

# Department of Finance and Administrative Services

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## Department Overview

### Department of Finance and Administrative Services (FAS) 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 500-plus employees span across 10 divisions and work behind-the-scenes providing critical functions, like managing 120 City facilities including police and fire stations, overseeing the City's neighborhood customer service centers and Customer Service Bureau, and making sure minority-owned businesses can equitably compete for City contracts.

Broadly, FAS' work can be split into three 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. 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 connects pets with their forever homes through adoption.

#### 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. FAS also enforces animal-related ordinances, including the investigation of animal cruelty, neglect, and abuse. As the central coordinator for City purchasing and contracting, FAS establishes policies and procedures to ensure fair competition for City-funded procurements and oversees programs to ensure everyone in the community has equitable access to compete for contracts and work on City-funded projects. These efforts include the citywide women- and minority-owned business (WMBE) program, which works to support equitable access to City contracting opportunities for women- and BIPOC-owned businesses. FAS also 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.

#### Operational Services

FAS builds, manages, and maintains many 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. FAS' budget is split into the following 10 divisions:

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## 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.
- **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.

## 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.
- **Capital Development** plans, designs, and builds City structures, facilities and workspaces in a manner that is fiscally responsible, environmentally sustainable, and responsibly compliant with equal access for all.
- **Facility Operations** manages and maintains more than 120 public structures, including offices, parking garages, maintenance shops, and police and fire stations.
- **Fleet Management** leads the procurement, maintenance, and fueling for the City's 4,000-plus 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.
- **Real Estate and Planning Services** manages 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 and coordinates department emergency planning.

Across divisions, the **Director's Office** provides leadership and coordination and oversees policy and equity, the Americans with Disabilities Title II program and the public disclosure 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 Office of City Finance (OCF) Overview

The Office of City Finance (OCF) is an autonomous independent office within FAS. OCF is responsible for the financial operations of the City of Seattle. Working in partnership with the City's Budget Director, OCF oversees the City's financial control functions and enterprise reporting responsibilities. City Finance, which includes approximately 120 employees, manages enterprise-wide transaction programs and is comprised of the following divisions: License and Tax Administration, Treasury Services, Business Systems, Citywide Accounting and Payroll, Risk Management and Claims Processing, Debt Management and Policy and Partnerships. OCF also supports the City Council and its staff by providing financial information and technical expertise as they develop financial policies. The City Finance Director, a member of the Mayor's Cabinet, serves on the board of the City's retirement systems and is a voting member of the

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City's Economic and Revenue Forecast Council. Most of the work of OCF is funded by the FAS Operating Fund. The General Fund supports administration of the City's taxes and business licensing services.

The Office of City Finance divisions are as follows:

- License and Tax Administration manages the City's taxes, including Business & Occupation (B&O) and the 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.
- 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.
- Business Systems manages Citywide business processes and software to support financial activities across the organization, including PeopleSoft and Workday, as well as across multiple jurisdictions in Western Washington.
- Citywide Accounting and Payroll prepares the City's Annual Comprehensive Financial Report and other reports required by the State and Federal governments to facilitate transparency in the City's 420,000 plus annual transactions. The division also implements standard accounting practices and manages all payroll.
- Risk Management and Claims Processing 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.
- Debt Management manages the City's bond issuance programs – including minimizing debt service and issuance costs, retaining the highest practical credit rating, and maintaining full and complete financial disclosure and reporting

### 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 budget. 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 and is now part of the Office of City Finance.
- **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 and is part of the Office of City Finance.

## Department of Finance and Administrative Services

### Budget Snapshot

	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
<b>Department Support</b>				
General Fund Support	60,718,528	69,801,063	71,774,817	70,930,562
Other Funding - Operating	499,161,551	333,169,816	324,691,467	327,456,202
<b>Total Operations</b>	<b>559,880,079</b>	<b>402,970,879</b>	<b>396,466,284</b>	<b>398,386,764</b>
<b>Capital Support</b>				
General Fund Support	47,721	-	-	-
Other Funding - Capital	80,440,534	61,070,729	41,789,358	50,991,237
<b>Total Capital</b>	<b>80,488,254</b>	<b>61,070,729</b>	<b>41,789,358</b>	<b>50,991,237</b>
<b>Total Appropriations</b>	<b>640,368,333</b>	<b>464,041,608</b>	<b>438,255,642</b>	<b>449,378,001</b>

Full-Time Equivalents Total\* 637.50 631.50 631.50 627.00

\* 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

As an internal services department, the Department of Finance and Administrative Services (FAS) supports all City departments through its fleets, facilities, customer service, finance, contracting and purchasing functions. FAS bills many of its functions to other City departments through central rates and allocations. FAS also performs general government functions, like business licensing and tax collection, consumer protection, parking meter collections, and operation of the Seattle Animal Shelter, which are funded directly in the General Fund. The Office of City Finance (OCF) is included in the FAS budget but acts as an independent office within FAS and reports up a separate chain of management.

The General Fund revenue forecast for the City's 2026 Proposed Budget is insufficient to cover all anticipated citywide costs. General Fund reductions were identified in some departments to mitigate this shortfall in revenues and available fund balances were used to mitigate cost increases.

The budget includes using \$7.6 million in FAS Operating Fund balance on a one-time basis to mitigate rate increases. The fund balance is used to cover inflationary costs for contracts supporting financial systems, increased costs for utilities, higher external vendor maintenance costs, increased facilities maintenance costs, and other operational increases.

The budget also includes minor operating reductions in OCF which includes the reduction of a vacant position and reducing non-labor operating budget in Licensing and Tax Administration.

The budget enhances staffing in key areas using existing budget, non-general fund resources or new revenues. Overall, the budget adds 14 positions in FAS and OCF. The changes include the following:

- 4 positions to implement proposed changes to the Business and Occupation (B&O) tax (OCF);
- 2 positions for the ongoing implementation of the Social Housing Tax (OCF);
- 2 positions to increase human resources capacity (OCF);
- 1 position for expansion of the Joint Enforcement Team (JET);
- Reinstating an accounting and payroll position (OCF);

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- 3 mechanic positions for City Light fleet maintenance (FAS); and
- Making permanent an Animal Shelter Veterinary Assistant position (FAS).

The position increases are offset by the removal of 12.5 positions for positions that were unfunded in the 2025-2026 Adopted Budget but received a six-month extension from the City Council. The budget also removes two unfunded CLFR positions and transfers three parking pay station positions from OCF to SDOT.

In capital investments, FAS's Proposed 2026-31 Capital Improvement Program (CIP) includes new funding for critical asset preservation projects with a focus on energy efficiency and decarbonization. The Proposed CIP also adds additional funding to the Waterfront Operations and Tribal Interpretive Center project at the Bakun Building, which was purchased in 2023 to be the waterfront operations office and provide a cultural space for the Muckleshoot Indian Tribe.

FAS will use existing CIP budget to move forward with planning and design for a new Seattle Animal Shelter (SAS). The current SAS facility is too small for the Shelter's operations and has significant maintenance and repair needs. A much larger, updated facility is needed to serve current and future animal populations and meet industry standards to reduce animal stress, provide humane space needs, ensure staff efficiency and improve veterinary services. FAS will use up to \$950,000 from the existing CIP budget for the Animal Shelter to complete programming and predesign work with consultants and engineers to plan for a new animal shelter facility. The work will include stakeholder collaboration and site masterplan options analysis.

Other Budget Issues:

The City has a long-term inter-local agreement with King County for jail services. However, since COVID-19, King County restricted bookings. The City intended to use the South Correctional Entity (SCORE) facility to book defendants restricted by King County and appropriated ongoing funds in the 2025 Adopted Budget for this purpose. In January of 2025 booking restrictions were lifted by King County and this funding is no longer required.

## Incremental Budget Changes

### Department of Finance and Administrative Services

	2026 Budget	FTE
<b>Total 2026 Endorsed Budget</b>	<b>438,255,642</b>	<b>631.50</b>
<b>Baseline</b>		
Citywide Adjustments for Standard Cost Changes	-	-
Contract-specific Inflation	(3,249)	-
Debt Service Adjustment	504,092	-
Fleet Capital Adjustment	1,361,153	-
Fort Lawton Ongoing Security & Maintenance	586,000	-
Increased External Vendor Maintenance and Facilities Operations Budgets	2,266,200	-
Increased Utility Costs	100,000	-
Labor Inflation	581,268	-
Office of City Finance Contract-specific Inflation	1,234,593	-
Zero Out Capital Development Operating	597,954	-

### Proposed Operating

## Department of Finance and Administrative Services

Joint Enforcement Team Expansion	235,827	1.00
Increase Fleet Maintenance Capacity for Seattle City Light	614,233	3.00
Increase Facilities Maintenance	1,000,000	-
B&O Tax Change Implementation	1,150,000	4.00
Social Housing Tax Implementation	484,593	2.00
Creation of Office of City Finance Human Resources Unit	-	2.00
Reinstate Citywide Accounting and Payroll Position	-	1.00
Make Permanent Animal Shelter Veterinary Assistant	-	1.00
Extend Sunset Positions in the Seattle Animal Shelter	-	-
Inflation Increase to Public Defense ILA	550,000	-
Reduction in Jail Services Funds	(2,913,132)	-
Reduction in License and Tax Administration Non-Labor Budget	(39,516)	-
Reduction of Vacant Treasury Strategic Advisor	(160,097)	(1.00)
Transfer One Seattle Day of Service	(250,000)	-
Transfer Parking Meter Collections Unit to SDOT	(348,059)	(3.00)
Increase for Vehicle Parts Expenditures	130,867	-
Decrease in Fuel Usage Projections	(2,275,871)	-
Pay Compression & Inversion Adjustments	266,911	-
Judgement and Claims Central Cost Alignment	458,000	-
<b>Proposed Capital</b>		
Increase Asset Preservation for Citywide Facilities	1,800,000	-
Municipal Energy Efficiency Program Adjustments for 2026	195,000	-
Waterfront Operations and Tribal Interpretive Center (Bakun Building)	-	-
<b>Proposed Technical</b>		
Align Budget to Proposed Central Cost Manual	(1,314,309)	-
Bargained Annual Wage Adjustment to Base Budget	(1,039,051)	-
CCM Revenue Alignment	-	-
Central Cost Manual Changes	(148,794)	-
CIP Technical Adjustments	(3,623,000)	-
CIP Technical Adjustments - Appropriate Discretionary REET	-	-
CIP Technical Adjustments - Bond Alignment	10,829,879	-
LTGO Cost of Issuance Adjustment	(2,023,732)	-
Non-rate revenue adjustments	-	-
Operating Technical Adjustments - Debt Service Alignment	(1,008,036)	-
Position Technical Adjustments	-	(12.50)
Reduce Unfunded CLFR Positions	-	(2.00)
SCERS Retirement Contribution Rate Reduction	(254,366)	-
UTGO Refunding Cost of Issuance	1,577,000	-
Revenue Adjustments for Use of Fund Balance	-	-

## Department of Finance and Administrative Services

Fund Balancing Entries

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<b>Total Incremental Changes</b>	<b>\$11,122,359</b>	<b>(4.50)</b>
<b>Total 2026 Proposed Budget</b>	<b>\$449,378,001</b>	<b>627.00</b>

### Description of Incremental Budget Changes

#### Baseline

##### Citywide Adjustments for Standard Cost Changes

Expenditures

-

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 and other central cost factors. These adjustments reflect initial assumptions about these costs and inflators early in the budget process.

##### Contract-specific Inflation

Expenditures

\$(3,249)

This item decreases appropriation across the Department of Finance and Administrative Services to reflect inflation associated with the Benaroya contract which is dependent on the Consumer Price Index (CPI).

##### Debt Service Adjustment

Expenditures

\$504,092

Revenues

\$(611,736)

This item increases appropriation in the Department of Finance and Administrative Services to reflect updates to debt services payments including new issuances, re-issuances and adjustments due to fluctuation of the debt schedule. This item used fund balance from the FAS Operating Fund.

##### Fleet Capital Adjustment

Expenditures

\$1,361,153

Revenues

\$(326,852)

This item increases appropriation authority in the Fleet Capital Fund to reflect the anticipated expenditures in the coming budget year.

##### Fort Lawton Ongoing Security & Maintenance

Expenditures

\$586,000

Revenues

\$586,000

This item increases appropriation for the increased costs of maintaining the Fort Lawton property. Vandalism of the property has resulted in the need to increase maintenance and security costs above the baseline budget of \$428,745 FAS bills OH and SPR for these costs.

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## Increased External Vendor Maintenance and Facilities Operations Budgets

Expenditures	\$2,266,200
Revenues	\$2,266,200

This item adds \$2 million for external vendor maintenance costs and about \$200,000 for facilities operations to pay for increased King County assessment fees. The base budget for vendor maintenance is approximately \$2 million, but actual costs have been approximately \$4 million. This item uses fund balance from the FAS Operating Fund.

## Increased Utility Costs

Expenditures	\$100,000
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This item reflects increased utility costs for natural gas and recycling which have gone up by 12.3% and 8.1% respectively. This item uses fund balance from the FAS Operating Fund.

## Labor Inflation

Expenditures	\$581,268
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This item updates the budget to reflect increases in workers' compensation costs, pooled benefits, and adjustments related to executed labor contracts. This item is funded with fund balance from the FAS Operating Fund.

## Office of City Finance Contract-specific Inflation

Expenditures	\$1,234,593
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This item reflects increased costs for several contracts with the Office of City Finance (OCF). OCF has several contracts that support citywide financial programs, and this increase is necessary for key citywide systems that support critical operating infrastructure for the City's financial system. This item is funded with fund balance from the FAS Operating Fund.

## Zero Out Capital Development Operating

Expenditures	\$597,954
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This item is a technical adjustment to return the Capital Operating Budget to \$0 after updates to the budget for Central Cost Manual (CCM) charges resulted in a negative budget.

## Proposed Operating

### Joint Enforcement Team Expansion

Expenditures	\$235,827
Position Allocation	1.00

This item adds budget and a position for the expansion of the Joint Enforcement Team (JET). This is a joint effort between the Department of Finance and Administrative Services, Seattle Police Department, Seattle Fire Department, and the Seattle Department of Transportation. The base budget for JET operations in 2025 is \$220,000. This item is a 107% increase in the budget. The 2026 Proposed Budget also includes increases in SFD and SDOT, for a total JET budget across departments of \$762,000, bringing the ongoing JET budget to approximately \$1 million. The Joint Enforcement Team conducts inspections of nightclubs, bars, restaurants, and other businesses (adult entertainment, massage parlors, mobile food vendors, special events) at peak after-hours times to help them maintain a safe environment for patrons and the community. JET also checks for compliance with regulatory and license codes. These investments will ultimately enhance staffing for increased inspections each month and broaden the training opportunities available for nightlife businesses.



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### **Increase Fleet Maintenance Capacity for Seattle City Light**

Expenditures	\$614,233
Position Allocation	3.00

This item adds 3.0 FTE Auto Mechanics focused on providing maintenance for Seattle City Light vehicles and equipment. FAS has 58 FTE mechanics that provide maintenance for the City's fleet. In total, adding these positions increases capacity by 4,500 mechanic service hours. The increased capacity will allow the City to better meet obligations to properly maintain the fleet. The majority of these ongoing costs will be paid by City Light.

### **Increase Facilities Maintenance**

Expenditures	\$1,000,000
Revenues	\$1,000,000

This item reflects a \$1 million increase in facility maintenance costs driven by the growing needs of aging buildings. Routine maintenance was largely deferred during the 2020 COVID-19 pandemic, and the Facility Operations Division could not fully address the backlog until 2023. Rising vendor and material costs have further strained the budget, creating the need for supplemental support. Most of the facilities requiring maintenance support critical public services like fire stations and police precincts. This item uses fund balance from the FAS Operating Fund.

### **B&O Tax Change Implementation**

Expenditures	\$1,150,000
Position Allocation	4.00

The proposed budget includes revenues associated with the City's proposed Business & Occupation Tax increase. The tax is anticipated to generate \$81 million in 2026, of which up to \$30 million is intended to mitigate the impacts of changes in federal funding and for administrative costs.

This item adds budget for one-time and ongoing administrative costs in the implementation of the Business & Occupation tax changes. One-time funding supports 1 temporary Management System Analyst Sr. role and changes to the FileLocal system. The ongoing budget supports communications, outreach, and customer service needs related to the B&O Tax system changes including 1.0 FTE Outreach Coordinator and 3.0 FTEs as Customer Service Representatives.

### **Social Housing Tax Implementation**

Expenditures	\$484,593
Revenues	\$484,593
Position Allocation	2.00

This item reflects an increase in funding to implement the voter approved Social Housing Tax. The additional budget will support on-going system maintenance costs, annual licensing, and the staffing of 2.0 FTEs Customer Service Representatives. This tax was established under Initiative 137.

### **Creation of Office of City Finance Human Resources Unit**

Position Allocation	2.00
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This item creates a new Human Resources (HR) Unit within the Office of City Finance by adding 1.0 FTE Manager 2 and 1.0 FTE Strategic Advisor 2. Until now, OCF's HR needs have been met with a Term-Limited Temporary (TLT) Manager and a Recruitment/Benefits Specialist position, both of which were absorbed by the department's base

## Department of Finance and Administrative Services

budget. With those temporary positions now expiring without the option to extend, dedicated ongoing staff are needed to provide consistent HR capacity and support.

### Reinstate Citywide Accounting and Payroll Position

Position Allocation	1.00
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This item restores an accounting position in OCF which was removed in the 2025 Adopted and 2026 Endorsed Budget. This position is needed for payroll support, including the ongoing implementation of the Workday system.

### Make Permanent Animal Shelter Veterinary Assistant

Position Allocation	1.00
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This item adds 1.0 FTE Veterinarian Assistant to Seattle Animal Shelter's (SAS) Veterinarian Services team. This action makes permanent a Term-Limited Temporary (TLT) position that was hired in 2023 and is set to expire with no option to extend. The position is funded through the Animal Shelter's base budget, and no additional funding is needed.

### Extend Sunset Positions in the Seattle Animal Shelter

Position Allocation	-
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This item extends the sunset date for 2.0 FTE in the Seattle Animal Shelter. This item maintains current levels of support for newly arrived animals with a Behaviorist and maintains the foster care program with a Foster Care Coordinator. These positions are funded by the Animal Shelter Donation Fund.

### Inflation Increase to Public Defense ILA

Expenditures	\$550,000
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The City has an inter-local agreement (ILA) with King County to provide indigent defense services for the City's misdemeanants adjudicated through Seattle Municipal Court. The current ILA is through 2027 with an extension provision allowing for mutual agreement of an additional five years (through 2032). This item increases appropriation to Public Defense Services due to anticipated inflation as per the ILA.

### Reduction in Jail Services Funds

Expenditures	\$(2,913,132)
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This item reduces ongoing appropriation for Jail Services related to an anticipated interlocal agreement (ILA) with the South Correctional Entity (SCORE) funded in the 2025 Adopted Budget that was not executed.

The City has a long-term inter-local agreement (ILA) with King County to provide jail services for the City's misdemeanants through 2030. King County instituted booking restrictions since March of 2020 limiting the number of bookings the Seattle Police Department (SPD) could bring to the King County Jail. The SCORE facility was going to be used to book and hold misdemeanants arrested for offenses that fell outside King County jail booking restrictions. Subsequently, King County lifted booking restrictions in January of 2025, and the City can book all misdemeanors without restriction. The SCORE facility agreement was never executed, and this funding is no longer required.

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### Reduction in License and Tax Administration Non-Labor Budget

Expenditures \$(39,516)

This item reduces the Office of City Finances General Fund non-labor budget in the License and Tax Administration program. This is a reduction of 3% of the non-labor budget and will not have a material impact on program operations.

### Reduction of Vacant Treasury Strategic Advisor

Expenditures \$(160,097)

Position Allocation (1.00)

This item reduces 1.0 FTE vacant Strategic Advisor position within the OCF Treasury program. The position is no longer needed as OCF has moved to a different model of providing the same services.

### Transfer One Seattle Day of Service

Expenditures \$(250,000)

This ongoing, budget-neutral item transfers the budget for the One Seattle Day of Service from the Department of Finance and Administrative Services to the Department of Neighborhoods. The One Seattle Day of Service is an all ages, all abilities, citywide volunteer day of service and engagement that helps build interpersonal community relationships and tangibly demonstrates how stakeholders and residents can be a part of Seattle's collective problem-solving solutions. Beginning in 2026, DON will be the primary department coordinating and implementing this event.

### Transfer Parking Meter Collections Unit to SDOT

Expenditures \$(348,059)

Position Allocation (3.00)

This item reflects the transfer of the Parking Meter Collections Unit to the Seattle Department of Transportation. While there have been significant increases in the use of digital parking meters there remains a need for cash acceptance. The transfer of the Parking Meter Collection team to SDOT will allow for better management and understanding of the team's operations.

### Increase for Vehicle Parts Expenditures

Expenditures \$130,867

This item reflects an increase in anticipated vehicle part expenditures. The increase is based on a three-year purchasing average and adjusts for annual cost increases in its projection of vehicle part expenditure. This item used fund balance from the FAS Operating Fund.

### Decrease in Fuel Usage Projections

Expenditures \$(2,275,871)

This item reflects a decrease of \$2.2 million in anticipated fuel usage and costs. The 2026 endorsed budget was based on higher projected fuel prices which have since declined.

## Department of Finance and Administrative Services

### Pay Compression & Inversion Adjustments

Expenditures	\$266,911
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Pay rate adjustments within the Coalition of City Unions Bargaining created compression or inversion within 5 non-represented supervisor and senior-level titles. The Seattle Department of Human Resources has conducted analysis on how to adjust rates and grades to correct for this. As a result, this item increases department appropriation to correct for inversion and/or compression for the Animal Control Officer and Shop Operations Supervisor job classification(s), and impact pay for nine positions within the department. This item uses fund balance from the FAS Operating Fund balance in 2026, and the ongoing cost will be included in the 2027 rate adjustments.

### Judgement and Claims Central Cost Alignment

Expenditures	\$458,000
Revenues	\$458,000

This item aligns appropriations with expected revenue as proposed in the Central Cost Manual (CCM) for 2026.

### Proposed Capital

#### Increase Asset Preservation for Citywide Facilities

Expenditures	\$1,800,000
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This item adds Real Estate Excise Tax (REET) funding for asset preservation for facilities outside the downtown core. The asset preservation program is supported by rates charged to departments for space/rent, but the amount collected is not enough to fully cover the asset preservation needs at City facilities. The additional REET appropriation will be used to fund small energy efficiency and decarbonization projects.

#### Municipal Energy Efficiency Program Adjustments for 2026

Expenditures	\$195,000
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This item adds \$195,000 to Real Estate Excise Tax (REET) revenue for the Municipal Energy Efficiency Program (MEEP). In 2026, a total of \$1.5 million in REET I and \$146,473 in General Fund will support MEEP, a program for energy upgrades in municipal buildings coordinated by the Office of Sustainability and Environment. This action shifts \$195,000 from Seattle Center, as programmed in the 2026 Endorsed Budget, to Finance and Administrative Services, in alignment with programmatic updates to scheduled upgrades.

#### Waterfront Operations and Tribal Interpretive Center (Bakun Building)

Expenditures	-
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This item amends the Waterfront Operations and Tribal Interpretive Center CIP Project to account for new estimates based on 30% design. This project planning phase accounts for major design elements, material, and labor cost estimates as well as taking into account the Downtown 2026 FIFA World Cup construction moratorium disruptions. This will increase appropriation authority by \$7 million in 2027 financed by the Limited Tax General Obligation (LGTO) bonds.

The Bakun Building was purchased to be the Waterfront Park operations office and provide a cultural space for the Muckleshoot Indian Tribe. The Bakun Building purchase and renovation fulfills the City's permitting commitments to the Muckleshoot Tribe for construction of the Elliott Bay Seawall to provide space for a Tribal Interpretive Center rent free in perpetuity.

The project is intended to provide dedicated space to house the staff for on-going maintenance and operations for Waterfront Park. .

# Department of Finance and Administrative Services

## Proposed Technical

### **Align Budget to Proposed Central Cost Manual**

Expenditures	\$(1,314,309)
Revenues	\$(1,314,309)

This is a reduction based on central costs.

### **Bargained Annual Wage Adjustment to Base Budget**

Expenditures	\$(1,039,051)
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This centrally administered change adjusts base budget appropriations to reflect the proper Annual Wage Increase (AWI) increment for 2026, as outlined in the agreements between the City and the Coalition of City Unions for personnel costs. AWI increments are determined based on the average change in the local Consumer Price Index (CPI). This change represents a true-up between the forecasted CPI assumption included in the Endorsed Budget and the actual CPI data.

### **CCM Revenue Alignment**

Revenues	\$(936,670)
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This item adjusts revenue in the Department of Finance and Administrative Services' to align with the approved Central Cost Manual for 2026.

### **Central Cost Manual Changes**

Expenditures	\$(148,794)
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This item reflects adjustments to the Department of Finance & Administrative Services (FAS's) rate of revenue and external revenues resulting from FAS's baseline cost adjustments.

### **CIP Technical Adjustments**

Expenditures	\$(3,623,000)
Revenues	-

This item makes baseline and technical adjustments to several Budget Control Levels in the Department of Finance and Administrative Services' Capital Improvement Program (CIP). To align with updated REET I spend plans, this item abandons \$1.6 million of 2025 REET I and moves appropriation to 2027. This also move \$953,000 from 2026 appropriation to 2027, increasing 2027 REET I appropriation up by 2.5 million. The technical changes are necessary for alignment with the current ADA Improvement plan.

### **CIP Technical Adjustments - Appropriate Discretionary REET**

Expenditures	-
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This item makes baseline and technical adjustments to several Budget Control Levels in the Department of Finance and Administrative Services' Capital Improvement Program (CIP). This item appropriates discretionary REET 1 to 2029-2031 based on the City Budget Office process guidance.

## Department of Finance and Administrative Services

### CIP Technical Adjustments - Bond Alignment

Expenditures \$(735,801)

This item makes baseline and technical adjustments to several Budget Control Levels in the Department of Finance and Administrative Services' Capital Improvement Program (CIP).

### CIP Technical Adjustments - Bond Alignment

Expenditures \$11,565,680

This item makes baseline and technical adjustments to several Budget Control Levels in the Department of Finance and Administrative Services' Capital Improvement Program (CIP). This item aligns the Fire Station 31 Replacement appropriation with the 2025 bond issuance moving \$9.6 million to 2026. It also reduces appropriation in 2015 and 2016 bonds. Additionally, this item moves 2025 bond issuances to 2026 to all appropriation budget for the Drive Clean Seattle Fleet Electric Vehicle Infrastructure, Electrical Infrastructure Upgrades and Waterfront Operation and Tribal Interpretive Center. Moving \$1.0 million, \$1.5 million and \$4.2 million respectively.

### LTGO Cost of Issuance Adjustment

Expenditures \$(2,023,732)

Revenues \$(2,023,732)

This budget change is a technical adjustment to appropriation related to the Cost of Issuance for the 2026 LTGO Bond Issuance.

### Non-rate revenue adjustments

Revenues \$(61,639)

This item adjusts non-rates revenue in the Department of Finance and Administrative Services to recognize changing expectations for external revenue.

### Operating Technical Adjustments - Debt Service Alignment

Expenditures \$(1,008,036)

This item makes baseline adjustments to several Budget Control Levels in the Department of Finance and Administrative Services' Operating Budget to align debt service with bond issuances.

### Position Technical Adjustments

Position Allocation (12.50)

This item is a technical action that implements positions reductions made in the 2025 Adopted Budget. As part of the 2025 Budget process, City Council extended employment through June 2025 for these employees.

### Reduce Unfunded CLFR Positions

Position Allocation (2.00)

This item removes 2.0 full-time positions in the Department of Finance and Administrative Services (FAS) which were funded with federal Coronavirus Local Fiscal Recovery (CLFR) funding. This action is a technical item as these positions' sunset on December 31, 2025, and there is no budget impact.

## Department of Finance and Administrative Services

### SCERS Retirement Contribution Rate Reduction

Expenditures \$(254,366)

The City's employee retirement system, the Seattle City Employees Retirement System (SCERS) is a defined benefit pension program funded by a combination of salary-based employer (i.e., the City) and employee contributions, and investment earnings. Based on the updated actuarial valuation for 2025, this item reduces the employer contribution rate from the endorsed rate of 15.65% to the SCERS minimum actuarial required rate of 15.06%.

### UTGO Refunding Cost of Issuance

Expenditures \$1,577,000

Revenues \$1,577,000

This item is included appropriation authority for the Cost of Issuance for Refunding the 2016 UTGO Bonds.

### Revenue Adjustments for Use of Fund Balance

Revenues \$2,443,179

This is a technical item that accounts for use of fund balance to balance revenues and expenditures.

### Fund Balancing Entries

Revenues \$14,408,616

This is a technical item to record a fund balancing entry for the funds managed by the Department of Finance and Administrative Services. Fund balancing entries align resources with appropriations. This item also includes a technical revenue correction to the Bond Interest and Redemption Fund that was missed during the baseline process.

## Expenditure Overview

Appropriations	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
<b>FAS - BC-FA-A1IT - Information Technology</b>				
00100 - General Fund	16,471	-	-	-
00164 - Unrestricted Cumulative Reserve Fund	418,930	-	-	-
36900 - 2022 Multipurpose LTGO Bond Fund	3,201,051	-	-	-
37100 - 2023 Multipurpose LTGO Bond Fund	10,000,000	-	-	-
37300 - 2025 Multipurpose LTGO Bond Fund	11,000,000	4,043,169	-	-
50300 - Finance and Administrative Services Fund	248,238	-	-	-
<b>Total for BSL: BC-FA-A1IT</b>	<b>24,884,689</b>	<b>4,043,169</b>	<b>-</b>	<b>-</b>

## Department of Finance and Administrative Services

### FAS - BC-FA-ADAIMPR - ADA Improvements

30010 - REET I Capital Fund	371,690	1,367,000	2,423,000	1,500,000
<b>Total for BSL: BC-FA-ADAIMPR</b>	<b>371,690</b>	<b>1,367,000</b>	<b>2,423,000</b>	<b>1,500,000</b>

### FAS - BC-FA-APSCH1FAC - Asset Preservation - Schedule 1 Facilities

30010 - REET I Capital Fund	957,722	1,500,000	4,000,000	4,000,000
37100 - 2023 Multipurpose LTGO Bond Fund	1,692,546	-	-	-
37200 - 2024 Multipurpose LTGO Bond Fund	5,471,402	-	-	-
37300 - 2025 Multipurpose LTGO Bond Fund	-	2,000,000	-	-
50300 - Finance and Administrative Services Fund	-	1,000,000	500,000	500,000
50322 - Facility Asset Preservation Fund	3,306,276	2,152,000	2,152,000	2,152,000
<b>Total for BSL: BC-FA-APSCH1FAC</b>	<b>11,427,945</b>	<b>6,652,000</b>	<b>6,652,000</b>	<b>6,652,000</b>

### FAS - BC-FA-APSCH2FAC - Asset Preservation - Schedule 2 Facilities

30010 - REET I Capital Fund	146,478	4,064,000	3,639,000	5,439,000
50322 - Facility Asset Preservation Fund	1,849,946	1,848,000	1,848,000	1,848,000
<b>Total for BSL: BC-FA-APSCH2FAC</b>	<b>1,996,425</b>	<b>5,912,000</b>	<b>5,487,000</b>	<b>7,287,000</b>

### FAS - BC-FA-EXTPROJ - FAS Oversight-External Projects

00100 - General Fund	31,250	413,973	146,473	146,473
14500 - Payroll Expense Tax	-	1,461,688	-	-
30010 - REET I Capital Fund	1,133,014	-	1,110,000	1,305,000
<b>Total for BSL: BC-FA-EXTPROJ</b>	<b>1,164,264</b>	<b>1,875,661</b>	<b>1,256,473</b>	<b>1,451,473</b>

### FAS - BC-FA-FASPDS - FAS Project Delivery Services

50300 - Finance and Administrative Services Fund	22,067,579	4,700,000	4,700,000	4,700,000
<b>Total for BSL: BC-FA-FASPDS</b>	<b>22,067,579</b>	<b>4,700,000</b>	<b>4,700,000</b>	<b>4,700,000</b>

### FAS - BC-FA-GARDENREM - Garden of Remembrance

00164 - Unrestricted Cumulative Reserve Fund	32,757	33,000	33,957	33,957
30010 - REET I Capital Fund	-	50,000	-	-
<b>Total for BSL: BC-FA-GARDENREM</b>	<b>32,757</b>	<b>83,000</b>	<b>33,957</b>	<b>33,957</b>

### FAS - BC-FA-GOVTFAC - General Government Facilities - General

14500 - Payroll Expense Tax	195,619	-	-	-
30010 - REET I Capital Fund	2,258,089	3,615,417	2,107,540	1,838,885
37100 - 2023 Multipurpose LTGO Bond Fund	1,373,666	-	-	-



## Department of Finance and Administrative Services

37200 - 2024 Multipurpose LTGO Bond Fund	434,552	-	-	-
37300 - 2025 Multipurpose LTGO Bond Fund	-	9,726,000	-	-
37400 - 2026 Multipurpose LTGO Bond Fund	-	-	12,600,000	11,100,000
<b>Total for BSL: BC-FA-GOVTFAC</b>	<b>4,261,927</b>	<b>13,341,417</b>	<b>14,707,540</b>	<b>12,938,885</b>
<b>FAS - BC-FA-NBHFIREF - Neighborhood Fire Stations</b>				
30010 - REET I Capital Fund	4,727,746	6,749,624	6,675,861	6,208,715
<b>Total for BSL: BC-FA-NBHFIREF</b>	<b>4,727,746</b>	<b>6,749,624</b>	<b>6,675,861</b>	<b>6,208,715</b>
<b>FAS - BC-FA-PSFACFIREF - Public Safety Facilities Fire</b>				
30010 - REET I Capital Fund	2,322,653	-	-	1,750,000
36900 - 2022 Multipurpose LTGO Bond Fund	2,678,702	-	-	-
37100 - 2023 Multipurpose LTGO Bond Fund	2,000,000	-	-	-
37200 - 2024 Multipurpose LTGO Bond Fund	2,138,066	-	-	-
37300 - 2025 Multipurpose LTGO Bond Fund	-	16,760,830	-	-
37400 - 2026 Multipurpose LTGO Bond Fund	-	-	-	8,065,680
50322 - Facility Asset Preservation Fund	29,779	-	-	-
<b>Total for BSL: BC-FA-PSFACFIREF</b>	<b>9,169,200</b>	<b>16,760,830</b>	<b>-</b>	<b>9,815,680</b>
<b>FAS - BC-FA-PSFACPOL - Publ Safety Facilities Police</b>				
30010 - REET I Capital Fund	384,031	-	-	550,000
<b>Total for BSL: BC-FA-PSFACPOL</b>	<b>384,031</b>	<b>-</b>	<b>-</b>	<b>550,000</b>
<b>FAS - BO-FA-0001 - Citywide Operational Services</b>				
35040 - Waterfront LID #6751	5,053	-	-	-
50300 - Finance and Administrative Services Fund	100,746,530	99,771,914	103,210,969	106,151,649
<b>Total for BSL: BO-FA-0001</b>	<b>100,751,583</b>	<b>99,771,914</b>	<b>103,210,969</b>	<b>106,151,649</b>
<b>FAS - BO-FA-0002 - Citywide Admin Services</b>				
00100 - General Fund	381,205	360,000	360,000	110,000
14500 - Payroll Expense Tax	493,840	841,250	1,782,163	1,146,288
35040 - Waterfront LID #6751	-	-	-	-
50300 - Finance and Administrative Services Fund	15,977,329	16,151,460	16,917,790	15,830,148
<b>Total for BSL: BO-FA-0002</b>	<b>16,852,375</b>	<b>17,352,711</b>	<b>19,059,953</b>	<b>17,086,435</b>

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### FAS - BO-FA-0003 - Office of City Finance

00100 - General Fund	8,146,858	8,318,167	8,832,534	10,365,400
14000 - Coronavirus Local Fiscal Recovery Fund	260,864	-	-	-
14500 - Payroll Expense Tax	-	500,000	500,000	500,000
35040 - Waterfront LID #6751	-	-	-	-
35900 - Central Waterfront Improvement Fund	-	-	-	-
50300 - Finance and Administrative Services Fund	25,315,146	27,152,447	29,100,556	29,445,728
<b>Total for BSL: BO-FA-0003</b>	<b>33,722,869</b>	<b>35,970,614</b>	<b>38,433,090</b>	<b>40,311,128</b>

### FAS - BO-FA-0004 - Other FAS Services

00100 - General Fund	625	29,585	29,751	29,751
12100 - Wheelchair Accessible Fund	1,046,100	1,197,193	1,219,616	1,222,219
50300 - Finance and Administrative Services Fund	709,823	734,499	756,534	753,285
67600 - FileLocal Agency Fund	270,957	252,183	271,320	267,420
<b>Total for BSL: BO-FA-0004</b>	<b>2,027,505</b>	<b>2,213,460</b>	<b>2,277,222</b>	<b>2,272,676</b>

### FAS - BO-FA-0005 - Public Services

00100 - General Fund	17,319,897	19,059,430	19,871,140	20,108,883
14000 - Coronavirus Local Fiscal Recovery Fund	71,375	-	-	-
14500 - Payroll Expense Tax	462	-	-	-
15260 - Animal Shelter Donation Fund	916,213	222,620	-	-
50300 - Finance and Administrative Services Fund	4,117,710	4,922,006	5,137,264	5,010,812
<b>Total for BSL: BO-FA-0005</b>	<b>22,425,657</b>	<b>24,204,056</b>	<b>25,008,404</b>	<b>25,119,695</b>

### FAS - BO-FA-0006 - Leadership & Administration

00100 - General Fund	222,711	308,251	329,253	327,522
12100 - Wheelchair Accessible Fund	11,103	-	-	-
50300 - Finance and Administrative Services Fund	75,445,524	73,368,396	75,759,059	77,034,344
<b>Total for BSL: BO-FA-0006</b>	<b>75,679,338</b>	<b>73,676,646</b>	<b>76,088,312</b>	<b>77,361,866</b>

### FAS - BO-FA-BIALID - BIA-LID Administration

19811 - BIA - Pioneer Square	1,028,198	-	-	-
19815 - BIA - Columbia City	123,507	-	-	-
19825 - BIA - Seattle Tourism	24,700,659	-	-	-
19830 - BIA - Capitol Hill	225,400	-	-	-
19835 - BIA - 15th Ave East	140,194	-	-	-

## Department of Finance and Administrative Services

19840 - BIA - West Seattle	465,010	-	-	-
19845 - BIA - Ballard	1,075,525	-	-	-
19855 - BIA - Metropolitan	19,535,340	-	-	-
19857 - BIA - SODO	1,734,070	-	-	-
19880 - BIA - Chinatown-ID	197,881	-	-	-
19890 - BIA - U District	1,876,531	-	-	-
35040 - Waterfront LID #6751	4,114,844	-	-	-
<b>Total for BSL: BO-FA-BIALID</b>	<b>55,217,158</b>	-	-	-
<b>FAS - BO-FA-BUDCENTR - Leadership and Administration</b>				
50300 - Finance and Administrative Services Fund	-	-	-	-
<b>Total for BSL: BO-FA-BUDCENTR</b>	-	-	-	-
<b>FAS - BO-FA-CDCM - Capital Dev and Const Mgmt</b>				
50300 - Finance and Administrative Services Fund	-	-	-	-
<b>Total for BSL: BO-FA-CDCM</b>	-	-	-	-
<b>FAS - BO-FA-CITYFINAN - City Finance</b>				
00100 - General Fund	-	-	-	-
50300 - Finance and Administrative Services Fund	-	-	-	-
<b>Total for BSL: BO-FA-CITYFINAN</b>	-	-	-	-
<b>FAS - BO-FA-CITYSVCS - City Services</b>				
50300 - Finance and Administrative Services Fund	-	-	-	-
<b>Total for BSL: BO-FA-CITYSVCS</b>	-	-	-	-
<b>FAS - BO-FA-CJ000 - Judgment &amp; Claims Claims</b>				
00126 - Judgment/Claims Fund	3,543,011	9,524,179	5,524,179	5,524,179
<b>Total for BSL: BO-FA-CJ000</b>	<b>3,543,011</b>	<b>9,524,179</b>	<b>5,524,179</b>	<b>5,524,179</b>
<b>FAS - BO-FA-DEBTBIRF - Bond Interest and Redemption</b>				
20130 - LTGO Bond Interest and Redemption Fund	116,838,251	1,146,167	941,184	941,184
<b>Total for BSL: BO-FA-DEBTBIRF</b>	<b>116,838,251</b>	<b>1,146,167</b>	<b>941,184</b>	<b>941,184</b>
<b>FAS - BO-FA-DEBTISS-L - Debt Issuance Cost - LTGO</b>				
20130 - LTGO Bond Interest and Redemption Fund	84,051	-	-	-
37200 - 2024 Multipurpose LTGO Bond Fund	214,613	-	-	-

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37300 - 2025 Multipurpose LTGO Bond Fund	-	1,672,560	-	-
37400 - 2026 Multipurpose LTGO Bond Fund	-	-	210,000	1,112,918
37410 - 2026 LTGO Bond Fund B	-	-	2,926,650	-
<b>Total for BSL: BO-FA-DEBTISS-L</b>	<b>298,664</b>	<b>1,672,560</b>	<b>3,136,650</b>	<b>1,112,918</b>
<b>FAS - BO-FA-DEBTISS-U - Debt Issuance Cost - UTGO</b>				
20140 - UTGO Bond Interest Redemption Fund	-	1,350,000	-	1,577,000
<b>Total for BSL: BO-FA-DEBTISS-U</b>	<b>-</b>	<b>1,350,000</b>	<b>-</b>	<b>1,577,000</b>
<b>FAS - BO-FA-DEBTUTGO - UTGO Debt Service</b>				
20140 - UTGO Bond Interest Redemption Fund	16,162,900	16,164,900	16,154,900	16,154,900
<b>Total for BSL: BO-FA-DEBTUTGO</b>	<b>16,162,900</b>	<b>16,164,900</b>	<b>16,154,900</b>	<b>16,154,900</b>
<b>FAS - BO-FA-FACILITY - Facilities Services</b>				
50300 - Finance and Administrative Services Fund	-	-	-	-
<b>Total for BSL: BO-FA-FACILITY</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FAS - BO-FA-FLEETCAP - Fleet Capital Program</b>				
50321 - Fleet Capital Fund	26,972,390	25,888,358	18,100,078	19,461,230
<b>Total for BSL: BO-FA-FLEETCAP</b>	<b>26,972,390</b>	<b>25,888,358</b>	<b>18,100,078</b>	<b>19,461,230</b>
<b>FAS - BO-FA-FLEETS - Fleet Services</b>				
50300 - Finance and Administrative Services Fund	-	-	-	-
<b>Total for BSL: BO-FA-FLEETS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FAS - BO-FA-INDGTDEF - Indigent Defense Services</b>				
00100 - General Fund	13,079,614	14,110,581	14,130,745	14,680,745
<b>Total for BSL: BO-FA-INDGTDEF</b>	<b>13,079,614</b>	<b>14,110,581</b>	<b>14,130,745</b>	<b>14,680,745</b>
<b>FAS - BO-FA-JAILSVCS - Jail Services</b>				
00100 - General Fund	21,567,617	27,201,076	28,074,920	25,161,788
<b>Total for BSL: BO-FA-JAILSVCS</b>	<b>21,567,617</b>	<b>27,201,076</b>	<b>28,074,920</b>	<b>25,161,788</b>
<b>FAS - BO-FA-JR000 - Judgment &amp; Claims Litigation</b>				
00126 - Judgment/Claims Fund	36,258,500	36,536,451	34,243,876	34,701,876
<b>Total for BSL: BO-FA-JR000</b>	<b>36,258,500</b>	<b>36,536,451</b>	<b>34,243,876</b>	<b>34,701,876</b>

## Department of Finance and Administrative Services

### FAS - BO-FA-JR020 - Judgment & Claims Police Action

00126 - Judgment/Claims Fund	15,068,050	10,370,021	6,370,021	6,370,021
<b>Total for BSL: BO-FA-JR020</b>	<b>15,068,050</b>	<b>10,370,021</b>	<b>6,370,021</b>	<b>6,370,021</b>

### FAS - BO-FA-OCS - Office of Constituent Services

50300 - Finance and Administrative Services Fund	-	-	-	-
<b>Total for BSL: BO-FA-OCS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

### FAS - BO-FA-RCCP - Regulatory Compliance and Consumer Protection

00100 - General Fund	-	-	-	-
<b>Total for BSL: BO-FA-RCCP</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

### FAS - BO-FA-SAS - Seattle Animal Shelter

00100 - General Fund	-	-	-	-
50300 - Finance and Administrative Services Fund	-	-	-	-
<b>Total for BSL: BO-FA-SAS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

### FAS - BO-FA-TRNSTBNFT - Transit Benefit

63000 - Transit Benefit Fund	3,414,597	5,403,213	5,565,309	4,251,000
<b>Total for BSL: BO-FA-TRNSTBNFT</b>	<b>3,414,597</b>	<b>5,403,213</b>	<b>5,565,309</b>	<b>4,251,000</b>

<b>Department Total</b>	<b>640,368,333</b>	<b>464,041,608</b>	<b>438,255,642</b>	<b>449,378,001</b>
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<b>Department Full-Time Equivalents Total*</b>	<b>637.50</b>	<b>631.50</b>	<b>631.50</b>	<b>627.00</b>
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*\* FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

## Department of Finance and Administrative Services

### Budget Summary by Fund Department of Finance and Administrative Services

	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
00100 - General Fund	60,766,249	69,801,063	71,774,817	70,930,562
00126 - Judgment/Claims Fund	54,869,561	56,430,651	46,138,076	46,596,076
00164 - Unrestricted Cumulative Reserve Fund	451,687	33,000	33,957	33,957
12100 - Wheelchair Accessible Fund	1,057,204	1,197,193	1,219,616	1,222,219
14000 - Coronavirus Local Fiscal Recovery Fund	332,239	-	-	-
14500 - Payroll Expense Tax	689,922	2,802,938	2,282,162	1,646,287
15260 - Animal Shelter Donation Fund	916,213	222,620	-	-
19811 - BIA - Pioneer Square	1,028,198	-	-	-
19815 - BIA - Columbia City	123,507	-	-	-
19825 - BIA - Seattle Tourism	24,700,659	-	-	-
19830 - BIA - Capitol Hill	225,400	-	-	-
19835 - BIA - 15th Ave East	140,194	-	-	-
19840 - BIA - West Seattle	465,010	-	-	-
19845 - BIA - Ballard	1,075,525	-	-	-
19855 - BIA - Metropolitan	19,535,340	-	-	-
19857 - BIA - SODO	1,734,070	-	-	-
19880 - BIA - Chinatown-ID	197,881	-	-	-
19890 - BIA - U District	1,876,531	-	-	-
20130 - LTGO Bond Interest and Redemption Fund	116,922,302	1,146,167	941,184	941,184
20140 - UTGO Bond Interest Redemption Fund	16,162,900	17,514,900	16,154,900	17,731,900
30010 - REET I Capital Fund	12,301,425	17,346,041	19,955,401	22,591,600
35040 - Waterfront LID #6751	4,119,898	-	-	-
35900 - Central Waterfront Improvement Fund	-	-	-	-
36900 - 2022 Multipurpose LTGO Bond Fund	5,879,752	-	-	-
37100 - 2023 Multipurpose LTGO Bond Fund	15,066,212	-	-	-
37200 - 2024 Multipurpose LTGO Bond Fund	8,258,633	-	-	-
37300 - 2025 Multipurpose LTGO Bond Fund	11,000,000	34,202,559	-	-
37400 - 2026 Multipurpose LTGO Bond Fund	-	-	12,810,000	20,278,598
37410 - 2026 LTGO Bond Fund B	-	-	2,926,650	-
50300 - Finance and Administrative Services Fund	244,627,879	227,800,721	236,082,171	239,425,966
50321 - Fleet Capital Fund	26,972,390	25,888,358	18,100,078	19,461,230
50322 - Facility Asset Preservation Fund	5,186,001	4,000,000	4,000,000	4,000,000
63000 - Transit Benefit Fund	3,414,597	5,403,213	5,565,309	4,251,000
67600 - FileLocal Agency Fund	270,957	252,183	271,320	267,420
<b>Budget Totals for FAS</b>	<b>640,368,333</b>	<b>464,041,608</b>	<b>438,255,642</b>	<b>449,378,001</b>

## Department of Finance and Administrative Services

### Revenue Overview

#### 2026 Estimated Revenues

Account Code	Account Name	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
311010	Real & Personal Property Taxes	(3,841)	-	-	-
316040	B&O Tax-Admissions Surcharge	11,033	-	-	-
321010	Bus Lic&Perm-Police Alrm Mon	1,925,440	2,000,000	2,000,000	2,000,000
321020	Bus Lic&Perm-Prof/Occup	617,920	652,570	716,070	697,670
321030	BUS LIC&PERM	3,424,661	3,035,343	3,600,000	3,600,000
321040	Bus Lic&Perm-For Hire Driver	25,360	75,000	-	-
321050	Bus Lic&Perm-Tran Net Co Fee	2,236,471	3,175,000	5,700,000	5,700,000
321060	Bus Lic&Perm-Tow Oper/Comp	19,553	10,000	10,000	10,000
321080	Bus Lic&Perm-Bus Penalties	12,733	-	-	-
321900	Bus Lic&Perm-Other	400,172	380,000	380,000	380,000
322130	Nonbus Lic&Perm-Cats	364,645	367,500	367,500	410,000
322140	Nonbus Lic&Perm-Dog	1,175,758	1,295,000	1,295,000	1,498,473
322200	Nonbus Lic&Perm-Lt Fees Taxi	15	20,000	20,000	-
322210	Nonbus Lic&Perm-Fines Taxi	665	-	-	-
322220	Nonbus Lic&Perm-Strmwtr Sewer	-	-	-	17,000
322900	Nonbus Lic&Perm-Other	1,026	150,550	150,550	550
337080	Other Private Contrib & Dons	(5)	-	-	-
341180	Legal Service Fees	5,368	5,000	5,000	5,000
341200	Scanning Systems License	136,644	130,000	130,000	130,000
341210	St Wts & Meas Dev Reg Fees	119,987	117,000	117,000	117,000
341220	Animal Control Admin Fees	13,982	13,000	13,000	13,000
341230	Adoption Fees	229,174	225,000	225,000	180,000
341240	Kennel Fees	6,982	5,000	5,000	6,500
341250	Spay & Neuter Fees	131,337	160,000	160,000	158,000
341360	Fees	36,420	-	-	-
341370	Fees - Limo Inspections	-	250,000	250,000	250,000
341380	Fees - Limo Payments From St	254,637	-	-	-
341900	General Government-Other Rev	974,147	859,000	859,000	866,000
342160	False Alarm Fees	881,385	200,000	200,000	120,000
350090	City Litigation Recoveries	78,050	40,000	40,000	65,000
350170	Penalties On Delinquent Recs	67,444	-	-	-
350190	Nsf Check Fees	20	-	-	-
360020	Inv Earn-Residual Cash	19,380,816	-	-	-
360180	Penalties-Spec Assessments	(583)	-	-	-
360220	Interest Earned On Delinquent A	(136)	-	-	-

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360540	Cashiers Overages & Shortages	(3)	-	-	-
360750	Misc Reimb Adj-Pers & Other	454,392	521,568	551,043	363,207
360900	Miscellaneous Revs-Other Rev	7,350	158,000	133,000	109,000
397010	Operating Transfers In	-	-	-	484,593
<b>Total Revenues for: 00100 - General Fund</b>		<b>32,989,016</b>	<b>13,844,531</b>	<b>16,927,163</b>	<b>17,180,993</b>
341180	Legal Service Fees	19,714	-	-	-
350090	City Litigation Recoveries	11,731	7,781,749	7,781,749	7,781,749
360180	Penalties-Spec Assessments	51,258	-	-	-
360370	Insurance Premiums & Recoveries	9,625,000	-	-	-
360420	Other Judgments & Settlements	30,705,799	34,982,902	38,814,327	39,272,327
397010	Operating Transfers In	7,905,951	13,666,000	(458,000)	(458,000)
<b>Total Revenues for: 00126 - Judgment/Claims Fund</b>		<b>48,319,453</b>	<b>56,430,651</b>	<b>46,138,076</b>	<b>46,596,076</b>
360020	Inv Earn-Residual Cash	199,479	-	-	-
<b>Total Revenues for: 00155 - Sweetened Beverage Tax Fund</b>		<b>199,479</b>	<b>-</b>	<b>-</b>	<b>-</b>
360020	Inv Earn-Residual Cash	5,257,388	-	-	-
<b>Total Revenues for: 00164 - Unrestricted Cumulative Reserve Fund</b>		<b>5,257,388</b>	<b>-</b>	<b>-</b>	<b>-</b>
360020	Inv Earn-Residual Cash	68,468	-	-	-
<b>Total Revenues for: 10101 - Cable TV Franchise Fund</b>		<b>68,468</b>	<b>-</b>	<b>-</b>	<b>-</b>
360020	Inv Earn-Residual Cash	46,778	-	-	-
<b>Total Revenues for: 10113 - Group Term Life Fund</b>		<b>46,778</b>	<b>-</b>	<b>-</b>	<b>-</b>
360020	Inv Earn-Residual Cash	1,221,082	-	-	-
<b>Total Revenues for: 10200 - Park And Recreation Fund</b>		<b>1,221,082</b>	<b>-</b>	<b>-</b>	<b>-</b>
360020	Inv Earn-Residual Cash	7,319	-	-	-
<b>Total Revenues for: 10394 - Bridging The Gap Levy Fund</b>		<b>7,319</b>	<b>-</b>	<b>-</b>	<b>-</b>
360020	Inv Earn-Residual Cash	3,906,109	-	-	-
<b>Total Revenues for: 10398 - Move Seattle Levy Fund</b>		<b>3,906,109</b>	<b>-</b>	<b>-</b>	<b>-</b>
360020	Inv Earn-Residual Cash	55,811	-	-	-
<b>Total Revenues for: 10800 - Seattle Streetcar Operations</b>		<b>55,811</b>	<b>-</b>	<b>-</b>	<b>-</b>
360020	Inv Earn-Residual Cash	15,714	-	-	-



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<b>Total Revenues for: 11010 - Pike Place Market Renovation</b>		<b>15,714</b>	-	-	-
360020	Inv Earn-Residual Cash	223,265	-	-	-
<b>Total Revenues for: 11410 - Seattle Center Fund</b>		<b>223,265</b>	-	-	-
360020	Inv Earn-Residual Cash	55,068	-	-	-
<b>Total Revenues for: 11430 - Seattle Center McCaw Hall Fund</b>		<b>55,068</b>	-	-	-
360020	Inv Earn-Residual Cash	46,300	-	-	-
<b>Total Revenues for: 12010 - Municipal Arts Fund</b>		<b>46,300</b>	-	-	-
321030	BUS LIC&PERM	18,931	-	-	-
321050	Bus Lic&Perm-Tran Net Co Fee	1,242,484	995,661	995,661	995,661
360020	Inv Earn-Residual Cash	325,428	-	-	-
<b>Total Revenues for: 12100 - Wheelchair Accessible Fund</b>		<b>1,586,842</b>	<b>995,661</b>	<b>995,661</b>	<b>995,661</b>
400000	Use of/Contribution to Fund Balance	-	201,532	223,955	226,559
<b>Total Resources for: 12100 - Wheelchair Accessible Fund</b>		<b>1,586,842</b>	<b>1,197,193</b>	<b>1,219,616</b>	<b>1,222,220</b>
360020	Inv Earn-Residual Cash	477,378	-	-	-
<b>Total Revenues for: 12200 - Short-Term Rental Tax Fund</b>		<b>477,378</b>	-	-	-
360020	Inv Earn-Residual Cash	281,946	-	-	-
<b>Total Revenues for: 12300 - Election Vouchers Fund</b>		<b>281,946</b>	-	-	-
360020	Inv Earn-Residual Cash	666,515	-	-	-
<b>Total Revenues for: 12400 - Arts and Culture Fund</b>		<b>666,515</b>	-	-	-
360020	Inv Earn-Residual Cash	(2,800,717)	-	-	-
360320	Rent From Operating Property	15,128	-	-	-
<b>Total Revenues for: 13000 - Transportation Fund</b>		<b>(2,785,589)</b>	-	-	-
331110	Direct Fed Grants	339,274	-	-	-
<b>Total Revenues for: 14000 - Coronavirus Local Fiscal Recovery Fund</b>		<b>339,274</b>	-	-	-
360020	Inv Earn-Residual Cash	11,220,686	-	-	-
<b>Total Revenues for: 14500 - Payroll Expense Tax</b>		<b>11,220,686</b>	-	-	-

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360020	Inv Earn-Residual Cash	228,889	-	-	-
<b>Total Revenues for: 14510 - Opioid Settlement Proceed Fund</b>		<b>228,889</b>	-	-	-
360020	Inv Earn-Residual Cash	5,616	-	-	-
<b>Total Revenues for: 15010 - Bagley Wright Theatre Fund</b>		<b>5,616</b>	-	-	-
360020	Inv Earn-Residual Cash	20,479	-	-	-
<b>Total Revenues for: 15020 - Transportation Systems Mgmt</b>		<b>20,479</b>	-	-	-
360020	Inv Earn-Residual Cash	54,399	-	-	-
<b>Total Revenues for: 15030 - Downtown Health/Human Services</b>		<b>54,399</b>	-	-	-
360020	Inv Earn-Residual Cash	14,502	-	-	-
397010	Operating Transfers In	32,757	-	-	-
<b>Total Revenues for: 15040 - Garden Capital Trust Fund</b>		<b>47,259</b>	-	-	-
360020	Inv Earn-Residual Cash	(14,166)	-	-	-
<b>Total Revenues for: 15050 - Drug Enforcement Forfeiture</b>		<b>(14,166)</b>	-	-	-
360020	Inv Earn-Residual Cash	(27)	-	-	-
<b>Total Revenues for: 15060 - Vice Enforcement/ML Forfeiture</b>		<b>(27)</b>	-	-	-
360020	Inv Earn-Residual Cash	(268)	-	-	-
<b>Total Revenues for: 15070 - Money Laundering Forfeiture</b>		<b>(268)</b>	-	-	-
360020	Inv Earn-Residual Cash	4,626	-	-	-
<b>Total Revenues for: 15080 - Emergency Management Fund</b>		<b>4,626</b>	-	-	-
360020	Inv Earn-Residual Cash	3,267	-	-	-
<b>Total Revenues for: 15090 - Gift Catalog - Arts &amp; Culture</b>		<b>3,267</b>	-	-	-
360020	Inv Earn-Residual Cash	537	-	-	-
<b>Total Revenues for: 15100 - Mayor's Small Business TF</b>		<b>537</b>	-	-	-
360020	Inv Earn-Residual Cash	98	-	-	-
<b>Total Revenues for: 15110 - Historical Record Preservation</b>		<b>98</b>	-	-	-
360020	Inv Earn-Residual Cash	7	-	-	-

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<b>Total Revenues for: 15120 - Seattle Climate Action Now</b>		<b>7</b>	-	-	-
360020	Inv Earn-Residual Cash	2,615	-	-	-
<b>Total Revenues for: 15130 - Gift Catalog - SDOT</b>		<b>2,615</b>	-	-	-
360020	Inv Earn-Residual Cash	(6)	-	-	-
<b>Total Revenues for: 15140 - SFD - General Donations</b>		<b>(6)</b>	-	-	-
360020	Inv Earn-Residual Cash	421	-	-	-
<b>Total Revenues for: 15150 - SFD - Fire Prevention Training</b>		<b>421</b>	-	-	-
360020	Inv Earn-Residual Cash	850	-	-	-
<b>Total Revenues for: 15160 - SFD - CPR Training Medic II</b>		<b>850</b>	-	-	-
360020	Inv Earn-Residual Cash	12,789	-	-	-
<b>Total Revenues for: 15170 - SFD - Medic I Program Donation</b>		<b>12,789</b>	-	-	-
360020	Inv Earn-Residual Cash	268	-	-	-
<b>Total Revenues for: 15190 - SFD - Molly Matthews Memorial</b>		<b>268</b>	-	-	-
360020	Inv Earn-Residual Cash	1,592	-	-	-
<b>Total Revenues for: 15200 - SFD - Fire &amp; Hazard Mitigation</b>		<b>1,592</b>	-	-	-
360020	Inv Earn-Residual Cash	4,931	-	-	-
<b>Total Revenues for: 15210 - Prostituted Children Rescue Fd</b>		<b>4,931</b>	-	-	-
360020	Inv Earn-Residual Cash	40,348	-	-	-
<b>Total Revenues for: 15220 - Community Services Donations</b>		<b>40,348</b>	-	-	-
360020	Inv Earn-Residual Cash	1,321	-	-	-
<b>Total Revenues for: 15230 - OCR Public Info/Educ Projects</b>		<b>1,321</b>	-	-	-
360020	Inv Earn-Residual Cash	320	-	-	-
<b>Total Revenues for: 15240 - P-Patch Gardenship Donations</b>		<b>320</b>	-	-	-
360020	Inv Earn-Residual Cash	639	-	-	-
<b>Total Revenues for: 15250 - Gift Catalog - CBO</b>		<b>639</b>	-	-	-
337080	Other Private Contrib & Dons	934,177	-	-	-

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360020	Inv Earn-Residual Cash	57,517	-	-	-
<b>Total Revenues for: 15260 - Animal Shelter Donation Fund</b>		<b>991,694</b>	-	-	-
400000	Use of/Contribution to Fund Balance	-	222,620	-	-
<b>Total Resources for: 15260 - Animal Shelter Donation Fund</b>		<b>991,694</b>	<b>222,620</b>	-	-
360020	Inv Earn-Residual Cash	2,421	-	-	-
<b>Total Revenues for: 15270 - Off-Leash Area Donation Fund</b>		<b>2,421</b>	-	-	-
360020	Inv Earn-Residual Cash	7,773	-	-	-
<b>Total Revenues for: 15280 - Gift Catalog - Parks</b>		<b>7,773</b>	-	-	-
360020	Inv Earn-Residual Cash	287	-	-	-
<b>Total Revenues for: 15290 - South Lake Union Park Trust</b>		<b>287</b>	-	-	-
360020	Inv Earn-Residual Cash	165	-	-	-
<b>Total Revenues for: 15300 - Gift Catalog - SDHR</b>		<b>165</b>	-	-	-
360020	Inv Earn-Residual Cash	(2,191)	-	-	-
<b>Total Revenues for: 15310 - Gift Catalog - Police</b>		<b>(2,191)</b>	-	-	-
360020	Inv Earn-Residual Cash	13	-	-	-
<b>Total Revenues for: 15320 - Gift Catalog - Public Health</b>		<b>13</b>	-	-	-
360020	Inv Earn-Residual Cash	850	-	-	-
<b>Total Revenues for: 15330 - Gift Catalog - Seattle Center</b>		<b>850</b>	-	-	-
360020	Inv Earn-Residual Cash	176	-	-	-
<b>Total Revenues for: 15340 - COVID-19 Donation Fund</b>		<b>176</b>	-	-	-
360020	Inv Earn-Residual Cash	277,205	-	-	-
<b>Total Revenues for: 15350 - Library Trust &amp; Memorial Fund</b>		<b>277,205</b>	-	-	-
360020	Inv Earn-Residual Cash	(95,466)	-	-	-
<b>Total Revenues for: 16200 - Human Services Fund</b>		<b>(95,466)</b>	-	-	-
360020	Inv Earn-Residual Cash	2,084	-	-	-

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<b>Total Revenues for: 16402 - 2002 Levy Very LIH Fund</b>		<b>2,084</b>	-	-	-
360020	Inv Earn-Residual Cash	22,396	-	-	-
<b>Total Revenues for: 16403 - 2002 Levy Multipurpose Fund</b>		<b>22,396</b>	-	-	-
360020	Inv Earn-Residual Cash	(7,472)	-	-	-
<b>Total Revenues for: 16404 - 2002 Levy O&amp;M Fund</b>		<b>(7,472)</b>	-	-	-
360020	Inv Earn-Residual Cash	(3,091)	-	-	-
<b>Total Revenues for: 16410 - 1986 Housing Levy Capital Fund</b>		<b>(3,091)</b>	-	-	-
360020	Inv Earn-Residual Cash	13,777	-	-	-
<b>Total Revenues for: 16411 - 1995 Housing Levy Capital Fund</b>		<b>13,777</b>	-	-	-
360020	Inv Earn-Residual Cash	(27,342)	-	-	-
<b>Total Revenues for: 16412 - 1995 Levy O&amp;M Fund</b>		<b>(27,342)</b>	-	-	-
360020	Inv Earn-Residual Cash	13,655	-	-	-
<b>Total Revenues for: 16413 - 1995 Levy Homebuyer Assist</b>		<b>13,655</b>	-	-	-
360020	Inv Earn-Residual Cash	46,333	-	-	-
<b>Total Revenues for: 16416 - 2009 Housing Levy Capital Fund</b>		<b>46,333</b>	-	-	-
360020	Inv Earn-Residual Cash	(11,508)	-	-	-
<b>Total Revenues for: 16417 - 2009 Levy O&amp;M Fund</b>		<b>(11,508)</b>	-	-	-
360020	Inv Earn-Residual Cash	(415,021)	-	-	-
<b>Total Revenues for: 16418 - 2016 Housing Levy Capital Fund</b>		<b>(415,021)</b>	-	-	-
360020	Inv Earn-Residual Cash	(1,906,961)	-	-	-
<b>Total Revenues for: 16419 - 2016 Levy O&amp;M Fund</b>		<b>(1,906,961)</b>	-	-	-
360020	Inv Earn-Residual Cash	(15,437)	-	-	-
<b>Total Revenues for: 16420 - 1986 Levy O&amp;M Fund</b>		<b>(15,437)</b>	-	-	-
360020	Inv Earn-Residual Cash	(97,809)	-	-	-
<b>Total Revenues for: 16421 - O&amp;M Sales Tax</b>		<b>(97,809)</b>	-	-	-
360020	Inv Earn-Residual Cash	991,123	-	-	-

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<b>Total Revenues for: 16430 - Housing Incentive Fund</b>		<b>991,123</b>	-	-	-
360020	Inv Earn-Residual Cash	519,620	-	-	-
<b>Total Revenues for: 16440 - Housing Program Support Fund</b>		<b>519,620</b>	-	-	-
360020	Inv Earn-Residual Cash	67,641	-	-	-
<b>Total Revenues for: 16600 - Office of Housing Fund</b>		<b>67,641</b>	-	-	-
360020	Inv Earn-Residual Cash	513,283	-	-	-
<b>Total Revenues for: 17857 - 2011 Families and Education Levy</b>		<b>513,283</b>	-	-	-
360020	Inv Earn-Residual Cash	58,998	-	-	-
<b>Total Revenues for: 17861 - Seattle Preschool Levy Fund</b>		<b>58,998</b>	-	-	-
360020	Inv Earn-Residual Cash	4,314,522	-	-	-
<b>Total Revenues for: 17871 - Families Education Preschool Promise Levy</b>		<b>4,314,522</b>	-	-	-
360020	Inv Earn-Residual Cash	36,438	-	-	-
<b>Total Revenues for: 18100 - 2012 Library Levy Fund</b>		<b>36,438</b>	-	-	-
360020	Inv Earn-Residual Cash	1,005,172	-	-	-
<b>Total Revenues for: 18200 - 2019 Library Levy Fund</b>		<b>1,005,172</b>	-	-	-
360020	Inv Earn-Residual Cash	528,483	-	-	-
<b>Total Revenues for: 18500 - Automated Traffic Safety Camera Fund</b>		<b>528,483</b>	-	-	-
311010	Real & Personal Property Taxes	120,526,734	-	-	-
311020	Sale Of Tax Title Property	12	-	-	-
317040	Leasehold Excise Tax Rev	797,571	-	-	-
360020	Inv Earn-Residual Cash	2,943,383	-	-	-
<b>Total Revenues for: 19710 - Seattle Park District Fund</b>		<b>124,267,699</b>	-	-	-
360020	Inv Earn-Residual Cash	26,072	-	-	-
<b>Total Revenues for: 19811 - BIA - Pioneer Square</b>		<b>26,072</b>	-	-	-
360020	Inv Earn-Residual Cash	2,873	-	-	-
<b>Total Revenues for: 19815 - BIA - Columbia City</b>		<b>2,873</b>	-	-	-
360020	Inv Earn-Residual Cash	105,000	-	-	-

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<b>Total Revenues for: 19825 - BIA - Seattle Tourism</b>		<b>105,000</b>	-	-	-
360020	Inv Earn-Residual Cash	1,018	-	-	-
<b>Total Revenues for: 19830 - BIA - Capitol Hill</b>		<b>1,018</b>	-	-	-
318010	Operating Assessments	(426)	-	-	-
360020	Inv Earn-Residual Cash	4,078	-	-	-
360190	Deferred Interest-Spec Assessm	(8)	-	-	-
<b>Total Revenues for: 19835 - BIA - 15th Ave East</b>		<b>3,644</b>	-	-	-
360020	Inv Earn-Residual Cash	2,843	-	-	-
<b>Total Revenues for: 19840 - BIA - West Seattle</b>		<b>2,843</b>	-	-	-
360020	Inv Earn-Residual Cash	9,299	-	-	-
<b>Total Revenues for: 19845 - BIA - Ballard</b>		<b>9,299</b>	-	-	-
318010	Operating Assessments	(813)	-	-	-
360020	Inv Earn-Residual Cash	219,272	-	-	-
360190	Deferred Interest-Spec Assessm	(584)	-	-	-
<b>Total Revenues for: 19855 - BIA - Metropolitan</b>		<b>217,874</b>	-	-	-
360020	Inv Earn-Residual Cash	11,851	-	-	-
<b>Total Revenues for: 19857 - BIA - SODO</b>		<b>11,851</b>	-	-	-
360020	Inv Earn-Residual Cash	9,048	-	-	-
<b>Total Revenues for: 19880 - BIA - Chinatown-ID</b>		<b>9,048</b>	-	-	-
360020	Inv Earn-Residual Cash	28,154	-	-	-
360190	Deferred Interest-Spec Assessm	(44)	-	-	-
<b>Total Revenues for: 19890 - BIA - U District</b>		<b>28,110</b>	-	-	-
360020	Inv Earn-Residual Cash	2,709,825	-	-	-
<b>Total Revenues for: 19900 - Transportation Benefit District Fund</b>		<b>2,709,825</b>	-	-	-
332020	Build America Bonds Subsidy Pa	226,368	-	-	-
360000	Miscellaneous Revs	-	2,787,431	2,582,448	941,184
360020	Inv Earn-Residual Cash	(9,005)	-	-	-
360310	Lt Space/Facilities Leases	156,245	-	-	-
360420	Other Judgments & Settlements	205	-	-	-
360900	Miscellaneous Revs-Other Rev	1,021,214	-	-	-
391010	G.O.Bond Proceeds	10,295,000	-	-	-
391080	Premium On Gen Obl Bonds	949,105	-	-	-
397010	Operating Transfers In	104,058,638	-	-	-

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<b>Total Revenues for: 20130 - LTGO Bond Interest and Redemption Fund</b>		<b>116,697,769</b>	<b>2,787,431</b>	<b>2,582,448</b>	<b>941,184</b>
311010	Real & Personal Property Taxes	15,905,838	32,480,700	32,470,700	16,154,900
311020	Sale Of Tax Title Property	4	-	-	-
360020	Inv Earn-Residual Cash	114,655	-	-	-
391010	G.O.Bond Proceeds	-	-	-	1,577,000
<b>Total Revenues for: 20140 - UTGO Bond Interest Redemption Fund</b>		<b>16,020,497</b>	<b>32,480,700</b>	<b>32,470,700</b>	<b>17,731,900</b>
360020	Inv Earn-Residual Cash	336,749	-	-	-
<b>Total Revenues for: 29500 - Local Improvement Guaranty Fd</b>		<b>336,749</b>	<b>-</b>	<b>-</b>	<b>-</b>
317010	Real Estate Excise Tax Reet #1	646,492	-	-	-
<b>Total Revenues for: 30010 - REET I Capital Fund</b>		<b>646,492</b>	<b>-</b>	<b>-</b>	<b>-</b>
317020	Real Estate Excise Tax Reet #2	646,492	-	-	-
<b>Total Revenues for: 30020 - REET II Capital Fund</b>		<b>646,492</b>	<b>-</b>	<b>-</b>	<b>-</b>
360020	Inv Earn-Residual Cash	21,306	-	-	-
<b>Total Revenues for: 32660 - Convention Center Reserve</b>		<b>21,306</b>	<b>-</b>	<b>-</b>	<b>-</b>
360020	Inv Earn-Residual Cash	380	-	-	-
<b>Total Revenues for: 33110 - Shoreline Pk Improvement Fund</b>		<b>380</b>	<b>-</b>	<b>-</b>	<b>-</b>
360020	Inv Earn-Residual Cash	69	-	-	-
<b>Total Revenues for: 33120 - Community Imprv Contrib Fund</b>		<b>69</b>	<b>-</b>	<b>-</b>	<b>-</b>
360020	Inv Earn-Residual Cash	771,851	-	-	-
<b>Total Revenues for: 33130 - Park Mitigation &amp; Remediation</b>		<b>771,851</b>	<b>-</b>	<b>-</b>	<b>-</b>
360020	Inv Earn-Residual Cash	980	-	-	-
<b>Total Revenues for: 33600 - Open Spaces &amp; Trails Bond Fund</b>		<b>980</b>	<b>-</b>	<b>-</b>	<b>-</b>
360020	Inv Earn-Residual Cash	347	-	-	-
<b>Total Revenues for: 33810 - 1999 Sea Ctr Phase II Redev</b>		<b>347</b>	<b>-</b>	<b>-</b>	<b>-</b>
360020	Inv Earn-Residual Cash	705	-	-	-
<b>Total Revenues for: 33850 - 2000 Parks Levy Fund</b>		<b>705</b>	<b>-</b>	<b>-</b>	<b>-</b>
360020	Inv Earn-Residual Cash	130,628	-	-	-



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<b>Total Revenues for: 33860 - 2008 Parks Levy Fund</b>		<b>130,628</b>	-	-	-
360020	Inv Earn-Residual Cash	4,525	-	-	-
<b>Total Revenues for: 34060 - Seattle Center Capital Reserve</b>		<b>4,525</b>	-	-	-
360020	Inv Earn-Residual Cash	66,968	-	-	-
<b>Total Revenues for: 34070 - McCaw Hall Capital Reserve</b>		<b>66,968</b>	-	-	-
360020	Inv Earn-Residual Cash	40,474	-	-	-
<b>Total Revenues for: 34200 - Muni Civic Ctr Non-Bond Fund</b>		<b>40,474</b>	-	-	-
311010	Real & Personal Property Taxes	1	-	-	-
360020	Inv Earn-Residual Cash	4,934	-	-	-
<b>Total Revenues for: 34440 - 2003 Fire Facilities Levy Fund</b>		<b>4,935</b>	-	-	-
360020	Inv Earn-Residual Cash	3,406	-	-	-
<b>Total Revenues for: 35010 - LID #6750 SLU - Bond Proceeds</b>		<b>3,406</b>	-	-	-
360020	Inv Earn-Residual Cash	45,174	-	-	-
379010	Capital Assessments	8,538	-	-	-
<b>Total Revenues for: 35030 - LID #6750 SLU - Assessments</b>		<b>53,711</b>	-	-	-
318080	Other Taxes Penalties & Int	70,452	-	-	-
360020	Inv Earn-Residual Cash	1,390,135	-	-	-
360170	Interest-Special Assessments	3,465,628	-	-	-
379010	Capital Assessments	965,256	-	-	-
<b>Total Revenues for: 35040 - Waterfront LID #6751</b>		<b>5,891,471</b>	-	-	-
360020	Inv Earn-Residual Cash	129	-	-	-
<b>Total Revenues for: 35500 - 2011 Multipurpose LTGO Bond Fund</b>		<b>129</b>	-	-	-
360020	Inv Earn-Residual Cash	1,157	-	-	-
<b>Total Revenues for: 35600 - 2012 Multipurpose LTGO Bond Fund</b>		<b>1,157</b>	-	-	-
360020	Inv Earn-Residual Cash	2	-	-	-
<b>Total Revenues for: 35700 - 2013 Multipurpose LTGO Bond Fund</b>		<b>2</b>	-	-	-
360020	Inv Earn-Residual Cash	38	-	-	-

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<b>Total Revenues for: 35710 - 2013 LTGO Series B Taxable</b>		<b>38</b>	-	-	-
360020	Inv Earn-Residual Cash	(1,211)	-	-	-
<b>Total Revenues for: 35800 - Alaskan Way Seawall Const Fund</b>		<b>(1,211)</b>	-	-	-
360020	Inv Earn-Residual Cash	1,427	-	-	-
<b>Total Revenues for: 35820 - 2014 UTGO-Alaskan Way Seawall</b>		<b>1,427</b>	-	-	-
360020	Inv Earn-Residual Cash	159	-	-	-
<b>Total Revenues for: 35830 - 2015 UTGO-Alaskan Way Seawall</b>		<b>159</b>	-	-	-
360020	Inv Earn-Residual Cash	356	-	-	-
<b>Total Revenues for: 35840 - 2016 UTGO-Alaskan Way Seawall</b>		<b>356</b>	-	-	-
360020	Inv Earn-Residual Cash	721,856	-	-	-
<b>Total Revenues for: 35900 - Central Waterfront Improvement Fund</b>		<b>721,856</b>	-	-	-
360020	Inv Earn-Residual Cash	119,529	-	-	-
<b>Total Revenues for: 36000 - King County Parks Levy Fund</b>		<b>119,529</b>	-	-	-
360020	Inv Earn-Residual Cash	2,757	-	-	-
<b>Total Revenues for: 36100 - 2014 Multipurpose LTGO Bond Fund</b>		<b>2,757</b>	-	-	-
360020	Inv Earn-Residual Cash	20,867	-	-	-
<b>Total Revenues for: 36200 - 2015 Multipurpose LTGO Bond Fund</b>		<b>20,867</b>	-	-	-
360020	Inv Earn-Residual Cash	4	-	-	-
<b>Total Revenues for: 36210 - 2015 Taxable LTGO Bond Fund</b>		<b>4</b>	-	-	-
360020	Inv Earn-Residual Cash	34,896	-	-	-
<b>Total Revenues for: 36300 - 2016 Multipurpose LTGO Bond Fund</b>		<b>34,896</b>	-	-	-
360020	Inv Earn-Residual Cash	21	-	-	-
<b>Total Revenues for: 36310 - 2016 LTGO Taxable Bond Fund</b>		<b>21</b>	-	-	-
360020	Inv Earn-Residual Cash	122,093	-	-	-
<b>Total Revenues for: 36400 - 2017 Multipurpose LTGO Bond Fund</b>		<b>122,093</b>	-	-	-

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360020	Inv Earn-Residual Cash	90,262	-	-	-
<b>Total Revenues for: 36410 - 2017 LTGO Taxable Bond Fund</b>		<b>90,262</b>	-	-	-
360020	Inv Earn-Residual Cash	(966)	-	-	-
<b>Total Revenues for: 36500 - 2018 Multipurpose LTGO Bond Fund</b>		<b>(966)</b>	-	-	-
360020	Inv Earn-Residual Cash	19,653	-	-	-
<b>Total Revenues for: 36510 - 2018 LTGO Taxable Bond Fund</b>		<b>19,653</b>	-	-	-
360020	Inv Earn-Residual Cash	(43,865)	-	-	-
<b>Total Revenues for: 36600 - 2019 Multipurpose LTGO Bond Fund</b>		<b>(43,865)</b>	-	-	-
360020	Inv Earn-Residual Cash	11,287	-	-	-
<b>Total Revenues for: 36610 - 2019 LTGO Taxable Bond Fund</b>		<b>11,287</b>	-	-	-
360020	Inv Earn-Residual Cash	8,206	-	-	-
<b>Total Revenues for: 36700 - 2020 Multipurpose LTGO Bond Fund</b>		<b>8,206</b>	-	-	-
360020	Inv Earn-Residual Cash	41,074	-	-	-
<b>Total Revenues for: 36800 - 2021 Multipurpose LTGO Bond Fund</b>		<b>41,074</b>	-	-	-
360020	Inv Earn-Residual Cash	335,603	-	-	-
<b>Total Revenues for: 36810 - 2021 West Seattle Bridge Repair LTGO Bond Fund</b>		<b>335,603</b>	-	-	-
360020	Inv Earn-Residual Cash	135,862	-	-	-
<b>Total Revenues for: 36820 - 2021 LTGO Taxable Bond Fund</b>		<b>135,862</b>	-	-	-
360020	Inv Earn-Residual Cash	808,740	-	-	-
<b>Total Revenues for: 36900 - 2022 Multipurpose LTGO Bond Fund</b>		<b>808,740</b>	-	-	-
360020	Inv Earn-Residual Cash	(2,141)	-	-	-
<b>Total Revenues for: 36910 - 2022 LTGO Taxable Bond Fund</b>		<b>(2,141)</b>	-	-	-
360020	Inv Earn-Residual Cash	319	-	-	-
<b>Total Revenues for: 37000 - Garage Disposition Proceeds</b>		<b>319</b>	-	-	-
360020	Inv Earn-Residual Cash	712,267	-	-	-
<b>Total Revenues for: 37100 - 2023 Multipurpose LTGO Bond Fund</b>		<b>712,267</b>	-	-	-

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360020	Inv Earn-Residual Cash	(2,075)	-	-	-
<b>Total Revenues for: 37110 - 2023 LTGO Taxable Bond Fund</b>		<b>(2,075)</b>	-	-	-
360020	Inv Earn-Residual Cash	603,397	-	-	-
391010	G.O.Bond Proceeds	28,685,000	-	-	-
391080	Premium On Gen Obl Bonds	3,104,185	-	-	-
<b>Total Revenues for: 37200 - 2024 Multipurpose LTGO Bond Fund</b>		<b>32,392,582</b>	-	-	-
360900	Miscellaneous Revs-Other Rev	-	(300,000)	(300,000)	(300,000)
391010	G.O.Bond Proceeds	-	300,000	300,000	300,000
<b>Total Revenues for: 37210 - 2024 LTGO Taxable Bond Fund</b>		-	-	-	-
360020	Inv Earn-Residual Cash	(13,780)	-	-	-
360900	Miscellaneous Revs-Other Rev	-	1,672,560	-	-
<b>Total Revenues for: 37300 - 2025 Multipurpose LTGO Bond Fund</b>		<b>(13,780)</b>	<b>1,672,560</b>	-	-
360900	Miscellaneous Revs-Other Rev	-	-	210,000	1,112,918
391010	G.O.Bond Proceeds	-	-	-	32,365,680
<b>Total Revenues for: 37400 - 2026 Multipurpose LTGO Bond Fund</b>		-	-	<b>210,000</b>	<b>33,478,598</b>
360900	Miscellaneous Revs-Other Rev	-	-	2,926,650	-
<b>Total Revenues for: 37410 - 2026 LTGO Bond Fund B</b>		-	-	<b>2,926,650</b>	-
360020	Inv Earn-Residual Cash	18,455,413	-	-	-
<b>Total Revenues for: 41000 - Light Fund</b>		<b>18,455,413</b>	-	-	-
360020	Inv Earn-Residual Cash	3,015,774	-	-	-
<b>Total Revenues for: 48100 - Construction and Inspections</b>		<b>3,015,774</b>	-	-	-
334010	State Grants	180,000	-	-	-
341080	Resale Revenues	38,998	-	-	-
341090	Sales Of Merchandise	67,699	90,000	90,000	90,000
341300	Administrative Fees & Charges	-	-	-	-
341900	General Government-Other Rev	-	-	-	-
342140	Mail Messenger Service Fees	381,374	294,677	294,677	294,677
343010	Architect/Engineering Svc Chrg	22,067,579	4,700,000	4,700,000	4,700,000
343320	Recoveries-Sundry	-	33,000	33,000	33,000
344020	Vehicle & Equipment Repair	-	-	-	-
344030	Fuel Sales	-	-	-	-
348110	FAS CCM REV - Other Services	91,771,208	89,910,283	95,754,611	92,933,197

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348120	FAS CCM Rev - Rent	65,409,616	63,345,967	65,443,236	65,628,028
348125	FAS CCM Billed-Ext Leases	-	-	-	14,999,125
348130	Isf-Fas Fleets Maint	26,409,874	13,831,063	14,640,015	16,875,034
348140	Isf-Fas Fleets Fuel	8,367,287	10,049,416	10,597,110	8,774,785
348150	Isf-Fas Fleets	2,104,973	16,324,870	17,085,613	17,916,283
350190	Nsf Check Fees	985	-	-	-
360020	Inv Earn-Residual Cash	1,491,063	-	-	-
360220	Interest Earned On Deliquent A	(27)	-	-	-
360290	Parking Fees	1,346,525	3,944,741	3,944,741	3,944,741
360310	Lt Space/Facilities Leases	2,548,259	1,952,749	2,134,635	2,072,996
360350	Other Rents & Use Charges	2,238,480	11,000	11,000	11,000
360380	Sale Of Junk Or Salvage	7,435	-	-	-
360390	Proceeds From Sale Of Assets	153,383	600,000	-	-
360420	Other Judgments & Settlements	402	-	-	-
360540	Cashiers Overages & Shortages	(271)	-	-	-
360690	Building/Oth Space Rent	15,457,114	14,326,162	14,945,123	50,000
360900	Miscellaneous Revs-Other Rev	5,516,782	2,828,857	2,828,857	2,828,857
367010	Private Grants & Contr	688,280	-	-	-
397010	Operating Transfers In	1,532,219	-	-	-
<b>Total Revenues for: 50300 - Finance and Administrative Services Fund</b>		<b>247,779,236</b>	<b>222,242,784</b>	<b>232,502,620</b>	<b>231,151,722</b>
400000	Use of/Contribution to Fund Balance	-	5,557,937	3,579,552	8,274,244
<b>Total Resources for:50300 - Finance and Administrative Services Fund</b>		<b>247,779,236</b>	<b>227,800,721</b>	<b>236,082,172</b>	<b>239,425,966</b>
348150	Isf-Fas Fleets	23,582,561	20,838,214	21,475,553	21,475,553
360020	Inv Earn-Residual Cash	1,511,483	-	-	-
360390	Proceeds From Sale Of Assets	1,671,437	773,258	773,258	773,258
360900	Miscellaneous Revs-Other Rev	2,457,421	-	-	-
<b>Total Revenues for: 50321 - Fleet Capital Fund</b>		<b>29,222,902</b>	<b>21,611,472</b>	<b>22,248,811</b>	<b>22,248,811</b>
400000	Use of/Contribution to Fund Balance	-	4,276,886	(4,148,734)	(2,787,581)
<b>Total Resources for:50321 - Fleet Capital Fund</b>		<b>29,222,902</b>	<b>25,888,358</b>	<b>18,100,078</b>	<b>19,461,230</b>
360020	Inv Earn-Residual Cash	235,553	-	-	-
397010	Operating Transfers In	4,000,000	4,000,000	4,000,000	4,000,000
<b>Total Revenues for: 50322 - Facility Asset Preservation Fund</b>		<b>4,235,553</b>	<b>4,000,000</b>	<b>4,000,000</b>	<b>4,000,000</b>
360020	Inv Earn-Residual Cash	1,498,073	-	-	-
<b>Total Revenues for: 50410 - Information Technology Fund</b>		<b>1,498,073</b>	-	-	-

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360020	Inv Earn-Residual Cash	508,094	-	-	-
<b>Total Revenues for: 61030 - Employees' Retirement Fund</b>		<b>508,094</b>	-	-	-
360020	Inv Earn-Residual Cash	469,304	-	-	-
360230	Dividend Income	197,772	-	-	-
<b>Total Revenues for: 61050 - Fireman's Pension Actuarial</b>		<b>667,077</b>	-	-	-
360020	Inv Earn-Residual Cash	9,322	-	-	-
<b>Total Revenues for: 62010 - S.L. Denny Firemen's Relief</b>		<b>9,322</b>	-	-	-
344150	Transit Subsidy	3,396,685	5,403,213	5,565,309	4,251,000
<b>Total Revenues for: 63000 - Transit Benefit Fund</b>		<b>3,396,685</b>	<b>5,403,213</b>	<b>5,565,309</b>	<b>4,251,000</b>
360020	Inv Earn-Residual Cash	17,466	-	-	-
<b>Total Revenues for: 63100 - Fire Fighters Healthcare Fund</b>		<b>17,466</b>	-	-	-
360020	Inv Earn-Residual Cash	1,994	-	-	-
<b>Total Revenues for: 67400 - Housing Loans Escrow Fund</b>		<b>1,994</b>	-	-	-
344900	Transportation-Other Rev	-	252,149	271,263	271,263
360900	Miscellaneous Revs-Other Rev	353,002	-	-	-
<b>Total Revenues for: 67600 - FileLocal Agency Fund</b>		<b>353,002</b>	<b>252,149</b>	<b>271,263</b>	<b>271,263</b>
400000	Use of/Contribution to Fund Balance	-	34	58	(3,842)
<b>Total Resources for: 67600 - FileLocal Agency Fund</b>		<b>353,002</b>	<b>252,183</b>	<b>271,320</b>	<b>267,420</b>
360020	Inv Earn-Residual Cash	150,196	-	-	-
<b>Total Revenues for: 67700 - Regulatory Agency Fund</b>		<b>150,196</b>	-	-	-
360020	Inv Earn-Residual Cash	6,166	-	-	-
<b>Total Revenues for: 70100 - H. H. Dearborn Fund</b>		<b>6,166</b>	-	-	-
360020	Inv Earn-Residual Cash	425	-	-	-
<b>Total Revenues for: 70200 - Beach Maintenance Fund</b>		<b>425</b>	-	-	-
<b>Total FAS Resources</b>		<b>725,016,314</b>	<b>371,980,161</b>	<b>366,493,532</b>	<b>384,556,587</b>

## 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.

<b>Program Expenditures</b>	<b>2024 Actuals</b>	<b>2025 Adopted</b>	<b>2026 Endorsed</b>	<b>2026 Proposed</b>
Information Technology	24,465,760	4,043,169	-	-
Summit Re-Impl Dept Cap Needs	418,930	-	-	-
<b>Total</b>	<b>24,884,689</b>	<b>4,043,169</b>	<b>-</b>	<b>-</b>

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

The following information summarizes the programs in Information Technology Budget Summary Level:

#### **Information Technology**

<b>Expenditures/FTE</b>	<b>2024 Actuals</b>	<b>2025 Adopted</b>	<b>2026 Endorsed</b>	<b>2026 Proposed</b>
Information Technology	24,465,760	4,043,169	-	-

#### **Summit Re-Impl Dept Cap Needs**

<b>Expenditures/FTE</b>	<b>2024 Actuals</b>	<b>2025 Adopted</b>	<b>2026 Endorsed</b>	<b>2026 Proposed</b>
Summit Re-Impl Dept Cap Needs	418,930	-	-	-

#### **FAS - BC-FA-ADAIMPR - ADA Improvements**

The purpose of the ADA Improvements - FAS Budget Summary Level is to update or modify facilities for compliance with the standards contained in the American with Disabilities Act.

<b>Program Expenditures</b>	<b>2024 Actuals</b>	<b>2025 Adopted</b>	<b>2026 Endorsed</b>	<b>2026 Proposed</b>
ADA Improvements	371,690	1,367,000	2,423,000	1,500,000
<b>Total</b>	<b>371,690</b>	<b>1,367,000</b>	<b>2,423,000</b>	<b>1,500,000</b>

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## 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.

<b>Program Expenditures</b>	<b>2024 Actuals</b>	<b>2025 Adopted</b>	<b>2026 Endorsed</b>	<b>2026 Proposed</b>
Asset Preserv_Sch 1 Facilities	11,427,945	6,652,000	6,652,000	6,652,000
<b>Total</b>	<b>11,427,945</b>	<b>6,652,000</b>	<b>6,652,000</b>	<b>6,652,000</b>

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### **FAS - BC-FA-APSCH2FAC - Asset Preservation - Schedule 2 Facilities**

This purpose of the Asset Preservation - Schedule 2 Facilities Budget Summary Level is to provide for long term preservation and major maintenance to the Department of Finance and Administration's schedule 2 facilities. Schedule 2 facilities comprise existing and future structures, shops and yard located throughout Seattle, including but not limited to City vehicle maintenance facilities at Haller Lake and Charles Street, Finance and Administrative Services shops located at Airport Way S., fire stations, police precincts including the animal shelter, and other FAS managed facilities used for City Services. Typical improvements may include, but are not limited to, energy efficiency enhancements through equipment replacement, upgrades/repairs to heating/ventilation/air conditioning systems, upgrades/repairs to electrical systems, upgrades/repairs to fire suppression systems, roof repairs or replacement, and structural assessments and repairs. This work ensures the long-term preservation of the operational use of the facilities.

<b>Program Expenditures</b>	<b>2024 Actuals</b>	<b>2025 Adopted</b>	<b>2026 Endorsed</b>	<b>2026 Proposed</b>
Asset Preserv_Sch 2 Facilities	1,996,425	5,912,000	5,487,000	7,287,000
<b>Total</b>	<b>1,996,425</b>	<b>5,912,000</b>	<b>5,487,000</b>	<b>7,287,000</b>

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## Department of Finance and Administrative Services

### **FAS - BC-FA-EXTPROJ - FAS Oversight-External Projects**

The purpose of the FAS Oversight-External Projects Budget Summary Level is to provide a structure for debt financing projects, including information technology projects, for City departments that lack their own capital program.

<b>Program Expenditures</b>	<b>2024 Actuals</b>	<b>2025 Adopted</b>	<b>2026 Endorsed</b>	<b>2026 Proposed</b>
FAS Oversight - External Proj	1,164,264	1,875,661	1,256,473	1,451,473
<b>Total</b>	<b>1,164,264</b>	<b>1,875,661</b>	<b>1,256,473</b>	<b>1,451,473</b>

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

### **FAS - BC-FA-FASPDS - FAS Project Delivery Services**

The purpose of the FAS Project Delivery Services Budget Summary Level is to execute capital projects in general government facilities.

<b>Program Expenditures</b>	<b>2024 Actuals</b>	<b>2025 Adopted</b>	<b>2026 Endorsed</b>	<b>2026 Proposed</b>
FAS Project Delivery Services	22,067,579	4,700,000	4,700,000	4,700,000
<b>Total</b>	<b>22,067,579</b>	<b>4,700,000</b>	<b>4,700,000</b>	<b>4,700,000</b>

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### **FAS - BC-FA-GARDENREM - Garden of Remembrance**

The purpose of the Garden of Remembrance Budget Summary Level is to provide City support for replacing components of the memorial located at the Benaroya Concert Hall.

<b>Program Expenditures</b>	<b>2024 Actuals</b>	<b>2025 Adopted</b>	<b>2026 Endorsed</b>	<b>2026 Proposed</b>
Garden of Remembrance	32,757	83,000	33,957	33,957
<b>Total</b>	<b>32,757</b>	<b>83,000</b>	<b>33,957</b>	<b>33,957</b>

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## Department of Finance and Administrative Services

### **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.

<b>Program Expenditures</b>	<b>2024 Actuals</b>	<b>2025 Adopted</b>	<b>2026 Endorsed</b>	<b>2026 Proposed</b>
General Govt Facilities	4,261,927	13,341,417	14,707,540	12,938,885
<b>Total</b>	<b>4,261,927</b>	<b>13,341,417</b>	<b>14,707,540</b>	<b>12,938,885</b>

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### **FAS - BC-FA-NBFIRE - Neighborhood Fire Stations**

The purpose of the Neighborhood Fire Stations Budget Summary Level is to replace and renovate fire stations and other emergency response facilities as part of the Fire Facilities and Emergency Response Levy program.

<b>Program Expenditures</b>	<b>2024 Actuals</b>	<b>2025 Adopted</b>	<b>2026 Endorsed</b>	<b>2026 Proposed</b>
Neighborhood Fire Stations	4,727,746	6,749,624	6,675,861	6,208,715
<b>Total</b>	<b>4,727,746</b>	<b>6,749,624</b>	<b>6,675,861</b>	<b>6,208,715</b>

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### **FAS - BC-FA-PSFACFIRE - Public Safety Facilities Fire**

The purpose of the Public Safety Facilities - Fire Budget Summary Level is to renovate, expand, replace, or build fire facilities.

<b>Program Expenditures</b>	<b>2024 Actuals</b>	<b>2025 Adopted</b>	<b>2026 Endorsed</b>	<b>2026 Proposed</b>
Public Safety Facilities_Fire	9,169,200	16,760,830	-	9,815,680
<b>Total</b>	<b>9,169,200</b>	<b>16,760,830</b>	<b>-</b>	<b>9,815,680</b>

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## Department of Finance and Administrative Services

### **FAS - BC-FA-PSFACPOL - Publ Safety Facilities Police**

The purpose of the Public Safety Facilities - Police Budget Summary Level is to renovate, expand, replace, or build police facilities.

<b>Program Expenditures</b>	<b>2024 Actuals</b>	<b>2025 Adopted</b>	<b>2026 Endorsed</b>	<b>2026 Proposed</b>
Publ Safety Facilities_Police	384,031	-	-	550,000
<b>Total</b>	<b>384,031</b>	<b>-</b>	<b>-</b>	<b>550,000</b>

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### **FAS - BO-FA-0001 - Citywide Operational Services**

The purpose of the Citywide Operational Services Budget Summary Level is to provide Citywide asset management services including facility maintenance and fleet management.

<b>Program Expenditures</b>	<b>2024 Actuals</b>	<b>2025 Adopted</b>	<b>2026 Endorsed</b>	<b>2026 Proposed</b>
Billable Services	30,021,112	32,833,950	33,873,532	33,614,050
Citywide Asset Services	70,730,471	66,937,963	69,337,437	72,537,598
<b>Total</b>	<b>100,751,583</b>	<b>99,771,914</b>	<b>103,210,969</b>	<b>106,151,649</b>
Full-time Equivalents Total*	239.50	238.50	238.50	240.50

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*The following information summarizes the programs in Citywide Operational Services Budget Summary Level:*

#### **Billable Services**

The purpose of the Billable Services Program is to fund on-demand services to City departments.

<b>Expenditures/FTE</b>	<b>2024 Actuals</b>	<b>2025 Adopted</b>	<b>2026 Endorsed</b>	<b>2026 Proposed</b>
Billable Services	30,021,112	32,833,950	33,873,532	33,614,050
Full Time Equivalents Total	29.50	29.50	29.50	29.50

#### **Citywide Asset Services**

The purpose of the Citywide Asset Services Program is to fund asset management services to City departments.

<b>Expenditures/FTE</b>	<b>2024 Actuals</b>	<b>2025 Adopted</b>	<b>2026 Endorsed</b>	<b>2026 Proposed</b>
Citywide Asset Services	70,730,471	66,937,963	69,337,437	72,537,598
Full Time Equivalents Total	210.00	209.00	209.00	211.00

## Department of Finance and Administrative Services

### **FAS - BO-FA-0002 - Citywide Admin Services**

The purpose of the Citywide Admin Services Budget Summary Level is to provide Citywide administrative services such as customer services, purchasing and contracting services, and mail services.

<b>Program Expenditures</b>	<b>2024 Actuals</b>	<b>2025 Adopted</b>	<b>2026 Endorsed</b>	<b>2026 Proposed</b>
Citywide Support Services	16,852,375	17,352,711	19,059,953	17,086,435
<b>Total</b>	<b>16,852,375</b>	<b>17,352,711</b>	<b>19,059,953</b>	<b>17,086,435</b>
Full-time Equivalents Total*	90.00	90.00	90.00	88.00

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### **FAS - BO-FA-0003 - Office of City Finance**

The purpose of the Office of City Finance Budget Summary Level is to provide management of the Citywide financial services such as fiscal policy, debt issuance, and financial monitoring.

<b>Program Expenditures</b>	<b>2024 Actuals</b>	<b>2025 Adopted</b>	<b>2026 Endorsed</b>	<b>2026 Proposed</b>
Citywide Financial Services	25,981,011	27,152,447	29,100,556	29,445,728
Tax & Fee Collection Services	7,741,858	8,818,167	9,332,534	10,865,400
<b>Total</b>	<b>33,722,869</b>	<b>35,970,614</b>	<b>38,433,090</b>	<b>40,311,128</b>
Full-time Equivalents Total*	132.50	127.50	127.50	121.00

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*The following information summarizes the programs in Office of City Finance Budget Summary Level:*

#### **Citywide Financial Services**

The purpose of the Citywide Financial Services Program is to fund financial management and fiscal policy services provided to City departments.

<b>Expenditures/FTE</b>	<b>2024 Actuals</b>	<b>2025 Adopted</b>	<b>2026 Endorsed</b>	<b>2026 Proposed</b>
Citywide Financial Services	25,981,011	27,152,447	29,100,556	29,445,728
Full Time Equivalents Total	95.50	93.50	93.50	86.00

#### **Tax & Fee Collection Services**

The purpose of the Tax & Fee Collection Services Program is to fund tax and fee collection services.

<b>Expenditures/FTE</b>	<b>2024 Actuals</b>	<b>2025 Adopted</b>	<b>2026 Endorsed</b>	<b>2026 Proposed</b>
Tax & Fee Collection Services	7,741,858	8,818,167	9,332,534	10,865,400

## Department of Finance and Administrative Services

Full Time Equivalents Total	37.00	34.00	34.00	35.00
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### **FAS - BO-FA-0004 - Other FAS Services**

The purpose of the Other FAS Services Budget Summary Level is to provide appropriation for program specific support outside of the direct operations for Finance and Administrative Services.

<b>Program Expenditures</b>	<b>2024 Actuals</b>	<b>2025 Adopted</b>	<b>2026 Endorsed</b>	<b>2026 Proposed</b>
Benaroya/Program Specific	709,823	734,499	756,534	753,285
FileLocal	270,957	252,183	271,320	267,420
General Fund Revenues	-	29,585	29,751	29,751
Wheelchair Accessible Fund	1,046,726	1,197,193	1,219,616	1,222,219
<b>Total</b>	<b>2,027,505</b>	<b>2,213,460</b>	<b>2,277,222</b>	<b>2,272,676</b>
Full-time Equivalents Total*	5.50	4.50	4.50	4.50

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The following information summarizes the programs in Other FAS Services Budget Summary Level:

#### **Benaroya/Program Specific**

The purpose of the Benaroya/Program Specific Program is to fund special initiatives and contracts on behalf of the City of Seattle.

<b>Expenditures/FTE</b>	<b>2024 Actuals</b>	<b>2025 Adopted</b>	<b>2026 Endorsed</b>	<b>2026 Proposed</b>
Benaroya/Program Specific	709,823	734,499	756,534	753,285

#### **FileLocal**

The purpose of the FileLocal Program is to fund the regional shared tax remittance platform hosted by the City of Seattle.

<b>Expenditures/FTE</b>	<b>2024 Actuals</b>	<b>2025 Adopted</b>	<b>2026 Endorsed</b>	<b>2026 Proposed</b>
FileLocal	270,957	252,183	271,320	267,420
Full Time Equivalents Total	2.50	1.50	1.50	1.50

#### **General Fund Revenues**

The purpose of the General Fund Revenues Program is a revenue only repository for non-FAS general fund revenues.

<b>Expenditures/FTE</b>	<b>2024 Actuals</b>	<b>2025 Adopted</b>	<b>2026 Endorsed</b>	<b>2026 Proposed</b>
General Fund Revenues	-	29,585	29,751	29,751
Full Time Equivalents Total	1.00	1.00	1.00	1.00

# Department of Finance and Administrative Services

## Wheelchair Accessible Fund

The purpose of the Wheelchair Accessible Fund Program is to fund the update of ride share vehicles for wheelchair accessibility.

<b>Expenditures/FTE</b>	<b>2024 Actuals</b>	<b>2025 Adopted</b>	<b>2026 Endorsed</b>	<b>2026 Proposed</b>
Wheelchair Accessible Fund	1,046,726	1,197,193	1,219,616	1,222,219
Full Time Equivalents Total	2.00	2.00	2.00	2.00

## **FAS - BO-FA-0005 - Public Services**

The purpose of the Public Services Budget Summary Level is to provide public services such as consumer protection and animal control services.

<b>Program Expenditures</b>	<b>2024 Actuals</b>	<b>2025 Adopted</b>	<b>2026 Endorsed</b>	<b>2026 Proposed</b>
Public Support Services	14,187,164	16,408,025	17,000,140	16,925,380
Seattle Animal Shelter	8,238,494	7,796,031	8,008,264	8,194,315
<b>Total</b>	<b>22,425,657</b>	<b>24,204,056</b>	<b>25,008,404</b>	<b>25,119,695</b>
Full-time Equivalents Total*	111.00	112.00	112.00	114.00

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

## **Public Support Services**

The purpose of the Public Support Services Program is to fund public outreach and protection services.

<b>Expenditures/FTE</b>	<b>2024 Actuals</b>	<b>2025 Adopted</b>	<b>2026 Endorsed</b>	<b>2026 Proposed</b>
Public Support Services	14,187,164	16,408,025	17,000,140	16,925,380
Full Time Equivalents Total	66.00	67.00	67.00	68.00

## **Seattle Animal Shelter**

The purpose of the Seattle Animal Shelter Program is to fund animal care, sheltering, and control services.

<b>Expenditures/FTE</b>	<b>2024 Actuals</b>	<b>2025 Adopted</b>	<b>2026 Endorsed</b>	<b>2026 Proposed</b>
Seattle Animal Shelter	8,238,494	7,796,031	8,008,264	8,194,315
Full Time Equivalents Total	45.00	45.00	45.00	46.00

## Department of Finance and Administrative Services

### **FAS - BO-FA-0006 - Leadership & Administration**

The purpose of the Leadership & Administration Budget Summary Level is to provide appropriation for core management and policy direction for Finance and Administrative Services.

<b>Program Expenditures</b>	<b>2024 Actuals</b>	<b>2025 Adopted</b>	<b>2026 Endorsed</b>	<b>2026 Proposed</b>
City Services	817,147	1,282,433	1,187,641	1,331,510
Debt Service	36,415,849	35,683,407	35,977,832	36,193,513
Department Stewardship	15,207,758	10,450,523	11,102,895	10,993,668
FAS Internal Service Charges	23,238,585	26,260,283	27,819,944	28,843,177
<b>Total</b>	<b>75,679,338</b>	<b>73,676,646</b>	<b>76,088,312</b>	<b>77,361,866</b>
Full-time Equivalents Total*	59.00	59.00	59.00	59.00

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

#### **City Services**

The purpose of the City Services Program is to fund smaller programs providing support to internal and external customers.

<b>Expenditures/FTE</b>	<b>2024 Actuals</b>	<b>2025 Adopted</b>	<b>2026 Endorsed</b>	<b>2026 Proposed</b>
City Services	817,147	1,282,433	1,187,641	1,331,510
Full Time Equivalents Total	8.00	8.00	8.00	8.00

#### **Debt Service**

The purpose of the Citywide Asset Non-Operating Costs Program is to fund the repayment of debt service associated with facility, EV infrastructure, software, and other transfers.

<b>Expenditures/FTE</b>	<b>2024 Actuals</b>	<b>2025 Adopted</b>	<b>2026 Endorsed</b>	<b>2026 Proposed</b>
Debt Service	36,415,849	35,683,407	35,977,832	36,193,513

#### **Department Stewardship**

The purpose of the Department Stewardship Program is to fund core management and policy direction for Finance and Administrative Services.

<b>Expenditures/FTE</b>	<b>2024 Actuals</b>	<b>2025 Adopted</b>	<b>2026 Endorsed</b>	<b>2026 Proposed</b>
Department Stewardship	15,207,758	10,450,523	11,102,895	10,993,668
Full Time Equivalents Total	51.00	51.00	51.00	51.00

# Department of Finance and Administrative Services

## FAS Internal Service Charges

The purpose of the FAS Internal Service Charges Program is to fund internal services costs originating from outside of the department such as allocated costs from the Seattle Department of Human Resources and Seattle Information Technology Department.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
FAS Internal Service Charges	23,238,585	26,260,283	27,819,944	28,843,177

### **FAS - BO-FA-BIALID - BIA-LID Administration**

#N/A

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
BIA-LID Administration	55,217,158	-	-	-
<b>Total</b>	<b>55,217,158</b>	<b>-</b>	<b>-</b>	<b>-</b>

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### **FAS - BO-FA-BUDCENTR - Leadership and Administration**

The purpose of the Leadership and Administration budget summary level is to provide executive, communications, financial, human resource, and business support and strategic planning and analysis to the department. This BSL also supports FAS Citywide, department-wide, and divisional indirect costs, as well as indirect costs related to paid time off and pooled benefits, to meet the City's standard indirect cost model.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Departmental Indirect Costs	-	-	-	-
Divisional Indirect Costs	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

## Departmental Indirect Costs

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Departmental Indirect Costs	-	-	-	-



# Department of Finance and Administrative Services

## Divisional Indirect Costs

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Divisional Indirect Costs	-	-	-	-

### **FAS - BO-FA-CDCM - Capital Dev and Const Mgmt**

The purpose of the Capital Development and Construction Management Budget Summary Level is to provide staffing resources to plan and administer FAS's Capital Improvement Program. Costs are budgeted in FAS's capital project Budget Control Levels.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Capital Dev and Const Mgmt	-	-	-	-
<b>Total</b>	-	-	-	-

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### **FAS - BO-FA-CITYFINAN - City Finance**

The purpose of the City Finance Division Budget Summary Level (BSL) is to oversee and provide technical support to the financial affairs of the City. This BSL performs a wide range of technical and operating functions, such as debt issuance and management, Citywide payroll processing, investments, risk management and payment processing services and support to the City Budget 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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
City Financial Management	-	-	-	-
Citywide Accounting Services	-	-	-	-
Revenue Administration	-	-	-	-
Risk Management Services	-	-	-	-
Treasury Services	-	-	-	-
<b>Total</b>	-	-	-	-

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*The following information summarizes the programs in City Finance Budget Summary Level:*

# Department of Finance and Administrative Services

## City Financial Management

	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
<b>Expenditures/FTE</b>				
City Financial Management	-	-	-	-

## Citywide Accounting Services

	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
<b>Expenditures/FTE</b>				
Citywide Accounting Services	-	-	-	-

## Revenue Administration

	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
<b>Expenditures/FTE</b>				
Revenue Administration	-	-	-	-

## Risk Management Services

	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
<b>Expenditures/FTE</b>				
Risk Management Services	-	-	-	-

## Treasury Services

	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
<b>Expenditures/FTE</b>				
Treasury Services	-	-	-	-

## Department of Finance and Administrative Services

### **FAS - BO-FA-CITYSVCS - City Services**

The purpose of the City Services Budget Summary Level is to provide accounting support to Finance General, small departments, and executive offices, as well as to the FAS Capital Improvement Program. This BSL also provides other FAS financial and policy support, including labor union policy analysis and support for the for-hire industry.

<b>Program Expenditures</b>	<b>2024 Actuals</b>	<b>2025 Adopted</b>	<b>2026 Endorsed</b>	<b>2026 Proposed</b>
City Services	-	-	-	-
<b>Total</b>	-	-	-	-

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### **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.

<b>Program Expenditures</b>	<b>2024 Actuals</b>	<b>2025 Adopted</b>	<b>2026 Endorsed</b>	<b>2026 Proposed</b>
GF Claims	3,543,011	7,792,109	3,792,109	3,792,109
Utility Claims Reimbursable	-	1,732,070	1,732,070	1,732,070
<b>Total</b>	<b>3,543,011</b>	<b>9,524,179</b>	<b>5,524,179</b>	<b>5,524,179</b>

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*The following information summarizes the programs in Judgment & Claims Claims Budget Summary Level:*

#### **GF Claims**

<b>Expenditures/FTE</b>	<b>2024 Actuals</b>	<b>2025 Adopted</b>	<b>2026 Endorsed</b>	<b>2026 Proposed</b>
GF Claims	3,543,011	7,792,109	3,792,109	3,792,109

#### **Utility Claims Reimbursable**

<b>Expenditures/FTE</b>	<b>2024 Actuals</b>	<b>2025 Adopted</b>	<b>2026 Endorsed</b>	<b>2026 Proposed</b>
Utility Claims Reimbursable	-	1,732,070	1,732,070	1,732,070

## Department of Finance and Administrative Services

### **FAS - BO-FA-DEBTBIRF - Bond Interest and Redemption**

The purpose of the Bond Interest and Redemption Budget Summary Level is to make certain debt service payments through the Bond Interest and Redemption Fund (BIRF).

<b>Program Expenditures</b>	<b>2024 Actuals</b>	<b>2025 Adopted</b>	<b>2026 Endorsed</b>	<b>2026 Proposed</b>
Bond Interest and Redemption	116,838,251	1,146,167	941,184	941,184
<b>Total</b>	<b>116,838,251</b>	<b>1,146,167</b>	<b>941,184</b>	<b>941,184</b>

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### **FAS - BO-FA-DEBTISS-L - Debt Issuance Cost - LTGO**

The purpose of the Debt Issuance Costs - LTGO Budget Summary Level is to pay debt issuance costs related to Multipurpose Limited Tax General Obligation (LTGO) Debt Issuance.

<b>Program Expenditures</b>	<b>2024 Actuals</b>	<b>2025 Adopted</b>	<b>2026 Endorsed</b>	<b>2026 Proposed</b>
LTGO Debt Issuance Cost	298,664	1,672,560	3,136,650	1,112,918
<b>Total</b>	<b>298,664</b>	<b>1,672,560</b>	<b>3,136,650</b>	<b>1,112,918</b>

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### **FAS - BO-FA-DEBTISS-U - Debt Issuance Cost - UTGO**

The purpose of the Debt Issuance Costs – UTGO Budget Summary Level is to pay debt issuance costs related to Multipurpose Unlimited Tax General Obligation (UTGO) Debt Issuance.

<b>Program Expenditures</b>	<b>2024 Actuals</b>	<b>2025 Adopted</b>	<b>2026 Endorsed</b>	<b>2026 Proposed</b>
UTGO Debt Issuance Cost	-	1,350,000	-	1,577,000
<b>Total</b>	<b>-</b>	<b>1,350,000</b>	<b>-</b>	<b>1,577,000</b>

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## Department of Finance and Administrative Services

### **FAS - BO-FA-DEBTUTGO - UTGO Debt Service**

The purpose of the UTGO Debt Service Budget Summary Level is to create the legal appropriations to pay debt service on outstanding Unlimited Tax General Obligation (UTGO) Bonds.

<b>Program Expenditures</b>	<b>2024 Actuals</b>	<b>2025 Adopted</b>	<b>2026 Endorsed</b>	<b>2026 Proposed</b>
UTGO Debt Service	16,162,900	16,164,900	16,154,900	16,154,900
<b>Total</b>	<b>16,162,900</b>	<b>16,164,900</b>	<b>16,154,900</b>	<b>16,154,900</b>

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### **FAS - BO-FA-FACILITY - Facilities Services**

The purpose of the Facilities Services Budget Summary Level is to manage most of the City's general government facilities, including the downtown civic campus, police precincts, fire stations, shops and yards, and several parking facilities. Functions include property management, environmental analysis, implementation of environmentally sustainable facility investments, facility maintenance and repair, janitorial services, security services, and event scheduling. The Facility Operations team is also responsible for warehouse, real estate, and mail services throughout the City. These functions promote well-managed, clean, safe, and highly efficient buildings and grounds that house City employees and serve the public.

<b>Program Expenditures</b>	<b>2024 Actuals</b>	<b>2025 Adopted</b>	<b>2026 Endorsed</b>	<b>2026 Proposed</b>
Logistics and Emergency Management	-	-	-	-
Real Estate Services	-	-	-	-
Space Rent	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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*The following information summarizes the programs in Facilities Services Budget Summary Level:*

#### **Logistics and Emergency Management**

<b>Expenditures/FTE</b>	<b>2024 Actuals</b>	<b>2025 Adopted</b>	<b>2026 Endorsed</b>	<b>2026 Proposed</b>
Logistics and Emergency Management	-	-	-	-

# Department of Finance and Administrative Services

## Real Estate Services

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Real Estate Services	-	-	-	-

## Space Rent

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Space Rent	-	-	-	-

### **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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Fleet Capital Program	26,972,390	25,888,358	18,100,078	19,461,230
<b>Total</b>	<b>26,972,390</b>	<b>25,888,358</b>	<b>18,100,078</b>	<b>19,461,230</b>

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### **FAS - BO-FA-FLEETS - Fleet Services**

The purpose of the Fleet Services Budget Summary Level is to provide fleet vehicles to City departments, assess and implement environmental initiatives related to both the composition of the City's fleet and the fuels that power it, actively manage and maintain the fleet, procure and distribute fuel, and operate a centralized motor pool. The goal of these functions is to create and support an environmentally responsible and cost-effective Citywide fleet that helps all City departments carry out their work as efficiently as possible.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Vehicle Fueling	-	-	-	-
Vehicle Leasing	-	-	-	-
Vehicle Maintenance	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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## Department of Finance and Administrative Services

The following information summarizes the programs in Fleet Services Budget Summary Level:

### Vehicle Fueling

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Vehicle Fueling	-	-	-	-

### Vehicle Leasing

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Vehicle Leasing	-	-	-	-

### Vehicle Maintenance

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Vehicle Maintenance	-	-	-	-

### **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.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Indigent Defense Services	13,079,614	14,110,581	14,130,745	14,680,745
<b>Total</b>	<b>13,079,614</b>	<b>14,110,581</b>	<b>14,130,745</b>	<b>14,680,745</b>

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## Department of Finance and Administrative Services

### **FAS - BO-FA-JAILSVCS - Jail Services**

The purpose of the Jail Services Budget Summary Level is to provide for the booking, housing, transporting, and guarding of City inmates. The jail population, for which the City pays, are adults charged with or convicted of misdemeanor crimes alleged to have been committed within the Seattle city limits.

<b>Program Expenditures</b>	<b>2024 Actuals</b>	<b>2025 Adopted</b>	<b>2026 Endorsed</b>	<b>2026 Proposed</b>
Jail Services	21,567,617	27,201,076	28,074,920	25,161,788
<b>Total</b>	<b>21,567,617</b>	<b>27,201,076</b>	<b>28,074,920</b>	<b>25,161,788</b>

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### **FAS - BO-FA-JR000 - Judgment & Claims Litigation**

The purpose of the Litigation Expenses Budget Summary Level is to pay anticipated, pending or actual judgments, claims payments, advance claims payments, and litigation expenses incurred while defending the City from judgments and claims. The Litigation Expenses Budget Summary Level is supported by the Judgment/Claims Fund of the General Fund.

<b>Program Expenditures</b>	<b>2024 Actuals</b>	<b>2025 Adopted</b>	<b>2026 Endorsed</b>	<b>2026 Proposed</b>
GF Expenses	10,254,898	7,053,814	7,053,814	7,053,814
GF Judgments	25,999,889	23,432,958	21,140,383	21,598,383
Utility Expenses Reimbursable	3,713	2,468,932	2,468,932	2,468,932
Utility Judgments Reimbursable	-	3,580,747	3,580,747	3,580,747
<b>Total</b>	<b>36,258,500</b>	<b>36,536,451</b>	<b>34,243,876</b>	<b>34,701,876</b>

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*The following information summarizes the programs in Judgment & Claims Litigation Budget Summary Level:*

#### **GF Expenses**

<b>Expenditures/FTE</b>	<b>2024 Actuals</b>	<b>2025 Adopted</b>	<b>2026 Endorsed</b>	<b>2026 Proposed</b>
GF Expenses	10,254,898	7,053,814	7,053,814	7,053,814



# Department of Finance and Administrative Services

## GF Judgments

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
GF Judgments	25,999,889	23,432,958	21,140,383	21,598,383

## Utility Expenses Reimbursable

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Utility Expenses Reimbursable	3,713	2,468,932	2,468,932	2,468,932

## Utility Judgments Reimbursable

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Utility Judgments Reimbursable	-	3,580,747	3,580,747	3,580,747

### **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	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
GF Police Action	15,068,050	10,370,021	6,370,021	6,370,021
<b>Total</b>	<b>15,068,050</b>	<b>10,370,021</b>	<b>6,370,021</b>	<b>6,370,021</b>

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## Department of Finance and Administrative Services

### **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.

<b>Program Expenditures</b>	<b>2024 Actuals</b>	<b>2025 Adopted</b>	<b>2026 Endorsed</b>	<b>2026 Proposed</b>
Office of Constituent Services	-	-	-	-
<b>Total</b>	-	-	-	-

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### **FAS - BO-FA-RCCP - Regulatory Compliance and Consumer Protection**

The purpose of the Regulatory Compliance and Consumer Protection Budget Summary Level is to support City services and regulations that attempt to provide Seattle consumers with a fair and well-regulated marketplace. Expenditures from this BSL include support for taxicab inspections and licensing, the weights and measures inspection program, vehicle impound and consumer complaint investigation.

<b>Program Expenditures</b>	<b>2024 Actuals</b>	<b>2025 Adopted</b>	<b>2026 Endorsed</b>	<b>2026 Proposed</b>
Reg Compl & Consumr Protection	-	-	-	-
<b>Total</b>	-	-	-	-

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### **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.

<b>Program Expenditures</b>	<b>2024 Actuals</b>	<b>2025 Adopted</b>	<b>2026 Endorsed</b>	<b>2026 Proposed</b>
Seattle Animal Shelter	-	-	-	-
<b>Total</b>	-	-	-	-

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## Department of Finance and Administrative Services

### **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.

<b>Program Expenditures</b>	<b>2024 Actuals</b>	<b>2025 Adopted</b>	<b>2026 Endorsed</b>	<b>2026 Proposed</b>
Employee Transit Benefits	3,414,597	5,403,213	5,565,309	4,251,000
<b>Total</b>	<b>3,414,597</b>	<b>5,403,213</b>	<b>5,565,309</b>	<b>4,251,000</b>

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