

# Office of Sustainability and Environment

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## Department Overview

The Office of Sustainability & Environment (OSE) develops and implements Citywide environmental policies and programs that propel Seattle toward a sustainable, equitable, and climate pollution-free future. OSE collaborates with a wide range of stakeholders to advance healthy communities and facilitate a just transition from fossil fuels, while prioritizing people and communities most affected by economic, racial, and environmental injustices. OSE's work focuses on the following areas:

**Climate and Environmental Justice:** The City of Seattle aims to reduce total core greenhouse gas emissions 58% by 2030 and to become totally carbon neutral by 2050. OSE spearheads policies and programs for achieving these goals, including transitioning buildings to 100% clean energy, advancing zero carbon transportation, and investing in green jobs. In this role, OSE coordinates implementation of the Seattle Green New Deal, the One Seattle Climate Justice Agenda, and the Equity and Environment Initiative.

**Healthy & Resilient Communities:** OSE works with key stakeholders to support sustainable communities. The office administers the Fresh Bucks and Healthy Food in Schools programs to provide equitable access to healthy, affordable, culturally relevant food. OSE also fosters leadership and interdepartmental coordination within the City of Seattle to help maintain, preserve, and restore Seattle's urban canopy.

**Citywide Coordination:** OSE coordinates interdepartmental efforts to advance a healthy, equitable, and sustainable environment. These efforts include the Duwamish Valley Program, as well as interdepartmental planning around the Green New Deal, urban forestry, and energy efficiency. OSE is responsible for coordinating four prominent Boards and Commissions: the Urban Forestry Commission, the Sweetened Beverage Tax Community Advisory Board, the Environmental Justice Committee, and the Green New Deal Oversight Board.

## Budget Snapshot

	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
<b>Department Support</b>				
General Fund Support	8,702,755	8,361,046	8,743,446	14,468,713
Other Funding - Operating	20,234,854	18,779,410	19,002,646	18,944,170
<b>Total Operations</b>	<b>28,937,609</b>	<b>27,140,457</b>	<b>27,746,093</b>	<b>33,412,883</b>
<b>Total Appropriations</b>	<b>28,937,609</b>	<b>27,140,457</b>	<b>27,746,093</b>	<b>33,412,883</b>
Full-Time Equivalents Total*	49.50	54.50	54.50	55.50

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

# Office of Sustainability and Environment

## Budget Overview

The 2026 Proposed Budget continues OSE's core missions of advancing citywide climate and environment policy and programs and promoting healthy and resilient communities. This includes continued work coordinating the Seattle Green New Deal and an expanded role promoting citywide access to healthy food policy. The proposed budget maintains OSE's existing programming from all funding sources and adds significant new one-time General Fund investments, backed by proposed local Business & Occupation Tax changes, to expand the Fresh Bucks voucher program.

### Enhanced Food Access Support

A major commitment of the 2026 Proposed Budget is a \$12 million increase in food access investments across the city. These investments are intended to address rising food insecurity. OSE is a major partner in this Citywide effort. The proposed budget boosts OSE's Fresh Bucks budget by over \$6 million, allowing a significant increase in enrollment for 2026 and increasing monthly benefits to \$60 from \$40.

The proposed tax changes funding these efforts are intended to mitigate against federal cuts to the social safety net. These federal cuts include new restrictions to the Supplemental Nutritional Assistance Program (SNAP), a key resource for many Seattle-area families, including benefits changes, expanded work requirements, and new eligibility restrictions. These cuts will begin to have significant impacts in 2026 and beyond.

In addition, the proposed budget adds \$126,000 as part of a three-year effort to expand the Lake City Farmer's Market, expanding food access in a neighborhood that will lack access to a major grocery store following the closure of the Lake City Fred Meyer in October.

Beyond these new investments, OSE will continue leading Citywide food policy planning and will continue to staff the Sweetened Beverage Tax Community Advisory Board. The budget invests \$6.4 million of Sweetened Beverage Tax revenue in Fresh Bucks and Healthy Food in Schools, which increases access to fresh, local, nutritious, environmentally sustainable, equitably sourced, and culturally relevant foods in meals and snacks at Seattle Public Schools.

### Continued Green New Deal and Climate Programming

OSE will continue its role coordinating Citywide actions on climate and resilience and the Seattle Green New Deal. In 2026, OSE will lead efforts to update the City's Climate Action Plan. OSE will also continue to facilitate Citywide urban forestry efforts, staff the Urban Forestry Commission, and administer the Foresting Seattle federal grant, and staff the Green New Deal Oversight Board, whose recommendations inform budget decisions.

The proposed budget allocates \$17.2 million in payroll tax-supported funding to the Green New Deal across several City departments, consistent with the 2025 Adopted Budget and the 2026 Endorsed Budget. Of this amount, \$12.5 million in 2026 is appropriated in OSE. For 2026, the proposed budget increases the Environmental Justice Fund by \$200,000, bringing the fund to \$1,250,000 and supporting additional community grants. Other payroll tax-Green New Deal (GND) programming in OSE continues unchanged, including \$8 million for Clean Buildings and the Building Emissions Performance Standards (BEPS) program, \$800,000 for Clean Heat Program rebates for oil-to-electric heating conversions, \$1,000,000 for Clean Energy Apprenticeships, \$500,000 for Duwamish Valley Program Youth Leadership, and \$600,000 for urban forestry, including \$300,000 for greening industrial areas in the Duwamish Valley.

Green New Deal funding in other City departments also continues unchanged for 2026, including \$1.8 million in the Office of Housing (OH) oil-to-electric heating conversions for low-income households and \$1.1 million in 2026 in FAS to cover debt service costs for Electric Vehicle charging station buildouts. Citywide climate initiatives are also supported by over \$37 million in state and federal grants awarded since 2023, strategically leveraging City of Seattle investments across many departments. (For more on non-OSE actions, please see Budget Book sections for the

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relevant departments.)

### Staffing

For 2026, OSE's position authority increases by one due to a position transfer from the Office of Planning and Community Development. An additional four positions added in the 2024 Year-End Supplemental were formally added to OSE's position count prior to the budget process.

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### Incremental Budget Changes

#### Office of Sustainability and Environment

	2026 Budget	FTE
<b>Total 2026 Endorsed Budget</b>	<b>27,746,093</b>	<b>54.50</b>
<b>Baseline</b>		
Citywide Adjustments for Standard Cost Changes	(444,042)	-
Ongoing Changes from Current Year Legislation	-	-
<b>Proposed Operating</b>		
Expand Fresh Bucks Eligibility and Benefit Amounts	6,275,000	-
Transfer Duwamish Valley Program Position from Office of Planning and Community Development	194,375	1.00
Support for Lake City Farmers Market Expansion	126,728	-
Realign Budget to Bolster Environmental Justice Fund	-	-
Removal of Sunset Date on Clean Heat Coordinator Position	-	-
Removal of Sunset Date on Municipal Energy and Emissions Program Coordinator Position	-	-
Shift Buildings Policy Staff from General Fund to Payroll Expense Tax	-	-
Align Building Emissions Performance Standards Technology Platform Budget with Anticipated Spending	(380,000)	-
<b>Proposed Technical</b>		
Bargained Annual Wage Adjustment to Base Budget	(98,967)	-
SCERS Retirement Contribution Rate Reduction	(6,303)	-
Technical corrections reconciling CCM budget	-	-
Technical Corrections to Assign Account Codes	-	-
Technical Corrections Assigning Unmapped Accounts	-	-
Revenue Budget to OSE	-	-
<b>Total Incremental Changes</b>	<b>\$5,666,791</b>	<b>1.00</b>
<b>Total 2026 Proposed Budget</b>	<b>\$33,412,883</b>	<b>55.50</b>

### Description of Incremental Budget Changes

#### Baseline

#### Citywide Adjustments for Standard Cost Changes

Expenditures \$(444,042)

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

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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.

### Ongoing Changes from Current Year Legislation

This change includes ongoing budget and/or position changes resulting from current year legislation in 2025, including the Year End Supplemental Ordinance. For OSE there are no changes.

### Proposed Operating

#### Expand Fresh Bucks Eligibility and Benefit Amounts

Expenditures	\$6,275,000
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The proposed budget includes revenues generated by the City's proposed Business & Occupation (B&O) 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.

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In OSE, B&O federal mitigation funding will support a one-time expansion of the Fresh Bucks program. Fresh Bucks currently provides \$40 per month in benefits to eligible households to buy fruits and vegetables at participating retailers and farmers markets. Funding pays for an increase in monthly benefits from \$40 to \$60 per month and increases enrollment by more than 4,000 new households, helping to address existing waitlists for participation. Funding is aimed at mitigating the adverse impacts of federal cuts to the Supplemental Nutrition Assistance Program (SNAP). These impacts include reductions in benefits beginning in October 2025, increases in state cost-share requirements beginning in 2026, new restrictions on SNAP eligibility, and new work requirements.

#### Transfer Duwamish Valley Program Position from Office of Planning and Community Development

Expenditures	\$194,375
Position Allocation	1.00

This item increases appropriation authority and transfers a Strategic Advisor position from the Office of Planning and Community Development (OPCD) to OSE. This Strategic Advisor position supports the Duwamish Valley Program (DVP) and is currently on loan to OSE. Formally transferring the position to OSE consolidates staffing for the DVP and helps advance coordination and alignment with the Citywide Resilience Hub strategy and Climate Action Plan Update being led by OSE.

#### Support for Lake City Farmers Market Expansion

Expenditures	\$126,728
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This item increases one-time funding for the Seattle Neighborhood Farmers Markets to expand the Lake City Farmers Market by 15 weeks through December and shift market hours from Thursday evenings to Saturday mornings. The proposed budget includes \$126,728 in General Fund for 2026, with a total commitment of \$317,000 over three years.

#### Realign Budget to Bolster Environmental Justice Fund

Expenditures	-
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This item increases ongoing Payroll Expense Tax funding for the Environmental Justice Fund by \$200,000. This budget neutral change is achieved by shifting funding currently reserved for green workforce development focused

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on the Duwamish Valley. OSE engaged with the Office of Economic Development (OED) and a number of City departments on a citywide workforce development strategy, that will include the Duwamish Valley. OSE continues to maintain and manage a suite of investments in the Duwamish Valley neighborhoods of South Park and Georgetown and re-prioritizing this allocation aligns with the citywide workforce development approach. Increasing funding for the Environmental Justice Fund will support additional grant awards.

### Removal of Sunset Date on Clean Heat Coordinator Position

Position Allocation

-

This item removes the sunset date for a Planning & Development II position that supports the Clean Heat Program. This position was originally added with a sunset date of July 2026. New responsibilities, such as administration of \$3 million in state grants and applications for additional state funding, support the extension of this position. No additional funding is required.

### Removal of Sunset Date on Municipal Energy and Emissions Program Coordinator Position

Position Allocation

-

This item removes the sunset date for an Admin Staff Analyst position that supports the Municipal Energy and Emissions Program. This position's body of work includes securing Seattle City Light rebates on municipal electrification projects as well as supporting the implementation and administration of external funding. No new funding is required.

### Shift Buildings Policy Staff from General Fund to Payroll Expense Tax

Expenditures

-

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 to mitigate this shortfall. To preserve critical City services, budget adjustments are being made, including this item, which shifts funding for four positions from General Fund to Payroll Expense Tax. These four positions support the Building Emissions Performance Standards (BEPS) program. No programmatic impacts are anticipated as a result of this change.

### Align Building Emissions Performance Standards Technology Platform Budget with Anticipated Spending

Expenditures

\$(380,000)

This adjustment reflects updated technology project cost estimates for the Building Emissions Performance Standards (BEPS) compliance tool. Updated cost estimates provide a more precise estimate of annual costs and allow a reduction in the project's authorized budget. There is no anticipated impact to this project, which is supported by Seattle IT and directly billed to OSE.

## Proposed Technical

### Bargained Annual Wage Adjustment to Base Budget

Expenditures

\$(98,967)

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.

### SCERS Retirement Contribution Rate Reduction

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Expenditures \$(6,303)

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 15.17% to the SCERS minimum actuarial required rate of 15.06%.

### Technical corrections reconciling CCM budget

Expenditures -

This item reconciles budget lines with the Central Cost Manual (CCM).

### Technical Corrections to Assign Account Codes

Expenditures -

This item makes technical corrections in order to align account budgets within OSE.

### Technical Corrections Assigning Unmapped Accounts

Expenditures -

This item makes technical corrections in order to align account budgets within OSE.

### Revenue Budget to OSE

Revenues \$(53,000)

This item budgets revenue to OSE based on the August forecast.

## Office of Sustainability and Environment

### Expenditure Overview

	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
<b>Appropriations</b>				
<b>OSE - BO-SE-X1000 - Office of Sustainability and Environment</b>				
00100 - General Fund	8,702,755	8,361,046	8,743,446	14,468,713
00155 - Sweetened Beverage Tax Fund	6,379,611	6,336,822	6,423,345	6,427,262
14000 - Coronavirus Local Fiscal Recovery Fund	49,068	-	-	-
14500 - Payroll Expense Tax	13,806,175	12,442,588	12,579,301	12,516,909
<b>Total for BSL: BO-SE-X1000</b>	<b>28,937,609</b>	<b>27,140,457</b>	<b>27,746,093</b>	<b>33,412,883</b>
<b>Department Total</b>	<b>28,937,609</b>	<b>27,140,457</b>	<b>27,746,093</b>	<b>33,412,883</b>
<b>Department Full-Time Equivalents Total*</b>	<b>49.50</b>	<b>54.50</b>	<b>54.50</b>	<b>55.50</b>

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### Budget Summary by Fund Office of Sustainability and Environment

	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
00100 - General Fund	8,702,755	8,361,046	8,743,446	14,468,713
00155 - Sweetened Beverage Tax Fund	6,379,611	6,336,822	6,423,345	6,427,262
14000 - Coronavirus Local Fiscal Recovery Fund	49,068	-	-	-
14500 - Payroll Expense Tax	13,806,175	12,442,588	12,579,301	12,516,909
<b>Budget Totals for OSE</b>	<b>28,937,609</b>	<b>27,140,457</b>	<b>27,746,093</b>	<b>33,412,883</b>



## Office of Sustainability and Environment

### Revenue Overview

#### 2026 Estimated Revenues

Account Code	Account Name	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
331110	Direct Fed Grants	48,988	-	-	-
334010	State Grants	197,683	-	-	-
337010	Grants & Contr From Local Govt	27,743	-	-	-
341300	Administrative Fees & Charges	-	-	-	-
341900	General Government-Other Rev	3,374,744	4,120,682	4,250,635	4,250,635
350180	Misc Fines & Penalties	39,000	123,000	73,000	20,000
360220	Interest Earned On Delinquent A	(4,001)	-	-	-
360900	Miscellaneous Revs-Other Rev	219,082	154,926	-	-
367010	Private Grants & Contr	94,717	-	-	-
<b>Total Revenues for: 00100 - General Fund</b>		<b>3,997,954</b>	<b>4,398,608</b>	<b>4,323,635</b>	<b>4,270,635</b>
331110	Direct Fed Grants	49,068	-	-	-
<b>Total Revenues for: 14000 - Coronavirus Local Fiscal Recovery Fund</b>		<b>49,068</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total OSE Resources</b>		<b>4,047,023</b>	<b>4,398,608</b>	<b>4,323,635</b>	<b>4,270,635</b>

### Appropriations by Budget Summary Level and Program

#### OSE - BO-SE-X1000 - Office of Sustainability and Environment

The purpose of the Office of Sustainability and Environment Budget Summary Level is to coordinate interdepartmental environmental sustainability initiatives, identify and develop next generation policies and programs, and lead the City's climate change action planning to move towards carbon neutrality.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Office of Sustainability and Environment	28,937,609	27,140,457	27,746,093	33,412,883
<b>Total</b>	<b>28,937,609</b>	<b>27,140,457</b>	<b>27,746,093</b>	<b>33,412,883</b>
Full-time Equivalents Total*	49.50	54.50	54.50	55.50

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