0 | 12 | 12 | 72 | 73 | 75 | 76 |
| Operating Transfers In (GF) | 65 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other Interest (reimbursements) | 111 | 50 | 50 | 0 | 0 | 0 | 0 |
| Art in Parks | 42 | 0 | 0 | 380 | 0 | 0 | 0 |
| NHL Annual Art Investment | 0 | 175 | 175 | 175 | 175 | 175 | 175 |
| Miscellaneous | 42 | 0 | 0 | 0 | 0 | 0 | 0 |
| Budget Adjustments | | | | | | | |
| Revenues from Current Year Grant CFD's | | | 20 | | | | |
| <i>Total Budgetary Revenues</i> | 11,927 | 11,621 | 13,522 | 19,309 | 19,491 | 20,070 | 20,666 |
| Expenditures | | | | | | | |
| BO-AR-2VMA0 - Public Art | 52 | 0 | 12 | | 0 | 0 | 0 |
| BO-AR-VA150 - Leadership and Administration | 3,265 | 3,119 | 3,119 | 3,203 | 3,219 | 3,235 | 3,251 |
| BO-AR-VA160 - Arts and Cultural Programs | 6,903 | 6,608 | 7,466 | 7,264 | 7,300 | 7,337 | 7,373 |
| BO-AR-VA170 - Cultural Space | 2,126 | 809 | 1,712 | 811 | 816 | 820 | 824 |
| BO-ED-X1D00 - Business Services BCL | 116 | 63 | 63 | 0 | 0 | 0 | 0 |
| Arena Payment for revenue over threshold | 0 | 0 | 0 | 5,842 | 12,003 | 8,410 | 8,684 |
| Budget Adjustments | | | | | | | |
| Current Year Encumbrance CFD's | | | 1,643 | | | | |
| Current Year Grant/Svc Contract/Capital CFD's | | | 20 | | | | |
| Supplemental Changes | | | 0 | | | | |
| <i>Total Budgetary Expenditures</i> | 12,461 | 10,599 | 14,035 | 17,120 | 22,957 | 19,421 | 19,752 |
| <i>Ending Balance Sheet Adjustment</i> | 111 | | | | | | |
| <i>Ending Budgetary Fund Balance</i> | 5,040 | 3,465 | 4,528 | 6,717 | 3,251 | 3,901 | 4,815 |
| Financial Reserves - Revenue | | | | | | | |
| Current Year Grant/Svc Contract/Capital CFD Revenues | 20 | | | | | | |
| Financial Reserves - Expense | | | | | | | |
| Current Year Encumbrance CFD's | 1,643 | | | | | | |
| Current Year Grant/Svc Contract/Capital Expenditure CFD's | 20 | | | | | | |
| Planning Reserves | | | | | | | |
| Operating Reserve | 457 | 871 | 871 | 2,256 | 2,191 | 2,202 | 2,214 |
| Key Arena | 1,000 | 1,000 | 1,000 | 0 | 0 | 0 | 0 |
| Planning Reserve | 0 | 0 | 0 | 175 | 464 | 829 | 1,283 |
| Arena Reserve | | | 1,881 | 3,962 | 119 | 130 | 133 |
| <i>Total Reserves</i> | 3,100 | 1,871 | 3,752 | 6,392 | 2,774 | 3,161 | 3,497 |
| <i>Ending Unreserved Budgetary Fund Balance</i> | 1,941 | 1,594 | 776 | 325 | 477 | 739 | 1,318 |

Transportation Fund (13000)

| Amounts in \$,000s | 2020 Actuals | 2021 Adopted | 2021 Revised | 2022 Proposed | 2023 Projected | 2024 Projected | 2025 Projected |
|--|-----------------|-----------------|-----------------|------------------|-------------------|-------------------|-------------------|
| Beginning Budgetary Fund Balance | | | | | | | |
| Beginning Balance Sheet Fund Balance | (281) | 5,169 | (18,036) | | | | |
| Budgetary Fund Balance Adjustment | (408) | 0 | (773) | | | | |
| <i>Beginning Budgetary Fund Balance</i> | (688) | 5,169 | (18,810) | 39,101 | 21,040 | 9,924 | 36,193 |
| Sources of Funds | | | | | | | |
| Commercial Parking Tax | 19,408 | 29,181 | 30,891 | 40,158 | 44,174 | 45,499 | 46,182 |
| Licensing and Permits | 7,058 | 5,917 | 7,887 | 5,879 | 5,928 | 5,932 | 5,936 |
| Federal Grants | 50,521 | 62,006 | 141,114 | 8,696 | 39,949 | 30,751 | 0 |
| State Grants | 19,340 | 5,829 | 19,389 | 6,475 | 14,869 | 4,100 | 0 |
| Multimodal Transportation | 1,019 | 1,016 | 1,019 | 1,016 | 1,016 | 1,016 | 1,016 |
| Motor Vehicle Fuel Tax | 13,917 | 14,150 | 14,469 | 14,859 | 14,969 | 15,624 | 15,312 |
| Local Grants, Entitlements and Other | 26 | 0 | 0 | 0 | 0 | 0 | 0 |
| Countywide Tax Levy | 1,180 | 1,871 | 1,437 | 1,089 | 1,111 | 1,133 | 1,156 |
| Other Private Contributions | 0 | 650 | 0 | 50 | 0 | 0 | 0 |
| Scanning Systems License | 713 | 0 | 0 | 0 | 0 | 0 | 0 |
| Administrative Fees & Charges | 70 | 726 | 128 | 727 | 741 | 756 | 771 |
| Architect/Engineering Service Charges | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Street Maintenance & Repair | (262) | 1,474 | 1,474 | 1,475 | 1,504 | 1,535 | 1,565 |
| Mitigation Payments | 0 | 235 | 0 | 0 | 0 | 0 | 0 |
| Street Occupation Revenue | 17 | 1,207 | 6 | 1,230 | 1,253 | 1,277 | 1,301 |
| Street Use Revenue | 26,996 | 23,966 | 28,123 | 27,537 | 27,642 | 27,662 | 27,683 |
| Annual Fees Revenue | 949 | 1,159 | 901 | 1,160 | 1,161 | 1,162 | 1,163 |
| Plan Review & Inspection | 14,345 | 12,133 | 14,961 | 12,148 | 12,161 | 12,172 | 12,183 |
| Transportation - Other Revenue | 115,471 | 129,618 | 135,793 | 99,340 | 91,654 | 92,112 | 92,573 |
| Long-Term Intergovtl Loan Proc | 0 | 560 | 560 | () | 0 | 0 | 0 |
| Sales Of Land & Buildings | 7,445 | 1,700 | 56,400 | 335 | 0 | 0 | 0 |
| Misc and Minor Revenues | 41 | 0 | 414 | 0 | 0 | 0 | 0 |
| Other Misc Revenues | 4,765 | 0 | 0 | 0 | 0 | 0 | 0 |
| Accounting Adjustments | 171 | 0 | 0 | 0 | 0 | 0 | 0 |
| Budget Adjustments | | | | | | | |
| Associated Revenues from Current Year CFD's | | | 250,797 | | | | |
| Revenues from Current Year legislated ordinances | | | 0 | | | | |
| <i>Total Budgetary Revenues</i> | 283,191 | 293,398 | 705,763 | 222,174 | 258,133 | 240,731 | 206,840 |
| Expenditures | | | | | | | |
| Capital | | | | | | | |
| BC-TR-16000 - Central Waterfront | 64,241 | 41,990 | 84,414 | 6,294 | 6,240 | 500 | 500 |
| BC-TR-19001 - Major Maintenance/Replacement | 24,596 | 7,098 | 74,311 | 5,925 | 3,192 | 2,070 | 5,778 |
| BC-TR-19002 - Major Projects | 2,028 | 806 | 10,451 | 1,951 | 1,984 | 1,984 | 0 |
| BC-TR-19003 - Mobility-Capital | 78,926 | 110,004 | 325,885 | 65,312 | 101,299 | 47,385 | 16,316 |
| O&M | | | | | | | |
| BO-TR-16000 - Waterfront and Civic Projects | 11,084 | 30,612 | 30,240 | 27,930 | 28,070 | 28,210 | 28,351 |
| BO-TR-17001 - Bridges & Structures | 4,532 | 6,605 | 6,974 | 6,645 | 6,679 | 6,712 | 6,746 |
| BO-TR-17003 - Mobility Operations | 15,982 | 11,460 | 21,963 | 21,169 | 21,275 | 21,381 | 21,488 |
| BO-TR-17004 - ROW Management | 38,715 | 42,995 | 43,219 | 42,130 | 42,341 | 42,553 | 42,765 |
| BO-TR-17005 - Maintenance Operations | 21,976 | 16,269 | 19,269 | 22,316 | 22,428 | 22,540 | 22,653 |
| BO-TR-18001 - Leadership and Administration | 8,953 | 0 | 0 | 0 | 0 | 0 | 0 |
| BO-TR-18002 - General Expense | 32,892 | 31,126 | 31,126 | 40,358 | 35,741 | 41,127 | 41,332 |
| BO-FG-2QD00 - General Purpose | 0 | 0 | 0 | 203 | 0 | 0 | 0 |
| Misc | | | | | | | |
| Accounting Adjustments | (1) | 0 | 0 | 0 | 0 | 0 | 0 |
| Estimated CFWD/Underspend | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Reimbursable Adjustments (King County Metro) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Budget Adjustments | | | | | | | |
| Current Year Encumbrance CFD's | | | 0 | | | | |
| Current Year Grant/Svc Contract/Capital CFD's | | | 0 | | | | |
| Supplemental Changes | | | 0 | | | | |
| <i>Total Budgetary Expenditures</i> | 303,925 | 298,964 | 647,852 | 240,235 | 269,248 | 214,462 | 185,929 |
| <i>Ending Balance Sheet Adjustment</i> | 2,612 | | | | | | |
| <i>Ending Budgetary Fund Balance</i> | (18,810) | (397) | 39,101 | 21,040 | 9,924 | 36,193 | 57,104 |
| Financial Reserves - Revenue | | | | | | | |
| Current Year Grant/Svc Contract/Capital CFD Revenues | 250,797 | | | | | | |
| Financial Reserves - Expense | | | | | | | |
| Current Year Encumbrance CFD's | 0 | | | | | | |
| Current Year Grant/Svc Contract/Capital Expenditure CFD's | 0 | | | | | | |
| Planning Reserves | | | | | | | |
| Planning Reserves | 0 | 0 | 0 | 287 | 764 | 1,364 | 2,112 |
| CPT Debt Service Future Needs - Office of Waterfront | | | | | | | |
| 2021 Alaskan Way Main Fund All Needs Tax Exempt (11.96m) | | | | | 633 | 633 | 633 |
| 2021 Overlook Walk Taxable (4.27m) | | | | | 353 | 353 | 353 |
| 2021 Marion Street Bridge - first years in CPT 2.5% | | | | | 139 | 139 | 139 |
| 2022 Alaskan Way Main Fund Tax Exempt (3.815m) | | | | | 576 | 576 | 576 |
| 2022 Overlook Walk Taxable (4.63m) | | | | | 383 | 383 | 383 |
| 2022 Marion Street Bridge - first years in CPT 2.5% | | | | | 238 | 238 | 238 |
| 2024 Alaskan Way Main Fund Tax Exempt (3.2m) | | | | | 129 | 293 | 293 |
| 2024 Overlook Walk (3.25m) | | | | | 126 | 269 | 269 |
| CPT Debt Service Future Needs - Center City Connector | | | | | | | |
| 2023 Center City Connector - \$20M | | | | | 773 | 1,653 | 1,653 |
| 2024 Center City Connector - \$25M | | | | | 0 | 966 | 1,931 |
| Other Reserves | | | | | | | |
| CPT: Revenue Stabilization Reserve | | | | | 0 | 0 | 0 |
| CPT: 2024 Waterfront Reserve - \$10M- (20 year) | | | | | 0 | 174 | 348 |
| CPT: 2025 Waterfront Reserve - \$10M- (20 year) | | | | | 0 | 0 | 348 |
| Street Use: Revenue Stabilization Reserve ¹ | | | | 11,399 | 11,661 | 11,420 | 11,429 |
| Street Use: Contingent Budget Authority ² | | | | | 1,000 | 2,500 | 2,500 |
| <i>Total Reserves</i> | (250,797) | 0 | 0 | 11,686 | 16,773 | 20,959 | 23,204 |
| <i>Ending Unreserved Budgetary Fund Balance</i> | 231,987 | (397) | 39,101 | 9,354 | (6,849) | 15,234 | 33,900 |

Note 1 - ORD 126227 authorized an interfund loan of \$25 million from the Information Technology Fund (50410) to the Transportation Fund (13000) in 2021, to be repaid within three years to avoid a permanent diversion of funds in compliance with BARS Section 3.9.1.

¹25% of Street Use Budgeted Revenue

²Street Use Operating reserve ramping up to target of \$5.8M

Coronavirus Local Recovery Fund (14000)

| Amounts in \$1,000s | 2020 Actuals | 2021 Adopted | 2021 Revised | 2022 Proposed | 2023 Projected | 2024 Projected | 2025 Projected |
|--|-----------------|-----------------|-----------------|------------------|-------------------|-------------------|-------------------|
| Beginning Budgetary Fund Balance | | | | | | | |
| Beginning Balance Sheet Fund Balance | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Budgetary Fund Balance Adjustment | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| <i>Beginning Budgetary Fund Balance</i> | 0 | 0 | 0 | 531 | 0 | 0 | 0 |
| Sources of Funds | | | | | | | |
| Federal Coronavirus Local Fiscal Recovery Funds - 2021 Distribution* | 0 | 0 | 116,171 | 0 | 0 | 0 | 0 |
| Federal Coronavirus Local Fiscal Recovery Funds - 2022 Distribution | 0 | 0 | 0 | 116,171 | 0 | 0 | 0 |
| <i>Total Budgetary Revenues</i> | 0 | 0 | 116,171 | 116,171 | 0 | 0 | 0 |
| Expenditures | | | | | | | |
| City Budget Office | 0 | 0 | 275 | 3,823 | 0 | 0 | 0 |
| Department of Education and Early Learning | 0 | 0 | 7,000 | 9,158 | 0 | 0 | 0 |
| Department of Finance and Administrative Services* | 0 | 0 | 780 | 1,411 | 0 | 0 | 0 |
| Human Services Department* | 0 | 0 | 25,815 | 24,813 | 0 | 0 | 0 |
| Office of Arts & Culture | 0 | 0 | 3,375 | 0 | 0 | 0 | 0 |
| Office of Economic Development* | 0 | 0 | 19,400 | 7,600 | 0 | 0 | 0 |
| Office of Housing | 0 | 0 | 18,300 | 50,498 | 0 | 0 | 0 |
| Seattle Center | 0 | 0 | 200 | 0 | 0 | 0 | 0 |
| Seattle Department of Human Resources | 0 | 0 | 50 | 450 | 0 | 0 | 0 |
| Seattle Department of Transportation | 0 | 0 | 2,800 | 2,800 | 0 | 0 | 0 |
| Seattle Information Technology Department | 0 | 0 | 6,725 | 5,943 | 0 | 0 | 0 |
| Seattle Parks and Recreation | 0 | 0 | 3,150 | 2,800 | 0 | 0 | 0 |
| Seattle Public Library | 0 | 0 | 1,100 | 0 | 0 | 0 | 0 |
| Finance General* | 0 | 0 | 26,670 | 6,500 | 0 | 0 | 0 |
| Office of Emergency Management | 0 | 0 | 0 | 269 | 0 | 0 | 0 |
| Seattle Public Utilities | 0 | 0 | 0 | 637 | 0 | 0 | 0 |
| <i>Total Budgetary Expenditures</i> | 0 | 0 | 115,640 | 116,702 | 0 | 0 | 0 |
| <i>Ending Balance Sheet Adjustment</i> | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| <i>Ending Budgetary Fund Balance</i> | 0 | 0 | 531 | 0 | 0 | 0 | 0 |
| <i>Total Reserves</i> | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| <i>Ending Unreserved Budgetary Fund Balance</i> | 0 | 0 | 531 | 0 | 0 | 0 | 0 |

Notes:

*2021 Revised: Reflects items as submitted in the 3rd Quarter 2021 Supplemental Budget.

Payroll Expense Tax Fund (14500)

| Amounts in \$1,000s | 2020 Actuals | 2021 Adopted | 2021 Revised | 2022 Proposed | 2023 Projected | 2024 Projected | 2025 Projected |
|---|-----------------|-----------------|-----------------|------------------|-------------------|-------------------|-------------------|
| <u>Beginning Budgetary Fund Balance</u> | | | | | | | |
| Beginning Balance Sheet Fund Balance | 0 | 0 | 0 | | | | |
| Budgetary Fund Balance Adjustment | 0 | 0 | 0 | | | | |
| <i>Beginning Budgetary Fund Balance</i> | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| <u>Sources of Funds</u> | | | | | | | |
| Payroll Expense Tax | 0 | 0 | 0 | 234,627 | 250,767 | 266,628 | 284,136 |
| <u>Budget Adjustments</u> | | | | | | | |
| Associated Revenues from Current Year CFD's | | | 0 | | | | |
| Revenues from Current Year legislated ordinances | | | 0 | | | | |
| <i>Total Budgetary Revenues</i> | 0 | 0 | 0 | 234,627 | 250,767 | 266,628 | 284,136 |
| <u>Expenditures</u> | | | | | | | |
| Department of Human Services | 0 | 0 | 0 | 9,714 | 9,311 | 9,311 | 9,311 |
| Department of Neighborhoods | 0 | 0 | 0 | 151 | 151 | 151 | 151 |
| Finance General | 0 | 0 | 0 | 155,219 | 176,977 | 177,843 | 148,372 |
| Office of Economic Development | 0 | 0 | 0 | 9,700 | 9,700 | 9,700 | 9,700 |
| Office of Housing | 0 | 0 | 0 | 40,198 | 39,058 | 54,053 | 101,032 |
| Office of Planning and Community Development | 0 | 0 | 0 | 16,600 | 14,300 | 14,300 | 14,300 |
| Office of Sustainability and Environment | 0 | 0 | 0 | 2,745 | 1,270 | 1,270 | 1,270 |
| Seattle Department of Transportation | 0 | 0 | 0 | 300 | 0 | 0 | 0 |
| <u>Budget Adjustments</u> | | | | | | | |
| Current Year Encumbrance CFD's | | | 0 | | | | |
| Current Year Grant/Svc Contract/Capital CFD's | | | 0 | | | | |
| Supplemental Changes | | | 0 | | | | |
| <i>Total Budgetary Expenditures</i> | 0 | 0 | 0 | 234,627 | 250,767 | 266,628 | 284,136 |
| <i>Ending Balance Sheet Adjustment</i> | 0 | | | | | | |
| <i>Ending Budgetary Fund Balance</i> | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| <u>Financial Reserves - Revenue</u> | | | | | | | |
| Current Year Grant/Svc Contract/Capital CFD Revenues | 0 | | | | | | |
| <u>Financial Reserves - Expense</u> | | | | | | | |
| Current Year Encumbrance CFD's | 0 | | | | | | |
| Current Year Grant/Svc Contract/Capital Expenditure CFD's | 0 | | | | | | |
| <i>Total Reserves</i> | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| <i>Ending Unreserved Budgetary Fund Balance</i> | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

Human Services Fund (16200)

| Amounts in \$1,000s | 2020 Actuals | 2021 Adopted | 2021 Revised | 2022 Proposed | 2023 Projected | 2024 Projected | 2025 Projected |
|---|-----------------|-----------------|-----------------|------------------|-------------------|-------------------|-------------------|
| Beginning Budgetary Fund Balance | | | | | | | |
| Beginning Balance Sheet Fund Balance | 12,558 | 5,331 | 2,634 | | | | |
| Budgetary Fund Balance Adjustment | (96) | 0 | 458 | | | | |
| <i>Beginning Budgetary Fund Balance</i> | 12,462 | 5,331 | 3,092 | 974 | 824 | 655 | 96 |
| Sources of Funds | | | | | | | |
| Federal Grants | 61,796 | 84,878 | 84,878 | 43,519 | 44,389 | 45,277 | 46,182 |
| State Grants | 28,651 | 20,681 | 20,681 | 21,837 | 22,274 | 22,719 | 23,174 |
| Interlocal Grants | 6,345 | 2,607 | 2,607 | 1,685 | 1,719 | 1,753 | 1,788 |
| Misc Fines & Penalties | 202 | 0 | 0 | 0 | 0 | 0 | 0 |
| Inv Earn-Residual Cash | 125 | 19 | 19 | 19 | 19 | 20 | 20 |
| Interfund Revenue | 4,215 | 172 | 172 | 536 | 547 | 558 | 569 |
| Administrative Fees & Charges | 0 | 4,550 | 4,550 | 4,208 | 4,292 | 4,378 | 4,465 |
| General Government-Other Rev | 0 | | 0 | | 0 | 0 | 0 |
| Budget Adjustments | | | | | | | |
| Associated Revenues from Current Year CFD's | | | 21,452 | | | | |
| Revenues from Current Year legislated ordinances | | | 12,376 | | | | |
| Coronavirus Relief Fund Revenue transferred from GF | | | 9,894 | | | | |
| Recognizing Revenues Collected in Advance | | 800 | 800 | 800 | 800 | 800 | 800 |
| <i>Total Budgetary Revenues</i> | 101,334 | 113,707 | 157,429 | 72,604 | 74,040 | 75,505 | 76,999 |
| Expenditures | | | | | | | |
| BO-HS-H1000 - Supporting Affordability & Liv | 19,730 | 14,221 | 14,221 | 11,384 | 11,611 | 11,902 | 12,199 |
| BO-HS-H2000 - Preparing Youth for Success | 6 | 750 | 750 | 156 | 159 | 163 | 167 |
| BO-HS-H3000 - Addressing Homelessness | 41,498 | 55,993 | 55,993 | 9,461 | 9,650 | 9,891 | 10,139 |
| BO-HS-H4000 - Supporting Safe Comm | 208 | 625 | 625 | 51 | 52 | 53 | 54 |
| BO-HS-H5000 - Leadership and Administration | 3,469 | 3,318 | 3,318 | 3,498 | 3,568 | 3,657 | 3,749 |
| BO-HS-H6000 - Promoting Healthy Aging | 46,554 | 43,538 | 43,538 | 48,187 | 49,151 | 50,379 | 51,639 |
| BO-HS-H7000 - Promoting Public Health | 60 | 36 | 36 | 18 | 18 | 19 | 19 |
| Budget Adjustments | | | | | | | |
| Current Year Encumbrance CFD's | | | 0 | | | | |
| Current Year Grant/Svc Contract/Capital CFD's | | | 29,840 | | | | |
| Supplemental Changes | | | 11,227 | | | | |
| <i>Total Budgetary Expenditures</i> | 111,526 | 118,481 | 159,548 | 72,754 | 74,209 | 76,064 | 77,966 |
| <i>Ending Balance Sheet Adjustment</i> | 823 | | | | | | |
| <i>Ending Budgetary Fund Balance</i> | 3,092 | 557 | 974 | 824 | 655 | 96 | (871) |
| Financial Reserves - Revenue | | | | | | | |
| Current Year Grant/Svc Contract/Capital CFD Revenues | 18,959 | | | | | | |
| Commerce grant carryforward | 2,493 | | | | | | |
| CRF revenue carryforward** | 9,894 | | | | | | |
| Financial Reserves - Expense | | | | | | | |
| Current Year Encumbrance CFD's | 0 | | | | | | |
| Current Year Grant/Svc Contract/Capital Expenditure CFD's | 19,809 | | | | | | |
| Commerce grant carryforward | 2,493 | | | | | | |
| Sex Industry Victims Fund Carryforward | 370 | | | | | | |
| Childcare Bonus Appropriation | 7,168 | | | | | | |
| Planning Reserves | | | | | | | |
| Mandatory Reserve for Child Care Bonus Funds* | 3,946 | 0 | 0 | 0 | 200 | 200 | 200 |
| Other Mandatory Restrictions | 1,969 | 557 | 557 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| <i>Total Reserves</i> | 4,409 | 557 | 557 | 0 | 200 | 200 | 200 |
| <i>Ending Unreserved Budgetary Fund Balance</i> | (1,316) | () | 417 | 824 | 455 | (104) | (1,071) |

Footnotes:

* The Child Care Bonus Funds were fully appropriated as part of the 2021 Adopted budget.

** HSD's expenses related to the Coronavirus Relief Funds were incurred in 2020, but the revenue was not booked into the fund until 2021 generating a revenue carryforward.

Low-Income Housing Fund (16400)

| Amounts in \$1,000s | 2020 Actuals | 2021 Adopted | 2021 Revised | 2022 Proposed | 2023 Projected | 2024 Projected | 2025 Projected |
|--|-----------------|-----------------|-----------------|------------------|-------------------|-------------------|-------------------|
| Beginning Budgetary Fund Balance | | | | | | | |
| Beginning Balance Sheet Fund Balance | 253,926 | (37,316) | 269,780 | | | | |
| Budgetary Fund Balance Adjustment | (2,601) | 0 | (7,397) | | | | |
| <i>Beginning Budgetary Fund Balance</i> | 251,324 | (37,316) | 262,383 | (56,239) | (45,957) | (4,802) | 484 |
| Sources of Funds | | | | | | | |
| Property Tax Levy | 37,252 | 37,862 | 37,862 | 37,862 | 37,862 | 0 | 0 |
| Incentive Zoning/MHA | 71,730 | 25,200 | 50,000 | 45,900 | 27,000 | 27,000 | 27,000 |
| HOME grant | 5,614 | 2,969 | 3,042 | 2,974 | 2,974 | 2,974 | 2,974 |
| CDBG | 0 | 600 | 600 | 600 | 600 | 600 | 600 |
| CDBG Rental Assistance | 5,336 | 0 | 0 | 0 | 0 | 0 | 0 |
| State/Federal Weatherization Grants | 1,118 | 1,426 | 1,426 | 1,376 | 1,376 | 1,376 | 1,376 |
| Seattle City Light Weatherization Funding | 842 | 2,589 | 2,589 | 2,604 | 2,670 | 2,736 | 2,805 |
| Interest Earnings | 4,967 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 |
| Program Income (includes CDBG PI and HOME PI) | 3,187 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 |
| Local Option Sales Tax Revenue | 4,759 | 3,500 | 3,500 | 3,500 | 4,228 | 4,228 | 4,228 |
| REET | 0 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| Operating Transfer (OSE) | 55 | 225 | 225 | | 600 | 600 | 600 |
| Revenue from Repaid Short-Term Loans | 12,581 | 0 | 0 | 0 | 0 | 0 | 18,321 |
| Budget Adjustments | | | | | | | |
| Associated Revenues from Current Year CFD's | | | 12,455 | | | | |
| Revenues from Current Year legislated ordinances | | | 60,088 | | | | |
| <i>Total Budgetary Revenues</i> | 147,441 | 85,371 | 182,787 | 105,816 | 88,309 | 50,514 | 68,903 |
| Expenditures | | | | | | | |
| BO-HU-2000 - Homeownership & Sustainability | 6,168 | 7,422 | 7,422 | 8,422 | 8,422 | 8,287 | 8,287 |
| BO-HU-3000 - Multifamily Housing (Excluding Revolving Loans & Rent Assistance) | 109,133 | 64,744 | 99,965 | 87,111 | 38,732 | 36,942 | 36,942 |
| BO-HU-3000 - Multifamily Housing (Rental Assistance) | 5,336 | | 47,867 | 0 | 0 | 0 | 0 |
| BO-HU-3000 - Multifamily Housing (Revolving Loans) | 15,745 | 0 | 25,095 | 0 | 0 | 0 | 0 |
| Budget Adjustments | | | | | | | |
| Current Year Encumbrance CFD's | | | 322,030 | | | | |
| Current Year Grant/Svc Contract/Capital CFD's | | | 0 | | | | |
| Supplemental Changes | | | 0 | | | | |
| <i>Total Budgetary Expenditures</i> | 136,382 | 72,166 | 502,379 | 95,534 | 47,155 | 45,228 | 45,228 |
| <i>Ending Balance Sheet Adjustment</i> | 0 | | | | | | |
| <i>Ending Budgetary Fund Balance</i> | 262,383 | (24,111) | (56,239) | (45,957) | (4,802) | 484 | 24,159 |
| Financial Reserves - Revenue | | | | | | | |
| Current Year Grant/Svc Contract/Capital CFD Revenues | 12,455 | | | | | | |
| Financial Reserves - Expense | | | | | | | |
| Current Year Encumbrance CFD's | 0 | | | | | | |
| Current Year Grant/Svc Contract/Capital Expenditure CFD's | 322,030 | | | | | | |
| Planning Reserves | | | | | | | |
| O&M Trust Funds | 11,765 | 11,148 | 11,148 | 16,148 | 21,148 | 21,148 | 21,148 |
| Homebuyer Program Balances | 10,000 | 12,623 | 12,623 | 0 | 0 | 0 | 0 |
| Home Repair Restricted Revolving Loan Fund | 1,500 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| Reserve for HSD's Levy-Funded Programs | 0 | 1,643 | 1,643 | 1,643 | 1,643 | 0 | 0 |
| Incentive Zoning Admin Balance | 9,000 | 3,000 | 7,000 | 10,000 | 8,000 | 6,000 | 3,000 |
| <i>Total Reserves</i> | 341,839 | 29,414 | 33,414 | 28,791 | 31,791 | 28,148 | 25,148 |
| <i>Ending Unreserved Budgetary Fund Balance</i> | (79,456) | (53,525) | (89,653) | (74,747) | (36,593) | (27,664) | (989) |

Office of Housing Operating Fund (16600)

| Amounts in \$1,000s | 2020 Actuals | 2021 Adopted | 2021 Revised | 2022 Proposed | 2023 Projected | 2024 Projected | 2025 Projected |
|---|-----------------|-----------------|-----------------|------------------|-------------------|-------------------|-------------------|
| Beginning Budgetary Fund Balance | | | | | | | |
| Beginning Balance Sheet Fund Balance | 2,799 | 1,723 | 619 | | | | |
| Budgetary Fund Balance Adjustment | (56) | 0 | (109) | | | | |
| <i>Beginning Budgetary Fund Balance</i> | 2,743 | 1,723 | 510 | 430 | 1,730 | 1,152 | (3,022) |
| Sources of Funds | | | | | | | |
| Property Tax Levy Admin | 3,512 | 3,566 | 3,566 | 3,566 | 3,566 | 0 | 0 |
| Incentive Zoning or MHA Program Admin | 19 | 2,800 | 5,000 | 5,100 | 3,000 | 3,000 | 3,000 |
| HOME Admin | 317 | 330 | 330 | 330 | 330 | 330 | 330 |
| CDBG | 171 | 388 | 388 | 388 | 388 | 388 | 388 |
| State/Federal Weatherization Grants Admin | 683 | 887 | 887 | 938 | 938 | 938 | 938 |
| Seattle City Light Weatherization Admin | 826 | 815 | 815 | 886 | 909 | 931 | 950 |
| Multifamily Tax Exemption Fees | 90 | 250 | 150 | 250 | 350 | 350 | 350 |
| Interest Earnings | 79 | 0 | 80 | 0 | 0 | 0 | 0 |
| Operating Transfer (ECI transfer from FG) | | | | | | | |
| Operating Transfer (OSE Oil Heat Tax) | 7 | 45 | 45 | | 150 | 150 | 150 |
| Budget Adjustments | | | | | | | |
| Associated Revenues from Current Year CFD's | | | 108 | | | | |
| Revenues from Current Year legislated ordinances | | | 2,137 | | | | |
| <i>Total Budgetary Revenues</i> | 5,703 | 9,081 | 13,506 | 11,459 | 9,631 | 6,087 | 6,106 |
| Expenditures | | | | | | | |
| BO-HU-1000 - Leadership and Administration | 4,436 | 5,711 | 9,112 | 5,641 | 5,669 | 5,698 | 5,726 |
| BO-HU-2000 - Homeownership & Sustainability | 2,046 | 2,032 | 2,332 | 2,463 | 2,475 | 2,487 | 2,500 |
| BO-HU-3000 - Multifamily Housing | 1,637 | 1,927 | 2,233 | 2,337 | 2,349 | 2,361 | 2,373 |
| Budget Adjustments | | | | | | | |
| Current Year Encumbrance CFD's | | | 0 | | | | |
| Current Year Grant/Svc Contract/Capital CFD's | | | 0 | | | | |
| Supplemental Changes | | | 0 | | | | |
| <i>Total Budgetary Expenditures</i> | 8,120 | 9,670 | 13,677 | 10,441 | 10,494 | 10,546 | 10,599 |
| <i>Ending Balance Sheet Adjustment</i> | 184 | | | | | | |
| <i>Ending Budgetary Fund Balance</i> | 510 | 1,134 | 430 | 1,730 | 1,152 | (3,022) | (7,228) |
| Financial Reserves - Revenue | | | | | | | |
| Current Year Grant/Svc Contract/Capital CFD Revenues | 108 | | | | | | |
| Financial Reserves - Expense | | | | | | | |
| Current Year Encumbrance CFD's | 167 | | | | | | |
| Current Year Grant/Svc Contract/Capital Expenditure CFD's | 108 | | | | | | |
| Planning Reserves | | | | | | | |
| MFTE Fund Balance | 300 | 400 | 0 | 0 | 0 | 0 | 0 |
| Reserve for Future Years of 2016 Levy | 0 | 934 | 0 | 0 | 0 | 0 | 0 |
| <i>Total Reserves</i> | 467 | 1,334 | 0 | 0 | 0 | 0 | 0 |
| <i>Ending Unreserved Budgetary Fund Balance</i> | 44 | (200) | 430 | 1,730 | 1,152 | (3,022) | (7,228) |

NOTES:

The 2016 Housing Levy will expire at the end of 2023. Future expenses will need to be covered by alternative funding sources that can include a housing levy renewal in 2024.

Families and Education Levy (17857)

| Amounts in \$1,000s | 2020 Actuals | 2021 Adopted | 2021 Revised | 2022 Proposed | 2023 Projected | 2024 Projected | 2025 Projected |
|--|-----------------|-----------------|-----------------|------------------|-------------------|-------------------|-------------------|
| Beginning Budgetary Fund Balance | | | | | | | |
| Beginning Balance Sheet Fund Balance | 26,552 | 17,785 | 22,736 | | | | |
| Budgetary Fund Balance Adjustment | (297) | 0 | (654) | | | | |
| <i>Beginning Budgetary Fund Balance</i> | 26,254 | 17,785 | 22,082 | 14,210 | 14,510 | 14,816 | 15,128 |
| Sources of Funds | | | | | | | |
| Investment Earnings | 427 | 0 | 400 | 300 | 306 | 312 | 318 |
| Budget Adjustments | | | | | | | |
| Associated Revenues from Current Year CFD's | | | | | | | |
| Revenues from Current Year legislated ordinances | | | | | | | |
| <i>Total Budgetary Revenues</i> | 427 | 0 | 400 | 300 | 306 | 312 | 318 |
| Expenditures | | | | | | | |
| Early Learning | 0 | 0 | 3,565 | 0 | 0 | 0 | 0 |
| Elementary | 0 | 0 | 67 | 0 | 0 | 0 | 0 |
| Middle School | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| High School | 4,539 | 550 | 4,213 | 0 | 0 | 0 | 0 |
| Health | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Administration | 133 | 0 | 0 | 0 | 0 | 0 | 0 |
| Budget Adjustments | | | | | | | |
| Current Year Encumbrance CFD's | 0 | 0 | 427 | 0 | 0 | 0 | 0 |
| Supplemental Changes | | | | | | | |
| <i>Total Budgetary Expenditures</i> | 4,672 | 550 | 8,272 | 0 | 0 | 0 | 0 |
| <i>Ending Balance Sheet Adjustment</i> | 73 | | | | | | |
| <i>Ending Budgetary Fund Balance</i> | 22,082 | 17,235 | 14,210 | 14,510 | 14,816 | 15,128 | 15,446 |
| Financial Reserves - Revenue | | | | | | | |
| Current Year Grant/Svc Contract/Capital CFD Revenues | 0 | | | | | | |
| Financial Reserves - Expense | | | | | | | |
| Current Year Encumbrance CFD's | 427 | | | | | | |
| Interfund Transfer to FEPP | | | | | | | |
| Planning Reserves | | | | | | | |
| General Fund Shift to Levy | 0 | 1,940 | 0 | 2,028 | 2,028 | 2,028 | 2,028 |
| BIPOC Investment (2020) Opportunity Promise | 0 | 0 | 0 | 405 | 405 | 405 | 405 |
| Unrealized Investment Earnings | | 1,100 | | | | | |
| Department Reserves for Childcare | 0 | 2,195 | 0 | 0 | 0 | 0 | 0 |
| FEPP Levy Commitment | 12,000 | 12,000 | 12,000 | 12,000 | 12,000 | 12,000 | 12,000 |
| <i>Total Reserves</i> | 12,427 | 17,235 | 12,000 | 14,433 | 14,433 | 14,433 | 14,433 |
| <i>Ending Unreserved Budgetary Fund Balance</i> | 9,655 | 0 | 2,210 | 165 | 471 | 783 | 1,101 |

Notes:

2021 Early Learning Revised Expenditures includes \$1.625M for COVID related childcare co-pay relief as well and temporary shift from General Fund of Public Health costs (\$1.94M)
 2021 High School Revised Expenditures includes the balance of the 2020 BIPOC investment, Black Girls CBA and Opportunity Promise.

Seattle Preschool Program (17861)

| Amounts in \$1,000s | 2020 Actuals | 2021 Adopted | 2021 Revised | 2022 Proposed | 2023 Projected | 2024 Projected | 2025 Projected |
|--|-----------------|-----------------|-----------------|------------------|-------------------|-------------------|-------------------|
| <u>Beginning Budgetary Fund Balance</u> | | | | | | | |
| Beginning Balance Sheet Fund Balance | 9,669 | 9,119 | 9,177 | | | | |
| Budgetary Fund Balance Adjustment | (103) | 0 | (263) | | | | |
| <i>Beginning Budgetary Fund Balance</i> | 9,565 | 9,119 | 8,914 | 4,864 | 4,964 | 5,038 | 5,118 |
| <u>Sources of Funds</u> | | | | | | | |
| Investment Earnings | 168 | 0 | 150 | 100 | 74 | 76 | 77 |
| Uncollectable Write-offs | (199) | 0 | 0 | 0 | 0 | 0 | 0 |
| <u>Budget Adjustments</u> | | | | | | | |
| Associated Revenues from Current Year CFD's | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Revenues from Current Year legislated ordinances | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| <i>Total Budgetary Revenues</i> | (31) | 0 | 150 | 100 | 74 | 80 | 60 |
| <u>Expenditures</u> | | | | | | | |
| Early Learning | 485 | | | | | | |
| SPP Community Initiative Parks Facilities Upgrades | | | 1,075 | | | | |
| SPP Facilities Grant (Pimm) | | | 500 | | | | |
| SPP Summer Extension (2020-21 SY) | | | 2,200 | | | | |
| SPP 3 - Classroom Expansion | | | 425 | | | | |
| Administration | 14 | | | | | | |
| Parks CIP | 192 | | | | | | |
| <u>Budget Adjustments</u> | | | | | | | |
| Current Year Encumbrance CFD's | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Current Year Grant/Svc Contract/Capital CFD's | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Supplemental Changes | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| <i>Total Budgetary Expenditures</i> | 691 | 0 | 4,200 | 0 | 0 | 0 | 0 |
| <i>Ending Balance Sheet Adjustment</i> | 71 | | | | | | |
| <i>Ending Budgetary Fund Balance</i> | 8,914 | 9,119 | 4,864 | 4,964 | 5,038 | 5,118 | 5,178 |
| <u>Financial Reserves - Revenue</u> | | | | | | | |
| Current Year Grant/Svc Contract/Capital CFD Revenues | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| <u>Financial Reserves - Expense</u> | | | | | | | |
| Current Year Encumbrance CFD's | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Tuition Loss - COVID-19 | 0 | 4,500 | 0 | 0 | 0 | 0 | 0 |
| SPP Levy Tuition Undercollection | | 1,499 | 0 | 0 | 0 | 0 | 0 |
| <u>Planning Reserves</u> | | | | | | | |
| SPP - 3 Classroom Expansion | | | | 3,937 | 3,937 | 3,937 | 3,937 |
| Facility Cost Risk Reserve | | | | 628 | 628 | 628 | 628 |
| Department Commitments - Parks Facilities | | 2,170 | | | | | |
| Reserves for Childcare | 0 | 950 | | | | | |
| <i>Total Reserves</i> | 0 | 9,119 | 0 | 4,337 | 4,965 | 4,965 | 4,965 |
| <i>Ending Unreserved Budgetary Fund Balance</i> | 8,914 | - | 4,864 | 0 | 73 | 153 | 213 |

Notes

1. For the design and construction of specific tenant improvement projects at approved sites to bring classrooms up to licensable status
2. Primm will be expanding the center to add three classrooms in addition to remodeling and renovating their building. This award is a legacy SPP Levy Grant.
3. Summer Extension is a program to help address the learning loss caused by COVID-19 and to better prepare current preschoolers, especially rising kindergarteners, for the fall
4. Funding for three additional SPP classrooms, serving an additional 55 students, until the 2025-26 SY

Families, Education, Preschool & Promise Levy (17871)

| Amounts in \$1,000s | 2020 Actuals | 2021 Adopted | 2021 Revised | 2022 Proposed | 2023 Projected | 2024 Projected | 2025 Projected |
|---|-----------------|-----------------|-----------------|------------------|-------------------|-------------------|-------------------|
| Beginning Budgetary Fund Balance | | | | | | | |
| Beginning Balance Sheet Fund Balance | 71,719 | 52,637 | 97,815 | | | | |
| Budgetary Fund Balance Adjustment | (783) | | (2,920) | | | | |
| <i>Beginning Budgetary Fund Balance</i> | 70,937 | 52,637 | 94,896 | 74,396 | 75,835 | 73,194 | 67,081 |
| Sources of Funds | | | | | | | |
| Property Tax | 85,352 | 87,188 | 88,355 | 88,060 | 88,941 | 89,830 | 90,729 |
| Investment Earning | 1,542 | 1,139 | 1,600 | 1,600 | 1,632 | 1,665 | 1,698 |
| Parent Tuition - Seattle Preschool Program | 737 | 700 | 1,235 | 2,000 | 2,100 | 2,205 | 2,315 |
| Budget Adjustments | | | | | | | |
| Associated Revenues from Current Year CFD's | | | | | | | |
| Revenues from Current Year legislated ordinances | | | | | | | |
| <i>Total Budgetary Revenues</i> | 87,631 | 89,027 | 91,190 | 91,660 | 92,673 | 93,700 | 94,742 |
| Expenditures | | | | | | | |
| Early Learning | 28,710 | 41,454 | 37,454 | 45,240 | 48,575 | 51,753 | 55,029 |
| K-12 Programs | 25,986 | 32,074 | 31,674 | 33,395 | 34,517 | 35,397 | 36,213 |
| Post-Secondary Programs | 3,290 | 5,212 | 5,212 | 5,524 | 5,692 | 5,856 | 6,025 |
| Leadership & Administration | 5,668 | 5,961 | 5,961 | 6,061 | 6,531 | 6,807 | 7,096 |
| Budget Adjustments | | | | | | | |
| Current Year Encumbrance CFD's | | | 28,154 | | | | |
| Current Year Grant/Svc Contract/Capital CFD's | | | 0 | | | | |
| Supplemental Changes | | | 3,235 | | | | |
| <i>Total Budgetary Expenditures</i> | 63,653 | 84,702 | 111,691 | 90,221 | 95,315 | 99,813 | 104,362 |
| <i>Ending Balance Sheet Adjustment</i> | (19) | | | | | | |
| <i>Ending Budgetary Fund Balance</i> | 94,896 | 56,963 | 74,396 | 75,835 | 73,194 | 67,081 | 57,460 |
| Financial Reserves - Revenue | | | | | | | |
| Current Year Grant/Svc Contract/Capital CFD Revenues | 0 | | | | | | |
| Financial Reserves - Expense | | | | | | | |
| Current Year Encumbrance CFD's | 28,154 | | | | | | |
| Current Year Grant/Svc Contract/Capital Expenditure CFD's | 0 | | | | | | |
| Planning Reserves | | | | | | | |
| Reserves against fund balance for future spending | 52,637 | 56,963 | 63,526 | 60,895 | 58,253 | 52,140 | 42,520 |
| Reserves to Sustain Programming (2023-2026) | | | | 14,400 | 14,400 | 14,400 | 14,400 |
| <i>Total Reserves</i> | 80,791 | 56,963 | 63,526 | 75,295 | 72,653 | 66,540 | 56,920 |
| <i>Ending Unreserved Budgetary Fund Balance</i> | 14,104 | 0 | 10,870 | () | () | () | () |

Notes:

1. Outyear property tax growth estimated at 1% based on CBO forecast.
2. 2021 Supplemental Changes through June 2, 2021
3. 2021 Property Tax matches FAS correction for 2020 error
4. 2022 labor cost reserves set aside for pending wage changes (excluded from expenditures; ties to FEPP I&E Plan totals)
5. 2023-2025 expenditure growth rate matches the FEPP implementation plan
6. 2021 K-12 projected underspend is primarily in Policy and Program Support due to high personnel vacancy rates
7. 2021 Early Learning projected underspend is primarily due to lower than anticipated utilization of preschool slots and low utilization of quality teaching programming
8. Reserves against fund balance provides resources to continue FEPP programming in 2026 and was anticipated in the levy
9. Reserves to Sustain Programming use prior year underspend to sustain increased programming and costs not anticipated in the original levy

2012 Library Levy Fund (18100)

| Amounts in \$1,000s | 2020 Actuals | 2021 Adopted | 2021 Revised | 2022 Proposed | 2023 Projected | 2024 Projected | 2025 Projected |
|---|-----------------|-----------------|-----------------|------------------|-------------------|-------------------|-------------------|
| Beginning Budgetary Fund Balance | | | | | | | |
| Beginning Balance Sheet Fund Balance | 6,213 | 816 | 5,007 | | | | |
| Budgetary Fund Balance Adjustment | (109) | 0 | (144) | | | | |
| <i>Beginning Budgetary Fund Balance</i> | 6,105 | 816 | 4,863 | 519 | 569 | 579 | 586 |
| Sources of Funds | | | | | | | |
| Property Tax Revenue ^{1;2} | 190 | 0 | (50) | 30 | 10 | 7 | 0 |
| Interest Earnings | 121 | 0 | 50 | 20 | 0 | 0 | 0 |
| <i>Total Budgetary Revenues</i> | 311 | 0 | 0 | 50 | 10 | 7 | 0 |
| Expenditures | | | | | | | |
| Open Hours and Related Services | 215 | 0 | 0 | 0 | 0 | 0 | 0 |
| Collections | 200 | 138 | 138 | 0 | 0 | 0 | 0 |
| Technology and Online Services | 538 | 0 | 0 | 0 | 0 | 0 | 0 |
| Facilities - Regular Maintenance | 462 | 0 | 0 | 0 | 0 | 0 | 0 |
| Facilities - Major Maintenance | 388 | 0 | 0 | 0 | 0 | 0 | 0 |
| Budget Adjustments | | | | | | | |
| Current Year Encumbrance CFD's | | | 47 | | | | |
| Current Year Grant/Svc Contract/Capital CFD's | | | 4,159 | | | | |
| <i>Total Budgetary Expenditures</i> | 1,803 | 138 | 4,344 | 0 | 0 | 0 | 0 |
| <i>Ending Balance Sheet Adjustment</i> | 250 | 0 | 0 | 0 | 0 | 0 | 0 |
| <i>Ending Budgetary Fund Balance</i> | 4,863 | 678 | 519 | 569 | 579 | 586 | 586 |
| Financial Reserves - Expense | | | | | | | |
| Current Year Encumbrance CFD's | 47 | | | | | | |
| Current Year Grant/Svc Contract/Capital Expenditure CFD's | 4,159 | | | | | | |
| Future Year Capital Reserve ³ | | | 519 | 569 | 579 | 586 | 586 |
| <i>Total Reserves</i> | 4,206 | 678 | 519 | 569 | 579 | 586 | 586 |
| <i>Ending Unreserved Budgetary Fund Balance</i> | 657 | () | 0 | 0 | 0 | 0 | 0 |

1 - Per CBO, 2012 levy estimated to collect 99.6% of total levied amount. Revenues collected in 2020 and beyond are delinquent payments of prior year taxes.

2 - Per CWA, 2020 revenues were overstated by \$59.2k. These revenues have been adjusted in 2021.

3 - SPL has set aside remaining fund balance from the 2012 levy for its capital program to address construction inflation and unforeseen emergent projects

2019 Library Levy Fund (18200)

| Amounts in \$1,000s | 2020 Actuals | 2021 Adopted | 2021 Revised | 2022 Proposed | 2023 Projected | 2024 Projected | 2025 Projected |
|---|-----------------|-----------------|-----------------|------------------|-------------------|-------------------|-------------------|
| Beginning Budgetary Fund Balance | | | | | | | |
| Beginning Balance Sheet Fund Balance | | 4,536 | 9,983 | | | | |
| Budgetary Fund Balance Adjustment | 0 | 0 | (306) | | | | |
| <i>Beginning Budgetary Fund Balance</i> | | 4,536 | 9,677 | 4,818 | 4,468 | 3,335 | 4,135 |
| Sources of Funds | | | | | | | |
| Property Tax Revenue ^{1; 2} | 29,563 | 30,675 | 30,675 | 30,982 | 31,292 | 31,604 | 31,921 |
| Interest Earnings | 53 | 100 | 150 | 120 | 100 | 100 | 100 |
| <i>Total Budgetary Revenues</i> | 29,616 | 30,775 | 30,825 | 31,102 | 31,392 | 31,704 | 32,021 |
| Expenditures | | | | | | | |
| Open Hours and Related Services | 9,183 | 9,522 | 11,787 | 12,270 | 12,761 | 13,184 | 13,657 |
| Collections | 6,416 | 7,700 | 5,726 | 5,640 | 5,866 | 6,100 | 6,344 |
| Technology and Online Services - Operating | 1,689 | 2,840 | 2,369 | 2,953 | 3,071 | 3,194 | 3,322 |
| Technology and Online Services - Capital | 0 | 2,000 | 2,000 | 3,191 | 1,209 | 615 | 0 |
| Facilities - Regular Maintenance | 1,150 | 1,604 | 1,758 | 1,772 | 1,843 | 1,917 | 1,993 |
| Facilities - Major Maintenance | 1,094 | 6,837 | 6,837 | 5,024 | 7,150 | 5,244 | 7,989 |
| Children | 110 | 280 | 277 | 291 | 303 | 315 | 328 |
| Administration | 298 | 397 | 426 | 309 | 322 | 335 | 348 |
| Budget Adjustments | | | | | | | |
| Current Year Encumbrance CFD's | | | 19 | | | | |
| Current Year Grant/Svc Contract/Capital CFD's | | | 4,485 | | | | |
| <i>Total Budgetary Expenditures</i> | 19,940 | 31,180 | 35,684 | 31,451 | 32,525 | 30,904 | 33,981 |
| <i>Ending Budgetary Fund Balance</i> | 9,677 | 4,130 | 4,818 | 4,468 | 3,335 | 4,135 | 2,174 |
| Financial Reserves - Expense | | | | | | | |
| Current Year Encumbrance CFD's | 19 | | | | | | |
| Current Year Grant/Svc Contract/Capital Expenditure CFD's | 4,485 | | | | | | |
| Planning Reserves | | | | | | | |
| Planned Future Levy Spending | 0 | 4,130 | 4,818 | 4,468 | 3,335 | 4,135 | 2,174 |
| <i>Total Reserves</i> | 4,504 | 4,130 | 4,818 | 4,468 | 3,335 | 4,135 | 2,174 |
| <i>Ending Unreserved Budgetary Fund Balance</i> | 5,173 | | 0 | 0 | 0 | 0 | 0 |

Footnotes:

1 - Per CBO, levy only estimated to collect 99.6% of property tax revenues once all payments have been received.

2 - Per CWA, 2020 revenues were understated by \$373,638. Revenues have been adjusted in 2021.

School Safety Traffic and Pedestrian Improvement Fund (18500)

| Amounts in \$1,000s | 2020 Actuals | 2021 Adopted | 2021 Revised | 2022 Proposed | 2023 Projected | 2024 Projected | 2025 Projected |
|---|-----------------|-----------------|-----------------|------------------|-------------------|-------------------|-------------------|
| Beginning Budgetary Fund Balance | | | | | | | |
| Beginning Balance Sheet Fund Balance | 10,790 | 1,425 | 3,723 | | | | |
| Budgetary Fund Balance Adjustment | (137) | 0 | (108) | | | | |
| <i>Beginning Budgetary Fund Balance</i> | 10,652 | 1,425 | 3,615 | 9,272 | 9,245 | 8,602 | 3,366 |
| Sources of Funds | | | | | | | |
| School Zone Camera Revenues | 3,130 | 3,997 | 5,443 | 10,622 | 10,753 | 10,718 | 10,684 |
| Red Light Cameras - 20% | 0 | 716 | 940 | 984 | 1,037 | 1,076 | 1,076 |
| General Fund Cash Transfer | 0 | 9,000 | 9,000 | 0 | 0 | 0 | 0 |
| Residual Cash Earnings | 170 | 0 | 0 | 0 | 0 | 0 | 0 |
| Budget Adjustments | | | | | | | |
| Associated Revenues from Current Year CFD's | | | 5,247 | | | | |
| Revenues from Current Year legislated ordinances | | | 0 | | | | |
| <i>Total Budgetary Revenues</i> | 3,300 | 13,713 | 20,630 | 11,607 | 11,790 | 11,794 | 11,760 |
| Expenditures | | | | | | | |
| BC-TR-19001: Major Maintenance/Replacement | (6) | 0 | 0 | 0 | 0 | 0 | 0 |
| BC-TR-19003: Mobility Capital | 8,969 | 6,934 | 11,899 | 7,997 | 8,780 | 13,358 | 4,817 |
| BO-TR-17003: Mobility Operations | 651 | 943 | 943 | 943 | 948 | 953 | 958 |
| SPD: School Zone Camera Program | 778 | 2,131 | 2,131 | 2,693 | 2,706 | 2,720 | 2,733 |
| Misc | | | | | | | |
| Accounting Adjustments | () | | | | | | |
| Budget Adjustments | | | | | | | |
| Current Year Encumbrance CFD's | | | 0 | | | | |
| Current Year Grant/Svc Contract/Capital CFD's | | | 0 | | | | |
| Supplemental Changes | | | 0 | | | | |
| <i>Total Budgetary Expenditures</i> | 10,392 | 10,008 | 14,973 | 11,633 | 12,434 | 17,030 | 8,508 |
| <i>Ending Balance Sheet Adjustment</i> | 55 | | | | | | |
| <i>Ending Budgetary Fund Balance</i> | 3,615 | 5,129 | 9,272 | 9,245 | 8,602 | 3,366 | 6,618 |
| Financial Reserves - Revenue | | | | | | | |
| Current Year Grant/Svc Contract/Capital CFD Revenues | 5,247 | | | | | | |
| Financial Reserves - Expense | | | | | | | |
| Current Year Encumbrance CFD's | 0 | | | | | | |
| Current Year Grant/Svc Contract/Capital Expenditure CFD's | 0 | | | | | | |
| Planning Reserves | | | | | | | |
| Planning Reserves | 0 | 347 | 0 | 397 | 1,057 | 1,893 | 2,934 |
| Potential new installation/additional cameras | | | 347 | 528 | 714 | 906 | 1,150 |
| SMC Administration | 250 | 508 | 508 | 773 | 1,046 | 1,067 | 1,088 |
| Revenue Stabilization Reserve | | 2,743 | 1,000 | 2,089 | 2,948 | 2,949 | 2,940 |
| Capital Planning Reserve | | | | 5,280 | 10,560 | 10,560 | 10,560 |
| <i>Total Reserves</i> | (4,997) | 3,597 | 1,854 | 9,066 | 16,325 | 17,375 | 18,672 |
| <i>Ending Unreserved Budgetary Fund Balance</i> | 8,612 | 1,533 | 7,418 | 179 | (7,723) | (14,009) | (12,054) |

Seattle Metropolitan Park District (19710)

| Amounts in \$1,000s | 2020 Actuals | 2021 Adopted | 2021 Revised | 2022 Proposed | 2023 Projected | 2024 Projected | 2025 Projected |
|---|-----------------|-----------------|-----------------|------------------|-------------------|-------------------|-------------------|
| <u>Beginning Budgetary Fund Balance</u> | | | | | | | |
| Beginning Balance Sheet Fund Balance | 51,770 | (6,212) | 43,864 | 0 | 1,500 | 3,030 | 4,312 |
| Budgetary Fund Balance Adjustment | (593) | 0 | (1,281) | | | | |
| <i>Beginning Budgetary Fund Balance</i> | 51,177 | (6,212) | 42,583 | 0 | 1,500 | 3,030 | 4,312 |
| <u>Sources of Funds</u> | | | | | | | |
| Park District Property Tax | 53,261 | 54,669 | 54,669 | 56,036 | 57,156 | 58,299 | 59,465 |
| Interest Earnings | 0 | 1,376 | 1,376 | 0 | 0 | 0 | 0 |
| <u>Budget Adjustments</u> | | | | | | | |
| Associated Revenues from Current Year CFD's | | | 770 | | | | |
| <i>Total Budgetary Revenues</i> | 53,261 | 56,045 | 56,814 | 56,036 | 57,156 | 58,299 | 59,465 |
| <u>Expenditures</u> | | | | | | | |
| Building For The Future - CIP | 5,843 | 1,346 | 1,346 | 6,737 | 6,872 | 7,043 | 7,220 |
| Fix It First - CIP | 13,396 | 13,497 | 13,497 | 14,074 | 14,356 | 14,715 | 15,083 |
| Maintaining Parks and Facilities - CIP | 154 | 347 | 347 | 355 | 362 | 372 | 381 |
| Parks and Facilities Maintenance and Repairs | 18,607 | 12,940 | 12,940 | 14,546 | 14,837 | 15,208 | 15,588 |
| Leadership and Administration | 6,432 | 2,088 | 2,088 | 2,176 | 2,220 | 2,275 | 2,332 |
| Departmentwide Programs | 892 | 1,687 | 1,687 | 1,523 | 1,553 | 1,592 | 1,632 |
| Parks & Open Space | 1,649 | 0 | 0 | 0 | 0 | 0 | 0 |
| Recreation Facility Programs | 10,716 | 16,783 | 16,783 | 10,444 | 10,652 | 10,919 | 11,192 |
| Golf Course Programs | 1,152 | 0 | 0 | 0 | 0 | 0 | 0 |
| Seattle Conservation Corps | 406 | 0 | 0 | 0 | 0 | 0 | 0 |
| Zoo and Aquarium Programs | 3,130 | 7,356 | 7,356 | 4,680 | 4,773 | 4,893 | 5,015 |
| <u>Budget Adjustments</u> | | | | | | | |
| Current Year Grant/Svc Contract/Capital CFD's | | | 46,808 | | | | |
| Supplemental Changes | | | (3,455) | | | | |
| <i>Total Budgetary Expenditures</i> | 62,377 | 56,045 | 99,397 | 54,536 | 55,626 | 57,017 | 58,442 |
| <i>Ending Balance Sheet Adjustment</i> | 523 | | | | | | |
| <i>Ending Budgetary Fund Balance</i> | 42,583 | (6,212) | 0 | 1,500 | 3,030 | 4,312 | 5,336 |
| <u>Financial Reserves - Expense</u> | | | | | | | |
| Current Year Grant/Svc Contract/Capital Expenditure CFD's | 46,808 | | | | | | |
| <u>Planning Reserves</u> | | | | | | | |
| CBO Planning Reserves | 0 | 0 | 0 | 1,474 | 3,916 | 6,997 | 10,830 |
| <i>Total Reserves</i> | 46,808 | 0 | 0 | 1,474 | 3,916 | 6,997 | 10,830 |
| <i>Ending Unreserved Budgetary Fund Balance</i> | (4,224) | (6,212) | 0 | 26 | (886) | (2,685) | (5,494) |

Footnotes

The first cycle of the Park District ended in 2020 (2015-2020). Due to the COVID-19 pandemic, development of the next cycle was delayed until 2022. 2022 property taxes will be held to 2021 collection levels plus inflation. SPR will begin development of the next cycle of the Park District Financial Plan in 2022 for 2023-2028. Numbers for the 2023-2028 outyears are for illustrative purposes only.

Seattle Transportation Benefit District Fund (19900)

| Amounts in \$1,000s | 2020 Actuals | 2021 Adopted | 2021 Revised | 2022 Proposed | 2023 Projected | 2024 Projected | 2025 Projected |
|--|-----------------|-----------------|-----------------|------------------|-------------------|-------------------|-------------------|
| Beginning Budgetary Fund Balance | | | | | | | |
| Beginning Balance Sheet Fund Balance | 47,785 | 19,997 | 42,143 | | | | |
| Budgetary Fund Balance Adjustment | (393) | 0 | (1,009) | | | | |
| <i>Beginning Budgetary Fund Balance</i> | 47,393 | 19,997 | 41,134 | 29,770 | 23,594 | 19,927 | 15,215 |
| Sources of Funds | | | | | | | |
| Vehicle License Fees I - \$20 (Est. 2010) | 7,448 | 7,255 | 7,896 | 8,006 | 8,118 | 8,232 | 8,347 |
| Vehicle License Fees II - \$20 (Est. 2020) | 0 | 3,600 | 3,948 | 8,006 | 8,166 | 8,330 | 8,496 |
| Vehicle License Fees - \$60 (2014 STBD) | 22,345 | 0 | 0 | 0 | 0 | 0 | 0 |
| Sales Tax - 0.1% (2014 STBD) | 26,708 | 0 | 0 | 0 | 0 | 0 | 0 |
| Sales Tax - 0.15% (2020 STBD) | 0 | 33,404 | 36,285 | 47,755 | 50,120 | 52,947 | 55,612 |
| Misc. Revenue | 93 | 0 | 0 | 0 | 0 | 0 | 0 |
| Inv Earnings - Residual Cash | 849 | 0 | 0 | 0 | 0 | 0 | 0 |
| Budget Adjustments | | | | | | | |
| Associated Revenues from Current Year CFD's | | | 6,145 | | | | |
| <i>Total Budgetary Revenues</i> | 57,444 | 44,259 | 54,274 | 63,767 | 66,404 | 69,508 | 72,455 |
| Expenditures | | | | | | | |
| Major Maintenance/Replacement (VLF I \$20 Est. 2010) | 94 | 819 | 691 | 1,029 | 987 | 875 | 901 |
| Mobility Capital (VLF I - \$20 Est. 2010) | 2,614 | 4,745 | 4,701 | 4,158 | 4,286 | 2,929 | 2,474 |
| Mobility Operations (VLF I - \$20 Est. 2010) | 1,378 | 893 | 893 | 847 | 893 | 893 | 893 |
| Maintenance Operations (VLF I) | 2,890 | 2,883 | 2,883 | 2,877 | 2,883 | 2,897 | 2,912 |
| Major Maintenance/Replacement (2014 STBD) | 0 | 0 | 650 | 0 | 0 | 0 | 0 |
| Mobility Capital (2014 STBD) | 2,992 | 0 | 6,060 | 5,990 | 0 | 0 | 0 |
| Mobility Operations (2014 STBD) | 53,852 | 7,348 | 12,348 | 0 | 0 | 0 | 0 |
| Elections Costs (est.) | 0 | 0 | 234 | | | | |
| Mobility Capital (2020 STBD) | 0 | 5,000 | 5,000 | 1,000 | 1,000 | 1,500 | 2,000 |
| Mobility Operations (2020 STBD) | 0 | 24,780 | 18,181 | 46,314 | 52,075 | 57,156 | 54,865 |
| Elections Costs (est.) | | | 1,408 | | | | |
| Finance General (VLF II - \$20 Est. 2020) | 0 | 3,600 | 0 | 0 | 0 | 0 | 0 |
| Mobility Capital (VLF II - \$20 Est. 2020) | 0 | 0 | 1,275 | 2,557 | 2,593 | 2,630 | 0 |
| Mobility Operations (VLF II - \$20 Est. 2020) | 0 | 0 | 725 | 1,612 | 1,635 | 1,658 | 0 |
| Major Maintenance/Replacement (VLF II - \$20 Est. 2020) | 0 | 0 | 1,350 | 1,112 | 1,228 | 1,143 | 0 |
| Maintenance Operations (VLF II - \$20 Est. 2020) | 0 | 0 | 250 | 556 | 564 | 572 | 0 |
| Bridges & Structures (VLF II - \$20 Est. 2020) | 0 | 0 | 0 | 1,890 | 1,928 | 1,967 | 0 |
| Budget Adjustments | | | | | | | |
| Current Year Legislated Carryforwards | | | | | | | |
| Current Year Legislated and Capital CFD's (2014 STBD) | | | 6,145 | | | | |
| Current Year Capital CFD's (VLF I - \$20 Est. 2010) | | | 2,843 | | | | |
| Supplemental Changes | | | 0 | | | | |
| <i>Total Budgetary Expenditures</i> | 63,819 | 50,068 | 65,637 | 69,943 | 70,071 | 74,220 | 64,045 |
| <i>Ending Balance Sheet Adjustment</i> | 116 | | | | | | |
| <i>Ending Budgetary Fund Balance</i> | 41,134 | 14,188 | 29,770 | 23,594 | 19,927 | 15,215 | 23,625 |
| Financial Reserves - Revenue | | | | | | | |
| Total Current Year Metro Service Contract/Capital CFD Revenues (2014 STBD) | 6,145 | | | | | | |
| Financial Reserves - Expense | | | | | | | |
| Current Year Capital CFD's (VLF I - \$20 Est. 2010) | 2,843 | | | | | | |
| Planning Reserves | | | | | | | |
| Planning Reserves | 0 | 0 | 0 | 411 | 1,093 | 1,952 | 3,021 |
| Reserve for ballot measure costs | 750 | 750 | 0 | 0 | 0 | 0 | 500 |
| Reserve (2027 ramp down) - 2014 STBD | 20,000 | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 |
| Reserve (2027 ramp down) - 2020 STBD | 0 | 0 | 0 | 7,000 | 7,000 | 7,000 | 14,000 |
| Operations Reserve - 2020 STBD | 0 | 0 | 0 | 10,000 | 5,500 | 0 | 0 |
| <i>Total Reserves</i> | 17,448 | 6,750 | 6,000 | 23,411 | 19,593 | 14,952 | 23,521 |
| <i>Ending Unreserved Budgetary Fund Balance</i> | 23,686 | 7,438 | 23,770 | 183 | 334 | 263 | 104 |

Notes:

Legislated changes from STBD stand-alone ordinances (Ordinance 126327 and Ordinance 126289) are reflected in the corresponding funding source/BSL line in the "2021 Legislated" column.

Expenditures in 2023-2025 are in alignment with the STBD Proposition One spending plan as Presented in the Transportation and Utilities Committee on March 3, 2021 and the 2022 \$20 VLF spending plan as presented in the Transportation and Utilities Committee on May 5, 2021.

REET I Capital Projects Fund (30010)

| Amounts in \$1,000s | 2020 Actuals | 2021 Adopted | 2021 Revised | 2022 Proposed | 2023 Projected | 2024 Projected | 2025 Projected |
|---|-----------------|-----------------|-----------------|------------------|-------------------|-------------------|-------------------|
| Beginning Budgetary Fund Balance | | | | | | | |
| Beginning Balance Sheet Fund Balance | 82,392 | 12,552 | 78,902 | 19,077 | 5,955 | 4,528 | 6,570 |
| Budgetary Fund Balance Adjustment | (523) | 0 | 0 | | | | |
| <i>Beginning Budgetary Fund Balance</i> | 81,869 | 12,552 | 78,902 | 19,077 | 5,955 | 4,528 | 6,570 |
| Sources of Funds | | | | | | | |
| Real Estate Excise Tax Revenues | 38,588 | 32,680 | 41,435 | 40,246 | 37,867 | 37,648 | 38,469 |
| <i>Total Budgetary Revenues</i> | 38,588 | 32,680 | 41,435 | 40,246 | 37,867 | 37,648 | 38,469 |
| Expenditures | | | | | | | |
| Debt Service Payments | 8,689 | 9,311 | 9,311 | 8,803 | 9,501 | 10,999 | 11,522 |
| Operating Expenditures | 785 | 953 | 953 | 1,014 | 994 | 1,013 | 1,032 |
| Capital Expenditures | 32,093 | 31,912 | 31,912 | 43,551 | 28,799 | 23,594 | 24,561 |
| Budget Adjustments | | | | | | | |
| Current Year Grant/Svc Contract/Capital CFD's | | | 58,941 | | | | |
| Supplemental Changes | | | 143 | | | | |
| <i>Total Budgetary Expenditures</i> | 41,567 | 42,176 | 101,260 | 53,368 | 39,294 | 35,606 | 37,116 |
| <i>Ending Balance Sheet Adjustment</i> | 12 | | | | | | |
| <i>Ending Budgetary Fund Balance</i> | 78,902 | 3,056 | 19,077 | 5,955 | 4,528 | 6,570 | 7,923 |
| Financial Reserves - Expense | | | | | | | |
| Cash Balance Reserve | 3,000 | 3,000 | 3,000 | 4,000 | 4,500 | 5,000 | 5,000 |
| <i>Total Reserves</i> | 3,000 | 3,000 | 3,000 | 4,000 | 4,500 | 5,000 | 5,000 |
| <i>Ending Unreserved Budgetary Fund Balance</i> | 75,902 | 56 | 16,077 | 1,955 | 28 | 1,570 | 2,923 |

Ordinance 125990 authorized an interfund loan of \$12,225,000 from the REET I Capital Projects fund for the Central Waterfront Improvement Fund to be repaid by 12-31-2023.

Ordinance 125991 authorized an interfund loan of \$19,000,000 from the REET I Capital Projects fund for the Waterfront LID Fund to be repaid by 12-31-2021.

Ordinance 126407 authorized an interfund loan of \$205 million from eight different funds, including REET I Capital Projects fund for the General Fund, to be repaid by 12-31-2022.

REET II Capital Projects Fund (30020)

| Amounts in \$1,000s | 2020 Actuals | 2021 Adopted | 2021 Revised | 2022 Proposed | 2023 Projected | 2024 Projected | 2025 Projected |
|---|-----------------|-----------------|-----------------|------------------|-------------------|-------------------|-------------------|
| Beginning Budgetary Fund Balance | | | | | | | |
| Beginning Balance Sheet Fund Balance | 70,325 | 4,021 | 66,500 | 31,593 | 13,770 | 9,234 | 7,469 |
| Budgetary Fund Balance Adjustment | (14) | 0 | 0 | | | | |
| <i>Beginning Budgetary Fund Balance</i> | 70,311 | 4,021 | 66,500 | 31,593 | 13,770 | 9,234 | 7,469 |
| Sources of Funds | | | | | | | |
| Real Estate Excise Tax Revenues | 38,323 | 32,680 | 41,435 | 40,246 | 37,867 | 37,648 | 38,469 |
| <i>Total Budgetary Revenues</i> | 38,323 | 32,680 | 41,435 | 40,246 | 37,867 | 37,648 | 38,469 |
| Expenditures | | | | | | | |
| Debt Service Payments | 9,818 | 6,877 | 6,877 | 9,913 | 11,970 | 11,785 | 11,787 |
| Capital Expenditures | 32,469 | 26,733 | 21,733 | 43,156 | 25,432 | 22,627 | 18,042 |
| Affordable Housing | | | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| Budget Adjustments | | | | | | | |
| Current Year Grant/Svc Contract/Capital CFD's | | | 55,579 | | | | |
| Supplemental Changes | | | (12,847) | | | | |
| <i>Total Budgetary Expenditures</i> | 42,287 | 33,611 | 76,342 | 58,069 | 42,402 | 39,413 | 34,829 |
| <i>Ending Balance Sheet Adjustment</i> | 153 | | | | | | |
| <i>Ending Budgetary Fund Balance</i> | 66,500 | 3,090 | 31,593 | 13,770 | 9,234 | 7,469 | 11,109 |
| Financial Reserves - Expense | | | | | | | |
| Cash Balance Reserve | 3,000 | 3,000 | 3,000 | 4,000 | 4,500 | 5,000 | 5,000 |
| Planning Reserves | | | | | | | |
| Seattle Department of Transportation Allocation Reserve | | | | 2,000 | 2,000 | 2,000 | 2,000 |
| <i>Total Reserves</i> | 3,000 | 3,000 | 3,000 | 6,000 | 6,500 | 7,000 | 7,000 |
| <i>Ending Unreserved Budgetary Fund Balance</i> | 63,500 | 90 | 28,593 | 7,770 | 2,734 | 469 | 4,109 |

Ordinance 125990 authorized an interfund loan of \$12,225,000 from the REET I Capital Projects fund for the Central Waterfront Improvement Fund to be repaid by 12-31-2033.

Ordinance 126407 authorized an interfund loan of \$205 million from eight different funds, including REET II Capital Projects fund for the General Fund, to be repaid by 12-31-2022.

Park Mitigation & Remediation (33130)

| Amounts in \$1,000s | 2020 Actuals | 2021 Adopted | 2021 Revised | 2022 Proposed | 2023 Projected | 2024 Projected | 2025 Projected |
|---|-----------------|-----------------|-----------------|------------------|-------------------|-------------------|-------------------|
| Beginning Budgetary Fund Balance | | | | | | | |
| Beginning Balance Sheet Fund Balance | 3,398 | 125 | 1,130 | (704) | 17 | 17 | 17 |
| Budgetary Fund Balance Adjustment | (36) | 0 | 0 | | | | |
| <i>Beginning Budgetary Fund Balance</i> | 3,362 | 125 | 1,130 | (704) | 17 | 17 | 17 |
| Sources of Funds | | | | | | | |
| Taxes and Interest | 41 | 0 | 0 | 0 | 0 | 0 | 0 |
| Grants and Other Revenue (State Grant) | 0 | 0 | 0 | 721 | 0 | 0 | 0 |
| <i>Total Budgetary Revenues</i> | 41 | 0 | 0 | 721 | 0 | 0 | 0 |
| Expenditures | | | | | | | |
| Arboretum Trail Development | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Bryant Site Development | 2,199 | 0 | 0 | 0 | 0 | 0 | 0 |
| Arboretum Trail Renovations | 77 | 0 | 0 | 0 | 0 | 0 | 0 |
| Budget Adjustments | | | | | | | |
| Current Year Grant/Svc Contract/Capital CFD's | | | 1,684 | | | | |
| Supplemental Changes | | | 150 | | | | |
| <i>Total Budgetary Expenditures</i> | 2,276 | 0 | 1,834 | 0 | 0 | 0 | 0 |
| <i>Ending Balance Sheet Adjustment</i> | 2 | | | | | | |
| <i>Ending Budgetary Fund Balance</i> | 1,130 | 125 | (704) | 17 | 17 | 17 | 17 |
| Financial Reserves - Revenue | | | | | | | |
| Current Year Grant/Svc Contract/Capital CFD Revenues | 721 | | | | | | |
| Financial Reserves - Expense | | | | | | | |
| Current Year Grant/Svc Contract/Capital Expenditure CFD's | 1,684 | | | | | | |
| Planning Reserves | | | | | | | |
| Future Grant Revenues - Arboretum Trail Renov: | 0 | 0 | (721) | | | | |
| Abroterum Trail Renovation (Underspend) | 0 | 0 | 0 | | | | |
| 2021 Supplemental | 150 | 0 | 0 | 0 | 0 | 0 | 0 |
| <i>Total Reserves</i> | 1,113 | 0 | (721) | 0 | 0 | 0 | 0 |
| <i>Ending Unreserved Budgetary Fund Balance</i> | 17 | 125 | 17 | 17 | 17 | 17 | 17 |

2008 Parks Levy Fund (33860)

| Amounts in \$1,000s | 2020 Actuals | 2021 Adopted | 2021 Revised | 2022 Proposed | 2023 Projected | 2024 Projected | 2025 Projected |
|---|-----------------|-----------------|-----------------|------------------|-------------------|-------------------|-------------------|
| Beginning Budgetary Fund Balance | | | | | | | |
| Beginning Balance Sheet Fund Balance | 14,837 | 801 | 11,338 | 68 | 68 | 68 | 68 |
| Budgetary Fund Balance Adjustment | (158) | 0 | 0 | | | | |
| <i>Beginning Budgetary Fund Balance</i> | 14,679 | 801 | 11,338 | 68 | 68 | 68 | 68 |
| Sources of Funds | | | | | | | |
| Taxes and Interest | 225 | 0 | 0 | 0 | 0 | 0 | 0 |
| Gain (loss) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Grants and Other Revenue | 474 | 0 | 0 | 0 | 0 | 0 | 0 |
| <i>Total Budgetary Revenues</i> | 698 | 0 | 0 | 0 | 0 | 0 | 0 |
| Expenditures | | | | | | | |
| 2008 Levy-Neighborhood Pk Acq | 160 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2008 Levy-Green Space Acquisition | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2008 Levy Neighborhood Pks & PG | 3,133 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2008 Levy- Major Parks | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Comm Gardens & P-Patch | 3 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2008 Levy Opportunity Fund Dev | 760 | 0 | 0 | 0 | 0 | 0 | 0 |
| Budget Adjustments | | | | | | | |
| Current Year Grant/Svc Contract/Capital CFD's | | | 9,970 | | | | |
| Supplemental Changes | | | 1,300 | | | | |
| <i>Total Budgetary Expenditures</i> | 4,055 | 0 | 11,270 | 0 | 0 | 0 | 0 |
| <i>Ending Balance Sheet Adjustment</i> | 15 | | | | | | |
| <i>Ending Budgetary Fund Balance</i> | 11,338 | 801 | 68 | 68 | 68 | 68 | 68 |
| Financial Reserves - Expense | | | | | | | |
| Current Year Grant/Svc Contract/Capital Expenditure CFD's | 9,970 | | | | | | |
| Planning Reserves | | | | | | | |
| 2021 4th Quarter Supplemental | 1,300 | 0 | 0 | 0 | 0 | 0 | 0 |
| <i>Total Reserves</i> | 11,270 | 0 | 0 | 0 | 0 | 0 | 0 |
| <i>Ending Unreserved Budgetary Fund Balance</i> | 68 | 801 | 68 | 68 | 68 | 68 | 68 |

McCaw Hall Capital Reserve (34070)

| Amounts in \$1,000s | 2020 Actuals | 2021 Adopted | 2021 Revised | 2022 Proposed | 2023 Projected | 2024 Projected | 2025 Projected |
|---|-----------------|-----------------|-----------------|------------------|-------------------|-------------------|-------------------|
| <u>Beginning Budgetary Fund Balance</u> | | | | | | | |
| Beginning Balance Sheet Fund Balance | 2,126 | 2,119 | 2,102 | | | | |
| Budgetary Fund Balance Adjustment | (23) | 0 | (60) | | | | |
| <i>Beginning Budgetary Fund Balance</i> | 2,103 | 2,119 | 2,041 | 58 | 58 | 58 | 58 |
| <u>Sources of Funds</u> | | | | | | | |
| REET I | 0 | 0 | 0 | 281 | 327 | 337 | 347 |
| McCaw Hall Tenant Contributions | 0 | 0 | 0 | 281 | 327 | 337 | 347 |
| Interest | 38 | 0 | 0 | 36 | 17 | 17 | 17 |
| <u>Budget Adjustments</u> | | | | | | | |
| Associated Revenues from Current Year CFD's | | | 0 | | | | |
| Revenues from Current Year legislated ordinances | | | 0 | | | | |
| <i>Total Budgetary Revenues</i> | 38 | 0 | 0 | 598 | 671 | 691 | 711 |
| <u>Expenditures</u> | | | | | | | |
| McCaw Hall Capital Reserve Expenses | 103 | 0 | 0 | 598 | 671 | 691 | 711 |
| <u>Budget Adjustments</u> | | | | | | | |
| Current Year Encumbrance CFD's | | | 0 | 0 | | | |
| Current Year Grant/Svc Contract/Capital CFD's | | | 1,983 | 0 | | | |
| Supplemental Changes | | | 0 | 0 | | | |
| <i>Total Budgetary Expenditures</i> | 103 | 0 | 1,983 | 598 | 671 | 691 | 711 |
| <i>Ending Balance Sheet Adjustment</i> | 3 | | | | | | |
| <i>Ending Budgetary Fund Balance</i> | 2,041 | 2,119 | 58 | 58 | 58 | 58 | 58 |
| <u>Financial Reserves - Revenue</u> | | | | | | | |
| Current Year Grant/Svc Contract/Capital CFD Revenues | 0 | | | | | | |
| <u>Financial Reserves - Expense</u> | | | | | | | |
| Current Year Encumbrance CFD's | 0 | | | | | | |
| Current Year Grant/Svc Contract/Capital Expenditure CFD's | 0 | | | | | | |
| <u>Planning Reserves</u> | | | | | | | |
| Continuing Appropriations | 0 | 2,119 | 2,041 | 2,041 | 2,041 | 2,041 | 2,041 |
| <i>Total Reserves</i> | 0 | 2,119 | 2,041 | 2,041 | 2,041 | 2,041 | 2,041 |
| <i>Ending Unreserved Budgetary Fund Balance</i> | 2,041 | 0 | (1,983) | (1,983) | (1,983) | (1,983) | (1,983) |

King County Parks Levy (36000)

| Amounts in \$1,000s | 2020 Actuals | 2021 Adopted | 2021 Revised | 2022 Proposed | 2023 Projected | 2024 Projected | 2025 Projected |
|---|-----------------|-----------------|-----------------|------------------|-------------------|-------------------|-------------------|
| <u>Beginning Budgetary Fund Balance</u> | | | | | | | |
| Beginning Balance Sheet Fund Balance | 4,840 | 510 | 3,806 | 232 | 269 | 258 | 248 |
| Budgetary Fund Balance Adjustment | (52) | 0 | 0 | 0 | 0 | 0 | 0 |
| <i>Beginning Budgetary Fund Balance</i> | 4,788 | 510 | 3,806 | 232 | 269 | 258 | 248 |
| <u>Sources of Funds</u> | | | | | | | |
| Levy Allocation | 2,212 | 2,251 | 2,301 | 2,301 | 2,251 | 2,250 | 2,249 |
| Interest Earnings | 71 | 0 | 0 | 0 | 0 | 0 | 0 |
| <i>Total Budgetary Revenues</i> | 2,283 | 2,251 | 2,301 | 2,301 | 2,251 | 2,250 | 2,249 |
| <u>Expenditures</u> | | | | | | | |
| Fix it First | 1,097 | 0 | 0 | 360 | 360 | 360 | 360 |
| Debt and Special Funding | 1,533 | 1,541 | 1,541 | 1,155 | 1,154 | 1,151 | 1,144 |
| Building for the Future CIP | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Leadership and Administration | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Parks and Facilities Maintenance and Repairs | 9 | 10 | 10 | 10 | 10 | 10 | 10 |
| Recreation Facility Programs | 625 | 739 | 739 | 739 | 739 | 739 | 739 |
| <u>Budget Adjustments</u> | | | | | | | |
| Current Year Grant/Svc Contract/Capital CFD's | | | 3,045 | | | | |
| Supplemental Changes | | | 540 | | | | |
| <i>Total Budgetary Expenditures</i> | 3,265 | 2,290 | 5,875 | 2,264 | 2,263 | 2,260 | 2,253 |
| <i>Ending Budgetary Fund Balance</i> | 3,806 | 471 | 232 | 269 | 258 | 248 | 244 |
| <u>Financial Reserves - Expense</u> | | | | | | | |
| Current Year Grant/Svc Contract/Capital Expenditure CFD's | 3,045 | | | | | | |
| <u>Planning Reserves</u> | | | | | | | |
| 2021 4th Quarter Supplemental | 447 | 447 | 0 | 0 | 0 | 0 | 0 |
| Operating Reserves | 0 | 0 | 180 | 180 | 180 | 180 | 180 |
| <i>Total Reserves</i> | 3,492 | 447 | 180 | 180 | 180 | 180 | 180 |
| <i>Ending Unreserved Budgetary Fund Balance</i> | 314 | 24 | 52 | 89 | 78 | 68 | 64 |

Light Fund (41000)

| | 2020 Actual ² | 2021 Adopted | 2021 Revised | 2022 Proposed | 2023 Projected ⁴ | 2024 Projected | 2025 Projected |
|---|-----------------------------|-----------------|-----------------|------------------|--------------------------------|-------------------|-------------------|
| Beginning Cash Balance ¹ | 466,694 | 433,273 | 427,253 | 454,145 | 454,145 | 475,965 | 485,630 |
| Carry Forward / Encumbrances/Adjustments | | | | | | | |
| <i>Revised Beginning Cash Balance</i> | 466,694 | 433,273 | 427,253 | 454,145 | 454,145 | 475,965 | 485,630 |
| Sources of Funds | | | | | | | |
| Retail Power Sales | 897,388 | 889,631 | 919,317 | 944,525 | 994,142 | 1,030,874 | 1,054,355 |
| Revenue from RSA Surcharge | 26,034 | - | 6,154 | - | - | - | - |
| Wholesale Power, Net | 47,681 | 60,000 | 35,000 | 40,000 | 40,000 | 40,000 | 40,000 |
| Power Contracts | 8,177 | 6,726 | 6,726 | 6,653 | 7,282 | 7,166 | 6,998 |
| Power Marketing, Net | 16,429 | 9,298 | 12,326 | 7,114 | 9,797 | 9,797 | 9,797 |
| Other Outside Sources | 26,456 | 30,325 | 25,209 | 32,483 | 32,551 | 33,509 | 36,025 |
| Interest on Cash Accounts | 10,756 | 8,878 | 8,887 | 8,762 | 9,021 | 8,984 | 8,917 |
| Cash from (to) Rate Stabilization Account | (22,706) | - | - | - | - | - | - |
| Cash from Contributions | 58,230 | 55,051 | 52,481 | 51,828 | 41,148 | 40,293 | 41,012 |
| Cash from Bond Proceeds | 143,746 | 297,847 | 270,589 | 374,165 | 211,692 | 205,728 | 173,920 |
| Budget Adjustments | | | | | | | |
| Associated Revenues from 2020 CFD's | | | 74,059 | | | | |
| Revenues from Current Year legislated | | | 1,600 | | | | |
| <i>Total Budgetary Revenues</i> | 1,212,192 | 1,357,757 | 1,412,348 | 1,465,530 | 1,345,634 | 1,376,351 | 1,371,024 |
| Expenditures | | | | | | | |
| Power Contracts | 269,065 | 258,989 | 256,834 | 241,508 | 235,628 | 242,405 | 239,236 |
| Production | 49,516 | 44,810 | 54,444 | 56,008 | 71,338 | 74,697 | 77,599 |
| Transmission | 9,583 | 12,425 | 10,599 | 12,750 | 14,294 | 14,715 | 15,109 |
| Distribution | 56,319 | 74,823 | 67,958 | 76,881 | 85,469 | 88,112 | 90,575 |
| Conservation | 9,756 | 11,574 | 10,523 | 11,849 | 12,586 | 12,975 | 13,337 |
| Customer Accounting | 38,073 | 42,785 | 39,606 | 43,962 | 50,312 | 51,868 | 53,318 |
| Administration | 127,620 | 101,360 | 108,692 | 114,842 | 115,592 | 118,642 | 121,287 |
| Uncollectable Accounts | 20,581 | 9,608 | 23,100 | 7,122 | 7,495 | 7,771 | 7,949 |
| Taxes and Franchise Payments | 101,242 | 101,941 | 106,135 | 107,226 | 112,746 | 116,632 | 119,460 |
| Debt Service | 222,451 | 230,943 | 224,359 | 236,371 | 245,232 | 257,080 | 254,598 |
| Capital Expenditures | 343,532 | 336,845 | 363,841 | 382,794 | 394,528 | 381,492 | 378,192 |
| Technical and Accounting Adjustments | 3,895 | 131,654 | 43,707 | 174,217 | 11,092 | 45,785 | 60,584 |
| Budget Adjustments | | | | | | | |
| Current Year Encumbrance CFD's | | | 52,843 | | | | |
| Current Year Grant/Svc Contract/Capital CFD's | | | 17,314 | | | | |
| Supplemental Changes | | | 5,501 | | | | |
| <i>Total Budgetary Expenditures</i> | 1,251,633 | 1,357,757 | 1,385,457 | 1,465,530 | 1,356,312 | 1,412,173 | 1,431,243 |
| Ending Balance Sheet Adjustment | | | | | | | |
| <i>Ending Cash Balance</i> | 427,253 | 433,273 | 454,145 | 454,145 | 443,467 | 440,142 | 425,411 |
| Planning Reserves | | | | | | | |
| Construction Account | 54,281 | 44,153 | 66,082 | - | 65,615 | 64,709 | 34,402 |
| Other Restricted Accounts | 189,688 | 203,775 | 201,875 | 194,358 | 222,777 | 232,941 | 242,216 |
| Rate Stabilization Account | 96,851 | 104,339 | 117,837 | 102,797 | 121,399 | 123,220 | 125,068 |
| <i>Total Reserves</i> | 340,820 | 352,268 | 385,794 | 297,156 | 409,791 | 420,870 | 401,686 |
| <i>Ending Unreserved Cash Balance</i> | 86,433 | 81,005 | 68,350 | 156,989 | 33,676 | 19,272 | 23,725 |

Notes:

¹ 2020 beginning fund balance is the cash balance on January 1, 2020.

² 2020 actual revenues do not include fair market value (non-cash) or RSA surcharge revenues and will differ from total revenues in Peoplesoft.

³ A portion of the legislated 2021 adjustments are spread into various revenue and expenditure categories. Revised revenues include bond sales.

⁴ Out year assumptions represent forecasted cash flows in the utility's Financial Planning Model which 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 | 2020 Actuals | 2021 Adopted | 2021 Revised | 2022 Proposed | 2023 Projected ⁴ | 2024 Projected | 2025 Projected |
|---|-----------------|-----------------|-----------------|------------------|--------------------------------|-------------------|-------------------|
| Beginning Budgetary Fund Balance | | | | | | | |
| Beginning Balance Sheet Fund Balance ¹ | 130,036 | 105,000 | 140,762 | | | | |
| Budgetary Fund Balance Adjustment | 0 | 0 | 0 | | | | |
| Bond Reserve Account | 20,884 | 20,884 | 20,884 | 26,149 | 31,415 | 36,680 | 41,945 |
| Revenue Stabilization Fund | 60,096 | 60,096 | 60,096 | 42,114 | 42,535 | 42,961 | 43,390 |
| <i>Beginning Budgetary Fund Balance</i> | 211,016 | 185,981 | 221,743 | 145,409 | 140,526 | 138,326 | 128,069 |
| Sources of Funds* | | | | | | | |
| Rate Revenue | | | | | | | |
| Retail Water Sales | 197,628 | 205,120 | 205,120 | 211,242 | 218,608 | 227,635 | 238,657 |
| Wholesale Water Sales | 56,782 | 53,081 | 53,081 | 54,322 | 56,660 | 62,776 | 58,440 |
| Fees | | | | | | | |
| Tap Fees | 9,614 | 7,973 | 7,973 | 8,072 | 8,173 | 8,275 | 8,379 |
| Other Revenues | | | | | | | |
| Other Non-Operating Revenue | 1,808 | 3,233 | 3,233 | 644 | 653 | 661 | 670 |
| Operating Grants | 140 | 0 | 0 | 0 | 0 | 0 | 0 |
| Build America Bond Interest Income | 1,937 | 1,619 | 1,619 | 1,571 | 1,520 | 1,466 | 1,407 |
| Rentals--Non-City | 753 | 672 | 672 | 791 | 811 | 321 | 852 |
| Other Operating Revenues | 4,592 | 4,226 | 4,226 | 5,277 | 5,386 | 5,498 | 5,612 |
| Capital Grants and Contributions | 5,139 | 8,200 | 8,200 | 5,378 | 5,513 | 5,651 | 5,792 |
| Public Works Loan Proceeds | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Transfers from Construction Fund | 31,000 | 39,083 | 49,928 | 67,132 | 81,572 | 96,730 | 84,745 |
| Op Transfer In - Rev Stab Subfund | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Op Transfer In - Rev Stab Subfund - BPA Acct | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Reimbursements | | | | | | | |
| Reimbursement for External Activities | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Call Center Reimbursement from SCL | 2,327 | 2,287 | 2,374 | 2,616 | 2,669 | 2,722 | 2,777 |
| GF - Public Fire Hydrant Reimbursement | 9,962 | 10,247 | 9,966 | 11,604 | 12,085 | 12,584 | 13,193 |
| Budget Adjustments | | | | | | | |
| Associated Revenues from Current Year CFD's | | | 59,258 | | | | |
| Revenues from Current Year legislated ordinances | | | 0 | | | | |
| <i>Total Budgetary Revenues²</i> | 321,682 | 335,740 | 405,650 | 368,651 | 393,649 | 424,318 | 420,523 |
| Expenditures | | | | | | | |
| CIP | | | | | | | |
| Distribution | 25,369 | 31,095 | 24,416 | 35,688 | 44,375 | 50,675 | 51,248 |
| Transmission | 5,382 | 20,129 | 3,974 | 16,514 | 12,604 | 17,623 | 22,368 |
| Watershed Stewardship | 1,753 | 298 | 789 | 2,170 | 414 | 335 | 328 |
| Water Quality and Treatment | 886 | 13,214 | 10,062 | 3,605 | 2,120 | 5,261 | 23,750 |
| Water Resources | 2,222 | 12,031 | 5,996 | 7,053 | 10,646 | 9,989 | 30,970 |
| Habitat Conservation Program | 3,990 | 1,474 | 1,298 | 2,604 | 1,126 | 1,030 | 925 |
| Shared-Cost Projects | 20,184 | 33,474 | 20,361 | 22,277 | 28,526 | 43,541 | 35,777 |
| Technology | 6,121 | 5,062 | 5,997 | 4,244 | 4,244 | 4,244 | 4,244 |
| O&M | | | | | | | |
| General Expense | 137,633 | 147,339 | 136,887 | 143,618 | 159,106 | 161,953 | 164,909 |
| Leadership and Administration | 43,973 | 58,113 | 53,067 | 58,295 | 62,414 | 66,375 | 73,504 |
| Utility Services and Operations | 66,133 | 68,202 | 64,804 | 83,153 | 75,966 | 79,245 | 82,172 |
| Budget Adjustments | | | | | | | |
| Current Year Encumbrance CFD's | | | 0 | | | | |
| Current Year Grant/Svc Contract/Capital CFD's | | | 59,258 | | | | |
| Supplemental Changes | | | 82,357 | | | | |
| <i>Total Budgetary Expenditures</i> | 313,646 | 390,433 | 469,267 | 379,221 | 401,540 | 440,270 | 490,193 |
| <i>Ending Balance Sheet Adjustment</i> | (78,290) | | | | | | |
| <i>Ending Budgetary Fund Balance</i> | 140,762 | 131,287 | 158,126 | 134,839 | 132,635 | 122,375 | 58,398 |
| Financial Reserves - Revenue | | | | | | | |
| Current Year Grant/Svc Contract/Capital CFD Revenues | 59,258 | | | | | | |
| Financial Reserves - Expense | | | | | | | |
| Current Year Encumbrance CFD's | 0 | | | | | | |
| Current Year Grant/Svc Contract/Capital Expenditure CFD's | 59,258 | | | | | | |
| Planning Reserves | | | | | | | |
| CIP Accomplishment ³ | | | | (14,123) | (29,731) | (49,636) | (75,077) |
| <i>Total Reserves</i> | 0 | 0 | 0 | (14,123) | (29,731) | (49,636) | (75,077) |
| <i>Ending Unreserved Budgetary Fund Balance</i> | 140,762 | 131,287 | 158,126 | 148,962 | 162,366 | 172,010 | 133,475 |

(1) Please note that SPU's 2020 ending fund balance / 2021 starting fund balance reflects the current assets (operating cash and equity in pooled investments) and includes cash on hand, petty cash, revolving funds, change funds, and the net increase or decrease in the value of investments.

(2) Water Fund Total Budgetary Revenues (Row 38) includes transfers from the construction fund, a transaction that is not recorded in the Budget Book tables and is otherwise considered a form of contribution from fund balance.

(3) Please note that SPU revenues are determined assuming that the capital improvement program will only achieve approximately 85% of the budgeted expenditures. SPU applies this assumption in order to keep rates as low as possible for ratepayers. SPU is including the underspending assumption in the "Planning Reserves" line above to reflect that we are projected to end the year with positive fund balance.

(4) SPU is providing the 2021-2026 SBP assumptions for the 2023 to 2025 out-year projections because that is the currently endorsed path. However, the rate forecast is based on the adopted rate study that used slightly revised projections for taxes, debt service, and major service contracts. Including the revised forecast would show higher positive year-end fund balances.

Drainage and Wastewater Fund (44010)

| Amounts in \$1,000s | 2020 Actuals | 2021 Adopted | 2021 Revised | 2022 Proposed | 2023 Projected ⁴ | 2024 Projected | 2025 Projected |
|---|-----------------|-----------------|-----------------|------------------|--------------------------------|-------------------|-------------------|
| Beginning Budgetary Fund Balance | | | | | | | |
| Beginning Balance Sheet Fund Balance ¹ | 230,631 | 186,760 | 218,714 | | | | |
| Budgetary Fund Balance Adjustment | 0 | 0 | 0 | | | | |
| Bond Reserve Account | 30,872 | 38,266 | 38,266 | 30,872 | 30,872 | 30,872 | 30,872 |
| <i>Beginning Budgetary Fund Balance</i> | 261,504 | 225,025 | 256,980 | 167,544 | 174,554 | 91,723 | 9,948 |
| Sources of Funds | | | | | | | |
| Rate Revenue | | | | | | | |
| Wastewater Utility Services | 300,699 | 314,332 | 314,332 | 336,861 | 343,598 | 350,470 | 357,480 |
| Drainage Utility Services | 153,420 | 166,927 | 166,927 | 167,988 | 171,348 | 174,775 | 178,271 |
| Fees | | | | | | | |
| Side Sewer Permit Fees | 1,833 | 1,832 | 1,832 | 1,926 | 1,964 | 2,003 | 2,043 |
| Drainage Permit Fees | 471 | 519 | 519 | 495 | 505 | 515 | 525 |
| Other Revenues | | | | | | | |
| Other Operating Revenues | 6,176 | 6,175 | 6,330 | 6,488 | 6,618 | 6,751 | 6,886 |
| Build America Bond Interest Income | 1,632 | 1,686 | 1,686 | 1,686 | 1,720 | 1,754 | 1,789 |
| Capital Grants and Contributions | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Operating Grants | 720 | 738 | 738 | 757 | 772 | 787 | 803 |
| Transfer from Construction Fund | 58,094 | 44,454 | 55,585 | 56,713 | 57,848 | 59,004 | 60,185 |
| Reimbursements | | | | | | | |
| Call Center Reimbursement from SCL | 2,327 | 2,215 | 2,374 | 2,686 | 2,767 | 2,850 | 2,935 |
| King County Reimbursement | 18,194 | 43,083 | 41,778 | 32,452 | 33,101 | 33,763 | 34,438 |
| WIFIA Reimbursement | 0 | 75,040 | 0 | 40,064 | 40,865 | 41,682 | 42,516 |
| SRF Reimbursement | 0 | 0 | 15,057 | 32,505 | 33,155 | 33,818 | 34,494 |
| Public Works Transfer Fund | 1,562 | 6,000 | 7,192 | 1,247 | 0 | 0 | 0 |
| Budget Adjustments | | | | | | | |
| Associated Revenues from Current Year CFD's | | | 119,427 | | | | |
| Revenues from Current Year legislated ordinances | | | 0 | | | | |
| <i>Total Budgetary Revenues²</i> | 545,128 | 663,002 | 733,776 | 681,868 | 694,260 | 708,173 | 722,365 |
| Expenditures | | | | | | | |
| CIP | | | | | | | |
| Protection of Beneficial Uses | 7,653 | 21,139 | 10,291 | 20,911 | 39,473 | 47,444 | 50,010 |
| Sediments | 3,177 | 3,867 | 1,911 | 4,560 | 6,789 | 13,349 | 17,809 |
| Combined Sewer Overflows | 88,653 | 134,109 | 112,120 | 98,151 | 106,987 | 70,944 | 32,364 |
| Rehabilitation | 28,439 | 38,268 | 39,179 | 40,685 | 46,960 | 40,692 | 40,144 |
| Flooding, Sewer Backup, and Landslides | 13,944 | 42,899 | 26,177 | 29,967 | 13,292 | 30,188 | 18,829 |
| Shared Cost Projects | 20,235 | 32,957 | 14,182 | 15,345 | 34,550 | 38,263 | 21,544 |
| Technology | 4,739 | 5,151 | 6,739 | 4,299 | 4,299 | 4,299 | 4,299 |
| O&M | | | | | | | |
| General Expense | 294,845 | 332,921 | 311,358 | 319,679 | 378,691 | 390,480 | 402,742 |
| Leadership and Administration | 51,134 | 62,544 | 61,401 | 68,948 | 67,993 | 72,752 | 80,692 |
| Utility Services and Operations | 66,710 | 70,120 | 62,255 | 72,311 | 78,056 | 81,537 | 84,584 |
| Budget Adjustments | | | | | | | |
| Current Year Encumbrance CFD's | | | 0 | | | | |
| Current Year Grant/Svc Contract/Capital CFD's | | | 119,427 | | | | |
| Supplemental Changes | | | 50,777 | | | | |
| <i>Total Budgetary Expenditures</i> | 579,528 | 743,975 | 815,819 | 674,857 | 777,091 | 789,948 | 753,017 |
| <i>Ending Balance Sheet Adjustment</i> | (8,390) | | | | | | |
| <i>Ending Budgetary Fund Balance</i> | 218,714 | 144,052 | 174,937 | 174,554 | 91,723 | 9,948 | (20,704) |
| Financial Reserves - Revenue | | | | | | | |
| Current Year Grant/Svc Contract/Capital CFD Revenues | 119,427 | 0 | 0 | 0 | 0 | 0 | 0 |
| Financial Reserves - Expense | | | | | | | |
| Current Year Encumbrance CFD's | 0 | | | | | | |
| Current Year Grant/Svc Contract/Capital Expenditure CFD's | 119,427 | | | | | | |
| Planning Reserves | | | | | | | |
| CIP Accomplishment ³ | | | 0 | (22,273) | (49,427) | (79,109) | (103,623) |
| <i>Total Reserves</i> | 0 | 0 | 0 | (22,273) | (49,427) | (79,109) | (103,623) |
| <i>Ending Unreserved Budgetary Fund Balance</i> | 218,714 | 144,052 | 174,937 | 196,827 | 141,150 | 89,057 | 82,919 |

(1) Please note that SPU's 2020 ending fund balance / 2021 starting fund balance reflects the current assets (operating cash and equity in pooled investments) and includes cash on hand, petty cash, revolving funds, change funds, and the net increase or decrease in the value of investments.

(2) Drainage and Wastewater Total Budgetary Revenues (Row 35) includes: transfers from the Construction Fund, King County reimbursements, and contributions from the Public Works Transfer Fund. These transactions are not recorded in the Budget Book tables and are otherwise considered contributions from fund balance.

(4) Please note that SPU revenues are determined assuming that the capital improvement program will only achieve approximately 85% of the budgeted expenditures - 95% on the Ship Canal Water Quality Project. SPU applies this assumption in order to keep rates as low as possible for ratepayers. SPU is including the underspending assumption in the "Ending Balance Sheet" line above to reflect that we are projected to end the year with positive budgetary fund balance.

(3) SPU is providing the 2021-2026 SBP assumptions for the 2023 to 2025 out-year projections because that is the currently endorsed path. However, the rate forecast is based on the adopted rate study that used slightly revised projections for taxes, debt service, and major service contracts, which are higher in the SBP projections shown above. Including the revised, lower forecast would show positive year-end fund balances.

Solid Waste Fund (45010)

| Amounts in \$1,000s | 2020 Actuals | 2021 Adopted | 2021 Revised | 2022 Proposed | 2023 Projected | 2024 Projected | 2025 Projected |
|---|-----------------|-----------------|-----------------|------------------|-------------------|-------------------|-------------------|
| Beginning Budgetary Fund Balance | | | | | | | |
| Beginning Balance Sheet Fund Balance ¹ | 93,560 | 69,346 | 98,043 | | | | |
| Budgetary Fund Balance Adjustment | 0 | 0 | 0 | | | | |
| Bond Reserve Account | 9,831 | 9,831 | 9,831 | 9,831 | 9,831 | 9,831 | 9,831 |
| Revenue Stabilization Fund | 38,032 | 38,032 | 38,032 | 38,032 | 38,032 | 38,032 | 38,032 |
| <i>Beginning Budgetary Fund Balance</i> | 141,424 | 117,209 | 145,906 | 167,590 | 174,783 | 149,663 | 117,076 |
| Sources of Funds | | | | | | | |
| Rate Revenue | | | | | | | |
| Recycling Processing Revenues | 3,715 | 2,823 | 2,823 | 3,804 | 4,812 | 5,973 | 6,099 |
| Commercial Services | 62,848 | 69,011 | 69,011 | 71,187 | 72,865 | 74,665 | 76,356 |
| Residential Services | 140,776 | 142,494 | 143,590 | 148,794 | 153,158 | 157,383 | 161,900 |
| Recycling and Disposal Station Charges | 15,422 | 13,356 | 13,626 | 13,752 | 14,027 | 14,307 | 14,593 |
| Other Misc | 1,290 | 1,744 | 1,744 | 1,688 | 1,774 | 1,858 | 1,853 |
| Other Revenues | | | | | | | |
| Other Nonoperating Revenue | 5,145 | 848 | 1,048 | 940 | 756 | 755 | 823 |
| Operating Fees, Contributions and grants | 374 | 100 | 100 | 100 | 100 | 100 | 100 |
| Other Operating Revenue | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Transfers from Construction Fund | 0 | 0 | 9,581 | 0 | 0 | 0 | 0 |
| Op Transfer In - Rev Stab Subfund | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Reimbursements | | | | | | | |
| Call Center Reimbursement from SCL | 2,327 | 2,287 | 2,453 | 2,456 | 2,529 | 2,605 | 2,683 |
| KC Reimb for Local Hzrd Waste Mgt Prgm | 3,313 | 4,005 | 4,005 | 4,164 | 4,310 | 4,461 | 4,617 |
| Budget Adjustments | | | | | | | |
| Associated Revenues from Current Year CFD's | | | 25,299 | | | | |
| Revenues from Current Year legislated ordinances | | | 0 | | | | |
| <i>Total Budgetary Revenues</i> | 235,211 | 236,668 | 273,281 | 246,884 | 254,331 | 262,107 | 269,024 |
| Expenditures | | | | | | | |
| CIP | | | | | | | |
| New Facilities | 1,403 | 19,250 | 2,700 | 6,156 | 13,009 | 14,988 | 4,147 |
| Rehabilitation and Heavy Equipment | 703 | 1,220 | 12,924 | 2,450 | 550 | 1,850 | 350 |
| Shared Cost Projects | 1,102 | 2,842 | 1,746 | 4,561 | 2,550 | 2,517 | 795 |
| Technology | 2,196 | 1,988 | 2,940 | 1,508 | 1,508 | 1,508 | 1,508 |
| O&M | | | | | | | |
| General Expense | 154,356 | 166,465 | 157,100 | 169,202 | 203,539 | 212,550 | 221,991 |
| Leadership and Administration | 14,581 | 18,641 | 18,239 | 20,109 | 19,765 | 21,043 | 22,893 |
| Utility Services and Operations | 29,061 | 33,831 | 30,649 | 35,704 | 38,531 | 40,238 | 41,689 |
| Budget Adjustments | | | | | | | |
| Current Year Encumbrance CFD's | | | 0 | | | | |
| Current Year Grant/Svc Contract/Capital CFD's | | | 25,299 | | | | |
| Supplemental Changes | | | 0 | | | | |
| <i>Total Budgetary Expenditures</i> | 203,403 | 244,236 | 251,597 | 239,690 | 279,451 | 294,693 | 293,373 |
| <i>Ending Balance Sheet Adjustment</i> | (75,189) | | | | | | |
| <i>Ending Budgetary Fund Balance</i> | 98,043 | 109,640 | 167,590 | 174,783 | 149,663 | 117,076 | 92,728 |
| Financial Reserves - Revenue | | | | | | | |
| Current Year Grant/Svc Contract/Capital CFD Revenues | 25,299 | | | | | | |
| Financial Reserves - Expense | | | | | | | |
| Current Year Encumbrance CFD's | 0 | | | | | | |
| Current Year Grant/Svc Contract/Capital Expenditure CFD's | 25,299 | | | | | | |
| Planning Reserves | | | | | | | |
| CIP Accomplishment ² | | | | (1,467) | (3,229) | (5,315) | (5,995) |
| <i>Total Reserves</i> | 0 | 0 | 0 | (1,467) | (3,229) | (5,315) | (5,995) |
| <i>Ending Unreserved Budgetary Fund Balance</i> | 98,043 | 109,640 | 167,590 | 176,251 | 152,892 | 122,392 | 98,723 |

(1) Please note that SPU's 2020 ending fund balance / 2021 starting fund balance reflects the current assets (operating cash and equity in pooled investments) and includes cash on hand, petty cash, revolving funds, change funds, and the net increase or decrease in the value of investments.

(2) SPU revenues are determined assuming that the capital improvement program will achieve approximately 90% of budgeted expenditures. SPU applies this assumption in order to keep rates as low as possible for ratepayers. SPU is including the underspending assumption in the "Ending Balance Sheet" line above to reflect that we are projected to end the year with higher positive budgetary fund balance.

Construction and Inspections Fund (48100)

| Amounts in \$1,000s | 2020 | 2021 | 2021 | 2022 | 2023 | 2024 | 2025 |
|---|------------------|------------------|------------------|-------------------|------------------|------------------|------------------|
| | Actuals | Adopted | Revised | Proposed | Projected | Projected | Projected |
| Beginning Budgetary Fund Balance | | | | | | | |
| Beginning Balance Sheet Fund Balance | \$ 30,367 | \$ 68,566 | \$ 37,018 | | | | |
| Budgetary Fund Balance Adjustment | \$ 48,712 | \$ - | \$ 49,890 | | | | |
| Beginning Budgetary Fund Balance | \$ 79,079 | \$ 68,566 | \$ 86,908 | \$ 78,628 | \$ 63,940 | \$ 58,155 | \$ 54,092 |
| Revenues | | | | | | | |
| Contingent Budget Authority Offset | \$ - | \$ 8,064 | \$ 8,064 | \$ 8,064 | \$ 8,064 | \$ 8,064 | \$ 8,064 |
| Boiler | \$ 1,138 | \$ 1,432 | \$ 1,219 | \$ 1,647 | \$ 1,804 | \$ 1,869 | \$ 1,939 |
| Building Development | \$ 43,000 | \$ 28,907 | \$ 38,420 | \$ 37,052 | \$ 38,084 | \$ 38,756 | \$ 39,453 |
| Electrical | \$ 9,200 | \$ 6,241 | \$ 9,388 | \$ 8,943 | \$ 8,771 | \$ 8,865 | \$ 8,960 |
| Elevator | \$ 2,801 | \$ 4,606 | \$ 4,902 | \$ 4,929 | \$ 5,391 | \$ 5,658 | \$ 5,949 |
| Grant Revenues | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Interest | \$ 1,919 | \$ 1,176 | \$ 1,176 | \$ 1,176 | \$ 1,176 | \$ 1,176 | \$ 1,176 |
| Land Use | \$ 11,179 | \$ 9,188 | \$ 9,188 | \$ 10,618 | \$ 12,483 | \$ 13,811 | \$ 14,484 |
| Noise | \$ 405 | \$ 424 | \$ 499 | \$ 494 | \$ 547 | \$ 572 | \$ 600 |
| Other Miscellaneous Revenues | \$ 1,383 | \$ 2,119 | \$ 2,119 | \$ 2,119 | \$ 2,169 | \$ 2,189 | \$ 2,209 |
| Refrigeration & Furnace | \$ 1,733 | \$ 1,073 | \$ 1,596 | \$ 1,071 | \$ 740 | \$ 748 | \$ 756 |
| Rental Registration & Inspection Ordinance | \$ 1,083 | \$ 3,164 | \$ 3,164 | \$ 2,198 | \$ 3,504 | \$ 2,442 | \$ 3,848 |
| Signs | \$ 456 | \$ 639 | \$ 489 | \$ 489 | \$ 535 | \$ 554 | \$ 575 |
| Site Review & Development | \$ 3,720 | \$ 2,608 | \$ 4,316 | \$ 4,284 | \$ 4,922 | \$ 5,211 | \$ 5,526 |
| SPU MOA for Side Sewer & Drainage | \$ 2,707 | \$ 2,000 | \$ 2,000 | \$ 2,672 | \$ 2,672 | \$ 2,672 | \$ 2,672 |
| Total Budgetary Revenues | \$ 80,724 | \$ 71,641 | \$ 86,540 | \$ 85,756 | \$ 90,864 | \$ 92,586 | \$ 96,211 |
| Expenditures | | | | | | | |
| Compliance | \$ 3,622 | \$ 3,886 | \$ 3,886 | \$ 4,653 | \$ 4,496 | \$ 4,496 | \$ 4,496 |
| Government Policy, Safety & Support | \$ 1,225 | \$ 1,360 | \$ 1,360 | \$ 1,377 | \$ 1,340 | \$ 1,340 | \$ 1,340 |
| Inspections | \$ 23,810 | \$ 26,388 | \$ 26,388 | \$ 30,367 | \$ 29,764 | \$ 29,764 | \$ 29,764 |
| Land Use Services | \$ 18,979 | \$ 24,008 | \$ 24,008 | \$ 24,607 | \$ 24,458 | \$ 24,458 | \$ 24,458 |
| Leadership and Administration | \$ 2 | \$ - | \$ - | \$ 0 | \$ - | \$ - | \$ - |
| Permit Services | \$ 22,714 | \$ 29,075 | \$ 29,075 | \$ 29,587 | \$ 29,244 | \$ 29,244 | \$ 29,244 |
| Process Improvements and Technology | \$ 5,785 | \$ 5,158 | \$ 5,158 | \$ 9,853 | \$ 7,347 | \$ 7,347 | \$ 7,347 |
| Budget Adjustments | | | | | | | |
| 2020 Encumbrance CFD's | | | \$ 885 | | | | |
| 2020 Grant/Svc Contract/Capital CFD's | | | \$ - | | | | |
| 2021 Legislated Changes (CFD and Supplemental) | | | \$ 4,059 | | | | |
| Total Budgetary Expenditures | \$ 76,136 | \$ 89,875 | \$ 94,819 | \$ 100,443 | \$ 96,649 | \$ 96,649 | \$ 96,649 |
| Ending Balance Sheet Adjustment | \$ 3,240 | | | | | | |
| Ending Budgetary Fund Balance | \$ 86,908 | \$ 50,332 | \$ 78,628 | \$ 63,940 | \$ 58,155 | \$ 54,092 | \$ 53,654 |
| Financial Reserves | | | | | | | |
| Core Staffing | \$ 31,040 | \$ 25,926 | \$ 20,000 | \$ 20,000 | \$ 20,000 | \$ 20,000 | \$ 20,000 |
| Process Improvements and Technology | \$ 5,200 | \$ 3,900 | \$ 3,900 | \$ 1,300 | \$ 1,300 | \$ 1,300 | \$ 1,300 |
| Tenant Improvements | \$ 3,156 | \$ 2,116 | \$ 2,116 | \$ 2,116 | \$ 2,116 | \$ 2,116 | \$ 2,116 |
| Operating Reserve | \$ 16,807 | \$ 15,931 | \$ 11,093 | \$ 11,093 | \$ 11,093 | \$ 11,093 | \$ 11,093 |
| Planning Reserve | \$ - | \$ - | \$ - | \$ 2,586 | \$ 6,873 | \$ 12,279 | \$ 19,005 |
| Total Reserves | \$ 56,203 | \$ 47,873 | \$ 37,109 | \$ 37,095 | \$ 41,382 | \$ 46,788 | \$ 53,514 |
| Ending Unreserved Budgetary Fund Balance | \$ 30,704 | \$ 2,459 | \$ 41,519 | \$ 26,845 | \$ 16,773 | \$ 7,304 | \$ 140 |

Note: Ordinance 124607 authorized an interfund loan of \$205 million from multiple funds, including the Construction and Inspections Fund, as bridge financing to be repaid by future tax proceeds and other anticipated revenues.

Finance and Administrative Services Fund (50300)

| Amounts in \$1,000s | 2020 Actuals | 2021 Adopted | 2021 Revised | 2022 Proposed | 2023 Projected | 2024 Projected | 2025 Projected |
|--|-----------------|-----------------|-----------------|------------------|-------------------|-------------------|-------------------|
| Revised Beginning Fund Balance | | | | | | | |
| Beginning Fund Balance | 28,087 | 123 | 15,888 | (4,240) | (2,855) | 56 | (983) |
| Technical Adjustments | (14,509) | | (13,327) | | | | |
| <i>Revised Beginning Fund Balance</i> | 13,578 | 123 | 2,560 | (4,240) | (2,855) | 56 | (983) |
| Sources of Funds¹ | | | | | | | |
| General Fund Support | 15,600 | 12,274 | 12,274 | 10,666 | 10,879 | 11,097 | 11,318 |
| Revenues from Other City Departments | 149,383 | 161,994 | 162,510 | 170,977 | 174,396 | 177,884 | 181,442 |
| External Revenues ² | 5,632 | 4,292 | 4,292 | 3,808 | 3,884 | 3,962 | 4,041 |
| Capital Improvements | 5,848 | 7,038 | 9,983 | 3,500 | 3,500 | 3,500 | 3,500 |
| Emergency Agency Reimbursement ^{3,4} | | | 3,923 | 3,001 | 3,001 | | |
| Q3 2021 Supplemental Revenues (CLFR) | | | 770 | | | | |
| Budget Adjustments | | | | | | | |
| Vaccine Center ⁵ | | | 24,510 | | | | |
| Revenues from 2021 Supplemental Changes | | | 945 | | | | |
| Carryforward | | | 2,364 | | | | |
| <i>Total Budgetary Revenues</i> | 176,464 | 185,598 | 221,571 | 191,952 | 195,661 | 196,443 | 200,302 |
| Expenditures¹ | | | | | | | |
| Budget and Central Services | 2,589 | 2,486 | 2,814 | 1,991 | 2,041 | 2,092 | 2,144 |
| Fleet Services | 38,108 | 41,572 | 41,633 | 40,266 | 41,115 | 42,143 | 43,196 |
| Facility Services | 102,039 | 87,128 | 97,400 | 88,992 | 90,589 | 92,854 | 95,175 |
| Financial Services | 23,201 | 31,524 | 31,936 | 34,682 | 35,549 | 36,438 | 37,349 |
| City Purchasing and Contracting Services | 10,735 | 10,850 | 11,430 | 14,200 | 12,904 | 13,226 | 13,557 |
| Office of Constituent Services | 6,109 | 6,725 | 6,959 | 6,936 | 7,053 | 7,229 | 7,446 |
| Capital Improvements | 6,530 | 4,000 | 6,945 | 3,500 | 3,500 | 3,500 | 3,500 |
| Vaccine Center ⁵ | | | 24,510 | | | | |
| Budget Adjustments | | | | | | | |
| 2021 Supplemental Changes | | | 4,745 | | | | |
| <i>Total Budgetary Expenditures</i> | 189,310 | 184,285 | 228,372 | 190,567 | 192,750 | 197,482 | 202,367 |
| <i>Ending Balance Sheet Adjustment</i> | 1,828 | | | | | | |
| <i>Ending Budgetary Fund Balance^b</i> | 2,560 | 1,436 | (4,240) | (2,855) | 56 | (983) | (3,049) |
| Financial Reserves - Revenues | | | | | | | |
| 2020 Capital CFD Revenues | 2,364 | | | | | | |
| Financial Reserves - Expense | | | | | | | |
| 2020 Special Carryforward | 1,354 | | | | | | |
| 2020 Encumbrance CFD's | 4,545 | | | | | | |
| 2020 Capital Expenditure CFD's | 2,364 | | | | | | |
| 2020 Emergency/CRF Expenditures | 4,765 | | | | | | |
| Planning Reserves | | | | | | | |
| Reserve for Capital Expenditures | 3,301 | 1,332 | 1,332 | | | | |
| <i>Total Reserves</i> | 13,965 | 1,332 | 1,332 | 0 | 0 | 0 | 0 |
| <i>Ending Unreserved Fund Balance</i> | (11,405) | 104 | (5,572) | (2,855) | 56 | (983) | (3,049) |

¹ Assumes annual increases of 2% for revenues and 2.5% for expenditures.

² Assume full collection of external revenue projections.

³ Assumes emergency expenditures recovered in full from FEMA and/or CRF. Assumes \$4.9 million of net CRF distributed to the FAS Fund in 2021.

⁴ Assumes FEMA/emergency reimbursement of \$2.8M in 2021, \$3M in 2022, and \$3M in 2023.

⁵ Vaccine Center costs and revenue in Q2 2021 supplemental.

⁶ CBO is requesting that City Council authorize an interfund loan of up to \$10 million (\$8 million from the Fleet Capital Fund and \$2 million from the Wheelchair Accessible Fund) to the Finance and Administrative Services Fund, to be repaid within three years to avoid a permanent diversion of funds in compliance with BARS Section 3.9.1.

Fleet Capital Fund (50321)

| Amounts in \$1,000s | 2020 | 2021 | 2021 | 2022 | 2023 | 2024 | 2025 |
|--|-----------|----------|-----------|----------|-----------|-----------|-----------|
| | Actuals | Adopted | Revised | Proposed | Projected | Projected | Projected |
| Revised Beginning Fund Balance | | | | | | | |
| Beginning Fund Balance | 119,297 | 5,042 | 126,506 | 878 | 12,993 | 16,193 | 12,113 |
| Technical Adjustments | (101,543) | | (105,388) | | | | |
| <i>Revised Beginning Fund Balance</i> | 17,753 | 5,042 | 21,118 | 878 | 12,993 | 16,193 | 12,113 |
| Sources of Funds | | | | | | | |
| Revenues from Other City Departments | 20,740 | 19,989 | 19,989 | 20,521 | 21,752 | 22,262 | 22,984 |
| Investment Earnings | 3,042 | 0 | 0 | 0 | 0 | 0 | 0 |
| Gain/(Loss) on Sale of Fixed Assets | 674 | 773 | 773 | 773 | 0 | 0 | 0 |
| <i>Total Budgetary Revenues</i> | 24,455 | 20,762 | 20,762 | 21,294 | 21,752 | 22,262 | 22,984 |
| Expenditures | | | | | | | |
| Fleet Capital Program ¹ | 21,132 | 11,693 | 11,693 | 9,179 | 18,553 | 26,342 | 25,135 |
| Carryforward | | | 19,617 | | | | |
| Budget Adjustments | | | | | | | |
| 2021 Supplemental Changes | | 0 | 9,692 | 0 | 0 | 0 | 0 |
| <i>Total Budgetary Expenditures</i> | 21,132 | (11,693) | 41,002 | 9,179 | 18,553 | 26,342 | 25,135 |
| <i>Ending Balance Sheet Adjustment</i> | 42 | | | | | | |
| <i>Ending Budgetary Fund Balance</i> | 21,118 | 37,497 | 878 | 12,993 | 16,193 | 12,113 | 9,962 |
| Financial Reserves - Expense | | | | | | | |
| 2020 Encumbrance CFD's | 19,617 | | | | | | |
| Planning Reserves | | | | | | | |
| <i>Reserves against Fund Balance</i> | 1,502 | 37,497 | 878 | 12,993 | 16,193 | 12,113 | 9,962 |
| <i>Total Reserves</i> | 21,118 | 37,497 | 878 | 12,993 | 16,193 | 12,113 | 9,962 |
| <i>Ending Unreserved Fund Balance</i> | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

¹ Budget reflects no investment in green vehicle initiatives.

² CBO is requesting that City Council authorize an interfund loan of up to \$10 million (\$8 million from the Fleet Capital Fund and \$2 million from the Wheelchair Accessible Fund) to the Finance and Administrative Services Fund, to be repaid within three years to avoid a permanent diversion of funds in compliance with BARS Section 3.9.1.

Asset Preservation Fund (50322)

| Amounts in \$1,000s | 2020 Actuals | 2021 Adopted | 2021 Revised | 2022 Proposed | 2023 Projected | 2024 Projected | 2025 Projected |
|---|-----------------|-----------------|-----------------|------------------|-------------------|-------------------|-------------------|
| Revised Beginning Fund Balance | | | | | | | |
| Beginning Fund Balance | 9,932 | 988 | 9,062 | 902 | 902 | 902 | 902 |
| Technical Adjustments | (120) | | (264) | | | | |
| <i>Revised Beginning Fund Balance</i> | 9,812 | 988 | 8,798 | 902 | 902 | 902 | 902 |
| Sources of Funds | | | | | | | |
| Transfer from FAS Facilities | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 |
| Other Revenues | 185 | | | | | | |
| <i>Total Budgetary Revenues</i> | 4,185 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 |
| Expenditures | | | | | | | |
| Asset Preservation Schedule 1 Facilities | 3,204 | 2,152 | 2,152 | 2,152 | 2,152 | 2,152 | 2,152 |
| Asset Preservation Schedule 2 Facilities | 2,012 | 1,848 | 1,848 | 1,848 | 1,848 | 1,848 | 1,848 |
| Carryforward | | | 7,896 | | | | |
| <i>Total Budgetary Expenditures</i> | 5,216 | 4,000 | 11,896 | 4,000 | 4,000 | 4,000 | 4,000 |
| <i>Balance Sheet Adjustment</i> | 16 | | | | | | |
| <i>Ending Budgetary Fund Balance</i> | 8,798 | 988 | 902 | 902 | 902 | 902 | 902 |
| Financial Reserves - Expense | | | | | | | |
| 2020 Grant/Svc Contract/Capital Expenditure CFD's | 7,896 | | | | | | |
| Planning Reserves | | | | | | | |
| Reserves against Fund Balance | 902 | 988 | 902 | 902 | 902 | 902 | 902 |
| <i>Total Reserves</i> | 8,798 | 988 | 902 | 902 | 902 | 902 | 902 |
| <i>Ending Unreserved Fund Balance</i> | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

Information Technology Fund (50410)

| Amounts in \$1,000s | 2020 Actuals | 2021 Adopted | 2021 Revised | 2022 Proposed | 2023 Projected | 2024 Projected | 2025 Projected |
|---|-----------------|-----------------|-----------------|------------------|-------------------|-------------------|-------------------|
| Beginning Budgetary Fund Balance | | | | | | | |
| Beginning Balance Sheet Fund Balance | 67,446 | 19,500 | 19,722 | | | | |
| Budgetary Fund Balance Adjustment | 27,417 | 0 | 31,469 | | | | |
| <i>Beginning Budgetary Fund Balance</i> | 94,863 | 19,500 | 51,191 | 11,944 | 8,897 | 6,182 | 6,260 |
| Sources of Funds | | | | | | | |
| Rates: Allocated ¹ | 144,250 | 153,789 | 153,789 | 171,477 | 176,393 | 175,931 | 176,684 |
| Rates: Direct Billed | 47,981 | 44,540 | 44,540 | 38,800 | 35,777 | 35,961 | 36,146 |
| Billable Project Revenues ² | 0 | 21,507 | 21,507 | 20,466 | 20,749 | 20,945 | 21,162 |
| Bond Proceeds | 11,375 | 27,933 | 27,933 | 18,453 | 8,603 | 3,992 | 5,735 |
| Cable Fund Revenues | 5,667 | 7,171 | 7,171 | 6,414 | 6,453 | 6,493 | 6,532 |
| ITD's Cost of Technology Consumption ³ | 9,238 | 9,307 | 9,307 | 11,241 | 11,330 | 11,436 | 11,460 |
| Non-City Agency Revenues ⁴ | 5,139 | 225 | 225 | 243 | 270 | 323 | 333 |
| Interest Earnings | 1,329 | 291 | 603 | 313 | 270 | 248 | 247 |
| Budget Adjustments | | | | | | | |
| Rates: Direct Billed (CIP Carryforward Items) ⁵ | | | 4,456 | | | | |
| Rates: Direct Billed (Operating Carryforward Items) ⁶ | | | 16,782 | | | | |
| Rates: Direct Billed (Grants Carryforward) ⁷ | | | 10 | | | | |
| Q2 Supplemental ⁸ | | | 5,729 | | | | |
| Q3 Supplemental | | | 58 | | | | |
| Q4 Supplemental | | | 6,777 | | | | |
| CIP Abandonment | | | (104) | | | | |
| One-Time Projects ⁹ | | | (9,142) | | | | |
| Revenue True-Up | | | (984) | | | | |
| <i>Total Budgetary Revenues</i> | 224,979 | 264,763 | 288,658 | 267,407 | 259,846 | 255,328 | 258,299 |
| Expenditures | | | | | | | |
| Applications BSL | 94,504 | 108,420 | 108,420 | 99,631 | 96,191 | 96,672 | 97,155 |
| Digital Security & Risk BSL | 5,269 | 8,449 | 8,449 | 7,209 | 7,245 | 7,282 | 7,318 |
| Frontline Services & Workplace BSL | 40,976 | 40,823 | 40,823 | 51,505 | 51,452 | 51,709 | 51,968 |
| Leadership and Administration BSL ¹⁰ | 26,607 | 25,129 | 25,129 | 29,040 | 29,225 | 29,371 | 29,515 |
| Technology Infrastructure BSL ¹⁰ | 51,130 | 44,052 | 44,052 | 49,715 | 52,406 | 52,330 | 51,663 |
| Capital Improvement Projects BSL | 36,864 | 37,438 | 37,438 | 27,985 | 20,646 | 12,463 | 15,009 |
| Client Solutions BSL | 4,878 | 5,078 | 5,078 | 5,369 | 5,396 | 5,423 | 5,450 |
| Budget Adjustments | | | | | | | |
| Encumbrance CFD's (Legislated) | | | 17,811 | | | | |
| Grant/Svc Contract/Capital CFD's | | | 41,494 | | | | |
| Legislated Carryforward | | | 3,142 | | | | |
| Q3 Supplemental | | | 58 | | | | |
| Q4 Supplemental | | | 7,552 | | | | |
| CIP Abandonment | | | (11,540) | | | | |
| <i>Total Budgetary Expenditures</i> | 260,228 | 269,388 | 327,905 | 270,454 | 262,562 | 255,250 | 258,077 |
| <i>Ending Balance Sheet Adjustment</i> | (8,422) | | | | | | |
| <i>Ending Budgetary Fund Balance</i> | 51,191 | 14,874 | 11,944 | 8,897 | 6,182 | 6,260 | 6,482 |
| Financial Reserves - Revenue | | | | | | | |
| Grant/Svc Contract/Capital CFD Revenues ¹¹ | 27,972 | 0 | 0 | 0 | 0 | 0 | 0 |
| Financial Reserves - Expense | | | | | | | |
| Encumbrance CFD's | 17,811 | 0 | 0 | 0 | 0 | 0 | 0 |
| Grant/Svc Contract/Capital Expenditure CFD's ¹² | 37,333 | 0 | 0 | 0 | 0 | 0 | 0 |
| Planning Reserves - Revenue | | | | | | | |
| Planning Reserves | 0 | 0 | 0 | 0 | 16,027 | 28,634 | 44,318 |
| Planning Reserves - Expense | | | | | | | |
| Planning Reserves | 0 | 0 | 0 | (880) | 16,027 | 28,634 | 44,318 |
| Radio and Video Reserves | 13,562 | 6,887 | 6,026 | 5,757 | 5,463 | 5,122 | 4,752 |
| Computer Replacement ¹³ | 691 | 271 | 0 | 85 | 170 | 256 | 342 |
| One-Time Projects ⁹ | 11,054 | 7,100 | 1,297 | 0 | 0 | 0 | 0 |
| CIP Delayed Revenue Collection ¹⁴ | (5,001) | 0 | 0 | 0 | 0 | 0 | 0 |
| SDCI Position | 0 | 188 | 0 | 0 | 0 | 0 | 0 |
| Revenue for Un-funded Items Added Late in the 2022 Budget ¹⁵ | | | | (672) | | | |
| Revenue True Up | 2,220 | 0 | 0 | 0 | 0 | 0 | 0 |
| Internal Policy Reserve | 0 | 0 | 1,722 | 1,722 | 1,722 | 1,722 | 1,722 |
| <i>Total Reserves</i> | 49,699 | 14,446 | 9,045 | 6,012 | 7,354 | 7,100 | 6,816 |
| <i>Ending Unreserved Budgetary Fund Balance</i> | 1,492 | 428 | 2,899 | 2,885 | (1,173) | (840) | (334) |

Assumptions:

¹Rates: Allocated: Revenues in the out years include revenues to be collected for un-funded items added late in the 2022 budget and for CPRA Transfer from FAS in addition to standard inflation per CBO.

²Billable Project Revenues: Double budget appropriation for IT Project Management resources that are not assigned to specific Projects.

³ITD's Cost of Technology Consumption: ITD's consumption of ITD projects and services. Represents intra-fund (50410) revenue.

⁴Non-City Agency Revenues: Revenue collected from Agencies outside of the City of Seattle (e.g., King County).

⁵Rates Direct Billed (2020 CIP Carryforward Items): Unspent CIP budget, carried forward from FY 2020 to FY 2021, that will be direct billed to customers (i.e., ITD bills customers based on actual expenses).

⁶Rates Direct Billed (2020 Operating Carryforward Items): Unspent operating budget, carried forward from FY 2020 to FY 2021, that will be direct billed to customers (i.e., ITD bills customers based on actual expenses).

⁷Rates: Direct Billed (2020 Grants Carryforward): Unspent Rainier Beach Grant budget, carried forward from FY 2020 to FY 2021, that will be direct billed to customers (i.e., ITD bills customers based on actual expenses).

⁸Q2 Supplemental includes MCIS bond proceeds from 2020 and un-collected Direct Billed revenues from abandoned CIP budget.

⁹One-Time Projects: Reserves for various one-time ITD projects.

¹⁰Expenditures in the out years are reflecting the real debt service schedule in the out years instead of standard inflation per CBO.

¹¹Current Year Grant/Svc Contract/Capital CFD Revenues: Includes the direct billed revenues to be collected in FY 2021 for CIP (excluding PC-IT-C7050 'Radio Communications CIP'), Encumbrances, Grants, and Special Carryforward budgets.

¹²Current Year Grant/Svc Contract/Capital Expenditure CFD's: Includes the allocated revenues collected in FY 2020 for CIP (excluding PC-IT-C7050 'Radio Communications CIP'), and Special Carryforward budgets.

¹³Computer Replacement: PC replacements for various departments, including the Law Department which replaces all of its PCs every five years, versus a portion each year.

¹⁴CIP Delayed Revenue Collection: Revenues Seattle IT was unable to collect in 2020 that will be collected in 2021.

¹⁵Revenue for Un-funded Items Added Late in the 2022 Budget: These items were added late in the budget process and did not include revenue for 2022. Revenue collection is reflected in the out years.

Note:

ORD 126227 authorized an interfund loan of \$25 million from the Information Technology Fund (50410) to the Transportation Fund (13000), to be repaid within four years to avoid a permanent diversion of funds in compliance with BARS Section 3.9.1.

Fire Pension Fund (61040)

| Amounts in \$1,000s | 2020 Actuals | 2021 Adopted | 2021 Revised | 2022 Proposed | 2023 Projected | 2024 Projected | 2025 Projected |
|--|-----------------|-----------------|-----------------|------------------|-------------------|-------------------|-------------------|
| Beginning Budgetary Fund Balance | | | | | | | |
| Beginning Balance Sheet Fund Balance | 8,211 | 9,703 | 8,331 | | | | |
| Budgetary Fund Balance Adjustment | () | 0 | () | | | | |
| <i>Beginning Budgetary Fund Balance</i> | 8,210 | 9,703 | 8,331 | 8,049 | 6,866 | 5,697 | 4,636 |
| Sources of Funds | | | | | | | |
| General Subfund | 19,121 | 19,099 | 19,099 | 19,099 | 20,579 | 20,991 | 21,411 |
| Fire Insurance Premium Tax | 1,153 | 1,161 | 1,161 | 1,161 | 1,184 | 1,208 | 1,232 |
| Medicare Rx Subsidy Refund | 469 | 478 | 478 | 478 | 488 | 497 | 507 |
| Misc. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| <i>Total Budgetary Revenues</i> | 20,743 | 20,738 | 20,738 | 20,738 | 22,251 | 22,696 | 23,150 |
| Expenditures | | | | | | | |
| Death Benefits | 12 | 19 | 19 | 19 | 19 | 20 | 20 |
| Administration (Added IT & FAS rates 2019+) | 851 | 926 | 926 | 950 | 969 | 993 | 1,018 |
| Medical Benefits Paid | 10,976 | 12,250 | 11,372 | 12,250 | 12,495 | 12,807 | 13,128 |
| Pension Bfts - Paid to Members | 8,806 | 7,825 | 7,825 | 7,825 | 7,825 | 7,825 | 7,825 |
| Pension Bfts - Annual Transfers to Actuarial Account 61050 | 0 | 0 | 878 | 878 | 2,112 | 2,112 | 2,112 |
| <i>Total Budgetary Expenditures</i> | 20,645 | 21,020 | 21,020 | 21,922 | 23,420 | 23,757 | 24,103 |
| <i>Ending Balance Sheet Adjustment</i> | 22,000 | | | | | | |
| <i>Ending Budgetary Fund Balance</i> | 8,331 | 9,421 | 8,049 | 6,866 | 5,697 | 4,636 | 3,684 |
| Planning Reserves | | | | | | | |
| Contingency Reserve | 500 | 500 | 500 | 500 | 500 | 500 | 500 |
| Rate Stabilization Reserve | 7,831 | 8,921 | 6,671 | 5,488 | 4,319 | 3,258 | 2,306 |
| <i>Total Reserves</i> | 8,331 | 9,421 | 7,171 | 5,988 | 4,819 | 3,758 | 2,806 |
| <i>Ending Unreserved Budgetary Fund Balance</i> | | 0 | 878 | 878 | 878 | 878 | 878 |

Police Relief & Pension Fund (61060)

| Amounts in \$1,000s | 2020 Actuals | 2021 Adopted | 2021 Revised | 2022 Proposed | 2023 Projected | 2024 Projected | 2025 Projected |
|---|-----------------|-----------------|-----------------|------------------|-------------------|-------------------|-------------------|
| Beginning Budgetary Fund Balance | | | | | | | |
| Beginning Balance Sheet Fund Balance | 8,733 | 8,476 | 14,340 | | | | |
| Budgetary Fund Balance Adjustment | () | 0 | () | | | | |
| <i>Beginning Budgetary Fund Balance</i> | 8,733 | 8,476 | 14,340 | 14,065 | 10,401 | 9,781 | 9,278 |
| Sources of Funds | | | | | | | |
| General Subfund | 25,877 | 25,859 | 25,859 | 22,500 | 25,859 | 26,376 | 26,904 |
| Police Auction Proceeds | 99 | 117 | 117 | 117 | 119 | 122 | 124 |
| Miscellaneous | 0 | 400 | 400 | 400 | 408 | 416 | 424 |
| <i>Total Budgetary Revenues</i> | 25,976 | 26,376 | 26,376 | 23,017 | 26,386 | 26,914 | 27,452 |
| Expenditures | | | | | | | |
| Death Benefits | 19 | 18 | 18 | 18 | 19 | 19 | 20 |
| Medical Benefits Paid | 11,929 | 15,380 | 15,380 | 15,380 | 15,688 | 16,080 | 16,482 |
| Pension Benefits Paid | 7,653 | 10,379 | 10,379 | 10,379 | 10,379 | 10,379 | 10,379 |
| Administration (FAS & IT Rates added 2019+) | 786 | 875 | 875 | 903 | 921 | 940 | 959 |
| <i>Total Budgetary Expenditures</i> | 20,387 | 26,652 | 26,652 | 26,680 | 27,006 | 27,417 | 27,839 |
| Ending Balance Sheet Adjustment | | | | | | | |
| <i>Ending Balance Sheet Adjustment</i> | 18 | | | | | | |
| <i>Ending Budgetary Fund Balance</i> | 14,340 | 8,201 | 14,065 | 10,401 | 9,781 | 9,278 | 8,892 |
| Planning Reserves | | | | | | | |
| Contingency Reserve | 500 | 500 | 500 | 500 | 500 | 500 | 500 |
| Rate Stabilization Reserve | 13,840 | 7,701 | 13,565 | 9,901 | 9,281 | 8,778 | 8,392 |
| <i>Total Reserves</i> | 14,340 | 8,201 | 14,065 | 10,401 | 9,781 | 9,278 | 8,892 |
| Ending Unreserved Budgetary Fund Balance | | | | | | | |
| <i>Ending Unreserved Budgetary Fund Balance</i> | | 0 | 0 | 0 | 0 | 0 | 0 |

Transit Benefit Fund (63000)

| Amounts in \$1,000s | 2020 Actuals | 2021 Adopted | 2021 Revised | 2022 Proposed | 2023 Projected | 2024 Projected | 2025 Projected |
|---|-----------------|-----------------|-----------------|------------------|-------------------|-------------------|-------------------|
| <u>Beginning Budgetary Fund Balance</u> | | | | | | | |
| Beginning Balance Sheet Fund Balance | (5) | 0 | (12) | | | | |
| Budgetary Fund Balance Adjustment | 0 | 0 | 0 | | | | |
| <i>Beginning Budgetary Fund Balance</i> | (5) | 0 | (12) | | | | |
| <u>Sources of Funds</u> | | | | | | | |
| Transit Subsidy Payments - Employer | 2,055 | 4,996 | 3,840 | 5,601 | 5,601 | 5,601 | 5,601 |
| <i>Total Budgetary Revenues</i> | 2,055 | 4,996 | 3,840 | 5,601 | 5,601 | 5,601 | 5,601 |
| <u>Expenditures</u> | | | | | | | |
| Transit Passes | 2,061 | 4,996 | 3,828 | 5,601 | 5,601 | 5,601 | 5,601 |
| <i>Total Budgetary Expenditures</i> | 2,061 | 4,996 | 3,828 | 5,601 | 5,601 | 5,601 | 5,601 |
| <i>Ending Balance Sheet Adjustment</i> | 0 | | | | | | |
| <i>Ending Budgetary Fund Balance</i> | (12) | 0 | | | | | |
| <u>Planning Reserves</u> | | | | | | | |
| <i>Total Reserves</i> | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| <i>Ending Unreserved Budgetary Fund Balance</i> | (12) | 0 | | | | | |

Fire Fighters Health Care Fund (631000)

| Amounts in \$1,000s | 2020 Actuals | 2021 Adopted | 2021 Revised | 2022 Proposed | 2023 Projected | 2024 Projected | 2025 Projected |
|---|-----------------|-----------------|-----------------|------------------|-------------------|-------------------|-------------------|
| <u>Beginning Budgetary Fund Balance</u> | | | | | | | |
| Beginning Balance Sheet Fund Balance | 461 | 0 | 490 | | | | |
| Budgetary Fund Balance Adjustment | (5) | 0 | (14) | | | | |
| <i>Beginning Budgetary Fund Balance</i> | 456 | 0 | 476 | 495 | 495 | 495 | 495 |
| <u>Sources of Funds</u> | | | | | | | |
| Employee Contributions | 1,708 | 2,000 | 1,676 | 1,992 | 2,032 | 2,072 | 2,114 |
| Interest earnings | 8 | 0 | 8 | 8 | 8 | 8 | 9 |
| <u>Budget Adjustments</u> | | | | | | | |
| Associated Revenues from Current Year CFD's | | | 0 | | | | |
| Revenues from Current Year legislated ordinances | | | 0 | | | | |
| <i>Total Budgetary Revenues</i> | 1,716 | 2,000 | 1,684 | 2,000 | 2,040 | 2,081 | 2,122 |
| <u>Expenditures</u> | | | | | | | |
| Healthcare Premiums | 1,696 | 2,000 | 1,664 | 2,000 | 2,040 | 2,081 | 2,122 |
| <u>Budget Adjustments</u> | | | | | | | |
| Current Year Encumbrance CFD's | | | 0 | | | | |
| Current Year Grant/Svc Contract/Capital CFD's | | | 0 | | | | |
| Supplemental Changes | | | 0 | | | | |
| <i>Total Budgetary Expenditures</i> | 1,696 | 2,000 | 1,664 | 2,000 | 2,040 | 2,081 | 2,122 |
| <i>Ending Balance Sheet Adjustment</i> | 0 | | | | | | |
| <i>Ending Budgetary Fund Balance</i> | 476 | 0 | 495 | 495 | 495 | 495 | 495 |
| <u>Financial Reserves - Revenue</u> | | | | | | | |
| Current Year Grant/Svc Contract/Capital CFD Revenues | 0 | | | | | | |
| <u>Financial Reserves - Expense</u> | | | | | | | |
| Current Year Encumbrance CFD's | 0 | | | | | | |
| Current Year Grant/Svc Contract/Capital Expenditure CFD's | 0 | | | | | | |
| <u>Planning Reserves</u> | | | | | | | |
| Health Care Claims Reserve | 476 | 0 | 495 | 495 | 495 | 495 | 495 |
| <i>Total Reserves</i> | 476 | 0 | 495 | 495 | 495 | 495 | 495 |
| <i>Ending Unreserved Budgetary Fund Balance</i> | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

FileLocal Agency Fund (67600)

| Amounts in \$1,000s | 2020 | 2021 | 2021 | 2022 | 2023 | 2024 | 2025 |
|--|---------|---------|---------|----------|-----------|-----------|-----------|
| | Actuals | Adopted | Revised | Proposed | Projected | Projected | Projected |
| Revised Beginning Fund Balance | | | | | | | |
| Beginning Fund Balance | (10) | (10) | 0 | 57 | 35 | 47 | 59 |
| Technical Adjustments | 0 | | 0 | | | | |
| <i>Revised Beginning Fund Balance</i> | (10) | (10) | 0 | 57 | 35 | 47 | 59 |
| Sources of Funds | | | | | | | |
| Agency Revenue (Labor Reimbursement) | 438 | 438 | 422 | 410 | 453 | 464 | 476 |
| Agency Revenue (Capital Project Reimbursement) | | | | 12 | 12 | 12 | 12 |
| Budget Adjustments | | | | | | | |
| Revenues from Current Year legislated ordinances | | 0 | 25 | 0 | 0 | 0 | 0 |
| <i>Total Budgetary Revenues</i> | 438 | 438 | 447 | 422 | 465 | 476 | 488 |
| Expenditures | | | | | | | |
| FileLocal Agency | 427 | 438 | 365 | 444 | 453 | 464 | 476 |
| Budget Adjustments | | | | | | | |
| 2021 Supplemental Changes | | 0 | 25 | 0 | 0 | 0 | 0 |
| <i>Total Budgetary Expenditures</i> | 427 | 438 | 390 | 444 | 453 | 464 | 476 |
| <i>Ending Balance Sheet Adjustment</i> | | 10 | | | | | |
| <i>Ending Budgetary Fund Balance</i> | 0 | 0 | 57 | 35 | 47 | 59 | 71 |
| Planning Reserves | | | | | | | |
| Capital Project Reserve (Software Upgrade/Replacement) | 0 | 0 | 57 | 35 | 47 | 59 | 71 |
| <i>Total Reserves</i> | 0 | 0 | 57 | 35 | 47 | 59 | 71 |
| <i>Ending Unreserved Fund Balance</i> | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

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 - 2022 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 |
|----------------------------------|-------|--|---|------------------------------------|
| 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 |

Cost Allocation

| Service Provider | Org | Service Provided | Billing Methodology | Billing Method |
|--|-------------------------|---|--|--|
| Warehousing Services | FAC08 | <ul style="list-style-type: none"> Surplus service Records storage Material storage Paper procurement | <ul style="list-style-type: none"> Commodity type, weighting by effort and time Cubic feet and retrieval requests Number of pallets used/stored Paper usage by weight | Cost Allocation to all relevant City 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 |
| 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. |
| 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. Applicable indirect charges are billed based on FAS' methodology. | Direct bill |
| Financial, Regulatory and Purchasing/Contracting Services | | | | |
| Economics and Forecasting | FAF19 | <ul style="list-style-type: none"> City economic forecasting City financial policy and planning | 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"> 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. | Citywide Accounting: Cost Allocation to Six Funds Citywide Payroll: Cost Allocation to all Department |
| Business Systems | FAF21 | <ul style="list-style-type: none"> Maintain and develop the City-wide financial management system Govern the City-wide Financial Management Program (FinMAP) Support and enhance the City-wide HR 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 |

Cost Allocation

| Service Provider | Org | Service Provided | Billing Methodology | Billing Method |
|---|----------------|--|--|---|
| 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"> 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 General Fund support. | 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"> 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/lawsuits filed (50%) and amount of claims/lawsuits 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 |

Cost Allocation

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

Seattle IT
2022 Proposed Budget

| Budget Summary Level (BSL) | Budget Program | Project | Unit of Measure | Allocation | Direct Billed | Indirects |
|---|---------------------------------------|-----------------------------------|--|------------|---------------|-----------|
| Fund 50410 – Information Technology Fund | | | | | | |
| Capital Improvement Projects | | | | | | |
| | Application Services CIP | MCIS Replacement | 100% LTGO Bonds | X | | |
| | | SPD Work and Schedule Timekeeping | 100% SPD | X | | |
| | Enterprise Compute Svcs CIP | Computing Svc Architecture | 100% LTGO Bonds | X | | |
| | Fiber Initiatives CIP | 2020-2021 Annual Maintenance | 100% PRJ | | X | |
| | | Budgeted Fiber Initiatives | 100% PRJ | | X | |
| | Seattle Channel CIP | SEA Channel Digital Upgrade | 100% CF | X | | |
| | | SEA Channel Operating Capital | 100% CF | X | | |
| | Telecommunications CIP | Data Network-Hardware | 100% LTGO Bonds | | X | |
| | | Telecom Redesign | 100% LTGO Bonds | X | | |
| Leadership and Administration | | | | | | |
| | Citywide Indirect Costs | Citywide Overhead | Indirect Cost Recovery | | | X |
| | | Department Overhead | AIA Modified for L&A | X | | |
| | Departmental Indirect Costs | 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 | | |
| | | Privacy | Modified AIA % with Cable Fund | X | | |
| | | Procurement and Contracting | AIA Modified for L&A | X | | |
| | | RSJ | AIA Modified for L&A | X | | |
| | | Strategic Business Operations | AIA Modified for L&A | X | | |
| | | Training-Chief Of Staff | AIA Modified for L&A | X | | |
| | Pooled Benefits And PTO | Leave / Time-Off | Indirect Cost Recovery | | | X |
| | | Pooled Benefits | Indirect Cost Recovery | | | X |
| Technology Infrastructure | | | | | | |
| | Communications Infrastructure | Data Center | # of Rack Units (RUs) | X | | |
| | Computing | Cloud - Direct Bill | Direct Bill based on Usage | | X | |
| | Database Systems | Database Systems | AIA | X | | |
| | Enterprise Services | Messaging Support & ID Mgmt | # of Email Accounts/O365 Accounts | X | | |
| | Infrastructure Tools | Infrastructure Tools | AIA | X | | |
| | Network Operations | Network Infrastructure | # of Active UDS-WiFi Ports | X | | |
| | Radio Management | Citywide Radio Ops-Direct Bill | Based on 2019 Radio Shop Installs & Mtc. Actuals | | X | |
| | | Pagers-Direct Bill | Based on 2019 Pager 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 | | |
| | Systems Engineering | Backup & Recovery | # of Backup Gigabytes | X | | |
| | | Storage-SAN | # of Storage SAN Gigabytes | X | | |
| | Telephone Engineering | Consolidated Telecom | # of Landline Extensions | X | | |
| | | IVR & Call Center Elements | IVR 2019 Usage | X | | |
| | Windows Systems | Platform Technologies | # of CPU + # of Memory Gigabytes X 10% | X | | |
| | | Windows Server | # of CPU + # of Memory Gigabytes X 10% | X | | |
| Frontline Services & Workplace | | | | | | |
| | Broadband & Community Tech | Digital Equity | 100% CF | X | | |
| | | Single Pt Of Contact Sm Cell | 100% SCL | X | | |
| | | Technology Matching Funds | 100% CF | X | | |
| | Digital Workplace | Adobe | Proportion of Adobe Maintenance Expenditure | X | | |
| | | CWT Support Services | # of Email Accounts/O365 Accounts | X | | |
| | | Digital Collaboration | # of Email Accounts/O365 Accounts | X | | |
| | | Digital Workflows | AIA | X | | |
| | | Microsoft Enterprise Agreement | Proportion of MS License Expenditures | X | | |
| | | Workplace Productivity | # of Email Accounts/O365 Accounts | X | | |
| | Frontline Digital Services | Client Services & Support | # of O365 Email Accts (50%) + # of Devices (50%) | X | | |
| | | Device Support & Engineering | # of O365 Email Accts (50%) + # of Devices (50%) | X | | |
| | | Digital Engagement | 6-Fund % Modified based on 2017 Actuals | X | | |
| | | IT Asset Management | AIA | X | | |
| | | IT Service Management | # of Email Accounts/O365 Accounts | X | | |
| | | Lifecycle Replacement | # of Devices (Laptops & Desktops) | X | | |
| | | Seattle Channel | 100% CF | X | | |
| | | Solution Desk Support Svcs | # of O365 Email Accts (50%) + # of Devices (50%) | X | | |
| | | Telecom Direct Bill | Based on 2019 Wireless Actuals | | X | |

| Budget Summary Level (BSL) | Budget Program | Project | Unit of Measure | Allocation | Direct Billed | Indirects |
|------------------------------------|------------------------------------|--------------------------------|---|------------|---------------|-----------|
| Digital Security & Risk | | | | | | |
| | Digital Security & Risk | Digital Security & Risk Mgmt | AIA | X | | |
| Applications | | | | | | |
| | Business Applications | CAD & RMS | # of Public Safety Radios | X | | |
| | | Customer Care Billing (CCB) | 50% SCL & 50% SPU | X | | |
| | | Dept Apps Maintenance | Allocated based on Department Maintenance Cost | X | | |
| | | E911 | # of Public Safety Radios | X | | |
| | | Finance Applications-Other | Other Applications Allocation-Finance Applns. | X | | |
| | | Fire & 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 & Finance Support Svcs | HRIS Paychecks and Finance Apps-Other Allocations | X | | |
| | | Work & Asset Mgmt Apps-Other | Other Applications Allocation-WAMS | X | | |
| | | Youth Opportunity Portal | Youth Opportunity | X | | |
| | Department IT Initiatives | Business Applications Svcs | 100% PRJ | | X | |
| | | Client Solutions Svcs | 100% PRJ | | X | |
| | | Digital Workplace Svcs | 100% PRJ | | X | |
| | | HSD Internal Operating Init | 100% HSD | X | | |
| | | Platform Application Svcs | 100% PRJ | | X | |
| | | SCL Budgeted IT Init | 100% SCL | | 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 | |
| | | FAS Budgeted Init | 100% FAS | | X | |
| | | Fire Safety & Training System | 100% SFD | X | | |
| | Platform Applications | Accela Enterprise Platform | Accela Allocation Method | X | | |
| | | Accela Support Svcs | Accela Allocation Method | X | | |
| | | AutoCAD Enterprise Platform | # of AutoCAD Licenses | X | | |
| | | Citywide Contract Mgmt System | # of CCMS Users and Contracts | X | | |
| | | CRM Enterprise Platform | Other Applications Allocation-CRM | X | | |
| | | Enterprise Content Management | Other Applications Allocation-Enterprise CM | X | | |
| | | GIS Chargeback | GIS Chargeback-Based on 2021 Estimated Actuals | | X | |
| | | GIS/CADD Support Svcs | GIS Allocation Model | X | | |
| | | GIS-Core | GIS Allocation Model | X | | |
| | | Gov & Community Support Svcs | CRM-Other and WAMS-Other Allocations | X | | |
| | | Middleware/Integration | AIA | X | | |
| | | SDCI Accela Work Group | 100% SDCI | | X | |
| | Service Modernization | App Strategy, Arch & Standards | AIA | X | | |
| | | Data Analytics & Engineering | AIA | X | | |
| | | Enterprise Architect | AIA | X | | |
| | | Open Data | 6-Fund % Modified based on 2017 Actuals | X | | |
| | | Quality Assurance | AIA | X | | |
| Client Solutions | | | | | | |
| | Client Solutions | 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 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 SMC, weighted by usage and Adopted budget positions |
| Targeted services: allocated to departments based on use | | |

Cost Allocation

| | | |
|---------------------------------|---|--|
| End-to-end HR support | Provide end-to-end HR support to 18 departments and executive offices | Allocated to supported departments based on dedicated services plus general services weighted by 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 |

Debt Service

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

| Debt Service by Fund | 2021 Actual ¹ | 2022 Proposed |
|--------------------------|--------------------------|----------------|
| Arts | | |
| 2018A Bond Issue | | |
| King Station TI for Arts | 33,198 | 33,145 |
| 2018B Bond Issue | | |
| King Station TI for Arts | 464,702 | 463,822 |
| Arts Fund Total | 497,899 | 496,967 |

Bond Interest & Redemption Fund - LTGO

| | | |
|---|------------------|------------------|
| 2010A BAB Issue | | |
| Alaskan Way Tunnel / Seawall | 95,585 | 88,154 |
| Bridge Rehab (BTG) | 324,978 | 295,895 |
| Bridge Seismic (BTG) | 129,655 | 118,080 |
| Fire Station Projects | 39,564 | 479,920 |
| Golf | 4,899 | 4,041 |
| King Street Station (BTG) | 5,637 | 5,137 |
| Mercer West (BTG) | 129,049 | 117,545 |
| Spokane (BTG) | 72,370 | 65,868 |
| 2014 Bond Issue | | |
| Benaroya Hall Equipment | 118,050 | 117,925 |
| SCIDPDA-A | 174,788 | 174,163 |
| SCIDPDA-B | 183,519 | 182,644 |
| 2017B Bond Issue | | |
| SCIDPDA Refunding | 536,840 | 542,540 |
| 2017B Bond Issue | | |
| Pike Place Market | | 150,638 |
| 2022B Bond Issue | | |
| Pike Place Market | | 216,300 |
| Historic Seattle | | 62,573 |
| Bond Interest & Redemption Fund - LTGO Total | 1,814,933 | 2,470,782 |

Cumulative Reserve Subfund - REET I

| | | |
|--------------------------------|---------|---------|
| 2010A BAB Issue | | |
| Fire Station Projects | 575,778 | 129,150 |
| 2012 Bond Issue | | |
| Rainier Beach Community Center | 446,400 | 448,150 |
| 2013A Bond Issue | | |
| Fire Facilities | 834,519 | 838,919 |
| North Precinct | 281,706 | 279,706 |
| Rainier Beach Community Center | 435,850 | 435,050 |
| 2014 Bond Issue | | |
| North Precinct | 448,331 | 449,956 |
| 2015A Bond Issue | | |

¹ The 2021 Actual column contains the final amount of debt service for the 2021 LTGO Bond Issue.

Debt Service

| Debt Service by Fund | 2021 Actual ¹ | 2022 Proposed |
|---|--------------------------|------------------|
| Fire Facilities | 333,725 | 329,850 |
| Northgate Land Acquisition | 221,000 | 217,875 |
| Zoo Garage | 138,250 | 138,125 |
| 2016A Bond Issue | | |
| Fire Station 5 | 127,825 | 129,450 |
| Fire Stations | 696,325 | 698,075 |
| Jail | 88,650 | 86,150 |
| North Precinct | 441,000 | 439,250 |
| 2017 Bond Issue | | |
| Fire Station 22 | 441,500 | 441,250 |
| Fire Station 5 | 289,050 | 287,300 |
| 2017B Bond Issue | | |
| Mercer Arena | 329,835 | 330,835 |
| 2018 Bond Issue | | |
| Fire Station 32 | 97,200 | 94,950 |
| 2020 Bond Issue | | |
| Ballard Neighborhood Center-R | 359,897 | |
| Southwest Precinct-R | 819,446 | 195,171 |
| Westbridge-R | 529,737 | 530,664 |
| 2021A Bond Issue | | |
| Fire Station 31 | 210,153 | 676,100 |
| Rainier Beach Community Center | 54,293 | 102,333 |
| 2021B Bond Issue | | |
| Aquarium Expansion | 88,956 | 552,665 |
| 2022A Bond Issue | | |
| Fire Station 31 | | 108,150 |
| 2022B Bond Issue | | |
| Aquarium Expansion | | 416,281 |
| Cumulative Reserve Subfund - REET I Total | 8,289,426 | 8,355,405 |
| Cumulative Reserve Subfund - REET II | | |
| 2010A BAB Issue | | |
| Alaskan Way Tunnel / Seawall | 713,884 | 713,725 |
| 2012 Bond Issue | | |
| Alaskan Way Tunnel / Seawall | 351,500 | 352,750 |
| Aquarium Pier 59 | 1,416,500 | 1,416,000 |
| Fremont Bridge Approaches | 102,500 | 103,500 |
| SR 519 | 196,250 | 192,750 |
| 2015A Bond Issue | | |
| Alaskan Way Viaduct | 360,875 | 356,875 |
| Aquarium Pier 59 | 130,875 | 125,625 |
| 2016 Bond Issue | | |
| Alaskan Way Corridor | 321,825 | 318,450 |
| 2021A Bond Issue | | |
| W. Marginal Way | 30,772 | 98,000 |
| West Seattle Bridge & Misc. Transp. Projects ² | 1,496,379 | 4,820,400 |

² Miscellaneous Transportation Projects include: Northlake Retaining Wall (MC-TR-C102), Alaskan Way Main Corridor (MC-TR-C072), Alaskan Way Viaduct Replacement (MC-TR-C066), Bridge Rehabilitation and Replacement (Fairview) (MC-TR-C045), Highland Park Roundabout (MC-TR-C100)

Debt Service

| Debt Service by Fund | 2021 Actual ¹ | 2022 Proposed |
|--|--------------------------|------------------|
| 2022A Bond Issue | | |
| West Seattle Bridge Immediate Response | | 1,379,196 |
| W. Marginal Way | | 35,535 |
| Cumulative Reserve Subfund - REET II Total | 5,121,360 | 9,912,805 |
| Cumulative Reserve Subfund - Unrestricted | | |
| 2012 Bond Issue | | |
| Joint Training Facility | 127,450 | 128,950 |
| 2015A Bond Issue | | |
| Park 90/5 Police Support Acquisition | 1,197,625 | 1,087,500 |
| 2016A Bond Issue | | |
| Park 90/5 Earthquake Repair | 672,605 | |
| 2020 Bond Issue | | |
| Park 90/5 - 2001 | 244,730 | |
| Police Training Facilities | 212,897 | |
| Training Facilities | 379,159 | |
| Cumulative Reserve Subfund - Unrestricted Total | 2,834,465 | 1,216,450 |
| Finance and Administrative Services Fund | | |
| 2012 Bond Issue | | |
| City Hall | 374,200 | 374,200 |
| Justice Center | 374,200 | 374,200 |
| SMT Base | 133,500 | 137,750 |
| 2015A Bond Issue | | |
| City Hall | 746,750 | 750,500 |
| Justice Center | 1,906,875 | 1,909,875 |
| Seattle Municipal Tower & Police Support | 9,475,932 | 8,574,579 |
| 2016A Bond Issue | | |
| Financial IT Upgrades (FAS) | 2,340,125 | 2,339,375 |
| Park 90/5 Earthquake Repair | 217,608 | |
| SMT IDT Server Closets | 368,125 | 366,500 |
| 2017 Bond Issue | | |
| Financial IT Upgrades (FAS) | 1,729,500 | 1,731,750 |
| 2018 Bond Issue | | |
| Financial IT Upgrades (FAS) | 1,059,000 | 1,059,500 |
| 2019A Bond Issue | | |
| FAS IT Initiative | 130,625 | 125,875 |
| SMT Chiller | 374,375 | 371,875 |
| 2020A Bond Issue | | |
| City Hall-R | 1,277,221 | 1,104,048 |
| Civic Center Open Space-R | 366,233 | 360,150 |
| Justice Center-R | 1,277,519 | 1,074,666 |
| Park 90/5 - 2001-R | 79,177 | |
| SMT Chiller | 670,098 | 675,000 |
| SMT Elevator Rehab | 151,929 | 155,500 |
| 2021A Bond Issue | | |
| Human Capital Management System | 162,881 | 952,000 |
| Seattle Municipal Tower Elevator Rehab | 105,581 | 514,000 |
| 2022A Bond Issue | | |

Debt Service

| Debt Service by Fund | 2021 Actual ¹ | 2022 Proposed |
|---|--------------------------|-------------------|
| Human Capital Management System | | 544,945 |
| Seattle Municipal Tower Elevator Rehab | | 293,550 |
| Finance and Administrative Services Fund Total | 23,321,453 | 23,789,838 |

General Fund

| | | |
|--|-------------------|------------------|
| 2012 Bond Issue | | |
| Magnuson Bldg 30 | 315,750 | 312,750 |
| 2014 Bond Issue | | |
| South Park Bridge | 673,150 | 673,150 |
| 2015A Bond Issue | | |
| SLU Streetcar | 128,125 | |
| South Park Bridge | 337,275 | 338,275 |
| 2015B Bond Issue | | |
| Pike Market PCN | 1,946,621 | 1,133,832 |
| 2016A Bond Issue | | |
| Financial IT Upgrades (GF) | 583,500 | 583,375 |
| Northgate Land Acquisition | 429,200 | 429,325 |
| Parking Pay Stations (GF) | 1,460,625 | |
| 2016B Bond Issue | | |
| Pike Market PCN | 395,306 | 394,956 |
| 2017 Bond Issue | | |
| Financial IT Side Systems | 229,750 | 230,750 |
| Financial IT Upgrades (GF) | 319,500 | 322,000 |
| Municipal Court IT | 332,000 | 334,000 |
| 2018A Bond Issue | | |
| Financial IT Upgrades (GF) | 168,250 | 172,000 |
| Financial IT Upgrades Side Systems | 47,000 | 45,250 |
| Muni Court IT | 731,000 | 733,750 |
| Pay Stations | 294,250 | 297,750 |
| Police IT | 148,250 | 152,750 |
| 2019A Bond Issue | | |
| Criminal Justice IT | 462,375 | 460,250 |
| Police Car Computers | 712,125 | 710,750 |
| 2020A Bond Issue | | |
| Criminal Justice IT | 1,277,710 | 1,280,750 |
| 2021A Bond Issue | | |
| Criminal Justice Information System Projects | 152,004 | 886,500 |
| 2022A Bond Issue | | |
| Criminal Justice Information System Projects | | 404,048 |
| General Fund Total | 11,143,766 | 9,896,211 |

Information Technology Fund

| | | |
|-------------------------|---------|---------|
| 2013A Bond Issue | | |
| Data Center | 281,400 | 281,400 |
| 2014 Bond Issue | | |
| Data Center Long | 878,025 | 874,900 |
| 2016A Bond Issue | | |
| Data Center Long | 223,750 | 225,000 |
| 2017 Bond Issue | | |

Debt Service

| Debt Service by Fund | 2021 Actual ¹ | 2022 Proposed |
|--|--------------------------|------------------|
| Sea Muni Twr TI | 527,000 | 523,250 |
| 2019A Bond Issue | | |
| Data & Phone | 574,625 | 573,375 |
| IT Computing | 242,875 | 243,875 |
| SMT Remodel-IT | 263,000 | 263,250 |
| 2020A Bond Issue | | |
| Data & Phone | 930,290 | 934,750 |
| IT Architecture | 144,483 | 140,750 |
| SMT Remodel - IT | 130,835 | 127,000 |
| 2021A Bond Issue | | |
| Computing Services Architecture | 139,669 | 813,250 |
| Data and Telephone Infrastructure | 249,759 | 1,455,750 |
| 2022A Bond Issue | | |
| Data and Telephone Infrastructure | | 132,173 |
| Computing Service Architecture | | 33,990 |
| Information Technology Fund Total | 4,585,711 | 6,622,713 |
| Library Fund | | |
| 2012 Bond Issue | | |
| Library Garage | 402,500 | 406,750 |
| Library Fund Total | 402,500 | 406,750 |
| Parks & Recreation Fund | | |
| 2010A BAB Issue | | |
| Golf | 70,003 | 73,281 |
| 2011 Bond Issue | | |
| Golf | 160,825 | 160,763 |
| 2012 Bond Issue | | |
| Aquarium Pier 59 Entry | 166,750 | 170,250 |
| Golf | 285,900 | 287,400 |
| 2013A Bond Issue | | |
| Golf | 120,513 | 117,513 |
| 2013B Bond Issue | | |
| Magnuson Bldg 11 | 546,583 | 547,078 |
| Magnuson Bldg 30 | 490,940 | 487,435 |
| 2014 Bond Issue | | |
| Golf | 372,738 | 376,613 |
| 2015A Bond Issue | | |
| Golf | 134,800 | 136,175 |
| 2020 Bond Issue | | |
| Interbay Golf Facilities-R | 385,242 | |
| Westbridge-R | 120,000 | 120,000 |
| 2021A Bond Issue | | |
| Golf | 21,255 | 40,062 |
| Parks & Recreation Fund Total | 2,714,722 | 2,355,805 |
| Seattle Center Fund | | |
| 2012 Bond Issue | | |
| McCaw Hall (long) | 121,500 | 121,250 |

Debt Service

| Debt Service by Fund | 2021 Actual ¹ | 2022 Proposed |
|---|--------------------------|------------------|
| 2021B Bond Issue | | |
| Seattle Center Signage | 63,183 | 864,088 |
| Seattle Center Fund Total | 184,683 | 985,338 |
| Short-Term Rental Fund | | |
| 2018B Bond Issue | | |
| Low Income Housing | 1,357,868 | 1,354,068 |
| 2019B Bond Issue | | |
| Low Income Housing | 652,852 | 654,510 |
| Short-Term Rental Fund Total | 2,010,719 | 2,008,577 |
| SPU Drainage & Wastewater Fund | | |
| 2012 Bond Issue | | |
| Joint Training Facility | 7,000 | 7,700 |
| 2015A Bond Issue | | |
| Seattle Municipal Tower & Police Support | 48,248 | 43,659 |
| 2016A Bond Issue | | |
| Park 90/5 Earthquake Repair | 29,674 | |
| 2020 Bond Issue | | |
| Park 90/5 - 2001 | 10,797 | |
| Training Facilities | 20,073 | |
| SPU Drainage & Wastewater Fund Total | 115,792 | 51,359 |
| SPU Solid Waste Fund | | |
| 2012 Bond Issue | | |
| Joint Training Facility | 3,550 | 4,400 |
| 2015A Bond Issue | | |
| Seattle Municipal Tower & Police Support | 28,949 | 26,195 |
| 2016A Bond Issue | | |
| Park 90/5 Earthquake Repair | 19,783 | 19,783 |
| 2020 Bond Issue | | |
| Park 90/5 - 2001 | 5,938 | |
| Training Facilities | 11,040 | |
| SPU Solid Waste Fund Total | 69,260 | 30,595 |
| SPU Water Fund | | |
| 2012 Bond Issue | | |
| Joint Training Facility | 12,750 | 13,200 |
| 2015A Bond Issue | | |
| Seattle Municipal Tower & Police Support | 96,496 | 87,318 |
| 2016A Bond Issue | | |
| Park 90/5 Earthquake Repair | 49,456 | |
| 2020 Bond Issue | | |
| Park 90/5 - 2001 | 19,254 | |
| Training Facilities | 35,797 | |
| SPU Water Fund Total | 213,754 | 100,518 |
| Transportation Fund | | |

Debt Service

| Debt Service by Fund | 2021 Actual ¹ | 2022 Proposed |
|--|--------------------------|---------------|
| 2010A BAB Issue | | |
| Bridge Rehab (BTG) | 2,269,462 | 2,995,378 |
| Bridge Rehab (CPT-10%, Previously GF) | 425,000 | 425,000 |
| Bridge Seismic (BTG) | 1,073,105 | 1,364,586 |
| King Street Station (BTG) | 46,439 | 60,422 |
| Mercer West (BTG) | 794,930 | 1,012,509 |
| Mercer West (BTG) (from 2010A BABS Mercer) | 271,941 | 345,988 |
| Spokane (BTG) | 601,859 | 758,650 |
| 2012 Bond Issue | | |
| AWV - Parking/Prgm Mgt | 325,250 | 325,500 |
| Linden (BTG) | 407,600 | 407,850 |
| Mercer West (CPT) (from 2012 Mercer) | 334,900 | 334,900 |
| Seawall (CPT) | 185,450 | 184,950 |
| 2015A Bond Issue | | |
| Alaska Way Corridor (CPT-2.5%) | 279,725 | 282,225 |
| Arterial Asphalt and Concrete (from 2008 Mercer) (BTG) | 549,750 | 343,375 |
| Bridge Rehab (BTG) | 283,375 | 283,375 |
| Bridge Rehab (CPT10%) | 345,750 | 346,500 |
| Bridge Seismic (BTG) | 110,125 | 111,250 |
| CWF Overlook (CPT-2.5%) | 94,800 | 92,300 |
| King Street Station (BTG) | 233,500 | 235,250 |
| Lander (BTG) | 382,250 | 271,625 |
| Mercer (BTG) (Orig Project) | 5,322,375 | 3,310,750 |
| Mercer (from zoo bonds) (BTG) | 1,120,000 | 1,118,500 |
| Spokane (BTG) | 1,254,125 | 809,750 |
| 2016A Bond Issue | | |
| 23rd Ave Corridor (CPT-10%) | 508,500 | 505,250 |
| Alaska Way Corridor (CPT-2.5%) | 587,981 | 587,624 |
| Bridge Rehab (BTG) | 970,125 | 966,625 |
| Habitat Beach (Repurpose from Main Corridor in 2018) | 223,179 | 228,033 |
| King Street Station (BTG) | 120,125 | 120,750 |
| S. Lander St. Grade Separation (Repurpose from Main Corridor in 2018) | 63,765 | 61,394 |
| Seawall (CPT-2.5%) | 538,625 | 539,500 |
| Spokane (BTG) | 2,047,500 | 2,050,000 |
| Spokane (BTG) (Redirected from Jail) | 260,525 | 258,150 |
| Transit Corridor | 60,600 | 63,975 |
| 2017 Bond Issue | | |
| 23rd Ave Corridor (CPT-10%) | 64,340 | 65,815 |
| Alaska Way Corridor (CPT-2.5%) | 128,484 | 126,256 |
| Alaskan Way Main Corridor (From Habitat Beach) | 203,918 | 204,007 |
| Alaskan Way Main Corridor (From Lander) | 66,744 | 67,074 |
| Bridge Rehab (CPT-10%) | 156,465 | 157,365 |
| City Center Streetcar (CPT-10%) | 313,250 | 311,000 |
| Habitat Beach (Seawall/BridgeRehab/23rd 2018 Repurposing) | 40,784 | 41,785 |
| Northgate Bridge and Cycle Track (CPT-10%) (Repurpose from Bridge Rehab in 2018) | 170,373 | 171,353 |
| S. Lander St. Grade Separation (Repurpose from Main Corridor in 2018) | 203,571 | 201,221 |

Debt Service

| Debt Service by Fund | 2021 Actual ¹ | 2022 Proposed |
|---|--------------------------|-------------------|
| Seawall LTGO (CPT-10%) | 1,449,321 | 1,448,876 |
| 23rd Ave Corridor (CPT-10%) | 64,340 | 65,815 |
| 2017B Bond Issue | | |
| CWF Overlook (CPT-2.5%) | 223,700 | 226,000 |
| 2018 Bond Issue | | |
| Alaskan Way Corridor (CPT-2.5%) | 441,053 | 440,355 |
| 2018B Bond Issue | | |
| CWF Overlook (CPT-2.5%) | 235,140 | 235,140 |
| Main Corridor (from King) | 63,368 | 63,248 |
| 2019A Bond Issue | | |
| AWV Habitat Beach (CPT-2.5%) | 82,025 | 80,275 |
| CWF Alaskan Way Corridor (CPT-2.5%) | 929,700 | 929,200 |
| Elliot Bay Seawall (CPT-2.5%) | 211,450 | 213,325 |
| 2019B Bond Issue | | |
| CWF Overlook (CPT-2.5%) | 64,307 | 63,503 |
| 2020 Bond Issue | | |
| CWF Alaskan Way Corridor (CPT-2.5%) | 859,598 | 861,100 |
| CWF Overlook (CPT-2.5%) | 98,217 | 102,600 |
| 2021A Bond Issue | | |
| 23rd Ave (Rdcd for MW (BTG) (from 2011 Spokane)) | 67,333 | 126,909 |
| AAC Northgate (BTG) (from 2011 Spokane) | 54,349 | 102,437 |
| Alaskan Way Main Corridor (CPT-2.5%) | 186,252 | 601,050 |
| Arterial Asphalt & Concrete (from 2011 Spokane (BTG)) | 5,383 | 10,146 |
| Arterial Asphalt & Concrete (from Linden (BTG) (from 2011 Spokane)) | 3,217 | 6,064 |
| Bridge Rehab (BTG) (from 2011 Spokane) | 44,136 | 83,188 |
| Bridge Seismic (BTG) | 23,347 | 44,004 |
| Bridge Seismic (BTG) (from 2011 Bridge Rehab) | 70,107 | 132,139 |
| Bridge Seismic (BTG) (from 2011 Spokane) | 29,892 | 56,340 |
| Chesiahud (BTG) (from 2011 Spokane) | 13,587 | 25,609 |
| King Street Station (BTG) | 48,482 | 91,380 |
| Linden (BTG) (Rdcd for AA - from 2011 Spokane) | 18,522 | 34,911 |
| Mercer West (CPT) | 97,860 | 184,448 |
| Mercer West (CPT) (from 2011 Bridge Rehab - BTG) | 33,209 | 62,592 |
| Mercer West (CPT) (from 2011 Spokane) | 24,457 | 46,097 |
| Mercer West (from 23rd (BTG) (from 2011 Spokane)) | 3,321 | 6,259 |
| Seawall (CPT) | 149,757 | 282,264 |
| Sidewalks (BTG) (from 2011 Spokane) | 13,587 | 25,609 |
| Spokane (Redd for AAC (BTG) (Orig Proj)) | 13,639 | 25,707 |
| 2021B Bond Issue | | |
| Overlook Walk and E-W Connections Proj CPT-2.5%) | 42,130 | 264,408 |
| 2022A Bond Issue | | |
| Alaskan Way Main Corridor (CPT-2.5%) | | 317,498 |
| 2022B Bond Issue | | |
| Overlook Walk and E-W Connections Proj CPT-2.5%) | | 160,950 |
| Transportation Fund Total | 29,041,009 | 29,501,441 |

2008 Multipurpose LTGO Bond Fund

2015B Bond Issue

Debt Service

| Debt Service by Fund | 2021 Actual ¹ | 2022 Proposed |
|---|--------------------------|-------------------|
| Pike Market PCN | | 36,933 |
| 2008 Multipurpose LTGO Bond Fund Total | | 36,933 |
| 2010 Multipurpose LTGO Bond Fund | | |
| 2015B Bond Issue | | |
| Pike Market PCN | | 72,164 |
| 2010 Multipurpose LTGO Bond Fund Total | | 72,164 |
| 2011 Multipurpose LTGO Bond Fund | | |
| 2015B Bond Issue | | |
| Pike Market PCN | | 142,824 |
| 2011 Multipurpose LTGO Bond Fund Total | | 142,824 |
| 2013 Multipurpose LTGO Bond Fund | | |
| 2015B Bond Issue | | |
| Pike Market PCN | | 90,176 |
| 2013 Multipurpose LTGO Bond Fund Total | | 90,176 |
| 2013B (Taxable) LTGO Bond Fund | | |
| 2015B Bond Issue | | |
| Pike Market PCN | | 42,545 |
| 2013B (Taxable) LTGO Bond Fund Total | | 42,545 |
| 2015B (Taxable) LTGO Bond Fund | | |
| 2015B Bond Issue | | |
| Pike Market PCN | | 4,915 |
| 2015B (Taxable) LTGO Bond Fund Total | | 4,915 |
| 2016B (Taxable) LTGO Bond Fund | | |
| 2015B Bond Issue | | |
| Pike Market PCN | | 23,517 |
| 2016B (Taxable) LTGO Bond Fund Total | | 23,517 |
| Garage Disposition Proceeds Fund | | |
| 2015B Bond Issue | | |
| Pike Market PCN | | 397,115 |
| Garage Disposition Proceeds Fund Total | | 397,115 |
| Grand Total | 92,361,452 | 99,011,742 |

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.

