CITY OF

S e a t t l e, W a s h i n g t o n

2023-2024 Proposed Mid-Biennial Budget Adjustments



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CITY OF SEATTLE

2023-2024 Proposed Mid-Biennial Budget Adjustments

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City of Seattle
2023-2024 Proposed Mid-Biennial Budget Adjustments

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Introduction

The City of Seattle and its more than 13,000 employees build and maintain infrastructure, provide utility service, support the needs of the city's residents, and create recreational, cultural, and other enriching opportunities. In providing excellent service, these employees use and maintain dozens of city-owned properties, a fleet of vehicles ranging from fire trucks to golf carts, and equipment and facilities necessary to complete the City's mission.

Budgeting for a large organization with many functions is a crucial and complex process. In order to produce a balanced budget the City relies upon solid forecasts incorporating items which are constantly changing (such as the price of fuel), analyzing economic activity (as it impacts tax revenues, among other budgetary components), and evaluating demand for services (from electric and water utility service, to parking meters, and access to parks/library services).

City of Seattle Budget Process

In its simplest terms, the City budget is proposed by the Mayor (Executive), checked for compliance with the law (City Attorney), and amended and passed by the City Council (Legislative) before returning to the Mayor for their approval and signature.

The City of Seattle utilizes a modified biennial (two-year) budget process in which the City Council approves funding for year one while endorsing the amounts for year two. 2024 is year two of the current biennium and this book is designed to provide updates and discussion on how 2024 funding and service delivery levels differ relative to the 2024 endorsed levels.

The budget itself is composed of two main documents: the operating budget and the capital improvement program (CIP) budget. The operating budget is primarily composed of expenditures required by the City to deliver the day-to-day array of City services. The CIP budget consists of large expenditures on infrastructure and other capital projects.

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

Budget Preparation

For 2024, the budget development process differs in that the beginning point for the mid-biennial budget is the 2024 Endorsed Budget.

During this process, the Office of Economic and Revenue Forecasts (OERF), in conjunction with the City Budget Office (CBO) updates and compares the revenue forecasts utilized in the 2024 Endorsed Budget relative to current economic conditions in order to determine if the endorsed budget remains in balance. In addition, costs to maintain current service levels are updated based on factors such as inflation and compared to the revised revenue forecast. If revenues are not sufficient to cover the cost of current services, the City must identify changes to close the gap – either through reductions or increased revenues or a combination of both. If the revenue forecast shows that additional resources are available, then the budget process identifies new or expanded programs to meet the evolving demands for City services. Regardless, the City is required by state law to prepare a balanced budget.

Introduction & Budget Process

Annually, CBO provides guidance to departments regarding budget submissions in early spring. In early June, CBO receives departmental operating budget and CIP submittals, including all position (employee) changes. Mayoral review and evaluation of department submittals takes place through the end of August. CBO, in conjunction with individual departments, then finalizes the operating and CIP budgets. As 2024 is year two of a biennium, the proposed budget updates are not intended to include any significant new budget programs or policy shifts but rather to maintain services levels and make strategic investments where appropriate.

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

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

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

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

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

Reader's Guide

This reader's guide describes the structure of the mid-biennial budget book and outlines its content, as it differs from a proposed budget for a new biennium. This budget book is designed to present budget information in an accessible and transparent manner – the way decision-makers consider the various proposals with a focus on how this document and details differ from the 2024 budget endorsed by the City Council.

A companion document, the 2024-2029 Proposed Capital Improvement Program (CIP), identifies expenditures and fund sources associated with the development and rehabilitation of major City facilities/infrastructure, such as streets, parks, utilities, and buildings over the next six years. The CIP also shows the City's financial contribution to projects owned and operated by other jurisdictions or institutions. The CIP fulfills the budgeting and financial requirements of the Capital Facilities Element of Seattle's Comprehensive Plan by providing detailed information on the capacity impact of new and improved capital facilities.

The 2023-2024 Proposed Mid-Biennial Budget Adjustments and 2024-2029 Proposed CIP can also be found online at the City Budget Office's webpage. In addition to PDF files containing the proposed budget adjustments and proposed CIP, the site contains department-customized expenditures and revenues.

The 2023-2024 Proposed Mid-Biennial Budget Adjustments

This document is a description of the proposed mid-biennial spending plan for 2024 as compared to the Council-endorsed 2024 budget. It contains the following elements:

- **Proposed Budget Executive Summary** – A narrative describing the current economy, highlighting key factors relevant in developing the budget document, and how the document maintains a balanced budget and provides for targeted investments for the community;
- **Summary Tables** – a set of tables that inventory and summarize expected revenues and spending for 2024;
- **General Fund Revenue Overview** – a narrative describing the City's General Fund revenues, or those revenues available to support general government purposes, and the factors affecting the level of resources available to support City spending;
- **Selected Financial Policies** – a description of the policies that govern the City's approach to revenue estimation, debt management, expenditure projections, maintenance of fund balances, and other financial responsibilities;
- **Departmental Budgets** – City department-level descriptions of their mid-biennial spending plans as compared to the 2024 Endorsed Budget
- **Appendix** – an array of supporting documents including long-range financial plans, summary of cost allocation factors for internal City services; a summary of position changes by department contained in the 2023-2024 Proposed Mid-Biennial Budget Adjustments; and a glossary.

Departmental Budget Pages: A Closer Look

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

- Arts, Culture, & Recreation;
- Education & Human Services;
- Livable and Inclusive Communities;
- Public Safety;
- Utilities, Transportation & Environment; and
- Administration.

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

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

Reader's Guide

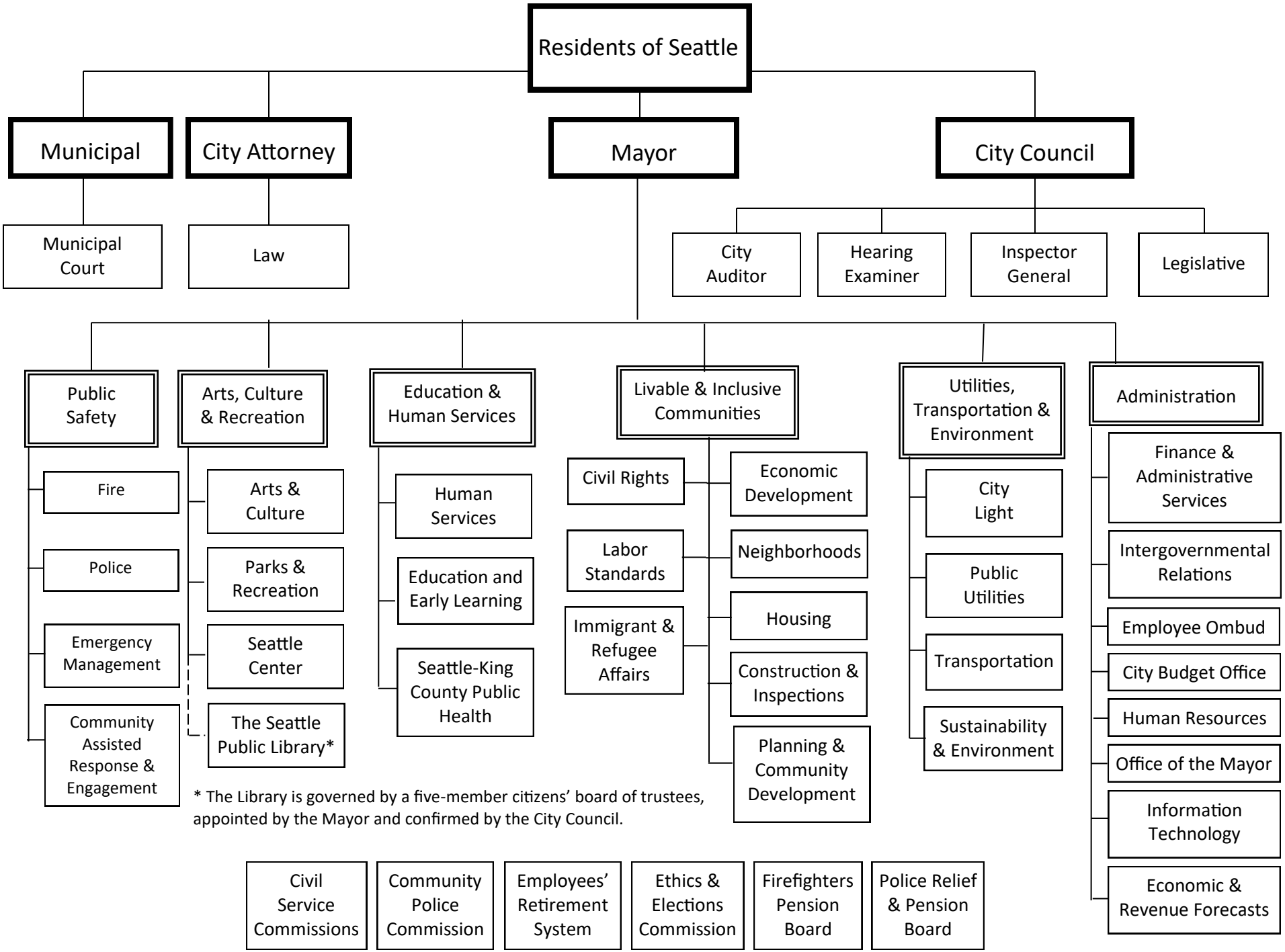
Mid-Biennial Budget Presentations

The mid-biennial budget document differs in the department presentation. In general, this budget document is designed to present department budgets in terms of how they compare to the 2024 Endorsed Budget rather than a detailed, programmatic focus as is presented for a new biennium.

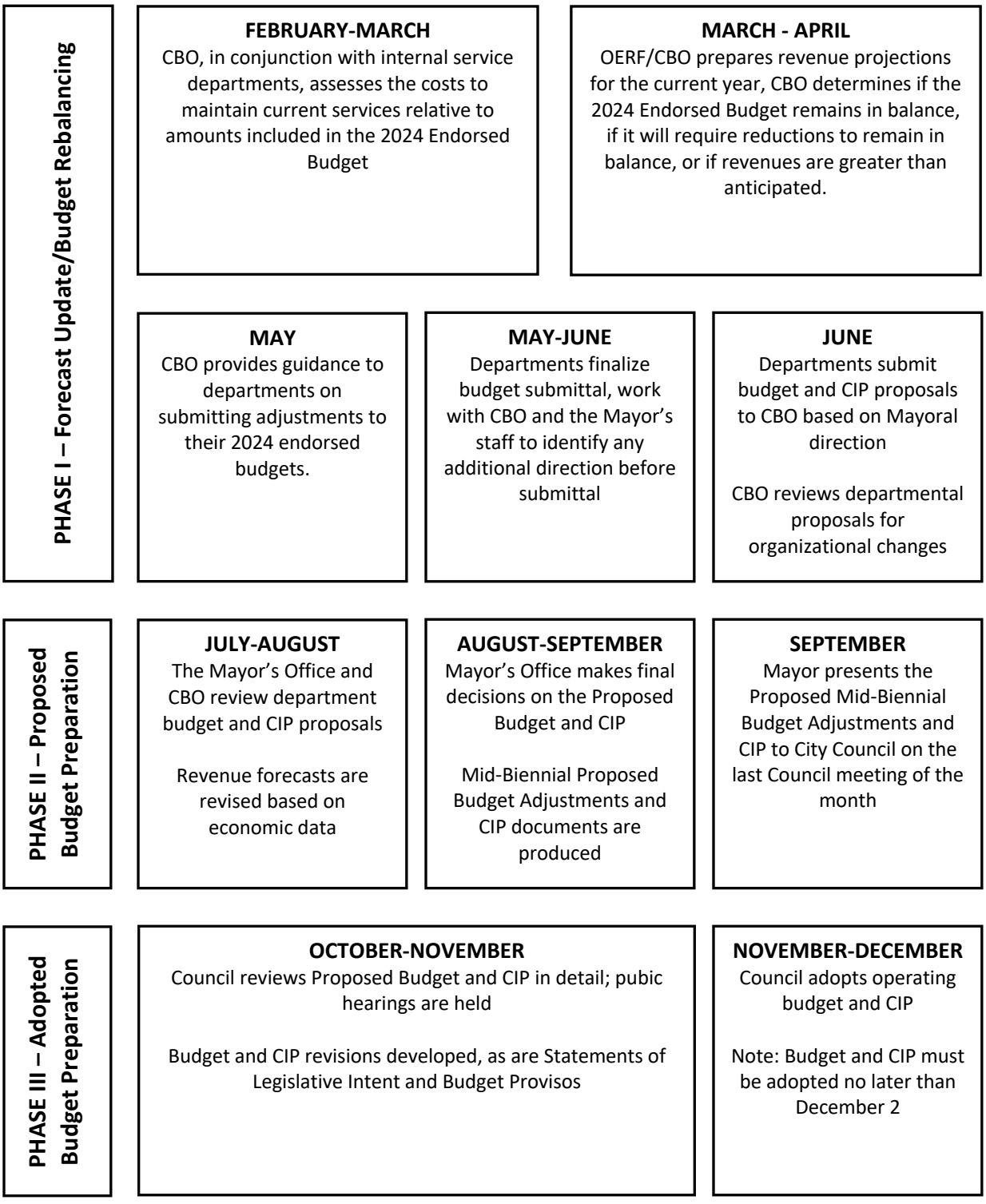
Most department-level budget presentations begin with information on how to contact the department. The department-level budget presentation then goes on to provide a general overview of the department's responsibilities and functions within City government. The next section of the department-level budget presentation provides a numerical and descriptive summary of all of the incremental budget changes included in the 2023-2024 Proposed Mid-Biennial Budget Adjustments, along with a discussion of the anticipated operational and service-level changes that will result. The department-level budget presentation concludes with summary level tables that describe the department's endorsed budget amounts, proposed mid-biennial changes, and updated total for year two of the biennium by Fund and Budget Summary Level. All department, budget control, and program budget presentations include a table summarizing historical and adopted expenditures, as well as proposed appropriations for 2023-2024, are included in the appendix.

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

For information purposes only, an estimate of the number of staff positions to be funded under the 2023-2024 Proposed Mid-Biennial Budget Adjustments appears in the departmental sections of the document at each of the three levels of detail: department, budget control, and program. These figures refer to regular, permanent staff positions (as opposed to temporary or intermittent positions) and are expressed in terms of full-time equivalent employees (FTEs). In addition to changes that occur as part of the budget document, changes may be authorized by the City Council or the Human Resources Director throughout the year, and these changes may not be reflected in the estimate of staff positions presented for 2023-2024. These changes are summarized in the appendix.


Residents of Seattle
Municipal
City Attorney
Mayor
City Council
Municipal Court
Law
City Auditor
Hearing Examiner
Inspector General
Legislative
Public Safety
Arts, Culture & Recreation
Education & Human Services
Livable & Inclusive Communities
Utilities, Transportation & Environment
Administration
Fire
Police
Emergency Management
Community Assisted Response & Engagement
Arts & Culture
Parks & Recreation
Seattle Center
The Seattle Public Library*
Human Services
Education and Early Learning
Seattle-King County Public Health
Civil Rights
Labor Standards
Immigrant & Refugee Affairs
Economic Development
Neighborhoods
Housing
Construction & Inspections
Planning & Community Development
City Light
Public Utilities
Transportation
Sustainability & Environment
Finance & Administrative Services
Intergovernmental Relations
Employee Ombud
City Budget Office
Human Resources
Office of the Mayor
Information Technology
Economic & Revenue Forecasts
* The Library is governed by a five-member citizens' board of trustees, appointed by the Mayor and confirmed by the City Council.
Civil Service Commissions
Community Police Commission
Employees' Retirement System
Ethics & Elections Commission
Firefighters Pension Board
Police Relief & Pension Board

Budget Process Diagram - Mid-Biennium



2023-2024 Proposed Mid-Biennial Budget Adjustments Summary

Introduction

Mayor Bruce A. Harrell's 2023-2024 Proposed Mid-Biennial Budget Adjustments is an update to the 2024 Endorsed Budget, adopted by the Seattle City Council in November 2022. As a mid-biennial update, the proposed adjustments are largely to align the budget with available revenues but otherwise do not make significant citywide shifts in planned expenditures for 2024.

The City of Seattle operates on a biennial budget, with a two-year spending proposal developed every other year. Though a biennial budget represents a two-year plan, in recent practice the City has historically developed a full, new proposed budget annually. The 2023-2024 Proposed Mid-Biennial Budget Adjustments represent a transition from that past practice of significant annual changes to one that instead focuses on the 2024 Endorsed Budget as the primary plan and makes slight modifications where necessary.

The 2023-2024 Proposed Mid-Biennial Budget Adjustments maintain the 2024 Endorsed Budget investments across the One Seattle priority areas established by Mayor Harrell: housing and homelessness, public safety, access to opportunity, healthy communities, climate and environment, safe and reliable transportation, and good government. In this second year of the biennium, the Mayor is addressing unanticipated and significant cost pressures and making targeted, strategic investments in key areas:

- Sustaining critical services;
- Bolstering public safety and public health;
- Investing in workers; and
- Furthering Economic Recovery.

There is more detailed information on these investment areas later in this summary.

Economy and Revenue

The unexpected strength of employment and Gross Domestic Product (GDP) growth in the national and regional Seattle economy in 2023 has avoided the recession predicted last fall and is yielding additional revenues for the City in 2023 and 2024. The 2023-2024 Proposed Mid-Biennial Budget Adjustments assume approximately $76.2 million additional General Fund revenues over the 2023 Adopted Budget and a smaller $47.6 million over the 2024 Endorsed Budget. Looking forward, however, the expectation is that the Federal Reserve's restrictive monetary policy (keeping interest rates high) will remain in place through the first half of next year, slowing overall economic growth, but also continuing to help control inflation. Thus, at this stage, it appears that the Federal Reserve is succeeding in its goal of managing the economy toward a "soft landing," where inflation is being brought under control, without a significant decrease in GDP or increase in unemployment. Current national projections for the remainder of this year and 2024 are consistent with that expectation. Growth will continue, but at a modest rate, with GDP expected to grow by just 1.5%, when measured in real, inflation-adjusted terms.

Regionally and for the City, like the nation, the regional economy is now expected to avoid a recession. That said, the cooling technology and professional and business services sectors, and the slowing demand for new construction and its effects on construction employment were not fully anticipated last

fall and are a cause for concern, given the higher wages and ancillary economic activity generated by these activities. Nonetheless, while unemployment is expected to trend up modestly as hiring slows, there is no expectation of net job losses as gains in other sectors, such as leisure and hospitality, government, and education and health care have led to a net gain of 11,000 jobs in the Seattle area since January 1, 2023.

These factors as well as general national trends have shifted the longer-term outlook toward slower economic and flatter revenue growth. To illustrate, last fall, the Office of Economic and Revenue Forecasts' regional model anticipated that regional personal income would grow at an average annual rate of about 4% from 2024 through 2028. The most recent forecast projects average income growth closer to 3% over this same period. This pattern of slower growth marks a distinct shift from pre-pandemic trends when the local economy experienced an extended period of robust expansion, driven by strong growth in the technology sector and sustained construction activity in both the commercial and residential sectors.

After years of revenue growth, the COVID-19 public health emergency and related economic downturn resulted in lower City revenues in 2020-2022. As of the fall of 2023, several of the City's revenue streams have still not yet fully rebounded. Simultaneously, though cooling now, generation-high inflation has created significant cost pressures on the City's expenditures, both capital purchases and in labor costs as the City's workforce has also felt the impacts of the increased costs of goods and services. As a result, the latest projections on future revenues and growth in City expenditures indicates that without significant intervention, the City will face a projected $251 million deficit for the 2025 fiscal year.

Mayor Harrell has taken a multi-faceted approach to addressing this problem:

- In partnership with the City Council Budget Chair Teresa Mosqueda, Mayor Harrell convened the Seattle Revenue Stabilization Work Group in 2022-2023. This group of civic leaders met numerous times over the span of 10 months and issued a final report that recommends City staff examine some expanded or new revenue streams to help mitigate the projected deficit.
- The City Budget Office has started to work with City departments to examine current lines of business to ensure that they are aligned with the priorities and direction of the City's elected leadership.
- Mayor Harrell has emphasized to his direct staff and City departments the importance of identifying and applying for external funding opportunities, including our state and federal partners.

2024 Budget Development Considerations

The City Budget Office provided guidance in early Spring to City Departments that the 2024 Endorsed Budget was balanced and any changes in General Fund-backed spending needed to be paid for with offsetting reductions. Unlike in recent years, given that the budget was balanced as a starting point, departments were not asked to provide target reduction proposals, and were encouraged to work within their 2024 Endorsed budgets whenever possible.

To that end, many departments do not have any changes in their budgets other than adjustments for central costs the City will incur for 2024, such as changes in information technology, human resources, facilities or vehicle maintenance, and Judgement and Claims costs. Additional details on these central changes can be found under the "Unanticipated or Significant Cost Pressures" section below, as well as in department budget chapters. For over half of the departments in the City, budget changes are only related to central costs or are budget neutral, either paid with an offsetting reduction within that department or using funding from a planning reserve established in anticipation of the spending need.

The proposed budget materials also look different this year and have a new name. The department chapters are shorter and focus on the changes to the 2024 Endorsed Budget. Summary tables are moved to a comprehensive appendix. What would historically have been referred to as the "2024 Proposed Budget" is instead referred to as "2023-2024 Proposed Mid-Biennial Budget Adjustments" to reflect that changes to the 2024 Endorsed Budget are limited in scope and scale.

As mentioned above, the August revenue forecast provided much-needed near-term support for the City's General Fund revenues to keep the budget in balance. This near-term revenue growth in the City's August Revenue Forecast also allowed for the General Fund to reduce reliance on the Payroll Expense Tax for general operating support by $10 million, reducing the amount transferring from the Payroll Expense Tax to the General Fund from $84 million to $74 million.

Despite the additional resources available in 2023 and 2024, difficult decisions for this budget were made in the context of the looming $251 million General Fund deficit that is currently projected for 2025. The City's elected leaders will face difficult decisions in the upcoming year about how to reduce expenses and/or increase revenues to keep the City's budget in balance, and decisions for 2024 should be made with this context in mind.

Support from JumpStart Payroll Expense Tax

The JumpStart Payroll Expense Tax (Payroll Expense Tax) was enacted by the City Council in 2020 and has been a critical tool to keep City programs operating during the pandemic and during this post-pandemic recovery stage. In addition to providing for specific areas of new spending, the law that governs the use of the payroll tax proceeds established that beginning in 2023, General Fund support will only continue if revenues fall below a nominal fixed amount. The Mayor's Office and the City Council worked jointly on a plan to provide for a temporary change in the law regarding General Fund support that allows for transferring payroll tax proceeds to the General Fund to preserve city services and prevent reductions to certain programs over the biennium. The 2023 Adopted and 2024 Endorsed Budget included transfers from the JumpStart Fund of to the General Fund of $100.6 million in 2023 and $84.2 million in 2024, however, the ending unreserved General Fund balance in 2022 ended up higher than anticipated by $34 million and the April revenue forecast showed a decline of $62.6 million in 2023 and 2024 Payroll Expense Tax revenues. Therefore, the 2023 Revised Budget transfer from the JumpStart Fund to the General Fund will be $71.0 million.

As a policy matter, the proposed budget adjustments use $10 million of the 5% revenue stabilization reserve due to lower revenues than anticipated when the 2024 Endorsed Budget was approved. The 2023-2024 Proposed Mid-Biennial Budget Adjustments introduce a few new funds flexibility uses of the payroll tax proceeds, including $7.4 million for human services provider pay. This use is funded in the

proposed budget adjustments by reducing the transfer to the General Fund to support general government services expenses. Human Service Provider Pay items provide support to community partners that work most directly providing human services, support and outreach to people experiencing homelessness, child care services, and child health and development services.

The proposed budget adjustments maintain the other original spending allotments for JumpStart spending categories envisioned when the Payroll Expense Tax was signed into law, while also transferring $74.2 million in 2024 to the General Fund in support of general government services, a $10 million reduction from the endorsed budget. For full details on use of the payroll tax proceeds in the adopted budget, see the Multi-Department Revenue Summary section of the proposed adjustments.

Unanticipated or Significant Cost Pressures

Citywide Central Costs

The 2023-2024 Proposed Mid-Biennial Budget Adjustments include approximately $19.5 million in budget increases across all funds related to Citywide central costs (including information technology (IT), fleet, facilities, and human resources). These costs are driven by high inflation, replacement costs for areas such as the City's fleet, and ongoing investments in IT infrastructure and security.

The Seattle IT Department will continue funding licensing costs for Geographic Information System, provide extended maintenance, backup and recovery services for existing servers, increased cloud storage services and security services.

Central costs for the Department of Finance and Administrative Services are increased to reflect higher fuel prices, increased contracting costs, and a technical adjustment for labor costs. The budget also refunds six vacant mechanic positions and reflects reclassification of one position to be focused on the Fire Department vehicles.

The Seattle Department of Human Resource's budget will increase by $1.1 million for a two-year comprehensive review of the Classification Compensation (Class/Comp) Program to inform the scope, process, timeline, and estimated costs for an update to the system. The City's Class/Comp Program is responsible for classifying the City's positions to ensure fair and equitable compensation to employees for work performed. The industry standard for updates to job classifications and compensation is every 3-5 years. This program has not been reviewed since the 1990s and is outdated for current City personnel needs such as technology changes that are not reflected in job descriptions or the difficulty of employees trying to move between departments with specific titles that are tied to just one department, making it hard to understand potential career opportunities around the City. Continuing to delay investments in this space is not tenable as the cost impacts of operating with an outdated system far exceed the investment needed.

Judgment and Claims

The Judgment and Claims Fund provides for the payment of legal claims and suits brought against City government. Per Resolution 31847, the budget level for the Judgment and Claims Fund must be set at

the 90% confidence level of meeting actual expenditures as estimated by the City's actuaries every year. The 2023 Adopted and 2024 Endorsed Budget increased funding for the Judgment and Claims Fund by $11.3 million and $6.9 million, respectively. The 2023-2024 Proposed Mid-Biennial Budget Adjustments increase this figure by an additional $9.3 million based on updated claims and litigation data, which continue to show an extraordinary level of outside counsel and settlement expenses primarily associated with lawsuits resulting from the racial justice protests of 2020.

Open Labor Contracts

The majority of the City's labor contracts are currently up for renewal, which adds considerable uncertainty to the overall budget planning process. Reserves are maintained for this purpose, however, the exact details around the future settlements remain in negotiation at the time of this printing. Seattle Municipal Code 4.04.120 E requires the City to maintain confidentiality toward ongoing negotiations.

The Mayor continues to express his urgent and good faith commitment to getting a deal done and raising wages for City workers. Despite forecasts showing significant future revenue gaps, our approach will continue to be rooted in our values that every worker deserves a living wage and our gratitude for City employees and the service they provide to Seattle neighbors.

Social Housing PDA Start-up Costs

In early 2023, Seattle voters approved Initiative I-135 which created a new Seattle Social Housing Public Development Agency. The initiative did not include an independent revenue source and requires the City to provide 18 months of start-up costs. The 2023-2024 Proposed Mid-Biennial Budget Adjustments include $850,000, which reflects the first 12 months of that 18-month requirement.

Sustaining Critical Services

In this second year of the biennium, the primary focus of this budget is in sustaining critical services, and the majority of changes are modifications within existing budget appropriation levels. The proposed mid-biennial budget prioritizes sustaining existing investments in critical services, including one-time investments in shelter and downtown outreach. These investments were increased with one-time funding in response to the pandemic impacts. The proposed mid-biennial budget also largely aligns with the 2024 Endorsed Budget, maintaining critical services within the base budget.

Housing / Homelessness

2023 is the final year of the 2017 Housing Levy. The 2023-2024 Proposed Mid-Biennial Budget Adjustments assume passage of the proposed 2023 Housing Levy by Seattle voters in November 2023. Passage of the new levy would generate an estimated $88 million for affordable housing in 2024. When added to other funding sources, including $137 million from the Payroll Expense Tax, the proposed budget adjustments include $334 million for affordable housing in 2024, a 32% increase from the 2023 Adopted Budget.

In early 2023 Seattle voters approved Initiative I-135 which created a new Seattle Social Housing Public Development Agency. The initiative did not include a revenue source and requires the City to provide 18 months of start-up costs. The 2023-2024 Proposed Mid-Biennial Budget Adjustments include $850,000, which reflects the first 12 months of that 18-month commitment.

The proposed mid-biennial budget invests $162 million in homelessness Citywide and continues the City's investments in the King County Regional Homelessness Authority (KCRHA) as it enters its third full year of operations. Of the Citywide total, $119 million is allocated to the Human Services Department in 2024 for homeless outreach, shelter, services, and administration. Approximately $106 million (88.5%) of the amount proposed for HSD will be transferred to the KCRHA, this represents a $9 million (9%) increase in the City's contribution to KCRHA over the 2023 Adopted Budget of $97 million and a $6 million (6%) increase over the 2024 Endorsed Budget of $100 million.

The 2023-2024 Proposed Mid-Biennial Budget Adjustments to the City's investments in KCRHA include $1 million to relocate a Tiny House Village so that permanent housing can be built on the current site, funding to support required inflationary increases to provider contracts to support wage increases, and an additional $2.1 million for further increases to human service provider wages.

Most federal funding that was a direct response to the COVID-19 public health emergency has expired or will expire at the end of 2024. This was a known and expected horizon, but creates funding challenges for important services nevertheless. One of Mayor Harrell's top priorities is to ensure that no shelter beds are eliminated. At the Mayor's request, the King County Regional Homelessness Authority (KCRHA) examined its budget and identified program impacts of one-time funding expiring at the end of 2023. These impacts included the potential closure of up to 300 shelter beds. KCRHA has identified funding available within its existing budget to avert these program impacts on a one-time basis, ensuring that no shelter beds close in 2024 due to the expiration of federal funding.

In the fall of 2022, the City launched the Third Avenue Project in partnership with We Deliver Care to address and improve the public safety and order concerns along Third Avenue in Downtown Seattle. We Deliver Care outreach workers establish relationships and earn the trust of individuals while offering care and treatment service to individuals suffering from substance use disorder and using drugs in public places along Third Avenue. The 2023-2024 Proposed Mid-Biennial Budget Adjustments includes an additional year of funding for this program from the City's General Fund.

Safe and Reliable Transportation

The 2023-2024 Proposed Mid-Biennial Budget Adjustments maintain nearly all of the 2024 Endorsed Budget investments in transportation with a continued focus on safety and equity. Continued adverse economic impacts of declining revenues and historically high inflation levels have created significant fiscal constraints for the Seattle Department of Transportation (SDOT) limiting delivering transportation priorities for the City.

Meeting basic transportation needs and commitments, within a context of ongoing financial challenges and funding gaps resulting from declining revenues in the Transportation Fund, requires moving monies within and between transportation funds and funding sources. In addition to filling funding gaps, the budget increases staffing capacity within the Seattle Department of Transportation (SDOT) to meet

these needs and commitments. Changes in the 2023-2024 Proposed Mid-Biennial Budget Adjustments recognize that the 2025-2026 Proposed Budget will be the next opportunity to attempt to solve structural challenges facing SDOT. Consequently, many funding options are one-time, including expanded use of Seattle Transit Benefit District (STBD) funds (Vehicle License fees and Seattle Transit Measure tax) that are being directed to funding First Hill Streetcar operations (a funding gap resulting from a Sound Transit operating subsidy sunsetting) and basic needs such as bridge maintenance. Nonetheless, the proposed budget supports safe and reliable transportation.

Increased severity of winter storms and ice, and other emergency incidents have had significant impacts on the City's roads and increased the demand for emergency response. The proposed budget includes $1.5 million to support pothole repair, which is one of the core functions of SDOT in responding to conditions to secure safe passage for City and County services including not only first responders, transit, and other high-priority transport - both commercial and private - as well as the general public. In addition, SDOT is the City's primary responder for emergency events that affect the right-of-way. The City continues to see increasing severity of winter storms and ice, windstorms, traffic incidents, spills, encampment-related incidents, and landslides. Given SDOT's budget has been historically challenged to meet the increasing incidence, severity, and cost to respond, the proposed budget adds $2 million for this purpose.

Budget adjustments include several changes relating to bridge maintenance including adding $500,000 to expand SDOT's ability to plan bridge maintenance and deliver more work with SDOT crews and adding $300,000 to support 3 FTE positions for bridge maintenance using Vehicle License Fees. Also included in the proposed 2024 budget adjustments is authority to spend against four Federal Highway Administration grants that are accepted as part of the 2023 Year End Grant Acceptance legislation, including $2.5 million for S. Spokane Street Viaduct bridge repair. Facing reductions in bridge maintenance funding in the Real Estate Excise Tax (REET) Fund, SDOT is prioritizing staffing investments now that can build SDOT's capacity to implement complex bridge maintenance activities on improved timelines and realigning planned spending accordingly. REET budget and planning assumptions for the Bridge Painting and Structures Major Maintenance capital projects are reduced by $2 million in 2024 and $1.8 million in 2026, deferring some maintenance work in these projects. Even with these reductions, SDOT will meet maintenance work planning expectations without impacting service levels or commitments relating to any grant awards.

Further, the proposed budget includes $25 million in bond issuance to fund completion of the construction of the Alaskan Way Main Corridor project, which has experienced significant impacts on project activities, schedule, work windows, and extended overhead costs due to the concrete strike in late 2021 and early 2022. The concrete strike required significant changes in the project delivery plan and has extended the project's schedule into late 2024. The potential risk of cost overruns has been planned for by the Office of the Waterfront and Civic Projects (OWCP) along with SDOT partners; and Commercial Parking Tax (CPT) funds have been reserved in anticipation of cost increase risks, like the concrete strike, and are available to fund debt service costs.

The 2023-24 Proposed Mid-Biennial Budget Adjustments also contain legislation that will increase minimum and maximum parking charges to reflect city parking policies and climate goals. These rate increases are supported by parking data that shows an increase in the demand for parking throughout the city. The Paid Parking program at SDOT includes the Paid Parking Maintenance Program that pays for the expenses associated with pay stations and Pay-by-Phone services, the application that allows paying

parking fees with a cell phone rather than at the station. Additional detail on the above changes can be found in SDOT's budget chapter.

General Fund Baseline for Parks and Recreation Services

Since the establishment of the Seattle Metropolitan Park District (Park District) in 2014, an interlocal agreement (ILA) between the City and the Park District has set out several responsibilities for both parties. These included a specific baseline of General Fund support for parks and recreation services, commonly referred to as the "General Fund floor," and required the City to allocate General Fund resources to Seattle Parks & Recreation (SPR) in each annual budget at or above that baseline. Currently, the ILA requires the City to adjust that floor for inflation annually using the Consumer Price Index (CPI) for Seattle, which was an unprecedented 7.6% this year. The City and the Park District both have an interest in ensuring the long-term stability of revenues to the park and recreation system and avoiding unilateral termination of this ILA during a challenging fiscal environment. Therefore, the 2023-24 Proposed Mid-Biennial Budget Adjustments includes legislation that amends the ILA and sets the inflation factor for 2024 at 3%, which creates a General Fund floor of $118 million in 2024. This also aligns SPR's General Fund floor in 2024 with financial policies governing a similar floor in the Seattle Department of Transportation, which uses a 3% inflator. SPR's proposed budget for 2024 includes nearly $120 million of General Fund, an increase of $2.1 million above the 2023 Adopted Budget.

Bolstering Public Safety and Public Health

Comprehensive Public Safety continues to be the top priority for Mayor Harrell's Administration. The 2023-2024 Proposed Mid-Biennial Budget Adjustments establish the Community Assisted Response and Engagement (CARE) Department, formerly known as Community Safety and Communications Center (CSCC). The renamed and expanded CARE Department will improve public health and safety by unifying and aligning the City's community-focused, non-police public safety investments and services to address behavioral, substance abuse, and non-emergent, low-risk calls for service, crime victim support, and crime intervention through diversified programs that are equitable, innovative, evidence-based, compassionate, and effective. The 2024 proposed budget adjustments incorporate ongoing funds for the new Dual Dispatch pilot, launched at the end of 2023, consisting of teams of behavioral health professionals that respond to low acuity calls with a mental and behavioral health nexus. In addition, the proposed budget adjustments add planning resources for the department to consider how the City delivers community-focused services unrelated to the criminal justice system. The CARE Department's budget changes for Dual Dispatch are supported by planning reserves that were established in the 2024 Endorsed Budget for alternative response, as well as increased levels of E-911 revenues supporting existing call taker positions.

As the Dual Dispatch program is getting off the ground, the Seattle Police Department (SPD) continues efforts around the recruitment and retention plan, improved branding and marketing materials, and hiring bonuses for new and lateral officers. With record-low numbers of police officers in 2023, the City must use technological support to boost the effectiveness of public safety strategies. Mayor Harrell is reinvesting $1.8 million of salary savings in the SPD into a new crime prevention pilot to implement automatic license plate readers, CCTV cameras, and acoustic gunshot locator systems to deter criminal behavior and hold offenders accountable. These technologies will be most successful when strategically integrated with SPD's Real Time Crime Center to triage and coordinate patrol/emergency responses to

crime events. These technologies will require an assessment to comply with the City's surveillance ordinance and approval by the City Council.

In 2012, the City of Seattle and the U.S. Department of Justice (DOJ) entered into a settlement agreement ("Consent Decree") that requires Seattle to implement reforms to ensure that police services are delivered to the people of Seattle that comply with the Constitution and laws of the United States. On September 7, 2023, the federal court overseeing the Consent Decree found that SPD had sustained full and effective compliance across all of its core commitments under that order with the exception of use of force, force investigation, and force review in large-scale crowd management events. Additionally, the Court ruled that the City had further work to do in the area of accountability. The Court, as did the Monitor in his May 2022 Comprehensive Assessment, again highlighted the lack of officers available to the community as a significant barrier to continued improvement and providing essential core public safety functions.

The proposed budget adjustments include new positions in the three accountability departments. In the Office of Police Accountability (OPA) a Deputy Director position is added to provide internal staffing management and day-to-day investigative capacity, allowing the OPA Director to focus on high level investigation responsibilities and external relationships. A Deputy Director is also added to the Community Police Commission (CPC) to assist in managing the operations of the office, facilitate strategic planning, and ensure the ongoing structural integrity of CPC commission administration and operations. Three new positions are added to the Office of Inspector General for Public Safety for assuming the federal monitor's oversight and assessment related to the 2012 Consent Decree as well as a half-time Communication and Community Engagement Specialist to provide racial equity expertise in scoping work projects, as well as strategic engagement with community. Communication and Community Engagement Specialist to provide racial equity expertise in scoping work projects, as well as strategic engagement with community.

During the closure of the West Seattle Bridge in 2020, funding was added to support additional Seattle Fire Department operations in West Seattle on a temporary basis. To reduce reliance on use of overtime, this budget adds 24 FTEs to maintain the West Seattle operations and make these temporary services permanent at Fire Station 26 and 37.

In June 2023, the Mayor announced $27 million investment in efforts to improve addiction treatment. The 2023-2024 Proposed Mid-Biennial Budget Adjustments program resources from the Opioid Settlement Proceed Fund, which is for the City's portion of settlement proceeds from the state's settlement agreements with opioid distributors and pharmacies. Funds will be used for several purposes, including drug user health and harm reduction services previously funded with one-time funds, to expand Health One's Overdose Response Team, and for post-overdose facility services.

In addition, as mentioned above, the 2023-2024 Proposed Mid-Biennial Budget Adjustments also provide for an additional year of funding for the Third Avenue Project, where We Deliver Care outreach workers establish relationships and earn the trust of individuals while offering care and treatment service to people suffering from substance use disorder and using drugs in public places along Third Avenue. Additional details about planned opioid investments and the extension of the Third Avenue Project can be found in the Human Services Department budget chapter.

Investing in Workers

The largest new investments in this year's budget adjustments support the people doing some of the toughest work in Seattle. In total, the 2023-2024 Proposed Mid-Biennial Budget Adjustments provide new funding of over $23 million to support human services workers and child care workers.

The City of Seattle is the only government entity in our state with a mandate in code (Seattle Municipal Code (SMC) Section 3.20.060) to provide inflationary increases at CPI-W (a government measure of local inflation) to human service provider contracts. In 2023, base contracts were inflated at 7.6% and for 2024, that amount is at 7.5% or over the 2023 Adopted Budget and is supported by the City's General Fund. This amounts to a $15.7 million inflationary increase over 2023. However, the City is not the only funder of these providers and cannot support this workforce in isolation. In addition to the City's investment, a joint commitment from state, local, and federal governments is needed to ensure that those doing the hardest work can earn a living wage.

In 2023, the University of Washington completed a City-funded wage equity study and Council adopted Resolution 32094 concerning human services provider pay. In the resolution, the Council stated its intent to consider increases to HSD-administered contracts in addition to inflationary adjustments required under the SMC. In response to the study, the Mayor is proposing to add a 2% increase ($4.2 million) to support increasing pay for human services providers, including those providing support and outreach to people experiencing homelessness. This amount is in addition to the 7.5% 2024 inflationary increase. Because DEEL and DON hold some human services contracts, their budgets include adjustments of approximately $327,000 and $12,000, respectively, to align with the HSD inflationary and provider pay increases.

The proposed budget also adds $2.9 million to support one-time retention bonuses for child care workers. Since 2021, DEEL has invested more than $8 million in child care workers to provide financial relief for them, which helps mitigate ongoing pandemic impacts to staffing within the industry. These investments help support a critical industry that is a stabilizing force for our City's economy.
The funding for both the 2% additional human services wage increase and the child care worker retention bonuses comes from Payroll Expense Tax resources originally slated to help support General Fund operations in the 2024 Endorsed Budget.

The 2023-2024 Proposed Mid-Biennial Budget Adjustments also include~~s~~ investments in review for the City's Classification and Compensation system which has not been reviewed in over 30 years. Progress in this space will help support retention and attraction of employees, promote pay equity and compliance with pay equity laws, and follow industry best practices. In addition, reserves are maintained to support the outcome of ongoing negotiations for the City's labor contracts. The Mayor continues to express his urgent and good faith commitment to getting a deal done and raising wages for City workers.

Furthering Economic Recovery

Mayor Harrell's budget increases investments in efforts to promote economic resiliency, activate our Downtown, and advance opportunity and equity for all. Investments in this budget sustain and enhance safe, healthy, and thriving communities by increasing funding to implement recommendations in the Future of Seattle Economy report and in supporting the Creative Economy, which was significantly impacted by the pandemic.

Future of Seattle Economy Investments

In 2023 the Office of Economic Development (OED) finalized the Future of Seattle of Economy (FSE) report, which provides a community-driven investment framework for the City to promote inclusive economic growth. The FSE framework, adopted by the City Council in Resolution 32099, is intended to guide investments in the JumpStart Payroll Expense Tax Economic Revitalization spending category. The report focuses on five key pillars: investing in diverse talent and building our workforce, supporting small, women and minority-businesses, building BIPOC community wealth, investing in neighborhood business districts, and growing businesses and key industries.

The 2023-2024 Proposed Mid-Biennial Budget Adjustments appropriate $11 million of the $13 million Economic Revitalization Reserve, established in the 2023 Adopted Budget, in alignment with the FSE framework. These appropriations provide $9.9 million in OED for new items that support commercial affordability, downtown and neighborhood economic recovery, and workforce development. In alignment with the FSE framework, the proposed budget adjustments add dedicated staffing in OED for Community Wealth Building, funded by the Jumpstart Payroll Expense Tax Economic Revitalization Reserve. This position will support interdepartmental coordination and implementation of community wealth building programs, guided by recommendations in the Department of Neighborhood's Generational Wealth Initiative final report, presented to Council in September 2023.

Appropriations from the Economic Revitalization Reserve fund several items to support the Downtown Activation Plan, the Mayor's plan to revitalize and transform Downtown Seattle as the city continues to recover from the impacts of the COVID-19 pandemic. The Downtown Activation Plan's goal of making Seattle's downtown a more vibrant, inclusive, and resilient hub for residents, workers, and visitors aligns with the FSE framework. The proposed budget adjustments make Downtown Activation Plan investments in the Office of Economic Development, the Human Services Department, the Office of Planning and Community Development, and the Seattle Department of Transportation. Downtown Activation Plan investments include: public space activations, supports for small, women and minority owned business, extension of the Third Avenue Project in partnership with We Deliver Care, transformation of the Special Events Office, and right-of-way management. The proposed budget adjustments also provide resources for continued community engagement related to the Downtown Activation Plan, and resources for the development of long-term, transformational program and policy ideas focused on Downtown.

The budget also includes two Downtown Activation Plan investments funded by the Admissions Tax and included in the Office of Arts and Culture budget. These investments are focused on activation of King Street Station and the downtown core as well as extending the Hope Corps grant program with a focus on the downtown.

Support Increased Events at Seattle Center

Due to pandemic related revenue reductions, the 2023 Adopted Budget unfunded 6.75 FTE event related positions with the intention that as events and their associated revenues returned to the campus, the positions would again be necessary to support events and events revenues would be used to refund the positions.

Seattle Center is projecting increased revenues as event activity recovers and as a result this budget includes refunding some positions. The 2023-2024 Proposed Mid-Biennial Budget Adjustments refund two laborer positions and adds a new Event Service Representative position to support an increased level of events at Seattle Center. The budget also includes the elimination of Stage Tech Lead position because the types of events that are returning to campus require more direct cline support and less stage lead work.

Arts and Culture Investments

Due to higher projected Admissions Tax revenues, this budget makes key structural and short-term investments to strengthen Seattle's Creative Economy. These investments include $1 million in one-time funding for Office of Arts & Culture (ARTS) to partner with the Office of Economic Development (OED) on activation of King Street Station and the Downtown Core. The budget also includes $1 million in one-time funding to extend Hope Corps with a focus on downtown activations. Hope Corps is a grant program designed to connect under- and unemployed workers in creative industries with career opportunities. ARTS estimates that this budget will support 50-70 creative projects in 2024. The proposed adjustments also include increases to the ARTS' grant programs. The budget adds an ongoing inflationary adjustment of $257,000 and adds $650,000 in one-time funding for grant programs to support arts and cultural institutions that have not yet fully recovered from pandemic-caused economic pressures and who are facing the loss of federal funding. Additional details on all the Admissions Tax increases included in the budget can be found in the Office of Arts and Culture budget book section.

Real Estate Excise Tax

Real Estate Excise Tax (REET) is an excise tax imposed on the sale of real property and those revenues fund a portion of the capital investments in the City's Capital Improvement Program (CIP).

Projected REET revenue available for the 2024-2029 Proposed CIP reflects the ongoing impact that elevated interest rates are having on the local real estate market. Actual REET revenue collections in 2022 were lower than forecasted by approximately $3 million and forecasted REET for 2023 are projected to be $17.4 million below the 2023 Adopted CIP. For the 2024-2029 Proposed CIP, revenues are projected to be approximately $61 million lower than 2023-2028 Adopted CIP estimates over the 6-year window. To balance the decreased forecast capital departments were asked to reduce expenditures and reallocate expenditures to later years in the CIP.

The City's REET policy (Resolution 32075) requires a $10 million REET fund balance reserve to protect against unexpected downturn in REET revenue collection and forecast. The REET funds continue to maintain the reserve levels established in the policy but could potentially dip into those reserves if the forecast continues to decline in the near term. Additional details on the uses of REET can be found in the Capital Improvement Plan (CIP) overview and in department CIP chapters.

Reserves

The City maintains two financial reserves to draw upon in the event of certain unanticipated expenditure or revenue pressures: the Emergency Fund (EMF) and the Revenue Stabilization Fund (RSF). The EMF is the principal reserve for the City to draw upon when certain unanticipated expenses occur during the fiscal year. During the COVID-19 pandemic and related economic downturn, the City withdrew $33 million from the EMF over two years, reducing the reserve balance to $33.7 million at the end of 2021. The 2022 Adopted Budget initiated the five-year rebuilding cycle by contributing $10 million to the EMF. The 2023 Adopted and 2024 Endorsed Budget included a contribution of $6.5 million in each year to the EMF, and anticipated contributions of $15 million in both 2025 and 2026 to rebuild the fund to a projected target balance of $87 million within the prescribed five-year timespan. The 2023 Year End Supplemental Budget Ordinance and the 2023-2024 Proposed Mid-Biennial Budget Adjustments increase the contributions to EMF by $8.5 million in each year, reducing the reliance on outyear contributions to refill the reserve and reducing the projected General Fund deficit by $17 million over the 2025-2026 biennium.

During the COVID-19 pandemic and related economic downturn, the City withdrew $54.7 million from the RSF, reducing the reserve balance to $6.0 million at the end of 2021. The RSF, or "Rainy Day Fund," was recently replenished in 2022 via the 2021 year-end fund balance in the General Fund. The 2023 Adopted and 2024 Endorsed budgets build on this reserve with the maximum contributions under current policy of $3.6 million in 2023 and $1.7 million in 2024, to reach an ending fund balance of $67 million. The 2023-2024 Proposed Mid-Biennial Budget Adjustments add $2.3 million, to reach an ending fund balance of $67.6 million. The total amount of reserves in the proposed budget at the end of 2024 is $141.2 million.

City Utilities

The 2023-2024 Proposed Mid-Biennial Budget Adjustments for both Seattle City Light (SCL) and Seattle Public Utilities (SPU) continue to build on each utility's six-year Strategic Business Plan. In the provision of essential services to utility customers, each utility maintains a strong commitment to its financial health, affordability, and efficiency in service delivery while meeting all regulatory requirements. SCL's $1.5 billion budget makes only minor, primarily technical adjustments to the 2024 Endorsed levels. SPU's $1.6 billion budget makes technical adjustments across the three primary funds and includes additional investments in the Trees for Neighborhoods program and Duwamish Valley resilience work.

City of Seattle Race and Social Justice Initiative

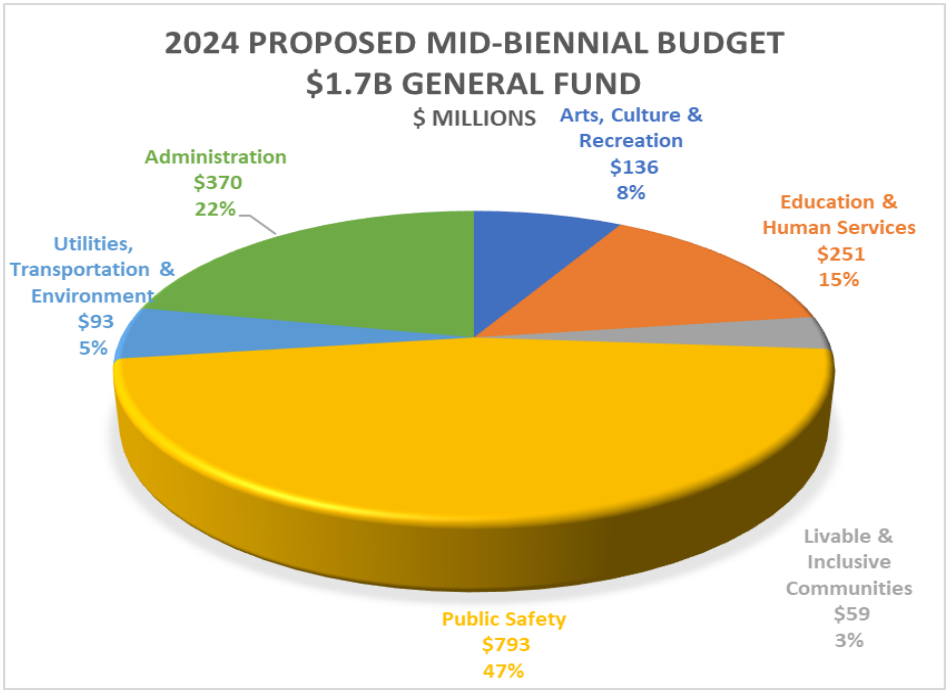
Significant evidence shows that the opportunities a Seattle resident can access, and the quality of life they experience, are both directly related to their race and where they live. People of color and other under-represented groups in the City of Seattle's workforce face similar issues. To address racial inequities, in 2004 Seattle became the first city in the U.S. to establish a program, the Race and Social Justice Initiative (RSJI), to explicitly eliminate institutional racism. Institutional racism exists when an organization's programs, policies, and spending work to the benefit of white people and to the detriment of people of color, sometimes unintentionally.

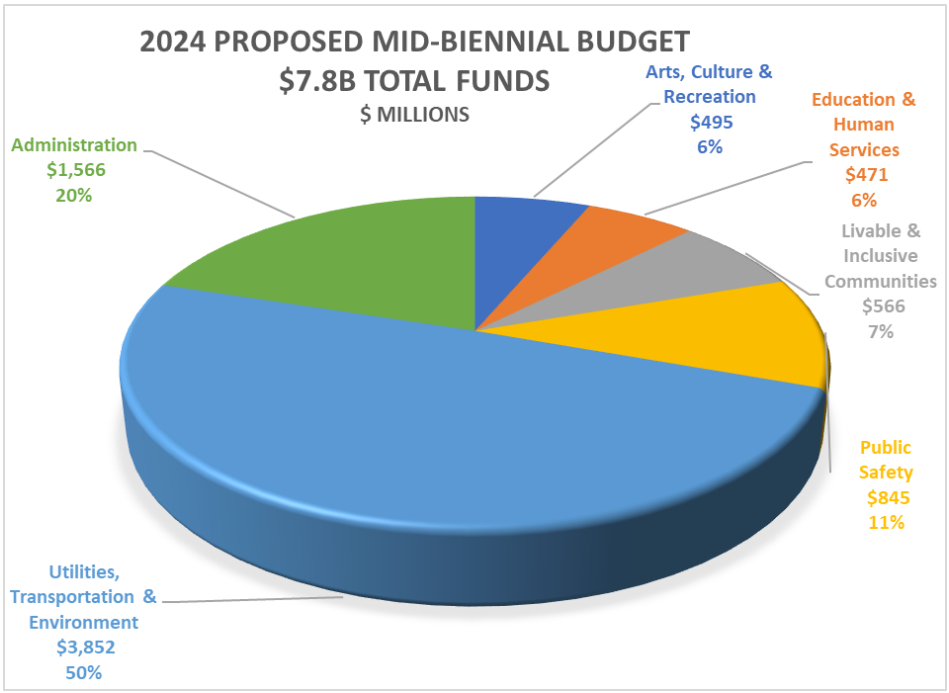
The Office for Civil Rights leads the RSJI in the City and provides support for departments and staff. As part of RSJI, the City uses a Racial Equity Toolkit to guide policy, program, and budget decision-making toward options that actively support positive racial equity outcomes. The City also uses a racial equity lens to develop a workforce that is inclusive of people of color and other marginalized or underrepresented groups at all levels of City employment.

Additionally, each City department has a "Change Team" to support internal transformation. The team – consisting of a group of employees who champion RSJI activities and strengthen a department's capacity to get more employees involved – facilitates and participates in discussions on race, racism, and strategies to overcome institutional barriers to racial and social equity.

Through CBO's Change Team, a new tool was created to help City staff identify the extent to which a department's budgeting process and efforts are equitable and reflective of RSJI principles. The City's 2023-2024 Proposed Mid-Biennial Budget Adjustments includes a process for City departments to evaluate how they incorporate RSJI in their historic budget development and set a goal for their RSJI efforts based on their assessment using this tool.

Expenditure Summary Charts and Tables





Expenditure Summary Charts and Tables

	2022 Actuals		2023 Adopted Budget		2024 Endorsed Budget		2024 Proposed Budget	
	General Fund	All Funds	General Fund	All Funds	General Fund	All Funds	General Fund	All Funds
Arts, Culture & Recreation								
Office of Arts and Culture	2,315	17,027	-	18,885	-	17,432	-	21,467
Seattle Center	17,024	58,219	15,808	57,964	15,896	73,462	16,379	55,574
Seattle Public Library	-	88,838	-	98,941	-	95,686	-	96,188
Seattle Parks and Recreation	112,981	271,961	116,702	328,941	117,853	328,540	119,962	321,544
Subtotal	*132,319*	*436,045*	*132,511*	*504,732*	*133,750*	*515,120*	*136,341*	*494,773*
Education & Human Services								
Department of Education and Early Learni	12,496	112,181	15,683	130,168	16,054	131,043	17,386	136,777
Human Services Department	186,235	306,480	219,940	319,127	224,575	318,976	233,380	334,071
Subtotal	*198,730*	*418,660*	*235,623*	*449,295*	*240,628*	*450,019*	*250,766*	*470,848*
Livable & Inclusive Communities								
Department of Neighborhoods	15,708	16,811	15,016	19,945	15,248	18,331	15,380	18,571
Office of Hearing Examiner	1,063	1,063	1,163	1,163	1,189	1,189	1,225	1,225
Office for Civil Rights	7,196	7,196	7,911	7,911	7,962	7,962	8,018	8,018
Office of Economic Development	18,534	28,476	11,987	27,637	11,776	27,376	10,501	35,997
Office of Housing	421	280,072	2,592	252,995	2,291	253,542	0	334,676
Office of Immigrant and Refugee Affairs	6,635	6,753	4,900	5,063	4,938	5,101	6,029	6,193
Office of Labor Standards	(0)	10,804	-	8,433	-	8,456	-	8,340
Office of Planning and Community Develo	22,642	24,825	8,874	35,267	8,771	35,078	7,826	35,824
Seattle Department of Construction and In	10,348	99,315	10,664	111,804	9,645	112,102	10,108	117,121
Subtotal	*82,547*	*475,316*	*63,107*	*470,217*	*61,821*	*469,137*	*59,086*	*565,965*
Public Safety								
Community Assisted Response and Engage	21,503	21,503	20,523	20,523	21,683	21,683	26,583	26,583
Community Police Commission	1,471	1,471	1,888	1,888	1,910	1,910	2,126	2,126
Firefighter's Pension	-	21,948	-	22,973	-	23,037	-	23,038
Law Department	36,895	36,895	40,023	40,023	40,309	40,309	40,996	40,996
Office of Emergency Management	5,434	5,615	2,786	2,786	2,825	2,825	2,936	2,936
Office of Inspector General for Public Safet	3,225	3,225	3,934	3,934	3,989	3,989	4,679	4,679
Police Relief and Pension	-	20,568	-	26,741	-	26,753	-	26,756
Seattle Fire Department	281,911	281,917	271,287	271,287	278,507	278,507	282,662	282,662
Seattle Municipal Court	39,956	39,956	40,916	40,916	42,579	42,579	43,462	43,462
Seattle Police Department	361,432	364,461	371,169	374,320	381,080	384,937	389,401	391,555
Subtotal	*751,827*	*797,560*	*752,525*	*805,390*	*772,882*	*826,528*	*792,844*	*844,792*
Utilities, Transportation & Environment	**2022 Actuals**		**2023 Adopted Budget**		**2024 Endorsed Budget**		**2024 Proposed Budget**	
Office of Sustainability and Environment	7,141	13,961	7,876	29,123	7,947	31,203	7,239	30,556
Seattle City Light	-	1,374,206	-	1,508,036	-	1,535,982	-	1,533,072
Seattle Department of Transportation	70,614	606,901	57,860	712,897	59,034	559,857	58,907	706,139
Seattle Public Utilities	19,739	1,217,543	27,256	1,418,931	28,150	1,446,756	27,134	1,582,618
Subtotal	*97,493*	*3,212,611*	*92,993*	*3,668,986*	*95,132*	*3,573,798*	*93,280*	*3,852,385*
Administration								
Office of the City Auditor	2,448	2,523	2,276	2,276	2,305	2,305	2,304	2,304
City Budget Office	7,682	8,738	8,216	8,216	8,712	8,887	9,845	10,023
Civil Service Commissions	609	609	895	895	919	919	888	888
Ethics and Elections Commission	1,380	2,047	1,276	8,011	1,299	2,181	1,308	4,313
Office of Economic and Revenue Forecasts	559	559	702	702	706	706	840	840
Finance and Administrative Services	50,257	337,707	55,512	417,287	57,234	428,500	62,854	450,349
Finance General**	273,061	455,168	199,964	339,047	215,343	343,259	228,614	336,545
Seattle Information Technology Departme	-	252,802	225	312,775	225	293,133	-	302,861
Legislative Department	19,296	19,296	20,817	20,817	21,135	21,135	20,934	20,934
Office of the Mayor	7,713	7,713	10,406	10,406	9,920	9,920	11,894	11,894
Office of the Employee Ombud	987	987	1,152	1,152	1,160	1,160	1,161	1,161
Office of Intergovernmental Relations	3,113	3,113	3,106	3,106	3,141	3,141	3,141	3,141
Employees' Retirement System	-	8,720	-	10,474	-	10,526	-	10,700
Seattle Department of Human Resources	23,419	352,516	24,861	399,898	25,046	426,280	26,304	409,699
Subtotal	*390,525*	*1,452,499*	*329,409*	*1,535,063*	*347,144*	*1,552,052*	*370,088*	*1,565,652*
Total	**1,653,442**	**6,792,690**	**1,606,167**	**7,433,683**	**1,651,357**	**7,386,654**	**1,702,405**	**7,794,414**

*Formerly Community Safety and Communications Center

**General Fund (GF) transfers are reported in Finance General (Administration) to align with actual appropriations as well as totals in the General Fund Financial Plan (00100); this includes transfers to the Office of Labor Standards, Firefighter's Pension, Police Pension, Seattle Public Library, Seattle Information Technology Department, and Finance & Administrative Services.

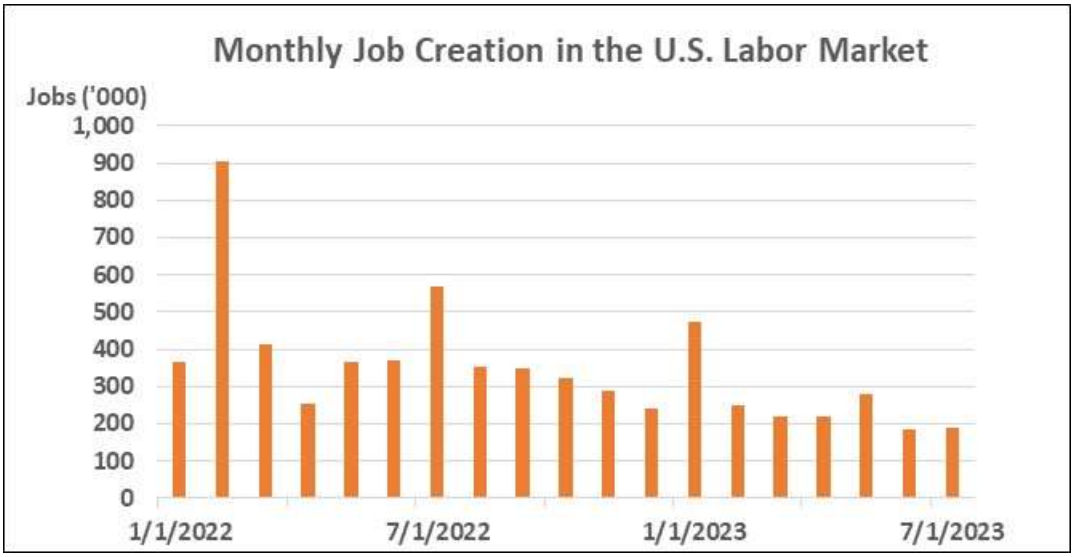
General Fund Revenue Overview

National Economic Conditions and Outlook

In November of last year, at the time the City Council adopted, and the Mayor signed, the 2023-2024 Biennial Budget, the national economic outlook was deteriorating. The U.S. economy had shown significant resiliency, but a dramatic shift in monetary policy was underway and the expectation was that this pivot would put the brakes on the post-pandemic recovery. Job growth had been strong over the first half of 2022, and employment levels had finally reached and just surpassed pre-pandemic levels. The fiscal stimulus provided by the federal government, in combination with the Federal Reserve's initial policy response of easing monetary policy and reducing interest rates, had succeeded in restoring the economy.

However, there was an emerging recognition, or at least concern, that the stimulus had perhaps been too effective, and that the economy had become "overheated", with excess demand driving up prices and fueling wage escalation in the markets still under pressure from supply chain issues and high commodity and energy prices. While down from its June peak of 9.1%, inflation was still running an annual rate of 7.7%. In an effort to bring this price escalation under control quickly, the Federal Reserve had increased interest rates by 3% since June, and an additional 0.5% increase was anticipated in December. The expectation was this aggressive increase in interest rates would induce a brief, but mild, recession during the latter part of 2023 and early 2024. Increasing interest rates would soften demand for major capital purchases and cool private investment that was dependent on access to relatively low-cost capital. In turn, these changes would slow job creation and cool the rapid rate of wage growth, which itself had become a driver of inflation. In particular, the baseline scenario national forecast from S&P Global, incorporated into the City's revenue predictions, anticipated that GDP would decline by 0.5% through the first half of 2023 and that total employment would decline by approximately 2% over this same period. Growth was expected to return in the second half of 2023, but at only modest levels for the near-term. For 2024, GDP was projected to increase by just 1.3%.

These projections proved overly pessimistic, and through the first three quarters of 2023 the national economy has demonstrated tremendous resiliency. Even as interest rates rose, employment continued to expand, with the U.S. economy adding an average of more than 250,000 job per month through June of this year. Job growth has slowed somewhat in the past few months, but this is consistent with the overall goal of cooling the economy, while maintaining some level of growth. The chart below illustrates the recent pattern of job growth at the national level.



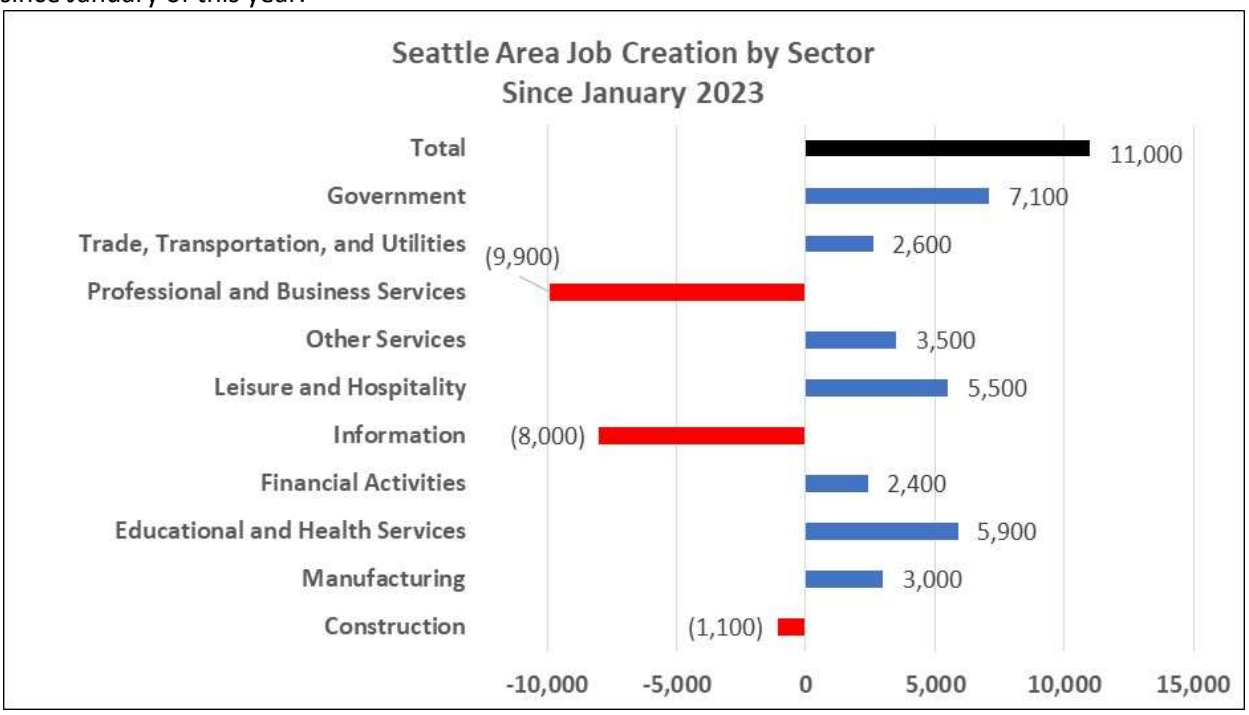
At the same time, inflation measured at the national level has dropped dramatically, reaching an annual rate of just 3.7% in August of this year. "Core inflation", which excludes price changes in the more volatile areas of food and energy, is running somewhat higher at 4.3%, but has also fallen significantly over the course of the year.

The unexpected strength of the national economy in 2023 has avoided the recession predicted last fall, but looking forward, the expectation is that the Fed's restrictive monetary policy will remain in place through the first half of next year, slowing overall economic growth at the same time that it continues to help control inflation. Thus, at this stage, it appears that the Federal Reserve is succeeding in its goal of managing the economy toward a "soft landing". In particular, inflation is being brought under control without a decrease in GDP or an increase in unemployment. Current national projections for the remainder of this year and 2024 are consistent with that expectation. Growth will continue, but at a modest rate, with GDP expected to grow by 1.5%, when measured in inflation-adjusted terms.

Seattle Metropolitan Area Economic Conditions and Outlook

Overall, the Seattle regional economy has tracked the performance seen at the national level. Employment growth has remained relatively strong and regional measures of inflation have fallen significantly over the past 12 months. However, as described below, there are at least two significant factors that have specifically affected the region's recent economic performance. First, the past year has seen a rather dramatic reversal in the technology sector, which has been a key driver of the region's post-pandemic recovery. There was early evidence of this correction last fall, as announcements of layoffs were accompanied by declining stock prices and in the following months hiring slowdowns and layoffs became common even among the region's largest technology employers. While not unique to Seattle, the technology sector has a disproportionate impact on the Seattle region, relative to the nation as a whole. In addition, the slow rates of "return to the office" have meant that overall economic activity in Seattle's downtown core has been relatively slow to recover. Comparable patterns have been seen across the nation, but Seattle workers have lagged the overall national trends on returning to traditional work locations.

Labor Market. Relative to the economic forecast that underlies the revenue forecasts developed last fall, the regional labor market has outperformed expectations in terms of overall employment. In November of last year, the Office of Economic and Revenue Forecasts (Forecast Office) projected that the regional unemployment rate would average 3.6% in 2023. The most recent forecast, prepared in August, projects that figure to be just 3.0% for 2023. The projections for next year reflect a comparable pattern of improvement. The forecasts from last fall anticipated average regional unemployment would run at 4.2% for 2024. The August revisions now put that estimate at just 3.1%. Rising interest rates have cooled some aspects of the local economy, but have not led to overall job losses. That said, recent hiring patterns have differed significantly by sector. The chart below highlights job changes by sector since January of this year.



Overall, regional job growth has been relatively slow this year. The net addition of 11,000 jobs from January through August represents an increase of just 0.6%, and the growth has been very uneven across sectors. While there has been net job creation in seven of ten sectors, the notable reductions in the Information, Professional & Business Services, and Construction sectors highlight the impacts of the technology sector slowdown and the wider implications of "work from home". The rapid growth of highly paid technology jobs added significant spending power to the local economy in 2021 and 2022 as the local economy recovered quickly from the pandemic, but clearly that is no longer a driving force of local economic growth. In addition, rapidly falling demand for commercial office space will slow commercial construction activity, and the City has already seen a reduction in issued building permits.

Inflation. Driven in a significant part by strong income growth and the rapidly increasing cost of housing, the regional rate of inflation has been outpacing the national level for much of the post-pandemic period. As of last October, regional inflation was running at annual rate of 8.9%, compared to the national level of 7.7%. The regional forecast developed at that time anticipated that regional price escalation would track with national trends and cool over the last quarter of 2022 and throughout 2023. That forecast was generally accurate, and in fact prices have cooled more rapidly than anticipated. At the time the budget was adopted, the regional forecast projected that inflation would run at 6.3% over

2023, and then fall to 3.4% in 2024. The most recent modeling from the Forecast Office anticipates the annual rate for 2023 will be just 5.7%, and that in 2024 inflation will further cool to 3.1%. A softening in the local residential rental market has been a key factor in these declines, as housing represents about one third of the overall expenditures accounted for in the consumer price index used to measure inflation.

Regional Outlook. Following a stronger than expected performance to date in 2023, the outlook for 2024 anticipates the same general level of subdued growth that had been projected last fall. Like the nation, the regional economy is now expected to avoid a recession, and while unemployment is expected to trend up modestly as hiring slows, there is no expectation of net job losses. That said, the cooling technology sector and the slowing demand for new construction were not fully anticipated last fall, and these factors as well as general national trends have shifted the longer-term outlook toward slower growth. For example, last fall, the Forecast Office's regional model anticipated that regional personal income would grow at an average annual rate of about 4% from 2024 through 2028. The most recent forecast projects average income growth closer to 3% over this same period. This pattern of slower growth marks a distinct shift from pre-pandemic trends when the local economy experienced an extended period of robust expansion, driven by strong growth in the technology sector and sustained construction activity in both the commercial and residential sectors. The sections that follow highlight how revenue forecasts have changed since last fall and how evolving economic conditions have changed those forecasts over the course of this year.

City Revenue

The following sections describe forecasts for revenue sources supporting the City's primary operating fund, the General Fund, its primary capital funds – the REET 1 and REET 2 Capital Funds, and six select other funds – the Arts and Culture Fund, Seattle Park District Fund, Sweetened Beverage Tax Fund, the Short-Term Rental Tax Fund, the Transportation Fund, and the JumpStart Payroll Expense Tax Fund.

General Fund Revenue Forecast

Based on the stronger than expected 2023 performance of the regional economy, overall General Fund revenues are projected to increase relative to 2023 Adopted and 2024 Endorsed budget expectations approved in November 2022. As the General Fund revenue table below indicates, the 2023-2024 Proposed Mid-Biennial Budget Adjustments assume approximately $76.2 million additional revenues over the 2023 Adopted and a smaller $47.6 million over the 2024 Endorsed budgets. The smaller growth increment in 2024, though due to many factors, signals the trend revealed in the regional forecast for slower growth in the major, economically driven taxes heading into 2024-2028. The 2024 increase includes proposed policy changes added to the forecast since the August General Fund forecast was approved by the City's Forecast Council on August 10, 2023. These changes include a total reduction to the JumpStart Payroll Expense Tax Fund transfer to the General Fund of $6.5 million and increases to several fee revenues that total $3.4 million.

General Fund Revenue, 2022 – 2024, thousands of dollars

Revenue	2022 Actuals	2023 Adopted	2023 Revised	2024 Endorsed	2024 Proposed
Property Tax	303,933	314,168	315,362	316,321	316,615
Property Tax - Medic One Levy	67,832	66,309	63,910	70,306	68,654
Total Property Tax	**371,765**	**380,477**	**379,272**	**386,627**	**385,269**
Retail Sales Tax	304,240	306,848	316,516	313,333	319,820
Retail Sales Tax - Criminal Justice	26,985	26,146	27,945	26,494	28,381
Total Retail Sales Tax	**331,225**	**332,994**	**344,461**	**339,827**	**348,201**
Total Business & Occupation Tax	**331,582**	**334,960**	**353,731**	**344,132**	**367,462**
Total Payroll Expense Tax	**44,977**		**2,270**		
Total Utilities Business Tax - Private Utilities	**41,854**	**40,924**	**42,553**	**38,190**	**38,444**
Tonnage Tax	1,869	4,969	5,061	5,072	5,072
Utilities Business Tax - City Light	66,040	60,097	62,658	62,836	65,552
Utilities Business Tax - City SWU	27,254	23,786	26,386	24,153	25,684
Utilities Business Tax - City Water	36,210	37,205	37,408	37,703	37,608
Utilities Business Tax - Drainage/Waste Water	61,476	65,092	63,116	67,194	64,870
Total Utility Tax – Public	**192,849**	**191,149**	**194,629**	**196,958**	**198,786**
Firearms & Ammunition Tax	77	140	110	140	110
Gambling Tax	356	330	430	380	380
Leasehold Excise Tax	7,356	7,491	7,896	7,491	7,316
Pleasure Boat Tax	141	130	140	130	140
Transportation Network Company Tax	6,610	5,868	5,320	6,698	5,520
Total Other City Taxes	**14,540**	**13,959**	**13,896**	**14,838**	**13,466**
Meter Hood Service	4,356	3,700	3,500	4,388	4,000
Parking Meters	19,505	34,257	33,146	40,076	42,271
Total Parking Meters	**23,861**	**37,957**	**36,646**	**44,463**	**46,271**
Adult Probation and Parole	4				
Court Fees & Charges	443	251	131	286	172
Court Fines	12,893	19,648	21,083	24,215	18,108
Total Court Fines	**13,339**	**19,898**	**21,214**	**24,501**	**18,281**
Criminal Justice Assistance	4,634	4,916	4,930	5,063	4,946
E-911 Reimbursements & Cellular Tax Revenue	718	718	718	718	718
Liquor Board Profits	5,758	5,776	5,943	5,784	5,951
Liquor Excise Tax	5,263	5,007	5,330	5,066	5,393
Marijuana Excise Tax	1,901	1,878	1,878	1,931	1,931
Trial Court Improvement Account	151	150	150	150	150
Total Revenue from Other Public Entities	**18,423**	**18,444**	**18,948**	**18,711**	**19,089**

General Fund Revenue, 2022 – 2024, thousands of dollars, continued

Revenue	2022 Actuals	2023 Adopted	2023 Revised	2024 Endorsed	2024 Proposed
Federal Direct Grants	7,781	4,145	21,272	3,513	6,209
Federal Direct Grants – FEMA	2,618	10,328	11,574	1,095	1,162
Federal Indirect Grants	6,984	2,494	12,321	535	2,785
Other Grants	417	550	2,710	50	552
State and Local Grants	5,532	5,536	9,391	5,374	6,868
Total Grants	**23,333**	**23,054**	**57,267**	**10,567**	**17,576**
Transfer from - JumpStart Payroll Expense Tax Fund	85,355	108,508	74,512	92,200	85,723
Transfer from - Other Fund	65,586	2,500	11,491	2,500	2,500
Total Fund Balance Transfers	**150,940**	**111,008**	**86,003**	**94,700**	**88,223**
Cost Allocations & Administrative Charges	26,870	28,238	31,074	28,442	30,285
Legal Services	1,837	3,068	3,141	3,086	3,216
Other Proceeds	1,478	72	185	72	114
Personnel Service Charges	30,083	30,196	31,135	30,895	33,441
Public Safety Enforcement	12,219	7,889	6,348	9,069	5,719
Sales Proceeds	59,982				
Use Charges	69	164	159	164	159
Total Service Charges & Reimbursements	**132,538**	**69,627**	**72,042**	**71,728**	**72,934**
Animal Shelter Licenses & Fees	1,920	2,594	2,082	2,765	2,608
Business License Fees	14,621	17,152	21,175	17,900	18,936
Emergency Alarm Fees	2,701	2,400	1,800	1,400	1,200
Fire Permits & Fees	6,451	7,119	7,259	7,306	7,257
Interest on Investments	8,114	5,847	18,615	5,636	17,731
Other Business Licenses, Permits, & Fees	6,271	6,104	7,136	6,104	7,427
Other Interest Earnings	619	260	560	260	500
Miscellaneous Revenue	2,593	3,559	13,451	3,824	8,080
Private Contributions & Donations	5,158	208	262	208	
Professional & Occupational Licenses	1,685	2,766	3,592	2,766	3,579
Street Use Permits	818	990	780	1,100	865
Total Licenses, Permits, Interest Income and Other	**50,952**	**48,998**	**76,712**	**49,268**	**68,183**
Total General Fund	**1,742,178**	**1,623,449**	**1,699,644**	**1,634,510**	**1,682,184**

Property Tax. Property taxes paid in the current year are based on valuations as of January 1 of the previous year. The revenue forecasts and projected tax rates for 2024 are based on January 1, 2023 valuations. Over the course of this year, the King County assessor has been conducting the research and appraisals needed to retroactively determine those valuations. Overall, real estate valuations have been in decline. The combination of high interest rates, uncertainty about the long-term demand for office space, and cooling residential demand have all contributed to this decline. The impacts of these factors are expected to be reflected in the assessed values that will underlie 2024 tax collections. However, due to the structure of state property tax laws, these changes in the assessed value of existing values will not have a negative impact on City property tax revenues. The cooling residential market has also reduced the forecasts of the value of new construction, which do have some impact on property tax revenues. However, these forecast changes have been small in magnitude, in part because the cost of new construction has been escalating due to inflation, even as the volume of projected demand has been declining. The Proposed Budget Adjustments show an increase of $1.2 million in 2023 over the adopted budget due to changes in technical assumptions. There is no significant change in 2024 despite the slowing real estate market for the reasons laid out above.

Medic 1/Emergency Medical Services. This county-wide property tax is levied by King County. The City of Seattle receives a distribution of the proceeds equal to the county-wide tax rate multiplied by the City's assessed value (AV). The county-wide tax rate is based on the annual Medic 1/EMS levy amount divided by total King County AV. Thus, the tax rate will increase or decrease respectively when King County AV shrinks or grows faster than the rate of growth of the levy amount. The City's share will, in turn, grow or shrink with the tax rate and whether City AV growth is sufficient to outpace any changes resulting from King County AV changes. The Proposed Budget Adjustments include a decrease of $2.4 million for 2023 and $1.6 million for 2024, due to the effect of King County AV growth and decline on the tax rate relative to the growth and decline in City AV in 2023 and 2024.

Retail Sales and Use Tax. Consistent with the overperformance of the regional economy relative to the forecasts developed last fall, the revised estimates for sales tax have been upgraded for 2023 and 2024. An additional $11.5 million is anticipated for 2023, and an additional $8.4 million for 2024. While arguably significant in absolute dollar terms, they represent forecast revisions of just 3.5% and 2.5%, respectively. In addition, the new estimates anticipate that retail sales tax will grow just 1.1% between 2023 and 2024, compared to the 2.1% growth projected last fall. Thus, the increased dollar amount for 2024 is driven mainly by the increased base attributable to the stronger than expected 2023 results. The slower rate growth for 2024 is consistent with the observations above about slower long-term growth in the regional economy.

Business and Occupation (B&O) Tax. The forecasts for 2023 and 2024 B&O Tax revenues have also both increased relative to the amounts projected in November of last year. Anticipated revenues are up $18.8 million for 2023, and $23.3 million for 2024. These changes represent increases of 5.6% and 6.8%, respectively, relative to the 2023 Adopted and 2024 Endorsed budgets. Again, the region's stronger than anticipated economic performance this year is expected to increase the B&O tax base for 2023, and this higher base will compound to increase 2024 revenues as well. While retail sales and B&O tax tend to move together, the taxes do not apply to exactly the same types of economic activity, so it is not surprising that the B&O revenues have shown stronger relative performance. For example, the slowing construction sector has created a larger drag on sales tax growth than it has on B&O growth.

Utility Business Tax – Private Utilities. This revenue category includes taxes on cable television, telephone service, natural gas, and the central steam heat services provided in the downtown core.

Relative to last fall, revenue forecasts for this category have been increased by $1.6 million in 2023, and a modest $254,000 in 2024. The increase for 2023 is driven by three factors: a shift in timing of payments that had been expected in 2022, a colder than expected winter in early 2023, and a slower than anticipated decline in the demand for telephone and cable service, which have been on a long-term downward trend.

Utility Business Tax – Public Utilities. The City levies a tax on most revenue from retail sales collected by City-owned utilities (Seattle City Light and Seattle Public Utilities). Tax rates range from a State-capped 6% on City Light up to a current 15.54% on the City Water utility. Compared to the 2023 Adopted and 2024 Endorsed Budgets, electric tax revenues are up nearly $3 million in each year due to a colder than expected winter. There are also anticipated increases in revenues from solid waste of $2.6 million and $1.5 million in 2023 and 2024, respectively. Sewer tax revenues are expected to decrease by about $2 million in each year, driven by a downward revision in the County's projections. On net, the Proposed Budget Adjustments assumes an increase in Public Utilities revenues over the 2023 Adopted and 2024 Endorsed Budgets of $3.5 million and $1.8 million, respectively.

***Transportation Network Company* Tax.** In November 2019, Council approved a tax on transportation network companies (TNC), such as Uber and Lyft, effective July 1, 2020. As approved, the tax of $0.57 per trip is owed for all rides originating in Seattle by TNC's with more than 1 million rides per calendar quarter. Council reduced the ride threshold to 200,000 rides per quarter effective October 2020, and then the tax rate to $0.42 per trip effective January 1, 2023. At the start of the COVID-19 pandemic, the demand for rides and the number of drivers fell, significantly reducing TNC tax revenue. The recovery of both demand and supply has been anemic. The Proposed Budget Adjustments assume $5.3 million in 2023 and $5.5 million in 2024, a decrease of $0.5 million and $1.2 million from the 2023 Adopted and 2024 Endorsed, respectively.

Parking Meters. Revenue from on-street parking meters is forecast to be $33.1 million in 2023 and $42.3 million in 2024, a year-over-year increase of $9.1 million or 27.5%. The 2024 forecast represents an additional $8.0 million (23.4%) relative to the 2023 Adopted total and an increase of $2.2 million (5.4%) from the 2024 Endorsed forecast. The year-over-year increase is due mostly to rate changes that the Seattle Department of Transportation implements on a quarterly basis with rates determined by its Performance-Based Parking Program model which sets rates in order to achieve 1-2 open spaces per blockface. In recent years, these rate changes have resulted in many more increases than decreases due to the reset of rates to $0.50 in all areas in 2020 in response to the COVID-19 pandemic. With the rate changes that took effect in July of 2023, average parking rates have now surpassed pre-pandemic levels for the first time since the reset. Variations in the forecast over time are often due to shifting demand for parking across the city. In recent cycles, neighborhood parking areas have tended to see increasing demand relative to downtown, a trend that has weakened but persisted since the height of the pandemic. In addition to rate changes, the Proposed Budget Adjustments include revenue of $2.4 million in 2024 for the proposed policy change to increase the minimum and maximum city parking rates. For additional details on planned expenditures of this projected revenue increase, see the Seattle Department of Transportation section of the budget.

Court Fines. The City imposes and collects fines and related fees on various citations, primarily on-street parking and camera enforced red light violations. Relative to the 2023 Adopted and 2024 Endorsed budgets the Proposed Budget Adjustments assume $1.3 million additional revenue in 2023 and a decrease of $6.2 million in 2024. The increase in 2023 is likely a one-time bump as it is largely due to the City reinstating referrals to collection of a backlog of citations created when the City suspended referrals

during the COVID-19 pandemic. Through notifications, some people paid prior to referral to collections to avoid penalties and interest charges being added to the fine amount. Fine revenues are reduced in 2024 relative to the 2024 Endorsed forecast due to a downward revision in the citation volumes.

Grant Revenues. Federal, State and local grant revenues can change significantly with the passage of time as departments learn of new grant opportunities and applications are successful. Importantly, grant revenues are by their nature and purpose matched dollar-for-dollar with expenditures across the life of the grant. As such, grants are not providing additional discretionary revenues for allocation through the budget process. The Proposed Budget Adjustments contain an additional $34.2 million of grant revenues in 2023 relative to the 2023 adopted budget, with roughly half coming in the form of direct federal grants. An additional $7.0 million is expected in 2024.

Fund Balance Transfers. Changes in fund balance transfer amounts from the 2023 Adopted and 2024 Endorsed budget are predominantly due to changes in transfer amounts from the JumpStart Payroll Expense Tax Fund. By policy, transfers will increase or decrease in 2023 as General Fund revenues decrease or increase plus an amount for administrative support that will remain in future years. The transfer amount in the Proposed Budget Adjustments for 2023 is reduced approximately $34.0 million from the 2023 Adopted amount – a year-end supplemental is proposed to reduce the transfer amount further by approximately $4.7 million – and $6.5 million for 2024 from the 2024 Endorsed amount. For further explanation of the transfer and uses of the payroll expense tax, please see the Budget Overview section of this budget book.

Service Charges and Reimbursements. Total revenues in this category are increasing a net $2.4 million and $1.2 million in 2023 and 2024 respectively relative to 2023 Adopted and 2024 Endorsed budget assumptions. While cost allocation revenues (recovery of costs for services within city government) in the General Fund are increasing, as are legal and personnel services revenues, in 2023 and 2024 due to general cost increases for provision of services, revenues from public safety enforcement services are projected to decline due to reduced expectations for and changes in provision of reimbursable services.

Licenses and Permits. The City requires all businesses operating in Seattle to have a business license, and the cost of these licenses operates on a sliding scale that increases with the business' revenues. The current revenue forecasts show an apparent increase of $4 million in anticipated revenues in 2023, and $1 million in 2024. However, a significant share of the 2023 increment represents a shift in the timing of payments, rather than a net increase in revenues. The City did not process many of the payments made in December of 2022 until early 2023, which distorts the 2023 totals. That said, the local economic recovery and increasing business revenues have helped drive overall business license revenue above last November's forecast. The $1 million increment for 2024 reflects this net increase.

Interest Income. The City receives interest earnings on its cash holdings. Elevated cash balances and higher earnings rates have led to increases of $12.7 and $12.1 million for 2023 and 2024, respectively, relative to the 2023 Adopted and 2024 Endorsed Budgets. As the Federal Reserve has increased the Federal Funds Rate, the yields on Treasuries and other investments available to the City in accordance with State law have also increased. Overall earnings rate on the City's cash pool are projected to increase by approximately 50 basis points between the 2023 Adopted and 2024 Endorsed budget and the Proposed Budget Adjustments.

Non-General Fund Revenues of Note

In addition to forecasts of General Fund revenues, the Forecast Office and the City Budget Office track and forecast various other revenues that are accounted for in separate funds and that support general government purposes.

REET 1 and REET 2 Capital Funds – Real Estate Excise Tax (REET).

REET revenues are generated by a combined 0.5% tax on all real estate transactions. The sharp increase in interest rates, which has been induced by the Federal Reserve's monetary tightening, has significantly increased the cost of borrowing and negatively impacted the volume of both residential and commercial real estate transactions. In addition, the shift toward "work from home" has created a great deal of uncertainty about the value of commercial office space. This uncertainty has further dampened the sales of large office properties, which had previously represented a notable share of REET revenues. These dynamics were emerging last fall, but since then the total volume of real estate activity has fallen dramatically. As a result, REET forecasts for both 2023 and 2024 have been significantly reduced. The forecast for 2023 has been reduced by $17.4 million, from $68.1 million to $50.7 million. For 2024, the forecast has been reduced by $14.7 million, from $68.6 million to $53.9 million.

Arts and Culture Fund - Admission Tax.

Relative to the forecast from last November, anticipated admission tax revenues have increased by $1.2 million per year for both 2023 and 2024. This adjustment reflects an overall increase in the demand for entertainment activities, attributable to both local residents and tourists. This increases the total projected revenues for 2023 and 2024 to $22.6 million and $23.4 million, respectively.

Seattle Park District Fund – Property Tax Levy.

In August 2014, voters approved creation of a Metropolitan Park District (MPD). Pursuant to RCW 35.61, the MPD is a legally separate taxing jurisdiction from the City of Seattle, whose property tax levy authority of $0.75 per $1,000 assessed value is outside of the City's statutory rate limit of $3.60 per $1,000 assessed value and whose revenues will not be accounted for in the City's General Fund. The MPD is levying $118.4 million in 2023 and $122.5 million in 2024, which have not changed from the 2023-24 Adopted Budget as the amounts are in accordance with the MPD's spending plan.

Sweetened Beverage Tax Fund. The Sweetened Beverage Tax is a tax of 1.75 cents per ounce of sweetened beverages or the equivalent for condensed syrups distributed into the City of Seattle. Consumption patterns and volumes changed during the COVID-19 restrictions reducing revenues. Although not completely returned to pre-COVID consumption, consumption levels have grown and revenues from the tax have been increasing. The Proposed Budget Adjustments anticipate increases of approximately $500,000 in 2023 to $20.9 million and $550,000 in 2024 to $21.2 million.

Short-Term Rental Tax Fund.

Effective January 1, 2019, the State legislature authorized the public facilities district that is the Washington State Trade and Convention Center to impose a 7% tax on the sale of or charge made for the furnishing of lodging (including but not limited to any short-term rental). Beginning in 2020 these revenues and associated expenditures were moved from the General Fund to the Short-Term Rental Tax Fund in the City's accounting system. These revenues were severely affected by the reduction in travel due to COVID-19 concerns in 2020 and 2021 but are now on track to surpass 2019 levels as a result of tourism that has rebounded and remained robust. The Proposed Budget Adjustments anticipate $10.9

million in 2023 and $11.8 million in 2024 - $1.4 million and $1.7 million over the 2023 Adopted and 2024 Endorsed, respectively.

Transportation Fund - Commercial Parking Tax.
Commercial parking tax revenues continue a steady recovery from the effects of the COVID-19 pandemic, buoyed by a rate increase of 2 percentage points from 12.5% to 14.5%, effective July 2022. Given that the economy has been stronger than expected at the end of 2022 – particularly the leisure and hospitality sector – the Proposed Budget Adjustments anticipate $48.4 million in 2023 and $50.2 million in 2024, an increase of $3.3 million and $3.2 million over the Adopted and Endorsed, respectively.

JumpStart Payroll Expense Tax Fund.
As of 2023, the City's Payroll Expense tax applies to employee compensation of more than $174,000 per individual at businesses with a total Seattle-based payroll of more than $8.1 million. Specific tax rates vary with the level of individual employee's compensation and each company's total Seattle payroll. The City has a very limited history with both forecasting and collecting the resulting tax obligations. The tax was first imposed in 2021, with the first payments not made until January of 2022. Total 2021 tax obligations were approximately $293 million, but fell to $253 million in 2022. The majority of the revenues from this tax are generated from relatively few firms, most of which are concentrated in the technology sector. Thus, the reduction in revenue experienced between 2021 and 2022 is directly associated with the overall slowdown in this sector, and particularly in falling stock values, because stock grants represent a notable share of total compensation for many technology workers. At the time that the 2023 and 2024 revenue forecasts were developed last fall, the 2022 revenue results were not yet known. Although some reduction in revenues relative to 2021 was anticipated, actual 2022 collections were significantly lower than expected. When these results were incorporated into revised forecasts for 2023 and 2024 the overall impact was a reduction in anticipated revenues. Relative to the adopted 2023 forecast of $294 million, the revised figure has been reduced by $19.5 million to $274.6 million. Concurrently, the forecast for 2024 has been reduced by $21.6 million, from $311.5 million to 289.9 million.

Seattle City Tax Rates

	2019	2020	2021	2022	2023
Property Taxes (Dollars per $1,000 of Assessed Value)					
General Property Tax	$1.13	$1.12	$1.16	1.14	1.06
Families & Education	0.16	0.34	0.34	0.32	0.29
Low Income Housing	0.19	0.16	0.16	0.15	0.14
Transportation	0.45	0.38	0.38	0.37	0.33
Library	0.08	0.12	0.12	0.11	0.10
Election Vouchers	0.01	0.01	0.01	0.01	0.01
City Excess GO Bond	0.14	0.09	0.09	0.06	0.05
Other Property Taxes related to the City					
Seattle Park District	0.23	0.21	0.21	0.20	0.39
Emergency Medical Services	0.24	0.26	0.26	0.25	0.21
Retail Sales and Use Tax	0.85%	0.85%	0.85%	0.85%	0.85%
Transportation Benefit District Sales and Use Tax	0.10%	0.10%	0.15%	0.15%	0.15%
Business and Occupation Tax					
Retail/Wholesale	0.222%	0.222%	0.222%	0.222%	0.222%
Manufacturing/Extracting	0.222%	0.222%	0.222%	0.222%	0.222%
Printing/Publishing	0.222%	0.222%	0.222%	0.222%	0.222%
Service, other	0.427%	0.427%	0.427%	0.427%	0.427%
International Finance					
City of Seattle Public Utility Business Taxes					
City Light	6.00%	6.00%	6.00%	6.00%	6.00%
City Water	15.54%	15.54%	15.54%	15.54%	15.54%
City Drainage	11.50%	11.50%	11.50%	11.50%	11.50%
City Wastewater	12.00%	12.00%	12.00%	12.00%	12.00%
City Solid Waste*	14.20%	14.20%	14.20%	14.20%	14.20%
City of Seattle Private Utility B&O Tax Rates					
Cable Communications (not franchise fee)	10.00%	10.00%	10.00%	10.00%	10.00%
Telephone	6.00%	6.00%	6.00%	6.00%	6.00%
Natural Gas	6.00%	6.00%	6.00%	6.00%	6.00%
Steam	6.00%	6.00%	6.00%	6.00%	6.00%
Commercial Solid Waste*	14.20%	14.20%	14.20%	14.20%	14.20%
Other Taxes					
Admissions	5.00%	5.00%	5.00%	5.00%	5.00%
Amusement Games (less prizes)	2.00%	2.00%	2.00%	2.00%	2.00%
Bingo (less prizes)	10.00%	10.00%	10.00%	10.00%	10.00%
Punchcards/Pulltabs	5.00%	5.00%	5.00%	5.00%	5.00%
Cable Franchise Fee	4.40%	4.40%	4.40%	4.40%	4.40%
Fire Arms Tax (Dollars per weapon)	$25.00	$25.00	$25.00	$25.00	$25.00
Ammunition Tax (Dollars per round)	$0.05	$0.05	$0.05	$0.05	$0.05
Sweetened Beverage Tax (Dollars per fluid ounce)	$0.0175	$0.0175	$0.0175	$0.0175	$0.0175

Multi-Department Revenue Summary

JumpStart Payroll Expense Tax

The 2023-2024 Proposed Mid-Biennial Budget Adjustments include $301 million in appropriation backed by JumpStart Payroll Expense Tax (payroll tax) revenues.

The 2024 Endorsed Budget included an $84.1 million transfer from the JumpStart Payroll Expense Tax Fund (payroll tax fund) to the City's General Fund to support general operating expenses. 2024 payroll tax revenues were forecasted to be $311.5 million at the time the budget was passed. However, the 2024 payroll tax revenues are now forecasted to be $289.9 million. To balance the fund, the proposed budget updates reduce the payroll tax revenue stabilization reserve by $10 million, reduces the transfer to the General Fund for general operating expenditures by $10 million, reduces Housing and Services by $3.7 million and does not allocate $2 million of the $13 million economic revitalization reserve that was set up for new programs in 2024.

The amount remaining after the General Fund transfers described above is allocated, with two exceptions, according to the spending plan outlined in Section 5.38.055 of the Seattle Municipal Code (SMC), and amended in Ordinance 126719, which provides temporary flexibility to spend payroll tax proceeds on items deemed by the City Council to not be in alignment with Section 5.38.055 of the SMC.

The proposed budget updates includes legislation amending the Use of Funds Flexibility ordinance to add three items to the list of "exceptions" – items that are permitted to use payroll tax for this limited time but do not ordinarily clearly fall under a permitted category.

One of the permitted uses of payroll tax proceeds is for support to human service providers in the 2024 proposed budget which is being paid for by reducing the General Fund transfer that supports general operating expenses in the General Fund. The payroll tax proceeds available after General Fund transfer totals $214 million in 2024.

This includes:

> **Temporary Flexibility, including Human Services Provider Pay:** $11.2 million authorized on a one-time basis in 2024 to support four existing specific investments in the endorsed budget ($2.8 million) and three proposed new investments that would not otherwise be deemed eligible by current law as payroll tax expenditures. The existing items include a transfer to the Sweetened Beverage Tax Fund to offset decreasing revenues, funding for the Department of Education and Early Learning to support mental health services in schools, funding for the Seattle Department of Construction and Inspections (SDCI) for eviction legal defense, and funding for the Office of Planning and Community Development to support outreach and planning related to Sound Transit 3. The proposed new items include one-time startup costs for the Social Housing Public Development Authority in Finance and Administrative Services, a position in SDCI to support the process for Economic Displacement Relocation Assistance, and Human Services Provider Pay.

Human Services Provider Pay includes $7.4 million in payroll tax-backed investments in organizations contracted by the City to provide human services, child health and development services, and support and outreach to people experiencing homelessness. These investments include childcare worker support in the Department of Education and Early Learning (DEEL) and investments in pay increases for employees at organizations that provide human services in partnership with the department of Human Services (HSD), DEEL, and the Department of Neighborhoods. The City Council added $600,000 to HSD's 2022 Adopted Budget for a wage equity study. In 2023, the University of Washington completed the wage equity study and City Council passed Resolution 32094 concerning wage equity for non-profit human services workers. In the resolution Council stated their intent to consider wage equity increases to HSD administered contracts in addition to inflationary adjustments required under Seattle Municipal Code (SMC) Section 3.20.060.

Housing and Services: $136.5 million in payroll tax-backed investments in affordable housing for low-income households. This funding will support the Office of Housing's work to develop, acquire, preserve, and operate affordable housing and foster affordable homeownership opportunities. In 2024, the funding also supports the Human Services Department's need to relocate Rosie's Village, which is a pre-development cost related to the beginning of work on an affordable housing project on the site. The 2024 Endorsed Budget included $140.3 million of payroll tax for Housing and Services. In 2024, the budget updates reduce $4 million from the category in response to the revised revenue projections, this reduction is offset by additional revenue for affordable housing from the 2023 Seattle Housing Levy, pending approval by the voters in November 2023.

Economic Revitalization: $31.6 million in payroll tax-backed investments are spread across ten City departments to support a wide range of economic development and affordability programs. In 2023, the Office of Economic Development (OED) finalized the Future of the Seattle Economy (FSE) report, which provides a community-informed investment framework for the City to promote inclusive economic growth. City Council passed a resolution in support of this report, Resolution 32099. The proposed budget updates allocate the $31.6 million of economic revitalization investments in alignment with the FSE report. The proposed budget updates maintain the commitments in the economic revitalization category that were appropriated in the 2024 Endorsed Budget. Of the $13 million total Economic Revitalization Reserve, OED will use $9.9 million for new items that support commercial affordability, downtown and neighborhood economic recovery, and workforce development. The budget updates also include funding for a position in the Office of Planning and Community Development for work related to the Downtown Activation Plan. The proposed budget updates include a one-time $1 million investment in Seattle Department of Transportation for the management of the right-of-way to foster community building, placemaking, and economic vitality in Downtown as part of the Downtown Activation Plan. It also includes a one-time $300,000 investment in the Department of Neighborhoods for Chinatown-International District community capacity building.

Green New Deal: The proposed budget updates only make technical changes to the 2024 Endorsed Budget for the Green New Deal category. The 2024 Endorsed Budget includes $20.1 million spread across three City departments for Green New Deal programs and initiatives. Of

this amount, over $16 million will go to the Office of Sustainability and Environment to support a range of investments in green economy workforce development, building performance and emissions standards, electric vehicles, and environmental justice. Other major investments include nearly $2 million to the Office of Housing to support residential oil-to-electric heating conversions.

Equitable Development Initiative: The proposed budget updates make no changes to the 2024 Endorsed Budget for the Equitable Development Initiative category. The proposed budget updates provide $20.5 million to support the Equitable Development Initiative (EDI) in the Office of Planning and Community Development. EDI invests in neighborhoods most impacted by displacement and low access to economic opportunities and aims to expand opportunity, prevent displacement, and build on local cultural assets. The proposed budget updates provide a total of $25.2 million for EDI grants, including contributions coming from the JumpStart Payroll Expense Tax, Short-Term Rental Tax, and Community Development Block Grant.

Administration and Evaluation: $7.1 million to support the administration of the payroll tax and evaluation of the programs funded by its proceeds. This amount includes two transfers from the JumpStart Payroll Expense Tax Fund to the General Fund. One of these transfers is $2.6 million to cover costs not yet quantified through a formal central rate allocation formula, a $400,000 reduction from the endorsed budget. The other transfer is $4.3 million to cover specific administrative and evaluation expenses identified in the City Budget Office, Department of Neighborhoods, Office of Economic Development, Office of Sustainability and Environment, Department of Finance and Administrative Services, Seattle Department of Human Resources, and Legislative Department.

Department	Payroll Expense Tax Category	2024 Allocations ($)
City Budget Office	Economic Revitalization	177,844
	CBO Total:	**177,844**
Department of Education and Early Learning	Temporary Flexibility (Mental Health in Schools)	1,000,000
	NEW Temporary Flexibility - Human Services Provider Pay	2,900,000
	DEEL Total:	**3,900,000**
Department of Finance and Administrative Services	Green New Deal	1,286,235
	Temporary Flexibility (Social Housing PDA Start-Up Costs)	850,500
	FAS Total:	**2,136,735**
Department of Neighborhoods	Economic Revitalization	300,000
	DON Total:	**300,000**
Finance General	GF and Sweetened Beverage Tax Transfer	75,253,126
	Administration and Evaluation	7,141,200
	NEW - Temporary Flexibility Human Services Provider Pay	4,528,366
	FG Total:	**86,922,692**
Human Services Department	Economic Revitalization	1,881,250
	Housing and Services	916,000
	HSD Total:	**2,797,250**
Office of Economic Development	Economic Revitalization	25,495,648
	OED Total:	**25,495,648**
Office of Housing	Green New Deal	1,885,145
	Housing and Services	135,566,800
	OH Total:	**137,451,945**
Office of Immigrant and Refugee Affairs	Economic Revitalization	164,406
	OIRA Total:	**164,406**
Office of Planning and Community Development	Economic Revitalization	740,405
	Equitable Development Initiative	20,458,914
	Temporary Flexibility (Sound Transit 3 Staffing)	162,212
	OPCD Total:	**21,361,531**
Office of Sustainability and Environment	Green New Deal	17,156,156
	OSE Total:	**17,156,156**
Seattle Department of Construction and Inspections	Temporary Flexibility (NEW - EDRA Position and Eviction Legal Defense)	598,094
	SDCI Total:	**598,094**
Seattle Department of Transportation	Economic Revitalization	1,000,000
	SDOT Total:	**1,000,000**
Seattle Information Technology Department	Economic Revitalization	569,400
	ITD Total:	**569,400**
Seattle Parks and Recreation	Economic Revitalization	1,000,000
	SPR Total:	**1,000,000**
	Citywide Total:	**301,031,712**

Sweetened Beverage Tax

The proposed budget maintains Sweetened Beverage Tax (SBT) expenditures and programming at the original 2024 Endorsed Budget levels of $22.4 million. This budget supports ongoing funding for programs such as Fresh Bucks and Healthy Food in Schools at the Office of Sustainability and Environment (OSE), the Childcare Assistance Program (CCAP) at the Department of Education and Early Leaning (DEEL), food system support at the Human Services Department (HSD), and Summer of Safety and Food and Fitness programming at Seattle Parks and Recreation (SPR).

Short-Term Rental Tax

The Short-Term Rental Tax (STRT) supports the Equitable Development Initiative (EDI), permanent supportive housing and related debt service. The EDI was established in 2016 to provide investments in neighborhoods that support those most impacted by displacement and low access to opportunity. The program's objectives include advancement of economic opportunity and wealth-building strategies, preventing displacement, and building on local cultural assets. Ordinance 125872 allocates the first $5 million of STRT to the Office of Planning and Community Development (OPCD) for EDI grants to outside organizations, allocates the next $2.2 million to debt service, and allocates the next $3.3 million to the Human Services Department for permanent supportive housing. All of these allocations are included in the proposed budget due to sufficient projected STRT revenues. In addition, the proposed budget shifts $800,000 of Equitable Development staffing and other costs from the General Fund to Short-Term Rental Tax to relieve pressure on the General Fund given the growth in resources available to EDI. Another $150,000 of STRT funds a new finance staff person in OPCD to support the EDI.

Transportation Network Company (TNC) Tax

The 2023-2024 Proposed Mid-Biennial Budget Adjustments projects $5.5 million in 2024 from the Transportation Network Company (TNC) tax. The TNC Tax began collecting revenue in 2021 and has seen a reduction to the anticipated revenue due to a slower rebound of users and the creation of a state led Transportation Network Company tax. Washington State Engrossed Substitute House Bill 2076 preempts the City from Washington State passed ESHB 2076 which creates a state level Transportation Network Company tax and preempts the City from enforcing the TNC Driver Minimum Compensation and TNC Driver Deactivation Rights Ordinances starting on January 1, 2023. ESHB 2076 also reduces the per trip fee from $0.57/trip to $0.42/trip effective January 1, 2023.

Accounting for the reduced per trip fee and slow recovery in trip volumes, the 2024 Proposed Budget assumes $5.5 million of TNC tax revenue in 2024, a 6% reduction over the 2023 Adopted Budget revenue forecast and a 19% reduction over the 2024 Endorsed revenue forecast.

The previously passed Spending Resolution 31914 outlined how the proceeds of the TNC Tax were to be spent, which includes the 2023 preempted components. The City Council approved temporary modifications to the spending resolution for the 2023-24 biennium. The Department of Finance and Administrative Services (FAS) is responsible for the accounting, collection, and enforcement of the tax

and is appropriated $162,000 in 2024. The Seattle Department of Transportation will receive appropriations of $6.1 million in 2024 to support ongoing transportation-related work.

City Fiscal Reserve Funds

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

Emergency Fund

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

Prior to 2017, the City's practice was to fully fund the emergency reserve to this maximum limit. In 2017, the City modified the existing financial policies for the EMF to establish a minimum balance of $60 million, and to adjust that target balance each year with the rate of inflation. This policy struck a balance between ensuring that resources will be available to address unanticipated expenditures and making resources available to address current needs. In 2022, the City updated its financial policies to define a process for rebuilding the EMF reserve following a significant drawdown of funds, requiring that the EMF be replenished to its target balance within a period of five years.

During the COVID-19 pandemic and related economic downturn, the City withdrew $31.3 million from the EMF over two years, reducing the reserve balance to $33.7 million at the end of 2021. The 2022 Adopted Budget initiated the five-year rebuilding cycle by contributing $10 million to the EMF; the 2023 Adopted Budget funded the annual contribution at $6.5 million with an additional transfer of $8.5 million assumed through pending Year-End Supplemental legislation, for a total of $15 million in 2023. The 2024 Endorsed Budget assumed a contribution of $6.5 million, and the 2024 proposed adjustments include an additional $8.5 million, for a total of $15 million in 2024. Contributions of $11.5 million in 2025 and $2.2 million in 2026 would rebuild the fund to a projected target balance[1] of $87 million within the prescribed five-year timespan.

Revenue Stabilization Fund

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

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

During the COVID-19 pandemic and related economic downturn, the City withdrew $54.7 million from the RSF, reducing the reserve balance to $6.0 million at the end of 2021. The 2022 Adopted Budget called for a $15.4 million contribution to the RSF as part of a multi-year strategy to rebuild the fund balance to 5% of total annual General Fund tax revenue. However, the 2021 year-end fund balance in the General Fund generated a $55.7 million mid-year deposit during 2022, which funded the RSF to its cap. Both the 2023 Adopted Budget and the

[1] 2026 anticipated target balance calculated using CPI-U 12 Months Ending June from the August 2023 Revenue Forecast.

2024 Proposed Mid-Biennial Budget Adjustments maintain the RSF at its cap with incremental transfers of $3.6 million and $2.3 million, respectively, for a total estimated balance of $67.6 million at the end of 2024.

City Bond Issuance and Debt Service

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

Unlimited Tax General Obligation Bonds

The City may issue Unlimited Tax General Obligation (UTGO) Bonds for capital purposes if a proposition authorizing their issuance is approved by 60% of the voters in an election in which the number of voters exceeds 40% of the voters in the most recent general election. Payment of principal and interest is backed by the "full faith and credit" of the City. This means that the City commits itself to include in its property tax levy an amount that is sufficient to pay principal and interest on the bonds. Property taxes levied to pay debt service on UTGO bonds are not subject to the statutory limits in state law on the taxing authority of local governments, which is why UTGO bonds are "unlimited" (see the "Property Tax" section of the "Revenue Overview" for a description of statutory limits on property tax rates and growth). However, state law does limit the amount of UTGO bonds that can be outstanding at any time to 7.5% of assessed valuation of property in the city: 2.5% for open space and park facilities, 2.5% for utility purposes, and 2.5% for general purposes. As of December 31, 2022, there were approximately $232.6 million in UTGO bonds outstanding.

Limited Tax General Obligation Bonds

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

The City also guarantees debt issued by the Seattle Indian Services Commission and the Museum Development Authority. As of December 31, 2022, the guarantees totaled $28.84 million in addition to approximately $727.2 million in LTGO bonds outstanding. Guarantees count against the City's LTGO debt capacity.

Revenue Bonds

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

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

Forms of Debt Authorized by State Law

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

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

Form of Debt	Voter Approval Required	Source of Repayment	Statutory Limitation	Current Limit[1]	Total Debt Outstanding 12-31-22[1]
Unlimited Tax General Obligation Bonds (UTGO)					
Parks & Open Space	Yes	Property Tax	2.5% of AV	$7.7 Billion	$0
Utility	Yes	Property Tax	2.5% of AV	$7.7 Billion	$0
General Purposes	Yes	Property Tax	1.0 % of AV[2]	$3.1 Billion	$233 Million
Limited Tax General Obligation Bonds (LTGO)	No	Taxes & Other Revenues	1.5% of AV[2]	$4.6 Billion	$756 Million[3]

[1] As of 12/31/22, assuming the latest certified assessed value of $308.9 billion, issued on February 1, 2023 for taxes payable in 2023.
[2] The sum of UTGO and LTGO debt for general purposes cannot exceed 2.5% of assessed valuation.
[3] Includes $28.84 million of PDA debt guarantees.

City Debt Management Policies and Bond Ratings

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

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

2024 Projected Bond Issues

In 2024, the City is authorized to issue approximately $84.2 million of limited tax general obligation (LTGO) bonds for a variety of purposes. Table 2 lists the financed projects and other details of the financing plan. Bond proceeds will be deposited into the 2024 Tax Exempt and Taxable (if applicable) Multipurpose Bond Funds. City departments responsible for all or portions of projects listed in Table 2 will then draw money from the fund(s) as appropriated to implement the projects. The appropriation authority for spending these bond funds is included in the respective departments' sections of this budget.

Table 2: 2024 Multipurpose LTGO Bond Issuance Costs - Informational Only ($1,000s)

Project	Capital Cost	Approx. Par Amount (1)	Max. Term	Approx. Rate	Debt Service Adopted 2024	Debt Service Estimated 2025	Debt Service Funding Source
Fire Station 31	26,010	26,790	20	5.25%	1,406	2,196	REET
Seattle Municipal Tower Elevator Rehab	6,334	6,524	10	4.50%	294	824	FAS Rates
Human Capital Management System	4,019	4,140	8	4.75%	197	634	FAS Rates
Electrical Infrastructure Upgrades	1,000	1,030	20	5.25%	54	84	Payroll Expense Tax
Computing Services Architecture	3,992	4,112	8	4.75%	195	630	IT Rates
Data and Telephone Infrastructure	6,921	7,129	8	4.75%	339	1,092	IT Rates
Criminal Justice Information System Projects	4,710	4,851	8	4.75%	230	743	General Fund
Alaskan Way Main Corridor	25,713	26,484	20	5.25%	1,390	2,170	Commercial Parking Tax
Overlook Walk and East-West Connections Project	3,000	3,090	20	5.25%	162	253	Commercial Parking Tax
Total	**81,699**	**84,150**			**4,268**	**8,627**	

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

Table 3: 2024 Multipurpose LTGO Fund Issuance Costs - Informational Only ($1,000s)

Approximate Par Amount	Issuance Costs & Pricing Adjustments	Approximate 2024 Issuance Cost
$84,150	3%	$2,451

2024 Debt Service

In 2024, debt service associated with outstanding LTGO bond issues as well as the planned 2024 bond issuances is expected to be approximately $119 million. Appropriation authority for debt service costs is included in the respective departments' sections of this budget. The Debt Service Appendix lists debt service amounts by paying fund.

Selected Financial Policies

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

Budgetary Basis

- The City budgets on a modified accrual basis. property taxes, sales taxes, business and occupation taxes, and other taxpayer-assessed revenues due for the current year are considered measurable and available and, therefore, as revenues, even though a portion of the taxes may be collected in the subsequent year. Licenses, fines, penalties, and miscellaneous revenues are recorded as revenues when they are received in cash since this is when they can be accurately measured. Investment earnings are accrued as earned.

- Expenditures are considered a liability when they are incurred. Interest on long-term debt, judgments and claims, workers' compensation, and compensated absences are considered a liability when they are paid.

Appropriations and Execution

- The adopted budget generally makes appropriations for operating expenses at the budget control level within departments, unless the expenditure is from one of the General Fund reserve accounts, or is for a specific project or activity budgeted in the General Subfund category called Finance General. These projects and activities are budgeted individually.

- Capital projects programmed in the CIP are appropriated in the budget at the program or project level. Grant-funded activities are controlled as prescribed by law and federal or state regulations.

- Within the legally adopted budget authorizations, more detailed allocations, as approved by CBO, are recorded in the City's accounting system, called SUMMIT, at the lowest levels of each department's organizational structure and in detailed expenditure accounts. Throughout the budget year, CBO monitors revenue and spending performance against the budget to protect the financial stability of the City.

- In accordance with Washington state law, any unexpended appropriations for operating or ordinary maintenance expenditures automatically lapse at the close of the fiscal year, except for any appropriation continued by ordinance. Unexpended appropriations for capital outlays remaining at the close of the fiscal year are carried forward to the following year, except for any appropriation abandoned by ordinance.

Budget Transfers

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

Selected Financial Policies

Debt Policies

- The City of Seattle seeks to maintain the highest possible credit ratings for all categories of short- and long-term General Obligation debt that can be achieved without compromising delivery of basic City services and achievement of adopted City policy objectives.

- The City will reserve $100 million of legal limited tax (councilmanic) general obligation debt capacity, or 12% of the total legal limit, whichever is larger, for emergencies. The 12% reserve is now significantly greater than $100 million.

- Except in emergencies, net debt service paid from the General Subfund will not exceed 9% of the total General Fund budget. In the long run, the City will seek to keep net debt service at 7% or less of the General Fund budget.

General Fund - Fund Balance and Reserve Policies

- State law allows the City to maintain an emergency reserve at a maximum statutory-authorized level of 37.5 cents per $1,000 of assessed property value in the city. The City's previous practice had been to fully fund the emergency reserve to this maximum limit. However, over the past several years assessed values have undergone significant growth and are expected to continue at a rate that far outpaces the projected City's revenue growth rate. In 2017 the City modified the existing financial policies for the Emergency Subfund (ESF) to establish a minimum balance of $60 million, and to adjust that level each year with the rate of inflation. This implies that the ESF would continue to grow, but at somewhat lower rate than under the previous policy. This policy change strikes a balance between ensuring that resources will be available to address unanticipated expenditures and making resources available to address current needs.

- Annual contributions of 0.50% of forecasted tax revenues are automatically made to the Revenue Stabilization Account of the Cumulative Reserve Subfund (commonly referred to as the "Rainy Day Fund").[1] In addition, 50% of any unanticipated excess General Subfund fund balance at year's end is automatically contributed to the Rainy Day Fund. These automatic contributions are temporarily suspended when the forecasted nominal tax growth rate is negative or when the total value of the Rainy Day Fund exceeds 5% of total tax revenues. In addition to the automatic contributions, the City may also make contributions to the Rainy Day Fund via ordinance. Expenditures from the Rainy Day Fund require the approval of a majority of the members of the Seattle City Council and must be informed by the evaluation of out-year financial projections.

Other Citywide Policies

- As part of the Mayor's budget proposal, the Executive develops a revenue estimate that is based on the best available economic data and forecasts.

- The City intends to adopt rates, fees, and cost allocation charges no more often than biennially. The rate, fee, or allocation charge structures may include changes to take effect at

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

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

- In general, the City will strive to pay for general government current operating expenditures with current revenues, but may use fund balance or other resources to meet these expenditures. Revenues and expenditures will be monitored throughout the year.

- In compliance with State law, no City fund whose purpose is restricted by state or local law shall be used for purposes outside of these restrictions.

- Working capital for the General Fund and operating funds should be maintained at sufficient levels so that timing lags between revenues and expenditures are normally covered without any fund incurring negative cash balances for greater than 90 days. Exceptions to this policy are permitted with prior approval by the City Council.

Mid-Biennial Department Budget Details

2024 is the second year of the City's biennial budget process. The City Council endorsed departmental funding amounts for 2024 as part of the 2023 Adopted Budget and that Endorsed Budget served as the starting point for the 2024 Budget Process.

Departments were given guidance to work within their 2024 Endorsed Budget amounts unless outside factors, such as inflation, significantly impacted their ability to maintain current service levels.

The following department budget detail pages have been modified to reflect the 2024 Endorsed Budget as the beginning point and presents incremental changes proposed for 2024 as compared to the endorsed funding levels. New for this mid-biennial presentation is a summary table by Budget Summary Level and Fund comparing the 2024 Endorsed and the 2024 Proposed Mid-Biennial Adjustments for the operating budgets. As the capital budget process runs independent of the operating budget and does not have an endorsed budget level, this table does reflects only operating budget funds.

For additional detail on capital budget changes, please refer to the 2024-2029 Capital Improvement Plan document.

Office of Arts and Culture

Gülgün Kayim, Director

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

Department Overview

The Office of Arts & Culture (ARTS) builds and strengthens community resilience through investments in arts and culture that support artists and cultural institutions in the city. The Office promotes Seattle as a cultural destination and invests in Seattle's creative sector to ensure a wide range of high-quality programs, exhibits, and public art are provided throughout the city. In alignment with the City's Race and Social Justice Initiative (RSJI), ARTS seeks solutions that use race and social justice strategies to drive our investments. Racial equity is central to ARTS and is incorporated into department policies, procedures, and practices. ARTS's program investments are centered around five key program areas: Cultural Investments, Creative Youth, Cultural Space programs, Art and Cultural Facilities programs, and Public Art. The Office is supported by the 16-member volunteer Seattle Arts Commission appointed by the Mayor and City Council who provide recommendations on the needs of the city's creative sector.

Budget Snapshot

	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Department Support				
General Fund Support	2,314,950	-	-	-
Other Funding - Operating	14,711,622	18,885,122	17,432,424	21,467,098
Total Operations	**17,026,571**	**18,885,122**	**17,432,424**	**21,467,098**
Total Appropriations	**17,026,571**	**18,885,122**	**17,432,424**	**21,467,098**
Full-Time Equivalents Total*	40.84	41.34	41.34	41.34

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

Incremental Budget Changes

Office of Arts and Culture

	2024 Budget	FTE
Total 2024 Endorsed Budget	**17,432,424**	**41.34**
Baseline		
Citywide Adjustments for Standard Cost Changes	(67,035)	-
Proposed Operating		
ARTS/OED Collaboration on Downtown Activations	1,000,000	-
Downtown Hope Corps	1,000,000	-
Increase in Community ARTS Grants	257,100	-
Investments in Operations and Communications Support	270,000	-
One-Time Bridge Funding to Support Seattle Arts Community	650,000	-
One-Time Support for Seattle Center's Folklife and Festal Programming	763,952	-
Temporary Graffiti Specialist	150,000	-
Proposed Technical		
Align King Street Station Programming Budget with Organization Structure	-	-
Alignment of ARTS Healthcare Costs	-	-
Arts and Culture Fund Balancing Adjustments - Proposed	-	-
Arts and Culture Fund Revenue Adjustment	-	-
Correcting Project Balances within Arts & Cultural Programs BSL	-	-
CPI Adjustment for Climate Pledge Arena	10,658	-
Municipal Arts Fund Balancing Adjustment - Proposed	-	-
Municipal Arts Fund Revenue Adjustment	-	-
Transfer Funds within Public Art to Align within Updated Project Structure	-	-
Total Incremental Changes	**$4,034,675**	**-**
Total 2024 Proposed Budget	**$21,467,098**	**41.34**

Description of Incremental Budget Changes

Baseline

Citywide Adjustments for Standard Cost Changes

Expenditures $(67,035)

Citywide technical adjustments made in the baseline phase reflect changes to internal services costs, including rates from the Department of Finance & Administrative Services, Seattle Information Technology Department, Seattle Department of Human Resources, and for healthcare, retirement, and industrial insurance charges for the

department. These adjustments reflect initial assumptions about these costs and inflators early in the budget process.

Proposed Operating

ARTS/OED Collaboration on Downtown Activations

Expenditures $1,000,000

The City of Seattle projects higher-than-anticipated Admissions Tax revenues that provide an opportunity to make key structural and short-term investments to strengthen Seattle's creative sector. This item provides one-time funding to the Office of Arts & Culture to partner with the Office of Economic Development (OED) on activation of King Street Station and the Downtown Core. ARTS will activate the King Street Station (KSS) by hosting cultural space, education, and artistic expression events for individual and organization participation. ARTS will focus on developing a larger, more visible footprint in and around King Street Station with a calendar of programming activities such as markets, outdoor events, and concerts.

ARTS will work with OED on ways to bring more art, including murals, performance art, festivals, and temporary public art into the Downtown Core. ARTS will support OED's work in storefront activation from the perspective of creative sector economic justice by providing BIPOC artists and creative entrepreneurs with technical support focused on building business capacity and sustainability. The proposal includes labor costs for a temporary employee and programmatic funds to work on activations with a focus on creative placemaking. These funds are awarded on a project-by-project basis.

Downtown Hope Corps

Expenditures $1,000,000

The City of Seattle projects higher-than-anticipated Admissions Tax revenues that provide an opportunity to make key structural and short-term investments to strengthen Seattle's creative sector. This item supports a one-year extension to the Office of Arts & Culture's Hope Corps program, with a focus on downtown activations. Hope Corps is a grant program designed to connect under- and unemployed workers in creative industries with career opportunities. ARTS estimates that this budget will support 50-70 creative projects in 2024. Funding for this program extension supports one temporary position as well as grant programming funds.

Increase in Community ARTS Grants

Expenditures $257,100

The City of Seattle projects higher-than-anticipated Admissions Tax revenues that provide an opportunity to make key structural and short-term investments to strengthen Seattle's creative sector. This item adds $257,100 of ongoing funding to Office of Arts & Culture arts and cultural grants programs. This funding will provide a broad adjustment to awards in established grant programs run by the Office and seeks to address the impacts of recent historic inflation. The funds will allow ARTS to adjust grant awards for programs like Centering Art & Racial Equity (C.A.R.E.) which supports arts and culture, heritage and arts services organizations, Youth Arts which supports creative learning opportunities outside school time, and City Artist which supports Seattle-based individual artists and curators in the research, development, and presentation of new creative products.

Investments in Operations and Communications Support

Expenditures $270,000

The City of Seattle projects higher-than-anticipated Admissions Tax revenues that provide an opportunity to make key structural and short-term investments to strengthen Seattle's creative sector. This item makes strategic and

operational investments in the functional areas of Office of Arts & Culture communications and professional resources. In 2024, this proposal supports hiring a 1-year term-limited web content specialist for content generation and support of the ARTS' externally facing website with a focus on human centered design. This item also restores ongoing funding to the department for staff training and development which was cut during the pandemic.

One-Time Bridge Funding to Support Seattle Arts Community

Expenditures $650,000

The City of Seattle projects higher-than-anticipated Admissions Tax revenues that provide an opportunity to make key structural and short-term investments to strengthen Seattle's creative sector. This item provides one-time funding to the Office of Arts & Culture arts and cultural grants programs. The funding will be distributed through existing ARTS grant programs and is designed to ameliorate negative pressures on arts and cultural institutions who have not yet fully recovered from pandemic-caused economic pressures and who are facing the loss of federal funding. These grant funds will support efforts to build capacity through planning and strategic investments and meet one-time or short-term financial needs.

One-Time Support for Seattle Center's Folklife and Festal Programming

Expenditures $763,952

The City of Seattle projects higher-than-anticipated Admissions Tax revenues that provide an opportunity to make key structural and short-term investments to strengthen Seattle's creative sector. This adjustment makes a one-time increase to ARTS' ongoing support of Seattle Center's Festal programming, bringing the total financial support to Seattle Center in 2024 to $1.2 million. ARTS will reimburse Center for programming costs including funds to support community organizations operating at these cultural festivals and operating costs associated with putting on and marketing these events.

Temporary Graffiti Specialist

Expenditures $150,000

The City of Seattle projects higher-than-anticipated Admissions Tax revenues that provide an opportunity to make key structural and short-term investments to strengthen Seattle's creative sector. This item adds funding for a two-year temporary position to work with the Mayor's Office on graffiti prevention strategies. This position will lead and enhance the beautification efforts of graffiti art, connect with the graffiti society, and educate, mentor and guide youth to use their time and energy in constructive ways. Reducing graffiti is a priority of the One Seattle initiative and is a key factor in improving Seattle livability.

Proposed Technical

Align King Street Station Programming Budget with Organization Structure

Expenditures -

This budget neutral item transfers appropriation authority from the King Street Station Facilities to King Street Station Programming. This reflects a structural change which took place in 2021 as King Street Station programming was made structurally distinct from the King Street Station facility.

Alignment of ARTS Healthcare Costs

Expenditures -

This budget neutral change aligns budget for health care where costs are incurred in the Leadership and Administration budget.

Arts and Culture Fund Balancing Adjustments - Proposed

Revenues $2,086,350

This is a technical item to record a fund balancing entry for the Arts and Culture Fund, which is primarily managed by this department.

Arts and Culture Fund Revenue Adjustment

Revenues $1,411,565

This technical item adjusts revenues for the Arts and Culture Fund.

Correcting Project Balances within Arts & Cultural Programs BSL

Expenditures -

This item makes a series of net zero transfers of appropriation authority within the Office of Arts & Culture in the Arts & Culture Fund Arts & Cultural Programs Budget Control Level (12400-BO-AR-VA160). The transfers move funds within projects to better align anticipated expenditures within the Arts & Cultural Programs BSL and actual program budgets.

CPI Adjustment for Climate Pledge Arena

Expenditures $10,658

Revenues $10,658

This item reflects increased revenue from a 10-year contractual agreement between the Office of Arts and Culture and the Climate Pledge Arena for arts programming. As a part of the contract, each year, the amount owed to ARTS increases related to CPI, not to exceed 3%.

Municipal Arts Fund Balancing Adjustment - Proposed

Revenues $512,747

This is a technical item to record a fund balancing entry for the Municipal Arts Fund, which is primarily managed by this department.

Municipal Arts Fund Revenue Adjustment

Revenues $1,720,881

This technical item adjusts revenues for the Municipal Arts Fund.

Transfer Funds within Public Art to Align within Updated Project Structure

Office of Arts and Culture

Expenditures -

This item transfers $203,966 of Municipal Arts Funds within the Office of Arts & Culture Municipal Art Budget Summary Level from an old legacy project activity code to its replacement. This technical adjustment will true up budget with expected expenditures.

Office of Arts and Culture

2023-24 Proposed Mid-Biennial Budget Adjustments – Operating Expenses

Budget Summary Level	Fund	Budget Process Phase Endorsed	Proposed Changes	Grand Total
Arts and Cultural Programs	00100 - General Fund	0	0	0
	12400 - Arts and Culture Fund	7,272,454	3,746,860	11,019,314
	14500 - Payroll Expense Tax	0	0	0
Arts and Cultural Programs Total		**7,272,454**	**3,746,860**	**11,019,314**
Cultural Space	12400 - Arts and Culture Fund	813,329	23,444	836,774
Cultural Space Total		**813,329**	**23,444**	**836,774**
Leadership and Administration	12010 - Municipal Arts Fund	1,080,503	-3,637	1,076,866
	12400 - Arts and Culture Fund	3,524,699	134,564	3,659,263
Leadership and Administration Total		**4,605,202**	**130,927**	**4,736,129**
Public Art	12010 - Municipal Arts Fund	4,741,438	-16,556	4,724,882
	12400 - Arts and Culture Fund	0	150,000	150,000
Public Art Total		**4,741,438**	**133,444**	**4,874,882**
Grand Total		**17,432,424**	**4,034,675**	**21,467,098**

Seattle Parks and Recreation

AP Diaz, Superintendent

(206) 684-4075

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

Department Overview

Seattle Parks and Recreation (SPR) works with all residents to be good stewards of the environment and to provide safe, welcoming opportunities to play, learn, contemplate, and build community. SPR manages a 6,400+ acre park system of nearly 500 parks and extensive natural areas. SPR provides athletic fields, tennis courts, play areas, specialty gardens, and more than 25 miles of boulevards and 120 miles of trails. The system comprises about 12% of the city's land area. SPR also manages many facilities, including 26 community centers, eight indoor swimming pools, two outdoor (summer) swimming pools, three environmental education centers, two small craft centers, four golf courses, an outdoor stadium, and much more. Department employees work hard to develop partnerships with park neighbors, volunteer groups, non-profit agencies, local businesses, the Associated Recreation Council, and Seattle Public Schools to provide access to open spaces, facilities, and programs for all residents.

Budget Snapshot

	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Department Support				
General Fund Support	112,843,208	116,702,332	117,853,370	119,961,961
Other Funding - Operating	75,952,500	102,773,175	108,177,865	108,131,751
Total Operations	**188,795,708**	**219,475,507**	**226,031,235**	**228,093,712**
Capital Support				
General Fund Support	137,362	-	-	-
Other Funding - Capital	83,028,048	109,465,956	102,508,310	93,450,735
Total Capital	**83,165,410**	**109,465,956**	**102,508,310**	**93,450,735**
Total Appropriations	**271,961,118**	**328,941,463**	**328,539,545**	**321,544,447**
Full-Time Equivalents Total*	958.63	1,117.98	1,117.98	1,131.89

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

Incremental Budget Changes

Seattle Parks and Recreation

	2024 Budget	FTE
Total 2024 Endorsed Budget	**328,539,545**	**1117.98**
Baseline		
Citywide adjustments for standard cost changes	2,208,591	-
Proposed Operating		
Add funding for annual lease escalation	-	-
Adjust Unified Care Team budgets and positions	-	-
Transfer General Fund for waterfront maintenance to Seattle Center	(100,000)	-
Add an Equity Advisor	-	1.00
Convert part-time Golf Course Groundskeeper positions to one full-time position	-	(1.00)
Add a Counselor the Seattle Conservation Corps	71,530	1.00
Add a position to focus on Integrated Pest Management	-	0.50
Increase Accounting Tech to full-time	-	0.50
Right-size capital planning and development staffing	-	14.00
Use one-time Park Fund balance to fund Zoo operating subsidy inflationary increase for 2024 only	796,427	-
Proposed Capital		
Fund Zoo major maintenance inflationary increase	-	-
Reallocate REET funding in response to forecasted shortfalls	(6,500,000)	-
Add Municipal Energy Efficiency Program funding for community center pre-electrification efforts	189,750	-
Adding Tree Replacement Payment In Lieu Funding	59,000	-
Proposed Technical		
Amend the General Fund Floor	-	-
Adjust Aquarium debt service	(4,335,428)	-
Adjust debt service amounts	(110,897)	-
Adjust Park District and LTGO Bond funding in 2024-2029 CIP	-	-
Align labor budget with increased labor costs	-	(2.34)
Budget neutral position changes	-	0.25
Fund balancing technical entry	-	-
Transfer City Hall Park funding out of the operating budget	(1,000,000)	-
Transfer City Hall Park funding to the capital budget	1,000,000	-
CIP Appropriation and Fund Alignment	640,000	-
Technical changes to various projects	85,930	-

Seattle Parks and Recreation

Total Incremental Changes	**$(6,995,098)**	**13.91**
Total 2024 Proposed Budget	**$321,544,447**	**1131.89**

Description of Incremental Budget Changes

Baseline

Citywide adjustments for standard cost changes

Expenditures $2,208,591

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

Proposed Operating

Add funding for annual lease escalation

Expenditures -

This item adds appropriation to cover the contractual increases included in the lease agreement for the SPR administrative offices at 300 Elliot Ave. W. The current lease is estimated to increase by a total of approximately $200,000 in 2024. Because the leased facility primary houses staff in planning and development, accounting, the business services center, and contracting, SPR will fund this increase through an increase in the 2024 overhead rates.

Adjust Unified Care Team budgets and positions

Expenditures -

Position Allocation -

In 2018, SPR formed a 13-person Special Maintenance Team to support the citywide work of responding to the increasing number of unsanctioned encampments and illegal dumping on public property. This body of work has evolved since that time including in 2023, when the team was expanded to support the citywide UCT in partnership with Seattle Department of Transportation (SDOT) and Seattle Public Utilities (SPU). This budget neutral item does not contain any major policy or operational changes related to SPR's UCT work. However, it does consolidate funding supporting this work but currently budgeted across multiple projects to the projects comprising the Special Maintenance Detailed Line of Business. It also reclasses several positions in a budget neutral way to align SPR and SDOT's use of similar titles for similar bodies of work.

Transfer General Fund for waterfront maintenance to Seattle Center

Expenditures $(100,000)

This item reduces $100,000 of General Fund resources that previously supported maintenance of the waterfront. A similar item in Seattle Center's mid-biennium updates transfers this funding to Seattle Center as part of the transition of waterfront maintenance responsibilities approved in 2023.

Add an Equity Advisor

Expenditures	-
Position Allocation	1.00

This item repurposes existing Park District and Park Fund resources to sustain an Equity and Engagement Advisor Strategic Advisor focused on Capital Planning and Facilities Maintenance Line of Business. This role started as a term limited temporary assignment in March 2022. This position will be the third Equity Advisor role embedded in SPR Operating Divisions, joining the two other major divisions (Recreation and Parks and the Environment). Ensuring equity in SPR's delivery of capital projects and our approach to asset management including our facilities is critical especially as we begin to implement the Park District Cycle 2 investments.

Convert part-time Golf Course Groundskeeper positions to one full-time position

Expenditures	-
Position Allocation	(1.00)

This item addresses a workforce equity issue among one of the lowest paid job classifications in the Golf program. It abrogates three vacant part-time Golf Course Groundskeeper positions and increases one part-time Groundskeeper position to full time to increase retention and promote staffing continuity.

Add a Counselor the Seattle Conservation Corps

Expenditures	$71,530
Revenues	$71,530
Position Allocation	1.00

This item adds a full time Counselor position to the Seattle Conservation Corps (SCC) to support the case management workload for new and current SCC corps members. The SCC, established in 1986, is a unique SPR program that provides employment and training for people experiencing homelessness. This program gives homeless adults opportunities to train and work in a structured program that provides them with job skills while completing public works projects that benefit our community members and our environment. Cycle 2 of the Park District added funding to expand the number of homeless adults served by the program. The SCC is currently supported by two Counselor positions who provide intensive case management support for corps members. A third counselor position is needed to decrease the caseload per Counselor and increase the quality of services provided. This item is funded by a recurring grant and by reprioritizing existing budget.

Add a position to focus on Integrated Pest Management

Expenditures	-
Position Allocation	0.50

This budget neutral item repurposes an existing vacant Utility Laborer position to create a full-time Environment Analyst Sr. position in the Parks and Environment Division to coordinate departmentwide Integrated Pest Management (IPM) and wildlife management needs. SPR has been meeting the requirements of IPM through various staff, but the work requires a dedicated position given the unique skills and knowledge needed to

implement best practices across the system. Specifically, this position will focus on improving operation efficiency and effectiveness through staff trainings, and addressing issues with plants, animals, insects, and pathogens that are regulated by local, state, and federal agencies (e.g., protections on heron nesting sites or noxious weed regulations).

Increase Accounting Tech to full time

Expenditures	-
Position Allocation	0.50

This budget neutral item increases an existing Accounting Tech II to full time using existing budget resources to support SPR's expanded employee base. This budget neutral proposal increases an existing part-time Accounting Tech II-BU to full time to support the Department's payroll team. The payroll team currently consists of 2.5 FTE to support payroll need for up to 1,400+ employees throughout the year. The 2023 budget added over more than 100 new positions, this has increased the team's workload, placing significant pressures on the department's ability to correctly pay employees on time.

Right-size capital planning and development staffing

Expenditures	-
Position Allocation	14.00

This item adds 11.0 new FTE and removes a sunset date for 3 existing positions in the capital planning and development function. Cycle 2 of the Park District added significantly more capital dollars to SPR's budget including several complex projects. Because of City Council interest in additional capital projects beyond those in the Mayor's Proposed Cycle 2, SPR elected not to add these positions until final passage of Cycle 2. The new positions are a mix of project planning, coordination, and management (4.0), technical and engineering (4.0), and compliance and reporting (3.0), and are funded through the CIP. They are needed to successfully deliver SPR's expanded capital commitments.

Use one-time Park Fund balance to fund Zoo operating subsidy inflationary increase for 2024 only

Expenditures	$796,427

The Woodland Park Zoo's land and facilities are owned by SPR, and it is operated by the non-profit Woodland Park Zoological Society (WPZS) through a long-term agreement first adopted in 2002 and then renegotiated and adopted in 2022. As part of the new agreement, SPR provides an operating subsidy to WPZS, and this support rises annually with inflation. In 2024, the inflationary increase is approximately $796,000, for a total operating subsidy of approximately $9 million in 2024. This item appropriates one-time Park Fund balance to pay for this inflationary increase for 2024 only. See a related item in the incremental changes to SPR's capital budget.

Proposed Capital

Fund Zoo major maintenance inflationary increase

Expenditures	-

The Woodland Park Zoo's land and facilities are owned by SPR, and it is operated by the non-profit Woodland Park Zoological Society through a long-term agreement first adopted in 2002 and then renegotiated and adopted in 2022. As part of the new agreement, SPR provides support for Zoo facility major maintenance, and this support rises annually with inflation. In 2024, the inflationary increase is approximately $220,000, for a total major maintenance

subsidy of $2.5 million in 2024. This budget neutral technical item repurposes REET funding from SPR's general major maintenance project across all six years of the CIP to support the inflationary increase to the Zoo's major maintenance subsidy. See a related item in the "Proposed Operating" changes section of this budget book.

Reallocate REET funding in response to forecasted shortfalls

Expenditures	$(6,500,000)

The Real Estate Excise Tax (REET) is a major source of funding for SPR's capital projects and major maintenance. However, forecasts for REET revenues have declined significantly since the development of the 2024 Endorsed Budget. To accommodate this change in projected revenues, this item reduces SPR's REET appropriations in 2024 by $6.5 million, and a similar item in the third quarter supplemental budget reduces $13.5 million of REET in the 2023 budget, for a total reduction of $20 million. These funds are added back to SPR's budget in 2025 to 2028. These reallocations will have limited impacts to projects. The majority of the changes in the REET budget align budget with expected project delivery timelines. For detailed review of specific projects, see the 2024-2029 Proposed CIP.

Add Municipal Energy Efficiency Program funding for community center pre-electrification efforts

Expenditures	$189,750

This change request adds appropriation from the Municipal Energy Efficiency Program (MEEP) to support implementation of the Citywide Resource Conservation program budget. Specifically, it will fund pre-electrification work in community centers in 2024.

Adding Tree Replacement Payment In Lieu Funding

Expenditures	$59,000
Revenues	$59,000

This item adds $59,000 of funding for tree planting and maintenance, based on the City's updated tree ordinance (Ordinance 126821), which established a new "payment in lieu" (PIL) program for tree replacement, whereby developers can pay a fee to the City in lieu of planting replacement trees on the development site. The City will use these fees to plant trees on City property (street right-of-way and SPR property). The total 2024 PIL revenues are projected to be $191,000 and are expected to increase annually; for SPR, the anticipated amount in 2024 is $59,000.

Proposed Technical

Amend the General Fund Floor

Since the establishment of the Park District in 2014, an interlocal agreement (ILA) between the City of Seattle and the Seattle Park District has set out several responsibilities for both parties. These included a specific baseline of General Fund support for parks and recreation services, commonly referred to as the "General Fund floor," and required the City to allocate General Fund resources to SPR in each annual budget at or above that baseline. Currently, the ILA requires the City to adjust that floor for inflation annually using the Consumer Price Index (CPI) for Seattle, which for this year was an unprecedented 7.6%. The City of Seattle and the Seattle Park District both have an interest in ensuring the long-term stability of revenues to the park and recreation system and avoiding unilateral termination of this ILA during a challenging fiscal environment. Therefore, the proposed mid-biennial adjustments include legislation that amends the ILA and adjusts the inflation factor for 2024 only from CPI to 3%, which creates a General Fund floor of $118 million in 2024. This also aligns SPR's General Fund floor in 2024 with financial policies governing a similar floor in the Seattle Department of Transportation, which uses a 3% inflator. SPR's proposed budget for 2024 includes nearly $120 million of General Fund, an increase of $2.1 million above the 2023 Adopted Budget.

Adjust Aquarium debt service

Expenditures	$(4,335,428)
Revenues	$(4,335,428)

This technical item adjusts debt service budgets for 2024 to 2029 in the CIP related to the Aquarium expansion project. Specifically, it abandons the expense and revenue that were intended to make debt service payments for Aquarium expansion, but this project is no longer being funded by additional bonds so debt service budget is not necessary. The item trues up the budget to project assumptions made via Ordinance 126874.

Adjust debt service amounts

Expenditures	$(110,897)
Revenues	$(8,600)

This item adjusts debt service for various CIP Debt Service Projects to align with the 2024-2029 budget cycle and the updated debt service schedules. Specifically, this adjusts Aquarium Expansion - Debt Service and Rainier Beach Community Center Debt Service from 2024-2029; Golf Capital Improvements from 2024-2028; and Aquarium-Pier 59 Piling Replacement and Aquarium Debt Service in 2024 and 2025.

Adjust Park District and LTGO Bond funding in 2024-2029 CIP

Expenditures	-

This technical change adjusts ongoing funding for various CIP Projects to align with the 2024-2029 budget cycle including the Park District financial plan and planned LTGO bond amounts.

Align labor budget with increased labor costs

Expenditures	-
Position Allocation	(2.34)

This budget neutral technical item aligns labor accounts with actual position cost increases related to 2023 legislative action (Ordinance 126808). To fund these increases, SPR is abrogating three vacant positions (a total of 2.34 FTE), whose work is no longer needed.

Budget neutral position changes

Expenditures	-
Position Allocation	0.25

This budget neutral technical item adjusts expense and revenue budgets to correctly align with position reclassifications and increases an existing position in Aquatics by 0.25 FTE to better reflect the actual use of the position.

Fund balancing technical entry

Revenues	$(1,792,563)

This is a technical item to record a fund balancing entry for the Park Fund, Park Mitigation Fund, and King County levy Fund, which are primarily managed by this department.

Transfer City Hall Park funding out of the operating budget

Expenditures	$(1,000,000)

The City's 2023-2024 Proposed Mid-Biennial Budget Adjustments appropriates approximately $301 million in JumpStart Payroll Expense Tax (payroll tax) proceeds, of which $31 million is allocated to investments promoting economic revitalization and workforce development. The 2024 Endorsed Budget included $1 million of this payroll tax funding to support activation and safety improvements to City Hall Park. This item reduces the funding from the operating budget, and a related item transfers it to the capital budget to align with the implementation plan to create safe outdoor spaces in the city's downtown core.

Transfer City Hall Park funding to the capital budget

Expenditures	$1,000,000

The City's 2023-2024 Proposed Mid-Biennial Budget Adjustments appropriates approximately $301 million in JumpStart Payroll Expense Tax (payroll tax) proceeds, of which $31 million is allocated to investments promoting economic revitalization and workforce development. The 2024 Endorsed Budget included $1 million of this payroll tax funding to support activation and safety improvements to City Hall Park. This item transfers the funding from the operating budget to the capital budget, to align with the implementation plan to create safe outdoor spaces in the city's downtown core.

CIP Appropriation and Fund Alignment

Expenditures	$640,000
Revenues	$54,153

This technical change request adds funding in 2029 for various CIP Projects to align with the 2024-2029 budget cycle. It also adjusts, across all six years of the CIP, where $600,000 of Park Fund revenues associated with field fees are represented in the budget. As the collection of these fees are managed by staff in the athletic program, this item transfers these revenues to the operating budget for better management. Finally, it adds King County levy funding to improve restrooms and playgrounds.

Technical changes to various projects

Expenditures	$85,930
Revenues	$685,930
Position Allocation	-

This item includes a variety of technical changes to true up the budget to revenue projections and to align budget with operational plans for 2024. This item adds Park Fund expense and revenue to the Golf program, abandons Park Fund expense and transfers Park Fund revenue related to field fees from the CIP to the operating budget, for better oversight by athletics program staff.

Seattle Parks and Recreation

2023-24 Proposed Mid-Biennial Budget Adjustments – Operating Expenses

Budget Summary Level	Fund	Budget Process Phase Endorsed	Proposed Changes	Grand Total
Departmentwide Programs	00100 - General Fund	4,552,164	131,103	4,683,267
	10200 - Park And Recreation Fund	8,610,674	-388,326	8,222,348
	19710 - Seattle Park District Fund	7,072,449	163,676	7,236,125
	36000 - King County Parks Levy Fund	0	0	0
Departmentwide Programs Total		**20,235,288**	**-93,547**	**20,141,741**
Golf Programs	00100 - General Fund	0	30,057	30,057
	10200 - Park And Recreation Fund	13,679,574	331,245	14,010,819
Golf Programs Total		**13,679,574**	**361,301**	**14,040,876**
Leadership and Administration	00100 - General Fund	38,128,924	2,548,781	40,677,705
	00155 - Sweetened Beverage Tax Fund	0	0	0
	10200 - Park And Recreation Fund	2,267,116	-1,191,246	1,075,870
	14500 - Payroll Expense Tax	1,000,000	-1,000,000	0
	19710 - Seattle Park District Fund	6,746,595	-979	6,745,615
Leadership and Administration Total		**48,142,635**	**356,556**	**48,499,190**
Parks and Facilities Maintenance and Repairs	00100 - General Fund	56,484,769	-846,831	55,637,938
	00155 - Sweetened Beverage Tax Fund	0	0	0
	10200 - Park And Recreation Fund	3,381,978	1,630,021	5,011,999
	14000 - Coronavirus Local Fiscal Recovery Fund	0	0	0
	19710 - Seattle Park District Fund	28,311,136	-163,676	28,147,460
	36000 - King County Parks Levy Fund	10,158	0	10,158
Parks and Facilities Maintenance and Repairs Total		**88,188,042**	**619,514**	**88,807,556**
Recreation Facility Programs	00100 - General Fund	15,764,135	245,482	16,009,617
	00155 - Sweetened Beverage Tax Fund	310,531	0	310,531
	10200 - Park And Recreation Fund	10,772,584	-224,235	10,548,350
	19710 - Seattle Park District Fund	20,011,062	979	20,012,041
	36000 - King County Parks Levy Fund	738,793	0	738,793
Recreation Facility Programs Total		**47,597,105**	**22,227**	**47,619,331**
Zoo and Aquarium Programs	00100 - General Fund	2,923,377	0	2,923,377
	10200 - Park And Recreation Fund	203,651	796,427	1,000,078
	19710 - Seattle Park District Fund	5,061,563	0	5,061,563
Zoo and Aquarium Programs Total		**8,188,591**	**796,427**	**8,985,018**
Grand Total		**226,031,235**	**2,062,478**	**228,093,712**

Seattle Center

Marshall Foster, Director

(206) 684-7200

http://www.seattlecenter.com/http://www.seattlecenter.com/http://www.seattlecenter.com/

Department Overview

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

Since its creation in 1963, Seattle Center has nurtured artistry and creativity by providing a home for and technical assistance to a wide variety of arts and cultural organizations. These organizations play a critical role in the arts and cultural landscape of the region. Originally created for the World's Fair, the Coliseum, later called KeyArena, was operated by Seattle Center as a public assembly venue for sports and concert events. The new building, now Climate Pledge Arena, is hosting the NHL's newest franchise, the Kraken, as well as the WNBA's Seattle Storm, along with a variety of concerts, family shows, and other events.

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

Budget Snapshot

	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Department Support				
General Fund Support	16,992,508	15,508,317	15,896,492	16,378,586
Other Funding - Operating	22,796,500	29,886,967	31,218,854	34,121,854
Total Operations	**39,789,008**	**45,395,284**	**47,115,347**	**50,500,440**
Capital Support				
General Fund Support	31,030	300,000	-	-
Other Funding - Capital	18,399,382	12,269,000	26,347,000	5,073,361
Total Capital	**18,430,412**	**12,569,000**	**26,347,000**	**5,073,361**
Total Appropriations	**58,219,420**	**57,964,284**	**73,462,347**	**55,573,801**
Full-Time Equivalents Total*	215.43	231.43	231.43	248.93

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

Incremental Budget Changes

Seattle Center

	2024 Budget	FTE
Total 2024 Endorsed Budget	**73,462,347**	**231.43**
Baseline		
Citywide Adjustments for Standard Cost Changes	244,532	-
Proposed Operating		
Reinvest Center Revenues to Support Events	368,000	-
Proposed Capital		
2024-2028 REET Reduction	(831,639)	-
2027-2028 REET Reduction	-	-
Shift Memorial Stadium Financing to 2025 and 2026	(20,442,000)	-
Proposed Technical		
McCaw Hall Capital Reserve Balancing Adjustment - Proposed	-	-
Non-Capital Carryover - Waterfront Funds	700,000	-
Ongoing Changes from Current Year Legislation	1,622,561	11.50
Positions for Waterfront Operations	-	6.00
Seattle Center and McCaw Hall Fund Balancing Adjustment - Proposed	-	-
Seattle-King County Clinic Support	350,000	-
Transfer Funds from Parks to Center for Waterfront Operations	100,000	-
Total Incremental Changes	**$(17,888,546)**	**17.50**
Total 2024 Proposed Budget	**$55,573,801**	**248.93**

Description of Incremental Budget Changes

Baseline

Citywide Adjustments for Standard Cost Changes

Expenditures $244,532

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

Proposed Operating

Reinvest Center Revenues to Support Events

Expenditures	$368,000
Revenues	$368,000
Position Allocation	-

Due to pandemic related revenue reductions, the 2023-2024 Adopted Budget unfunded 6.75 FTE event related positions with the intention that as events and their associated revenues returned to the campus, the positions would again be necessary to support events and events revenues would be used to refund the positions.

This item adds $368,000 from parking revenues due to higher attendance and increased rates. It adds expenditure authority for operating staff due to increased events at Seattle Center. Position changes include re-funding 2.0 Laborers, abrogating a Stage Tech Lead, and adding a new Event Service Representative.

One of the positions unfunded in the 2023-2024 mid-biennium budget was a Stage Tech Lead. Because the types of events returning to the campus are changing, requiring more direct client support and less stage lead work, the budget proposes abrogating the unfunded Stage Tech Lead and adding a new Event Service Representative.

Proposed Capital

2024-2028 REET Reduction

Expenditures	$(831,639)

The REET revenue forecast for the City's 2023-24 Proposed Mid-Biennial Budget Update is insufficient to cover expected costs. REET reductions were identified to mitigate this shortfall in revenues. This item reduces appropriation authority by $832,000 in 2024, $500,000 in 2025, $500,000 in 2026, increases by $1,400,000 in 2027 and increases by $4,060,000 in 2028. Center's REET funding goes towards maintenance of many buildings on the campus including the Bagley Wright Theater, Mercer Garage, Fisher Pavilion, the Armory, and other public spaces. The highest impact reductions are to the campus HVAC improvement project, parking garage improvements, maintaining the Armory, and public gathering space improvements.

2027-2028 REET Reduction

Expenditures	-

The updated August REET revenue forecast for the City's 2023-24 Proposed Mid-Biennial Budget Adjustments is insufficient to cover expected costs. REET reductions were identified to mitigate this shortfall in revenues. This item reduces appropriation authority by $250,000 in 2027 and $350,000 in 2028 and postpones open space improvement projects for major landscape, paving and lighting improvement projects.

Shift Memorial Stadium Financing to 2025 and 2026

Expenditures	$(20,442,000)

This item shifts bonding for Memorial Stadium from 2024 to 2025 and 2026 to align financing timing with anticipated expenditure needs. This item also includes $1 million in Real Estate Excise Tax (REET) for salaries, consultants, permitting, and pre-construction work in 2024.

Proposed Technical

McCaw Hall Capital Reserve Balancing Adjustment - Proposed

Revenues	$(10)

This is a technical item to record a fund balancing entry for the McCaw Hall Capital Reserve Fund, which is primarily managed by this department.

Seattle Center

Non-Capital Carryover - Waterfront Funds

Expenditures	$700,000
Revenues	$700,000

This item adds one-time funding for operations and maintenance of the Waterfront. Per the agreement with Seattle Parks Department, unspent Metropolitan Park District Funds from the 2023 budget are allocated to Seattle Center. The responsibility for operating and maintaining Waterfront Park shifted from Seattle Parks and Recreation (SPR) to Seattle Center in mid-2023. There is an offsetting reduction in the SPR budget.

Ongoing Changes from Current Year Legislation

Expenditures	$1,622,561
Revenues	$1,485,000
Position Allocation	11.50

This change includes ongoing budget and position changes resulting from current year legislation in 2023, including the Q3 Supplemental Ordinance. Proposed changes included in this item include the HVAC Engineers wage increase, the McCaw Hall General Fund inflation, revenue-backed funding for Bite of Seattle event-related support, reimbursement from SDOT for Monorail youth fares, revenue-backed funding for event-related SPD contracts, and Friends of Waterfront funding for public safety officers.

Positions for Waterfront Operations

Expenditures	-
Position Allocation	6.00

As part of the 2023 budget process, the Council approved the transition of the longer-term responsibilities of Waterfront programming, operations and maintenance, and code compliance/safety from SPR to Seattle Center. This item creates new positions in Center which will support the next phase of Waterfront Park opening in 2024. These positions are funded by Metropolitan Park District Funds transferred from SPR. The positions include 1.0 FTE Gardener, 3.0 FTE Laborers, and 2.0 FTE Installation Maintenance Workers.

Seattle Center and McCaw Hall Fund Balancing Adjustment - Proposed

Revenues	$(876,291)

This is a technical item to record fund balancing entries for the Seattle Center Fund and McCaw Hall Fund, which are primarily managed by this department.

Seattle-King County Clinic Support

Expenditures	$350,000
Revenues	$350,000

This item adds offsetting revenue and expenses for Seattle Center to support the Seattle-King County Clinic (SKCC). Seattle Arena Company (ArenaCo) is required to reserve and make available use of Climate Pledge Arena for up to 8 consecutive days for SKCC. In 2023 the operational challenges of holding SKCC at the Arena resulted in the clinic being held on the Seattle Center campus. While evaluating the best options for siting SKCC, Seattle Center and ArenaCo reached a temporary agreement which includes $350,000 per year of financial support from ArenaCo for the clinic in lieu of the City's use of Climate Pledge Arena through 2028.

Seattle Center

Transfer Funds from Parks to Center for Waterfront Operations

Expenditures	$100,000

This item transfers ongoing General Fund support from the SPR budget to support the waterfront maintenance responsibilities that were transferred to Seattle Center. Ordinance 125761 addresses Waterfront Park operation, maintenance, and funding responsibilities, some of which became Seattle Center's responsibility in July 2023.

Seattle Center

2023-24 Proposed Mid-Biennial Budget Adjustments – Operating Expenses

Budget Summary Level	Fund	Budget Process Phase Endorsed	Proposed Changes	Grand Total
Campus	00100 - General Fund	8,306,082	79,580	8,385,662
	11410 - Seattle Center Fund	16,487,892	1,413,038	17,900,929
	14500 - Payroll Expense Tax	0	0	0
Campus Total		**24,793,973**	**1,492,618**	**26,286,591**
KeyArena	11420 - Seattle Center KeyArena Fund	0	0	0
KeyArena Total		**0**	**0**	**0**
Leadership and Administration	00100 - General Fund	6,854,622	244,532	7,099,154
	11410 - Seattle Center Fund	4,357,061	-155,038	4,202,023
	11430 - Seattle Center McCaw Hall Fund	0	0	0
Leadership and Administration Total		**11,211,682**	**89,495**	**11,301,177**
McCaw Hall	00100 - General Fund	735,789	57,981	793,770
	11410 - Seattle Center Fund	0	0	0
	11430 - Seattle Center McCaw Hall Fund	5,693,201	0	5,693,201
	30010 - REET I Capital Fund	337,000	0	337,000
McCaw Hall Total		**6,765,991**	**57,981**	**6,823,972**
Monorail Rehabilitation	11410 - Seattle Center Fund	0	0	0
Monorail Rehabilitation Total		**0**	**0**	**0**
Waterfront	00100 - General Fund	0	100,000	100,000
	11410 - Seattle Center Fund	0	945,000	945,000
	19710 - Seattle Park District Fund	4,344,071	700,000	5,044,071
Waterfront Total		**4,344,071**	**1,745,000**	**6,089,071**
Grand Total		**47,115,347**	**3,385,093**	**50,500,440**

Seattle Public Library

Tom Fay, Chief Librarian

(206) 386-4636

http://www.spl.org/http://www.spl.orghttp://www.spl.org/

Department Overview

Seattle Public Library (SPL), founded in 1891, includes the world-renowned Central Library, 26 neighborhood libraries, and a robust "virtual library" available 24/7 through SPL's popular website and Mobile Services. The Central Library and 26 neighborhood libraries provide essential services such as library collections, computers and Wi-Fi access, meeting rooms and study rooms, along with programs that promote lifelong learning, civic engagement, and economic vitality.

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

Budget Snapshot

	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Department Support				
General Fund Support	63,132,550	60,105,201	62,000,299	62,352,437
Other Funding - Operating	19,952,897	27,993,685	27,695,686	27,898,341
Total Operations	**83,085,447**	**88,098,886**	**89,695,985**	**90,250,778**
Capital Support				
Other Funding - Capital	5,752,075	10,842,300	5,990,000	5,937,000
Total Capital	**5,752,075**	**10,842,300**	**5,990,000**	**5,937,000**
Total Appropriations	**88,837,522**	**98,941,186**	**95,685,985**	**96,187,778**

Incremental Budget Changes

Seattle Public Library

	2024 Budget	FTE
Total 2024 Endorsed Budget	**95,685,985**	**-**
Baseline		
Central Cost Manual Alignment	51,739	-
Citywide Adjustments for Standard Cost Changes	503,054	-
Proposed Capital		
REET Incremental Adjustments 2024-2028	(53,000)	-
REET Outyear CIP Adjustment	-	-
Proposed Technical		
Library Revenue Projection Updates	-	-
Fund Balancing Adjustments - Proposed	-	-
Total Incremental Changes	**$501,793**	**-**
Total 2024 Proposed Budget	**$96,187,778**	**-**

Description of Incremental Budget Changes

Baseline

Central Cost Manual Alignment

Expenditures $51,739

This change request aligns the 2024 baseline budget with the 2024 endorsed central cost manual rates.

Citywide Adjustments for Standard Cost Changes

Expenditures $503,054

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

Proposed Capital

REET Incremental Adjustments 2024-2028

Expenditures $(53,000)

Seattle Public Library

This item adjusts Real Estate Excise Tax (REET) budget authority for the Library's Major Maintenance capital project over multiple years. REET revenues are used to supplement 2019 Library Levy funding additional building upgrades, such as air conditioning and electrification, for the seismic retrofit projects at Green Lake, University, and Columbia branches. Specifically, this item reduces the budget by $53,000 in 2024 and reduces the projected budget by $32,000 in both 2025 and 2026. This item increases the budget in 2027 by $100,000 with another increase in 2028 by $290,000. These changes are due to REET revenues projected to fall short of previous estimates.

REET Outyear CIP Adjustment

Expenditures -

This item is a technical adjustment for REET budget authority for the Library's Major Maintenance capital project, to add $685,000 in the out-year (2029).

Proposed Technical

Library Revenue Projection Updates

Revenues $393,088

This item includes General Fund resources transferred from Finance General to support citywide adjustments to central costs, as well as SPL-generated revenues used for SPL operations. Though Library-generated revenues are expected to outpace previous projections, most remain flat or under pre-pandemic levels. For example, private event rentals, parking, and service revenues are outperforming expectations, but are still below pre-pandemic levels. Also, revenues generated by deaccessioning of Library materials have increased year-over-year since the pandemic--a trend that is expected to continue. Some revenues have not performed as initially anticipated, such as print and copy services, and lost materials fees.

Fund Balancing Adjustments - Proposed

Revenues $1,191,341

This is a technical item to record a fund balancing entry for the 10410, 18100, and 18200 funds, which are primarily managed by this department.

Seattle Public Library

2023-24 Proposed Mid-Biennial Budget Adjustments – Operating Expenses

Budget Summary Level	Fund	Budget Process Phase Endorsed	Proposed Changes	Grand Total
Administrative/Support Service	00100 - General Fund	0	0	0
	10410 - Library Fund	10,534,903	-261,597	10,273,306
	18200 - 2019 Library Levy Fund	3,430,600	221,161	3,651,761
Administrative/Support Service Total		**13,965,504**	**-40,436**	**13,925,068**
Chief Librarian's Office	10410 - Library Fund	561,643	0	561,643
	18200 - 2019 Library Levy Fund	100,000	0	100,000
Chief Librarian's Office Total		**661,643**	**0**	**661,643**
Human Resources	10410 - Library Fund	2,536,083	69,320	2,605,403
	18200 - 2019 Library Levy Fund	7,500	29,709	37,209
Human Resources Total		**2,543,583**	**99,029**	**2,642,612**
Institutional & Strategic Advancement	10410 - Library Fund	1,210,389	0	1,210,389
	18200 - 2019 Library Levy Fund	675,109	0	675,109
Institutional & Strategic Advancement Total		**1,885,498**	**0**	**1,885,498**
Library Program and Services	00100 - General Fund	0	0	0
	10410 - Library Fund	49,821,593	544,415	50,366,008
	18100 - 2012 Library Levy Fund	0	0	0
	18200 - 2019 Library Levy Fund	20,818,164	-48,215	20,769,949
Library Program and Services Total		**70,639,757**	**496,200**	**71,135,957**
Grand Total		**89,695,985**	**554,793**	**90,250,778**

Department of Education and Early Learning

Dwane Chappelle, Director

(206) 233-5118

www.seattle.gov/education

Department Overview

The mission of the Department of Education and Early Learning (DEEL) is to transform the lives of Seattle's children, youth, and families through strategic investments in education. DEEL advances this mission by investing in equitable education opportunities, high-quality learning environments, and student and family supports. DEEL investments contribute to four department results: (1) families have access to affordable, quality childcare, (2) children are kindergarten-ready, (3) students graduate high school college- and career-ready, and (4) students attain a postsecondary degree, credential, or certificate.

With investments across the prenatal-to-postsecondary continuum, DEEL supports children, youth, and families to address disparities in educational opportunity gaps. By braiding and blending resources from the Families, Education, Preschool, and Promise (FEPP) Levy, the Sweetened Beverage Tax (SBT) fund, the City's General Fund, Washington State's Early Childhood Education and Assistance Program (ECEAP), and other grants, DEEL operates direct-service programs, contracts with community-based and institutional partners, and provides quality teaching and professional development supports to providers and educators.

Budget Snapshot

	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Department Support				
General Fund Support	12,495,593	15,682,785	16,053,740	17,385,979
Other Funding - Operating	99,685,049	114,485,523	114,988,881	119,390,650
Total Operations	**112,180,642**	**130,168,308**	**131,042,621**	**136,776,629**
Total Appropriations	**112,180,642**	**130,168,308**	**131,042,621**	**136,776,629**
Full-Time Equivalents Total*	118.50	121.50	121.50	121.50

** 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*

Incremental Budget Changes

Department of Education and Early Learning

	2024 Budget	FTE
Total 2024 Endorsed Budget	**131,042,621**	**121.50**
Baseline		
Early Childhood Education and Assistance Program Grant Technical Changes	992,675	-
Upward Bound Grant Technical Changes	(1,455)	-
Citywide Adjustments for Standard Cost Changes	(84,523)	-
Align Early Learning Budget to FEPP Levy Plan	1,000,000	-
Proposed Operating		
Child Care Worker Retention Bonus	2,900,000	-
Human Services Provider Pay Increase for Child Health & Development Contracts	327,311	-
Proposed Technical		
Update DEEL FEPP Revenues and Corresponding Expenditures	600,000	-
Ongoing Changes from Current Year Legislation	-	-
Fund Balancing Adjustments - Proposed	-	-
Total Incremental Changes	**$5,734,008**	**-**
Total 2024 Proposed Budget	**$136,776,629**	**121.50**

Description of Incremental Budget Changes

Baseline

Early Childhood Education and Assistance Program Grant Technical Changes

Expenditures	$992,675
Revenues	$1,264,147

This item makes technical adjustments to the state Early Childhood Education and Assistance Program (ECEAP) grant to align revenues with expenditures and to match the 2024 portion of the 2023-2024 and 2024-2025 school year awards. This change request also updates the funding source codes for the new school years.

Upward Bound Grant Technical Changes

Expenditures	$(1,455)
Revenues	-

This is a technical change to the Upward Bound grant to align revenues with expenditures and to update the 2024 funding source codes associated with the 2023-2024 and 2024-2025 school years.

Citywide Adjustments for Standard Cost Changes

Expenditures $(84,523)

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

Align Early Learning Budget to FEPP Levy Plan

Expenditures $1,000,000

This is a technical change to increase the FEPP Early Learning budget to align with the FEPP Levy spending plan.

Proposed Operating

Child Care Worker Retention Bonus

Expenditures $2,900,000

The City's 2023-2024 Proposed Mid-Biennial Budget Adjustments appropriates approximately $301 million in JumpStart Payroll Expense Tax (payroll tax) proceeds, of which $11 million is allocated to special exceptions to the spending categories for 2023 and 2024.

This item adds one-time funding backed by payroll tax to DEEL to support retention bonuses for child care workers who work in a licensed childcare facility in the city. In the past few years, DEEL has provided more than $8 million in retention bonuses to eligible child care workers. These retention bonuses could help stabilize a critical industry by reducing staff turnover and vacancies which are caused, in part, by low overall compensation. Providing accessible, affordable child care is a stabilizing force from which our economy can recover from the lasting economic effects of the COVID-19 pandemic. A portion of these funds (up to 15%) will be used to administer these bonuses to workers.

Human Services Provider Pay Increase for Child Health & Development Contracts

Expenditures $327,311

The City's 2023-2024 Proposed Mid-Biennial Budget Adjustments appropriates approximately $301 million in JumpStart Payroll Expense Tax (payroll tax) proceeds, of which $11 million is allocated to special exceptions to the spending categories for 2023 and 2024.

This item adds ongoing funding backed by payroll tax to DEEL to increase their provider contracts from 4% inflationary adjustment in the 2024 Endorsed Budget to a 7.5% inflationary adjustment, in line with adjustments made to Human Service Department's (HSD) provider contracts. This item also provides an ongoing 2% increase for human services provider pay. These DEEL provider contracts were transferred from HSD to DEEL, and are for birth to three investments that support early childhood health and development, generally for low-income families.

Proposed Technical

Update DEEL FEPP Revenues and Corresponding Expenditures

Expenditures $600,000

Revenues $13,990,320

This item adjusts DEEL's FEPP Levy revenues to align with proposed expenditures, align with levy cash flow plan, and recognize changes to tuition and investment earnings. Due to increased revenues from Seattle Preschool Program tuition collection, it also includes a corresponding increase in FEPP Early Learning expenditures.

Ongoing Changes from Current Year Legislation

Revenues $(207,500)

This item includes ongoing budget and/or position changes resulting from current year legislation in 2023, including the Q3 Supplemental Ordinance. Specifically, this item reduces appropriation authority related the Casey Grant that DEEL abandoned in 2023, that no longer has revenues associated with it.

Fund Balancing Adjustments - Proposed

Revenues $(300,000)

This is a technical item to record a fund balancing entry for the 17857 and 17861 funds, which are primarily managed by this department.

Department of Education and Early Learning

2023-24 Proposed Mid-Biennial Budget Adjustments - Expenses

Budget Summary Level	Fund	Budget Process Phase Endorsed	Proposed Changes	Grand Total
Early Learning	00100 - General Fund	12,438,724	1,319,986	13,758,710
	00155 - Sweetened Beverage Tax Fund	7,216,934	0	7,216,934
	14000 - Coronavirus Local Fiscal Recovery Fund	0	0	0
	14500 - Payroll Expense Tax	0	2,900,000	2,900,000
	17871 - Families Education Preschool Promise Levy	50,712,333	1,689,332	52,401,665
Early Learning Total		**70,367,990**	**5,909,318**	**76,277,308**
K-12 Programs	00100 - General Fund	2,859,310	0	2,859,310
	14500 - Payroll Expense Tax	1,000,000	0	1,000,000
	17857 - 2011 Families and Education Levy	0	0	0
	17871 - Families Education Preschool Promise Levy	38,062,439	0	38,062,439
K-12 Programs Total		**41,921,749**	**0**	**41,921,749**
Leadership and Administration	00100 - General Fund	755,706	12,253	767,959
	00155 - Sweetened Beverage Tax Fund	622,186	-29,145	593,041
	17871 - Families Education Preschool Promise Levy	7,203,120	-158,419	7,044,701
Leadership and Administration Total		**8,581,012**	**-175,310**	**8,405,701**
Post-Secondary Programs	00100 - General Fund	0	0	0
	00155 - Sweetened Beverage Tax Fund	0	0	0
	14000 - Coronavirus Local Fiscal Recovery Fund	0	0	0
	17871 - Families Education Preschool Promise Levy	10,171,870	0	10,171,870
Post-Secondary Programs Total		**10,171,870**	**0**	**10,171,870**
Grand Total		**131,042,621**	**5,734,008**	**136,776,629**

Human Services Department

Tanya Kim, Director

(206) 386-1001

http://www.seattle.gov/humanservices/

Department Overview

The mission of the Human Services Department (HSD) is to connect people with resources and solutions during times of need, so all Seattle residents can live, learn, work, and take part in strong and healthy communities. HSD contracts with more than 200 community-based human service providers and administers programs to ensure Seattle residents have food and shelter, job opportunities, access to health care, opportunities to gain social and economic independence and success, and many more of life's basic necessities. HSD also serves King County as the Area Agency on Aging. HSD is committed to working with the community to provide appropriate and culturally responsive services.

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

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

HSD's work is funded by a variety of revenue sources, including federal, state, and inter-local grants, as well as the City's General Fund, Sweetened Beverage Tax Fund, Short Term Rental tax revenues, and the Payroll Expense Tax Fund.

Budget Snapshot

	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Department Support				
General Fund Support	186,234,509	219,939,806	224,574,736	233,379,737
Other Funding - Operating	120,245,174	99,186,901	94,401,703	100,691,302
Total Operations	**306,479,682**	**319,126,707**	**318,976,439**	**334,071,038**
Total Appropriations	**306,479,682**	**319,126,707**	**318,976,439**	**334,071,038**
Full-Time Equivalents Total*	407.75	419.75	427.25	434.25

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

Incremental Budget Changes

Human Services Department

	2024 Budget	FTE
Total 2024 Endorsed Budget	**318,976,439**	**427.25**
Baseline		
Citywide Adjustments for Standard Cost Changes	113,471	-
Central Cost True Up	-	-
Proposed Operating		
Increase Contract Inflation from 6.7% to 7.5%	1,519,370	-
Contract Inflation for 2023 Budget Additions	1,100,799	-
Human Services Provider Pay	4,189,230	-
One-time extension of We Deliver Care Third Avenue Project	1,900,000	-
Opioid Settlement Fund Appropriation	2,217,697	-
Pre-development Cost for Mixed Income Housing - Relocation of Tiny Home Village	916,000	-
Continue Funding for Victim Advocate	123,224	-
Replace Data Collection and Reporting Software	148,368	-
Human Services Fund Revenue Adjustment	2,083,410	-
Proposed Technical		
Adjustment for 2024 Annual Action Plan	1,027,853	-
Transfer UCT Admin Budget to Correct Program	-	-
Transfer Budget to King County Regional Homelessness Authority Budget Program	-	-
Remove Sunset Dates for Two Victim Advocates	-	-
Ongoing Changes from Current Year Legislation	-	7.00
Transfer HSD Budget to Align with the City's King County Regional Homelessness Authority Contract	-	-
Correct Title XIX Fund Balance Appropriation Error	(244,822)	-
Fund Balancing Entry	-	-
Total Incremental Changes	**$15,094,599**	**7.00**
Total 2024 Proposed Budget	**$334,071,038**	**434.25**

Description of Incremental Budget Changes

Baseline

Citywide Adjustments for Standard Cost Changes

Expenditures	$113,471
Revenues	$(43,201)

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

Central Cost True Up

Expenditures	-

This item adjusts central cost totals to align with the Central Cost Manual

Proposed Operating

Increase Contract Inflation from 6.7% to 7.5%

Expenditures	$1,519,370

This item adds $1,519,370 of budget to HSD for provider contract inflation.

Seattle Municipal Code subsection 03.20.06 specifies HSD contracts, with some exceptions, are to be inflated using 100% of the Seattle-Tacoma-Bellevue Area Consumer Price Index for Urban Wage Earners and Clerical Workers, (CPI-W) during the prior 12-month period ending in June of each year and inflated 0% if index change is negative. The annual CPI-W during the prior 12-month period ending in June of 2023 is 7.5%.

This budget change when combined with HSD's budget change titled “Contract Inflation for 2023 Budget Additions” ensures all service provider contracts receive a 7.5% inflationary increase in 2024 as prescribed by Seattle Municipal Code subsection 03.20.060.

The 2024 Endorsed budget included funding to support a 6.7% inflationary increase for HSD’s service provider contracts in 2024. The 2023-2024 Proposed Mid-Biennial Budget Adjustments increases the 2024 inflationary rate from 6.7% to 7.5%. The total amount of HSD’s budget for contract inflation in 2024 is $15,709,611.

Contract Inflation for 2023 Budget Additions

Expenditures	$1,100,799

This item adds $1,100,799 of budget to HSD to provide contract inflation for contracts that were added in the 2023 adopted budget and continue in 2024.

Seattle Municipal Code subsection 03.20.06 specifies HSD contracts, with some exceptions, are to be inflated using 100% of the Seattle-Tacoma-Bellevue Area Consumer Price Index for Urban Wage Earners and Clerical Workers, (CPI-W) during the prior 12-month period ending in June of each year and inflated 0% if index change is negative. The annual CPI-W during the prior 12-month period ending in June of 2023 is 7.5%.

This budget change when combined with HSD's budget change titled “Increase contract inflation from 6.7% to 7.5%” ensures all service provider contracts receive a 7.5% inflationary increase in 2024 as prescribed by Seattle Municipal Code subsection 03.20.060.

Human Services Provider Pay

Expenditures	$4,189,230

The City's 2023-2024 Proposed Mid-Biennial Budget Adjustments appropriates approximately $301 million in JumpStart Payroll Expense Tax (payroll tax) proceeds, of which $11 million is allocated to special exceptions to the spending categories for 2023 and 2024.

The City Council added $600,000 to HSD’s 2022 adopted budget for a wage equity study. In 2023, the University of Washington completed the study and City Council passed Resolution 32094 concerning human services provider pay. In the resolution, the Council stated their intent to consider increases to HSD administered contracts in addition to inflationary adjustments required under Seattle Municipal Code (SMC) Section 3.20.060.

Seattle Municipal Code subsection 03.20.06 specifies HSD contracts, with some exceptions, are to be inflated using 100% of the Seattle-Tacoma-Bellevue Area Consumer Price Index for Urban Wage Earners and Clerical Workers, (CPI-W) during the prior 12-month period ending in June of each year and inflated 0% if index change is negative. The annual CPI-W during the prior 12-month period ending in June of 2023 is 7.5%. This budget item increases HSD’s budget by $4,189,230 to provide an additional 2% increase for HSD administered contracts for Human Services Provider Pay.

One-time extension of We Deliver Care Third Avenue Project

Expenditures	$1,900,000

This item adds $1,900,000 of one-time General Fund to continue the work of We Deliver Care along Third Avenue in 2024 as part of the Downtown Activation Plan (DAP).

The City launched the Third Avenue Project, in partnership with We Deliver Care, in the fall of 2022 to address and improve public safety on Third Avenue. We Deliver Care outreach workers establish relationships and earn the trust of individuals. They offer care and treatment services to individuals suffering from substance use disorder and using drugs in public places along Third Avenue.

The DAP was announced in June 2023 and outlines the Mayor’s plan to revitalize and transform Downtown Seattle as the city continues to recover from the impacts of the COVID-19 pandemic. The DAP details a suite of legislative and regulatory actions and program investments to be undertaken with the goal of making Seattle’s downtown a more vibrant, inclusive, and resilient hub for residents, workers, and visitors.

Opioid Settlement Fund Appropriation

Expenditures	$2,217,697
Revenues	$2,217,697

This item increases revenue-backed appropriation authority in Human Services Department in the Opioid Settlement Proceed Fund by $2,217,697 in the Promoting Public Health Budget Control Level (14510-PO-HS-H7000).

Of the $2,217,697 of appropriation, $581,652 is one-time funding for post overdose facility services. The remaining $1,636,045 of appropriation is on-going; $163,807 is for Opioid Abatement Council, $163,807 is for HSD administrative costs, $470,000 to continue drug user heath/harm reduction services previously funded with one-time funds, $323,976 is to expand Health One's Post Overdose Response Team, and $515,456 is for post overdose facility services. The investment for post overdose facility services is in concert with the City’s planned investments for treatment facilities.

The Opioid Settlement Proceed Fund is for the City's portion of settlement proceeds from the state's settlement agreements with opioid distributors and pharmacies. The use of the funds is governed by the One Washington Memorandum of Understanding Between Washington Municipalities that mandates participating local governments establish an Opioid Abatement Council (OAC) to oversee Opioid Fund allocation, distribution, expenditures, and dispute resolution.

Pre-development Cost for Mixed Income Housing - Relocation of Tiny Home Village

Expenditures	$916,000

The City's 2023-2024 Proposed Mid-Biennial Budget Adjustments appropriates approximately $301 million in JumpStart Payroll Expense Tax (payroll tax) proceeds, of which $136.5 million is allocated to investments promoting housing and services.

This item provides funding for pre-development activities to turn a property owned by Sound Transit into mixed-income housing. The RFP to develop the site is expected to be published prior to the end of 2023. This item provides funding to relocate Rosie's Village Tiny House Village (THV), currently located on the property.

Continue Funding for Victim Advocate

Expenditures	$123,224

This item adds $123,224 in 2024 to maintain victim advocacy staffing of 1 FTE Crime Victim Advocate. This position was previously funded by the Office for Victims of Crime (OVC) federal grant, secured by the Seattle Police Department. The OVC grant is scheduled to sunset in January 2024. This item maintains staffing levels for victim services requirements reinforced in Executive Order 2022-05 which requires all eligible backlogged sexual assault cases be assigned to SPD detectives for investigation.

Replace Data Collection and Reporting Software

Expenditures	$148,368
Revenues	$148,368

Funded by Title XIX grant revenue, this item adds appropriation to replace the legacy SQL-based data collection and reporting tool in HSD's Aging and Disability Services Division. The system, associated software, underlying architecture, and coding are all outdated. Currently no significant updates or upgrades can be built to address business needs, including data collection, reporting, visualization, and planning for programming, contracting, and funding.

Human Services Fund Revenue Adjustment

Expenditures	$2,083,410
Revenues	$2,083,410

This item makes adjustments to correctly reflect the expected 2024 revenues and expenditures of 28 fund sources, including over 22 grants in the Human Services Fund (16200).

Human Services Department

Proposed Technical

Adjustment for 2024 Annual Action Plan

Expenditures	$1,027,853
Revenues	$1,027,853

This item increases HSD's US Department of Housing and Urban Development (HUD) grant amounts in the proposed budget to align with the anticipated actual grant awards in 2024. It increases the anticipated 2024 award amounts by $643,226 of Community Development Block Grant, $24,877 of Emergency Solutions Grant, and $359,750 of the Housing Opportunities for Persons with AIDS Grant. These increases align HSD's 2024 Proposed Mid-Biennial Budget with the City's 2024-2028 Consolidated Plan for Housing and Community Development.

Transfer UCT Admin Budget to Correct Program

Expenditures	-

This item transfers existing budget within HSD for Unified Care Team admin FTEs that were added in the 2023 Adopted Budget. The positions were put in the incorrect budget program, this item transfers them to the correct budget program.

Transfer Budget to King County Regional Homelessness Authority Budget Program

Expenditures	-

This item transfers $2,933,927 of budget for the Interbay Village and St. Martin de Porris shelter from the City Managed Homelessness Programs budget program to the King County Regional Homelessness Authority budget program. The King County Regional Homelessness Authority currently implements these contracts on behalf of HSD and the amount is included in the City's existing contract with the Authority.

Remove Sunset Dates for Two Victim Advocates

Position Allocation	-

This item removes the sunset date for two victim advocates in HSD's budget that were added in the 2022 Adopted Budget.

Ongoing Changes from Current Year Legislation

Position Allocation	7.00

This change includes ongoing position changes resulting from current year legislation in 2023, including the Q3 Supplemental Ordinance.

Transfer HSD Budget to Align with the City's King County Regional Homelessness Authority Contract

Expenditures	-

This item transfers $811,976 of budget added in 2023 CBA HSD-035-C-001 from the King County Regional Homelessness Authority budget program to the HSD City-Managed Homelessness Budget Program to support outreach directed by the Unified Care Team. This funding was not part of the City's 2023 contract with the King County Regional Homelessness Authority and this item moves the funding out of that budget program.

Correct Title XIX Fund Balance Appropriation Error

Expenditures $(244,822)

This item reduces appropriation in the Human Services Fund (16200) and corrects an error related to Title XIX grant balance. The appropriation to use fund balance was included in HSD's budget by error and is not backed by revenue.

Fund Balancing Entry

Revenues $(12)

This is a technical item to record a fund balancing entry for the 162000 Human Services Fund, which is primarily managed by this department.

Human Services Department

2023-2024 Proposed Mid-Biennial Budget Adjustments - Expenses

Budget Summary Level	Fund	Budget Process Phase Endorsed	Proposed Changes	Grand Total
Addressing Homelessness	00100 - General Fund	102,031,139	3,344,148	105,375,287
	12200 - Short-Term Rental Tax Fund	3,676,832	24,120	3,700,952
	14000 - Coronavirus Local Fiscal Recovery Fund	0	0	0
	14500 - Payroll Expense Tax	0	916,000	916,000
	16200 - Human Services Fund	9,124,348	378,590	9,502,938
Addressing Homelessness Total		**114,832,319**	**4,662,858**	**119,495,177**
Leadership and Administration	00100 - General Fund	12,361,164	148,828	12,509,992
	00155 - Sweetened Beverage Tax Fund	80,403	0	80,403
	16200 - Human Services Fund	4,294,078	182,713	4,476,791
Leadership and Administration Total		**16,735,646**	**331,541**	**17,067,186**
Preparing Youth for Success	00100 - General Fund	16,132,522	249,316	16,381,838
	14500 - Payroll Expense Tax	350,000	26,250	376,250
	16200 - Human Services Fund	155,734	-55,734	100,000
Preparing Youth for Success Total		**16,638,256**	**219,832**	**16,858,088**
Promoting Healthy Aging	00100 - General Fund	11,976,921	402,056	12,378,977
	16200 - Human Services Fund	58,910,891	114,654	59,025,545
Promoting Healthy Aging Total		**70,887,812**	**516,710**	**71,404,522**
Promoting Public Health	00100 - General Fund	16,659,500	419,629	17,079,129
	14500 - Payroll Expense Tax	0	0	0
	14510 - Opioid Settlement Proceed Fund	0	2,217,697	2,217,697
	16200 - Human Services Fund	0	0	0
Promoting Public Health Total		**16,659,500**	**2,637,326**	**19,296,826**
Supporting Affordability and Livability	00100 - General Fund	14,682,973	610,070	15,293,042
	00155 - Sweetened Beverage Tax Fund	5,137,819	28,924	5,166,743
	00164 - Unrestricted Cumulative Reserve Fund	0	0	0
	14000 - Coronavirus Local Fiscal Recovery Fund	0	0	0
	16200 - Human Services Fund	11,186,097	2,351,385	13,537,482
Supporting Affordability and Livability Total		**31,006,889**	**2,990,379**	**33,997,268**
Supporting Safe Communities	00100 - General Fund	50,730,519	3,630,952	54,361,471
	14500 - Payroll Expense Tax	1,400,000	105,000	1,505,000
	16200 - Human Services Fund	85,500	0	85,500
Supporting Safe Communities Total		**52,216,019**	**3,735,952**	**55,951,971**
Grand Total		**318,976,439**	**15,094,599**	**334,071,038**

Office for Civil Rights

Derrick Wheeler-Smith, Director

(206) 684-4500

http://www.seattle.gov/civilrights/http://www.seattle.gov/civilrights/http://www.seattle.gov/civilrights/

Department Overview

The Office for Civil Rights (OCR) envisions a city of thriving and powerful communities that fosters shared healing and belonging. The OCR advances civil rights and removes barriers to equity by enforcing illegal discrimination laws in Employment, Housing, Public Places, Fair Contracting, Title VI and ADA Title II in the City of Seattle. We also work to realize the vision of racial equity by leading the City of Seattle's Race and Social Justice Initiative. The Race and Social Justice Initiative (RSJI) is the City of Seattle's long-term commitment to end racism and achieve racial equity in Seattle.

OCR works to achieve equity and advance opportunity in Seattle by:

- developing policies and promoting partnerships to achieve racial equity and social justice;
- enforcing City, state and federal antidiscrimination laws;
- providing free civil rights trainings and technical assistance to businesses and community groups;
- staffing the Seattle Human Rights Commission, Seattle Women's Commission, Seattle Lesbian, Gay, Bisexual, Transgender, and Queer Commission, and the Seattle Disability Commission;
- administering the City of Seattle's Participatory Budgeting process; and
- leading the City's Race and Social Justice Initiative (RSJI). The core focus for RSJI is to eliminate institutional and structural racism within and by the City of Seattle.

Budget Snapshot

	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Department Support				
General Fund Support	7,196,016	7,910,594	7,962,483	8,017,994
Total Operations	**7,196,016**	**7,910,594**	**7,962,483**	**8,017,994**
Total Appropriations	**7,196,016**	**7,910,594**	**7,962,483**	**8,017,994**
Full-Time Equivalents Total*	35.50	38.50	38.50	38.50

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

Incremental Budget Changes

Office for Civil Rights

	2024 Budget	FTE
Total 2024 Endorsed Budget	**7,962,483**	**38.50**
Baseline		
Central Cost Manual Alignment	(22,235)	-
Citywide Adjustments for Standard Cost Changes	77,746	-
Proposed Technical		
Participatory Budgeting Positions	-	-
Total Incremental Changes	**$55,511**	**-**
Total 2024 Proposed Budget	**$8,017,994**	**38.50**

Description of Incremental Budget Changes

Baseline

Central Cost Manual Alignment

Expenditures $(22,235)

This change request aligns the 2024 baseline budget with the 2024 endorsed central cost manual rates.

Citywide Adjustments for Standard Cost Changes

Expenditures $77,746

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

Proposed Technical

Participatory Budgeting Positions

Position Allocation -

This item extends the sunset date of three Participatory Budgeting positions in the Office for Civil Rights (OCR), from December 31, 2023 to September 30, 2024. It is anticipated that some participatory budgeting work will need to be continued into 2024. The positions will be funded with underspend from the Participatory Budgeting administrative budget.

Office for Civil Rights

2023-24 Proposed Mid-Biennial Budget Adjustments - Expenses

Budget Summary Level	Fund	Budget Process Phase Endorsed	Proposed Changes	Grand Total
Civil Rights	00100 - General Fund	7,962,483	55,511	8,017,994
Civil Rights Total		**7,962,483**	**55,511**	**8,017,994**
Grand Total		**7,962,483**	**55,511**	**8,017,994**

Seattle Department of Construction and Inspections

Nathan Torgelson, Director

(206) 684-8600

www.seattle.gov/sdci

Department Overview

The Seattle Department of Construction and Inspections (SDCI) administers City ordinances regulating building construction, the use of land, and housing. It supports key City priorities, including delivering essential City services and building safer, more just communities.

SDCI is responsible for developing and enforcing policies and codes related to public safety, environmental protection, land use, construction and rental housing, including:

- Economic Displacement Relocation Assistance (EDRA) program
- Environmentally Critical Areas Ordinance (ECA)
- Housing and Building Maintenance Code (HBMC)
- Just Cause Eviction Ordinance
- Rental Registration and Inspection Ordinance (RRIO)
- Seattle Building and Residential Codes
- Seattle Condominium and Cooperative Conversion Ordinances
- Seattle Electrical Code
- Seattle Energy Code
- Seattle Grading Code
- Seattle Land Use Code
- Seattle Mechanical Code
- Seattle Noise Ordinance
- Seattle Rental Agreement Regulation Ordinance
- Seattle Shoreline Master Program (SSMP)
- Seattle Tenant Relocation Assistance Ordinance (TRAO)
- Seattle Tree Protection Ordinance
- State Environmental Policy Act (SEPA)
- Stormwater Code
- Side Sewer Code
- Tree Service Provider Registry

SDCI reviews land use and construction-related permits, annually approving more than 53,000 permits and performing approximately 185,000 on-site and 20,000 virtual inspections. SDCI's work includes permit review and community involvement with Master Use Permits (MUPs); shoreline permits and design review; review and approval of permits for construction, mechanical systems, site development, elevators, electrical installation, boilers, furnaces, refrigeration, signs and billboards; field inspections for all construction and trade-related permits; annual maintenance inspections of boilers, elevators, and refrigeration equipment; and home seismic retrofits.

SDCI also enforces compliance with the codes and handles more than 40,000 contacts per year at the Code Compliance Complaint Center.

SDCI operations are funded by a variety of fees and General Fund resources. SDCI must demonstrate that its fees are set to recover no more than the cost of related services. To provide this accountability, SDCI uses cost accounting to measure the full cost of its programs. Each program is allocated a share of departmental administration and other overhead costs to calculate the revenue requirements of the program.

Seattle Department of Construction and Inspections

Budget Snapshot

	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Department Support				
General Fund Support	10,348,455	10,663,840	9,645,450	10,107,669
Other Funding - Operating	88,966,949	101,139,660	102,456,710	107,013,013
Total Operations	**99,315,404**	**111,803,500**	**112,102,160**	**117,120,682**
Total Appropriations	**99,315,404**	**111,803,500**	**112,102,160**	**117,120,682**
Full-Time Equivalents Total*	436.50	474.00	474.00	482.00

** 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*

Incremental Budget Changes

Seattle Department of Construction and Inspections

	2024 Budget	FTE
Total 2024 Endorsed Budget	**112,102,160**	**474.00**
Baseline		
Central Cost Manual Baseline Adjustment	344,159	-
Citywide Adjustments for Standard Cost Changes	2,012,977	-
Proposed Operating		
Economic Displacement Relocation Assistance (EDRA) Staffing	142,109	1.00
Tenant Relocation Assistance Ordinance (TRAO) Expeditor	158,807	1.00
Rental Registrations and Inspections Support	200,000	-
Fee Legislation Revenue Change	-	-
Consultant for Green Buildings	204,000	-
Add Mechanical Inspector	186,291	1.00
Accela Support	200,000	-
Mobile App for Inspections	195,600	-
Add Project Coordinator for Dedicated Contract Management	148,905	1.00
SDCI Space Planning	605,423	-
Proposed Technical		
Ongoing Changes from Current Year Legislation	620,250	4.00
Overhead Technical Adjustment	1	-
Construction and Inspections Fund 2024 Revenue Adjustments	-	-
Fund Balancing Entries	-	-
Total Incremental Changes	**$5,018,522**	**8.00**
Total 2024 Proposed Budget	**$117,120,682**	**482.00**

Description of Incremental Budget Changes

Baseline

Central Cost Manual Baseline Adjustment

Expenditures $344,159

This baseline adjustment aligns SDCI's 2024 baseline budget with the 2023 Adopted Central Cost Manual's 2024 Endorsed Budget amounts. This adjustment is supported by permit fees in SDCI's Construction and Inspections Fund.

Citywide Adjustments for Standard Cost Changes

Expenditures	$2,012,977

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

Proposed Operating

Economic Displacement Relocation Assistance (EDRA) Staffing

Expenditures	$142,109
Position Allocation	1.00

The City's 2023-2024 Proposed Mid-Biennial Budget Adjustments appropriate approximately $301 million in JumpStart Payroll Expense Tax (payroll tax) proceeds, of which $11 million is allocated to special exceptions to the spending categories for 2023 and 2024. This action adds ongoing budget and position authority for one Code Compliance Analyst and includes $2,868 for a one-time technology purchase in 2024. This action, funded by payroll tax, increases capacity to meet the higher-than-expected workload from the new Economic Displacement Relocation Assistance (EDRA) program. EDRA provides relocation benefits to qualifying applicants that receive a rent increase of 10% or more. This program, established in July 2022, is experiencing a much higher application rate than anticipated. Appeals and following up on landlord payments also add to the EDRA workload.

Tenant Relocation Assistance Ordinance (TRAO) Expeditor

Expenditures	$158,807
Position Allocation	1.00

The Tenant Relocation Assistance Ordinance (TRAO) helps people transition to new housing when their homes are being redeveloped. The TRAO program provides relocation assistance to low-income households and provides all households with time to search for and relocate to new housing. This item adds ongoing budget and a new full-time position to improve internal TRAO processing and customer service for permitted development that includes a TRAO component. This item also includes budget authority for $2,868 of one-time technology expenses in 2024. This item is funded by a new TRAO fee established in SDCI's proposed permit fee legislation.

Rental Registrations and Inspections Support

Expenditures	$200,000

This action adds ongoing budget authority for a consultant to provide much needed support for Rental Registration and Inspections Ordinance (RRIO) program enforcement. The consultant will provide added capacity for enforcement mailings, customer service, property research, and negotiation. This item is funded by RRIO program fees in SDCI's Construction and Inspections Fund.

Fee Legislation Revenue Change

Revenues	$1,790,412

SDCI's proposed fee legislation revises most of SDCI's fees and charges beginning on January 1, 2024. The 2024 fee revisions include an inflationary adjustment of 2% and other changes, including a new Tenant Relocation Assistance Ordinance application fee. Some fees, such as Vacant Building Monitoring Program fees and Rental Registration and Inspections Ordinance fees, are adjusted by more than 2% in order to align the fees with current costs. For additional information, please consult SDCI's proposed fee legislation and associated fiscal note.

Consultant for Green Buildings

Expenditures	$204,000

This action adds one-time budget authority to use revenue from land use penalties to explore changes to green building incentives. Funding will be used to hire a consultant who will create a list of viable strategies and energy efficiency measures, provide cost/benefit analysis of these strategies and measures, estimate carbon emissions reductions associated with each option, and assist with stakeholder outreach. This item is supported by penalty revenues in SDCI's Construction and Inspections Fund.

Add Mechanical Inspector

Expenditures	$186,291
Position Allocation	1.00

The proposed budget adds ongoing budget and position authority for one Mechanical Inspector and includes $37,868 for one-time vehicle and technology purchases in 2024. This new position increases staff capacity and allows SDCI to respond to workload complexity and demand. SDCI's inspections team has seen a consistent increase in Heat Recovery Ventilators (HRV) systems. HRVs are complex and have triggered an increase in noise reviews, mechanical inspections, and an increase in refrigeration inspections. The inspections team currently has six Mechanical Inspectors. Each inspector makes, on average, 15 to 20 inspection stops daily. Each stop can require multiple inspections, especially for multi-family dwellings. Additionally, the capacity for inspector training has been strained due to demand for inspections, and training is critical due to the increasing complexity of regulations and requirements. Vacation time has been accumulating and request approvals must be carefully analyzed to ensure coverage for daily work. This item is supported by permit fees in SDCI's Construction and Inspections Fund.

Accela Support

Expenditures	$200,000

This item provides additional resources to support SDCI's permitting system (Accela). The additional budget will be used to pay for Accela's Managed Application Services to support ongoing operations and maintenance of the Accela platform and help address the backlog of needed modifications and updates to the permitting system. This item supports several City priorities, including (1) Housing Permitting – Implementing modernized technology will support building critically needed housing faster and provide support to meet the demand of housing permits; (2) Tree Service Provider Registration as required in Ordinance 126554 – This law requires tree service providers to register with the City. This new requirement has put additional demand on the Accela team and has increased the backlog of work. Initial implementation of the tree provider registry has been launched; however, further updates are needed due to Council legislation that was passed in March 2023 (Ordinance 126777) as well as improvements for the tree public notice process and to make enhancements needed based on user feedback; (3) Providing excellent customer service for Accela's 180,000 registered customers who utilize more than 300 different permit and license types. This investment will improve response times to customer problems and streamline the customer experience.

This item is envisioned as a four-year consultant contract for a total cost of $1.7 million from June 2024 through June 2028. This item is supported by permit fees in SDCI's Construction and Inspections Fund.

Mobile App for Inspections

Expenditures	$195,600

SDCI's inspectors currently perform data entry functions in the office and away from inspection sites. This action adds one-time budget authority in 2024 for the initial discovery phase in the creation of a mobile inspections application. A new mobile app is needed to reduce complexity and redundancy in inspector administrative tasks while significantly increasing efficiency. This item is funded by permit fees in SDCI's Construction and Inspections Fund.

Add Project Coordinator for Dedicated Contract Management

Expenditures	$148,905
Position Allocation	1.00

This item adds a new Senior Project Fund and Agreements Coordinator and provides much needed support for SDCI's contracts and agreements. SDCI's contracting and accounting needs have increased significantly in recent years due to the establishment of new programs such as the Economic Displacement and Relocation Assistance program, SDCI's initiative to address unreinforced masonry buildings (URMs), the expansion of tenant services contracts, and implementation of the new City Contract Management System in 2022. This item, which includes a $2,868 one-time technology cost, is supported by permit fees in SDCI's Construction and Inspections Fund.

SDCI Space Planning

Expenditures	$605,423

This action adds one-time budget authority to redesign two spaces in the Seattle Municipal Tower: the 20th floor Applicant Service Center and the 19th floor hoteling area. These changes are needed to accommodate hybrid work. This item is funded by SDCI's tenant improvements reserve within the Construction and Inspections Fund.

Proposed Technical

Ongoing Changes from Current Year Legislation

Expenditures	$620,250
Position Allocation	4.00

The appropriations bill for the tree protection ordinance (Ordinance 126825) added budget and position authority for three positions. In addition, the mid-year supplemental budget (Ordinance 126876) added budget and one position to meet the higher-than-expected workload from the Economic Displacement Relocation Assistance program established in Ordinance 126451 and the late fee limit legislation (Ordinance 126823) that passed Council in May of 2023. This technical item makes these four positions and the associated budget ongoing beginning in 2024.

Overhead Technical Adjustment

Expenditures	$1

This item adjusts the distribution of indirect overhead expenses across programs in the Seattle Department of Construction and Inspections (SDCI). This adjustment is necessary to account for 2024 budget changes in the following SDCI budget programs: Compliance; Government Policy Safety & Support; Indirect Cost Recovery Offset; Inspections; Land Use Services; Permit Services; and Rental Housing. The adjustment is also necessary to redistribute indirect overhead across SDCI programs in response to proposed changes throughout the department. This is a net-zero budget change.

Construction and Inspections Fund 2024 Revenue Adjustments

Revenues	$(10,488,284)

This item adjusts Construction and Inspections Fund revenues to align with the current 2024 revenue forecast. This item does not include revenue changes associated with SDCI's proposed fee changes.

Fund Balancing Entries

Revenues	$17,238,500

Seattle Department of Construction and Inspections

This item is a technical adjustment to balance revenues and expenditures for fund 48100, the Construction and Inspections Fund, which is managed by SDCI.

Seattle Department of Construction and Inspections

2023-24 Proposed Mid-Biennial Budget Adjustments - Expenses

Budget Summary Level	Fund	Budget Process Phase Endorsed	Proposed Changes	Grand Total
Compliance	00100 - General Fund	7,972,676	411,368	8,384,045
	00164 - Unrestricted Cumulative Reserve Fund	141,613	0	141,613
	14500 - Payroll Expense Tax	455,985	142,109	598,094
	30010 - REET I Capital Fund	360,000	0	360,000
	48100 - Construction and Inspections	4,914,595	609,084	5,523,678
Compliance Total		**13,844,869**	**1,162,561**	**15,007,430**
Government Policy, Safety & Support	00100 - General Fund	1,141,069	13,731	1,154,800
	48100 - Construction and Inspections	1,450,813	71,762	1,522,574
Government Policy, Safety & Support Total		**2,591,882**	**85,493**	**2,677,375**
Inspections	00100 - General Fund	250,109	10,624	260,733
	48100 - Construction and Inspections	30,294,350	1,560,678	31,855,028
Inspections Total		**30,544,458**	**1,571,303**	**32,115,761**
Land Use Services	00100 - General Fund	281,596	26,495	308,091
	48100 - Construction and Inspections	24,945,281	1,288,080	26,233,361
Land Use Services Total		**25,226,876**	**1,314,575**	**26,541,452**
Leadership and Administration	00100 - General Fund	0	0	0
	48100 - Construction and Inspections	1,173,600	-1,173,600	0
Leadership and Administration Total		**1,173,600**	**-1,173,600**	**0**
Permit Services	48100 - Construction and Inspections	30,543,292	1,142,695	31,685,986
Permit Services Total		**30,543,292**	**1,142,695**	**31,685,986**
Process Improvements & Technology	48100 - Construction and Inspections	8,177,183	915,496	9,092,679
Process Improvements & Technology Total		**8,177,183**	**915,496**	**9,092,679**
Grand Total		**112,102,160**	**5,018,522**	**117,120,682**

Office of Economic Development

Markham McIntyre, Director

(206) 684-8090

www.seattle.gov/economicdevelopment

Department Overview

The purpose of the Office of Economic Development (OED) is to shape an economically prosperous, diverse, just, and resilient city, with the guiding principle that an inclusive economy is more competitive. OED is committed to building an inclusive economy in the City of Seattle by making strategic investments to break down barriers and unlock access to opportunity, which will generate wealth equitably. OED programs focus on the five key pillars of the community-driven Future of Seattle Economy framework, which the City adopted as policy in Resolution 32099: investing in diverse talent and building our workforce, supporting small, women and minority-businesses, building BIPOC community wealth, investing in neighborhood business districts, and growing businesses and key industries.

Budget Snapshot

	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Department Support				
General Fund Support	18,534,252	11,987,166	11,776,354	10,501,127
Other Funding - Operating	9,941,718	15,649,722	15,599,722	25,495,648
Total Operations	**28,475,970**	**27,636,888**	**27,376,076**	**35,996,775**
Total Appropriations	**28,475,970**	**27,636,888**	**27,376,076**	**35,996,775**
Full-Time Equivalents Total*	40.00	52.00	52.00	61.00

** 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*

Incremental Budget Changes

Office of Economic Development

	2024 Budget	FTE
Total 2024 Endorsed Budget	**27,376,076**	**52.00**
Baseline		
Citywide Adjustments for Standard Cost Changes	107,773	-
Central Cost Reconciliation	-	-
Ongoing Changes from 2023 Current Year Legislation	-	-
Proposed Operating		
Support Business Improvement Areas in Equity Business Districts	850,000	-
Retail Analysis and Outreach in Equity Business Districts	850,000	-
Evolution of the Seattle Restored Program	875,000	2.00
Continued Development of the Tenant Improvement Program	700,000	-
Staffing Support for Commercial Affordability and Tenant Improvement Programs	125,000	1.00
Community Wealth Building Staffing	177,320	1.00
Public Space Activations as part of the Mayor's Downtown Activation Plan	880,000	-
Support for Long-Range, Transformational Planning as part of the Mayor's Downtown Activation Plan	500,000	-
Continued Community Engagement for the Mayor's Downtown Activation Plan	150,000	-
Ongoing Support for Liberty Project Implementation	500,000	-
Develop Career Pathways	1,500,000	-
Implement Green Economy Strategies	1,000,000	-
Construction Apprenticeship Mentorship and Support	300,000	-
Maritime and Manufacturing Business Improvement Organization	250,000	-
Economic Development Analytics Software	200,000	-
City Resource Navigation	115,000	1.00
Transformation of Special Events Office	325,000	1.00
Consultant Support for Community Outreach and Grants	120,000	-
Grants and Contracts Staffing	350,000	3.00
Professional Development Funding	120,000	-
Proposed Technical		
Prior-Year Community Development Block Grant Budget Clean-up	(1,374,394)	-
Total Incremental Changes	**$8,620,699**	**9.00**
Total 2024 Proposed Budget	**$35,996,775**	**61.00**

Office of Economic Development

Description of Incremental Budget Changes

Baseline

Citywide Adjustments for Standard Cost Changes

Expenditures $107,773

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

Central Cost Reconciliation

Expenditures -

This item is a budget-neutral reconciliation and alignment of accounts related to Central Costs.

Ongoing Changes from 2023 Current Year Legislation

Expenditures -

This item includes ongoing budget changes resulting from current year legislation in 2023, including the 2023 Year-end Supplemental Budget Ordinance.

Proposed Operating

Support Business Improvement Areas in Equity Business Districts

Expenditures $850,000

The City's 2023-2024 Proposed Mid-Biennial Budget Adjustments appropriate approximately $301 million in JumpStart Payroll Expense Tax (payroll tax) proceeds, of which $31 million is allocated to investments promoting economic revitalization and workforce development. In 2023, the Office of Economic Development (OED) finalized the Future of Seattle Economy (FSE) report, which provides a community-driven investment framework for the City to promote inclusive economic growth. The proposed budget adjustments allocate payroll tax economic revitalization investments in alignment with the FSE framework, as endorsed by Resolution 32099.

This one-time item adds funding to support the creation of business improvement areas (BIAs) in equity business districts that are historically under-resourced and lack the capacity to develop BIAs. This funding builds on investments made in the 2023 Adopted Budget and supports neighborhood business organizations in equity business districts to navigate the multi-year BIA creation process. This item aligns with recommendations made in the "Investing in Neighborhood Business Districts" strategic pillar of the FSE framework.

Retail Analysis and Outreach in Equity Business Districts

Expenditures $850,000

The City's 2023-2024 Proposed Mid-Biennial Budget Adjustments appropriate approximately $301 million in JumpStart Payroll Expense Tax (payroll tax) proceeds, of which $31 million is allocated to investments promoting economic revitalization and workforce development. In 2023, the Office of Economic Development (OED) finalized

the Future of Seattle Economy (FSE) report, which provides a community-driven investment framework for the City to promote inclusive economic growth. The proposed budget adjustments allocate payroll tax economic revitalization investments in alignment with the FSE framework, as endorsed by Resolution 32099.

This one-time item adds funding to support a submarket retail study and consumer analysis in equity business districts, and to support outreach and engagement related to the study. Learnings from the study will be used to inform and support the Seattle Restored program's matchmaking efforts beyond Downtown, and particularly in equity business districts. This item aligns with recommendations made in both the "Investing in Neighborhood Business Districts" and "Supporting Small Business and Women and Minority-Owned Business Enterprises" strategic pillars of the FSE framework.

Evolution of the Seattle Restored Program

Expenditures	$875,000
Position Allocation	2.00

The City's 2023-2024 Proposed Mid-Biennial Budget Adjustments appropriate approximately $301 million in JumpStart Payroll Expense Tax (payroll tax) proceeds, of which $31 million is allocated to investments promoting economic revitalization and workforce development. In 2023, the Office of Economic Development (OED) finalized the Future of Seattle Economy (FSE) report, which provides a community-driven investment framework for the City to promote inclusive economic growth. The proposed budget adjustments allocate payroll tax economic revitalization investments in alignment with the FSE framework, as endorsed by Resolution 32099.

The Seattle Restored program was initially funded with $536k of Coronavirus Local Fiscal Recovery funds, and aimed to revive Seattle neighborhoods with creativity and commerce by supporting short-term activations of empty storefronts. The Seattle Restored program currently has a $1.5 million annual base budget funded by payroll tax funds. This item supports the evolution of this program into a long-term small business support program. This item provides $625,000 in ongoing funding, and 2 FTE Strategic Advisor 1 positions, to support evolution of the Seattle Restored program, including staffing support for a location and business matchmaking strategy, business recruitment and retention, and implementation of a pilot master leasing strategy. This item also provides $250,000 in one-time funding to conduct retail analysis and implement a retail strategy. This item aligns with recommendations made in the "Supporting Small Business and Women and Minority-Owned Business Enterprises" strategic pillar of the FSE framework. This item also supports the Downtown Activation Plan, the Mayor’s plan to revitalize and transform Downtown Seattle as the city continues to recover from the impacts of the COVID-19 pandemic.

Continued Development of the Tenant Improvement Program

Expenditures	$700,000

The City's 2023-2024 Proposed Mid-Biennial Budget Adjustments appropriate approximately $301 million in JumpStart Payroll Expense Tax (payroll tax) proceeds, of which $31 million is allocated to investments promoting economic revitalization and workforce development. In 2023, the Office of Economic Development (OED) finalized the Future of Seattle Economy (FSE) report, which provides a community-driven investment framework for the City to promote inclusive economic growth. The proposed budget adjustments allocate payroll tax economic revitalization investments in alignment with the FSE framework, as endorsed by Resolution 32099.

This ongoing item provides additional funding to support ongoing transformation of the Tenant Improvement (TI) program, including general restructuring of the program to better leverage external grant funding for TI projects, and development more robust TI awards, specifically for businesses that are not yet ready for a TI project award. This item builds upon $1.2m of payroll tax funding in the 2024 Endorsed Budget. This item aligns with recommendations made in the “Supporting Small Business and Women and Minority-Owned Business Enterprises” strategic pillar of the FSE framework.

Staffing Support for Commercial Affordability and Tenant Improvement Programs

Expenditures	$125,000
Position Allocation	1.00

The City's 2023-2024 Proposed Mid-Biennial Budget Adjustments appropriate approximately $301 million in JumpStart Payroll Expense Tax (payroll tax) proceeds, of which $31 million is allocated to investments promoting economic revitalization and workforce development. In 2023, the Office of Economic Development (OED) finalized the Future of Seattle Economy (FSE) report, which provides a community-driven investment framework for the City to promote inclusive economic growth. The proposed budget adjustments allocate payroll tax economic revitalization investments in alignment with the FSE framework, as endorsed by Resolution 32099.

This ongoing item adds funding and position authority for 1 FTE Community Development Specialist to support the Commercial Affordability and Tenant Improvement programs. These programs are currently partially staffed on a temporary basis using one-time resources from the Coronavirus Local Fiscal Recovery Fund. These temporary staffing assignments are anticipated to end in 2023. Additional staffing capacity is needed in 2024 to continue to provide project management, adequate oversight and compliance, and continued program development. This item aligns with recommendations made in the “Supporting Small Business and Women and Minority-Owned Business Enterprises” and “Building BIPOC Community Wealth” strategic pillars of the FSE framework.

Community Wealth Building Staffing

Expenditures	$177,320
Position Allocation	1.00

The City's 2023-2024 Proposed Mid-Biennial Budget Adjustments appropriate approximately $301 million in JumpStart Payroll Expense Tax (payroll tax) proceeds, of which $31 million is allocated to investments promoting economic revitalization and workforce development. In 2023, the Office of Economic Development (OED) finalized the Future of Seattle Economy (FSE) report, which provides a community-driven investment framework for the City to promote inclusive economic growth. The proposed budget adjustments allocate payroll tax economic revitalization investments in alignment with the FSE framework, as endorsed by Resolution 32099.

This ongoing item adds funding and position authority for 1 FTE Strategic Advisor 2 to support OED’s convening role in leading community wealth building programs across the City. This position will support interdepartmental coordination and implementation of community wealth building programs, guided by recommendations in the Department of Neighborhood’s forthcoming Generational Wealth Initiative final report. Current OED community wealth building strategies include commercial affordability and ownership supports, affordable capital access opportunities, culturally responsive business assistance, and community engagement and neighborhood partnerships. Several of these items are funded in OED’s base budget, with additional funding provided in the department’s 2023-2024 Proposed Mid-Biennial Budget Adjustments. This item aligns with various recommendations made in the FSE framework, including those within the “Building BIPOC Community Wealth” strategic pillar.

Public Space Activations as part of the Mayor's Downtown Activation Plan

Expenditures	$880,000

The City's 2023-2024 Proposed Mid-Biennial Budget Adjustments appropriate approximately $301 million in JumpStart Payroll Expense Tax (payroll tax) proceeds, of which $31 million is allocated to investments promoting economic revitalization and workforce development. In 2023, the Office of Economic Development (OED) finalized the Future of Seattle Economy (FSE) report, which provides a community-driven investment framework for the City to promote inclusive economic growth. The proposed budget adjustments allocate payroll tax economic revitalization investments in alignment with the FSE framework, as endorsed by Resolution 32099.

This one-time item provides funding to support programming for public space activations as part of the Mayor's Downtown Activation Plan. The Downtown Activation Plan (DAP), announced in June 2023, outlines the Mayor's plan to revitalize and transform Downtown Seattle as the city continues to recover from the impacts of the COVID-19 pandemic. The DAP details a suite of legislative and regulatory actions and program investments to be undertaken with the goal of making Seattle's downtown a more vibrant, inclusive, and resilient hub for residents, workers, and visitors. This item supports programming for public space activations, in collaboration with other City departments and downtown partners. This item aligns with recommendations made in the "Investing in Neighborhood Business Districts" strategic pillar of the FSE framework.

Support for Long-Range, Transformational Planning as part of the Mayor's Downtown Activation Plan

Expenditures $500,000

The City's 2023-2024 Proposed Mid-Biennial Budget Adjustments appropriate approximately $301 million in JumpStart Payroll Expense Tax (payroll tax) proceeds, of which $31 million is allocated to investments promoting economic revitalization and workforce development. In 2023, the Office of Economic Development (OED) finalized the Future of Seattle Economy (FSE) report, which provides a community-driven investment framework for the City to promote inclusive economic growth. The proposed budget adjustments allocate payroll tax economic revitalization investments in alignment with the FSE framework, as endorsed by Resolution 32099.

This one-time item provides funding to support long-range, transformational planning as part of the Mayor's Downtown Activation Plan. The Downtown Activation Plan (DAP), announced in June 2023, outlines the Mayor's plan to revitalize and transform Downtown Seattle as the city continues to recover from the impacts of the COVID-19 pandemic. The DAP details a suite of legislative and regulatory actions and program investments to be undertaken with the goal of making Seattle's downtown a more vibrant, inclusive, and resilient hub for residents, workers, and visitors. The DAP encompasses three timelines: Bold Actions – initiatives that are underway or starting in 2023, Near-term Initiatives – efforts that will happen over the next three years, and Space Needle Thinking – long-range, transformational opportunities. This item provides continued funding to support development of long-range policy and program ideas that will support the ongoing transformation of Downtown.

Continued Community Engagement for the Mayor's Downtown Activation Plan

Expenditures $150,000

The City's 2023-2024 Proposed Mid-Biennial Budget Adjustments appropriate approximately $301 million in JumpStart Payroll Expense Tax (payroll tax) proceeds, of which $31 million is allocated to investments promoting economic revitalization and workforce development. In 2023, the Office of Economic Development (OED) finalized the Future of Seattle Economy (FSE) report, which provides a community-driven investment framework for the City to promote inclusive economic growth. The proposed budget adjustments allocate payroll tax economic revitalization investments in alignment with the FSE framework, as endorsed by Resolution 32099.

This one-time item provides funding for continued community engagement related to the Mayor's Downtown Activation Plan. The Downtown Activation Plan (DAP), announced in June 2023, outlines the Mayor's plan to revitalize and transform Downtown Seattle as the city continues to recover from the impacts of the COVID-19 pandemic. The DAP details a suite of legislative and regulatory actions and program investments to be undertaken with the goal of making Seattle's downtown a more vibrant, inclusive, and resilient hub for residents, workers, and visitors. Development of the DAP has incorporated two rounds of community engagement to date. Continued community engagement is necessary to enable ongoing refinement of DAP programming to respond to community-identified priorities related to Downtown.

Ongoing Support for Liberty Project Implementation

Expenditures	$500,000

The City's 2023-2024 Proposed Mid-Biennial Budget Adjustments appropriate approximately $301 million in JumpStart Payroll Expense Tax (payroll tax) proceeds, of which $31 million is allocated to investments promoting economic revitalization and workforce development. In 2023, the Office of Economic Development (OED) finalized the Future of Seattle Economy (FSE) report, which provides a community-driven investment framework for the City to promote inclusive economic growth. The proposed budget adjustments allocate payroll tax economic revitalization investments in alignment with the FSE framework, as endorsed by Resolution 32099.

This ongoing item provides funding to support the Liberty Project as part of the Mayor’s Downtown Activation Plan. The Liberty Project, in partnership with University of Washington, Seattle University, and Tabor 100, supports small businesses with business consulting and strategy services, finance and accounting services, marketing services, technology services, and contract bid preparation. The Liberty Project began in 2023, with $425k of one-time funding. This item aligns with recommendations made in the "Supporting Small Business and Women and Minority-Owned Business Enterprises" strategic pillar of the FSE framework. This item also supports the Downtown Activation Plan, the Mayor’s plan to revitalize and transform Downtown Seattle as the city continues to recover from the impacts of the COVID-19 pandemic.

Develop Career Pathways

Expenditures	$1,500,000

The City's 2023-2024 Proposed Mid-Biennial Budget Adjustments appropriate approximately $301 million in JumpStart Payroll Expense Tax (payroll tax) proceeds, of which $31 million is allocated to investments promoting economic revitalization and workforce development. In 2023, the Office of Economic Development (OED) finalized the Future of Seattle Economy (FSE) report, which provides a community-driven investment framework for the City to promote inclusive economic growth. The proposed budget adjustments allocate payroll tax economic revitalization investments in alignment with the FSE framework, as endorsed by Resolution 32099.

This ongoing item provides funding to support various programs in alignment with the Office of Economic Development's workforce development strategic plan, a component of the FSE framework. This item supports programs including: a new Seattle Skill Upgrade Training Grant program, navigation and curriculum development support for IT certification and health licensure programming in the Seattle Youth Employment program (SYEP), and SYEP case management support. This item aligns with recommendations made in the "Investing in Talent and Building our Workforce" strategic pillar of the FSE framework.

Implement Green Economy Strategies

Expenditures	$1,000,000

The City's 2023-2024 Proposed Mid-Biennial Budget Adjustments appropriate approximately $301 million in JumpStart Payroll Expense Tax (payroll tax) proceeds, of which $31 million is allocated to investments promoting economic revitalization and workforce development. In 2023, the Office of Economic Development (OED) finalized the Future of Seattle Economy (FSE) report, which provides a community-driven investment framework for the City to promote inclusive economic growth. The proposed budget adjustments allocate payroll tax economic revitalization investments in alignment with the FSE framework, as endorsed by Resolution 32099.

This ongoing item provides funding to implement green economy strategies and investment recommendations developed pursuant to Executive Order 2022-07. These strategies leverage new and existing workforce development programs and resources to strengthen Seattle’s green economy and support BIPOC workers. This item aligns with recommendations made in the "Investing in Talent and Building our Workforce" and "Growing Businesses and Key Industries" strategic pillars of the FSE framework.

Office of Economic Development

Construction Apprenticeship Mentorship and Support

Expenditures	$300,000

The City's 2023-2024 Proposed Mid-Biennial Budget Adjustments appropriate approximately $301 million in JumpStart Payroll Expense Tax (payroll tax) proceeds, of which $31 million is allocated to investments promoting economic revitalization and workforce development. In 2023, the Office of Economic Development (OED) finalized the Future of Seattle Economy (FSE) report, which provides a community-driven investment framework for the City to promote inclusive economic growth. The proposed budget adjustments allocate payroll tax economic revitalization investments in alignment with the FSE framework, as endorsed by Resolution 32099.

This ongoing item provides funding to support construction apprenticeships leading to achievement of journey-level state, and long-lasting construction careers as part of the Department of Finance and Administrative Services' Priority Hire program. This item aligns with recommendations made in the "Investing in Talent and Building our Workforce" and "Growing Businesses and Key Industries" strategic pillars of the FSE framework.

Maritime and Manufacturing Business Improvement Organization

Expenditures	$250,000

The City's 2023-2024 Proposed Mid-Biennial Budget Adjustments appropriate approximately $301 million in JumpStart Payroll Expense Tax (payroll tax) proceeds, of which $31 million is allocated to investments promoting economic revitalization and workforce development. In 2023, the Office of Economic Development (OED) finalized the Future of Seattle Economy (FSE) report, which provides a community-driven investment framework for the City to promote inclusive economic growth. The proposed budget adjustments allocate payroll tax economic revitalization investments in alignment with the FSE framework, as endorsed by Resolution 32099.

This ongoing item supports development of Maritime and Manufacturing Business Improvement Organization, with the purpose of activating and providing stewardship for manufacturing, maritime, and industrial sector in Seattle. This is informed by the City's adopted Industrial and Maritime Strategy. This item aligns with recommendations made in the "Growing Businesses and Key Industries" strategic pillar of the FSE framework.

Economic Development Analytics Software

Expenditures	$200,000

The City's 2023-2024 Proposed Mid-Biennial Budget Adjustments appropriate approximately $301 million in JumpStart Payroll Expense Tax (payroll tax) proceeds, of which $31 million is allocated to investments promoting economic revitalization and workforce development. In 2023, the Office of Economic Development (OED) finalized the Future of Seattle Economy (FSE) report, which provides a community-driven investment framework for the City to promote inclusive economic growth. The proposed budget adjustments allocate payroll tax economic revitalization investments in alignment with the FSE framework, as endorsed by Resolution 32099.

This ongoing item provides support for the ongoing development and implementation of economic development analytics software to track business needs from intake through service delivery. This software improves the efficiency of the OED workflow, enables internal collaboration between divisions, and increases OED's capacity to implement recommendations from the FSE framework. This software was initially adopted as part of the departments' COVID-19 pandemic response. This item supports further software development to pivot from an acute response tool to a longer-term customer relationship management solution. This item also supports the Downtown Activation Plan, the Mayor’s plan to revitalize and transform Downtown Seattle as the city continues to recover from the impacts of the COVID-19 pandemic.

Office of Economic Development

City Resource Navigation

Expenditures	$115,000
Position Allocation	1.00

The City's 2023-2024 Proposed Mid-Biennial Budget Adjustments appropriate approximately $301 million in JumpStart Payroll Expense Tax (payroll tax) proceeds, of which $31 million is allocated to investments promoting economic revitalization and workforce development. In 2023, the Office of Economic Development (OED) finalized the Future of Seattle Economy (FSE) report, which provides a community-driven investment framework for the City to promote inclusive economic growth. The proposed budget adjustments allocate payroll tax economic revitalization investments in alignment with the FSE framework, as endorsed by Resolution 32099.

This ongoing item provides funding and position authority for 1 FTE Program Intake Representative to support the Office of Economic Development Call Center and to provide resource navigation and tracking for small businesses. This position will respond to inbound inquiries and requests for support from business, service providers, and neighborhood business districts. This item aligns with recommendations made in the "Supporting Small Business and Women and Minority-Owned Business Enterprises" strategic pillar of the FSE framework. This item also supports the Downtown Activation Plan, the Mayor’s plan to revitalize and transform Downtown Seattle as the city continues to recover from the impacts of the COVID-19 pandemic.

Transformation of Special Events Office

Expenditures	$325,000
Position Allocation	1.00

The City's 2023-2024 Proposed Mid-Biennial Budget Adjustments appropriate approximately $301 million in JumpStart Payroll Expense Tax (payroll tax) proceeds, of which $31 million is allocated to investments promoting economic revitalization and workforce development. In 2023, the Office of Economic Development (OED) finalized the Future of Seattle Economy (FSE) report, which provides a community-driven investment framework for the City to promote inclusive economic growth. The proposed budget adjustments allocate payroll tax economic revitalization investments in alignment with the FSE framework, as endorsed by Resolution 32099.

This ongoing item provides funding and position authority for 1 FTE Strategic Advisor 3 to support the transformation of the Special Events Office and implement special events permitting software. The transformation of the Special Events Office will be guided by the strategy outlined in the Special Events Vision and Strategy Report 2020-2025. These strategies will support the ability of the Special Events Office to be more proactive in developing a pipeline of energizing and revitalizing special events for the City, rather than the more reactive stance the City currently takes. This item aligns with recommendations made in the "Supporting Small Business and Women and Minority-Owned Business Enterprises" and "Growing Businesses and Key Industries" strategic pillars of the FSE framework. This item also supports the Downtown Activation Plan, the Mayor’s plan to revitalize and transform Downtown Seattle as the city continues to recover from the impacts of the COVID-19 pandemic.

Consultant Support for Community Outreach and Grants

Expenditures	$120,000

The City's 2023-2024 Proposed Mid-Biennial Budget Adjustments appropriate approximately $301 million in JumpStart Payroll Expense Tax (payroll tax) proceeds, of which $31 million is allocated to investments promoting economic revitalization and workforce development. In 2023, the Office of Economic Development (OED) finalized the Future of Seattle Economy (FSE) report, which provides a community-driven investment framework for the City to promote inclusive economic growth. The proposed budget adjustments allocate payroll tax economic revitalization investments in alignment with the FSE framework, as endorsed by Resolution 32099.

This one-time item adds funding for a consultant contract to advise on community outreach and grant application work related to economic development and some state legislative matters. This item increases OED's capacity to implement recommendations from the FSE report.

Grants and Contracts Staffing

Expenditures	$350,000
Position Allocation	3.00

The City's 2023-2024 Proposed Mid-Biennial Budget Adjustments appropriate approximately $301 million in JumpStart Payroll Expense Tax (payroll tax) proceeds, of which $31 million is allocated to investments promoting economic revitalization and workforce development. In 2023, the Office of Economic Development (OED) finalized the Future of Seattle Economy (FSE) report, which provides a community-driven investment framework for the City to promote inclusive economic growth. The proposed budget adjustments allocate payroll tax economic revitalization investments in alignment with the FSE framework, as endorsed by Resolution 32099.

This ongoing item provides funding for two Grants and Contracts Specialists, and one Community Development Specialist to expand capacity to manage grants and contracts workload. OED anticipates an increase in grants and contracts management workload related to items proposed as part of the 2023-2024 Mid-Biennial Budget Adjustments. Additionally, a portion of current grants and contract work is managed by eight temporary staff funded by one-time Coronavirus Local Fiscal Recovery funds, and these temporary staffing assignments are expected to end in early 2024. This item increases OED's capacity to implement recommendations from the FSE framework.

Professional Development Funding

Expenditures	$120,000

The City's 2023-2024 Proposed Mid-Biennial Budget Adjustments appropriate approximately $301 million in JumpStart Payroll Expense Tax (payroll tax) proceeds, of which $31 million is allocated to investments promoting economic revitalization and workforce development. In 2023, the Office of Economic Development (OED) finalized the Future of Seattle Economy (FSE) report, which provides a community-driven investment framework for the City to promote inclusive economic growth. The proposed budget adjustments allocate payroll tax economic revitalization investments in alignment with the FSE framework, as endorsed by Resolution 32099.

This ongoing item provides funding to support professional development activities to improve effectiveness of service delivery and improve staff retention. This funding will support travel and attendance to key regional, state, and national conferences, technical training, and other soft skill development. As OED continues to add staff and respond to turnover, this item provides critical funding for staff to grow their networks and professional skills. This item increases OED's capacity to implement recommendations from the FSE framework.

Proposed Technical

Prior-Year Community Development Block Grant Budget Clean-up

Expenditures	$(1,374,394)
Revenues	$(363,675)

This technical item reduces budget associated with one-time, prior-year Community Development Block grants (CDBG). This budget erroneously carried forward from 2023 due to data errors in the budgeting system. Additionally, this item corrects funding source coding for the Office of Economic Development $1,000,000 allocation of 2024 CDBG funding in the proposed budget.

Office of Economic Development

2023-24 Mid-Biennium Proposed Budget Adjustments – Operating Expenses

Budget Summary Level	Fund	Budget Process Phase Endorsed	Proposed Changes	Grand Total
Business Services	00100 - General Fund	8,172,368	-1,865,014	6,307,354
	12400 - Arts and Culture Fund	0	0	0
	14000 - Coronavirus Local Fiscal Recovery Fund	0	0	0
	14500 - Payroll Expense Tax	14,927,658	7,080,286	22,007,944
Business Services Total		**23,100,025**	**5,215,272**	**28,315,297**
Leadership and Administration	00100 - General Fund	3,603,986	589,787	4,193,774
	14500 - Payroll Expense Tax	672,065	2,815,640	3,487,705
Leadership and Administration Total		**4,276,051**	**3,405,427**	**7,681,478**
Grand Total		**27,376,076**	**8,620,699**	**35,996,775**

Office of Hearing Examiner

Ryan Vancil, Hearing Examiner

(206) 684-0521

http://www.seattle.gov/examiner/http://www.seattle.gov/examiner/http://www.seattle.gov/examiner/

Department Overview

The Office of Hearing Examiner is Seattle's quasi-judicial forum for reviewing factual and legal issues raised by the application of City Code requirements to specific people or property. As authorized by the Seattle Municipal Code, the office conducts hearings and decides appeals in cases where members of the public disagree with a decision made by a City agency. Many of the matters appealed to the Hearing Examiner relate to land use and environmental permit decisions and interpretations made by the Seattle Department of Construction and Inspections. The Hearing Examiner also hears appeals in many other subject areas, and makes recommendations to the City Council on rezone petitions, major institution master plans, and other Council land-use actions.

The Hearing Examiner is appointed by the City Council, and Deputy Hearing Examiners are appointed by the Hearing Examiner. Examiners handle all pre-hearing matters, regulate the conduct of hearings, and prepare decisions and recommendations based upon the hearing record and applicable law. The Seattle Municipal Code requires all examiners to be attorneys with training and experience in administrative hearings. The Hearing Examiner also manages an executive assistant to oversee the administrative areas of the office, a legal assistant to assist with hearings and decision preparation, and an administrative specialist to support all other office positions and provide information to the public.

Budget Snapshot

	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Department Support				
General Fund Support	1,063,079	1,163,296	1,189,054	1,224,527
Total Operations	**1,063,079**	**1,163,296**	**1,189,054**	**1,224,527**
Total Appropriations	**1,063,079**	**1,163,296**	**1,189,054**	**1,224,527**
Full-Time Equivalents Total*	5.00	5.00	5.00	5.00

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

Incremental Budget Changes

Office of Hearing Examiner

	2024 Budget	FTE
Total 2024 Endorsed Budget	**1,189,054**	**5.00**
Baseline		
Citywide Adjustments for Standard Cost Changes	15,473	-
Proposed Technical		
Hearing Examiner Salary Increase	20,000	-
Total Incremental Changes	**$35,473**	**-**
Total 2024 Proposed Budget	**$1,224,527**	**5.00**

Description of Incremental Budget Changes

Baseline

Citywide Adjustments for Standard Cost Changes

Expenditures $15,473

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

Proposed Technical

Hearing Examiner Salary Increase

Expenditures $20,000

This item is a technical adjustment to add budget for an ongoing salary increase approved by the City Council with the Hearing Examiner's reappointment to a 4-year term. The salary increase was effective March 21, 2023.

Office of Hearing Examiner

2023-24 Proposed Mid-Biennial Budget Adjustments - Expenses

Budget Summary Level	Fund	Budget Process Phase Endorsed	Proposed Changes	Grand Total
Office of the Hearing Examiner	00100 - General Fund	1,189,054	35,473	1,224,527
Office of the Hearing Examiner Total		**1,189,054**	**35,473**	**1,224,527**
Grand Total		**1,189,054**	**35,473**	**1,224,527**

Office of Housing

Maiko Winkler-Chin, Director

(206) 684-3727

http://www.seattle.gov/housing/

Department Overview

The mission of the Office of Housing (OH) is to build strong and healthy communities and to increase opportunities for people of all income levels to live in our city. OH manages investments from the Seattle Housing Levy and other funding sources to fund the production, preservation, acquisition, and long-term stewardship of affordable housing in Seattle. Additionally, OH supports affordable housing providers and low-income residents, provides home repair and weatherization assistance, funds permanently affordable homeownership opportunities, and leads Citywide planning and policy development on affordable housing issues.

Budget Snapshot

	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Department Support				
General Fund Support	420,589	2,591,835	2,291,095	-
Other Funding - Operating	279,651,292	250,402,800	251,250,469	334,676,361
Total Operations	**280,071,881**	**252,994,635**	**253,541,564**	**334,676,361**
Total Appropriations	**280,071,881**	**252,994,635**	**253,541,564**	**334,676,361**
Full-Time Equivalents Total*	63.50	63.50	63.50	66.00

** 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*

Incremental Budget Changes

Office of Housing

	2024 Budget	FTE
Total 2024 Endorsed Budget	**253,541,564**	**63.50**
Baseline		
Ongoing Changes from 2023 Current Year Legislation	325,437	1.00
Citywide Adjustments for Standard Cost Changes	(562,916)	-
Central Cost Reconciliation	-	-
Fund Source Correction for Payroll Expense Tax-Funded Activities	(2,291,095)	-
Tracking for Community Self Determination Fund	-	-
Proposed Operating		
Appropriate Anticipated Revenues from the 2023 Seattle Housing Levy	88,147,419	-
Contracts Staffing Support	116,783	1.00
Community Self Determination Fund Staffing Support	77,728	0.50
Fund Source Correction for Workforce Stabilization Fund	-	-
Payroll Expense Tax Funded Resident Services	-	-
Recurring Grants and Funding Source Alignment	-	-
Transfer Funding to Human Services Department for Rosie's Village Relocation	(993,000)	-
Payroll Expense Tax Fund Reduction	(3,685,560)	-
Proposed Technical		
Fund Source Alignment for Staffing and Operational Support	-	-
Fund Balancing Adjustments - Proposed	-	-
Total Incremental Changes	**$81,134,796**	**2.50**
Total 2024 Proposed Budget	**$334,676,361**	**66.00**

Description of Incremental Budget Changes

Baseline

Ongoing Changes from 2023 Current Year Legislation

Expenditures	$325,437
Position Allocation	1.00

This item includes ongoing budget and position changes resulting from current year legislation in 2023, including the 2023 Year-end Supplemental Budget Ordinance.

Citywide Adjustments for Standard Cost Changes

Expenditures $(562,916)

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

Central Cost Reconciliation

Expenditures -

This item is a budget-neutral reconciliation and alignment of accounts related to Central Costs.

Fund Source Correction for Payroll Expense Tax-Funded Activities

Expenditures $(2,291,095)

The City's 2023-2024 Proposed Mid-Biennial Budget Adjustments appropriate approximately $301 million in JumpStart Payroll Expense Tax (payroll tax) proceeds, of which $136.5 million is allocated to investments promoting housing and services.

This item shifts funding for certain labor costs associated with Payroll Expense Tax program from the General Fund to the Payroll Expense Tax Fund in accordance with fiscal management policies. As a result of this action, all Office of Housing appropriation in the Payroll Expense Tax Fund will be part of the Housing and Services program category. All Office of Housing work associated with payroll tax is to manage and support initiatives within this category.

Tracking for Community Self Determination Fund

Expenditures -

The City's 2023-2024 Proposed Mid-Biennial Budget Adjustments appropriate approximately $301 million in JumpStart Payroll Expense Tax (payroll tax) proceeds, of which $136.5 million is allocated to investments promoting housing and services.

This budget-neutral item corrects project coding for certain Payroll Expense Tax budget to improve the department's ability to track budget and expenditures related to the Community Self Determination Fund. The codified Payroll Expense Tax Fund spending plan requires that 13% of the Housing and Services category, equal to $17.6m in 2024, is allocated for community focused acquisition and development of affordable housing, and to support affirmative marketing efforts and development and implementation of community preference plans. This portion of the Housing and Service category is generally referred to as the Community Self Determination Fund.

Proposed Operating

Appropriate Anticipated Revenues from the 2023 Seattle Housing Levy

Expenditures $88,147,419

Revenues $97,180,023

This item appropriates anticipated revenues from the 2023 Seattle Housing Levy, in accordance with the levy spending plan prepared by the 2023 Seattle Housing Levy Technical Advisory Committee. In 2024, levy revenues exceed expenditures in anticipation of increased labor costs in the outyears of the levy. Levy revenues also exceed

expenditures because revenues intended for operating, maintenance, and services (OMS) subsidies are collected over the seven-year levy period, but are intended for OMS expenditures over a 20 year period. This item also makes several technical adjustments to align budget structure with the 2023 Levy.

Contracts Staffing Support

Expenditures	$116,783
Position Allocation	1.00

The City's 2023-2024 Proposed Mid-Biennial Budget Adjustments appropriate approximately $301 million in JumpStart Payroll Expense Tax (payroll tax) proceeds, of which $136.5 million is allocated to investments promoting housing and services.

This item adds 1 FTE Grants and Contracts Specialist to support expanded contract management workload related to Payroll Expense Tax funded programs, and anticipated workload related to 2023 Seattle Housing Levy programs. This position is jointly supported by payroll tax and levy proceeds. This item builds upon mid-year supplemental changes made in 2022 that added position authority for 12.5 FTE to expand the Office of Housing's capacity.

Community Self Determination Fund Staffing Support

Expenditures	$77,728
Position Allocation	0.50

The City's 2023-2024 Proposed Mid-Biennial Budget Adjustments appropriate approximately $301 million in JumpStart Payroll Expense Tax (payroll tax) proceeds, of which $136.5 million is allocated to investments promoting housing and services.

This item increases an existing 0.5 FTE Community Development Specialist, Senior to 1 FTE. This position, added in 2022, supports the Community Self Determination Fund, and other efforts to increase the participation of community-based organizations in both multifamily and homeownership development. The codified Payroll Expense Tax Fund spending plan requires that 13% of the Housing and Services category, equal to $17.6m in 2024, is allocated for community focused acquisition and development of affordable housing, and to support affirmative marketing efforts and development and implementation of community preference plans. This portion of the Housing and Service category is generally referred to as the Community Self Determination Fund. This position is jointly supported by payroll tax and 2023 Housing Levy proceeds.

Fund Source Correction for Workforce Stabilization Fund

Expenditures	-

The City's 2023-2024 Proposed Mid-Biennial Budget Adjustments appropriate approximately $301 million in JumpStart Payroll Expense Tax (payroll tax) proceeds, of which $136.5 million is allocated to investments promoting housing and services.

This budget-neutral item corrects fund sources to reflect that a portion of the Workforce Stabilization Fund (WSF) program will be supported by revenues from the 2023 Seattle Housing Levy. The WSF, added in the 2023 Adopted Budget, aims to support Permanent Supportive Housing (PSH) and PSH residents by investing in PSH service providers and employees. The WSF supports increased PSH worker wages, as well as other PSH operating, maintenance, and services needs. This change aligns with the Levy planning work of the Technical Advisory Committee.

Payroll Expense Tax Funded Resident Services

Expenditures	-

The City's 2023-2024 Proposed Mid-Biennial Budget Adjustments appropriate approximately $301 million in JumpStart Payroll Expense Tax (payroll tax) proceeds, of which $136.5 million is allocated to investments promoting housing and services.

This budget neutral-item aligns budget to reflect that a portion of payroll tax funding supports resident services programming. Resident services contribute to the success and stability of residents living in affordable housing, and provide a variety of supports to residents (e.g., programming for food, employment, community events, social and emotional support, or health education). This change aligns with the Levy planning work of the Technical Advisory Committee.

Recurring Grants and Funding Source Alignment

Expenditures	-
Revenues	$6,504,414

This item recognizes revenues from various grants that the Office of Housing anticipates receiving in 2024. These grants include: U.S. Department of Energy Bipartisan Infrastructure Law grant, U.S. Department of Housing and Urban Development Renewable Energy Home Heating Conversion grant, U.S. Department of Housing and Urban Development HOME Investment Partnership Program grant, U.S. Department of Housing and Urban Development Community Development Block grant, and Washington State Department of Commerce Weatherization Plus Health grant. This item makes several technical corrections to grants data in the Office of Housing baseline budget to accurately reflect new grants appropriated in 2024.

Transfer Funding to Human Services Department for Rosie's Village Relocation

Expenditures	$(993,000)

The City's 2023-2024 Proposed Mid-Biennial Budget Adjustments appropriate approximately $301 million in JumpStart Payroll Expense Tax (payroll tax) proceeds, of which $136.5 million is allocated to investments promoting housing and services.

This one-time item transfers payroll tax funding to the Human Services Department to support relocation of the Rosie's Village tiny home site, a pre-development cost for affordable housing that is anticipated to be created on the site.

Payroll Expense Tax Fund Reduction

Expenditures	$(3,685,560)

The City's 2023-2024 Proposed Mid-Biennial Budget Adjustments appropriate approximately $301 million in JumpStart Payroll Expense Tax (payroll tax) proceeds, of which $136.5 million is allocated to investments promoting housing and services.

This item reduces payroll tax funding from the Office of Housing in order to balance payroll tax budget with available resources.

Office of Housing

Proposed Technical

Fund Source Alignment for Staffing and Operational Support

Expenditures -

This budget-neutral item aligns fund sources for staffing and operational costs with the Office of Housing (OH) administrative funding methodology. Generally, staffing and operational costs in OH are covered by each fund source in an amount that is proportional to their share of the total OH budget.

Office of Housing

2023-24 Proposed Mid-Biennial Budget Adjustments – Operating Expenses

Budget Summary Level	Fund	Budget Process Phase Endorsed	Proposed Changes	Grand Total
Homeownership & Sustainability	00100 - General Fund	128,836	-128,835	1
	14500 - Payroll Expense Tax	8,781,463	305,496	9,086,959
	16400 - Low Income Housing Fund	10,425,204	5,884,256	16,309,460
	16600 - Office of Housing Fund	2,564,097	-27,386	2,536,711
Homeownership & Sustainability Total		**21,899,601**	**6,033,531**	**27,933,132**
Leadership and Administration	00100 - General Fund	1,442,955	-1,442,955	0
	14500 - Payroll Expense Tax	123,122	2,900,683	3,023,804
	16600 - Office of Housing Fund	6,454,162	475,799	6,929,961
Leadership and Administration Total		**8,020,238**	**1,933,527**	**9,953,765**
Multifamily Housing	00100 - General Fund	719,305	-719,305	0
	14000 - Coronavirus Local Fiscal Recovery Fund	0	0	0
	14500 - Payroll Expense Tax	133,363,239	-8,022,058	125,341,181
	16400 - Low Income Housing Fund	87,111,325	81,991,430	169,102,755
	16600 - Office of Housing Fund	2,427,857	-82,329	2,345,528
	36710 - 2020 LTGO Taxable Bond Fund	0	0	0
Multifamily Housing Total		**223,621,726**	**73,167,739**	**296,789,464**
Grand Total		**253,541,564**	**81,134,796**	**334,676,361**

Office of Immigrant and Refugee Affairs

Hamdi Mohamed, Director

(206) 233-3886

www.seattle.gov/iandraffairs

Department Overview

The Office of Immigrant and Refugee Affairs (OIRA) was established in 2012 by Seattle Ordinance 123822 to recognize the importance and need for a stronger relationship and increased accountability between the City of Seattle and immigrant and refugee communities. OIRA serves as the backbone and coordinator of key City efforts across all departments to advance equity and access for immigrants and refugees.

As an office dedicated to serving immigrants refugees, our core values and shared agreements are centered around integrity, humility, communities, innovation, gratitude, respect, accountability, partnership, and transparency. We address the underlying causes of inequities and develop programs and policies that empower our community partners and those they serve.

OIRA serves immigrant and refugee Seattle residents in the areas of language access, immigration legal services, workforce development, and more. OIRA is focused on incorporating community needs and direct feedback in policy decisions and program development while also centering the City's Race and Social Justice Initiative.

Budget Snapshot

	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Department Support				
General Fund Support	6,635,005	4,899,873	4,937,731	6,028,698
Other Funding - Operating	118,272	163,289	163,289	164,417
Total Operations	**6,753,277**	**5,063,161**	**5,101,019**	**6,193,114**
Total Appropriations	**6,753,277**	**5,063,161**	**5,101,019**	**6,193,114**
Full-Time Equivalents Total*	11.00	12.00	12.00	12.50

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

Incremental Budget Changes

Office of Immigrant and Refugee Affairs

	2024 Budget	FTE
Total 2024 Endorsed Budget	**5,101,019**	**12.00**
Baseline		
Citywide Adjustments for Standard Cost Changes	24,843	-
Proposed Operating		
Increase Legal Defense Network Support	-	0.50
Investment in Immigrant and Safety Access Network	150,000	-
Seattle Housing Authority Grant for New Citizen Program	51,652	-
Washington Department of Social and Health Services Grant for New Citizen Program	865,600	-
Total Incremental Changes	**$1,092,095**	**0.50**
Total 2024 Proposed Budget	**$6,193,114**	**12.50**

Description of Incremental Budget Changes

Baseline

Citywide Adjustments for Standard Cost Changes

Expenditures $24,843

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

Proposed Operating

Increase Legal Defense Network Support

Expenditures -

Position Allocation 0.50

This item modifies an existing 0.5 FTE to make it a full-time 1.0 FTE to manage the Legal Defense Network (LDN) program. OIRA has grant funding and ongoing savings in the LDN budget to support the full-time position. For the past three years OIRA has used underspend to bring this position to full-time capacity. This item is needed to permanently make the position full-time to support the level of work required to manage the program.

Investment in Immigrant and Safety Access Network

Expenditures $150,000

This item adds ongoing General Fund for the Immigrant Safety and Access Network (ISAN). Building upon the success

of OIRA's Immigrant Family Institute (IFI) program that operated from 2018 to 2020, the ISAN program aims to establish a network of community-based organizations that provide support for immigrant and refugee families who experience disproportionate harm from violence. In 2023, OIRA contracted $220,000 to 9 community organizations through ISAN. The funding encompassed one-time $100,000 funding from King County, some underspend from 2022, and the 2023 base budget of $70,000. This proposal requests $150,000 of ongoing funding to maintain the ISAN program at its current level of $220,000.

Seattle Housing Authority Grant for New Citizen Program

Expenditures	$51,652
Revenues	$51,652

This item includes revenues and expenditures for a grant received annually from the Seattle Housing Authority (SHA). This grant supports the participation of SHA residents in the New Citizen Program (NCP), which provides assistance to income-qualified individuals to apply for naturalization using a case management model. Over 400 participants were naturalized and became US citizens in 2022 through NCP.

Washington Department of Social and Health Services Grant for New Citizen Program

Expenditures	$865,600
Revenues	$865,600

This item includes revenues and expenditures for a grant from the Washington Department of Social and Health Services. This annual grant supports the participation of state benefits recipients in the New Citizen Program (NCP), which provides assistance to income-qualified individuals to apply for naturalization using a case management model. Over 400 participants were naturalized and became US citizens in 2022 through NCP.

Office of Immigrant and Refugee Affairs

2023-24 Proposed Mid-Biennial Budget Adjustments – Operating Expenses

Budget Summary Level	Fund	Budget Process Phase Endorsed	Proposed Changes	Grand Total
Office of Immigrant and Refugee Affairs	00100 - General Fund	4,937,731	1,090,967	6,028,698
	14500 - Payroll Expense Tax	163,289	1,128	164,417
Office of Immigrant and Refugee Affairs Total		**5,101,019**	**1,092,095**	**6,193,114**
Grand Total		**5,101,019**	**1,092,095**	**6,193,114**

Office of Labor Standards

Steven Marchese, Director

(206) 684-5397

www.seattle.gov/laborstandards

Department Overview

The mission of the **Office of Labor Standards (OLS)** is to advance labor standards through thoughtful community and business engagement, strategic enforcement, and innovative policy development, with a commitment to race and social justice. The Office of Labor Standards focuses on the implementation of labor standards for workers that perform work within Seattle city limits. As of September 1, 2023 , there are 19 such standards, established through City ordinances.

OLS provides education and technical assistance to the business and worker communities. As a part of these efforts, OLS manages the Community Outreach and Education Fund to foster collaboration between OLS and the community with funds to develop awareness and understanding of the worker rights provided by Seattle's labor standards. The office also manages the Business Outreach and Education Fund which provides technical assistance to small businesses to increase compliance with Seattle's labor standards. The fund emphasizes outreach to small businesses owned by low-income and historically disenfranchised communities who typically are not served by traditional outreach methods.

OLS also provides administrative and policy support to two community boards and commissions: The Labor Standards Advisory Commission and the Domestic Worker Standards Board.

Budget Snapshot

	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Department Support				
Other Funding - Operating	10,804,044	8,432,555	8,455,677	8,340,493
Total Operations	**10,804,044**	**8,432,555**	**8,455,677**	**8,340,493**
Total Appropriations	**10,804,044**	**8,432,555**	**8,455,677**	**8,340,493**
Full-Time Equivalents Total*	34.00	36.00	36.00	36.00

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

Incremental Budget Changes

Office of Labor Standards

	2024 Budget	FTE
Total 2024 Endorsed Budget	**8,455,677**	**36.00**
Baseline		
Citywide Adjustments for Standard Cost Changes	(123,184)	-
Proposed Operating		
Labor Cost Adjustment	137,293	-
Classification Adjustment for Administrative Staff Member	15,306	-
Vacancy Rate Salary Savings	(152,599)	-
OLS Fund Revenue Updates	-	-
Proposed Technical		
Ongoing Changes from Current Year Legislation	8,000	-
Office of Labor Standards Fund Balancing Entry	-	-
Total Incremental Changes	**$(115,184)**	**-**
Total 2024 Proposed Budget	**$8,340,493**	**36.00**

Description of Incremental Budget Changes

Baseline

Citywide Adjustments for Standard Cost Changes

Expenditures $(123,184)

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

Proposed Operating

Labor Cost Adjustment

Expenditures $137,293

This item increases appropriation authority by $137,293 the Office of Labor Standards to (00190)-(OLS-BO-LS-100) for labor costs experienced in FY 2024 and beyond. This item will make the OLS labor budget reflect the current pay for the employees instead of the typical mid-point budgeting. This item is offset by a 4.5% vacancy assumption.

Classification Adjustment for Administrative Staff Member

Expenditures	$15,306
Position Allocation	-

This item increases appropriation authority by $15,306.02 on-going starting in FY 2024 in the Office of Labor Standards to (00190)-(OLS-BO-LS-100) for cost associated with a Seattle Department Human Resources determination that the FY 2023 addition of an Administrative Specialist III is more appropriately classified as an Administrative Staff Assistant.

Vacancy Rate Salary Savings

Expenditures	$(152,599)

This item increases the department's budgeted vacancy rate from 0% to 4.5%, resulting in approximately $153,000 annually in budget savings, which will offset the Classification Adjustment to Administrative Staff Assistant and Labor Cost Adjustment.

OLS Fund Revenue Updates

Revenues	$(830,204)

This item decreases revenue from the General Fund to the Office of Labor Standards fund to reflect the budget changes described above. OLS is using fund balance from 2023, which means the OLS Fund needs a lower General Fund transfer than it did in 2023. This item reduces the General Fund transfer from $8 million to $7.1 million.

Proposed Technical

Ongoing Changes from Current Year Legislation

Expenditures	$8,000

This is a technical item to reflect the ongoing budget change resulting from current year legislation in 2023, including the Q3 Supplemental Budget Ordinance. This item is for the $8,000 ongoing costs associated with implementation of the App-Based Worker Paid Sick and Safe Time Ordinance.

Office of Labor Standards Fund Balancing Entry

Revenues	$715,021

This is a technical item to record a fund balancing entry for the OLS Department Fund, which are primarily managed by this department. OLS is anticipated to end 2023 with a fund balance of $1.2 million, which partially offsets their anticipated expenditures in 2024. This entry makes use of that remaining fund balance and, when paired with the General Fund transfer of $7.1 million, OLS will have the funding needed for approved expenditures in 2024.

Office of Labor Standards

2023-24 Proposed Mid-Biennial Budget Adjustments - Expenses

Budget Summary Level	Fund	Budget Process Phase Endorsed	Proposed Changes	Grand Total
Office of Labor Standards	00190 - Office of Labor Standards Fund	8,455,677	-115,184	8,340,493
Office of Labor Standards Total		**8,455,677**	**-115,184**	**8,340,493**
Grand Total		**8,455,677**	**-115,184**	**8,340,493**

Department of Neighborhoods

Jenifer Chao, Director

(206) 684-0535

www.seattle.gov/neighborhoods

Department Overview

The Seattle Department of Neighborhoods (DON) mission is to strengthen Seattle by engaging all communities. Our work is driven by two North Stars:

1. Put race and equity at the center of all decisions and actions; and
2. Invest in the power of communities to forge their own solutions.

DON provides resources and opportunities that help Seattle residents build strong communities, receive equitable access to government, and improve their quality of life. This is accomplished by centering *relationships* and *investing in community-driven solutions* that *build capacity* for Seattle's communities.

Relationships: Cultivating, building, and sustaining resilient relationships is core to everything we do. It's what allows us to build trust and connections and ensure that all communities have voice, inclusion, and influence in City programs and projects.

Investments: DON invests in people, funding, public spaces, creative innovation, and community advocacy to create systemic change for communities with histories of harm.

Capacity Building: Our work is not short-term or transactional; it is long-term and relational. Our investments and relationships are designed to build and sustain community capacity so that individuals, organizations, and communities grow into their power to shape, influence, and transform the life of their city.

Budget Snapshot

	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Department Support				
General Fund Support	15,707,578	15,015,846	15,247,958	15,379,863
Other Funding - Operating	1,100,158	4,929,323	3,083,017	3,190,842
Total Operations	**16,807,737**	**19,945,169**	**18,330,976**	**18,570,704**
Total Appropriations	**16,807,737**	**19,945,169**	**18,330,976**	**18,570,704**
Full-Time Equivalents Total*	75.50	73.50	73.50	71.00

** 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*

Incremental Budget Changes

Department of Neighborhoods

	2024 Budget	FTE
Total 2024 Endorsed Budget	**18,330,976**	**73.50**
Baseline		
Health Care Reconciliation	-	-
Citywide Adjustments for Standard Cost Changes	68,497	-
Technical Adjustment to Incremental Central Cost Manual (CCM) Changes	-	-
Abrogate One-time Funded Positions	-	(2.50)
Proposed Operating		
One-time Implementation support for the Chinatown-International District Neighborhood Strategic Plan	300,000	-
Increase Funding for Chinatown-International District Public Safety Coordinator	25,000	-
Increase Funding to Support the Administration of the Payroll Expense Tax Oversight Committee	50,000	-
Human Services Provider Pay Increase for Rainier Beach: A Beautiful Safe Place for Youth	11,825	-
Increase Vacancy Rate Assumption to 2.7%	(215,593)	-
Proposed Technical		
Internal Department Reorganization	-	-
Fund Source Correction for Community Innovations Division Director	-	-
Technical Adjustment to Payroll Expense Tax Fund	-	-
Miscellaneous Technical Adjustments	-	-
Total Incremental Changes	**$239,729**	**(2.50)**
Total 2024 Proposed Budget	**$18,570,704**	**71.00**

Description of Incremental Budget Changes

Baseline

Health Care Reconciliation

Expenditures -

This item is a budget-neutral reconciliation and alignment of accounts related to Central Costs.

Citywide Adjustments for Standard Cost Changes

Expenditures $68,497

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

Technical Adjustment to Incremental Central Cost Manual (CCM) Changes

Expenditures -

This item is a budget-neutral alignment of accounts related to Citywide Adjustments for Standard Cost Changes.

Abrogate One-time Funded Positions

Position Allocation (2.50)

This item reduces position authority supported by one-time funding in the 2023 Adopted Budget. This item abrogates 1 FTE Strategic Advisor 1, 1 FTE Planning and Development Specialist II, and 0.5 FTE Public Relations Specialist, Senior. These one-time positions were added in the 2023 Adopted Budget to support one-time work on the Generational Wealth Initiative report. Recommendations from the Generational Wealth Initiative final report will inform ongoing Citywide Community Wealth Building programs, coordinated by the Office of Economic Development.

Proposed Operating

One-time Implementation support for the Chinatown-International District Neighborhood Strategic Plan

Expenditures $300,000

The City's 2023-2024 Proposed Mid-Biennial Budget Adjustments appropriate approximately $301 million in JumpStart Payroll Expense Tax (payroll tax) proceeds, of which $31 million is allocated to investments promoting economic revitalization and workforce development.

This one-time item adds payroll tax funding to support implementation of the Chinatown-International District (CID) Neighborhood Strategic Plan. This item provides resources for consulting assistance, community engagement, participant stipends, and other direct implementation costs. This item builds upon previous investments supporting the CID Visioning Advisory Group, a coalition of more than 30 community-based organizations working to build a framework to guide community-centered engagement and investment strategies, and advance the collective self-determination of the CID community. Previous years' budgets have provided funding for different phases of this work, including $800,000 of one-time funding in the 2022 Adopted Budget.

Increase Funding for Chinatown-International District Public Safety Coordinator

Expenditures $25,000

This item increases funding for the Chinatown-International District Public Safety Coordinator from $75,000 to $100,000. The CID Public Safety Coordinator serves as a trusted liaison and advocate between the City and the

community, and supports enhanced transparency, collaboration, and trust with residents, small businesses, and community organizations on issues related to public safety. This item aligns budget for the CID Public Safety Coordinator contract with the amount budgeted for the Ballard and South Park Public Safety Coordinator contracts.

Increase Funding to Support the Administration of the Payroll Expense Tax Oversight Committee

Expenditures $50,000

The City's 2023-2024 Proposed Mid-Biennial Budget Adjustments appropriate approximately $301 million in JumpStart Payroll Expense Tax (payroll tax) proceeds, of which $7 million is allocated to the evaluation and administration of the Payroll Expense Tax.

This ongoing item, funded with payroll tax via a transfer to the General Fund, provides funding for program expenses necessary to convene and facilitate the Payroll Expense Tax Oversight Committee. This funding will support non-labor costs, including the creation of an annual report, member stipends, and other general support to the board. The 2022 Adopted Budget provided funding for 1 FTE Strategic Advisor 1 to facilitate the PET Oversight Committee, however no non-labor budget was provided at that time.

Human Services Provider Pay Increase for Rainier Beach: A Beautiful Safe Place for Youth

Expenditures $11,825

The City's 2023-2024 Proposed Mid-Biennial Budget Adjustments appropriate approximately $301 million in JumpStart Payroll Expense Tax (payroll tax) proceeds, of which $11 million is allocated to special exceptions to the spending categories for 2023 and 2024.

This item provides a 2% increase for provider pay equity for the Rainier Beach: A Beautiful Safe Place for Youth contract. This contract was transferred to DON from the Human Services Department (HSD), and this adjustment is consistent with adjustments made to HSD contracts.

Increase Vacancy Rate Assumption to 2.7%

Expenditures $(215,593)

This item increases the Department of Neighborhoods' budgeted vacancy rate from 0% to 2.7%, resulting in approximately $215k annually in budget savings. This vacancy rate assumption is based on historical vacancy rates for the department, and savings from this item support several items in the department's 2023-24 Proposed Mid-Biennial Budget Adjustments.

Proposed Technical

Internal Department Reorganization

Expenditures -

Position Allocation -

This budget-neutral item makes several organizational changes to the department to improve organizational alignment and financial reporting. This item shifts budget and position authority to align with several new budget programs, including: Strategic Partnerships, Commissions, and Civic Engagement & Leadership Development.

Fund Source Correction for Community Innovations Division Director

Expenditures -

This budget-neutral item shifts funding for the Community Innovations Division Director from the Payroll Expense Tax Fund to the General Fund in accordance with fiscal management policies.

Technical Adjustment to Payroll Expense Tax Fund

Expenditures -

This budget-neutral item makes several adjustments to correct negative budget in certain accounts in the Payroll Expense Tax Fund.

Miscellaneous Technical Adjustments

Expenditures -

This budget-neutral item makes several technical adjustments to reconcile and align accounts, including centralizing budget, correcting negative budget in certain accounts, and reclassifying accounts to align with anticipated actuals.

Department of Neighborhoods

2023-24 Proposed Mid-Biennial Budget Adjustments – Operating Expenses

Budget Summary Level	Fund	Budget Process Phase Endorsed	Proposed Changes	Grand Total
Community Building	00100 - General Fund	6,281,208	110,711	6,391,919
	00155 - Sweetened Beverage Tax Fund	0	0	0
	14500 - Payroll Expense Tax	-20,754	320,754	300,000
Community Building Total		**6,260,454**	**431,465**	**6,691,919**
Community Grants	00100 - General Fund	3,260,170	-198	3,259,972
	00155 - Sweetened Beverage Tax Fund	2,892,242	-1,400	2,890,842
Community Grants Total		**6,152,412**	**-1,598**	**6,150,814**
Leadership and Administration	00100 - General Fund	5,706,580	21,391	5,727,971
	14500 - Payroll Expense Tax	211,530	-211,530	0
Leadership and Administration Total		**5,918,109**	**-190,138**	**5,727,971**
Grand Total		**18,330,976**	**239,729**	**18,570,704**

Office of Planning and Community Development

Rico Quirindongo, Director

(206) 386-1010

http://www.seattle.gov/opcd/http://www.seattle.gov/opcd/http://www.seattle.gov/opcd/

Department Overview

The Office of Planning and Community Development (OPCD) was established in December 2015 with a mission of strengthening citywide planning and implementation and ensuring City departments are aligned and coordinated in planning for Seattle's future development. OPCD coordinates City departments to ensure that development decisions and investments advance equitable growth, consistent with Seattle's Comprehensive Plan. The department is guided by its vision of "an inspiring city, in harmony with nature, where everyone thrives." In addition to partnering with other City departments, OPCD works closely with community partners and other agencies to implement that vision. During the last five years, OPCD has accomplished a wide range of projects, including annual amendments to the City's Comprehensive Plan, implementation of legislation to make it easier for property owners to create accessory dwelling units (ADUs) and develop affordable housing; development of new Design Guidelines in six neighborhoods; 130th Street and 145th Street station area planning; industrial and maritime strategy planning; funding 63 community-initiated projects to combat displacement and increase access to opportunity through the Equitable Development Initiative (EDI); and numerous other items.

The director of OPCD serves in the Mayor's various subcabinets to facilitate coordinated decision-making to address policies and investments that support Seattle's BIPOC communities. OPCD works with the Mayor's Office and members of the cabinet to ensure the City's investments support community development objectives and that department priorities are aligned and reflected in policies and budget resources.

OPCD is organized in four divisions: Equitable Development, Long Range Planning, Community Planning, and Land Use Policy. OPCD also has a small urban design group and an Indigenous Planner that work across divisions. OPCD houses two independent commissions: the Seattle Design Commission and the Seattle Planning Commission. OPCD also staffs the Equitable Development Initiative Advisory Board.

Budget Snapshot

	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Department Support				
General Fund Support	22,642,334	8,874,207	8,771,050	7,826,344
Other Funding - Operating	2,182,463	26,393,216	26,306,732	27,997,527
Total Operations	**24,824,798**	**35,267,423**	**35,077,782**	**35,823,871**
Total Appropriations	**24,824,798**	**35,267,423**	**35,077,782**	**35,823,871**
Full-Time Equivalents Total*	48.50	49.50	49.50	51.50

** 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*

Incremental Budget Changes

Office of Planning and Community Development

	2024 Budget	FTE
Total 2024 Endorsed Budget	**35,077,782**	**49.50**
Baseline		
Central Cost Manual Baseline Adjustment	-	-
Citywide Adjustments for Standard Cost Changes	(28,517)	-
Remove Comprehensive Plan Funding from Baseline	(130,000)	-
Proposed Operating		
Short-term Staffing for Economic Revitalization Initiatives	169,790	1.00
Increase Equitable Development Initiative with Short-Term Rental Tax	585,000	-
Equitable Development Initiative Finance Staffing	149,816	1.00
Shift Funding Support for EDI Staffing	-	-
Proposed Technical		
	-	-
Total Incremental Changes	**$746,089**	**2.00**
Total 2024 Proposed Budget	**$35,823,871**	**51.50**

Description of Incremental Budget Changes

Baseline

Central Cost Manual Baseline Adjustment

Expenditures -

This budget-neutral adjustment aligns OPCD's baseline budget with the 2024 Endorsed Central Cost Manual.

Citywide Adjustments for Standard Cost Changes

Expenditures $(28,517)

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

Remove Comprehensive Plan Funding from Baseline

Expenditures $(130,000)

This item removes $130,000 that was added in the 2021 Adopted Budget for the One Seattle Comprehensive Plan major update. The major update was funded in the 2021-2023 budgets through a combination of funding allocations. This budget item remained in OPCD's baseline budget for two additional years to help meet the project's total funding needs. In 2024, the EIS and outreach work will be complete, OPCD will release the final plan for adoption, and the department will begin work on related legislative updates.

Proposed Operating

Short-term Staffing for Economic Revitalization Initiatives

Expenditures	$169,790
Position Allocation	1.00

The City's 2024 Proposed Mid-Biennial Budget Adjustments appropriate approximately $301 million in JumpStart Payroll Expense Tax (payroll tax) proceeds, of which $31 million is allocated to investments promoting economic revitalization and workforce development. The Downtown Activation Plan (DAP), announced in June 2023, outlines the Mayor's plan to revitalize and transform Downtown Seattle as the city continues to recover from the impacts of the COVID-19 pandemic. The DAP details a suite of legislative and regulatory actions and program investments to be undertaken with the goal of making Seattle's downtown a more vibrant, inclusive, and resilient hub for residents, workers, and visitors. This item provides a 2-year Strategic Advisor 1 position to provide additional planning staff capacity related to the downtown activation plan and downtown planning functions. OPCD's planners are anticipating unprecedented workload demands in 2024 as they work on the Downtown Subarea Plan, the One Seattle Comprehensive Plan, light rail station area planning, and other items. This item provides critical capacity for downtown planning and recovery efforts.

Increase Equitable Development Initiative with Short-Term Rental Tax

Expenditures	$585,000

The August 2023 revenue forecast projects higher Short-Term Rental Tax (STRT) revenues than were projected when the 2024 Endorsed Budget was developed. This item provides additional support for Equitable Development Initiative (EDI) grants. This action brings total STRT EDI grant funding to $5 million. This item is consistent with Ordinance 125872, which indicates that $5 million of STRT should be allocated to EDI grants.

Equitable Development Initiative Finance Staffing

Expenditures	$149,816
Position Allocation	1.00

This item provides one Senior Finance Analyst to address capacity needs in supporting the Equitable Development Initiative (EDI). This new finance staff person will support the EDI division; track EDI awards and improve tracking and reporting systems; provide technical assistance and trainings for EDI staff; provide support for internal staff on grant and contract management; and may provide technical support for external community partners. This item is funded with Short-Term Rental Tax (STRT). Per Ordinance 125872, $1.069 million of STRT should be allocated to support EDI administration and project management.

Shift Funding Support for EDI Staffing

Expenditures	-

This ongoing item shifts $800,000 of Equitable Development staffing and other costs from the General Fund to Short-Term Rental Tax to relieve pressure on the General Fund given the growth in resources available to the Equitable Development Initiative.

Office of Planning and Community Development

2023-24 Proposed Mid-Biennial Budget Adjustments - Expenses

Budget Summary Level	Fund	Budget Process Phase Endorsed	Proposed Changes	Grand Total
Design Commission	30010 - REET I Capital Fund	691,581	-5,401	686,180
Design Commission Total		**691,581**	**-5,401**	**686,180**
Equitable Development Initiative	00100 - General Fund	564,948	-134,948	430,000
	12200 - Short-Term Rental Tax Fund	4,415,000	719,948	5,134,948
	14500 - Payroll Expense Tax	19,755,643	0	19,755,643
Equitable Development Initiative Total		**24,735,591**	**585,000**	**25,320,591**
Planning and Community Development	00100 - General Fund	8,206,102	-809,758	7,396,344
	00164 - Unrestricted Cumulative Reserve Fund	0	0	0
	12200 - Short-Term Rental Tax Fund	0	814,868	814,868
	14500 - Payroll Expense Tax	1,444,508	161,380	1,605,888
Planning and Community Development Total		**9,650,610**	**166,490**	**9,817,100**
Grand Total		**35,077,782**	**746,089**	**35,823,871**

Community Police Commission

Cali Ellis, Executive Director

(206) 256-5545

http://www.seattle.gov/policecommission/http://www.seattle.gov/policecommission/http://www.seattle.gov/policecommission/

Department Overview

The Office of the Community Police Commission (CPC) is the administrative and policy support entity of the Community Police Commission. The CPC is charged with providing community oversight and input on the police reform efforts that are the subject of a Settlement Agreement between the City and the U.S. Department of Justice regarding police practices. The CPC was made a permanent part of the system of civilian oversight of police in 2017 through legislation (Ordinance 125315). Membership of the CPC was modified in 2023 (Ordinance 126860) into a 15-member board appointed by the Mayor, the City Council and the Community Police Commission governs the CPC. Each commissioner serves a three-year term.

The CPC provides an independent forum for dialogue and widespread input on the reform efforts embodied in the Settlement Agreement and Memorandum of Understanding established by the Department of Justice. Ongoing community input is a critical component of achieving and maintaining effective and constitutional policing.

The CPC leverages the ideas, talent, experience and expertise of the people of Seattle to ensure police services:

- fully comply with the Constitution of the United States;
- ensure public and officer safety; and
- promote public confidence in the Seattle Police Department and its officers.

The CPC is charged with fulfilling and prioritizing the responsibilities as specified under the Consent Decree and Memorandum of Understanding and its role includes:

- reviewing and providing input to many city partners on the police accountability system, police services and the Seattle Police Department's policies and practices;
- engaging in community outreach to obtain the perspectives of the community on police-community relations, the police accountability system, police services, policies and practices and providing that input to other City departments;
- maintaining connections with representatives of disenfranchised communities and community groups; and
- advocating for reforms to state law that will enhance public trust and confidence in policing and the criminal justice system.

Budget Snapshot

	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Department Support				
General Fund Support	1,471,202	1,887,566	1,909,575	2,125,663
Total Operations	**1,471,202**	**1,887,566**	**1,909,575**	**2,125,663**
Total Appropriations	**1,471,202**	**1,887,566**	**1,909,575**	**2,125,663**
Full-Time Equivalents Total*	9.00	9.00	9.00	10.00

Community Police Commission

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

Incremental Budget Changes

Community Police Commission

	2024 Budget	FTE
Total 2024 Endorsed Budget	**1,909,575**	**9.00**
Baseline		
Citywide Adjustments for Standard Cost Changes	24,201	-
Proposed Operating		
Deputy Director Position Addition	191,887	1.00
Total Incremental Changes	**$216,088**	**1.00**
Total 2024 Proposed Budget	**$2,125,663**	**10.00**

Description of Incremental Budget Changes

Baseline

Citywide Adjustments for Standard Cost Changes

Expenditures $24,201

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

Proposed Operating

Deputy Director Position Addition

Expenditures $191,887

Position Allocation 1.00

Community Police Commission

A Deputy Director position is added to assist in managing the operations of the office, facilitate strategic planning, and ensure the following: a) the ongoing structural integrity of CPC commission administration an operations; b) that the CPC is meeting it mission and vision in leveraging the ideas, talent, experience and expertise of the people of Seattle to ensure police services fully comply with the Constitution of the United States, ensure public and officer safety, and promote effective, constitutional policing and a police department that has the trust, respect, and support of the community; and c) high-level decision-making in the areas of program and policy management, as well as in the agency's community engagement efforts. The Deputy Director will also act on behalf of the Executive Director when necessary. Funding is transferred from the Finance General Department of Justice (DOJ) Settlement Agreement/Police Accountability reserve.

2023-24 Proposed Mid-Biennial Budget Adjustments - Expenses

Budget Summary Level	Fund	Budget Process Phase Endorsed	Proposed Changes	Grand Total
Office of the Community Police Commission	00100 - General Fund	1,909,575	216,088	2,125,663
Office of the Community Police Commission Total		**1,909,575**	**216,088**	**2,125,663**
Grand Total		**1,909,575**	**216,088**	**2,125,663**

Community Assisted Response and Engagement

Amy Smith, Chief

www.seattle.gov/care

Department Overview

The Community Assisted Response and Engagement (CARE) department, formerly known as the Community Safety and Communications Center (CSCC), was established as a new department in 2021 to provide timely, accurate, and vital information to the City's first responders, city service providers, and to the public. Ordinance 126237 transferred the primary 911 center from SPD to CARE, effective June 1, 2021. CARE is home to the primary Seattle 911 call center and is the largest in the Pacific Northwest, both by staff size and volume of calls received, averaging over 800,000 per year. The center employs 153 employees who work 24 hours a day, 365 days a year.

The CARE department seeks to enhance public safety through a pilot Dual Dispatch program that will provide additional behavioral health professionals available to respond to people experiencing non-violent mental health crises or quality of life concerns. To begin with, these unarmed community responders will be directly dispatched with police to priority 3 and priority 4 person down and welfare check call types. In 2022, Seattle 911 data shows a response time consistently longer than one hour to these call types; the department seeks to reduce that response time and to support SPD's ability to respond to more urgent 911 calls swiftly. The vision for this team into the future is to expand to additional call types as deemed appropriate.

Budget Snapshot

	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Department Support				
General Fund Support	21,502,737	20,522,661	21,682,645	26,583,399
Total Operations	**21,502,737**	**20,522,661**	**21,682,645**	**26,583,399**
Total Appropriations	**21,502,737**	**20,522,661**	**21,682,645**	**26,583,399**
Full-Time Equivalents Total*	147.00	175.00	150.00	163.00

** 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*

Incremental Budget Changes

Community Assisted Response and Engagement

	2024 Budget	FTE
Total 2024 Endorsed Budget	**21,682,645**	**150.00**
Baseline		
Citywide Adjustments for Standard Cost Changes	1,024,535	-
Increase Operating Budget for improved staffing levels	1,101,840	-
Proposed Operating		
Add 3 FTE Emergency Communications Dispatchers	355,044	3.00
Funding for CARE department planning purposes	607,000	-
Proposed Technical		
Ongoing funding for Dual Dispatch Program	1,812,334	10.00
Total Incremental Changes	**$4,900,754**	**13.00**
Total 2024 Proposed Budget	**$26,583,399**	**163.00**

Description of Incremental Budget Changes

Baseline

Citywide Adjustments for Standard Cost Changes

Expenditures $1,024,535

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

Increase Operating Budget for improved staffing levels

Expenditures $1,101,840

This item increases appropriation authority for the CARE department to account for improvements in staffing levels and call response time made over 2022-2023. In 2022, CARE was experiencing a very high vacancy rate and long recruitment and onboarding timelines. The department improved the recruitment, hiring, and training process to hire over 45 new employees in 2023 (representing almost one-third of the department). Additional funding will support the department in maintaining improved staffing minimums and create a new budget baseline.

Community Assisted Response and Engagement

Proposed Operating

Add 3 FTE Emergency Communications Dispatchers

Expenditures	$355,044
Position Allocation	3.00

This item adds 1.0 FTE 911 Emergency Communications Dispatcher I and 2.0 FTE Dispatcher II in 2024 to the CARE department. Additional call takers will improve the department's ability to answer the City's 911 Emergency line and better enable the CARE department to maintain call-answering standards while utilizing less overtime. The department has relied on overtime to meet call-answering standards and these positions will support the department to meet standards while reducing overtime usage.

Funding for CARE department planning purposes

Expenditures	$607,000

This item increases appropriation authority for the CARE department by $607,000 to envision and prepare for future needs as the department mandate has grown. A significant focus of the CARE Teams will be to implement community-focused services unrelated to the criminal justice system, non-police efforts designed to build community cohesion, provide opportunities for youth and young adults, strengthen community anchors, and the natural guardians of place. Further expansion of the CARE department is expected in 2024 and beyond to include consolidation of various City efforts. It will focus on the City's non-police and community-based services and solutions to community safety challenges. This funding will provide a staffing study to create a framework for consolidation, establish program evaluation measures, create information collateral, and administrative support.

Proposed Technical

Ongoing funding for Dual Dispatch Program

Expenditures	$1,812,334
Position Allocation	10.00

This item increases appropriation authority to support the ongoing dual dispatch program in 2024. The Mayor's Office and the City Council have worked collaboratively to envision a dual dispatch program for the City of Seattle. The dual dispatch team responds to low acuity calls with a mental and behavioral health nexus, this provides Seattle community members with additional public safety resources. The program has three teams, which include behavioral health professionals to respond to non-emergency situations The program has already begun redirecting 911 calls through prioritization and dispatch resources specific to the incident.

Funding was appropriated in Ordinance 120617 for the Dual Dispatch program in 2023, covering the costs of facilities, vehicles, and personnel. This item makes that funding ongoing for 10 full-time positions, including 1 FTE Deputy Director of Alternative Response (Executive 2), 1 FTE Executive Assistant (Exec Asst), 1 FTE Public Information Officer (StratAdvsr1, CL&PS) to provide administrative and policy support. In addition, 7 FTE positions were created for the dual dispatch pilot program - 1 FTE Manager (Manager 2), and 6 FTE First Response Specialists.

Community Assisted Response and Engagement

2023-24 Proposed Mid-Biennial Budget Adjustments - Expenses

Budget Summary Level	Fund	Budget Process Phase Endorsed	Proposed Changes	Grand Total
Community Assisted Response and Engagement	00100 - General Fund	0	2,419,334	2,419,334
Community Assisted Response and Engagement Total		**0**	**2,419,334**	**2,419,334**
911 Call Response	00100 - General Fund	21,682,645	2,481,419	24,164,064
911 Call Response Total		**21,682,645**	**2,481,419**	**24,164,064**
Grand Total		**21,682,645**	**4,900,754**	**26,583,399**

Office of Emergency Management

Curry Mayer, Director

(206) 233-5076

https://www.seattle.gov/emergency-managementhttps://www.seattle.gov/emergency-managementhttps://www.seattle.gov/emergency-management

Department Overview

The Office of Emergency Management (OEM) is responsible for the city-wide emergency management program. The mission of OEM is, "Bringing people together to reduce the impacts from disasters." This office has the city-wide responsibility to:

- Facilitate citywide response which includes orchestrating coordination conference calls, managing response actions/activities and physically maintaining and managing the Emergency Operations Center (EOC) to ensure overall unity of effort when responding to emergencies and disasters of all sizes and impacts,
- Manage the City's comprehensive activities related to emergency planning, preparedness, mitigation, response, and recovery operations,
- Administer trainings and exercises that prepare City responders, volunteers, and the public to respond and recover from disasters, and
- Seek and administer post disaster recovery costs and pre-disaster mitigation grants often totaling into the millions of dollars for the city and its departments.

OEM also focuses substantial effort in preparing the community for disaster through public education, capability-building with community organizations, vulnerable population outreach, limited English proficiency, low income and immigrant and refugee communities.

Budget Snapshot

	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Department Support				
General Fund Support	5,434,448	2,786,495	2,824,685	2,935,632
Other Funding - Operating	180,761	-	-	-
Total Operations	**5,615,209**	**2,786,495**	**2,824,685**	**2,935,632**
Total Appropriations	**5,615,209**	**2,786,495**	**2,824,685**	**2,935,632**
Full-Time Equivalents Total*	15.00	15.00	15.00	15.00

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

Incremental Budget Changes

Office of Emergency Management

	2024 Budget	FTE
Total 2024 Endorsed Budget	**2,824,685**	**15.00**
Baseline		
Citywide Adjustments for Standard Cost Changes	110,948	-
Total Incremental Changes	**$110,948**	**-**
Total 2024 Proposed Budget	**$2,935,632**	**15.00**

Description of Incremental Budget Changes

Baseline

Citywide Adjustments for Standard Cost Changes

Expenditures $110,948

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

Office of Emergency Management

2023-24 Proposed Mid-Biennial Budget Adjustments - Expenses

Budget Summary Level	Fund	Budget Process Phase Endorsed	Proposed Changes	Grand Total
Office of Emergency Management	00100 - General Fund	2,824,685	110,948	2,935,632
	14000 - Coronavirus Local Fiscal Recovery Fund	0	0	0
Office of Emergency Management Total		**2,824,685**	**110,948**	**2,935,632**
Grand Total		**2,824,685**	**110,948**	**2,935,632**

Seattle Fire Department

Harold D Scoggins, Fire Chief

(206) 386-1400

www.seattle.gov/fire

Department Overview

The Seattle Fire Department (SFD) provides fire protection and prevention, technical rescue, and emergency medical services for the City of Seattle. It deploys engine companies, ladder companies, aid and medic units, rescue companies, and fireboats to mitigate the loss of life and property from fires, medical emergencies, and other disasters. SFD maintains 33 fire stations strategically located within six battalions to provide optimal response times to emergencies. Each battalion serves specific geographic areas in the city: the downtown/Central Area, north and northeast Seattle, northwest Seattle, south and southeast Seattle, and West Seattle.

SFD has a strong record of fire prevention resulting in fewer fires than the national average and of other cities with similar populations. Seattle averages 1.7 fires annually per 1,000 residents, which is significantly lower than the national average of 4.1. Over the past five years, the average number of total structure fires per year in Seattle has been 901. Total fire dollar loss averaged $20.6 million per year.

SFD provides emergency medical responses, which account for approximately 74% of all SFD emergency calls in Seattle. To respond to the emergency medical demand, all Seattle firefighters are trained as emergency medical technicians (EMTs) to provide basic emergency medical care or basic life support. SFD staffs seven medic units, each with two firefighter-trained paramedics to provide more advanced medical care or advanced life support. Additionally, the department has five full-time and two peak-time aid units staffed by firefighters to provide basic life support citywide.

In 2016, SFD implemented the Low Acuity Alarm Program to reduce non-emergency calls to the 911 system and to provide improved service and care to individuals with non-emergent needs. In 2019, the program was renamed Mobile Integrated Health to better reflect its work, which now includes the Health One multidisciplinary response team of firefighters and case managers. Health One launched in 2019 to respond to individuals immediately in their moment of need and help them navigate the situation - whether they need medical care, mental health care, shelter, or other social services. Currently, core activities of Mobile Integrated Health are high utilizer intervention (individuals and locations), low acuity data and trend analysis, establishing referral partnerships, and alternate treatment/transportation services.

The department also has marine, hazardous materials, high-angle, tunnel, and confined-space rescue teams. In addition, SFD officers and firefighters are members of local and national disaster response teams such as the Federal Emergency Management Agency (FEMA)'s Urban Search and Rescue Task Force and wildland firefighting. SFD's fire prevention efforts include fire code enforcement, building inspections, plan reviews of fire and life safety systems, public education and fire safety programs, regulation of hazardous materials storage and processes, and regulation of places of public assembly and public events to ensure life safety.

Seattle Fire Department

Budget Snapshot

	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Department Support				
General Fund Support	282,236,725	271,287,290	278,507,292	282,661,884
Total Operations	**282,236,725**	**271,287,290**	**278,507,292**	**282,661,884**
Total Appropriations	**282,236,725**	**271,287,290**	**278,507,292**	**282,661,884**
Full-Time Equivalents Total*	1,176.35	1,177.35	1,177.35	1,204.35

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

Incremental Budget Changes

Seattle Fire Department

	2024 Budget	FTE
Total 2024 Endorsed Budget	**278,507,292**	**1177.35**
Baseline		
Citywide Adjustments for Standard Cost Changes	2,398,564	-
Proposed Operating		
Adopt new SFD Fee and positions to maintain inspection turnaround time	300,000	2.00
Paramedic Training Captain	-	1.00
Recurring Grant Ordinance	792,679	-
Increase Overtime to account for additional EMS and Fire Guard Services required for special events.	663,349	-
Proposed Technical		
Add Fire Fighter FTEs to support West Seattle operations	-	24.00
Revenue Adjustments	-	-
Prior Ordinance Position Technical Adjustment	-	1.00
Position reorganization to improve reporting structures	-	-
Removal of Sound Transit funded position	-	(1.00)
Total Incremental Changes	**$4,154,592**	**27.00**
Total 2024 Proposed Budget	**$282,661,884**	**1204.35**

Description of Incremental Budget Changes

Baseline

Citywide Adjustments for Standard Cost Changes

Expenditures $2,398,564

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

Proposed Operating

Adopt new SFD fee and positions to maintain inspection turnaround time

Expenditures	$300,000
Revenues	$300,000
Position Allocation	2.00

This item creates a new fee to support SFD's construction-related goal of maintaining timely response and inspection services. In the building permit process, SFD is responsible for permits ranging from phased construction permits to fire alarm permits. In 2020, SFD was identified as causing increased turnaround times in the City's permitting process due to staffing issues. Since then, SFD has decreased the time for processing permits.

This proposal adds $300,000 in new revenue to support additional staff to maintain this progress. The fee will be used to support a management systems analyst, which will sunset in 2026, to set up business processes and focus on improving SFD's use of Accela, the City's construction permitting software. This body of work will result in efficiencies and end duplicative work within the division. In addition, this item includes 1.0 FTE construction inspector to support the department's response to inspection requests in the field. The new fee and increased staffing will result in maintaining inspection turnaround time.

Paramedic Training Captain

Position Allocation	1.00

This proposal adds 1.0 FTE Fire Captain Paramedic position to the Battalion 3 Medic One program to support the University of Washington Paramedic Training Program. An emergency position was approved in September 2023 and will expire at the end of 2023, and this action will make that position ongoing. The Medic One Foundation will fully fund the costs associated with the position.

Recurring Grant Ordinance

Expenditures	$792,679
Revenues	$792,679

This item reflects grants pending or preliminary awards that will finalize in 2023, which will reimburse the department for expenses beginning in early 2024. A UASI grant provides funding for equipment procurement and training, includes items like structural collapse cutting/breaching equipment and lifting/shorting equipment to support missions within the UASI region. Approximately 48 UASI First Responders will be trained in structural collapse and heavy rescue.

Increase Overtime for additional EMS and Fire Guard Services required for special events

Expenditures	$663,349

This item increases overtime budget in 2024 to account for increased EMS and Fire Guard Services required for special events. The amount of special event activity has increased Citywide and requires more emergency medical and fire guard services. These services are reimbursed by the venue/event promoter and this item corresponds with a projected revenue increase.

Proposed Technical

Add Fire Fighter FTEs to support West Seattle operations

Position Allocation	24.00

This item adds permanent positions to support West Seattle operations. During the closure of the West Seattle Bridge in 2020, funding was added to support additional operations in West Seattle on a temporary basis. During the 2023-2024 Budget process, the City Council added overtime funding to continue these operations after the bridge was reopened. The additional 24 FTEs are needed to make these temporary services permanent at Fire Station 26 and 37. This will allow the Fire Department to increase base staffing to support ongoing operations. Additional funding will be needed in 2025 to purchase a new Ladder truck and provide for recruit training for this higher level of overall staffing.

Seattle Fire Department

Revenue Adjustments

Revenues	$924,609

These are adjustments to base revenues that are not tied to policy or proposed budget decisions. These adjustments are driven by changes in economic and service demand conditions.

Prior Ordinance Position Technical Adjustment

Position Allocation	1.00

An administrative position added in Ordinance 126706 will now be reflected in the ongoing base budget.

Position reorganization to improve reporting structures

Expenditures	-
Position Allocation	-

This technical adjustment results in a net neutral change to match operational needs by transferring administrative positions between divisions. This change clarifies reporting structures and roles, which should result in administrative duties being accomplished more effectively.

Removal of Sound Transit funded position

Position Allocation	(1.00)

This item will remove 1.0 FTE Fire Capt-80 position authorized by Ordinance 126257 in 2020 to coordinate tunnel rescue training and funded by Sound Transit. Effective June 7, 2023, this work was concluded, and this position is no longer required.

Seattle Fire Department

2023-24 Proposed Mid-Biennial Budget Adjustments - Expenses

Budget Summary Level	Fund	Budget Process Phase Endorsed	Proposed Changes	Grand Total
Fire Prevention	00100 - General Fund	11,852,802	516,419	12,369,221
Fire Prevention Total		**11,852,802**	**516,419**	**12,369,221**
Leadership and Administration	00100 - General Fund	48,571,103	1,513,678	50,084,781
Leadership and Administration Total		**48,571,103**	**1,513,678**	**50,084,781**
Operations	00100 - General Fund	218,083,387	2,124,495	220,207,882
Operations Total		**218,083,387**	**2,124,495**	**220,207,882**
Grand Total		**278,507,292**	**4,154,592**	**282,661,884**

Firefighter's Pension

Steve Brown, Executive Secretary

(206) 625-4355

http://www.seattle.gov/firepension

Department Overview

The Firefighters' Pension Fund (FPEN) provides pension and medical benefit services to eligible firefighters, active and retired, and their beneficiaries. FPEN is a closed plan that only covers firefighters who were hired before October 1, 1977. Retiree benefits for firefighters hired more recently are primarily covered through a separate state-managed plan.

Management of firefighter benefits funds transitioned in the 1970s from local to state control. Prior to that time, the City paid into FPEN to provide for firefighter retiree benefits. In March 1970, the state created the Law Enforcement Officers and Fire Fighters Retirement System Plan 1 (LEOFF 1). Seattle firefighters hired between March 1970 and October 1977 enrolled in LEOFF 1, but also received additional benefit coverage through FPEN. As a result, this group of firefighters receives retiree benefits primarily from the state's LEOFF 1 plan, but also any earned increment from the City's FPEN that exceeds LEOFF 1 coverage. Both FPEN and LEOFF 1 closed to new enrollees in October 1977. Firefighters hired after that date enroll in the state's LEOFF 2 plan and do not receive benefits from FPEN.

The Seattle Firefighters' Pension Board is a five-member quasi-judicial body chaired by the Mayor or their designee, which formulates policy, rules on disability applications, and provides oversight of the Firefighters' Pension Fund. Four staff employees of the board handle all of its operational functions. Staff positions associated with Firefighters' Pension Fund are not reflected in the City's position list.

The projections of annual pension and medical benefits, which comprise about 97% of the total annual FPEN budget, are based on the forecasts of an independent actuary. The Firefighters' Pension Fund has two statutory funding sources:

- The first is a component of the City's property tax levy. These revenues are placed in the City's General Fund, which funds the Fire Pension Fund's annual budget.
- The second is the state fire insurance premium tax.

These statutory funding sources are in addition to other smaller funding sources that support the Firefighters' Pension Fund obligations.

The Firefighters' Pension Fund includes two funds: the Fire Pension Fund, which pays current pension, medical, and death benefits; and the Actuarial Account, which was established by Ordinance 117216 in 1994 to accumulate a balance sufficient to pay all future pension liabilities of the fund by 2028.

Budget Snapshot

	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Department Support				
Other Funding - Operating	**21,948,324**	**22,972,698**	**23,036,576**	**23,037,831**
Total Operations	**21,948,324**	**22,972,698**	**23,036,576**	**23,037,831**
Total Appropriations	**21,948,324**	**22,972,698**	**23,036,576**	**23,037,831**

Firefighter's Pension

Full-Time Equivalents Total*	**4.00**	**4.00**	**4.00**	**4.00**

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

Firefighter's Pension

Incremental Budget Changes

Firefighter's Pension

	2024 Budget	FTE
Total 2024 Endorsed Budget	**23,036,576**	**4.00**
Baseline		
Citywide Adjustments for Standard Cost Changes	**1,255**	**-**
Proposed Technical		
Fund Balancing Adjustment(s) - Proposed	**-**	**-**
Total Incremental Changes	**$1,255**	**-**
Total 2024 Proposed Budget	**$23,037,831**	**4.00**

Description of Incremental Budget Changes

Baseline

Citywide Adjustments for Standard Cost Changes

Expenditures **$1,255**

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

Proposed Technical

Fund Balancing Adjustment(s) - Proposed

Revenues **$1,074,901**

This is a technical item to record a fund balancing entry for the Fire Fighters' Pension Fund, which is primarily managed by the Firefighters' Pension Board. Balancing entries are used to capture the use of or contribution to fund balances to explain the differences between expected revenue and expected expenditures. This demonstrates that the fund has sufficient resources, either current expected revenue or existing fund balances, to cover the expected costs. For the FPEN Fund, this item captures a use of fund balance to cover the difference between revenues and expenditures.

Fund Balancing Adjustment(s) - Proposed

Revenues **$(1,116,000)**

This is a technical item to record a fund balancing entry for the Fire Pension Actuarial Account Fund (61050), which is managed by the Firefighters' Pension Board and the City Budget Office. Balancing entries are used to capture the use of or contribution to fund balances to explain the differences between expected revenue and expected expenditures. This demonstrates that the fund has sufficient resources, either current expected revenue or existing

fund balances, to cover the expected costs. For the FPEN Actuarial Fund, this item is capturing a contribution to fund balance.

Firefighter's Pension

2023-24 Proposed Mid-Biennial Budget Adjustments - Expenses

Budget Summary Level	Fund	Budget Process Phase Endorsed	Proposed Changes	Grand Total
Firefighters Pension	**61040 - Fireman's Pension Fund**	**23,036,576**	**1,255**	**23,037,831**
Firefighters Pension Total		**23,036,576**	**1,255**	**23,037,831**
Grand Total		**23,036,576**	**1,255**	**23,037,831**

Office of Inspector General for Public Safety

Lisa Judge, Inspector General

(206) 684-3663

http://www.seattle.gov/oighttp://www.seattle.gov/oighttp://www.seattle.gov/oig

Department Overview

The Office of Inspector General for Public Safety (OIG) was established in 2017 as part of the City of Seattle's police accountability system through (Ordinance 125315). The OIG oversees the management, practices, and policies of the Seattle Police Department (SPD) and Office of Police Accountability (OPA), in order to promote fairness and integrity in the delivery of law enforcement services and in the investigation of police misconduct. These goals are achieved through the issuance of systemic recommendations by OIG, aimed to promote lasting reforms which reflect the values of Seattle's diverse communities. The ordinance cloaks OIG with the responsibility for ensuring "ongoing fidelity" to reforms under the Consent Decree. Since 2021, monitoring the Consent Decree has been performed by a federal court appointed monitor. In 2023 the city filed a motion, and the Court approved, transferring this activity to OIG.

The summation of OIG's responsibilities include:

- Conducting performance audits and reviews to ensure the integrity of SPD and OPA processes and operations;
- Reviewing OPA's intake and investigation of SPD misconduct allegations;
- Evaluating SPD response to incidents involving death, serious injury, serious use of force, mass demonstrations, or other issues of significant public concern, to assess the integrity of SPD investigative processes;
- Conducting reviews mandated by the Accountability Ordinance of: 1) SPD acquisition and use of surveillance technologies (SMC 14.18) and 2) gathering and use of "intelligence" information by SPD (SMC 14.12);
- Ensuring SPD is meeting its mission to address crime and improve quality of life through the delivery of constitutional, professional, equitable, and effective police services that retain the trust, respect, and support of the community;
- Making recommendations to policymakers aimed at increasing fairness, equity, and integrity in the delivery of SPD services and related criminal justice system processes; and
- Conducting continued oversight of the City and SPD's fidelity to the Consent Decree, by periodical and permanent assessments of the core areas of consent decree (Bias Free Policing, Stops and Detentions, Use of Force, and Crisis Intervention) as previously performed by the Department of Justice (DOJ) and the Police Monitor Team.

Budget Snapshot

	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Department Support				
General Fund Support	3,225,307	3,933,922	3,989,208	4,678,531
Total Operations	**3,225,307**	**3,933,922**	**3,989,208**	**4,678,531**
Total Appropriations	**3,225,307**	**3,933,922**	**3,989,208**	**4,678,531**
Full-Time Equivalents Total*	17.50	19.00	19.00	22.50

** 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*

Incremental Budget Changes

Office of Inspector General for Public Safety

	2024 Budget	FTE
Total 2024 Endorsed Budget	**3,989,208**	**19.00**
Baseline		
Citywide Adjustments for Standard Cost Changes	92,875	-
Proposed Technical		
Ongoing Changes from Current Year Legislation	596,448	3.50
Total Incremental Changes	**$689,323**	**3.50**
Total 2024 Proposed Budget	**$4,678,531**	**22.50**

Description of Incremental Budget Changes

Baseline

Citywide Adjustments for Standard Cost Changes

Expenditures $92,875

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

Proposed Technical

Ongoing Changes from Current Year Legislation

Expenditures $596,448

Position Allocation 3.50

Office of Inspector General for Public Safety

This change includes ongoing budget and/or position changes resulting from current year legislation in 2023, including the Q3 Supplemental Budget Ordinance. Funding is transferred from the Finance General Department of Justice (DOJ) Settlement Agreement/Police Accountability reserve.

- This technical adjustment adds 3.0 FTE and appropriation authority to OIG as approved in the 2023 Mid-Year Supplemental Budget Ordinance. In 2012 the city and the DOJ entered into a settlement agreement ("Consent Decree"). Since 2012 the Consent Decree has required certain specific actions by the City and SPD. These positions will be assuming the federal monitor's oversight and assessment.
- This technical adjustment adds 0.5 FTE and appropriation authority to OIG as approved in the 2023 Mid-Year Supplemental Budget Ordinance. This Communication and Community Engagement Specialist (strategic advisor) will provide racial equity expertise in scoping work projects, as well as strategic engagement with community.

2023-24 Proposed Mid-Biennial Budget Adjustments - Expenses

Budget Summary Level	Fund	Budget Process Phase Endorsed	Proposed Changes	Grand Total
Office of Inspector General for Public Safety	00100 - General Fund	3,989,208	689,323	4,678,531
Office of Inspector General for Public Safety Total		**3,989,208**	**689,323**	**4,678,531**
Grand Total		**3,989,208**	**689,323**	**4,678,531**

Law Department

Ann Davison, City Attorney

Civil Division, (206) 684-8200; Criminal Division, (206) 684-7757

http://www.seattle.gov/cityattorneyhttp://www.seattle.gov/cityattorneyhttp://www.seattle.gov/cityattorney

Department Overview

The department provides legal advice to City officials, represent the City in litigation, and protect the public health, safety, and welfare of the community by prosecuting violations of City criminal and civil ordinances and state law. The three department divisions are described below.

The **Administration Division** provides executive leadership, communications, and operational support for the entire department. It is comprised of the executive leadership team, human resources, finance, media relations, and information technology staff.

The **Civil Division** provides legal counsel and representation to the City's elected and appointed policymakers in litigation at all levels of county, state, federal courts, and administrative agencies. The Civil Division is organized into eight specialized areas of practice: Employment, Environmental Protection, Land Use, Constitutional and Complex Litigation, Government Affairs, Torts, Civil Enforcement, and Contracts & Utilities.

The **Criminal Division** prosecutes misdemeanor crimes in Seattle Municipal Court, provides legal advice to City clients on criminal justice matters, monitors state criminal justice legislation of interest to the City, and participates in criminal justice reform efforts, policy development and management of the criminal justice system. The Criminal Division is comprised of a Prosecution Support Unit, Case Preparation Unit, Domestic Violence Unit (prosecutors and victim advocates), Appeals, Review and Filing Unit, Specialty Courts Unit (Infractions, Mental Health, Veterans' Court, Let Everyone Advance with Dignity (LEAD), and Pre-filing Diversion), and Trial Team Unit.

The **Precinct Liaisons** supports a program where attorneys work in each of the City's police precincts, providing legal advice to police and other City departments. In helping to address a variety of neighborhood and community problems, the precinct liaison attorneys coordinate with the Civil and Criminal divisions with the goal of providing a consistent, thorough, and effective approach.

Budget Snapshot

	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Department Support				
General Fund Support	36,894,671	40,023,100	40,308,921	40,995,994
Total Operations	**36,894,671**	**40,023,100**	**40,308,921**	**40,995,994**
Total Appropriations	**36,894,671**	**40,023,100**	**40,308,921**	**40,995,994**
Full-Time Equivalents Total*	209.10	209.80	209.80	209.80

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

Incremental Budget Changes

Law Department

	2024 Budget	FTE
Total 2024 Endorsed Budget	**40,308,921**	**209.80**
Baseline		
Citywide Adjustments for Standard Cost Changes	(245,927)	-
Net-zero Budget Alignment	-	-
Proposed Technical		
Ongoing Changes from Current Year Legislation	933,000	-
Total Incremental Changes	**$687,073**	**-**
Total 2024 Proposed Budget	**$40,995,994**	**209.80**

Description of Incremental Budget Changes

Baseline

Citywide Adjustments for Standard Cost Changes

Expenditures $(245,927)

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

Net-zero Budget Alignment

Expenditures -

This technical net-zero change corrects funding between projects and Divisions to properly align budget with where expenses are recorded.

Proposed Technical

Ongoing Changes from Current Year Legislation

Expenditures $933,000

This change includes ongoing budget and/or position changes resulting from current year legislation in 2023, including the Q3 Supplemental Ordinance.

A labor agreement with assistant city prosecutors was negotiated and approved through Ordinance 126782 which increased wages by 20% effective January 1, 2023. This requires ongoing appropriation in 2024.

Law Department

2023-24 Proposed Mid-Biennial Budget Adjustments - Expenses

Budget Summary Level	Fund	Budget Process Phase Endorsed	Proposed Changes	Grand Total
Civil	00100 - General Fund	16,556,736	97,697	16,654,433
Civil Total		**16,556,736**	**97,697**	**16,654,433**
Criminal	00100 - General Fund	9,832,733	830,099	10,662,832
Criminal Total		**9,832,733**	**830,099**	**10,662,832**
Leadership and Administration	00100 - General Fund	13,194,283	-240,724	12,953,559
Leadership and Administration Total		**13,194,283**	**-240,724**	**12,953,559**
Precinct Liaison	00100 - General Fund	725,170	0	725,170
Precinct Liaison Total		**725,170**	**0**	**725,170**
Grand Total		**40,308,921**	**687,073**	**40,995,994**

Seattle Municipal Court

The Honorable Faye R. Chess, Presiding Judge

(206) 684-5600

http://www.seattle.gov/courts/http://www.seattle.gov/courts/http://www.seattle.gov/courts/

Department Overview

As the judicial branch of Seattle City government, the Seattle Municipal Court (SMC or Court) provides a forum to resolve alleged violations of the law in a respectful, independent, and impartial manner. SMC adjudicates misdemeanors, gross misdemeanors, infractions (e.g., traffic and parking tickets, traffic camera violations, and other violations), and civil violations related to building and zoning offenses. The Court has seven elected judges and five appointed magistrates. There are more cases processed here than any other municipal court in the State of Washington.

This is a transformational time at SMC with several change initiatives underway that will advance SMC as the people's court, providing fair, equitable and innovative delivery of justice. Each change initiative aligns with the Court's strategic priorities of:

- building capacity
- evolving services to center those served
- modeling a culture rooted in equity
- streamlining decision making
- engaging staff to develop future leaders today

In 2023, SMC continued realigning its organizational structure into four service areas: Operations, Administrative Services, Court Technology, and Strategy. This structure supports realizing SMC's strategic priorities by making the best use of court resources, eliminating siloed operations and functions, and ensuring court services are easy to navigate. The realignment improves transparency in decision-making and communication throughout the Court.

SMC recognizes undoing institutional racism and ensuring a culture of equity and inclusion requires engagement with community and staff to identify meaningful solutions. In 2023, SMC appointed its first Director of Equity and Engagement who is leading the development of the Court's diversity, equity, inclusion, and community engagement strategic plan and coordinates the Court's Race and Social Justice (RSJ) Change Team. SMC will continue to engage community through its judicial officers, as well as through *In The Community* outreach events. These events bring court services and resources to Seattle neighborhoods and are an opportunity for community members to receive assistance with resolving SMC warrants, learn about options for addressing tickets, help with reinstating their driver's license, and access supportive services through the Community Resource Center.

The Court continues its multi-year project to replace its 30+ year-old legacy municipal court information system, MCIS, with a modern and adaptable case management solution. The new system will streamline court processes, provide a better court user experience, improve the accessibility of court services, make it easier for partners to work collaboratively with the Court, and generate analytics in support of understanding the impact of the broader criminal legal system. User stories and human-centered design inform the business transformation. The project is on track to go-live in early 2024.

Mid-2023, SMC wrapped up its three-year Probation Evolution project, an effort focused on improving client outcomes and minimizing disproportionate impacts probation has on women and people of color. The Court utilized the City's RSJ toolkit and community engagement to guide the changes considered and adopted in this project. Program changes made through this project include more equitable reporting guidelines and noncompliance policy, client-focused case planning and quarterly progress reports designed to highlight client successes and personal goals, and published dashboards on Court website to increase transparency.

Ensuring access to justice for Limited English Proficiency (LEP) and deaf, hard-of-hearing, or deaf-blind (D/HH/DV) individuals remains a priority for the Court. SMC has provided Interpreter Services in 149 languages since 2005,

including American Sign Language. Free interpreter services are provided for criminal and civil matters, including court hearings, trials, attorney-client interviews, probation appointments, prosecution witnesses, mental health evaluations, customer service, and translation of court forms and letters.

SMC looks forward to the strategic changes planned for the next year that will advance the court values of service, fairness, equity and inclusion, innovation, excellence, and integrity.

Budget Snapshot

	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Department Support				
General Fund Support	39,955,913	40,915,616	42,579,344	43,461,894
Total Operations	**39,955,913**	**40,915,616**	**42,579,344**	**43,461,894**
Total Appropriations	**39,955,913**	**40,915,616**	**42,579,344**	**43,461,894**
Full-Time Equivalents Total*	206.35	201.85	201.85	201.85

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

Incremental Budget Changes

Seattle Municipal Court

	2024 Budget	FTE
Total 2024 Endorsed Budget	**42,579,344**	**201.85**
Baseline		
Citywide Adjustments for Standard Cost Changes	882,550	-
Proposed Technical		
Net-Zero Position Moves	-	-
Ongoing Changes from Current Year Legislation	-	-
Total Incremental Changes	**$882,550**	**-**
Total 2024 Proposed Budget	**$43,461,894**	**201.85**

Description of Incremental Budget Changes

Baseline

Citywide Adjustments for Standard Cost Changes

Expenditures $882,550

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

Proposed Technical

Net-Zero Position Moves

Expenditures -

Position Allocation -

This net-zero technical change moves three positions and salary between Budget Control Levels. This aligns staff to the current reporting structure in the Administration and Court Operations BSLs.

Ongoing Changes from Current Year Legislation

Position Allocation -

This change includes ongoing budget and/or position changes resulting from current year legislation in 2023, including the Q3 Supplemental Ordinance.

The Court is providing key resources for the MCIS 2.0 Replacement Project from existing staff. This item extends four positions due to sunset at the end of 2023 through “go-live” and user testing in key project areas which is

anticipated to be through the end of 2024. Project areas include Court Technology, Court Operations and Finance. These positions are funded by the MCIS 2.0 bond project.

Seattle Municipal Court

2023-24 Proposed Mid-Biennial Budget Adjustments - Expenses

Budget Summary Level	Fund	Budget Process Phase Endorsed	Proposed Changes	Grand Total
Administration	00100 - General Fund	19,761,722	966,863	20,728,586
Administration Total		**19,761,722**	**966,863**	**20,728,586**
Court Compliance	00100 - General Fund	5,088,378	-152,989	4,935,389
Court Compliance Total		**5,088,378**	**-152,989**	**4,935,389**
Court Operations	00100 - General Fund	17,729,244	68,676	17,797,920
Court Operations Total		**17,729,244**	**68,676**	**17,797,920**
Grand Total		**42,579,344**	**882,550**	**43,461,894**

Seattle Police Department

Adrian Diaz, Chief of Police

(206) 684-5577

http://www.seattle.gov/police/http://www.seattle.gov/police/http://www.seattle.gov/police/

Department Overview

The Seattle Police Department (SPD) addresses crime, enforces laws, and enhances public safety by delivering respectful, professional, and dependable police services. SPD divides operations into five precincts. These precincts define east, west, north, south, and southwest patrol areas, with a police station in each area. The department's organizational model places neighborhood-based emergency response services at its core, allowing SPD the greatest flexibility in managing public safety. Detectives in centralized investigative units located at SPD headquarters downtown and elsewhere conduct follow-up investigations of violent and property crimes, and other types of crimes. Other parts of the department function to train, equip, and provide policy guidance, human resources, communications, and technology support to those delivering direct services to the public.

Police Chief Adrian Diaz has committed the department to five focus areas to anchor itself throughout the on-going work around the future of community safety:

- **Re-envisioning Policing** - Engage openly in a community-led process of designing the role the department should play in community safety
- **Humanization** - Prioritize the sanctity of human life in every situation and affirm each individual's worth
- **Reinventing Community Engagement** - Establish true and lasting relationships through respectful interactions in every situation
- **Fiscal Stewardship** - Examine critically every dollar spent to ensure it meaningfully contributes to community safety
- **Employee Wellness and Morale** - Support exceptional police services by ensuring the department recruits and retains the best employees

On September 7, 2023, the federal court overseeing the Consent Decree found that SPD had sustained full and effective compliance across all of its core commitments under that order with the exception of use of force, force investigation, and force review in large-scale crowd management events. Additionally, the Court ruled that the City had further work to do in the area of Accountability. The Court, as did the Monitor in his May 2022 Comprehensive Assessment, again highlighted the lack of officers available to the community as a significant barrier to continued improvement and providing essential core public safety functions.

Budget Snapshot

	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Department Support				
General Fund Support	361,431,857	371,168,624	381,080,211	389,401,432
Other Funding - Operating	2,137,072	3,150,909	3,856,982	2,153,620
Total Operations	**363,568,929**	**374,319,533**	**384,937,193**	**391,555,052**
Total Appropriations	**363,568,929**	**374,319,533**	**384,937,193**	**391,555,052**
Full-Time Equivalents Total*	2,024.55	1,813.55	1,813.55	1,826.05

** FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human*

Seattle Police Department

Resources Director actions outside of the budget process may not be detailed here.

Incremental Budget Changes

Seattle Police Department

	2024 Budget	FTE
Total 2024 Endorsed Budget	**384,937,193**	**1813.55**
Baseline		
Citywide Adjustments for Standard Cost Changes	1,298,384	-
Proposed Operating		
SPD Salary Savings	(1,775,651)	-
Crime Prevention Pilot Project	1,775,000	-
Add Deputy Director in the Office of Police Accountability	-	1.00
Proposed Technical		
Recurring Grants Ordinance	5,683,156	5.00
Ongoing Changes from Current Year Legislation	1,336,970	6.00
Senior Accountant Budget Neutral Staffing Realignment	-	0.50
Central Cost Manual (CCM) Reconciliation and Alignment	-	-
Chartfield Corrections	-	-
Decrease Funding for School Zone Camera Program	(1,700,000)	-
Baseline Revenue Adjustment	-	-
General Fund Revenue Adjustment	-	-
Total Incremental Changes	**$6,617,859**	**12.50**
Total 2024 Proposed Budget	**$391,555,052**	**1826.05**

Description of Incremental Budget Changes

Baseline

Citywide Adjustments for Standard Cost Changes

Expenditures $1,298,384

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

Proposed Operating

SPD Salary Savings

Expenditures $(1,775,651)

This item cuts $1.8 million in anticipated sworn salary savings in the Criminal Investigations BSL (BO-SP-P7000) to offset an appropriation increase for a crime prevention pilot project in the Police Department to better align budget with anticipated staffing levels in 2024. This item also makes a net-zero budget adjustment to reallocate $6.3 million in additional projected salary savings for overtime needed to staff emergency response, investigations, and special operations. Currently, the department estimates the 2024 baseline budget supports approximately 1,131 sworn FTE. The total amount of salary savings in 2024 will be determined by the average monthly filled level.

Crime Prevention Pilot Project

Expenditures	$1,775,000

This item increases appropriation authority in the Technical Services BSL (BO-SP-P8000) by $1.8 million for project costs associated with implementing a pilot project to leverage technological resources to combat increased gun violence and felony crime in the City of Seattle. This funding will activate automatic license plate readers, CCTV cameras, and acoustic gunshot locator systems on a pilot project basis to deter criminal behavior and hold offenders accountable. With the extreme shortage of police officers, it is essential that the department deploy technological tools to help prevent and suppress violent crime.

Add Deputy Director in the Office of Police Accountability

Position Allocation	1.00

This change adds 1.0 FTE Deputy Director position to the Office of Police Accountability (OPA) unit, funded through anticipated vacancy savings, to attend to OPA's internal people management needs and some day-to-day investigative needs, allowing the OPA Director to focus on high level investigation responsibilities and external relationships. This position will enhance staff achievement and retention by supporting the 30-person department's needs on a day-to-day level. In addition, this role will provide investigative support to the Assistant Director of Investigations and two Investigations Supervisors. An emergency position for this role was approved in 2023, and OPA anticipates having a new Deputy Director on board by Fall of 2023.

Proposed Technical

Recurring Grants Ordinance

Expenditures	$5,683,156
Revenues	$5,683,156
Position Allocation	5.00

This item increases appropriation authority in various BSLs for recurring grant awards anticipated in 2024, including Urban Area Security Initiative (UASI), Internet Crimes Against Children (ICAC), Securing the Cities, and Justice Assistance Grant (JAG) awards. In addition, this item adds 5.0 full-time positions supported by grant funds, including 4 Crime Intelligence Analyst positions in the Fusion Center and 1 position funded by the Securing the Cities Grant to establish a land-based radiological and nuclear detection program.

Ongoing Changes from Current Year Legislation

Expenditures	$1,336,970
Position Allocation	6.00

This change includes ongoing budget and position changes resulting from current year legislation in 2023, including budget associated with the approval of Memorandums of Understanding between the City of Seattle with PROTEC17 (Police Data Technicians) and the Seattle Parking Enforcement Officers Guild, as well as a total of 6.0 full-time positions, including 4 positions to address the ongoing public disclosure workload, 1 position supporting employee retention, management, and development efforts, and 1 Strategic Brand & Marketing Manager.

Senior Accountant Budget Neutral Staffing Realignment

Position Allocation 0.50

This item increases an existing half-time Senior Accountant to full-time. The workload requires a full-time employee in this position and no additional appropriation is required.

Central Cost Manual (CCM) Reconciliation and Alignment

Expenditures -

This item is a budget-neutral reconciliation and alignment of accounts related to Central Costs.

Chartfield Corrections

Expenditures -

This net zero change aligns the budget program, project and account details with expenditures in the 2024 Proposed Budget.

Decrease Funding for School Zone Camera Program

Expenditures $(1,700,000)

This item reduces the Police Department budget by $1.7 million in the School Safety Traffic and Pedestrian Improvement (SSTPI) Fund in 2024. This funding was intended to support the development and implementation of an expansion of the School Zone Camera program to double the number of cameras deployed to 70. School zone camera revenues are deposited in the SSTPI Fund and are restricted by Washington State law to support school traffic safety projects, programs for students getting to and from school, and to cover the administrative costs of the School Zone Camera program. The current revenue forecast does not support the expansion project and SPD has agreed with the Seattle Department of Transportation (SDOT) to align the funding for expansion in 2024 with anticipated resources.

Baseline Revenue Adjustment

Revenues $(1,576,269)

This change reflects updates to baseline revenues.

General Fund Revenue Adjustment

Revenues $(3,530,294)

This is a technical adjustment to capture centrally-projected and forecast General Fund revenue increments for this department.

Seattle Police Department

2023-24 Proposed Mid-Biennial Budget Adjustments - Expenses

Budget Summary Level	Fund	Budget Process Phase Endorsed	Proposed Changes	Grand Total
Chief of Police	00100 - General Fund	13,417,725	1,137,646	14,555,371
Chief of Police Total		**13,417,725**	**1,137,646**	**14,555,371**
Collaborative Policing	00100 - General Fund	12,678,826	-70,410	12,608,416
Collaborative Policing Total		**12,678,826**	**-70,410**	**12,608,416**
Compliance and Professional Standards Bureau	00100 - General Fund	5,207,020	-19,384	5,187,636
Compliance and Professional Standards Bureau Total		**5,207,020**	**-19,384**	**5,187,636**
Criminal Investigations	00100 - General Fund	45,170,197	-2,165,125	43,005,072
Criminal Investigations Total		**45,170,197**	**-2,165,125**	**43,005,072**
East Precinct	00100 - General Fund	19,896,484	-104,684	19,791,800
East Precinct Total		**19,896,484**	**-104,684**	**19,791,800**
Leadership and Administration	00100 - General Fund	90,261,388	5,027,094	95,288,482
Leadership and Administration Total		**90,261,388**	**5,027,094**	**95,288,482**
North Precinct	00100 - General Fund	29,416,917	169,276	29,586,193
North Precinct Total		**29,416,917**	**169,276**	**29,586,193**
Office of Police Accountability	00100 - General Fund	5,519,162	1,019	5,520,181
Office of Police Accountability Total		**5,519,162**	**1,019**	**5,520,181**
Patrol Operations	00100 - General Fund	13,579,424	-314,162	13,265,262
Patrol Operations Total		**13,579,424**	**-314,162**	**13,265,262**
School Zone Camera Program	18500 - School Safety Traffic and Pedestrian Improvement Fund	3,856,982	-1,703,362	2,153,620
School Zone Camera Program Total		**3,856,982**	**-1,703,362**	**2,153,620**
South Precinct	00100 - General Fund	20,166,018	427,843	20,593,861
South Precinct Total		**20,166,018**	**427,843**	**20,593,861**
Southwest Precinct	00100 - General Fund	14,957,925	676,489	15,634,414
Southwest Precinct Total		**14,957,925**	**676,489**	**15,634,414**
Special Operations	00100 - General Fund	58,632,207	875,283	59,507,490
Special Operations Total		**58,632,207**	**875,283**	**59,507,490**
Technical Services	00100 - General Fund	28,839,916	2,277,166	31,117,082
Technical Services Total		**28,839,916**	**2,277,166**	**31,117,082**
West Precinct	00100 - General Fund	23,337,000	403,171	23,740,171
West Precinct Total		**23,337,000**	**403,171**	**23,740,171**
Grand Total		**384,937,193**	**6,617,859**	**391,555,052**

Police Relief and Pension

Stephanie Coleman, Executive Secretary

(206) 386-1286

http://www.seattle.gov/policepension/http://www.seattle.gov/policepension/http://www.seattle.gov/policepension/

Department Overview

The Police Relief and Pension Fund (PPEN) provides pension and medical benefit services to eligible active and retired police officers and their beneficiaries. PPEN is a closed plan which only covers police officers who were hired before October 1, 1977. Retiree benefits for police officers hired more recently are primarily covered through a separate state-managed plan.

The management of police benefits funds transitioned in the 1970s from local to state control. Prior to that time, the City paid into PPEN to provide for police officer retiree benefits. In March 1970, the State of Washington took over the provision of certain police pensions through Revised Code of Washington (RCW) Section 41.26, the Law Enforcement Officers and Fire Fighters (LEOFF) Plan 1. Seattle police officers hired between March 1970 and October 1977 enrolled in LEOFF 1, but also received additional benefit coverage through PPEN. As a result, this group of police officers receives retiree benefits primarily from the state's LEOFF 1 plan, but also any earned increment from the City's PPEN that exceeds LEOFF 1 coverage. Both PPEN and LEOFF 1 closed to new enrollees in October 1977. Police officers hired after that date enroll in the state's LEOFF 2 plan and do not receive benefits from PPEN.

The Seattle Police Pension Board is a seven-member quasi-judicial body chaired by the Mayor or the Mayor's designee, which formulates policy, rules on disability applications, and provides oversight of the Police Pension Fund. Three staff employees of the board handle all of its operational functions. Staff positions associated with Police Relief and Pension are reflected in the City's position list.

The projections of annual pension and medical benefits, which comprise about 97% of the total annual PPEN budget, are based on the forecasts of an independent actuary. The City's General Fund provides funding for nearly all of PPEN's annual budget that supports the Police Relief and Pension Fund obligations. The Police Pension Fund also has a statutory funding source from police auction proceeds, which contribute a small amount towards the annual budget.

Budget Snapshot

	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Department Support				
Other Funding - Operating	20,568,300	26,741,006	26,752,591	26,755,721
Total Operations	**20,568,300**	**26,741,006**	**26,752,591**	**26,755,721**
Total Appropriations	**20,568,300**	**26,741,006**	**26,752,591**	**26,755,721**
Full-Time Equivalents Total*	3.00	3.00	3.00	3.00

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

Incremental Budget Changes

Police Relief and Pension

	2024 Budget	FTE
Total 2024 Endorsed Budget	**26,752,591**	**3.00**
Baseline		
Citywide Adjustments for Standard Cost Changes	3,130	-
Proposed Technical		
Fund Balancing Adjustment(s) -- Proposed	-	-
Total Incremental Changes	**$3,130**	**-**
Total 2024 Proposed Budget	**$26,755,721**	**3.00**

Description of Incremental Budget Changes

Baseline

Citywide Adjustments for Standard Cost Changes

Expenditures $3,130

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

Proposed Technical

Fund Balancing Adjustment(s) -- Proposed

Revenues $4,066,408

This is a technical item to record a fund balancing entry for the Police Relief & Pension Fund (61060), which is primarily managed by the Police Relief & Pension Fund Board. Balancing entries are used to capture the use of or contribution to fund balances to cover the differences between expected revenue and expected expenditures. This demonstrates that the fund has sufficient resources, either current expected revenue or existing fund balances, to cover the expected costs. For the PPEN Fund, this item captures the use of fund balance to cover the difference between revenues and expenditures.

Police Relief and Pension

2023-24 Proposed Mid-Biennial Budget Adjustments - Expenses

Budget Summary Level	Fund	Budget Process Phase Endorsed	Proposed Changes	Grand Total
Police Relief and Pension	61060 - Police Relief & Pension Fund	26,752,591	3,130	26,755,721
Police Relief and Pension Total		**26,752,591**	**3,130**	**26,755,721**
Grand Total		**26,752,591**	**3,130**	**26,755,721**

Seattle City Light

Debra Smith, General Manager & CEO

(206) 684-3500

http://www.seattle.gov/city-light/http://www.seattle.gov/city-light/http://www.seattle.gov/city-light/

Department Overview

Seattle City Light was created by the residents of Seattle in 1902 to provide affordable, reliable, and environmentally sound electric power to the City of Seattle and neighboring suburbs. Owned by the community it serves, City Light is a nationally recognized leader in energy efficiency, renewable resources, and environmental stewardship.

City Light provides electric power to approximately 493,000 residential, business, and industrial customers within a 131-square-mile service area. City Light provides power to the City of Seattle and surrounding jurisdictions, including parts of Shoreline, Burien, Tukwila, SeaTac, Lake Forest Park, Renton, Normandy Park, and areas of unincorporated King County.

City Light is the nation's ninth largest publicly owned electric utility in terms of customers served, and owns about 2,000 megawatts of very low-cost, environmentally responsible, hydroelectric generation capacity. In an average year, City Light produces about 50% of its energy supply with hydroelectric facilities that it owns directly, and purchases 30% through the Bonneville Power Administration (BPA) and 20% from other sources including short-term wholesale purchases.

Budget Snapshot

	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Department Support				
Other Funding - Operating	977,412,801	1,023,664,018	1,091,641,650	1,087,044,226
Total Operations	**977,412,801**	**1,023,664,018**	**1,091,641,650**	**1,087,044,226**
Capital Support				
Other Funding - Capital	396,793,037	484,371,923	444,340,417	446,028,129
Total Capital	**396,793,037**	**484,371,923**	**444,340,417**	**446,028,129**
Total Appropriations	**1,374,205,837**	**1,508,035,942**	**1,535,982,067**	**1,533,072,355**
Full-Time Equivalents Total*	1,801.80	1,806.80	1,806.80	1,809.80

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

Incremental Budget Changes

Seattle City Light

	2024 Budget	FTE
Total 2024 Endorsed Budget	**1,535,982,067**	**1806.80**
Baseline		
Citywide Adjustments for Standard Cost Changes	2,796,842	-
Proposed Operating		
Fish Hatchery Positions, 3.0 FTEs	-	3.00
Net-Zero Cyber and Physical Security Enhancements	-	-
Technical Adjustments	(7,394,266)	-
SCL Revenues 2024	-	-
Proposed Capital		
Annual Capital Spending Adjustments	1,687,713	-
Total Incremental Changes	**$(2,909,711)**	**3.00**
Total 2024 Proposed Budget	**$1,533,072,355**	**1809.80**

Description of Incremental Budget Changes

Baseline

Citywide Adjustments for Standard Cost Changes

Expenditures $2,796,842

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

Proposed Operating

Fish Hatchery Positions, 3.0 FTEs

Position Allocation 3.00

As part of the 2013 Federal Electricity Regulatory Commission License for the Boundary Hydroelectric Project, City Light was required to build and staff a new Native Salmonid Conservation Facility. This item adds three positions to support the facility, which will be completed late in 2023 after nine years in the design and construction phase. The positions were already funded under Ordinance 123940 and are in the current rate path.

Net-Zero Cyber and Physical Security Enhancements

Expenditures -

This item reallocates funding to support increased cyber and physical security services needed to protect employees and assets and ensure uninterrupted electricity services. It is a net-zero reprioritization of funds that shifts $1.7 million into security from other historically underspent contracted services budgets throughout the utility. This funding will enhance the utility's ability to detect and respond to cyber security threats and increase protection of the utility's physical assets.

Technical Adjustments

Expenditures $(7,394,266)

This technical adjustment includes increases associated with inflation, annual wage increases, inventory adjustments, maintenance, and electrification incentives. Various adjustments to purchased power, debt service, and taxes are also included. These adjustments are consistent with City Light's 2023-2028 Strategic Plan and Adopted 2024 rates.

SCL Revenues 2024

Revenues $363,246,685

This adjusts revenues to balance expenditures and actual revenues forecasted for 2024.

Proposed Capital

Annual Capital Spending Adjustments

Expenditures $1,687,713

This annual adjustment reprioritizes funding in the capital program (CIP) and aligns budgets with the most up-to-date information on planned project spending. It includes changes due to the normal refinement of work schedules and the ongoing reprioritization of capital work. This 6-year CIP plan is within the overall amounts in the Adopted 2023-28 CIP plan and is consistent with the strategic plan rate path. This was achieved by identifying offsetting reductions in various projects to accommodate increased spending for strategic initiatives and customer driven work.

Seattle City Light

2023-24 Proposed Mid-Biennial Budget Adjustments – Operating Expenses

Budget Summary Level	Fund	Budget Process Phase Endorsed	Proposed Changes	Grand Total
Customer Care	41000 - Light Fund	53,360,008	1,282,121	54,642,129
Customer Care Total		**53,360,008**	**1,282,121**	**54,642,129**
Debt Service	41000 - Light Fund	258,438,138	-3,194,529	255,243,609
Debt Service Total		**258,438,138**	**-3,194,529**	**255,243,609**
Leadership and Administration	41000 - Light Fund	176,163,960	-8,141,036	168,022,924
Leadership and Administration Total		**176,163,960**	**-8,141,036**	**168,022,924**
Power Supply O&M	41000 - Light Fund	344,488,804	-29,637	344,459,167
Power Supply O&M Total		**344,488,804**	**-29,637**	**344,459,167**
Taxes	41000 - Light Fund	116,765,046	3,790,055	120,555,101
Taxes Total		**116,765,046**	**3,790,055**	**120,555,101**
Utility Operations O&M	41000 - Light Fund	142,425,694	1,695,602	144,121,296
Utility Operations O&M Total		**142,425,694**	**1,695,602**	**144,121,296**
Grand Total		**1,091,641,650**	**-4,597,424**	**1,087,044,226**

Seattle Public Utilities

Andrew Lee, General Manager & CEO

(206) 684-3000

http://www.seattle.gov/util/

Department Overview

Seattle Public Utilities (SPU) provides reliable, efficient and environmentally conscious utility services to enhance the quality of life and livability in all communities SPU serves. SPU operates three distinct utilities: Drainage and Wastewater, Solid Waste, and Water. The three utilities each have unique revenue sources and capital improvement projects but share many operations and administration activities within SPU and the City.

Drainage and Wastewater: The Drainage and Wastewater Utility collects and disposes or discharges storm runoff and wastewater from residences, businesses, institutions, and public properties within the City. In addition to handling sewage and storm water runoff, Drainage and Wastewater works with other government agencies and private parties to address Federal EPA-mandated sediment cleanup projects where contamination is linked to storm water or sewage, such as Gas Works Park and the Lower Duwamish Waterway. Drainage and Wastewater systems include approximately 448 miles of separated sanitary sewers, 968 miles of combined sewers, 481 miles of storm drains, 67 pump stations, 82 permitted combined sewer overflow points, 591 storm drain outfalls, 578 water quality structures, 295 drainage flow control facilities, and 38 combined sewer overflow control detention tanks and pipes.

Solid Waste: The Solid Waste Utility collects and processes recycling, compostable, and residential and commercial garbage to promote public health and safety, quality of life, and environmental stewardship. The City owns and operates two transfer stations, two household hazardous waste facilities, a fleet of trucks and heavy equipment, and several closed landfills. The Solid Waste Capital Improvement Plan (CIP) supports the transfer stations, heavy equipment, and post-closure projects on landfills previously used by the City. In addition, SPU contracts with private companies who collect household refuse, compostable material, and recyclables. The companies deliver the material to recycling and composting facilities and to transfer stations for its ultimate processing or disposal. In concert with its waste handling and disposal activities, Solid Waste engages its customers in environmental sustainability programs that promote recycling, composting, and reducing waste generation. Solid Waste also works to keep Seattle clean by targeting illegal dumping and automobile abandonment, graffiti removal, and providing public litter cans and recycling bins across Seattle.

Water: The Water Utility provides reliable, clean, and safe water to more than 1.5 million customers in and around Seattle for consumption and other uses. The water delivery system extends from Edmonds to Des Moines and from Puget Sound to Lake Joy near Duvall. SPU delivers water directly to its customers in Seattle and adjacent areas and provides wholesale water to 21 suburban water utilities and interlocal associations for distribution to their customers. The Water Utility includes over 1,900 miles of pipeline, 30 pump stations, two primary water treatment plants, 11 booster chlorination facilities, three groundwater wells and over 103,000 acres in two watersheds. The Utility builds, operates, and maintains the City's water infrastructure to ensure system reliability, to conserve and enhance the region's environmental resources, and to protect public health and safety. SPU engages the community in conservation efforts to reduce water consumption.

SPU monitors its funds using Council-adopted financial performance metrics developed in advisement with external financial advisors. These metrics include net income, cash balances, cash contributions to CIP, debt service coverage (a measure of revenue available to fulfill annual debt service obligations), and, for the Drainage and Wastewater Fund, debt to asset ratio. Based on these metrics, among other factors, rating agencies have assigned all three of the funds with strong, investment grade bond ratings in line with peer west coast utilities, noting specifically elected officials' commitment to sound financial management and a history of adopting prudent rates. Water bonds are rated AA+ and Aaa, Drainage and Wastewater bonds are rated AA+ and Aa1, and Solid Waste bonds are rated AA+ and Aa3 by S&P and Moody's, respectively. Strong ratings help to minimize borrowing costs and, in turn, customers' bills into the long-term.

Seattle Public Utilities

Budget Snapshot

	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Department Support				
General Fund Support	19,738,741	27,256,402	28,150,327	27,134,195
Other Funding - Operating	948,657,021	1,013,826,351	1,050,339,877	1,127,698,729
Total Operations	**968,395,762**	**1,041,082,753**	**1,078,490,204**	**1,154,832,924**
Capital Support				
Other Funding - Capital	249,147,220	377,847,975	368,265,963	427,785,127
Total Capital	**249,147,220**	**377,847,975**	**368,265,963**	**427,785,127**
Total Appropriations	**1,217,542,982**	**1,418,930,728**	**1,446,756,167**	**1,582,618,052**
Full-Time Equivalents Total*	1,472.80	1,495.30	1,499.30	1,506.80

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

Incremental Budget Changes

Seattle Public Utilities

	2024 Budget	FTE
Total 2024 Endorsed Budget	**1,446,756,167**	**1495.30**
Baseline		
Baseline Adjustments	(1,033,819)	-
Positions Approved in 2024 Endorsed Budget	-	4.00
Technical and Standard Cost Changes	73,297,441	-
Additional Technical and Standard Cost Changes	2,548,905	-
Proposed Operating		
Position Add for Facilities Asset Management	-	1.00
Staffing for Public Hygiene Program	-	3.00
Position Add for SPU Human Resources	53,994	0.50
Trees for Neighborhoods Program Expansion	350,000	-
Position Adds for Duwamish Valley Resilience Work	1,126,200	3.00
Proposed Capital		
Water Fund Capital Changes	13,001,310	-
Drainage and Wastewater Fund Capital Changes	29,397,344	-
Solid Waste Fund Capital Improvements	14,496,510	-
Shared Technology Capital Changes	2,624,000	-
Proposed Technical		
SPU Revenue Budgets	-	-
Use of Fund Balance	-	-
Total Incremental Changes	**$135,861,885**	**11.50**
Total 2024 Proposed Budget	**$1,582,618,052**	**1506.80**

Description of Incremental Budget Changes

Baseline

Baseline Adjustments

Expenditures $(1,033,819)

This item makes baseline adjustments to Seattle Public Utilities' labor budget, removing erroneous ongoing General Fund appropriations.

Positions Approved in 2024 Endorsed Budget

Position Allocation	4.00

This item formally adds position authority for four full-time positions added in the 2024 Endorsed. These positions include: 1.0 Aquatic Resources Specialist in Water Planning and Program Management; 1.0 Cultural and Historic Resource Specialist in Watershed Management; 1.0 for Logistics Management, and 1.0 for Ship Canal Water Quality Project Operations.

Technical and Standard Cost Changes

Expenditures	$73,297,441

This item provides new appropriations for the Water Fund, Drainage and Wastewater Fund, Solid Waste Fund, and General Fund for a net increase of approximately $73.3 million in 2024. These increases cover: revised projections for tax payments, debt service costs, and major service contract; increases for citywide indirect costs; labor and other inflationary adjustments. These changes are consistent with the adopted 2021-2026 SPU Strategic Business Plan as well as current rate ordinances and proposed Water Rates for 2024-26.

Additional Technical and Standard Cost Changes

Expenditures	$2,548,905

This item makes additional labor-related changes to the SPU budget. Actions include adjustments related to reallocated positions and adding additional appropriation to cover newly negotiated labor agreements.

Proposed Operating

Position Add for Facilities Asset Management

Expenditures	-
Position Allocation	1.00

This item provides position authority to SPU for one full-time employee, a Strategic Advisor 2, for the Facilities Asset Management Program. This body of work is currently supported by temporary staffing. No new appropriation authority is required. The person hired into this position will lead implementation of SPU's Workforce Facilities Master Plan, including coordination with business groups and project managers, performance evaluation, and financial reporting.

Staffing for Public Hygiene Program

Expenditures	-
Position Allocation	3.00

This item provides Seattle Public Utilities position authority for three full-time employees (FTEs) for the Public Hygiene Program, which provides shower trailers, portable toilets, and handwashing stations to serve the unhoused. No new appropriations are required. This body of work is currently performed by temporary staffing. Positions being added comprise a Senior Capital Projects Coordinator and two Maintenance Laborers. These positions will sunset at the end of 2026, in order to allow City policymakers the opportunity to evaluate ongoing needs for this body of work.

Position Add for SPU Human Resources

Expenditures	$53,994
Position Allocation	0.50

This item adds a position authority for a half-pocket to SPU for SPU Human Resources. Together with an existing half-pocket, this action will allow SPU to hire a full-time Assistant Management Systems Analyst. This position will serve as a training coordinator and videographer. This change will require an additional $53,994 in operating appropriation authority, split between the Water, Drainage and Wastewater, and Solid Waste Funds.

Trees for Neighborhoods Program Expansion

Expenditures	$350,000

This change adds $350,000 in General Fund appropriation authority to SPU for the Trees for Neighborhoods program. The Trees for Neighborhoods program works with residents across Seattle to plant trees around residential homes and schools. This one-time program expansion will support the growth of urban tree canopy cover, especially in high-heat neighborhoods, to improve public health, climate resilience, equity, and neighborhood cohesion across Seattle. Funding would be made available to increase the number of trees planted through the Trees for Neighborhoods program by 300 to 1,300 in 2024; to establish a tree nursery for the program; and develop local workforce opportunities in arboriculture.

Position Adds for Duwamish Valley Resilience Work

Expenditures	$1,126,200
Position Allocation	3.00

This item provides $1,126,200 in appropriation authority to SPU in the Drainage and Wastewater Fund for three full-time Strategic Advisor 3 positions. These positions will sunset at the close of 2026. These actions are intended to address sea level rise adaptation and flood risks in Duwamish River communities like South Park. The need to accelerate planning efforts for the area was highlighted by the December 2022 King Tide flooding event.

These positions will enable SPU to lead Citywide flood response, infrastructure, and climate adaptation work in the region. These efforts will build on SPU's existing and planned drainage and sewer investments in the area. The positions added through this action will lead Capital Improvement Plan implementation for newly identified and currently planned investments, coordinate funding strategy with outside entities and potential funders, and collaborate with the Duwamish Valley Interdepartmental Team (IDT). These positions will also work directly with the Office of Sustainability and Environment (OSE) and the Office of Planning and Community Development (OPCD).

Proposed Capital

Water Fund Capital Changes

Expenditures	$13,001,310

This item adds $13,001,310 in capital budget authority to SPU for the Water Fund Core and Shared Capital Improvement Plan (CIP). The primary focus is on asset management for distribution and transmission pipes, water system impacts associated with the various Seattle and regional transportation projects, and upgrades to water system facilities such as hydrants and dam safety improvements. For more, please see the Proposed 2024-2029 Capital Improvement Plan.

Drainage and Wastewater Fund Capital Changes

Expenditures	$29,397,344

This item adds $29,397,344 in capital budget authority to SPU for the Drainage and Wastewater Fund Core and Shared Capital Improvement Plan (CIP). These changes reflect updated project scopes and timelines on projects related to Seattle's drainage and sewer systems. For more, please see the Proposed 2024-2029 Capital Improvement Plan.

Solid Waste Fund Capital Improvements

Expenditures $14,496,510

This item adds $14,496,510 capital budget authority to SPU for the Solid Waste Fund Core and Shared Capital Improvement Plan (CIP). Increases are driven by planned options analyses for proposed transfer station maintenance projects, such as rebuilding the South Transfer tipping floor, installing new compactors at North Transfer and system improvements to meet regulatory requirements at both stations. Delays have also shifted work associated with the South Park Landfill project from 2023 to 2024. For more, please see the Proposed 2024-2029 Capital Improvement Plan.

Shared Technology Capital Changes

Expenditures $2,624,000

This item increases appropriation authority for SPU by $2,624,000 across the Water, Solid Waste, and Drainage and Wastewater Funds for shared technology capital improvements. Key projects include Customer Contact and Billing projects, as well as various internal enterprise technology solutions for SPU. For more, please see Proposed 2024-2029 Capital Improvement Plan (CIP).

Proposed Technical

SPU Revenue Budgets

Revenues $(5,339,615)

This item budgets projected 2024 revenues for SPU.

Use of Fund Balance

Revenues $125,493,252

This technical item accounts for the use of fund balance in balancing revenues against expenditures.

Seattle Public Utilities

2023-24 Proposed Mid-Biennial Budget Adjustment - Expenses

Budget Summary Level	Fund	Budget Process Phase Endorsed	Proposed Changes	Grand Total
General Expense	00100 - General Fund	2,135,809	155,191	2,291,000
	43000 - Water Fund	153,291,760	-1,484,848	151,806,913
	44010 - Drainage and Wastewater Fund	346,357,707	13,927,303	360,285,009
	45010 - Solid Waste Fund	182,542,031	64,812,269	247,354,300
General Expense Total		**684,327,307**	**77,409,915**	**761,737,222**
Leadership and Administration	43000 - Water Fund	66,029,827	1,779,165	67,808,992
	44010 - Drainage and Wastewater Fund	83,685,922	-7,742,390	75,943,532
	45010 - Solid Waste Fund	17,394,128	2,172,945	19,567,073
Leadership and Administration Total		**167,109,877**	**-3,790,280**	**163,319,597**
Utility Service and Operations	00100 - General Fund	26,014,518	-1,171,323	24,843,195
	14000 - Coronavirus Local Fiscal Recovery Fund	0	0	0
	43000 - Water Fund	76,257,445	3,991,055	80,248,500
	44010 - Drainage and Wastewater Fund	82,955,646	748,925	83,704,572
	45010 - Solid Waste Fund	41,825,410	-845,572	40,979,838
Utility Service and Operations Total		**227,053,019**	**2,723,086**	**229,776,105**
Grand Total		**1,078,490,204**	**76,342,720**	**1,154,832,924**

Seattle Department of Transportation

Greg Spotts, Director

(206) 684-5000

http://www.seattle.gov/transportationhttp://www.seattle.gov/transportationhttp://www.seattle.gov/transportation

Department Overview

The Seattle Department of Transportation (SDOT) develops, maintains, and operates a transportation system that promotes the safe and efficient mobility of people and goods, and enhances the quality of life, environment, and economy of Seattle and the surrounding region. The City's transportation infrastructure is estimated to be worth approximately $28 billion, including these major system assets:

- 1,548 lane-miles of arterial streets;
- 2,396 lane-miles of non-arterial streets;
- 2,293 miles of sidewalks;
- 126 bridges;
- 584 stairways;
- 537 retaining walls;
- 2.2 miles of seawalls;
- 1,132 signalized intersections;
- 47.9 miles of multi-purpose trails;
- 2,277 miles of improved sidewalks and median pathways;
- 165 miles of on-street bicycle facilities;
- 39,049 street trees;
- 1,589 pay stations;
- 35,872 curb ramps;
- close to 203,000 signs

The SDOT budget covers three major lines of business:

The **Transportation Capital Improvement Program** includes the major maintenance and replacement of SDOT's capital assets; the program also develops and constructs additions to the City's transportation infrastructure. The program includes the Major Maintenance/Replacement, Major Projects, and Mobility-Capital Budget Summary Levels (BSLs).

Operations and Maintenance covers day-to-day operations and routine maintenance that keep people and goods moving throughout the city, which includes operating the city's movable bridges and traffic signals, cleaning streets, repairing potholes, issuing permits, maintaining trees, and transportation planning and engineering. The five BSLs in this area are: Bridges and Structures; Maintenance Operations; Mobility-Operations; Parking Enforcement; and Right-of-Way Management.

Business Management and Support provides overall policy direction and business support for SDOT and includes the Leadership and Administration and General Expense BSLs.

Seattle Department of Transportation

Budget Snapshot

	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Department Support				
General Fund Support	70,219,728	56,860,468	58,534,381	58,407,455
Other Funding - Operating	210,917,734	251,348,211	262,831,886	267,923,785
Total Operations	**281,137,462**	**308,208,678**	**321,366,266**	**326,331,204**
Capital Support				
General Fund Support	393,926	1,000,000	500,000	500,000
Other Funding - Capital	335,904,225	403,688,022	237,990,471	379,307,664
Total Capital	**336,298,152**	**404,688,022**	**238,490,471**	**379,807,664**
Total Appropriations	**617,435,614**	**712,896,701**	**559,856,738**	**706,138,904**
Full-Time Equivalents Total*	1,114.50	1,044.00	1,044.00	1,113.50

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

Seattle Department of Transportation

Incremental Budget Changes

Seattle Department of Transportation

	2024 Budget	FTE
Total 2024 Endorsed Budget	**559,856,738**	**1044.00**
Baseline		
Citywide Adjustments for Standard Cost Changes	328,835	-
Proposed Operating		
Debt Financing for Alaskan Way Main Corridor - Concrete Strike Costs	1,351,875	-
Bridge Maintenance Investments	500,365	-
Positions for Bridge Maintenance	300,062	3.00
Emergency Events Response	2,000,000	-
Pay-by-Phone Service Investment	2,200,000	-
Pothole Repair Response	1,500,000	-
Right-of-way investments for the Downtown Activation Plan	1,000,000	-
Staffing Investments for Ongoing Commitments	-	8.00
Project Development Position Increase	-	1.50
Seattle Streetcar Operations Funding Transfer	-	-
School Safety Traffic & Pedestrian Improvement Fund Operating Program Reductions	(350,000)	-
Proposed Capital		
School Safety Traffic & Pedestrian Improvement Fund Capital Program Reductions	(2,900,000)	-
Bridge Maintenance Reductions	(1,938,254)	-
Grant Budget Increases	7,942,500	-
Alaskan Way Main Corridor - Concrete Strike Delay Costs	25,000,000	-
Project Development Position Increase Budget	142,680	-
Arts Coordinator Position Increase	-	-
Transfer Funding for RapidRide J Project	-	-
Payment in Lieu of Tree Planting	132,000	-
Transportation Network Tax Reductions and Transfers	-	-
Sound Transit 3 Project Reduction	(250,000)	-
Ongoing CIP Corrections and 2029 Spending Estimates	(299,791)	-
Proposed Technical		
Debt Service Adjustment	(64,311)	-
Debt Service Reduction	(51,746)	-
Fund Balancing Entries	-	-
SLU Streetcar Operations Technical Adjustment	-	-

First Hill Streetcar Operations Technical Adjustment	-	-
Street Use Technical Adjustment	832,833	-
Ongoing Changes from Current Year Legislation	100,000	57.00
Reconcile Central Cost Budget with the 2024 Endorsed Budget	-	-
Annual Capital Budget True-up	83,159,798	-
Capital Project Technical Adjustments	-	-
SDOT O&M Technical Adjustment	(2,047,275)	-
Reimbursable Technical Adjustment	(2,283,728)	-
2024-2029 Future Year Adjustments	26,614,068	-
Waterfront Bond Timing Adjustments	3,713,000	-
August Forecast Central Revenue Update	-	-
August Forecast SDOT Revenue Update	-	-
Reduce Transportation Network Tax	(350,744)	-
Total Incremental Changes	**$146,282,166**	**69.50**
Total 2024 Proposed Budget	**$706,138,904**	**1113.50**

Description of Incremental Budget Changes

Baseline

Citywide Adjustments for Standard Cost Changes

Expenditures $328,835

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

Proposed Operating

Debt Financing for Alaskan Way Main Corridor - Concrete Strike Costs

Expenditures $1,351,875

This item provides additional appropriation for the debt service costs related to Alaskan Way Main Corridor capital project (MC-TR-C072) in the Transportation Fund General Expense Budget Control Level (13000-B0-TR-18002). The proposed budget includes a 2024 debt issuance request for $25 million to complete construction of the Alaskan Way Main Corridor project. The Teamster's concrete strike in late 2021 and early 2022 has significant impacts on project activities, schedule, work windows, and costs. Adapting the project to the realities of the concrete strike required significant changes in the project delivery plan and has extended the project's schedule into late 2024. The potential risk of cost overruns has been planned for by the Office of the Waterfront and Civic Projects (OWCP)along with SDOT; and Commercial Parking Tax (CPT) funds have been reserved in anticipation of cost risks, like the concrete strike. These reserve CPT funds are available to fund this request.

Bridge Maintenance Investments

Expenditures	$500,365

In 2020, the Seattle Office of City Auditor published an audit report: Seattle Department of Transportation: Strategic Approach to Vehicle Bridge Maintenance is Warranted. There were multiple recommendations in that report including Recommendation 2, which held that SDOT should dedicate bridge maintenance workers to bridge maintenance work. Facing reductions in bridge maintenance funding in the Real Estate Excise Tax Fund, SDOT is prioritizing staffing investments now that can build SDOT's capacity to implement complex bridge maintenance activities on improved timelines. This change adds funding to expand SDOT's ability to plan bridge maintenance and deliver more work with SDOT crews. This change helps offset and support reductions described in the item “Bridge Maintenance Reductions” (see below) by using available Vehicle License Fees to invest in this important work.

Positions for Bridge Maintenance

Expenditures	$300,062
Position Allocation	3.00

SDOT is adding 3.0 FTE new positions in the Roadway Structures Division for bridge maintenance, 1.0 FTE Capital Project Bridge/Structural Program Manager, 1.0 FTE Sr. Bridge Engineer, and 1.0 FTE Administrative Specialist. These positions are in response to the 2020 vehicle bridge maintenance audit conducted by the Office of the City Auditor. The audit recommended that SDOT develop a more strategic approach to vehicle bridge maintenance. This approach is essential to ensure that bridges comply with federal regulations, maintenance work is preventative and proactive rather than reactive, public safety is a priority, and costs are effectively managed. These three positions are necessary to implement these recommendations.

Emergency Events Response

Expenditures	$2,000,000
Revenues	$200,000

This change supports expanded needs in SDOT’s Emergency Events program. SDOT is the City’s primary responder for emergency events that affect the right-of-way. The City continues to see increasing severity of winter storms and ice, windstorms, traffic incidents, spills, encampment-related incidents, and landslides. It is SDOT’s responsibility to respond to these events to secure safe passage for City and County services, including first responders, transit, and other high-priority transport. SDOT's budget has been historically challenged to meet the increasing incidence, severity, and cost to respond. This change will establish $10,093,510 of ongoing budget ($1,659,691 General Fund, $8,433,819 Commercial Parking Tax) to support this work in 2024. Revenues from the General Fund are being partially allocated to support this critical work.

Pay-by-Phone Service Investment

Expenditures	$2,200,000
Revenues	$2,200,000

The Paid Parking program at SDOT includes the Paid Parking Maintenance Program that pays for the expenses associated with pay stations and Pay-by-Phone services, the application that allows paying parking fees with a cell phone rather than at the station. During the pandemic, SDOT reduced its budget in this program to align with reduced demand for these services and is now restoring that budget. Fees based on usage have increased as demand for paid on-street parking returns to pre-pandemic levels, and drivers increasingly use the Pay-by-Phone applications to pay for parking. This critical need is being supported by $2.2 million of General Fund resources generated by updated parking rate policies and changes to the minimum and maximum parking rates. These rate increases are in-line and supported by parking data that shows an increase in the demand for parking throughout the city.

Pothole Repair Response

Expenditures	$1,500,000

Pothole repair is one of the core functions of SDOT in responding to conditions to secure safe passage for City and County services including not only first responders, transit, and other high-priority transport - both commercial and private - as well as the general public. Increased storm events and aging infrastructure have increased the amount of necessary pothole response within SDOT's target of 72 hours, exceeding existing budget. This item supports SDOT's ability to meet these response times and is supported by Vehicle License Fees that are collected in the Seattle Transportation Benefit District Fund.

Right-of-way investments for the Downtown Activation Plan

Expenditures	$1,000,000

The City's 2023-2024 Proposed Mid-Biennial Budget Adjustments appropriates approximately $301 million in JumpStart Payroll Expense Tax (payroll tax) proceeds, of which $31 million is allocated to investments promoting economic revitalization and workforce development. This item will fund activities that support the Downtown Activation Plan (DAP). Through the management of the right-of-way, SDOT activities are part of a broader package that is intended to foster community building, placemaking, and economic vitality. The Downtown Activation Plan (DAP), announced in June 2023, outlines the Mayor’s plan to revitalize and transform Downtown Seattle as the city continues to recover from the impacts of the COVID-19 pandemic. The DAP details a suite of legislative and regulatory actions and program investments to be undertaken with the goal of making Seattle’s downtown a more vibrant, inclusive, and resilient hub for residents, workers, and visitors. Under the DAP, SDOT will work to support restaurant business with load zones for food pick-up and take-out, launch weekend and evening street or alleyway closures for special events and programming, install wayfinding kiosk in the Downtown core to help pedestrians navigate the area, facilitate the proliferation of downtown street eateries, and support public safety improvements like installing new bus shelters, trash receptacles, lighting, etc.

Staffing Investments for Ongoing Commitments

Expenditures	-
Position Allocation	8.00

This item expands SDOT staffing with 8.0 FTE, four of which will convert existing temporary staffing to ongoing, permanent positions, and four are new positions. These positions are necessary to continue (or fully resource) important ongoing areas of work across many areas in the Seattle Department of Transportation, including support of the City's 1% for Art Program in the public right-of-way, Transportation Access, Human Resources, Equity, Facilities and Property Management, and Finance. Funding to support these positions is either already included in SDOT's base budget or will be prioritized for these critical departmental functions.

Project Development Position Increase

Position Allocation	1.50

This item establishes 1.5 FTE of ongoing positions in the SDOT’s Home Zones program. This program also supports the Stay Healthy Streets program, Aurora Avenue safety projects, and the Safe Routes to School program. A Home Zone is a holistic and cost-effective approach to making residential streets more walkable within a neighborhood. Rooted in successful pedestrian-focused systems from around the world, the Home Zone Program provides an alternative to traditional sidewalks and traffic calming measures. The heart of the program is its community-centered development process. These positions establish ongoing staffing resources that were otherwise supported by temporary assignments, and are critical to implementing public outreach, project identification, project

development, and design of traffic improvements that can include traffic circles, speed humps, and cost-effective walkways coupled with neighborhood activation and beautification. These positions will also support exploring the implementation of low-pollution neighborhoods directed by Mayor Harrell's 2022 Transportation and Climate Justice Executive Order.

The funding change for this investment is captured in "Project Development Position Increase Budget" in this budget document, due to the requirement that positions are incorporated into the operating budget but the funding for this activity is included in the capital project budget.

Seattle Streetcar Operations Funding Transfer

Expenditures -

The 2024 Endorsed Budget included $10.2 million of commercial parking tax (CPT) support for First Hill and South Lake Union streetcar service. These streetcars are owned by the City of Seattle and operated by King County Metro. CPT and other Transportation Fund revenues are in decline; and Sound Transit's $5 million annual contribution to First Hill streetcar operations ends in 2023; therefore, the proposed budget replaces this funding with Seattle Transit Measure (STM) funding. Per Ordinance 126115, STM provides funding for Metro-operated transit service as well as transit access programs and transit capital improvements.

School Safety Traffic & Pedestrian Improvement Fund Operating Program Reductions

Expenditures $(350,000)

The School Safety Traffic & Pedestrian Improvement (SSTPI) Fund saw actual 2022 revenue decline $4.3 million and projected 2023-2027 revenue decline $14.6 million as a result of reduced collections of School Zone Automated Camera Enforcement and slower projected growth. This funding supports school traffic and pedestrian safety infrastructure; pedestrian, bicyclist, and driver education campaigns: and the administration of automated camera enforcement in school zones. As a result of this revenue shortfall, delays and reductions to planned investments are necessary. This change reduces the following programs and projects: Road Safety Initiative $(350,000). The Seattle Police Department (SPD) is responsible for reviewing and issuing camera-based infractions. SPD's capacity to issue infractions is limited by staffing, and continues to be a challenge as SPD is impacted from low staffing.

Proposed Capital

School Safety Traffic & Pedestrian Improvement Fund Capital Program Reductions

Expenditures $(2,900,000)

The SSTPI Fund traditionally supports school traffic and pedestrian safety infrastructure; pedestrian, bicyclist, and driver education campaigns; and the administration of automated camera enforcement in school zones. The School Safety Traffic & Pedestrian Improvement (SSTPI) Fund saw an actual 2022 revenue decline of $4.3 million and a projected 2023-2027 revenue decline of $14.6 million as a result of reduced collections of School Zone Automated Camera Enforcement and slower projected growth. As a result of this revenue shortfall, changes to planned investments are required. These include reductions to the following programs and projects: ADA Curb Ramp Program ($2.4 million) and BMP - Greenways ($500,000). While reductions to ADA Curb Ramp Program will delay or defer some projects in these programs the City will continue to meet its obligations. Greenway reductions in this change will be offset by commensurate investments under the Vision Zero project. Please see the 2024-2029 Proposed CIP for more information on these projects.

Note: Some projects above have reduced 2025-2029 CIP Planning assumptions, please see the 2024-2029 Proposed

CIP for full project impacts. Additional capital project operating reductions in this mid-biennium update are included elsewhere in this document ("School Safety Traffic & Pedestrian Improvement Fund Operating Program Reductions").

Bridge Maintenance Reductions

Expenditures	$(1,938,254)

This change reduces spending in the Seattle Department of Transportation's (SDOT) bridge maintenance activities planned in 2024 and 2026 and realigns funding to 2027 and 2028. The Real Estate and Excise Tax (REET) revenue, a source of funding for bridge maintenance activities, saw lowered revenue projections beginning in 2024, requiring budget realignment to balance the REET I and REET II Funds. SDOT is reducing REET budget and planning assumptions in 2024 ($2 million) and 2026 ($1.8 million) in the 2024 Budget Update for the Bridge Painting and Structures Major Maintenance capital projects. These reductions will defer some maintenance work in these projects. Even with these reductions, SDOT will meet maintenance work planning without impacting service levels or any commitments the department has made as a result of any grant awards.

Grant Budget Increases

Expenditures	$7,942,500
Revenues	$7,942,500

This change adds budget authority to spend against four Federal Highway Administration grants that were accepted as part of the 2023 Year-End budget legislation: S. Spokane Street Viaduct bridge repair ($2.5 million), Denny Way Paving ($1.5 million), Beacon Ave Non-motorized Access Phase 3 project ($1.1 million), and 130th Link Station Transit & Multimodal Access ($2.8 million in 2023, total $5.5 million 2023-2024). These budget increases will be included in the associated capital projects in the Structures Major Maintenance CIP (Spokane St. project), Arterial Asphalt/Concrete Phase 2 CIP, and BMP - Protected Bike Lanes CIP. Please see the 2024-2029 Proposed CIP for more information on these overarching projects.

Alaskan Way Main Corridor - Concrete Strike Delay Costs

Expenditures	$25,000,000

This item provides additional appropriation for the Alaskan Way Main Corridor capital project (MC-TR-C073) in the 2024 Multipurpose LTGO Bond Fund's Office of the Waterfront Budget Control Level (37200-BC-TR-16000). This item is necessary to complete construction of the Alaskan Way Main Corridor project, which has experienced significant impacts on project activities, schedule, work windows, and extended overhead costs due to the Teamster’s concrete strike in late 2021 and early 2022. Adapting the project to the realities of the concrete strike required significant changes in the project delivery plan and has extended the project's schedule into late 2024. The potential risk of cost overruns has been planned for by the Office of the Waterfront and Civic Projects (OWCP) along with SDOT partners; and Commercial Parking Tax (CPT) funds have been reserved in anticipation of cost increase risks, like the concrete strike, and are available to fund debt service costs.

Project Development Position Increase Budget

Expenditures	$142,680

This item increases budget to support 1.5 FTE of permanent positions in the Seattle Department of Transportation's (SDOT) Home Zones program. The Home Zone Program also supports the Stay Healthy Streets program, Aurora Avenue safety projects, and the Safe Routes to School program. A Home Zone is a holistic and cost-effective approach to making residential streets more walkable within a neighborhood. Rooted in successful pedestrian-focused systems from around the world, the Home Zone Program provides an alternative to traditional sidewalks

and traffic calming measures. The heart of the program is its community-centered development process. These positions establish permanent staffing resources that were otherwise supported by temporary assignments, and are critical to implementing public outreach, project identification, project development, and design of traffic improvements that can include traffic circles, speed humps, and cost-effective walkways coupled with neighborhood activation and beautification. These positions will also support exploring the implementation of low-pollution neighborhoods directed by Mayor Harrell's 2022 Transportation and Climate Justice Executive Order. Budget is available in SDOT's base budget to continue this important work with permanent positions.

The position authority for this investment is captured in ("Project Development Position Increase“) due to the requirement that positions are incorporated into the operating budget but the funding for this activity is included in the capital project budget.

Arts Coordinator Position Increase

Expenditures -

The Seattle Department of Transportation (SDOT) implements public art through various efforts, including developing right-of-way policies and design standards, implementing the SDOT art plan, developing plans and street concept designs, capital project design and delivery, coordinating the complete streets evaluation process for SDOT capital projects, creating public- facing graphics and project documentation, and delivering street furnishings such as benches, wayfinding, and lighting that help SDOT deliver on its goal to create a livable, accessible, and equitable mobility environment. This change transfers temporary budget ongoing to support the 1.0 FTE Public Arts Coordinator in the change item "Staffing Investments for Ongoing Commitments."

Transfer Funding for RapidRide J Project

Expenditures -

This one-time item transfers $3.5 million of Seattle Transit Measure funds from the Seattle Transportation Benefit District - Transit Improvements project (MC-TR-C108) to the RapidRide J Line project (MC-TR-C013) in order to provide the local match required for the Federal Transportation Authority's $65 million Small Starts Grant. For more information on the Rapid Ride J project, please see the 2024-2029 Proposed CIP.

Payment in Lieu of Tree Planting

Expenditures	$132,000
Revenues	$132,000

In 2023, the City Council passed Ordinance 126821, which regulates trees on private property and establishes a new payment in lieu (PIL) of tree planting program. This program allows developers to make payments to the City in lieu of planting replacement trees on private property. Revenues from these payments will be used by the Seattle Department of Transportation (SDOT) and the Seattle Parks and Recreation Department to plant replacement trees on public right-of-way. This item places SDOT's share of projected revenues from the first year of the PIL program into the Urban Forestry Capital Establishment project (MC-TR-C050).

Transportation Network Tax Reductions and Transfers

Expenditures -

This item is the companion to item "Sound Transit 3 Project Reduction" in this document. Taken together, these changes make a net-zero transfer of $750,000 of General Fund from Seattle Department of Transportation to the Transportation Fund for debt service, reduce Waterfront Maintenance by $250,000 in 2023, defer Seawall Maintenance by $1,000,000 in 2023, and reduce the Sound Transit 3 project by $250,000 in 2024. These net reductions are anticipated to have no immediate programmatic impacts. Maintenance budgets in Waterfront

Maintenance and Seawall Maintenance are not needed for any maintenance activities in 2023. Sound Transit 3 reductions are projected to be offset by 2023 salary savings. For any future project needs, all projects will be evaluated as revenues and budget allow.

This item reflects the net-zero transfer of $750,000 of General Fund from Seattle Department of Transportation to the Transportation Fund for debt service. The source of funding to support debt service is Commercial Parking Tax.

Sound Transit 3 Project Reduction

Expenditures	$(250,000)

This item is the companion to "Transportation Network Tax Reductions and Transfers" in this document. Taken together, these changes make a net-zero transfer of $750,000 of General Fund from Seattle Department of Transportation to the Transportation Fund for debt service, reduce Waterfront Maintenance by $250,000 in 2023, defer Seawall Maintenance in 2023, and reduce the Sound Transit 3 project by $250,000 in 2024. These net reductions are anticipated to have no immediate programmatic impacts. Maintenance budgets in Waterfront Maintenance and Seawall Maintenance are not needed for any maintenance activities in 2023. Sound Transit 3 reductions are projected to be offset by 2023 salary savings. For any future project needs, all projects will be evaluated as revenues and budget allow.

This change reflects the Sound Transit 3 project reduction portion of this action. The source of funding for this reduction is Real Estate Excise Tax II.

This is a companion change as part of the Year End Supplemental budget legislation that also transfers $750,000 of Real Estate Excise Tax (REET), Transportation Network (TNC) Tax, and Commercial Parking Tax (CPT) between projects in 2023 and 2024, including Structures Major Maintenance and Debt Service. The impact to these projects is net-zero. Debt Service will be supported with CPT in the Transportation Fund, and Structures Major Maintenance will be supported with REET.

Ongoing CIP Corrections and 2029 Spending Estimates

Expenditures	$(299,791)
Revenues	-

This item adds spending estimates to the last year of the 2024-2029 Proposed CIP for ongoing capital projects and revises current year and future year planning assumptions in the previous CIP that were made in error.

Proposed Technical

Debt Service Adjustment

Expenditures	$(64,311)

This is a technical change that aligns the Seattle Department of Transportation's (SDOT) anticipated debt service payments with the necessary budget authority to make those payments. SDOT is obligated to pay debt service payments for past project bond issuances, and needs budget to pay for upcoming debt service for new bond issuances. Debt service schedules can adjust slightly based on payment history, refunding activities, and corrections. This change ensures SDOT will pay the most up-to-date debt service schedules anticipated for 2024 payments and beyond.

Debt Service Reduction

Expenditures	$(51,746)

This item is necessary to align the budget with the debt service schedule (2023 bond issuances are now complete, and actual interest payments due in 2023 are lower than originally estimated).

Fund Balancing Entries

Revenues	$44,681,420

This technical change captures estimates of the contribution or use of fund balance for Seattle Department of Transportation managed funds.

SLU Streetcar Operations Technical Adjustment

Expenditures	-
Revenues	-

This budget-neutral technical adjustment incorporates a small shift from the services budget to the staffing budget to align the budget with current staffing costs. It also includes a larger shift to account for higher King County Metro service costs.

First Hill Streetcar Operations Technical Adjustment

Expenditures	-
Revenues	-

This budget-neutral technical adjustment incorporates a small shift from the services budget to the staffing budget to align the budget with current staffing costs. It also includes a larger shift to account for higher King County Metro service costs.

Street Use Technical Adjustment

Expenditures	$832,833
Revenues	$12,752,158

This technical adjustment aligns the budget with anticipated expenditures in SDOT's Street Use program, which is funded by permit issuance fees, hourly service fees, use and occupation fees, and modification fees.

Ongoing Changes from Current Year Legislation

Expenditures	$100,000
Position Allocation	57.00

This change trues up the 2023-2024 Proposed Mid-Biennial Budget Adjustment to include current year changes implemented by budget legislation in 2023.

Reconcile Central Cost Budget with the 2024 Endorsed Budget

Expenditures	-

Per the request of "2024 Baseline Budget and General Policies", this change request is to reconcile the City’s Central Cost Manual accounts in the 2024 baseline with the 2024 endorsed amount. The associated adjustments on recovery projects are also included. The total budget impact of this change request is net zero.

Seattle Department of Transportation

Annual Capital Budget True-up

Expenditures	$83,159,798
Revenues	$50,005,934

This change is an annual true-up between SDOT's 2024-2029 capital spending plan and the 2024-2029 Proposed CIP. The intent of this action is to better align actual spending expectations with the budget every year. This change includes a companion appropriation change as part of the 2023 Year-End Supplemental Budget Legislation that abandons appropriations in the 2023 budget in order to reallocate them to future years when the budget is anticipated to be needed.

Capital Project Technical Adjustments

Expenditures	-

This item adjusts budget accounting fields and cleans up small budget variances to improve administrative tracking and transparency around project funding sources. There is no net budget impact from this item.

SDOT O&M Technical Adjustment

Expenditures	$(2,047,275)

This item updates the Seattle Department of Transportation's (SDOT) budget to support various cost changes and budget transfers related to contract inflation, workgroup reorganizations, and central cost adjustments that align with citywide cost changes that SDOT is required to pay.

Reimbursable Technical Adjustment

Expenditures	$(2,283,728)
Revenues	$(1,176,261)

This technical change adjusts revenues and makes budget changes associated with work that is fully reimbursed by grants, partnerships, and other city departments.

2024-2029 Future Year Adjustments

Expenditures	$26,614,068
Revenues	$32,959,140

This technical change reconciles 2023 budget adjustments with the 2023-2024 Proposed Mid-Biennial Budget Adjustments that affect the 2024-2029 years of the Capital Improvement Project Program.

Waterfront Bond Timing Adjustments

Expenditures	$3,713,000

This item adjusts the timing of bond issuances for the OWCP in the 2023 Multipurpose LTGO Bond Fund Office of the Waterfront Budget Control Level (13000-BC-TR-16000). This adjustment will move a total of $3,713,000 in bond appropriation authority from 2023 to 2024 in two capital projects: Alaskan Way Main Corridor (MC-TR-C072) will move $712,999 from 2023 to 2024 bond issuance, and Overlook Walk/East West Connections (MC-TR-C073) will move $3,000,000 from 2023 to 2024 bond issuance. This adjustment will help "right size" the bond issuance to better align with projected spending, resulting in interest expense savings. These funds will be appropriated through the 2024 budget.

Seattle Department of Transportation

August Forecast Central Revenue Update

Revenues $(18,077,686)

This item updates budgeted revenues for centrally forecasted transportation revenue streams to match the August Forecast Update. Included in this change is a reduction in projected revenues for Licensing and permitting, Fees, plan review, and inspection (-$20.6 million), reduction to automated traffic camera enforcement revenues (-$2.5 million), offset by increases to projections for Vehicle License Fees, Commercial Parking Tax, and Move Seattle Levy property taxes ($5 million).

August Forecast SDOT Revenue Update

Revenues $(722,265)

This item updates budgeted revenues for SDOT-forecasted revenue streams to match the August Forecast Update.

Reduce Transportation Network Tax

Expenditures $(350,744)

This change reduces unnecessary budget previously allocated to the Transportation Equity Workgroup. This work has been fully funded through Seattle Department of Transportation's (SDOT) administrative overhead program and no longer requires this budget. This change will allow SDOT to allocate this Transportation Network Tax to debt service.

Seattle Department of Transportation

2023-24 Proposed Mid-Biennial Budget Adjustments – Operating Expenses

Budget Summary Level	Fund	Budget Process Phase Endorsed	Proposed Changes	Grand Total
Bridges & Structures	00100 - General Fund	5,413,790	0	5,413,790
	10398 - Move Seattle Levy Fund	3,038,849	0	3,038,849
	13000 - Transportation Fund	7,211,655	-1,860,854	5,350,801
	19900 - Transportation Benefit District Fund	2,041,021	800,427	2,841,448
Bridges & Structures Total		**17,705,315**	**-1,060,427**	**16,644,888**
First Hill Streetcar Operations	10800 - Seattle Streetcar Operations	9,759,837	0	9,759,837
First Hill Streetcar Operations Total		**9,759,837**	**0**	**9,759,837**
General Expense	00100 - General Fund	15,053,234	-2,151,182	12,902,052
	10398 - Move Seattle Levy Fund	0	0	0
	13000 - Transportation Fund	34,137,705	-8,215,374	25,922,331
	19900 - Transportation Benefit District Fund	0	10,200,000	10,200,000
	30020 - REET II Capital Fund	0	0	0
General Expense Total		**49,190,939**	**-166,556**	**49,024,383**
Leadership and Administration	00100 - General Fund	0	0	0
	10398 - Move Seattle Levy Fund	0	0	0
	13000 - Transportation Fund	0	0	0
Leadership and Administration Total		**0**	**0**	**0**
Maintenance Operations	00100 - General Fund	12,865,943	200,000	13,065,943
	10398 - Move Seattle Levy Fund	2,446,570	0	2,446,570
	13000 - Transportation Fund	33,166,989	1,849,977	35,016,966
	14000 - Coronavirus Local Fiscal Recovery Fund	0	0	0
	19900 - Transportation Benefit District Fund	3,673,719	1,500,000	5,173,719
Maintenance Operations Total		**52,153,221**	**3,549,977**	**55,703,198**
Mobility Operations	00100 - General Fund	25,201,414	1,824,256	27,025,670
	10398 - Move Seattle Levy Fund	5,478,046	-247,985	5,230,061
	13000 - Transportation Fund	23,560,126	-417,124	23,143,002
	14500 - Payroll Expense Tax	0	0	0
	18500 - School Safety Traffic and Pedestrian Improvement Fund	1,053,595	-350,000	703,595
	19900 - Transportation Benefit District Fund	48,813,513	0	48,813,513
Mobility Operations Total		**104,106,694**	**809,147**	**104,915,841**
ROW Management	13000 - Transportation Fund	49,009,607	832,833	49,842,440
	14500 - Payroll Expense Tax	0	1,000,000	1,000,000
ROW Management Total		**49,009,607**	**1,832,833**	**50,842,440**
South Lake Union Streetcar Operations	10800 - Seattle Streetcar Operations	4,629,820	0	4,629,820
South Lake Union Streetcar Operations Total		**4,629,820**	**0**	**4,629,820**
Waterfront and Civic Projects	13000 - Transportation Fund	34,810,833	0	34,810,833
	35900 - Central Waterfront Improvement Fund	0	0	0
Waterfront and Civic Projects Total		**34,810,833**	**0**	**34,810,833**

Seattle Department of Transportation

Grand Total		**321,366,26**	**4,964,974**	**326,331,240**

The Office of the Waterfront and Civic Projects

Angela Brady, PE, Acting Director
206-684-3115
waterfrontseattle.org

The Office of the Waterfront and Civic Projects is responsible for coordinating the City's waterfront improvement efforts, including project management, design, construction, and financial management. The Office of the Waterfront and Civic Projects is charged with administering the overall program and ensuring that it is managed efficiently and delivers on the adopted Capital Improvement Program for the Central Waterfront.

The projects that make up the Central Waterfront program are included in SDOT's budget and in the budgets of two other City departments (Seattle Parks and Recreation and Finance and Administrative Services). Although there are multiple funding sources and multiple projects within the waterfront improvement program, the program itself includes all the projects listed below.

Seattle Department of Transportation
- Alaskan Way Main Corridor project (MC-TR-C072)
- Overlook Walk and East/West Connections (MC-TR-C073)
- Waterfront Transportation Infrastructure Maintenance (MC-TR-C109)

Seattle Parks and Recreation
- Parks Central Waterfront Piers Rehabilitation (MC-PR-21007)
- Aquarium Expansion (MC-PR-21006)

Department of Finance and Administrative Services
- Pike Place Market PC-1 North Waterfront Entrance project (complete)
- Waterfront Operations and Tribal Interpretive Center (MC-FA-OWMAINT)
- Local Improvement District Administration

In addition, there are funds budgeted in CIP projects for Seattle Public Utilities (SPU) and Seattle City Light (SCL) for utility relocations related to the Central Waterfront program. The Office of the Waterfront and Civic Projects is leading construction activities for these relocations, which in SDOT's budget are combined in a reimbursable project (MO-TR-R043). The Office of Arts and Culture also has funding from the Waterfront program's 1% for Arts contribution.

The Office of the Waterfront and Civic Projects manages two funds that support the administration of the funding related to the projects listed above: the Central Waterfront Improvement Fund, and the Waterfront LID #6751 fund. The Central Waterfront Improvement Fund is a single fund from which multiple departments draw funding resources. The fund tracks the interfund loan and philanthropic funds as well as other revenues. The fund supports certain costs associated with the design and construction of the waterfront improvement program and related costs for City administration, including the Office of the Waterfront and Civic Projects. Appropriations made by the Central Waterfront Improvement Fund are for these purposes. In 2019, the City Council legislated the Waterfront Local

Improvement District (LID) Fund which holds LID assessment payments and LID bonds and pays for expenditures related to the Waterfront Local Improvement District (#6751). The pre-payment, and LID bond issuance occurred in 2021. For more information on LID and project status, visit the Waterfront Seattle website.

Changes in the 2023-2024 Proposed Mid-Biennial Budget Adjustments and 2024-2029 Capital Improvement Program

The 2023-2024 Proposed Mid-Biennial Budget Adjustments includes several changes including extension of the $20.3 million interfund loan, funding for servicing a $25 million bond that will cover costs associated with Concrete Strike Delay on the Alaskan Way Main Corridor project, and a transfer of $3,713,000 in bond appropriation authority from 2023 to 2024 in two capital projects: Alaskan Way Main Corridor (MC-TR-C072) and Overlook Walk/East West Connections (MC-TR-C073). The Interfund loan extension reflects philanthropic contribution forecasts that remain at the same levels but have been adjusted to reflect changes in collection dates that go into 2025. Regarding Alaskan Way Main Corridor cost escalation, the City is engaging with the State through the legislative process to request their participation in funding costs related to WSDOT scope items. Please see Seattle Department of Transportation section for more budget detail.

Office of Sustainability and Environment

Jessyn Farrell, Director

(206) 615-0817

www.seattle.gov/environment

Department Overview

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

Climate and Environmental Justice: OSE develops policies and conducts research on reducing and addressing the impacts of climate pollution. This includes goal assessment, action planning, community outreach, and performance measurement. OSE coordinates implementation of the Seattle Green New Deal, the One Seattle Climate Justice Agenda, and the Equity and Environment Initiative and plans and implements policies that transition buildings to 100% clean energy and advance zero carbon transportation.

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 forest.

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

Budget Snapshot

	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Department Support				
General Fund Support	7,141,051	7,875,929	7,947,058	7,238,500
Other Funding - Operating	6,820,200	21,246,704	23,256,172	23,317,428
Total Operations	**13,961,251**	**29,122,634**	**31,203,231**	**30,555,929**
Total Appropriations	**13,961,251**	**29,122,634**	**31,203,231**	**30,555,929**
Full-Time Equivalents Total*	31.50	39.50	39.50	46.50

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

Incremental Budget Changes

Office of Sustainability and Environment

	2024 Budget	FTE
Total 2024 Endorsed Budget	**31,203,231**	**39.50**
Baseline		
Technical Corrections to Assign Program Budgets	(1,981)	-
Baseline Adjustments	(595,357)	-
2024 Endorsed Position Adds	-	3.00
Citywide Adjustments for Standard Cost Changes	200,036	-
Proposed Operating		
General Fund Reduction for the Environmental Justice Fund	(250,000)	-
Position Add for Fresh Bucks Customer Service	-	1.00
Position Add for Clean Heat Program	-	1.00
Position Adds for Climate Justice	-	2.00
Proposed Technical		
August Revenue Forecast	-	-
Total Incremental Changes	**$(647,302)**	**7.00**
Total 2024 Proposed Budget	**$30,555,929**	**46.50**

Description of Incremental Budget Changes

Baseline

Technical Corrections to Assign Program Budgets

Expenditures $(1,981)

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

Baseline Adjustments

Expenditures $(595,357)

This item adjust baseline appropriations to remove budget authority related to the Oil Home Heating Tax which was repealed by Council in 2023.

2024 Endorsed Position Adds

Position Allocation 3.00

This item formally adds position authority for three positions added to OSE in the 2024 Endorsed Budget. Green New Deal PET funding is currently in the OSE base budget to support these positions. These positions will work on green buildings policy and implement changes associated with the planned Building Emissions Performance Standards program under development. These positions will add engineering expertise and staff a help desk to support building owners navigate the new Emissions Performance Standards for Seattle buildings.

Citywide Adjustments for Standard Cost Changes

Expenditures	$200,036

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

Proposed Operating

General Fund Reduction for the Environmental Justice Fund

Expenditures	$(250,000)

This item reduces General Fund appropriations for OSE by $250,000 in the Environmental Justice Fund. The Environmental Justice Fund currently receives $1,750,000 in Green New Deal Payroll Expense Tax funding for grants, staffing, and administration. Expansions in recent budget years have grown the program from an initial budget of $250,000. OSE will maintain existing program capacity using Green New Deal Payroll Expense Tax funding.

Position Add for Fresh Bucks Customer Service

Position Allocation	1.00

This item adds position authority to OSE for an Administrative Specialist II to help address customer service needs for the Fresh Bucks program. The program has grown to cover over 12,000 households, many of whom do not use English as their primary language, and has transitioned to use of an electronic benefit. These changes require specialized customer support which is beyond the capacity of the City's Customer Service Bureau. This position will be funded using existing General Fund dollars within the OSE base.

Position Add for Clean Heat Program

Position Allocation	1.00

The City’s 2024 Proposed Mid-Biennial Budget Adjustments appropriates approximately $301 million in JumpStart Payroll Expense Tax (payroll tax) proceeds, of which $20 million is allocated to investments in the Green New Deal. This item adds position authority to OSE for a Planning & Development Specialist, Senior, which will sunset in July 2026. This position will support implementation of the Clean Heat Program, integrate City-funded rebates with new federal funding opportunities, and will lead development of a streamlined pilot program. As certain federal funding sources and many oil-to-electric home heating conversions will have been completed by 2026, this body of work is anticipated to be time-limited. No new funding is required for this position.

Position Adds for Climate Justice

Expenditures	-
Position Allocation	2.00

Office of Sustainability and Environment

The City's 2024 Proposed Mid-Biennial Budget Updates appropriates approximately $301 million in JumpStart Payroll Expense Tax (payroll tax) proceeds, of which $20 million is allocated to investments in the Green New Deal. This item adds position authority for 2.0 Planning and Development Specialists and re-programs $21,000 in existing payroll tax funding to allow OSE to hire an Administrative Staff Assistant into an ongoing pocket. The changes proposed allow the Climate Justice Program to increase administrative and staff capacity for climate justice programming, which has grown from $250,000 to $2 million since 2020. The two new Planning and Development Specialists I positions will support grantees, develop and track contracts, and provide technical support and assistance for grant reporting and program evaluation. These staffing additions require no new funding and will utilize existing payroll tax funding.

Proposed Technical

August Revenue Forecast

Revenues	$(31,000)

This item adjusts OSE's departmental revenue appropriations for 2024 based on the August 2024 revenue forecast.

Office of Sustainability and Environment

2023-24 Proposed Mid-Biennial Budget Adjustments - Expenses

Budget Summary Level	Fund	Budget Process Phase Endorsed	Proposed Changes	Grand Total
Office of Sustainability and Environment	00100 - General Fund	7,947,058	-708,558	7,238,500
	00155 - Sweetened Beverage Tax Fund	6,110,676	50,596	6,161,272
	14000 - Coronavirus Local Fiscal Recovery Fund	0	0	0
	14500 - Payroll Expense Tax	17,145,496	10,660	17,156,156
Office of Sustainability and Environment Total		**31,203,231**	**-647,302**	**30,555,929**
Grand Total		**31,203,231**	**-647,302**	**30,555,929**

Office of the City Auditor

David G. Jones, City Auditor

(206) 233-3801

http://www.seattle.gov/audit/

Department Overview

The Office of City Auditor was established by City Charter and serves as Seattle's independent performance audit function. The City Auditor is appointed by the City Council to a four-year term of office. The Office seeks to promote honest, efficient management and full accountability throughout City government. It serves the public interest by providing the City Council, the Mayor, and City employees with accurate information, unbiased analyses, and objective recommendations on how best to use public resources. The Office conducts audits of City departments, programs, grantees and contracts, as well as some non-audit projects. Most of the office's work is performed in response to specific concerns or requests from City Councilmembers, but the City Auditor also independently initiates work to fulfill the office's mission. If resources are available, the City Auditor responds to requests from the Mayor, City departments, and the public.

Budget Snapshot

	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Department Support				
General Fund Support	2,447,978	2,276,049	2,304,507	2,303,606
Other Funding - Operating	75,020	-	-	-
Total Operations	**2,522,998**	**2,276,049**	**2,304,507**	**2,303,606**
Total Appropriations	**2,522,998**	**2,276,049**	**2,304,507**	**2,303,606**
Full-Time Equivalents Total*	10.00	10.00	10.00	10.00

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

Incremental Budget Changes

Office of the City Auditor

	2024 Budget	FTE
Total 2024 Endorsed Budget	**2,304,507**	**10.00**
Baseline		
Citywide Adjustments for Standard Cost Changes	(901)	-
Total Incremental Changes	**$(901)**	**-**
Total 2024 Proposed Budget	**$2,303,606**	**10.00**

Description of Incremental Budget Changes

Baseline

Citywide Adjustments for Standard Cost Changes

Expenditures $(901)

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

Office of the City Auditor

2023-24 Proposed Mid-Biennial Budget Adjustments - Expenses

Budget Summary Level	Fund	Budget Process Phase Endorsed	Proposed Changes	Grand Total
Office of the City Auditor	00100 - General Fund	2,304,507	-901	2,303,606
	00155 - Sweetened Beverage Tax Fund	0	0	0
Office of the City Auditor Total		**2,304,507**	**-901**	**2,303,606**
Grand Total		**2,304,507**	**-901**	**2,303,606**

City Budget Office

Julie Dingley, Director

(206) 615-1962

http://www.seattle.gov/budgetoffice/

Department Overview

The City Budget Office (CBO) is responsible for developing and monitoring the City's annual budget, carrying out budget-related functions, overseeing fiscal policy and financial planning activities, policy analysis, and preparing legislation for City Council review. CBO provides strategic analysis relating to the use of revenues, debt, long-term issues, and special events. The office also provides technical assistance, training, and support to City departments in performing financial functions. The Innovation and Performance team is also in CBO, supporting and advancing initiatives by using data, evaluation, and design to solve problems.

Budget Snapshot

	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Department Support				
General Fund Support	7,682,047	8,215,845	8,711,842	9,845,299
Other Funding - Operating	1,055,722	-	175,212	177,844
Total Operations	**8,737,769**	**8,215,845**	**8,887,054**	**10,023,143**
Total Appropriations	**8,737,769**	**8,215,845**	**8,887,054**	**10,023,143**
Full-Time Equivalents Total*	43.00	45.00	45.00	47.00

** 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*

Incremental Budget Changes

City Budget Office

	2024 Budget	FTE
Total 2024 Endorsed Budget	**8,887,054**	**45.00**
Baseline		
Citywide Adjustments for Standard Cost Changes	122,442	-
Proposed Operating		
Payroll Expense Tax Evaluation Staff and Capacity	1,013,647	2.00
Total Incremental Changes	**$1,136,089**	**2.00**
Total 2024 Proposed Budget	**$10,023,143**	**47.00**

Description of Incremental Budget Changes

Baseline

Citywide Adjustments for Standard Cost Changes

Expenditures $122,442

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

Proposed Operating

Payroll Expense Tax Evaluation Staff and Capacity

Expenditures $1,013,647

Position Allocation 2.00

The City's 2023-2024 Proposed Mid-Biennial Budget Adjustments appropriates approximately $301 million in JumpStart Payroll Expense Tax (payroll tax) proceeds, of which $7 million is allocated to the administration and evaluation of the Payroll Expense Tax. This ongoing item adds $1,013,647 of payroll tax in the General Fund to the Innovation and Performance (IP) team within the City Budget Office for: two evaluation advisors ($354,647), two-year evaluation consulting services ($500,000 per year), evaluation design and reporting services ($60,000), and community outreach ($40,000) needed to conduct evaluation and reporting on the effectiveness of Payroll Expense Tax programs. With this change, the payroll tax administration budget funds two evaluation advisors for approximately $200 million in payroll tax funded programs.

These additional consultant evaluation resources are critical to evaluate the impact of the payroll tax on jobs and the local economy per the Seattle Municipal Code. The funding also supports two staff evaluators and outreach and reporting services, initially proposed in the last budget cycle, to assess the effectiveness of the new programs and ensure that the tax proceeds are allocated to areas that are delivering positive impact to our communities.

This item also provides $59,000 to increase administrative staffing capacity to fully-fund an existing part-time-funded position in IP. The additional capacity is needed due to the increase in IP staffing related to administration and evaluation of the Payroll Expense Tax.

City Budget Office

2023-24 Proposed Mid-Biennial Budget Updates - Expenses

Budget Summary Level	Fund	Budget Process Phase Endorsed	Proposed Changes	Grand Total
City Budget Office	00100 - General Fund	8,711,842	1,133,457	9,845,299
	14000 - Coronavirus Local Fiscal Recovery Fund	0	0	0
	14500 - Payroll Expense Tax	175,212	2,632	177,844
City Budget Office Total		**8,887,054**	**1,136,089**	**10,023,143**
Grand Total		**8,887,054**	**1,136,089**	**10,023,143**

Civil Service Commissions

Andrea Scheele, Executive Director

(206) 233-7118

http://www.seattle.gov/civil-service-commission http://www.seattle.gov/public-safety-civil-service-commissionhttp://www.seattle.gov/civil-service-commission http://www.seattle.gov/public-safety-civil-service-commissionhttp://www.seattle.gov/civil-service-commission http://www.seattle.gov/public-safety-civil-service-commission

Department Overview

The **Civil Service Commission (CSC)** is the small department that houses two City Charter-mandated commissions, the Seattle Civil Service Commission (CSC) and the Seattle Public Safety Civil Service Commission (PSCSC). The Seattle Municipal Code and Washington law charge both commissions with providing fair and impartial appeal hearings on serious disciplinary decisions and other civil service issues. The CSC conducts appeal hearings of alleged violations of the City's personnel rules, disciplinary actions, and alleged violations of the Personnel Ordinance. The PSCSC oversees and directs a civil service system for sworn personnel of the Seattle Police Department (SPD) and uniformed personnel of the Seattle Fire Department (SFD). The PSCSC also conducts quasi-judicial appeals related to serious disciplinary decisions, examination and testing, and related issues.

Budget Snapshot

	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Department Support				
General Fund Support	609,411	895,020	919,137	887,604
Total Operations	**609,411**	**895,020**	**919,137**	**887,604**
Total Appropriations	**609,411**	**895,020**	**919,137**	**887,604**
Full-Time Equivalents Total*	2.00	3.00	3.00	3.00

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

Incremental Budget Changes

Civil Service Commissions

	2024 Budget	FTE
Total 2024 Endorsed Budget	**919,137**	**3.00**
Baseline		
Citywide Adjustments for Standard Cost Changes	(31,533)	-
Total Incremental Changes	**$(31,533)**	**-**
Total 2024 Proposed Budget	**$887,604**	**3.00**

Description of Incremental Budget Changes

Baseline

Citywide Adjustments for Standard Cost Changes

Expenditures $(31,533)

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

Civil Service Commissions

2023-24 Proposed Mid-Biennial Budget Adjustments - Expenses

Budget Summary Level	Fund	Budget Process Phase Endorsed	Proposed Changes	Grand Total
Civil Service Commissions	00100 - General Fund	919,137	-31,533	887,604
Civil Service Commissions Total		**919,137**	**-31,533**	**887,604**
Grand Total		**919,137**	**-31,533**	**887,604**

Office of Economic and Revenue Forecasts

Ben Noble, Director

(206) 300-6933

http://www.seattle.gov/economic-and-revenue-forcasts

Department Overview

In July 2021 via Council Bill 120124, the City Council created the Office of Economic and Revenue Forecasts. The office's responsibilities, as stated in the legislation, are to staff the Economic and Revenue Forecast Council, perform economic and revenue forecasts, conduct special studies at the request of the Forecast Council and provide ad hoc analytical support on economic and revenue estimation for legislative and executive staff consistent with the work program. Such analyses are to be nonpartisan and confidential to the extent allowed by law.

The legislation also established the Economic and Revenue Forecast Council which shall receive and review the general forecasts of local economic activity and the specific forecasts of the revenues that support the City's general government programs and services. The forecasts approved by the Forecast Council by the Director of the Office of Economic and Revenue Forecasts are the official city economic and revenue forecasts and shall serve as the basis for the estimates of revenues used for the Proposed and Adopted budgets as described in RCW 35.32A.030 and 35.32A.040, provided that the Mayor or Council shall have the authority to deviate from the official forecasts as provided in Section 3.44.010. The Forecast Council shall be composed of the Mayor or designee, the Director of Finance, the Council President or designee, and the Chair of the City Council Finance Committee or designee. If the Council President and the Chair of the Council Finance Committee are the same individual, the position held by the Chair of the Council Finance Committee shall be determined by the Council President. The Forecast Council shall select one member to serve as Chair of the Forecast Council annually.

Budget Snapshot

	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Department Support				
General Fund Support	559,381	702,468	706,419	840,469
Total Operations	**559,381**	**702,468**	**706,419**	**840,469**
Total Appropriations	**559,381**	**702,468**	**706,419**	**840,469**
Full-Time Equivalents Total*	3.00	3.00	3.00	3.00

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

Incremental Budget Changes

Office of Economic and Revenue Forecasts

	2024 Budget	FTE
Total 2024 Endorsed Budget	**706,419**	**3.00**
Baseline		
Citywide Adjustments for Standard Cost Changes	8,950	-
Proposed Operating		
Data Subscription Renewal	125,100	-
Total Incremental Changes	**$134,050**	**-**
Total 2024 Proposed Budget	**$840,469**	**3.00**

Description of Incremental Budget Changes

Baseline

Citywide Adjustments for Standard Cost Changes

Expenditures $8,950

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

Proposed Operating

Data Subscription Renewal

Expenditures $125,100

The City's 2024 Proposed Mid-Biennial Budget appropriates approximately $301 million in JumpStart Payroll Expense Tax (payroll tax) proceeds, of which $7 million is allocated to the evaluation and administration of the Payroll Expense Tax. This appropriation increase is to renew a data subscription administered by the Office of Economic and Revenue Forecasts and used directly in forecasting the Payroll Expense Tax and to support the modeling and forecasting of other significant revenue streams. The initial subscription was entered into to test the value of these data, and they have proven very useful in the forecasting process. This payroll tax increase provides resources to secure a lower 2-year total renewal cost relative to consecutive single-year renewals.

Office of Economic and Revenue Forecasts

2023-24 Proposed Mid-Biennial Budget Adjustments - Expenses

Budget Summary Level	Fund	Budget Process Phase Endorsed	Proposed Changes	Grand Total
Economic and Revenue Forecasts	00100 - General Fund	706,419	134,050	840,469
Economic and Revenue Forecasts Total		**706,419**	**134,050**	**840,469**
Grand Total		**706,419**	**134,050**	**840,469**

Office of the Employee Ombud

Amarah Khan, Director

(206) 256-5982

https://www.seattle.gov/ombudhttps://www.seattle.gov/ombudhttps://www.seattle.gov/ombud

Department Overview

In 2018 Executive Order 2018-04 created the **Office of Employee Ombud (OEO)** following the recommendations issued by the Anti-Harassment Inter-departmental Team on improving the City's workplace culture. The OEO's mission is to support City employees in all branches of City government in assessing their concerns regarding workplace conduct that may be considered inappropriate; may constitute harassment, discrimination, or retaliation; and/or is in conflict with the City's Personnel Rules, Citywide workplace expectations, and other City policies.

The OEO provides assistance to City employees through a variety of means including conflict management and resolution; clarifying the City's processes and systems for reporting and investigations; facilitating discussions to break down miscommunication; providing the contact for represented employees' unions; and understanding what remedies are available through State or Federal agencies. The OEO also supports employees with referrals to the City's contracted Employees Assistance Program (EAP) for appropriate emotional assistance.

The OEO offers trainings and capacity building to City departments so that practices and behaviors that cause conflict among us can be addressed in a proactive manner. The OEO submits an annual report to the Mayor's Office and City Council that addresses issues extending beyond the experiences of individual employees. The report includes recommendations to clarify the City's Personnel Rules, complaint and investigations systems or trainings, and share information on patterns of inappropriate workplace conduct at the City.

Budget Snapshot

	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Department Support				
General Fund Support	986,567	1,151,997	1,159,529	1,161,436
Total Operations	**986,567**	**1,151,997**	**1,159,529**	**1,161,436**
Total Appropriations	**986,567**	**1,151,997**	**1,159,529**	**1,161,436**
Full-Time Equivalents Total*	6.00	6.00	6.00	6.00

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

Office of the Employee Ombud

Incremental Budget Changes

Office of the Employee Ombud

	2024 Budget	FTE
Total 2024 Endorsed Budget	**1,159,529**	**6.00**
Baseline		
Citywide Adjustments for Standard Cost Changes	1,907	-
Total Incremental Changes	**$1,907**	**-**
Total 2024 Proposed Budget	**$1,161,436**	**6.00**

Description of Incremental Budget Changes

Baseline

Citywide Adjustments for Standard Cost Changes

Expenditures $1,907

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

Office of the Employee Ombud

2023-24 Proposed Mid-Biennial Budget Adjustments - Expenses

Budget Summary Level	Fund	Budget Process Phase Endorsed	Proposed Changes	Grand Total
Office of Employee Ombud	00100 - General Fund	1,159,529	1,907	1,161,436
Office of Employee Ombud Total		**1,159,529**	**1,907**	**1,161,436**
Grand Total		**1,159,529**	**1,907**	**1,161,436**

Employees' Retirement System

Jeff Davis, Executive Director

(206) 386-1293

http://www.seattle.gov/retirement/http://www.seattle.gov/retirement/http://www.seattle.gov/retirement/

Department Overview

The Seattle City Employees' Retirement System has two major functions: administration of retirement benefits and management of the assets of the Retirement Fund. Employee and employer contributions, as well as investment earnings, provide funding for the system. Approximately 9,000 active employee members, 3,300 terminated employee members and 7,300 retired employee members participate in the plan.

The provisions of the plan are set forth in Chapter 4.36 of the Seattle Municipal Code. The plan is a "defined benefit plan" which means an employee's salary, years of service, and age at the time of retirement are used to determine the amount of retirement benefits. At retirement, members are given a choice of several payment options to collect their retirement benefit. The Retirement System is led by a seven-member Board of Administration and an Executive Director appointed by the Board.

Please note that the appropriations detailed in the following tables reflect only the costs to administer the system and do not reflect payment of retirement benefits or investment management fees.

Budget Snapshot

	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Department Support				
Other Funding - Operating	8,720,139	10,474,069	10,525,831	10,699,553
Total Operations	**8,720,139**	**10,474,069**	**10,525,831**	**10,699,553**
Total Appropriations	**8,720,139**	**10,474,069**	**10,525,831**	**10,699,553**
Full-Time Equivalents Total*	27.00	28.50	30.50	30.50

** 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*

Incremental Budget Changes

Employees' Retirement System

	2024 Budget	FTE
Total 2024 Endorsed Budget	**10,525,831**	**30.50**
Baseline		
Citywide Adjustments for Standard Cost Changes	(7,037)	-
Proposed Technical		
Adjust 2024 Baseline to SCERS Board Approved Budget	(19,504)	-
Salary Adjustment for Reclassifications & Alignment	200,263	-
Total Incremental Changes	**$173,722**	**-**
Total 2024 Proposed Budget	**$10,699,553**	**30.50**

Description of Incremental Budget Changes

Baseline

Citywide Adjustments for Standard Cost Changes

Expenditures $(7,037)

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

Proposed Technical

Adjust 2024 Baseline to SCERS Board Approved Budget

Expenditures $(19,504)

This item brings the baseline budget into agreement with the 2023 budget approved by the SCERS board.

Salary Adjustment for Reclassifications & Alignment

Expenditures $200,263

Revenues $173,722

During 2023, several member service positions are in the process of being reclassified by SDHR (5 titles/11 positions) and certain other positions' wages were aligned with the results of a salary study (9 positions). The result is an increase in salaries and associated costs, which began in 2023. This item adds appropriation to SCERS' budget to cover these costs.

Employees' Retirement System

2023-24 Proposed Mid-Biennial Budget Adjustments - Expenses

Budget Summary Level	Fund	Budget Process Phase Endorsed	Proposed Changes	Grand Total
Employee Benefit Management	61030 - Employees' Retirement Fund	10,525,831	173,722	10,699,553
Employee Benefit Management Total		**10,525,831**	**173,722**	**10,699,553**
Grand Total		**10,525,831**	**173,722**	**10,699,553**

Ethics and Elections Commission

Wayne Barnett, Executive Director

(206) 684-8500

http://www.seattle.gov/ethics/http://www.seattle.gov/ethics/http://www.seattle.gov/ethics/

Department Overview

The Seattle Ethics and Elections Commission (SEEC) helps foster public confidence in the integrity of Seattle city government by providing education, training, and enforcement of the City's Ethics Code, Whistleblower Code, and lobbying regulations. It also promotes informed elections through education, training, and enforcement of the City's Elections Code and Election Pamphlet Code. With the passage of Initiative 122 in November 2015, the Commission now administers and funds the Democracy Voucher Program.

The Commission's work on behalf of the City of Seattle centers around five main lines of business:

Ethics Code: The Commission conducts ethics training for all City of Seattle employees upon request and through the City's New Employee and New Supervisor Orientation programs. It also provides ethics training information for City employees via the City's intranet site. The Commission issues advisory opinions regarding interpretations of the Code of Ethics and also investigates and rules upon alleged violations of the Code. More than thirty years of formal advisory opinions, organized and searchable by topic, are available on the Commission's website.

Whistleblower Code: The Commission helps to protect an employee's right to report improper governmental action and to be free from retaliation as a result of such reporting. The Commission either investigates allegations of improper governmental actions itself or refers allegations to the appropriate agency.

Elections Code and Election Pamphlets Code: The Commission fulfills the public's mandate of full campaign disclosure by:

- training organizations required to report campaign contributions and expenditures in proper reporting procedures;
- auditing campaign reports;
- working with organizations to correct errors; and
- making all campaign finance information available to the public.

Since 1993, the Commission has made summary reports of campaign financing information available to the public, and since 1995, the Commission has published campaign financing information on its website. The Commission also produces voters' pamphlets for City elections and ballot measures. It makes these pamphlets available in several languages and produces a video voters' guide with King County.

Lobbying Regulations: The Commission is charged with administering the City's lobbying regulations. The Commission collects and posts information so that residents know who is lobbying and how much they are being paid to lobby. The Commission also enforces compliance with the lobbying regulations.

Democracy Voucher Program: The Commission administers the Democracy Voucher Program which was approved with the passage of I-122 in November 2015. The primary goal of the program is to provide $100 in vouchers to eligible Seattle residents so that they can contribute to candidates for City office who qualify to participate in the program.

Ethics and Elections Commission

Budget Snapshot

	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Department Support				
General Fund Support	1,380,237	1,276,345	1,298,509	1,307,846
Other Funding - Operating	667,039	6,735,048	882,245	3,005,184
Total Operations	**2,047,277**	**8,011,393**	**2,180,754**	**4,313,030**
Total Appropriations	**2,047,277**	**8,011,393**	**2,180,754**	**4,313,030**
Full-Time Equivalents Total*	9.40	9.40	9.40	9.40

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

Incremental Budget Changes

Ethics and Elections Commission

	2024 Budget	FTE
Total 2024 Endorsed Budget	**2,180,754**	**9.40**
Baseline		
Citywide Adjustments for Standard Cost Changes	13,668	-
Proposed Operating		
Potential 2024 Election Year Costs for Democracy Voucher Program	2,118,608	-
Proposed Technical		
Fund Balance Adjustment - Proposed	-	-
Total Incremental Changes	**$2,132,276**	**-**
Total 2024 Proposed Budget	**$4,313,030**	**9.40**

Description of Incremental Budget Changes

Baseline

Citywide Adjustments for Standard Cost Changes

Expenditures $13,668

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

Proposed Operating

Potential 2024 Election Year Costs for Democracy Voucher Program

Expenditures $2,118,608

This item adds appropriation authority to the Democracy Voucher Program to cover costs should there be an election during 2024 for one of the "at large" Seattle City Council seats. This funding covers costs associated with qualifying signature and voucher processing, voucher printing and mailing, postage and business reply envelopes, outreach materials and event costs, translation costs, advertising, program staff wage and salaries, and candidate disbursements associated with a citywide election.

Proposed Technical

Fund Balance Adjustment - Proposed

Ethics and Elections Commission

Revenues	$5,184

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

Ethics and Elections Commission

2023-24 Proposed Mid-Biennial Budget Adjustments - Expenses

Budget Summary Level	Fund	Budget Process Phase Endorsed	Proposed Changes	Grand Total
Election Vouchers	12300 - Election Vouchers Fund	882,245	2,122,939	3,005,184
Election Vouchers Total		**882,245**	**2,122,939**	**3,005,184**
Ethics and Elections	00100 - General Fund	1,298,509	9,337	1,307,846
Ethics and Elections Total		**1,298,509**	**9,337**	**1,307,846**
Grand Total		**2,180,754**	**2,132,276**	**4,313,030**

Department of Finance and Administrative Services

Kiersten Grove, Acting Department Director

(206) 386-0041

https://www.seattle.gov/finance-and-administrative-serviceshttps://www.seattle.gov/finance-and-administrative-serviceshttps://www.seattle.gov/finance-and-administrative-services

Department Overview

The Department of Finance and Administrative Services (FAS) is often the public's first interaction with the City of Seattle, operating as a customer-focused front door that assists with everything from starting a business or paying utilities, to reporting a pothole, requesting public information, or even adopting a new pet. The department's 600-plus employees span across 16 divisions and work behind-the-scenes providing critical functions, like processing payments to 13,000 City employees, managing 120 City facilities—including police and fire stations—and overseeing the City's women- and minority-owned business (WMBE) Program.

Broadly, FAS' work can be split into four categories.

Customer Services - FAS oversees the City's Customer Service Bureau, the Downtown Customer Service Center and the six neighborhood customer service centers located throughout the city. FAS also oversees the City's Title II ADA Program and the Seattle Animal Shelter.

Regulatory Services - FAS ensures that all businesses operating in Seattle are properly licensed and pay the required business and occupation taxes. FAS also oversees Purchasing and Contracting, including the WMBE Program and the Priority Hire Program.

Financial Services - FAS provides Citywide financial direction and cohesive policies to City departments. The autonomous Office of City Finance sits within FAS and consists of five divisions overseeing everything from licensing and tax administration, risk management, the City's debt management, bond issuances, business systems and Citywide payroll.

Operational Services - FAS designs, builds 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. FAS also maintains the City's 4,000-vehicle fleet, which includes police patrol cars, fire engines and heavy equipment. Finally, FAS provides Citywide real estate, warehousing and mail distribution services and provides logistical support in the event of an emergency.

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. The General Fund supports certain FAS services, including administration of the City's taxes and business licensing services.

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. Those units are: Judgment and Claims; Jail Services; Indigent Defense Services; Transit Benefits.

Department of Finance and Administrative Services

Budget Snapshot

	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Department Support				
General Fund Support	50,177,929	55,512,459	57,234,216	62,854,002
Other Funding - Operating	244,951,289	285,762,886	292,127,514	327,458,234
Total Operations	**295,129,218**	**341,275,345**	**349,361,731**	**390,312,236**
Capital Support				
General Fund Support	79,564	-	-	-
Other Funding - Capital	42,498,648	76,011,230	79,138,468	60,036,395
Total Capital	**42,578,212**	**76,011,230**	**79,138,468**	**60,036,395**
Total Appropriations	**337,707,431**	**417,286,575**	**428,500,199**	**450,348,631**
Full-Time Equivalents Total*	625.00	634.50	635.50	637.50

** 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*

Incremental Budget Changes

Department of Finance and Administrative Services

	2024 Budget	FTE
Total 2024 Endorsed Budget	**428,500,199**	**635.50**
Baseline		
FAS Project Structure Change	-	-
Labor Inflation	4,684,811	-
Non-Labor Inflation	1,234,393	-
Cost Increases in Specific Programs	4,780,326	-
Debt Service	(3,929,716)	-
Limited-term Employee Safety Program Compliance	186,290	-
Fleet Capital Replacement Costs	18,251,138	-
Eliminate Capital Operating and Maintenance	(1,906,218)	-
Technical Adjustment	-	-
Rate Revenue Update	-	-
Revenue Baseline and Account Alignment	-	-
Removal of One-Time Appropriations	-	-
Citywide Adjustments for Standard Cost Changes	5,140,980	-
Proposed Operating		
Fleet Mechanics	589,947	-
Fleet Management Operations	(32,000)	-
Payroll Expense Tax Audit Positions	293,106	-
Seattle Animal Shelter Foster Care Coordinator	-	1.00
Seattle Animal Shelter Behaviorist	-	1.00
Social Housing Public Development Authority Start-up Costs	850,500	-
Service Licensing and Information Management (SLIM) System Assessment	100,000	-
For-Hire Accela Modifications	600,000	-
Short-Term Rental Program Enforcement Support	180,023	-
For-Hire Program Technology Support	75,000	-
Wheelchair Accessible Fund Appropriation Increase	1,400,000	-
Judgment and Claims Budget Adjustment	9,276,300	-
Proposed Capital		
Electronic Procurement System	700,000	-
Rebate Revenues from Seattle City Light	-	-
Capital Improvement Program (CIP) Baseline Adjustments	(19,802,073)	-
Proposed Technical		

CIP Real Estate Excise Tax (REET) Reduction	-	-
Realignment to New Project Structure - Consumer Protection Division and Seattle Animal Shelter	-	-
Realignment to New Project Structure - IT Debt Service	-	-
Realignment to New Project Structure - Property Tax	-	-
Realignment to New Project Structure - Tax Projects	-	-
Align Transportation Network Company (TNC) Tax Administration Appropriation with Tax Revenue	(188,230)	-
	-	-
Technical Corrections in New Project Structure	-	-
Cost of Issuance and Bond Interest Redemption Funds Adjustment	(636,144)	-
Fund Balancing Adjustments – Proposed	-	-
Total Incremental Changes	**$21,848,432**	**2.00**
Total 2024 Proposed Budget	**$450,348,631**	**637.50**

Description of Incremental Budget Changes

Baseline

FAS Project Structure Change

Expenditures -

Revenues -

This item maps over the 2024 Endorsed Budget from the current project structure to the proposed new project structure. This change impacts multiple funds, programs, projects, and Budget Summary Levels (BSLs) for the Finance and Administrative Services Department. Additional information is available in the FAS Budget Summary Level section in the budget book appendix.

Labor Inflation

Expenditures $4,684,811

Position Allocation -

This baseline adjustment adds appropriation for compounding labor inflation for 2024. This item impacts several Budget Control Levels (BSLs) across several programs in the Department of Finance and Administrative Services (FAS).

Non-Labor Inflation

Expenditures $1,234,393

This baseline adjustment adds one-time appropriation to reflect non-labor central costs in the 2024 Endorsed that were not captured during the 2023-24 rate process. This item impacts various Budget Summary Levels (BSLs), categories, accounts and programs.

Cost Increases in Specific Programs

Expenditures	$4,780,326
Revenues	$(4,131,950)

This baseline adjustment increases appropriation to reflect updated costs in specific program areas and impacts various Budget Summary Levels (BSLs), categories, accounts, and programs. This adjustment is primarily driven by fuel price increases, contract inflation, and increases in outside leasing costs.

Debt Service

Expenditures	$(3,929,716)

This baseline adjustment decreases appropriation to align to the updated debt service schedule on approved capital projects. This item is primarily driven by timing changes to the Human Capital Management system project.

Limited-term Employee Safety Program Compliance

Expenditures	$186,290
Revenues	$186,290

This baseline adjustment increases appropriation of existing fund balance to fund one (1.0 FTE) Safety & Health Specialist, Sr, TLT in the Human Resources Division.

Fleet Capital Replacement Costs

Expenditures	$18,251,138

This item increases appropriation in the Fleet Capital Fund for planned fleet capital replacement costs.

Eliminate Capital Operating and Maintenance

Expenditures	$(1,906,218)

This item is a technical change to correct an error in the 2024 Endorsed Budget. This removes the Operating and Maintenance Budget for Capital Development in the FAS Operating Fund.

Technical Adjustment

Expenditures	-
Position Allocation	-

This item is a net neutral adjustment that makes several technical corrections and impacts multiple Finance and Administrative Service BSLs, programs, and projects. This item corrects fund codes, aligns revenue accounts, and makes adjustments to align to the new project structure.

Rate Revenue Update

Revenues	$6,725,322

This item adjusts rate revenue due to baseline changes in several Finance and Administrative Services BSLs (BO-FA-0001 Citywide Operational Services, BO-FA-0002 Citywide Admin Services, BO-FA-0003 Office of City Finance, BO-FA-0004 Other FAS Services, BO-FA-0005 Public Services, BO-FA-0006 Leadership & Administration, BO-FA-FLLETCAP Fleet Capital Program) to reflect citywide allocation changes.

Revenue Baseline and Account Alignment

Revenues	$728,225

This item makes a baseline adjustment to correct baseline and revenue accounts used across multiple programs and BSLs and to correctly match central allocations. This item shifts revenue appropriation from Finance and Administrative Services (BO-FA-0006) Leadership and Administration and (BO-FA-0002) Citywide Admin Services BSLs into the (BO-FA-0001) Citywide Operational Services and (BO-FA-0003) Office of City Finance BSLs. This shift reflects an increase to passport processing revenue, an adjustment to treasury operations revenue, and makes correcting entries needed due to changes within accounts and realignment of revenues.

Removal of One-Time Appropriations

Expenditures	-
Revenues	$(1,619,669)

This technical adjustment impacts various categories, accounts and programs in the following Finance and Administrative Services BSLs, (BO-FA-0001) Citywide Operational Services, (BO-FA-0002) Citywide Admin Services, (BO-FA-0003) Office of City Finance, (BO-FA-0005) Public Services and (BO-FA-0006) Leadership & Administration. This item reverses one-time appropriations from the 2024 Endorsed Budget.

Citywide Adjustments for Standard Cost Changes

Expenditures	$5,140,980
Revenues	$(1,818)

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

Proposed Operating

Fleet Mechanics

Expenditures	$589,947
Revenues	-
Position Allocation	-

This item adds budget for six existing mechanic positions and the reclassification of one of those positions from Auto Mechanic to Auto Mechanic - Specialist to support the Fire Garage. This item provides additional resources toward meeting preventative maintenance requirements and inspection timelines. All new expenditures will be funded through Fleet’s maintenance rates.

Fleet Management Operations

Expenditures	$(32,000)
Revenues	$(32,000)

This item shifts ongoing operating budget from Finance and Administrative Service's motor pool program to fund an increase to the Commercial Driver Licensing Training budget and an increase for Fleet Management's use of the Capital Asset Management software. This results in a net decrease in the Finance and Administrative Services Fund Citywide Operational Services Budget Control Level.

Payroll Expense Tax Audit Positions

Expenditures	$293,106

The City's 2023-2024 Proposed Mid-Biennial Budget Adjustments appropriates approximately $301 million in JumpStart Payroll Expense Tax (payroll tax) proceeds, of which $7 million is allocated to the evaluation and administration of the Payroll Expense Tax.

This item adds funding for two new tax auditor positions. Over the past six years, the City has added five new taxes without adding tax auditors, leading to a larger scope of audit work with less audit resources. This item will fund two existing positions to support audit compliance with the new Payroll Expense Tax. For each auditor position added, the Office of City Finance estimates that the City will collect and additional $500,000 in tax revenues.

Seattle Animal Shelter Foster Care Coordinator

Position Allocation	1.00

This item creates a sunsetting Foster Care Coordinator position. The position will be funded by the Seattle Animal Shelter Donation Fund and will sunset on December 31, 2025. The position will be responsible for all aspects of the shelter's foster care program including meeting potential adopters, training, and onboarding new foster care providers, scheduling veterinary exams and surgeries, coordinating medication pick-up and performing all other duties needed to run the shelter's foster care program.

Since 2018, the number of foster care providers has more than doubled to over 300 today. Foster care providers are a vital part of the volunteer network that enables the Seattle Animal Shelter to provide compassionate care for all animals that need services. Until recently, the foster care program has been run by volunteers who typically have day jobs and don't have full access to shelter systems. Currently, there is a temporary position for this role funded by the Seattle Animal Shelter Foundation through mid-2024.

Seattle Animal Shelter Behaviorist

Position Allocation	1.00

This item creates a sunsetting Seattle Animal Shelter Behaviorist position. The position will be funded by the Seattle Animal Shelter Donation Fund and will sunset on December 31, 2025. The behaviorist is responsible for behavioral management, training, and enrichment for animals housed at the shelter and will support staff and volunteer safety training.

Many shelter animals need behavioral management and support. The behaviorist is the first contact for animals entering the shelter. The training and enrichment they provide for animals and their foster care providers leads to better adoptability and live release outcomes, as well as improved staff and volunteer safety.

Social Housing Public Development Authority Start-up Costs

Expenditures	$850,500

The City's 2023-2024 Proposed Mid-Biennial Budget Adjustments appropriates approximately $301 million in JumpStart Payroll Expense Tax (payroll tax) proceeds, of which $11 million is allocated to special exceptions to the spending categories for 2023 and 2024.

This item adds Payroll Expense Tax funding for start-up costs related to the Social Housing Public Development Authority created by the passage of the City of Seattle Initiative Measure No. 135. Start-up funding will be used for office space, staffing, supplies, insurance and bonding, legal services per the language of the initiative. In 2023, the PDA is also funded with a $180,000 grant from the Washington state Department of Commerce and $20,000 General Fund appropriated in the Seattle City Council's budget.

Service Licensing and Information Management (SLIM) System Assessment

Expenditures	$100,000
Revenues	$100,000

This item adds funding for a Service Licensing and Information Management (SLIM) System assessment. This funding supports identifying the requirements necessary to migrate 18 regulatory business license workflows from the aging SLIM system into a new long-term solution. This funding backed by the revenue generated by the regulated industries.

For-Hire Accela Modifications

Expenditures	$600,000
Revenues	-

This item increases budget to support updates and modifications to the Accela system that will be required if the for-hire legislation passes this fall. Seattle IT estimates the modification is expected to cost $600,000 and take six months to complete. This cost is backed by the projected fee revenue of $300,000 in 2023 and $300,000 in 2024.

Short-Term Rental Program Enforcement Support

Expenditures	$180,023
Revenues	$203,505
Position Allocation	-

This item adds funding to refund a previously held vacant Licensing Standards Inspector (LSI) position and to reclass an existing LSI position to an LSI Supervisor position to provide increased support for the Short-Term Rental regulatory program workload. The additional resources are needed to increase licensure compliance rates and enforce STR operator compliance to City regulatory and zoning codes. This ongoing increase is supported by the program's regulatory fee revenue.

For-Hire Program Technology Support

Expenditures	$75,000
Revenues	$75,000

This item adds funding for increased contract costs for the American Association of Motor Vehicle Administrators (AAMVA) and their technology solution currently used to verify the identity and license status of over 30,000 for-hire drivers in the City of Seattle. This ongoing increase is supported by the program's regulatory fee revenue.

Wheelchair Accessible Fund Appropriation Increase

Expenditures	$1,400,000
Revenues	$1,400,000

This item increases appropriation authority for the Wheelchair Accessible Fund (WAS) to support the implementation of Seattle and King County Mobilization of Accessible Rides with Taxis and TNCs (SMART), a dispatch program for wheelchair accessible vehicles that aims to improve access to transportation for community members.

Fund revenues are from a $0.10 surcharge paid on each transportation network company (TNC), taxicab and flat-rate/for-hire vehicle trip originating within the Seattle city limits. Ordinance 12454 (2014) established the surcharge and the WAS Fund to offset the higher operational costs for owners and operators of wheelchair accessible taxis, helping to ensure the economic sustainability of these services.

Judgment and Claims Budget Adjustment

Expenditures	$9,276,300
Revenues	$9,276,300

Per Resolution 31847, budget appropriation for the Judgment and Claims Fund must be set at the 90% confidence level of meeting actual expenditures as estimated by the City's actuaries every year. This item increases funding by $4,705,951 in General Fund transfer and $4,570,349 in department cost allocations to achieve the 90% confidence level for 2024. This confidence level has significantly increased from assumptions made in the 2024 endorsed budget because the latest actuarial study incorporates claims and litigation data from 2022, which show an extraordinary level of outside counsel and settlement expenses primarily associated with lawsuits resulting from the racial justice protests of 2020.

Proposed Capital

Electronic Procurement System

Expenditures	$700,000
Revenues	$700,000

This item increases appropriation authority by $700,000 in FAS's operating fund for a technology system project to implement a centralized electronic software solution to modernize the city-wide procurement process. This e-procurement software solution will be used in the development, issuance, and evaluation of procurements such as Request for Proposals/Qualifications. In 2022, the City spent approximately $433 million on purchasing expenses, which included blanket contracts and one-time purchase orders. Using an e-procurement system to rebid future contracts increases the likelihood of multiple bids and more competitive prices, resulting in greater cost savings.

This e-procurement software solution is estimated to cost $1.2 million with the remaining $500,000 funded by a Bloomberg grant awarded to the City in 2022.

Rebate Revenues from Seattle City Light

Revenues	$358,000

This item recognizes Seattle City Light rebate revenues of $358,000 in 2024 and $150,000 in 2025 for use in Municipal Energy Efficiency Projects.

Capital Improvement Program (CIP) Baseline Adjustments

Expenditures	$(19,802,073)

This item aligns the Fire Station 31 (MC-FA-FS31) appropriation with bond issuance in 2023 ($4.8 million) and moves appropriation from 2024 to 2025 for the Human Capital Management (MC-FA-HCMSYS) project (-$13.6 million), the Drive Clean Seattle (MC-FA-DRVCLNFLT) project (-$3 million) and the Electrical Infrastructure Upgrades (MC-FA-ELECTINFRA) project (-9.5 million). In addition, debt service was adjusted to align with the planned bond issuance (-$1.7 million).

This item also makes baseline and technical adjustments to several Budget Control Levels, moving appropriation forward from 2025 to 2024 for the SMT Elevator Rehabilitation project (MC-FA-SMTELVRHB) ($3.17 million), and adding appropriation to 2028 and 2029 for the two ongoing Asset Preservation programs (MC-FA-APSCH1FAC and MC-FA-APSCH2FAC) in the Department of Finance and Administrative Services (FAS) that was technically missed in the 2023-28 CIP budget.

Proposed Technical

Department of Finance and Administrative Services

Align Transportation Network Company (TNC) Tax Administration Appropriation with Tax Revenue

Expenditures	$(188,230)

This item reduces appropriation in the Finance and Administrative Services Department by $188,230 in the General Fund Office of City Finance Budget Control Level (00100-BO-FA-0003). This change will bring expected expenditures in line with anticipated TNC tax revenues.

Technical Corrections in New Project Structure

Expenditures	-

This item reflects a net neutral technical adjustment to update and correct detailed projects within the Finance and Administrative Services Other FAS Services (BO-FA-0004) Budget Summary Level (BSL) due to changes within the new FAS project structure proposed.

Cost of Issuance and Bond Interest Redemption Funds Adjustment

Expenditures	$(636,144)
Revenues	$(323,438)

This budget change is a technical adjustment to the appropriation related the debt service on behalf of the public development authorities and debt service related to the 2010 Build America Bonds in the LTGO Bond Interest and Redemption Fund, a technical adjustment to the UTGO Bond Interest and Redemption Fund adjusting the debt service amount to match actual debt service, and includes appropriation related to the Cost of Issuance for the 2024 LTGO Bond Issuance.

Fund Balancing Adjustments – Proposed

Revenues	$9,046,443

This is a technical item to record a fund balancing entry for the 50300 Finance and Administrative Services Fund, 50321 Fleet Capital Fund, and 12100 Wheelchair Accessible Fund, which are primarily managed by this department.

Department of Finance and Administrative Services

2023-24 Proposed Mid-Biennial Budget Adjustments–Operating Expenses

Budget Summary Level	Fund	Budget Process Phase Endorsed	Proposed Changes	Grand Total
Bond Interest and Redemption	20130 - LTGO Bond Interest and Redemption Fund	1,641,264	-170,538	1,470,726
Bond Interest and Redemption Total		**1,641,264**	**-170,538**	**1,470,726**
Capital Dev and Const Mgmt	50300 - Finance and Administrative Services Fund	0	0	0
Capital Dev and Const Mgmt Total		**0**	**0**	**0**
Central Waterfront Improvement Program Financial Support	35040 - Waterfront LID #6751	0	0	0
	35900 - Central Waterfront Improvement Fund	0	0	0
Central Waterfront Improvement Program Financial Support Total		**0**	**0**	**0**
City Finance	00100 - General Fund	6,454,433	-6,454,433	0
	14000 - Coronavirus Local Fiscal Recovery Fund	0	0	0
	50300 - Finance and Administrative Services Fund	39,921,527	-39,921,527	0
City Finance Total		**46,375,959**	**-46,375,959**	**0**
City Purchasing and Contracting Services	00100 - General Fund	0	0	0
	14500 - Payroll Expense Tax	0	0	0
	50300 - Finance and Administrative Services Fund	10,182,468	-10,182,468	0
City Purchasing and Contracting Services Total		**10,182,468**	**-10,182,468**	**0**
City Services	00100 - General Fund	360,000	-360,000	0
	14500 - Payroll Expense Tax	1,286,235	-1,286,235	0
	50300 - Finance and Administrative Services Fund	1,915,255	-1,915,255	0
City Services Total		**3,561,490**	**-3,561,490**	**0**
Citywide Admin Services	00100 - General Fund	0	360,082	360,082
	14500 - Payroll Expense Tax	0	1,286,235	1,286,235
	50300 - Finance and Administrative Services Fund	0	16,213,176	16,213,176
Citywide Admin Services Total		**0**	**17,859,493**	**17,859,493**
Citywide Operational Services	50300 - Finance and Administrative Services Fund	0	90,405,146	90,405,146
Citywide Operational Services Total		**0**	**90,405,146**	**90,405,146**
Debt Issuance Cost - LTGO	36700 - 2020 Multipurpose LTGO Bond Fund	0	0	0
	36710 - 2020 LTGO Taxable Bond Fund	0	0	0
	36800 - 2021 Multipurpose LTGO Bond Fund	0	0	0
	36810 - 2021 West Seattle Bridge Repair LTGO Bond Fund	0	0	0
	36900 - 2022 Multipurpose LTGO Bond Fund	0	0	0
	36910 - 2022 LTGO Taxable Bond Fund	0	0	0
	37200 - 2024 Multipurpose LTGO Bond Fund	2,163,614	287,294	2,450,908
	37210 - 2024 LTGO Taxable Bond Fund	600,000	-600,000	0
Debt Issuance Cost - LTGO Total		**2,763,614**	**-312,706**	**2,450,908**
Facilities Services	50300 - Finance and Administrative Services Fund	86,360,185	-86,360,185	0
Facilities Services Total		**86,360,185**	**-86,360,185**	**0**
FileLocal Agency	67600 - FileLocal Agency Fund	472,430	-472,430	0

Department of Finance and Administrative Services

FileLocal Agency Total		**472,430**	**-472,430**	**0**
Fleet Capital Program	50321 - Fleet Capital Fund	14,608,838	18,251,138	32,859,976
Fleet Capital Program Total		**14,608,838**	**18,251,138**	**32,859,976**
Fleet Services	50300 - Finance and Administrative Services Fund	33,027,585	-33,027,585	0
Fleet Services Total		**33,027,585**	**-33,027,585**	**0**
Historic Seattle PDA	36910 - 2022 LTGO Taxable Bond Fund	0	0	0
Historic Seattle PDA Total		**0**	**0**	**0**
Indigent Defense Services	00100 - General Fund	13,606,474	0	13,606,474
Indigent Defense Services Total		**13,606,474**	**0**	**13,606,474**
Jail Services	00100 - General Fund	22,439,147	0	22,439,147
Jail Services Total		**22,439,147**	**0**	**22,439,147**
Judgment & Claims Claims	00126 - Judgment/Claims Fund	3,524,179	2,000,000	5,524,179
Judgment & Claims Claims Total		**3,524,179**	**2,000,000**	**5,524,179**
Judgment & Claims General Legal	00126 - Judgment/Claims Fund	88,321	0	88,321
Judgment & Claims General Legal Total		**88,321**	**0**	**88,321**
Judgment & Claims Litigation	00126 - Judgment/Claims Fund	29,694,565	4,705,951	34,400,516
Judgment & Claims Litigation Total		**29,694,565**	**4,705,951**	**34,400,516**
Judgment & Claims Police Action	00126 - Judgment/Claims Fund	3,799,672	2,570,349	6,370,021
Judgment & Claims Police Action Total		**3,799,672**	**2,570,349**	**6,370,021**
Leadership & Administration	00100 - General Fund	0	99,508	99,508
	14500 - Payroll Expense Tax	0	0	0
	50300 - Finance and Administrative Services Fund	0	79,081,560	79,081,560
Leadership & Administration Total		**0**	**79,181,068**	**79,181,068**
Leadership and Administration	00100 - General Fund	2,609,674	-2,609,674	0
	50300 - Finance and Administrative Services Fund	35,134,029	-35,134,029	0
Leadership and Administration Total		**37,743,703**	**-37,743,703**	**0**
Office of City Finance	00100 - General Fund	0	7,836,083	7,836,083
	14500 - Payroll Expense Tax	0	850,500	850,500
	35040 - Waterfront LID #6751	0	0	0
	35900 - Central Waterfront Improvement Fund	0	0	0
	50300 - Finance and Administrative Services Fund	0	26,446,977	26,446,977
Office of City Finance Total		**0**	**35,133,559**	**35,133,559**
Office of Constituent Services	00100 - General Fund	0	0	0
	50300 - Finance and Administrative Services Fund	5,056,051	-5,056,051	0
Office of Constituent Services Total		**5,056,051**	**-5,056,051**	**0**
Other FAS Services	00100 - General Fund	0	0	0
	12100 - Wheelchair Accessible Fund	0	2,579,405	2,579,405
	50300 - Finance and Administrative Services Fund	0	709,823	709,823
	67600 - FileLocal Agency Fund	0	470,612	470,612
Other FAS Services Total		**0**	**3,759,840**	**3,759,840**

Department of Finance and Administrative Services

Pike Place Mkt	36810 - 2021 West Seattle Bridge Repair LTGO Bond Fund	0	0	0
	36910 - 2022 LTGO Taxable Bond Fund	0	0	0
Pike Place Mkt Total		**0**	**0**	**0**
Public Services	00100 - General Fund	0	18,512,708	18,512,708
	14500 - Payroll Expense Tax	0	0	0
	50300 - Finance and Administrative Services Fund	0	4,876,314	4,876,314
Public Services Total		**0**	**23,389,022**	**23,389,022**
Regulatory Compliance and Consumer Protection	00100 - General Fund	6,752,155	-6,752,155	0
Regulatory Compliance and Consumer Protection Total		**6,752,155**	**-6,752,155**	**0**
Seattle Animal Shelter	00100 - General Fund	5,012,334	-5,012,334	0
	50300 - Finance and Administrative Services Fund	0	0	0
Seattle Animal Shelter Total		**5,012,334**	**-5,012,334**	**0**
Transit Benefit	63000 - Transit Benefit Fund	5,210,940	0	5,210,940
Transit Benefit Total		**5,210,940**	**0**	**5,210,940**
UTGO Debt Service	20140 - UTGO Bond Interest Redemption Fund	16,315,800	-152,900	16,162,900
UTGO Debt Service Total		**16,315,800**	**-152,900**	**16,162,900**
Wheelchair Accessible Services	12100 - Wheelchair Accessible Fund	1,124,556	-1,124,556	0
Wheelchair Accessible Services Total		**1,124,556**	**-1,124,556**	**0**
Grand Total		**349,361,731**	**40,950,506**	**390,312,236**

Finance General

Julie Dingley, Director

(206) 615-1962

http://www.seattle.gov/city-budget-office/

Department Overview

Finance General is controlled by the City Budget Office and provides a mechanism for allocating General Fund and other central resources to reserve and bond redemption funds, City departments, and certain programs where the City Council, Mayor, or City Budget Office need additional oversight.

Budget Snapshot

	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Department Support				
General Fund Support	273,060,860	199,963,662	215,343,344	228,614,034
Other Funding - Operating	182,107,356	139,082,953	127,915,504	107,931,266
Total Operations	**455,168,216**	**339,046,615**	**343,258,848**	**336,545,299**
Total Appropriations	**455,168,216**	**339,046,615**	**343,258,848**	**336,545,299**

Incremental Budget Changes

Finance General

	2024 Budget	FTE
Total 2024 Endorsed Budget	**343,258,848**	**-**
Proposed Operating		
Remove Jumpstart Payroll Expense Tax Economic Revitalization Strategy Implementation Reserve	(13,100,000)	-
Reduce Jumpstart Payroll Expense Tax Transfer for General Operating Expenses	(10,000,000)	-
Reduce Jumpstart Payroll Expense Tax Transfer for Administrative Costs	(1,005,475)	-
Increase Jumpstart Payroll Expense Tax Transfer for Human Services Provider Pay	4,528,366	-
Accelerate Replenishment of Emergency Fund	8,500,000	-
Proposed Technical		
Transfer General Fund to the Seattle Information Technology Department	225,000	-
Transfer General Fund to Revenue Stabilization Fund	553,520	-
Move Trial Court Reserve to Finance General	798,696	-
Transfer General Fund to the School Safety, Traffic and Pedestrian Improvement Fund	790,000	-
Adjust Recurring Reserves	1,233,000	-
Create New Reserve for Fleet Vendor Maintenance	1,800,000	-
Transfer General Fund to Judgment and Claims Fund	4,705,951	-
Reduce SPD Reserve for Department of Justice Settlement Agreement/Police Accountability	(191,887)	-
Debt Service Adjustment	(552,189)	-
Citywide Adjustments for Standard Cost Changes	(1,643,571)	-
One-time Use of Office of Labor Standards' Fund Balance	(1,170,607)	-
Ongoing Changes from 2023 Legislation	(2,184,353)	-
Account Level Transfers	-	-
Total Incremental Changes	**$(6,713,549)**	**-**
Total 2024 Proposed Budget	**$336,545,299**	**-**

Description of Incremental Budget Changes

Proposed Operating

Remove Jumpstart Payroll Expense Tax Economic Revitalization Strategy Implementation Reserve

Expenditures	$(13,100,000)

The 2024 Endorsed Budget reserved $13,100,000 to implement the Jumpstart Payroll Expense Tax Economic Revitalization and Workforce Development strategic plans currently being developed by the Office of Economic Development. This item reduces the reserve as it is being transferred to the Office of Economic Development, the Seatle Department of Transportation, and the Office of Planning and Community Development in the 2023-2024 Proposed Mid-Biennial Budget Adjustments.

Reduce Jumpstart Payroll Expense Tax Transfer for General Operating Expenses

Expenditures	$(10,000,000)
Revenues	$(10,000,000)

The City's 2023-2024 Proposed Mid-Biennial Budget Adjustments appropriates approximately $301 million in JumpStart Payroll Expense Tax (payroll tax) proceeds. The 2024 Endorsed Budget transferred $84.2 million from payroll tax to general fund to support general operating expenses. This change reduces the payroll tax transfer for general operating expenses to the General Fund by $10 million, for a total of $74.2 million.

Reduce Jumpstart Payroll Expense Tax Transfer for Administrative Costs

Expenditures	$(1,005,475)
Revenues	$(1,005,475)

This item reduces appropriation in Finance General that supports administrative costs related to the Jumpstart Payroll Expense Tax (payroll tax). This technical item reflects an update to the total cost for City administrative functions, such as human resources, evaluation, information technology, payroll, accounting and others. This net reduction is for both direct, planned spending, as well as indirect costs not yet captured in the Central Cost Manual. The 2024 Finance General transfer for administrative costs is approximately $7 million.

Increase Jumpstart Payroll Expense Tax Transfer for Human Services Provider Pay

Expenditures	$4,528,366
Revenues	$4,528,366

The City's 2023-2024 Proposed Mid-Biennial Budget Adjustments appropriates approximately $301 million in JumpStart Payroll Expense Tax (payroll tax) proceeds, of which $11 million is allocated to special exceptions to the spending categories for 2023 and 2024. This technical item adds payroll tax appropriation for the portion of the special exceptions items that are appropriated in the General Fund for Human Services Provider Pay. The other Human Services Provider Pay item that is not included in this Finance General change provides $2.9 million in direct appropriation from payroll tax to DEEL to support child care workers. See the DEEL budget book section for more information.

Accelerate Replenishment of Emergency Fund

Expenditures	$8,500,000
Revenues	$8,500,000

This budget adjustment will increase appropriations in Finance General by $8,500,000 to transfer additional General Fund to the Emergency Fund (10102). This transfer accelerates the replenishment of the Emergency Fund after it was drawn down during the COVID emergency. The Emergency Fund policy states that the City should make

contributions to meet the target fund balance within five years and sooner if practically possible. An additional $8.5 million is also included in the 2023 Year-End Supplemental Ordinance. With the changes from 2023 and 2024, the General Fund Financial Plan reflects that the City will reach the target fund balance in the Emergency Fund one year sooner than anticipated in the 2023 Adopted Budget, which helps reduce the projected 2025-2026 general fund deficit.

Proposed Technical

Transfer General Fund to the Seattle Information Technology Department

Expenditures $225,000

This change adds $225,000 General Fund to Finance General to transfer to the Seattle Information Technology Department (ITD). In the 2024 Endorsed Budget, the Council inadvertently budgeted General Fund for costs related to the Technology Matching Fund directly in ITD; however, ITD receives General Fund through a cash transfer from Finance General. This item corrects that error.

Transfer General Fund to Revenue Stabilization Fund

Expenditures $553,520

This is a technical adjustment to true-up the General Fund transfer to the Revenue Stabilization Fund, according to policies outlined in SMC 5.80.020 which govern the transfer amount. The total transfer in the 2024 Mid-Biennial Budget Update is $2,252,224.

Move Trial Court Reserve to Finance General

Expenditures $798,696

Washington State elected judicial salaries are set by Washington Citizens' on Salaries for Elected Officials. As directed in Ordinance 122112, Seattle Municipal Court (SMC) judicial salaries are set at 95% of the district court. Setting SMC judicial salaries at this level qualifies the city to receive a contribution from the state for one-time improvements. The state's contribution is generally $150,000 annually and is applied to the Trial Court Improvement Account in Finance General. Ordinance 122112 permits appropriation by annual budget or by separate ordinance, solely to fund allowable SMC related expenditures.

The 6-year Financial Plan for the General Fund has kept a planning reserve for a Trial Court Improvement Account; this reserve is moved to Finance General Reserves as part of the 2023-2024 Mid-Biennial Budget Updates. Outyear costs are expected to increase beyond inflation and will continue to be held in planning reserves on the General Fund financial plan until they can be appropriated through the annual budget process. The 2024 reserve amount is $798,696.

Transfer General Fund to the School Safety, Traffic and Pedestrian Improvement Fund

Expenditures $790,000

This item transfers $1.5 million of General Fund revenue to the School Safety, Traffic and Pedestrian Improvement (SSTPI) Fund. Ordinance 125379 establishes that 20% of revenues collected from red light camera infractions, among other revenues, should be spent for school traffic and pedestrian safety and directly related infrastructure projects; pedestrian, bicyclist, and driver education campaigns; and installation, administrative, enforcement,

operations and maintenance costs associated with the school zone fixed automated cameras. These funds have historically been collected in the SSTPI Fund. In November 2018, the City Council temporarily diverted this portion of red light camera infraction revenue to the General Fund in Ordinance 125719 for the years of 2018, 2019, and 2020, given higher than anticipated SSTPI revenues. The restoration of 20% of red light camera infraction revenue was not re-instated in 2021 and 2022 due to error. This transfer corrects the error by contributing the amount of revenue associated with 20% of red light camera infraction revenue in 2021 and 2022 to the SSTPI Fund.

Adjust Recurring Reserves

Expenditures $1,233,000

The Finance General department pays a variety of recurring costs on behalf of the City each year, related to General Fund payments for election costs, fire hydrant maintenance, street lighting, debt service and other contracts. This item includes baseline budget changes to these recurring reserve amounts to maintain the same level of service. Specifically, this adds $24,000 GF for an annual payment to the Puget Sound Clean Air Agency for air quality management; $652,000 GF to increase a recurring reserve for Fire Hydrants; $83,000 GF for the General Fund's art rental management charges; and $473,000 GF for invoices related to the State Examiner's Office.

Create New Reserve for Fleet Vendor Maintenance

Expenditures $1,800,000

This item creates a new reserve in Finance General for $1,800,000 related to anticipated fleet vendor maintenance costs in the Department of Finance and Administrative Services. Costs were higher than anticipated in 2023. Should the reserve be necessary, this general fund will be transferred to respective department budgets through a 2024 supplemental ordinance.

Transfer General Fund to Judgment and Claims Fund

Expenditures $4,705,951

Per Resolution 31847, budget appropriation for the Judgment and Claims Fund must be set at the 90% confidence level of meeting actual expenditures as estimated by the City's actuaries every year. This item increases funding to the Judgment and Claims Fund above the 2024 Endorsed by $4,705,951 to achieve the 90% confidence level for 2024. This confidence level has significantly increased from assumptions made in the 2024 endorsed budget because the latest actuarial study incorporates claims and litigation data from 2022, which show an extraordinary level of outside counsel and settlement expenses primarily associated with lawsuits resulting from the racial justice protests of 2020. The total General Fund transfer in 2024 is $8,982,255.

Reduce SPD Reserve for Department of Justice Settlement Agreement/Police Accountability

Expenditures $(191,887)

The 2023-2024 Proposed Mid-Biennial Budget Adjustments reduces the Finance General Reserve for the Department of Justice Settlement Agreement/Police Accountability by $191,887; these funds are transferring to the Community Police Commission (CPC) for a Deputy Director position. This change, along with other ongoing changes resulting from current year legislation, brings the total reserve to $885,024 in 2024.

Debt Service Adjustment

Expenditures $(552,189)

Finance General

This is a technical change request to true up debt service payments for Finance General in the Cumulative Reserve Subfund, the Real Estate Excise Tax Funds, the General Fund and the Short-Term Rental Tax Fund, as well as reduce budget appropriations associated with prior year bond funds. These are technical adjustments to budget the actual amount of debt service.

Citywide Adjustments for Standard Cost Changes

Expenditures $(1,643,571)

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

One-time Use of Office of Labor Standards' Fund Balance

Expenditures $(1,170,607)

This reduces the General Fund transfer to the Office of Labor Standards (OLS) Fund by $1,170,607 to reflect OLS' one-time use of fund balance in 2024. The total transfer to OLS in the 2023-2024 Proposed Mid-Biennial Budget Adjustments is $ 7,147,592.

Ongoing Changes from 2023 Legislation

Expenditures $(2,184,353)

This change includes ongoing budget and/or position changes resulting from current year legislation in 2023, including the Year End Supplemental Ordinance. Specifically:

- The Alternative 911 Response reserve is reduced by $1,595,855 in Finance General; there is no reserve remaining. Funds will be budgeted in the newly renamed CARE Department on an ongoing basis.
- The Department of Justice Settlement Agreement/Police Accountability reserve is reduced by $596,498. These funds will be budgeted in the Office of Inspector General. This change, combined with a separate proposal to transfer $192,000 of reserve funds to the Community Police Commission, bring the total balance in the Court-appointed Monitor reserve to $885,024 in 2024.
- The ongoing transfer to the Office of Labor Standards is increased by $8,000 for a total transfer of $7,147,592 in 2024, when combined with a separate proposal to use one-time fund balance in 2024.

Account Level Transfers

Expenditures -

This item includes technical, net-zero transfers across various accounts within Finance General to align budget with the accounts where costs will be incurred.

Finance General

2023-24 Proposed Mid-Biennial Budget Adjustments - Expenses

Budget Summary Level		Budget Process Phase Endorsed	Proposed Changes	Grand Total
Appropriation to Special Funds	00100 - General Fund	166,846,368	11,823,233	178,669,601
	00164 - Unrestricted Cumulative Reserve Fund	1,076,500	2,030,196	3,106,696
	12200 - Short-Term Rental Tax Fund	2,008,577	1,593	2,010,170
	14500 - Payroll Expense Tax	93,399,801	-6,477,109	86,922,692
	30010 - REET I Capital Fund	1,721,353	-1,721,353	0
	30020 - REET II Capital Fund	320,450	-320,450	0
	37000 - Garage Disposition Proceeds	397,115	-397,115	0
	37200 - 2024 Multipurpose LTGO Bond Fund	4,709,708	0	4,709,708
Appropriation to Special Funds Total		**270,479,871**	**4,938,995**	**275,418,867**
General Purpose	00100 - General Fund	48,496,977	1,447,456	49,944,433
	12400 - Arts and Culture Fund	10,379,000	0	10,379,000
	13000 - Transportation Fund	313,000	0	313,000
	14500 - Payroll Expense Tax	13,100,000	-13,100,000	0
	50300 - Finance and Administrative Services Fund	490,000	0	490,000
General Purpose Total		**72,778,977**	**-11,652,544**	**61,126,433**
Grand Total		**343,258,848**	**-6,713,549**	**336,545,299**

Seattle Department of Human Resources

Kimberly Loving, Director

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Department Overview

The **Seattle Department of Human Resources (SDHR)** provides a full scope of HR services to 20 supported departments and establishes Citywide personnel rules and labor policy. In addition, SDHR handles recruitment compliance, employee benefits and some Citywide programs. We also offer select services and consultation within our subject-matter expertise to City departments and the HR community, in partnership with our labor unions and executive departments, for the benefit of our Citywide workforce.

SDHR administers five Personnel Compensation Trust Funds related to employee benefits, the Health Care Fund, Fire Fighters Healthcare Fund, Industrial Insurance Fund, Unemployment Insurance Fund, and Group Term Life Insurance Fund. These funds are managed through Citywide contractual obligations on behalf of employees and City departments. The administering department collects funds from other City departments, which are then paid out to various insurance companies, service providers, and individuals.

Budget Snapshot

	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Department Support				
General Fund Support	23,419,217	24,861,454	25,045,616	26,304,341
Other Funding - Operating	329,096,685	375,036,734	401,234,796	383,395,096
Total Operations	**352,515,902**	**399,898,188**	**426,280,412**	**409,699,437**
Total Appropriations	**352,515,902**	**399,898,188**	**426,280,412**	**409,699,437**
Full-Time Equivalents Total*	115.00	118.00	118.00	118.00

** 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*

Incremental Budget Changes

Seattle Department of Human Resources

	2024 Budget	FTE
Total 2024 Endorsed Budget	**426,280,412**	**118.00**
Baseline		
Health Care Fund Revenue Alignment	-	-
Citywide Adjustments for Standard Cost Changes	100,725	-
Program Adjustment Correction	-	-
Align Position and Employee FTE	-	-
Intradepartmental Position Transfers	-	-
Proposed Operating		
Citywide Classification and Compensation Program Review	1,128,000	-
Add Police Innovation Recruiting Team Nonlabor Budget Authority	30,000	-
Staging Environment for Origami Risk Workers' Compensation Claim Management System	44,667	-
Claims Mailing Equipment Lease	4,700	-
Proposed Technical		
Fund Balancing Adjustment(s) - Proposed	-	-
2024 Health Care Fund Expenditure and Revenue Adjustments	(17,040,543)	-
Industrial Insurance Fund Expenditure and Revenue Adjustments	(848,524)	-
Intradepartmental budget-neutral balancing	-	-
Total Incremental Changes	**$(16,580,976)**	**-**
Total 2024 Proposed Budget	**$409,699,437**	**118.00**

Description of Incremental Budget Changes

Baseline

Health Care Fund Revenue Alignment

Revenues -

This item is a technical adjustment that moves the baseline revenue budget for health care premiums to the correct account for tracking and reporting.

Citywide Adjustments for Standard Cost Changes

Expenditures $100,725

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

Program Adjustment Correction

Expenditures -

This item redistributes the Council Budget Action (CBA) SDHR-901-A-001 budget changes to the impacted BSLs and projects. The CBA rejected proposed budget changes in budget programs PO-HR-N5100, PO-HR-N5500 and PO-HR-N6700 but the decrease was posted as a lump sum in PO-HR-N6400.

Align Position and Employee FTE

Position Allocation -

This item combines three sets of two 0.5 FTE positions, each added incrementally over time, to create three full-time pockets. Each pocket set is the same classification and the same detail project. Currently each set of half-time pockets has an employee assigned to one 0.5 FTE pocket but working full time, with the additional labor and benefits expense covered by keeping the corresponding 0.5 FTE pocket vacant. SDHR will abrogate the vacant pockets and increase the filled pockets to 1.0 FTE to align the position and FTE counts, simplify time sheet coding, clarify vacancy reporting and properly reflect the full-time status of the employees.

Intradepartmental Position Transfers

Expenditures -

Position Allocation -

This item aligns positions and budget to complete the Work Force Equity reorganization approved in the 2023 Adopted Budget. Not all moves were finalized in time to include in the 2023 Adopted and 2024 Endorsed budgets.

Proposed Operating

Citywide Classification and Compensation Program Review

Expenditures $1,128,000

This item adds $1,128,000 in one-time funding to perform a comprehensive review of the Citywide Classification and Compensation Program (“program”). This program has not been reviewed since the 1990s and is outdated for current City personnel needs such as technology changes that are not reflected in job descriptions or the difficulty of employees trying to move between departments with specific titles that are tied to just one department, making it hard to understand potential career opportunities around the City This is a two-year initial phase for consultant services and two temporary employees to conduct the review. The review of the program will help SDHR strategically align with City priorities, effectively support retention and attraction of employees, promote pay equity and compliance with pay equity laws, and follow industry best practices.

Add Police Innovation Recruiting Team Nonlabor Budget Authority

Expenditures	$30,000

This item adds $30,000 to the Police Innovation Recruiting Team budget for recruitment related expenses such as career fair materials, job board postings, and law enforcement related recruitment conferences within SDHR, supported by SPD resources. Ordinance 126654 created and funded three positions in SDHR but did not include ongoing funding for recruiting non-labor expenses. The program costs are covered by SPD under the terms of an ongoing interdepartmental agreement between SPD and SDHR.

Staging Environment for Origami Risk Workers' Compensation Claim Management System

Expenditures	$44,667

This ongoing item funds a staging/testing environment within the workers' compensation claim management system, Origami. This software solution is utilized by the City's workers' compensation program to manage workers' compensation claim data. his improvement will allow system changes to be tested carefully before they go live. This is a companion change request to ITD-308.

Claims Mailing Equipment Lease

Expenditures	$4,700

This ongoing item increases the Industrial Insurance Fund administrative budget to pay for a mail folder/inserter equipment lease. RCWs and WAC require that City of Seattle Worker's Compensation Unit mail payment and claim correspondence in a timely and accurate manner. Failure to do so can negatively affect claim management efficiency and communication of important requests or decisions that impact claim stakeholders and risks statutory penalties. The equipment will increase overall speed and efficiency of the approximately 10,000 annual statutory mailings and reduce manual preparation of the unit's correspondence.

Proposed Technical

Fund Balancing Adjustment(s) - Proposed

Revenues	$102,000

This is a technical item to record a fund balancing entry for the Unemployment Insurance Fund, which is managed by SDHR and CBO.

2024 Health Care Fund Expenditure and Revenue Adjustments

Expenditures	$(17,040,543)
Revenues	$(12,301,155)

This item adjusts the budget for expenditures and expected revenues in the City's health care fund (10112). Total costs including medical, dental and vision claims, plus administrative costs, are estimated to be $329.8 million in 2024, a decline of $17.0 million (4.9%) from 2024 Endorsed Budget levels. Meanwhile revenues to the fund, based on prior claims expectations, are expected to be $343.0 million, representing a $854,000 increase (0.2%) in department contributions from the 2024 Endorsed Budget but an overall excess of revenue over expenditures of $13.2million. This excess results in a technical balancing entry, expressed as a negative $13.2 million revenue change, which when combined with this small positive increase to revenues creates total revenue entries of negative $12.3 million.

Seattle Department of Human Resources

Industrial Insurance Fund Expenditure and Revenue Adjustments

Expenditures	$(848,524)
Revenues	$(7,018,802)

This item adjusts the budget for expenditures and expected revenues in the City's industrial insurance (workers compensation) fund (10110). Total costs including medical and time-loss claims, plus administrative costs, are estimated to be $42.4 million in 2024, a decline of $799,000 (1.9%) from 2024 Endorsed Budget levels. Meanwhile revenues to the fund, based on prior claims expectations, are expected to be $44.0 million, representing a $5.4 million decrease (11.0%) in department contributions from the 2024 Endorsed Budget but an overall excess of revenue over expenditures of $7.0 million. This excess results in a technical balancing entry, expressed as a negative $1.6 million revenue change, which when combined with the $5.4 million decrease to revenues creates total revenue entries of negative $7.0 million.

Intradepartmental budget-neutral balancing

Expenditures	-

This item aligns intradepartmental expenses and balances indirect cost distribution.

Seattle Department of Human Resources

2023-24 Proposed Mid-Biennial Budget Adjustments - Expenses

Budget Summary Level	Fund	Budget Process Phase Endorsed	Proposed Changes	Grand Total
GTL/LTD/AD&D Insurance Service	10113 - Group Term Life Fund	6,663,381	0	6,663,381
GTL/LTD/AD&D Insurance Service Total		**6,663,381**	**0**	**6,663,381**
Health Care Services	10112 - Health Care Fund	346,865,852	-17,040,543	329,825,309
	63100 - Fire Fighters Healthcare Fund	2,000,000	0	2,000,000
Health Care Services Total		**348,865,852**	**-17,040,543**	**331,825,309**
HR Services	00100 - General Fund	25,045,616	1,258,725	26,304,341
HR Services Total		**25,045,616**	**1,258,725**	**26,304,341**
Industrial Insurance Services	10110 - Industrial Insurance Fund	43,194,563	-799,157	42,395,406
Industrial Insurance Services Total		**43,194,563**	**-799,157**	**42,395,406**
Leadership and Administration	00100 - General Fund	0	0	0
	14000 - Coronavirus Local Fiscal Recovery Fund	0	0	0
Leadership and Administration Total		**0**	**0**	**0**
Unemployment Services	10111 - Unemployment Insurance Fund	2,511,000	0	2,511,000
Unemployment Services Total		**2,511,000**	**0**	**2,511,000**
Grand Total		**426,280,412**	**-16,580,976**	**409,699,437**

Seattle Information Technology Department

Jim Loter, Interim Chief Technology Officer

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Department Overview

Seattle IT is a trusted partner that provides secure, reliable, and compliant technologies enabling the City to deliver equitable and responsive services to the public.

The Seattle Information Technology Department (Seattle IT) provides strategic direction for and management of the City's information technology resources. Our services include data, telephone, and radio networks; applications and application infrastructure; desktop, mobile, and printing device support; website and digital engagement tools; data centers, servers, storage, and backup; video production and coverage of public meetings; and community support for digital equity, civic technology, and public internet access initiatives. Seattle IT also manages the City's cable fund, designated projects on behalf of the City, other departments, and regional partners.

Seattle IT is organized into eight divisions: Applications; Collaboration and Workplace Technologies; Security and Infrastructure; Project Delivery; Client and Community Engagement; Data Privacy, Accountability, and Compliance; Chief of Staff; and Finance.

Budget Snapshot

	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Department Support				
General Fund Support	-	225,000	225,000	-
Other Funding - Operating	222,810,176	265,308,179	268,534,693	278,367,560
Total Operations	**222,810,176**	**265,533,179**	**268,759,693**	**278,367,560**
Capital Support				
Other Funding - Capital	29,791,697	47,242,295	24,373,073	24,493,025
Total Capital	**29,791,697**	**47,242,295**	**24,373,073**	**24,493,025**
Total Appropriations	**252,601,873**	**312,775,474**	**293,132,767**	**302,860,585**
Full-Time Equivalents Total*	631.50	669.00	669.00	678.00

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

Seattle Information Technology Department

Incremental Budget Changes

Seattle Information Technology Department

	2024 Budget	FTE
Total 2024 Endorsed Budget	**293,132,767**	**669.00**
Baseline		
Realigning Revenues to Reflect Post-Rate Changes	(679,867)	-
Inflation Adjustments	(1,271)	-
Realigning Labor and Maintenance Budget	163,023	-
Depreciation, Principal and Interest Adjustments	(1,883,726)	-
Indirect Costs Adjustments from Budget Changes	868,594	-
Citywide Adjustments for Standard Cost Changes	1,081,117	-
Realigning Baseline Budget Costs	519,245	-
Adjust Capital Project Outyears	119,952	-
Annualizing Position Adds from 2021 Supplemental Budget	-	8.00
Proposed Operating		
Mobile Inspections Applications for Seattle Department of Construction and Inspections	195,600	-
Additional Support in SDCI for Accela	200,000	-
Staging Environment for Workers' Compensation Claim Management System	44,667	-
Replace Data Collection and Reporting Software in the Human Services Department	148,368	-
Electronic Procurement System in the Finance and Administrative Services Department	138,186	-
Service Licensing and Information Management (SLIM) System Assessment in FAS	97,122	-
Proposed Technical		
Funding for Records Retention Project	-	-
Digital Equity Funding from Seattle Housing Authority	75,000	-
Adjusting Funding Ratio of Positions Added in the Supplemental Budget	374,237	-
Adding Geographic Information System (GIS) Funding	425,000	-
Adding Funding for Servers and Security Services	2,960,000	-
Funding for Utilities Billing Application	360,000	-
Funding for Seattle Public Utilities License Costs	363,500	-
Correcting a Fund Appropriation Error in Base Budget	34,487	-
Funding for Seattle Public Utilities Technology Needs	2,624,000	-
Funding for Seattle City Light's Technology Needs	1,387,000	-
Cable Fund Technical Adjustment	113,585	-
Remove Affordable Seattle Staff Sunset Date	-	-

Increasing Positions from Part to Full Time	-	1.00
Total Incremental Changes	**$9,727,819**	**9.00**
Total 2024 Proposed Budget	**$302,860,585**	**678.00**

Description of Incremental Budget Changes

Baseline

Realigning Revenues to Reflect Post-Rate Changes

Expenditures	$(679,867)
Revenues	$(319,434)

This item updates budget and revenues to reflect changes made to Seattle IT's budget after customer rates were finalized during the 2023 budgeting process.

Inflation Adjustments

Expenditures	$(1,271)
Revenues	$(1,267)

This item updates budget and revenues to reflect changes made to Seattle IT's budget after customer rates were finalized during the 2023 budgeting process.

Realigning Labor and Maintenance Budget

Expenditures	$163,023
Revenues	$163,023

This item realigns budget for Seattle IT's staffing and labor costs where the costs are occurring, and also realigns Seattle IT's funding for annual software maintenance contracts with the projected IT service needs for the proposed budget.

Depreciation, Principal and Interest Adjustments

Expenditures	$(1,883,726)
Revenues	$(1,534,069)

This item adjusts the amount and distribution of Seattle IT's depreciation, principal and interest budget based on the debt service schedule and planned spending in the proposed budget resulting in a decrease to budget.

Indirect Costs Adjustments from Budget Changes

Expenditures	$868,594
Revenues	$868,594

This item represents the impacts of proposed budget items on Seattle IT's indirect cost model. As funding changes with budget decisions made, it affects the level of indirect cost charges made as levels increase or decrease in changing programs.

Citywide Adjustments for Standard Cost Changes

Expenditures	$1,081,117

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

Realigning Baseline Budget Costs

Expenditures	$519,245
Revenues	$3,728,751

This item reflects several changes to the department's baseline budget, including movement of funds between projects and budget to where expenditures are occurring. The largest item, $480,000, adds in budget for a supplemental change made in 2022 adding direct-billed staff for SPU and SCL.

Adjust Capital Project Outyears

Expenditures	$119,952

This item adjusts capital project outyear budgets to align with the 6-year CIP plan by adding budget to year 2029.

Annualizing Position Adds from 2021 Supplemental Budget

Position Allocation	8.00

This item recognizes 8.0 FTEs that were added during 2021 Year-End Supplemental. The Seattle IT internal budget system recognizes these FTE, but Questica does not.

Proposed Operating

Mobile Inspections Applications for Seattle Department of Construction and Inspections

Expenditures	$195,600
Revenues	$195,600

This item adds one-time budget authority in 2024 for the initial discovery phase in the creation of a mobile inspections application for the Seattle Department of Construction and Inspections. This project will reduce complexity and redundancy in inspector administrative tasks while significantly increasing efficiency. Additional information is in the Seattle Department of Construction and Inspections section of the budget.

Additional Support in SDCI for Accela

Expenditures	$200,000
Revenues	$200,000

This item increases budget to support work in the Seattle Department of Construction and Inspections for ongoing operations and maintenance of the Accela platform. Additional information is in the Seattle Department of Construction and Inspections section of the budget.

Staging Environment for Workers' Compensation Claim

Management System

Expenditures	$44,667
Revenues	$44,667

This item funds a staging/testing environment within the workers' compensation claim management system, Origami. This software solution is utilized by the City's workers' compensation program to manage workers' compensation claim data, which includes private/confidential information (i.e. medical documents, financial data, SSN, DOB, etc.). Additional information is in the Seattle Department of Human Resources section of the budget.

Replace Data Collection and Reporting Software in the Human Services Department

Expenditures	$148,368
Revenues	$148,368

This item adds appropriation to replace the legacy SQL-based data collection and reporting tool in the Human Services Department's Aging and Disability Services Division. Built around 2000, Data Warehouse is currently supported by IT, but the system and all associated software are outdated, as are the underlying architecture and coding. This is a two-year project ending in 2025 with annual O&M anticipated in 2026. Additional information is in the Seattle Department of Human Services section of the budget.

Electronic Procurement System in the Finance and Administrative Services Department

Expenditures	$138,186
Revenues	$138,186

This item increases appropriation authority in the Finance and Administrative Services Department for a technology system project to implement a centralized electronic software solution to modernize the Citywide procurement process. Additional information is in the Finance and Administrative Services section of the budget.

Service Licensing and Information Management (SLIM) System Assessment in FAS

Expenditures	$97,122
Revenues	$97,122

This item increases appropriation authority to fund the Service Licensing and Information Management (SLIM) System assessment in the Finance and Administrative Services Department. This funding supports identifying the requirements necessary to migrate 18 regulatory business license workflows from the aging SLIM system into a new long-term solution. Additional information is in the Finance and Administrative Services section of the budget.

Proposed Technical

Funding for Records Retention Project

Revenues	$1,366,700

This item adds revenue for the RecordPoint project in the Office of the City Clerk. Budget was added by the City Council in 2023, but not revenues to cover the expenditures. This item will collect revenues for the project through rates charged to departments.

Digital Equity Funding from Seattle Housing Authority

Expenditures	$75,000
Revenues	$75,000

This item adds grant funding to Seattle IT to accept reimbursements from the Seattle Housing Authority (SHA) for Digital Equity/Digital Navigators in SHA facilities, which will help residents increase their internet and technology skills.

Adjusting Funding Ratio of Positions Added in the Supplemental Budget

Expenditures	$374,237
Revenues	$374,237

This item adjusts the funding distribution of two positions added in the 2021 Year-End Supplemental Budget. Both were initially funded only by department billing, but need to be funded with a split of allocated rates, as are the other positions in the group.

Adding Geographic Information System (GIS) Funding

Expenditures	$425,000
Revenues	$425,000

This item adds funding for the Geographic Information System (GIS) which was inadvertently left out of the 2024 Endorsed Budget.

Adding Funding for Servers and Security Services

Expenditures	$2,960,000
Revenues	$2,960,000

This item adds funding for increased costs of current services that were inadvertently left out of the 2024 Endorsed Budget. This includes a $950,000 increase in extended maintenance for servers; $950,000 for server backup and recovery services; $550,000 for increased cloud storage services; and $510,000 for cybersecurity services.

Funding for Utilities Billing Application

Expenditures	$360,000
Revenues	$360,000

This item adds $360,000 in funding for increasing licensing costs for the utilities billing application.

Funding for Seattle Public Utilities License Costs

Expenditures	$363,500
Revenues	$363,500

This item adds funding for maintenance and license renewal costs for applications in Seattle Public Utilities.

Correcting a Fund Appropriation Error in Base Budget

Expenditures	$34,487
Revenues	$225,000

This item moves $225,000 from 00100 (General Fund) to 50410 (Seattle IT Operating Fund). As part of Council action in the 2023-24 Adopted Budget, legal budget of $225,000 was appropriated to support Digital Equity and Technology Matching Fund. Both amounts were incorrectly assigned to fund 00100 and need to be switched to fund 50410.

Funding for Seattle Public Utilities Technology Needs

Expenditures	$2,624,000
Revenues	$2,624,000

This item changes appropriation authority in the department's budget with the anticipated Seattle Public Utilities (SPU) budget for IT projects in 2024.

Funding for Seattle City Light's Technology Needs

Expenditures	$1,387,000
Revenues	$1,387,000

This item changes appropriation authority in the department's budget with the anticipated Seattle City Light's budget for IT projects in 2024.

Cable Fund Technical Adjustment

Expenditures	$113,585
Revenues	$1,484,714

This item adjusts the Cable Television Franchise Fee Fund (10101) budget to reflect the impact of changes with the Seattle Information Technology Operating Fund (50410) involving the use of Franchise Fee revenue.

Remove Affordable Seattle Staff Sunset Date

Position Allocation	-

This technical change request removes the sunset date for three Coronavirus Local Fiscal Recovery Funds (CLFR)-backed positions supporting the Affordable Seattle platform. The positions were set to sunset in December 2024 when the federal CLFR grant expires. However, starting in 2024, the positions will be funded via Payroll Expense Tax and will continue to support the ongoing maintenance and development of Affordable Seattle platform.

Increasing Positions from Part to Full Time

Position Allocation	1.00

This item increases two positions from 0.5 FTE to 1.0 FTE. Both positions need full time staff to complete the work assigned.

Seattle Information Technology Department

2023-24 Proposed Mid-Biennial Budget Adjustments – Operating Expenses

Budget Summary Level	Fund	Budget Process Phase Endorsed	Proposed Changes	Grand Total
Applications	14000 - Coronavirus Local Fiscal Recovery Fund	0	0	0
	14500 - Payroll Expense Tax	534,913	34,487	569,400
	50410 - Information Technology Fund	103,511,935	7,048,904	110,560,839
Applications Total		**104,046,848**	**7,083,392**	**111,130,240**
Cable Franchise	10101 - Cable TV Franchise Fund	7,089,562	113,585	7,203,147
Cable Franchise Total		**7,089,562**	**113,585**	**7,203,147**
Client Solutions	50410 - Information Technology Fund	5,474,284	385,612	5,859,895
Client Solutions Total		**5,474,284**	**385,612**	**5,859,895**
Digital Security & Risk	50410 - Information Technology Fund	7,306,069	905,394	8,211,463
Digital Security & Risk Total		**7,306,069**	**905,394**	**8,211,463**
Frontline Services and Workplace	00100 - General Fund	225,000	-225,000	0
	50410 - Information Technology Fund	49,483,722	479,267	49,962,989
Frontline Services and Workplace Total		**49,708,722**	**254,267**	**49,962,989**
Leadership and Administration	50410 - Information Technology Fund	30,189,042	-284,659	29,904,383
Leadership and Administration Total		**30,189,042**	**-284,659**	**29,904,383**
Technology Infrastructure	50410 - Information Technology Fund	64,945,167	1,150,275	66,095,442
Technology Infrastructure Total		**64,945,167**	**1,150,275**	**66,095,442**
Grand Total		**268,759,693**	**9,607,866**	**278,367,560**

Office of Intergovernmental Relations

Gael Tarleton, Director

(206) 684-0213

www.seattle.gov/oir

Department Overview

The Office of Intergovernmental Relations (OIR) provides advice and information to, and on behalf of, City elected officials, City departments, and external partners. The primary goal of these efforts is to ensure the City's interests are advanced with regional, state, federal, tribal, and international entities to enable the City to better serve the Seattle community. OIR is also responsible for engaging with other jurisdictions and governmental entities to collaborate and advocate for outcomes that are in the interest of the City and region. OIR implements and manages lobbying contracts and ensures the City's lobbying resources align with the City's strategic advocacy priorities.

Budget Snapshot

	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Department Support				
General Fund Support	3,112,667	3,105,778	3,141,485	3,141,412
Total Operations	**3,112,667**	**3,105,778**	**3,141,485**	**3,141,412**
Total Appropriations	**3,112,667**	**3,105,778**	**3,141,485**	**3,141,412**
Full-Time Equivalents Total*	10.00	10.00	10.00	10.00

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

Incremental Budget Changes

Office of Intergovernmental Relations

	2024 Budget	FTE
Total 2024 Endorsed Budget	**3,141,485**	**10.00**
Baseline		
Citywide Adjustments for Standard Cost Changes	(73)	-
Technical Adjustment for Central Cost Manual Changes	-	-
Miscellaneous Technical Adjustments	-	-
Total Incremental Changes	**$(73)**	**-**
Total 2024 Proposed Budget	**$3,141,412**	**10.00**

Description of Incremental Budget Changes

Baseline

Citywide Adjustments for Standard Cost Changes

Expenditures $(73)

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

Technical Adjustment for Central Cost Manual Changes

Expenditures -

This budget-neutral item aligns accounts related to Citywide Adjustments for Standard Cost Changes.

Miscellaneous Technical Adjustments

Expenditures -

This budget-neutral item makes several technical adjustments to add and correct project and accounting coding.

Office of Intergovernmental Relations

2023-24 Proposed Mid-Biennial Budget Adjustments – Operating Expenses

Budget Summary Level	Fund	Budget Process Phase Endorsed	Proposed Changes	Grand Total
Office of Intergovernmental Relations	00100 - General Fund	3,141,485	-73	3,141,412
Office of Intergovernmental Relations Total		**3,141,485**	**-73**	**3,141,412**
Grand Total		**3,141,485**	**-73**	**3,141,412**

Legislative Department

Debora Juarez, Council President

(206) 684-8805

http://www.seattle.gov/council/http://www.seattle.gov/council/http://www.seattle.gov/council/

Department Overview

The Legislative Department is comprised of the Seattle City Council, as well as two primary divisions: Central Staff and the Office of the City Clerk. Each division supports various aspects of the Council and works with members of the public and City departments to facilitate and develop effective and responsive public policy. The Council and Legislative Department are part of the legislative branch of government, which also includes the Office of City Auditor, the Office of Hearing Examiner, and the Office of Inspector General for Public Safety. The Council is composed of two at-large and seven district-elected seats for a total of nine, nonpartisan, elected Councilmembers. The City Council establishes city laws; creates, evaluates and approves policies, legislation, and regulations; approves the City's annual operating and capital improvement budgets; and provides oversight to the City's executive departments.

Budget Snapshot

	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Department Support				
General Fund Support	19,296,066	20,817,262	21,134,591	20,933,537
Total Operations	**19,296,066**	**20,817,262**	**21,134,591**	**20,933,537**
Total Appropriations	**19,296,066**	**20,817,262**	**21,134,591**	**20,933,537**
Full-Time Equivalents Total*	100.50	100.50	100.50	101.50

** 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*

Incremental Budget Changes

Legislative Department

	2024 Budget	FTE
Total 2024 Endorsed Budget	**21,134,591**	**100.50**
Baseline		
Citywide Adjustments for Standard Cost Changes	(201,054)	-
Proposed Technical		
Add sunset pocket in 2024 for Council human resource support	-	1.00
Total Incremental Changes	**$(201,054)**	**1.00**
Total 2024 Proposed Budget	**$20,933,537**	**101.50**

Description of Incremental Budget Changes

Baseline

Citywide Adjustments for Standard Cost Changes

Expenditures $(201,054)

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

Proposed Technical

Add sunset pocket in 2024 for Council human resource support

Position Allocation 1.00

This technical item adds to the 2024 budget a sunsetting position that was created through a 2023 supplemental budget change. The role of this position is to support the temporary increase in City Council human resource needs, as many Councilmembers and their staff are transitioning through retirements and an election. This position will sunset in 2024, and is funded through existing budget.

Legislative Department

2023-24 Proposed Mid-Biennial Budget Adjustments - Expenses

Budget Summary Level	Fund	Budget Process Phase Endorsed	Proposed Changes	Grand Total
Leadership and Administration	00100 - General Fund	5,341,715	-288,911	5,052,804
Leadership and Administration Total		**5,341,715**	**-288,911**	**5,052,804**
Legislative Department	00100 - General Fund	15,792,875	87,857	15,880,733
Legislative Department Total		**15,792,875**	**87,857**	**15,880,733**
Grand Total		**21,134,591**	**-201,054**	**20,933,537**

Office of the Mayor

Bruce Harrell, Mayor

(206) 684-4000

http://www.seattle.gov/mayor/

Department Overview

The Office of the Mayor works to provide leadership to the residents, employees, and regional neighbors of the City of Seattle and to create an environment that encourages ideas, civic discourse, and inclusion for the City's entire diverse population.

In the municipality of Seattle, the Mayor governs the Executive Branch as its chief executive officer. The many legal roles and responsibilities of the Mayor, and those working directly for the Mayor, are prescribed in the City Charter, state statutes and municipal ordinances. Elections for this nonpartisan office are held every four years.

Budget Snapshot

	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Department Support				
General Fund Support	7,712,882	10,406,048	9,919,971	11,894,072
Total Operations	**7,712,882**	**10,406,048**	**9,919,971**	**11,894,072**
Total Appropriations	**7,712,882**	**10,406,048**	**9,919,971**	**11,894,072**
Full-Time Equivalents Total*	39.50	40.50	40.50	40.50

** 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*

Incremental Budget Changes

Office of the Mayor

	2024 Budget	FTE
Total 2024 Endorsed Budget	**9,919,971**	**40.50**
Baseline		
Citywide Adjustments for Standard Cost Changes	1,474,101	-
Technical Adjustment for Central Cost Manual Changes	-	-
Proposed Operating		
2024 Casey Family Programs Grant to Support Public Safety	500,000	-
Total Incremental Changes	**$1,974,101**	**-**
Total 2024 Proposed Budget	**$11,894,072**	**40.50**

Description of Incremental Budget Changes

Baseline

Citywide Adjustments for Standard Cost Changes

Expenditures $1,474,101

Citywide technical adjustments made in the baseline phase reflect changes to internal services costs, including rates from the Department of Finance & Administrative Services, Seattle Information Technology Department, Seattle Department of Human Resources, and for healthcare, retirement, and industrial insurance charges for the department. These adjustments reflect initial assumptions about these costs and inflators early in the budget process. Approximately $1.18 million of this change is attributable to increased Judgment and Claims costs. The Mayor's Office became an eligible payer of Judgment and Claims costs in 2023, as a result of defense costs for litigation related to matters that occurred in 2020.

Technical Adjustment for Central Cost Manual Changes

Expenditures -

This budget-neutral item aligns accounts related to Citywide Adjustments for Standard Cost Changes.

Proposed Operating

2024 Casey Family Programs Grant to Support Public Safety

Expenditures $500,000

Revenues $500,000

This one-time item appropriates funds from a Casey Family Programs grant for $500,000, that will support 3.0 temporary FTE for research, planning, and implementation of programming related to public safety.

Office of the Mayor

2023-24 Mid-Biennium Proposed Budget Adjustments – Operating Expenses

Budget Summary Level	Fund	Budget Process Phase Endorsed	Proposed Changes	Grand Total
Office of the Mayor	00100 - General Fund	9,919,971	1,974,101	11,894,072
Office of the Mayor Total		**9,919,971**	**1,974,101**	**11,894,072**
Grand Total		**9,919,971**	**1,974,101**	**11,894,072**

Mid-Biennial Department Budget Summary Level Detail

2024 is the second year of the City's biennial budget process. The City Council endorsed departmental funding amounts for 2024 as part of the 2023 Adopted Budget and that Endorsed Budget served as the starting point for the 2024 Budget Process.

In the Biennial Budget Document, additional departmental details are presented in terms of their budget programs by Budget Summary Levels. In order to place greater emphasis on the proposed budget adjustments relative to the 2024 Endorsed Budget, the mid-biennial budget document presents this budget program detail as a supplemental appendix independent from the departmental pages.

ARTS - BO-AR-2VMA0 - Public Art

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

Program Expenditures	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Artwork Conservation	311,193	286,250	286,250	436,679
Public Art	2,545,311	4,504,151	4,455,188	4,438,203
Total	**2,856,504**	**4,790,401**	**4,741,438**	**4,874,882**
Full-time Equivalents Total*	12.65	12.65	12.65	12.65

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

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

Artwork Conservation

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Artwork Conservation	311,193	286,250	286,250	436,679
Full Time Equivalents Total	1.50	1.00	1.50	1.50

Public Art

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Public Art	2,545,311	4,504,151	4,455,188	4,438,203
Full Time Equivalents Total	11.15	11.15	11.15	11.15

ARTS - BO-AR-VA150 - Leadership and Administration

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

Program Expenditures	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Citywide Indirect Costs	810,532	1,056,640	1,101,342	1,127,905
Departmental Indirect Costs	1,768,107	2,099,342	2,098,815	2,104,322
Pooled Benefits and PTO	1,502,107	1,373,822	1,405,045	1,503,901
Total	**4,080,747**	**4,529,804**	**4,605,202**	**4,736,129**
Full-time Equivalents Total*	9.00	10.00	10.00	10.00

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

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

Citywide Indirect Costs

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Citywide Indirect Costs	810,532	1,056,640	1,101,342	1,127,905

Departmental Indirect Costs

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Departmental Indirect Costs	1,768,107	2,099,342	2,098,815	2,104,322
Full Time Equivalents Total	9.00	10.00	10.00	10.00

Pooled Benefits and PTO

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Pooled Benefits and PTO	1,502,107	1,373,822	1,405,045	1,503,901

Department of Arts and Culture

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

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

Program Expenditures	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Activations Equity and Youth Development	4,251,774	1,866,750	1,867,140	3,439,549
Communication Outreach and Events	574,342	639,165	640,724	750,928
Cultural Facilities Operations	919,813	1,127,014	1,126,211	2,112,241
Funding Programs & Partnership	3,709,116	4,617,599	3,638,379	4,716,597
Total	**9,455,045**	**8,250,527**	**7,272,454**	**11,019,314**
Full-time Equivalents Total*	18.09	17.59	17.59	17.59

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

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

Activations Equity and Youth Development

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Activations Equity and Youth Development	4,251,774	1,866,750	1,867,140	3,439,549
Full Time Equivalents Total	4.50	3.50	3.50	3.50

Communication Outreach and Events

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Communication Outreach and Events	574,342	639,165	640,724	750,928
Full Time Equivalents Total	4.00	4.00	4.00	4.00

Cultural Facilities Operations

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Cultural Facilities Operations	919,813	1,127,014	1,126,211	2,112,241
Full Time Equivalents Total	6.84	7.34	7.34	7.34

Funding Programs & Partnership

Department of Arts and Culture

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Funding Programs & Partnership	3,709,116	4,617,599	3,638,379	4,716,597
Full Time Equivalents Total	2.75	2.75	2.75	2.75

ARTS - BO-AR-VA170 - Cultural Space

The purpose of the Cultural Space Budget Summary Level is to fund the development of new cultural spaces, the retention of crucial cultural anchors, and physical space improvements in existing cultural institutions.

Program Expenditures	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Cultural Space	634,276	1,314,391	813,329	836,774
Total	**634,276**	**1,314,391**	**813,329**	**836,774**
Full-time Equivalents Total*	1.10	1.10	1.10	1.10

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

SPR - BC-PR-10000 - 2008 Parks Levy

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

Program Expenditures	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
08 Levy Cultural Facilities	31,797	-	-	-
08 Levy Neighborhood Park Acq	63,062	-	-	-
08 Levy Opportunity Fund	97,514	-	-	-
08 Levy Parks and Playgrounds	910,847	-	-	-
08 Levy P-Patch Development	1,085	-	-	-
Total	**1,104,305**	**-**	**-**	**-**

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

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

08 Levy Cultural Facilities

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

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
08 Levy Cultural Facilities	31,797	-	-	-

08 Levy Neighborhood Park Acq

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

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
08 Levy Neighborhood Park Acq	63,062	-	-	-

08 Levy Opportunity Fund

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

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
08 Levy Opportunity Fund	97,514	-	-	-

08 Levy Parks and Playgrounds

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

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
08 Levy Parks and Playgrounds	910,847	-	-	-

08 Levy P-Patch Development

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

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
08 Levy P-Patch Development	1,085	-	-	-

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

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

Program Expenditures	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Building For The Future - CIP	41,571,346	37,949,010	38,198,102	39,198,102
Total	**41,571,346**	**37,949,010**	**38,198,102**	**39,198,102**
Full-time Equivalents Total*	3.52	3.52	3.52	3.52

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

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

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

Program Expenditures	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Debt and Special Funding	6,004,106	7,053,724	10,407,315	5,960,989
Total	**6,004,106**	**7,053,724**	**10,407,315**	**5,960,989**

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

Seattle Parks and Recreation

SPR - BC-PR-40000 - Fix It First

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

Program Expenditures	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Fix It First - CIP	33,932,708	63,893,661	53,318,550	47,707,300
Total	**33,932,708**	**63,893,661**	**53,318,550**	**47,707,300**
Full-time Equivalents Total*	33.59	40.38	40.38	50.54

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

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

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

Program Expenditures	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Maintaining Parks & Facilities	412,042	569,561	584,343	584,343
Total	**412,042**	**569,561**	**584,343**	**584,343**

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

SPR - BC-PR-60000 - SR520 Mitigation

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

Program Expenditures	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
SR520 Mitigation	140,904	-	-	-
Total	**140,904**	**-**	**-**	**-**

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

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

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

Program Expenditures	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
CIP Cost Recovery Offset	(704,887)	(1,039,841)	(1,039,841)	(1,039,841)
M&R Grounds Crews	47,005,257	51,592,327	52,428,835	52,372,664
M&R Shops Crews	23,640,867	26,370,463	26,916,054	27,308,979
M&R Specialty Crews	7,613,472	9,486,894	9,882,994	10,165,754
Total	**77,554,708**	**86,409,843**	**88,188,042**	**88,807,556**
Full-time Equivalents Total*	479.75	552.75	552.75	553.95

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

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

CIP Cost Recovery Offset

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

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
CIP Cost Recovery Offset	(704,887)	(1,039,841)	(1,039,841)	(1,039,841)

M&R Grounds Crews

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

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
M&R Grounds Crews	47,005,257	51,592,327	52,428,835	52,372,664
Full Time Equivalents Total	267.53	309.53	309.53	307.56

M&R Shops Crews

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

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
M&R Shops Crews	23,640,867	26,370,463	26,916,054	27,308,979
Full Time Equivalents Total	147.50	170.50	170.50	172.00

M&R Specialty Crews

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

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
M&R Specialty Crews	7,613,472	9,486,894	9,882,994	10,165,754
Full Time Equivalents Total	64.72	72.72	72.72	74.39

SPR - BO-PR-20000 - Leadership and Administration

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

Program Expenditures	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Citywide Indirect Costs	17,157,217	17,051,508	17,995,078	19,512,590
COVID Planning 2021	-	735,000	1,528,800	1,528,800
Departmental Indirect Costs	12,371,037	16,231,574	16,672,729	15,445,234
Divisional Indirect Costs	9,872,207	12,691,903	12,925,064	14,151,489
Indirect Cost Recovery Offset	(4,039,086)	(5,111,879)	(5,117,549)	(6,277,436)
Pooled Benefits	3,602,669	3,743,469	4,138,514	4,138,514
Total	**38,964,044**	**45,341,576**	**48,142,635**	**48,499,190**
Full-time Equivalents Total*	127.06	147.82	147.82	151.62

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

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

Citywide Indirect Costs

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

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Citywide Indirect Costs	17,157,217	17,051,508	17,995,078	19,512,590

COVID Planning 2021

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

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
COVID Planning 2021	-	735,000	1,528,800	1,528,800

Departmental Indirect Costs

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

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Departmental Indirect Costs	12,371,037	16,231,574	16,672,729	15,445,234
Full Time Equivalents Total	82.55	93.25	93.25	94.25

Divisional Indirect Costs

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

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Divisional Indirect Costs	9,872,207	12,691,903	12,925,064	14,151,489
Full Time Equivalents Total	44.51	54.57	54.57	57.37

Indirect Cost Recovery Offset

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

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Indirect Cost Recovery Offset	(4,039,086)	(5,111,879)	(5,117,549)	(6,277,436)

Pooled Benefits

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

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Pooled Benefits	3,602,669	3,743,469	4,138,514	4,138,514

Seattle Parks and Recreation

SPR - BO-PR-30000 - Departmentwide Programs

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

Program Expenditures	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Departmentwide Other	2,236,631	6,166,768	6,203,414	6,276,924
Partnerships - Departmentwide	7,995,704	8,300,306	8,533,195	8,289,506
Seattle Conservation Corps	3,303,719	5,424,388	5,498,678	5,575,311
Total	**13,536,055**	**19,891,462**	**20,235,288**	**20,141,741**
Full-time Equivalents Total*	57.55	92.09	92.09	89.59

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

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

Departmentwide Other

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

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Departmentwide Other	2,236,631	6,166,768	6,203,414	6,276,924
Full Time Equivalents Total	10.36	41.36	41.36	39.86

Partnerships - Departmentwide

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

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Partnerships - Departmentwide	7,995,704	8,300,306	8,533,195	8,289,506
Full Time Equivalents Total	31.17	32.17	32.17	30.17

Seattle Conservation Corps

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

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Seattle Conservation Corps	3,303,719	5,424,388	5,498,678	5,575,311
Full Time Equivalents Total	16.02	18.56	18.56	19.56

SPR - BO-PR-50000 - Recreation Facility Programs

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

Program Expenditures	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Aquatic & Swimming Programs	8,060,583	10,165,400	10,308,201	10,453,528
Partnerships - Recreation	1,287,117	1,240,815	1,249,902	1,330,079
Rec Programs & Facility Ops	27,661,155	34,672,036	36,039,001	35,835,724
Total	**37,008,855**	**46,078,250**	**47,597,105**	**47,619,331**
Full-time Equivalents Total*	233.17	257.42	257.42	259.67

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

Aquatic & Swimming Programs

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

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Aquatic & Swimming Programs	8,060,583	10,165,400	10,308,201	10,453,528
Full Time Equivalents Total	48.05	49.05	49.05	49.30

Partnerships - Recreation

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

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Partnerships - Recreation	1,287,117	1,240,815	1,249,902	1,330,079
Full Time Equivalents Total	8.70	8.70	8.70	8.70

Seattle Parks and Recreation

Rec Programs & Facility Ops

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

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Rec Programs & Facility Ops	27,661,155	34,672,036	36,039,001	35,835,724
Full Time Equivalents Total	176.42	199.67	199.67	201.67

SPR - BO-PR-60000 - Golf Programs

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

Program Expenditures	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Golf Course Programs	13,973,727	13,666,073	13,679,574	14,040,876
Total	**13,973,727**	**13,666,073**	**13,679,574**	**14,040,876**
Full-time Equivalents Total*	24.00	24.00	24.00	23.00

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

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

Program Expenditures	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Zoo and Aquarium Programs	7,758,319	8,088,303	8,188,591	8,985,018
Total	**7,758,319**	**8,088,303**	**8,188,591**	**8,985,018**

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

CEN - BC-SC-S0303 - McCaw Hall Capital Reserve

The purpose of the McCaw Hall Capital Reserve Fund Budget Summary Level is to maintain and enhance the McCaw Hall facility.

Program Expenditures	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
McCaw Hall Asset Preservation	331,662	670,996	690,990	690,990
Total	**331,662**	**670,996**	**690,990**	**690,990**
Full-time Equivalents Total*	0.38	0.38	0.38	0.38

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

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

Program Expenditures	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Armory Rehabilitation	836,006	2,096,977	199,935	-
Campuswide Improvements and Re	11,188,733	4,494,963	21,532,898	1,091,000
Facility Infrastructure Renova	2,434,053	1,935,970	1,515,563	1,515,647
Parking Repairs & Improvements	680,206	399,961	399,890	-
Public Gathering Space Improve	208,195	714,000	50,000	-
Utility Infrstr MP and Repairs	712,067	1,001,000	702,353	520,353
Total	**16,059,261**	**10,642,871**	**24,400,639**	**3,127,000**
Full-time Equivalents Total*	7.26	7.26	7.26	7.26

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

Armory Rehabilitation

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

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Armory Rehabilitation	836,006	2,096,977	199,935	-
Full Time Equivalents Total	0.57	0.57	0.57	0.57

Campuswide Improvements and Re

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

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Campuswide Improvements and Re	11,188,733	4,494,963	21,532,898	1,091,000
Full Time Equivalents Total	4.20	4.20	4.20	4.20

Facility Infrastructure Renova

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

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Facility Infrastructure Renova	2,434,053	1,935,970	1,515,563	1,515,647
Full Time Equivalents Total	0.48	0.48	0.48	0.48

Parking Repairs & Improvements

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

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Parking Repairs & Improvements	680,206	399,961	399,890	-
Full Time Equivalents Total	0.38	0.38	0.38	0.38

Public Gathering Space Improve

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

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Public Gathering Space Improve	208,195	714,000	50,000	-
Full Time Equivalents Total	0.96	0.96	0.96	0.96

Utility Infrstr MP and Repairs

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

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Utility Infrstr MP and Repairs	712,067	1,001,000	702,353	520,353
Full Time Equivalents Total	0.67	0.67	0.67	0.67

CEN - BC-SC-S9403 - Monorail Rehabilitation

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

Program Expenditures	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Monorail Rehabilitation	2,039,489	1,255,000	1,255,000	1,255,000
Total	**2,039,489**	**1,255,000**	**1,255,000**	**1,255,000**
Full-time Equivalents Total*	0.96	0.96	0.96	0.96

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CEN - BO-SC-60000 - Campus

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

Program Expenditures	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Access	2,650,120	2,079,364	2,077,485	2,227,485
Campus Grounds	17,729,936	16,713,934	16,805,032	17,158,751
Commercial Events	2,257,979	1,674,164	1,670,061	1,918,960
Community Programs	2,626,304	2,442,803	2,437,019	2,787,019
Cultural Facilities	329,417	318,770	317,833	317,833
Festivals	345,253	1,590,249	1,486,543	1,876,543
Total	**25,939,008**	**24,819,284**	**24,793,973**	**26,286,591**
Full-time Equivalents Total*	170.58	170.08	170.08	170.08

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

Access

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

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Access	2,650,120	2,079,364	2,077,485	2,227,485
Full Time Equivalents Total	5.91	5.91	5.91	5.91

Campus Grounds

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

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Campus Grounds	17,729,936	16,713,934	16,805,032	17,158,751
Full Time Equivalents Total	121.75	121.25	121.25	121.25

Commercial Events

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

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Commercial Events	2,257,979	1,674,164	1,670,061	1,918,960
Full Time Equivalents Total	10.38	10.38	10.38	10.38

Community Programs

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

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Community Programs	2,626,304	2,442,803	2,437,019	2,787,019
Full Time Equivalents Total	16.13	16.13	16.13	16.13

Cultural Facilities

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

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Cultural Facilities	329,417	318,770	317,833	317,833
Full Time Equivalents Total	3.38	3.38	3.38	3.38

Festivals

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

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Festivals	345,253	1,590,249	1,486,543	1,876,543
Full Time Equivalents Total	13.03	13.03	13.03	13.03

CEN - BO-SC-61000 - Waterfront

The purpose of the Waterfront Budget Summary Level is to fund and track the annual operation and maintenance costs of the Seattle Waterfront.

Program Expenditures	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Waterfront O&M	-	3,512,809	4,344,071	6,089,071
Total	**-**	**3,512,809**	**4,344,071**	**6,089,071**
Full-time Equivalents Total*	-	15.00	15.00	32.50

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CEN - BO-SC-65000 - McCaw Hall

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

Program Expenditures	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Debt Service	(124,531)	120,750	-	-
McCaw Hall	4,958,068	6,423,742	6,765,991	6,823,972
Total	**4,833,536**	**6,544,492**	**6,765,991**	**6,823,972**
Full-time Equivalents Total*	36.25	36.25	36.25	36.25

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

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

Debt Service

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

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Debt Service	(124,531)	120,750	-	-

McCaw Hall

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

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
McCaw Hall	4,958,068	6,423,742	6,765,991	6,823,972

Full Time Equivalents Total	36.25	36.25	36.25	36.25

CEN - BO-SC-66000 - KeyArena

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

Program Expenditures	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
KeyArena	-	-	-	-
Total	**-**	**-**	**-**	**-**

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

CEN - BO-SC-69000 - Leadership and Administration

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

Program Expenditures	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
CIP Indirect Costs	205,572	-	-	-
Citywide Indirect Costs	1,462,079	4,093,827	4,298,977	4,543,509
Departmental Indirect Costs	4,911,940	7,497,139	7,566,104	8,106,924
Divisional Indirect	358,850	(441,668)	(440,128)	(440,128)
Employee Benefits	2,771,045	(5,394,521)	(4,977,326)	(5,673,183)
Indirect Cost Recovery Offset	(693,023)	4,764,055	4,764,055	4,764,055
Total	**9,016,464**	**10,518,832**	**11,211,682**	**11,301,177**
Full-time Equivalents Total*	-	1.50	1.50	1.50

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

CIP Indirect Costs

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

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
CIP Indirect Costs	205,572	-	-	-

Citywide Indirect Costs

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

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Citywide Indirect Costs	1,462,079	4,093,827	4,298,977	4,543,509

Departmental Indirect Costs

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

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Departmental Indirect Costs	4,911,940	7,497,139	7,566,104	8,106,924
Full Time Equivalents Total	-	1.50	1.50	1.50

Divisional Indirect

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

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Divisional Indirect	358,850	(441,668)	(440,128)	(440,128)

Employee Benefits

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

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Employee Benefits	2,771,045	(5,394,521)	(4,977,326)	(5,673,183)

Indirect Cost Recovery Offset

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

Seattle Center

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Indirect Cost Recovery Offset	(693,023)	4,764,055	4,764,055	4,764,055

Seattle Public Library

SPL - BC-PL-B3000 - Capital Improvements

The purpose of The Seattle Public Library Capital Improvements Budget Summary Level is to provide major maintenance to Library facilities, which include the Central Library and all branch libraries, to help ensure building integrity and improve functionality for patrons and staff.

Program Expenditures	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Capital Improvements	5,305,917	9,633,300	5,375,000	5,322,000
IT Infrastructure	446,158	1,209,000	615,000	615,000
Total	**5,752,075**	**10,842,300**	**5,990,000**	**5,937,000**

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

The following information summarizes the programs in Capital Improvements Budget Summary Level:

Capital Improvements

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

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Capital Improvements	5,305,917	9,633,300	5,375,000	5,322,000

IT Infrastructure

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
IT Infrastructure	446,158	1,209,000	615,000	615,000

Seattle Public Library

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

The purpose of the Administrative Services Program is to support the delivery of library services to the public through providing services such as financial services, capital and operating budget planning and management, facilities maintenance and landscaping, and security services.

Program Expenditures	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Administrative Services	631,873	970,892	974,761	974,761
Business Office	1,652,019	1,606,340	1,721,312	1,680,876
Event Services	473,093	755,880	766,492	766,492
FAC Services	8,013,638	10,438,218	10,502,939	10,502,939
Security Services	1,935,692	-	-	-
Total	**12,706,314**	**13,771,331**	**13,965,504**	**13,925,068**

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

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

Administrative Services

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

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Administrative Services	631,873	970,892	974,761	974,761

Business Office

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

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Business Office	1,652,019	1,606,340	1,721,312	1,680,876

Event Services

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

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Event Services	473,093	755,880	766,492	766,492

FAC Services

Seattle Public Library

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

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
FAC Services	8,013,638	10,438,218	10,502,939	10,502,939

Security Services

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Security Services	1,935,692	-	-	-

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

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

Program Expenditures	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Chief Librarian's Office	470,236	659,416	661,643	661,643
Total	**470,236**	**659,416**	**661,643**	**661,643**

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

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

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

Program Expenditures	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Collections and Access	18,965,419	19,895,581	20,015,468	20,059,000
Information Technology	6,350,183	6,051,006	6,051,970	6,093,443
Public Library Services Admin	2,165,268	-	-	-
Public Services	34,794,031	43,360,633	44,572,319	44,983,514
Service Units	2,440,844	-	-	-
Total	**64,715,745**	**69,307,219**	**70,639,757**	**71,135,957**

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

Seattle Public Library

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

Collections and Access

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

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Collections and Access	18,965,419	19,895,581	20,015,468	20,059,000

Information Technology

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

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Information Technology	6,350,183	6,051,006	6,051,970	6,093,443

Public Library Services Admin

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Public Library Services Admin	2,165,268	-	-	-

Public Services

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

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Public Services	34,794,031	43,360,633	44,572,319	44,983,514

Service Units

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Service Units	2,440,844	-	-	-

Seattle Public Library

SPL - BO-PL-B5HRS - Human Resources

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

Program Expenditures	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Human Resources	2,592,287	2,486,046	2,543,583	2,642,612
Safety & Health Services	171,469	-	-	-
Total	**2,763,757**	**2,486,046**	**2,543,583**	**2,642,612**

**FTE totals are provided for informational 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 Human Resources Budget Summary Level:

Human Resources

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

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Human Resources	2,592,287	2,486,046	2,543,583	2,642,612

Safety & Health Services

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Safety & Health Services	171,469	-	-	-

Seattle Public Library

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

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

Program Expenditures	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Institutional & Strategic Advancement	1,910,579	1,874,874	1,885,498	1,885,498
Total	**1,910,579**	**1,874,874**	**1,885,498**	**1,885,498**

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

SPL - BO-PL-B9LA - Leadership and Administration

Program Expenditures	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Citywide Indirect Costs	518,816	-	-	-
Total	**518,816**	**-**	**-**	**-**

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Department of Education and Early Learning

DEEL - BO-EE-IL100 - Early Learning

The purpose of the Early Learning Budget Summary Level is to help children enter school ready to succeed, provide preschool teachers with resources and training, and assist Seattle families with gaining access to early learning resources.

Program Expenditures	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Early Learning	60,249,029	73,096,370	70,367,990	76,277,308
Total	**60,249,029**	**73,096,370**	**70,367,990**	**76,277,308**
Full-time Equivalents Total*	63.50	65.50	65.50	65.50

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

The purpose of the K-12 Division Budget Summary Level is to manage K-12 investments in elementary, middle, and high school, as well as health strategies across the K-12 continuum.

Program Expenditures	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
K-12 Programs	35,954,622	41,040,362	41,921,749	41,921,749
Total	**35,954,622**	**41,040,362**	**41,921,749**	**41,921,749**
Full-time Equivalents Total*	18.00	19.00	19.00	19.00

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DEEL - BO-EE-IL300 - Post-Secondary Programs

The purpose of the Post-Secondary Budget Summary Level is to help achieve the goal of the City's Education Action Plan that 70% of all student groups in Seattle Public Schools will go on to attain a post-secondary credential by the year 2030.

Program Expenditures	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Post-Secondary Programs	8,274,956	7,692,113	10,171,870	10,171,870
Total	**8,274,956**	**7,692,113**	**10,171,870**	**10,171,870**
Full-time Equivalents Total*	3.00	3.00	3.00	3.00

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

Department of Education and Early Learning

DEEL - BO-EE-IL700 - Leadership and Administration

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

Program Expenditures	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Citywide Indirect Costs	2,257,833	2,436,141	2,583,913	2,386,345
Departmental Indirect Costs	-	170,126	177,178	177,178
Divisional Indirect Costs	5,528,150	5,733,196	5,819,921	5,842,179
Pooled Benefits	(83,948)	-	-	-
Total	**7,702,035**	**8,339,463**	**8,581,012**	**8,405,701**
Full-time Equivalents Total*	34.00	34.00	34.00	34.00

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

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

Citywide Indirect Costs

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Citywide Indirect Costs	2,257,833	2,436,141	2,583,913	2,386,345

Departmental Indirect Costs

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Departmental Indirect Costs	-	170,126	177,178	177,178
Full Time Equivalents Total	31.00	31.00	31.00	31.00

Divisional Indirect Costs

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Divisional Indirect Costs	5,528,150	5,733,196	5,819,921	5,842,179
Full Time Equivalents Total	3.00	2.00	3.00	3.00

Pooled Benefits

Department of Education and Early Learning

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Pooled Benefits	(83,948)	-	-	-

HSD - BO-HS-H1000 - Supporting Affordability and Livability

The purpose of the Supporting Affordability & Livability Budget Summary Level is to support programs that promote affordability to Seattle residents with low incomes.

Program Expenditures	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Access to Services	5,646,522	6,237,097	6,370,688	6,513,569
Community Facilities	3,556,949	8,249,420	2,529,163	3,442,949
Emergency Preparedness and Program Administration	-	12,150	21,606	21,606
Emergency Preparedness and Program Administration	978,788	676,974	696,551	702,676
Food & Nutrition	28,962,407	20,623,791	21,388,880	23,316,469
Total	**39,144,666**	**35,799,433**	**31,006,889**	**33,997,268**
Full-time Equivalents Total*	41.85	42.35	42.35	45.35

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The following information summarizes the programs in Supporting Affordability and Livability Budget Summary Level:

Access to Services

The purpose of the Access to Services Program is to provide information and access to community resources that support affordability and livability, including utility payment assistance to low income residents in the City of Seattle.

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Access to Services	5,646,522	6,237,097	6,370,688	6,513,569
Full Time Equivalents Total	17.60	18.10	18.10	18.10

Community Facilities

The purpose of the Community Facilities Program is to support the construction of facilities that are primarily for the benefit of low-income people in Seattle, including childcare facilities.

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Community Facilities	3,556,949	8,249,420	2,529,163	3,442,949
Full Time Equivalents Total	8.00	8.00	8.00	9.00

Emergency Preparedness and Program Administration

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Emergency Preparedness and Program Administration	978,788	689,124	718,157	724,282
Full Time Equivalents Total	3.00	3.00	3.00	3.00

Food & Nutrition

The purpose of the Food & Nutrition Program is to provide access to nutritious, affordable, and culturally relevant food and education to children in childcare programs and other settings, older adults, and individuals with low incomes.

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Food & Nutrition	28,962,407	20,623,791	21,388,880	23,316,469
Full Time Equivalents Total	13.25	13.25	13.25	15.25

HSD - BO-HS-H2000 - Preparing Youth for Success

The purpose of the Preparing Youth for Success Budget Summary Level is to support programs that help youth and young adults develop and succeed.

Program Expenditures	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Family Support	6,701,907	6,799,669	7,232,560	7,314,725
Safety	-	-	-	-
Youth Development	8,154,362	9,237,536	9,405,695	9,543,363
Total	**14,856,269**	**16,037,205**	**16,638,256**	**16,858,088**
Full-time Equivalents Total*	24.65	24.65	24.65	24.65

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

The following information summarizes the programs in Preparing Youth for Success Budget Summary Level:

Family Support

The purpose of the Family Support Program is to focus on strengthening and empowering families, through systems navigation support and family management, so that youth in Seattle successfully transition into adulthood.

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Family Support	6,701,907	6,799,669	7,232,560	7,314,725
Full Time Equivalents Total	5.80	5.80	5.80	5.80

Safety

The purpose of the Safety Program is to support youth and adults at risk of involvement with the criminal justice system through violence prevention, intervention and re-entry supports to foster successful transitions to adulthood and safe communities.

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Safety	-	-	-	-

Youth Development

The purpose of the Youth Development Program is to provide youth with strength-based experiences and employment and training which helps them to become more socially, culturally, emotionally, physically and cognitively competent.

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Youth Development	8,154,362	9,237,536	9,405,695	9,543,363
Full Time Equivalents Total	18.85	18.85	18.85	18.85

HSD - BO-HS-H3000 - Addressing Homelessness

The purpose of the Addressing Homelessness Budget Summary Level is to support programs that provide resources and services to Seattle's low-income and homeless residents to reduce homelessness.

Program Expenditures	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
City-Managed Homelessness Programs	8,826,685	12,054,064	12,593,579	10,108,171
Contract Oversight and Administration	602,614	1,135,165	1,205,077	1,248,056
Homeless Outreach and Provider Ecosystem (HOPE) Team	966,731	1,345,948	1,365,892	2,468,466
Homelessness Prevention and Support	-	-	-	-
King County Regional Homelessness Authority	99,982,908	96,890,157	99,667,772	105,670,485
Navigation Team	604	-	-	-
Shelters & Housing	-	-	-	-
Total	**110,379,542**	**111,425,333**	**114,832,319**	**119,495,177**
Full-time Equivalents Total*	11.00	14.00	14.00	14.00

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

The following information summarizes the programs in Addressing Homelessness Budget Summary Level:

City-Managed Homelessness Programs

The purpose of the City-Managed Homelessness Programs Budget Program is to provide funding for homeless services and provider contracts managed directly by the City and not under the purview of the King County Regional

Homelessness Authority.

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
City-Managed Homelessness Programs	8,826,685	12,054,064	12,593,579	10,108,171
Full Time Equivalents Total	-	2.00	2.00	2.00

Contract Oversight and Administration

The purpose of the Contract Oversight and Administration budget program is to fund staff responsible for managing contracts and outcomes with the City's homelessness providers, including the City's contract with the King County Regional Homelessness Authority.

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Contract Oversight and Administration	602,614	1,135,165	1,205,077	1,248,056
Full Time Equivalents Total	3.00	3.00	3.00	3.00

Homeless Outreach and Provider Ecosystem (HOPE) Team

The purpose of the HOPE team budget program is to provide funding for the City's work to conduct outreach to and mitigate the impacts of those living unsheltered.

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Homeless Outreach and Provider Ecosystem (HOPE) Team	966,731	1,345,948	1,365,892	2,468,466
Full Time Equivalents Total	8.00	9.00	9.00	9.00

Homelessness Prevention and Support

The purpose of the Homelessness Prevention and Support Program is to provide outreach and support services to homeless individuals and prevention programs which assist those at risk of homelessness so they remain housed. This budget program is no longer in use as of the 2021 Proposed Budget.

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Homelessness Prevention and Support	-	-	-	-

King County Regional Homelessness Authority

The purpose of the King County Regional Homelessness Authority budget program is to provide funding to support the operations and programs of organization responsible for supporting those experiencing homelessness in the Seattle/King County region.

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
King County Regional Homelessness	99,982,908	96,890,157	99,667,772	105,670,485

Authority

Navigation Team

The purpose of the Navigation Team program is to coordinate a response to unauthorized homeless encampments by referring individuals to safe sleeping programs and addressing the environmental issues in the encampment areas. This budget program is no longer in use as of the 2021 proposed budget.

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Navigation Team	604	-	-	-

Shelters & Housing

The purpose of the Shelters and Housing Program is to support homeless individuals in moving to permanent housing through temporary safe sleeping spaces and supportive housing programs. This budget program is no longer in use as of the 2021 Proposed Budget.

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Shelters & Housing	-	-	-	-

HSD - BO-HS-H4000 - Supporting Safe Communities

The purpose of the Supporting Safe Communities Budget Summary Level is to support programs that help reduce instances of individuals experiencing trauma, violence, and crisis.

Program Expenditures	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Advocacy	-	-	-	-
Community Safety	34,772,972	32,930,632	31,937,264	35,104,201
Gender-Based Violence Services	-	923,262	473,262	473,262
Gender-Based Violence Services	12,844,605	13,878,315	14,767,702	15,174,007
Prevention & Intervention	-	-	-	-
Safe Communities Division Administration	2,043,951	2,650,541	2,652,200	2,701,816
Support Services	-	-	-	-
Victim Advocacy	1,597,030	2,354,832	2,385,590	2,498,685
Total	**51,258,558**	**52,737,582**	**52,216,019**	**55,951,971**
Full-time Equivalents Total*	39.50	39.50	39.50	39.50

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

The following information summarizes the programs in Supporting Safe Communities Budget Summary Level:

Advocacy

The purpose of the Advocacy Program is to provide survivors of domestic violence and sexual assault with client-centered services to support their safety. This budget program is no longer in use as of the 2021 proposed budget.

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Advocacy	-	-	-	-

Community Safety

The purpose of the Community Safety Program is to support youth and adults at risk of involvement with the criminal justice system through violence prevention, intervention and re-entry supports to foster successful transitions to adulthood and safe communities.

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Community Safety	34,772,972	32,930,632	31,937,264	35,104,201
Full Time Equivalents Total	3.50	4.50	4.50	4.50

Gender-Based Violence Services

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Gender-Based Violence Services	12,844,605	14,801,577	15,240,964	15,647,269

Prevention & Intervention

The purpose of the Prevention and Intervention Program is to support survivors and those at risk of domestic violence and sexual assault with education and therapeutic services to maintain their safety. This budget program is no longer in use as of the 2021 proposed budget.

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Prevention & Intervention	-	-	-	-

Safe Communities Division Administration

The purpose of the Safe Communities Division Administration Program is to provide leadership, contract administration, and strategic planning support for the City's safety work.

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Safe Communities Division Administration	2,043,951	2,650,541	2,652,200	2,701,816
Full Time Equivalents Total	22.00	17.00	17.00	17.00

Support Services

The purpose of the Supportive Services Program is to provide services to survivors of domestic violence and sexual assault including shelter, housing, support groups, and legal services. This budget program is no longer in use as of the 2021 proposed budget.

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Support Services	-	-	-	-

Victim Advocacy

The purpose of the Victim Advocacy Program is to provide direct support to survivors of gender-based violence through coordination with the Seattle Police Department, legal system navigation, and social services support to maintain their safety.

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Victim Advocacy	1,597,030	2,354,832	2,385,590	2,498,685
Full Time Equivalents Total	14.00	18.00	18.00	18.00

HSD - BO-HS-H5000 - Leadership and Administration

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

Program Expenditures	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Citywide Indirect Costs	(12,480)	-	-	-
Departmental Indirect Costs	16,664,740	16,586,834	16,735,646	17,067,186
Divisional Indirect Costs	8,941,673	-	-	-
Indirect Cost Recovery	(8,781,533)	-	-	-
Paid Time Off	629,215	-	-	-
Pooled Benefits	(74,605)	-	-	-
Total	**17,367,010**	**16,586,834**	**16,735,646**	**17,067,186**
Full-time Equivalents Total*	78.00	75.00	78.00	78.00

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

Citywide Indirect Costs

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

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Citywide Indirect Costs	(12,480)	-	-	-

Departmental Indirect Costs

The purpose of the Departmental Indirect Costs program is to fund costs associated with management of the department. This may include personnel costs related to department leadership and administration or other administrative costs such as external rent and operating supplies or services.

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Departmental Indirect Costs	16,664,740	16,586,834	16,735,646	17,067,186
Full Time Equivalents Total	78.00	75.00	78.00	78.00

Divisional Indirect Costs

The purpose of the Divisional Indirect Costs Indirect program is to fund administrative costs generated by sub-departmental units such as costs related to divisional management or training. The Human Services Department budgets all divisional indirect costs within the direct service Budget Summary Level beginning in the 2019 budget.

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Divisional Indirect Costs	8,941,673	-	-	-

Indirect Cost Recovery

The purpose of the Indirect Cost Recovery program is to recover costs associated with indirect programs within Leadership and Administrative BSL from the department's direct cost programs. The Human Services Department will be discontinuing allocation of indirect costs to direct services in the 2019 budget.

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Indirect Cost Recovery	(8,781,533)	-	-	-

Paid Time Off

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Paid Time Off	629,215	-	-	-

Pooled Benefits

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

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Pooled Benefits	(74,605)	-	-	-

HSD - BO-HS-H6000 - Promoting Healthy Aging

The purpose of the Promoting Healthy Aging Budget Summary Level is to provide programs that improve choice, promote independence, and enhance the quality of life for older people and adults with disabilities.

Program Expenditures	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Care Coordination	3,011,112	3,034,483	3,170,519	3,375,706
Case Management	39,285,541	53,241,932	53,413,752	53,503,808
Healthy Aging	16,710,968	13,462,549	14,303,542	14,525,008
Total	**59,007,621**	**69,738,964**	**70,887,812**	**71,404,522**
Full-time Equivalents Total*	211.75	223.25	227.75	227.75

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

The following information summarizes the programs in Promoting Healthy Aging Budget Summary Level:

Care Coordination

The purpose of the Care Coordination Program is to support unpaid family caregivers with respite care and other services to enable them to continue caregiving.

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Care Coordination	3,011,112	3,034,483	3,170,519	3,375,706
Full Time Equivalents Total	2.31	2.31	2.31	2.31

Case Management

The purpose of the Case Management Program is to support older adults and adults with disabilities with in-home services to enable them to live independently in the community.

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Case Management	39,285,541	53,241,932	53,413,752	53,503,808
Full Time Equivalents Total	182.92	198.92	198.92	198.92

Healthy Aging

The purpose of the Healthy Aging Program is to provide older adults with resources and activities that promote social engagement and good health.

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Healthy Aging	16,710,968	13,462,549	14,303,542	14,525,008
Full Time Equivalents Total	26.52	22.02	26.52	26.52

HSD - BO-HS-H7000 - Promoting Public Health

The purpose of the Promoting Public Health Budget Summary Level is to provide programs that give access to chemical and dependency services and reduce the disparities in health among the Seattle population.

Program Expenditures	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
HIV Management	251,255	1,148,584	1,225,312	1,255,363
Physical Health Care	14,214,762	15,652,772	15,434,187	18,041,463
Total	**14,466,017**	**16,801,356**	**16,659,500**	**19,296,826**
Full-time Equivalents Total*	1.00	1.00	1.00	5.00

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

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

HIV Management

The purpose of the HIV Management Program is to support low-income individuals living with HIV with case management services to improve their quality of life and to provide education to prevent HIV transmission.

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
HIV Management	251,255	1,148,584	1,225,312	1,255,363

Physical Health Care

The purpose of the Physical Health Care Program is to improve access to medical care and other health resources to vulnerable populations in Seattle including homeless individuals, families, and adults.

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Physical Health Care	14,214,762	15,652,772	15,434,187	18,041,463
Full Time Equivalents Total	1.00	1.00	1.00	5.00

Office for Civil Rights

OCR - BO-CR-X1R00 - Civil Rights

The purpose of the Civil Rights Budget Summary Level is to encourage and promote equal access and opportunity, diverse participation, and social and economic equity in Seattle. OCR works to eliminate discrimination in employment, housing, public accommodations, contracting, and lending in Seattle through enforcement, and policy and outreach activities. In addition, OCR is responsible for directing the Race and Social Justice Initiative, which leads other City departments to design and implement programs that help eliminate institutionalized racism.

Program Expenditures	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Civil Rights Enforcement	1,571,641	1,774,262	1,785,051	1,785,051
Community Investments	-	1,006,463	1,080,000	1,080,000
Leadership and Administration	2,585,812	2,055,791	2,082,633	2,138,144
Participatory Budgeting	564,238	-	-	-
Policy	1,703,383	1,485,842	1,418,526	1,418,526
RSJI	770,942	1,588,236	1,596,274	1,596,274
Total	**7,196,016**	**7,910,594**	**7,962,483**	**8,017,994**
Full-time Equivalents Total*	35.50	38.50	38.50	38.50

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

The following information summarizes the programs in Civil Rights Budget Summary Level:

Civil Rights Enforcement

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Civil Rights Enforcement	1,571,641	1,774,262	1,785,051	1,785,051
Full Time Equivalents Total	14.50	14.50	14.50	14.50

Community Investments

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Community Investments	-	1,006,463	1,080,000	1,080,000
Full Time Equivalents Total	3.00	-	3.00	3.00

Leadership and Administration

Expenditures/FTE	2022	2023	2024	2024

Office for Civil Rights

	Actuals	Adopted	Endorsed	Proposed
Leadership and Administration	2,585,812	2,055,791	2,082,633	2,138,144
Full Time Equivalents Total	5.00	5.00	5.00	5.00

Participatory Budgeting

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Participatory Budgeting	564,238	-	-	-

Policy

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Policy	1,703,383	1,485,842	1,418,526	1,418,526
Full Time Equivalents Total	5.00	11.00	8.00	8.00

RSJI

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
RSJI	770,942	1,588,236	1,596,274	1,596,274
Full Time Equivalents Total	8.00	8.00	8.00	8.00

SDCI - BO-CI-U2200 - Land Use Services

The purpose of the Land Use Services Budget Summary Level is to provide land use permitting services.

Program Expenditures	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Land Use Services	21,711,644	23,554,635	23,554,635	24,869,211
Land Use Services CBA	-	1,672,241	1,672,241	1,672,241
Total	**21,711,644**	**25,226,876**	**25,226,876**	**26,541,452**
Full-time Equivalents Total*	82.00	101.00	101.00	103.00

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

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

Land Use Services

The purpose of the Land Use Services Program is to provide land use permitting services to project applicants, City of Seattle departments, public agencies, and residents. Land Use staff provide permit process information and regulatory expertise to inform pre-application construction project design. Land Use staff also review development concepts as part of a developer's permit application. The Land Use review process includes eliciting public input and facilitating public meetings and design review board meetings. It may also include coordination with various city and county agencies, defending project decisions during appeal to the Hearing Examiner or coordinating the department recommendation for a development application through the City Council approval process. These services are intended to ensure that development proposals are reviewed in a fair, reasonable, efficient, and predictable manner, and to ensure that the plans substantially comply with applicable codes, legal requirements, policies, and community design standards.

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Land Use Services	21,711,644	23,554,635	23,554,635	24,869,211
Full Time Equivalents Total	82.00	101.00	101.00	103.00

Land Use Services CBA

The purpose of the Land Use Services CBA Program is to display the amount of unallocated Contingent Budget Authority (CBA) in the Land Use Services BSL that has not been accessed. In contrast, CBA that is accessed is appropriated in the programs in which it will be spent.

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Land Use Services CBA	-	1,672,241	1,672,241	1,672,241

Seattle Department of Construction and Inspections

SDCI - BO-CI-U2300 - Permit Services

The purpose of the Permit Services Budget Summary Level is to facilitate the review of development plans and processing of permits.

Program Expenditures	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Permit Services	26,190,624	26,877,156	26,877,156	28,019,851
Permit Services CBA	-	3,666,136	3,666,136	3,666,136
Total	**26,190,624**	**30,543,292**	**30,543,292**	**31,685,986**
Full-time Equivalents Total*	106.00	109.00	109.00	109.00

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

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

Permit Services

The purpose of the Permit Services Program is to facilitate the review of development plans and processing of permits.

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Permit Services	26,190,624	26,877,156	26,877,156	28,019,851
Full Time Equivalents Total	106.00	109.00	109.00	109.00

Permit Services CBA

The purpose of the Permit Services CBA Program is to display the amount of unallocated Contingent Budget Authority (CBA) in the Permit Services BSL that has not been accessed for construction plan review and peer review contracts. In contrast, CBA that is accessed is appropriated in the programs in which it will be spent.

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Permit Services CBA	-	3,666,136	3,666,136	3,666,136

Seattle Department of Construction and Inspections

SDCI - BO-CI-U23A0 - Inspections

The purpose of the Inspections Budget Summary Level is to provide on-site inspections of property under development, inspections of mechanical equipment at installation and on an annual or biennial cycle, and certification of installers and mechanics.

Program Expenditures	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Inspections	27,902,206	27,818,358	27,818,358	29,389,661
Inspections Services CBA	-	2,726,100	2,726,100	2,726,100
Total	**27,902,206**	**30,544,458**	**30,544,458**	**32,115,761**
Full-time Equivalents Total*	114.00	121.00	121.00	123.00

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

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

Inspections

The purpose of the Inspections Program is to provide timely on-site inspections of property under development at predetermined stages of construction; work closely with project architects, engineers, developers, contractors, and other City of Seattle departments to approve projects as substantially complying with applicable City codes, ordinances, and approved plans; and to issue final approvals for occupancy.

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Inspections	27,902,206	27,818,358	27,818,358	29,389,661
Full Time Equivalents Total	114.00	121.00	121.00	123.00

Inspections Services CBA

The purpose of the Inspections Services CBA Program is to display the amount of Contingent Budget Authority (CBA) that has not been accessed within the Inspections BCL for construction inspections and electrical inspections with plan review. In contrast, CBA that is accessed is appropriated in the programs in which it will be spent.

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Inspections Services CBA	-	2,726,100	2,726,100	2,726,100

SDCI - BO-CI-U2400 - Compliance

The purpose of the Compliance Budget Summary Level is to ensure land and buildings are developed, used and maintained according to applicable code standards, reduce deterioration of structures and properties, enforce tenant protections, and support outreach and education for landlords and tenants in coordination with other departments and community organizations.

Program Expenditures	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Compliance	11,772,374	11,041,251	11,022,861	12,139,298
Compliance Resources	-	1,450,000	450,000	450,000
Rental Housing	2,051,934	2,372,008	2,372,008	2,418,132
Total	**13,824,308**	**14,863,259**	**13,844,869**	**15,007,430**
Full-time Equivalents Total*	53.50	57.00	57.00	60.00

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

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

Compliance

The purpose of the Compliance Program is to investigate and respond to violations of code standards for the development, use, maintenance, and management of land and buildings, facilitate compliance by property owners and other responsible parties, pursue enforcement actions against violators through the legal system, reduce the deterioration of structures and properties to reduce blight, and manage the adoption of administrative rules and response to claims. The program also supports outreach and education for landlords and tenants, working in coordination with other departments and community organizations.

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Compliance	11,772,374	11,041,251	11,022,861	12,139,298
Full Time Equivalents Total	40.50	43.00	43.00	46.00

Compliance Resources

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Compliance Resources	-	1,450,000	450,000	450,000

Rental Housing

The purpose of the Rental Housing Program is to improve the quality of the rental housing stock in Seattle and investigate and respond to violations of tenant protection regulations. By registering and inspecting all rental housing properties the program helps ensure key life, health and safety standards are met. The program provides

assistance to property owners and tenants regarding relocation assistance, just cause eviction, and other duties and responsibilities of owners and tenants.

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Rental Housing	2,051,934	2,372,008	2,372,008	2,418,132
Full Time Equivalents Total	13.00	14.00	14.00	14.00

SDCI - BO-CI-U2500 - Leadership and Administration

The purpose of the Leadership & Administration Budget Summary Level is to lead and direct department employees, provide policy guidance, and oversee relationships with the community.

Program Expenditures	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Citywide Indirect Costs	-	26,584,779	27,757,997	29,277,669
Departmental Indirect Costs	3,167	5,006,807	5,006,807	5,156,769
Divisional Indirect Costs	2,714	3,682,965	3,683,347	4,398,069
Indirect Cost Recovery Offset	-	(35,274,551)	(35,274,551)	(38,832,507)
Total	**5,881**	**-**	**1,173,600**	**-**
Full-time Equivalents Total*	64.00	66.00	66.00	67.00

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

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

Citywide Indirect Costs

The purpose of the Citywide Indirect Costs Program is to collect and allocate departmental central costs such as pooled costs, paid-time-off, and other City central costs. The costs in this program are allocated to all department programs except the Contingent Budget Authority (CBA) Programs, the Process Improvements & Technology (PI&T) Program, and other programs in Leadership and Administration.

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Citywide Indirect Costs	-	26,584,779	27,757,997	29,277,669

Departmental Indirect Costs

The purpose of the Departmental Indirect Costs Program is to lead and support department employees; provide policy guidance and financial stewardship; manage the public disclosure of documents; and oversee relationships with the community, government agencies, and the media. The costs in this program are allocated to all department programs except the Contingent Budget Authority (CBA) Programs, the Process Improvements & Technology (PI&T) Program, and other programs in Leadership and Administration.

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed

Departmental Indirect Costs	3,167	5,006,807	5,006,807	5,156,769
Full Time Equivalents Total	37.00	39.00	39.00	40.00

Divisional Indirect Costs

The purpose of the Divisional Indirect Costs Program is to provide support functions for SDCI's primarily fee funded programs: Land Use Services, Permit Services, Inspections; and for the fee-funded portion of the Government Policy, Safety and Support Program. The costs in this program are allocated only to the programs described above.

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Divisional Indirect Costs	2,714	3,682,965	3,683,347	4,398,069
Full Time Equivalents Total	27.00	27.00	27.00	27.00

Indirect Cost Recovery Offset

The purpose of the Indirect Cost Recovery Offset Program is to offset the proportionate share of Citywide Indirect Costs, Departmental Indirect Costs, and Divisional Indirect Costs that allocate to the department's other Budget Summary Level programs as overhead. It is necessary to offset the full cost of indirect cost programs to calculate the budget appropriation and revenue requirements of the related programs.

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Indirect Cost Recovery Offset	-	(35,274,551)	(35,274,551)	(38,832,507)

SDCI - BO-CI-U2600 - Government Policy, Safety & Support

The purpose of the Government Policy, Safety & Support Budget Summary Level is to develop and update land use code and technical code regulations, and provide appropriate support for disaster preparation, mitigation, response, and recovery services.

Program Expenditures	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Govt Policy, Safety & Support	2,340,319	2,591,882	2,591,882	2,677,375
Total	**2,340,319**	**2,591,882**	**2,591,882**	**2,677,375**
Full-time Equivalents Total*	11.00	11.00	11.00	11.00

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

Seattle Department of Construction and Inspections

SDCI - BO-CI-U2800 - Process Improvements & Technology

The purpose of the Process Improvements and Technology Budget Summary Level is to allow the department to plan and implement continuous improvements to its business processes, including related staff training and equipment purchases. The purpose includes ensuring the Department's major technology investments are maintained, upgraded, or replaced when necessary.

Program Expenditures	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Process Improvements and Tech	7,340,422	8,033,733	8,177,183	9,092,679
Total	**7,340,422**	**8,033,733**	**8,177,183**	**9,092,679**
Full-time Equivalents Total*	6.00	9.00	9.00	9.00

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

Office of Economic Development

OED - BO-ED-ADMIN - Leadership and Administration

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

Program Expenditures	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Citywide Indirect Costs	876,902	788,993	849,903	908,461
Departmental Indirect Costs	1,466,602	2,954,406	2,750,013	6,011,568
Pooled Benefits	779,827	628,067	676,135	761,449
Total	**3,123,332**	**4,371,466**	**4,276,051**	**7,681,478**
Full-time Equivalents Total*	8.00	17.00	17.00	20.00

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

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

Citywide Indirect Costs

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

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Citywide Indirect Costs	876,902	788,993	849,903	908,461

Departmental Indirect Costs

The purpose of the Departmental Indirect Costs program is to fund costs associated with management of the department. This may include personnel costs related to department leadership and administration or other administrative costs such as external rent and operating supplies or services.

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Departmental Indirect Costs	1,466,602	2,954,406	2,750,013	6,011,568
Full Time Equivalents Total	8.00	17.00	17.00	20.00

Pooled Benefits

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

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Pooled Benefits	779,827	628,067	676,135	761,449

Office of Economic Development

OED - BO-ED-X1D00 - Business Services

The purpose of the Business Services Budget Summary Level is to promote economic development in the City.

Program Expenditures	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Business Services	25,352,638	23,265,422	23,100,025	28,315,297
Total	**25,352,638**	**23,265,422**	**23,100,025**	**28,315,297**
Full-time Equivalents Total*	32.00	35.00	35.00	41.00

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

Office of Hearing Examiner

HXM - BO-HX-V1X00 - Office of the Hearing Examiner

The purpose of the Office of Hearing Examiner Budget Summary Level is to conduct fair and impartial hearings in all subject areas where the Seattle Municipal Code grants authority to do so (there are currently more than 75 subject areas) and to issue decisions and recommendations consistent with applicable law.

Program Expenditures	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Office of the Hearing Examiner	1,063,079	1,163,296	1,189,054	1,224,527
Total	**1,063,079**	**1,163,296**	**1,189,054**	**1,224,527**
Full-time Equivalents Total*	5.00	5.00	5.00	5.00

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

Office of Housing

OH - BO-HU-1000 - Leadership and Administration

The purpose of the Leadership &Administration Budget Summary Level is to provide centralized leadership, strategic planning, program development, financial management, and administrative support services to the office.

Program Expenditures	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Citywide Indirect Costs	1,498,246	2,183,135	2,322,004	2,058,356
Departmental Indirect Costs	3,314,615	3,704,839	3,405,908	5,214,505
Policy & Planning	2,392,613	2,691,370	2,693,051	3,303,376
Pooled Benefits	36,002	(421,294)	(400,724)	(622,472)
Total	**7,241,476**	**8,158,050**	**8,020,238**	**9,953,765**
Full-time Equivalents Total*	27.50	19.50	27.50	29.50

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

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

Citywide Indirect Costs

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

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Citywide Indirect Costs	1,498,246	2,183,135	2,322,004	2,058,356

Departmental Indirect Costs

The purpose of the Departmental Indirect Costs program is to fund costs associated with management of the department. This may include personnel costs related to department leadership and administration or other administrative costs such as external rent and operating supplies or services.

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Departmental Indirect Costs	3,314,615	3,704,839	3,405,908	5,214,505
Full Time Equivalents Total	14.50	9.50	14.50	15.50

Office of Housing

Policy & Planning

The purpose of the Policy & Planning program is to provide strategic planning, program development, and vacant land redevelopment services to increase housing opportunities for Seattle residents.

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Policy & Planning	2,392,613	2,691,370	2,693,051	3,303,376
Full Time Equivalents Total	13.00	10.00	13.00	14.00

Pooled Benefits

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

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Pooled Benefits	36,002	(421,294)	(400,724)	(622,472)

OH - BO-HU-2000 - Homeownership & Sustainability

The purpose of the Homeownership & Sustainability Budget Summary Level is to provide loans, grants, and other types of assistance to affordable housing providers and low-income Seattle residents in order to support permanently affordable homeownership, address displacement risks, provide health and safety home repair needs, and implement energy efficiency improvements for qualifying properties.

Program Expenditures	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Home Ownership	3,057,558	10,407,736	10,549,893	16,477,639
Home Repair	821,389	1,401,307	1,403,098	1,410,007
Weatherization	4,822,889	11,750,886	9,946,609	10,045,485
Total	**8,701,835**	**23,559,929**	**21,899,601**	**27,933,132**
Full-time Equivalents Total*	19.00	18.00	19.00	20.00

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

The following information summarizes the programs in Homeownership & Sustainability Budget Summary Level:

Home Ownership

The purpose of the Home Ownership program is to support first-time homebuyers and existing low-income homeowners through down payment assistance loans, subsidies for permanently affordable homes, and foreclosure prevention loans.

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Home Ownership	3,057,558	10,407,736	10,549,893	16,477,639
Full Time Equivalents Total	3.50	2.50	3.50	3.50

Home Repair

The purpose of the Home Repair program is to provide grants or no- to low-interest loans to assist low-income homeowners with critical home repairs.

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Home Repair	821,389	1,401,307	1,403,098	1,410,007
Full Time Equivalents Total	2.00	2.00	2.00	2.00

Weatherization

The purpose of the Weatherization program is provide grants to increase energy efficiency and lower utility costs for low-income residents in both single-family and multifamily properties.

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Weatherization	4,822,889	11,750,886	9,946,609	10,045,485
Full Time Equivalents Total	13.50	13.50	13.50	14.50

OH - BO-HU-3000 - Multifamily Housing

The purpose of the Multifamily Housing Budget Summary Level is to support the development, preservation, and acquisition of multifamily rental housing, as well as the long-term stewardship and monitoring of that housing, and to support affordable housing providers and low-income residents.

Program Expenditures	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Asset Management	35,954,990	16,741,841	16,827,603	22,999,703
Multifamily Lending	228,173,580	204,534,815	206,794,123	273,789,761
Total	**264,128,570**	**221,276,656**	**223,621,726**	**296,789,464**
Full-time Equivalents Total*	17.00	13.50	17.00	16.50

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

The following information summarizes the programs in Multifamily Housing Budget Summary Level:

Asset Management

The purpose of the Asset Management program is to monitor the housing portfolio to ensure that the policy objectives of the City are achieved and the units remain in good condition.

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Asset Management	35,954,990	16,741,841	16,827,603	22,999,703
Full Time Equivalents Total	7.50	6.50	7.50	7.50

Multifamily Lending

The purpose of the Multifamily Lending program is to employ the Housing Levy and other federal and local funding to make low-interest loans to developers to develop or preserve affordable multifamily rental housing.

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Multifamily Lending	228,173,580	204,534,815	206,794,123	273,789,761
Full Time Equivalents Total	9.50	7.00	9.50	9.00

Office of Immigrant and Refugee Affairs

OIRA - BO-IA-X1N00 - Office of Immigrant and Refugee Affairs

The purpose of the Office of Immigrant and Refugee Affairs Budget Summary Level is to facilitate the successful integration of immigrants and refugees into Seattle's civic, economic, and cultural life and to advocate on behalf of immigrant and refugee communities so that the City's programs and services better meet the unique needs of these constituents.

Program Expenditures	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Office of Immigrant and Refuge	6,753,277	5,063,161	5,101,019	6,193,114
Total	**6,753,277**	**5,063,161**	**5,101,019**	**6,193,114**
Full-time Equivalents Total*	11.00	12.00	12.00	12.50

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

Office of Labor Standards

OLS - BO-LS-1000 - Office of Labor Standards

The purpose of the Office of Labor Standards Budget Summary Level is to implement labor standards for workers performing work inside Seattle's city limits . This includes investigation, remediation, outreach and education, and policy work related to existing labor standards and those that the City may enact in the future.

Program Expenditures	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Business Outreach & Education	571,200	600,000	600,000	600,000
Community Outreach & Education	1,203,375	1,500,000	1,500,000	1,500,000
Office of Labor Standards	9,029,470	6,332,555	6,355,677	6,240,493
Total	**10,804,044**	**8,432,555**	**8,455,677**	**8,340,493**
Full-time Equivalents Total*	34.00	36.00	36.00	36.00

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

The following information summarizes the programs in Office of Labor Standards Budget Summary Level:

Business Outreach & Education

The purpose of the Business Outreach and Education program is to facilitate assistance and outreach to small businesses owned by low-income and historically disenfranchised communities, who typically are not served by traditional outreach methods, to increase awareness and compliance with Seattle's labor standards.

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Business Outreach & Education	571,200	600,000	600,000	600,000

Community Outreach & Education

The purpose of the Community Outreach and Education program is to strengthen the collaboration between OLS and the community by funding community-based organizations and enhancing their capacity to increase awareness and understanding of Seattle's labor standards among populations and industries with low-wage jobs and that experience high-incidents of workplace violations including: female-identifying workers, workers of color, immigrant and refugee workers, LGBTQ workers, workers with disabilities, veterans and youth workers.

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Community Outreach & Education	1,203,375	1,500,000	1,500,000	1,500,000

Office of Labor Standards

The purpose of the Office of Labor Standards Program is to develop and implement labor standards that advance workplace equity for employees working inside Seattle's city limits. This includes enforcement outreach and education, and policy work.

Office of Labor Standards

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Office of Labor Standards	9,029,470	6,332,555	6,355,677	6,240,493
Full Time Equivalents Total	34.00	36.00	36.00	36.00

Department of Neighborhoods

DON - BO-DN-I3100 - Leadership and Administration

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

Program Expenditures	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Citywide Indirect Costs	2,883,774	3,012,774	3,238,235	3,244,088
Departmental Indirect Costs	2,490,483	2,691,696	2,679,874	2,483,883
Total	**5,374,257**	**5,704,471**	**5,918,109**	**5,727,971**
Full-time Equivalents Total*	20.00	20.00	20.00	18.00

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

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

Citywide Indirect Costs

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

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Citywide Indirect Costs	2,883,774	3,012,774	3,238,235	3,244,088

Departmental Indirect Costs

The purpose of the Departmental Indirect Costs program is to fund costs associated with management of the department. This may include personnel costs related to department leadership and administration or other administrative costs such as external rent and operating supplies or services.

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Departmental Indirect Costs	2,490,483	2,691,696	2,679,874	2,483,883
Full Time Equivalents Total	20.00	20.00	20.00	18.00

Department of Neighborhoods

DON - BO-DN-I3300 - Community Building

The purpose of the Community Building Budget Summary Level is to deliver technical assistance, support services, and programs in neighborhoods to strengthen local communities, engage residents in neighborhood improvement, leverage resources, and complete neighborhood-initiated projects.

Program Expenditures	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Civic Engagement & Leadership Development	-	-	-	295,322
Commissions	-	-	-	180,653
Community Engagement Coordinators	2,862,794	2,080,232	2,072,182	726,974
Community Liaisons	751,372	784,751	782,973	782,898
Community Safety	712,685	873,194	912,603	939,429
Historic Preservation	892,493	869,901	866,628	866,455
Major Institutions and Schools	81,776	215,499	214,806	214,757
Participatory Budgeting (Your Voice Your Choice)	56,174	127,188	126,713	-
People's Academy for Community Engagement (PACE)	155,767	30,539	30,539	-
P-Patch Community Gardening	811,779	816,136	813,398	813,250
Re-imagination and Recovery	478,620	2,290,697	440,612	977,561
Strategic Partnerships	-	-	-	894,621
Total	**6,803,460**	**8,088,138**	**6,260,454**	**6,691,919**
Full-time Equivalents Total*	42.50	42.50	42.50	42.00

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The following information summarizes the programs in Community Building Budget Summary Level:

Civic Engagement & Leadership Development

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Civic Engagement & Leadership Development	-	-	-	295,322
Full Time Equivalents Total	-	-	-	2.00

Commissions

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Commissions	-	-	-	180,653
Full Time Equivalents Total	-	-	-	1.00

Community Engagement Coordinators

The purpose of the Community Engagement Coordinators Program is to provide a range of technical assistance and support services for residents and neighborhood groups to develop a sense of partnership among neighborhood residents, businesses, and City government.

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Community Engagement Coordinators	2,862,794	2,080,232	2,072,182	726,974
Full Time Equivalents Total	20.00	17.00	17.00	5.00

Community Liaisons

The purpose of the Community Liaisons Program is to provide equitable outreach and engagement in a culturally competent manner to historically underserved communities. This is done for City departments through independent contractors who serve as resources and liaisons for community members, provide quality translations and interpretations and advise on best practices for engaging with their communities.

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Community Liaisons	751,372	784,751	782,973	782,898
Full Time Equivalents Total	4.00	4.00	4.00	4.00

Community Safety

The purpose of the Community Safety program is to support the City of Seattle's commitment to being a safe, vibrant, and interconnected city that ensures all residents can live safely and securely.

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Community Safety	712,685	873,194	912,603	939,429

Historic Preservation

The purpose of the Historic Preservation Program is to provide technical assistance, outreach, and education to the general public, owners of historic properties, government agencies, and elected officials to identify, protect, rehabilitate, and re-use historic properties

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Historic Preservation	892,493	869,901	866,628	866,455
Full Time Equivalents Total	7.00	7.00	7.00	7.00

Major Institutions and Schools

The purpose of the Major Institutions and Schools Program is to coordinate community involvement in the development, adoption, and implementation of Major Institution Master Plans, and to facilitate community involvement in school re-use and development.

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Major Institutions and Schools	81,776	215,499	214,806	214,757
Full Time Equivalents Total	2.00	2.00	2.00	3.00

Participatory Budgeting (Your Voice Your Choice)

The purpose of the Participatory Budgeting (Your Voice Your Choice) Program is to provide a process in which Seattle residents democratically decide how to spend a portion of the City's budget.

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Participatory Budgeting (Your Voice Your Choice)	56,174	127,188	126,713	-
Full Time Equivalents Total	1.00	1.00	1.00	-

People's Academy for Community Engagement (PACE)

The purpose of the People's Academy for Community Engagement (PACE) Program is to provide leadership development and skill building of emerging leaders in a multicultural, participatory adult learning environment where participants learn hands-on strategies for community building, inclusive engagement, and accessing governments from experts in the field

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
People's Academy for Community Engagement (PACE)	155,767	30,539	30,539	-

P-Patch Community Gardening

The purpose of the P-Patch Community Gardening Program is to provide community gardens, gardening space, and related support to Seattle residents while preserving open space for productive purposes, particularly in high-density communities

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
P-Patch Community Gardening	811,779	816,136	813,398	813,250
Full Time Equivalents Total	6.00	6.00	6.00	6.00

Re-imagination and Recovery

The purpose of the Re-imagination and Recovery program is to provide transformational, people- centered programming and services informed by data and best practices that enhance and expand government support in under-served communities.

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Re-imagination and Recovery	478,620	2,290,697	440,612	977,561
Full Time Equivalents Total	2.50	5.50	5.50	6.00

Strategic Partnerships

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Strategic Partnerships	-	-	-	894,621
Full Time Equivalents Total	-	-	-	8.00

DON - BO-DN-I3400 - Community Grants

The purpose of the Community Grants Budget Summary Level is to provide support to local grassroots projects within neighborhoods and communities by providing funding to implement community-based self-help projects.

Program Expenditures	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Duwamish River Opportunity Fun	271,657	-	-	-
Healthy Food Fund	1,308,301	2,888,547	2,892,242	2,890,842
Neighborhood Matching	3,050,061	3,264,013	3,260,170	3,259,972
Total	**4,630,019**	**6,152,560**	**6,152,412**	**6,150,814**
Full-time Equivalents Total*	13.00	11.00	11.00	11.00

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

The following information summarizes the programs in Community Grants Budget Summary Level:

Duwamish River Opportunity Fun

The purpose of the Duwamish River Opportunity Fund Program is to support new and existing small-scale programs focused on the challenges faced by communities in the Duwamish River area.

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Duwamish River Opportunity Fun	271,657	-	-	-

Healthy Food Fund

The purpose of the Healthy Food Fund Program is to support community-based projects and programs that are food-related consistent with the overarching goal of the Sweetened Beverage Tax of improving public health.

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Healthy Food Fund	1,308,301	2,888,547	2,892,242	2,890,842
Full Time Equivalents Total	5.00	3.00	3.00	3.00

Neighborhood Matching

The purpose of the Neighborhood Matching Program is to support local grassroots projects within neighborhoods and communities. The Neighborhood Matching Fund provides funding to match community contributions of volunteer labor, donated professional services and materials, or cash, to implement community-based self-help projects.

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Neighborhood Matching	3,050,061	3,264,013	3,260,170	3,259,972
Full Time Equivalents Total	8.00	8.00	8.00	8.00

Office of Planning and Community Development

OPCD - BO-PC-X2P00 - Planning and Community Development

The purpose of the Planning and Community Development Budget Summary Level is to manage a collaborative vision for planning that advances equitable development and creates great places in the City of Seattle that is consistent with Seattle's Comprehensive Plan, and to inform and guide growth related decisions for future development.

Program Expenditures	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Planning	7,794,072	9,308,347	8,947,434	9,113,924
Planning Commission Management	665,792	692,427	703,176	703,176
Total	**8,459,864**	**10,000,775**	**9,650,610**	**9,817,100**
Full-time Equivalents Total*	45.50	46.50	46.50	48.50

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

The following information summarizes the programs in Planning and Community Development Budget Summary Level:

Planning

The purpose of the Planning Program is to manage a coordinated vision for growth and development in the City of Seattle that is consistent with Seattle's Comprehensive Plan, and to inform and guide growth related decisions for future development.

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Planning	7,794,072	9,308,347	8,947,434	9,113,924
Full Time Equivalents Total	42.50	43.50	43.50	45.50

Planning Commission Management

The purpose of the Planning Commission is to advise the Mayor, the City Council and City departments on broad planning goals, policies and plans for the physical development of the city. The commission also provides independent analysis and promotes issues vital to livability.

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Planning Commission Management	665,792	692,427	703,176	703,176
Full Time Equivalents Total	3.00	3.00	3.00	3.00

Office of Planning and Community Development

OPCD - BO-PC-X2P10 - Design Commission

The purpose of the Design Commission Budget Summary Level is to give advice to the Mayor, City Council, and City Departments, concerning City-funded Capital Improvement Projects, projects that seek long-term use of the right-of-way, or major transportation projects.

Program Expenditures	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Design Commission	636,928	679,205	691,581	686,180
Total	**636,928**	**679,205**	**691,581**	**686,180**
Full-time Equivalents Total*	3.00	3.00	3.00	3.00

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

OPCD - BO-PC-X2P40 - Equitable Development Initiative

The purpose of the Equitable Development Initiative Budget Summary Level is to foster community leadership and support organizations that promote equitable access to housing, jobs, education, parks, cultural expression, healthy food, and other community needs and amenities. The goal of the Equitable Development Initiative is to address displacement and the unequal distribution of opportunities in order to sustain a diverse Seattle.

Program Expenditures	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Equitable Development Initiative	15,728,005	24,587,443	24,735,591	25,320,591
Total	**15,728,005**	**24,587,443**	**24,735,591**	**25,320,591**

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

Community Police Commission

CPC - BO-CP-X1P00 - Office of the Community Police Commission

The purpose of the Office of the Community Police Commission Budget Summary Level is to leverage the ideas, talents, experience, and expertise of the community to provide ongoing community input into the development of the Seattle Police Department reforms, the establishment of police priorities, and facilitation of police/community relationships necessary to promote public safety.

Program Expenditures	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Office of the Community Police	1,471,202	1,887,566	1,909,575	2,125,663
Total	**1,471,202**	**1,887,566**	**1,909,575**	**2,125,663**
Full-time Equivalents Total*	9.00	9.00	9.00	10.00

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

Community Assisted Response and Engagement

CS - BO-CS-10000 - 911 Call Response

The purpose of the 911 Call Response Budget Summary Level is to answer emergency 911 calls, dispatch City public safety responses, facilitate reporting of minor incidents; and respond to community safety requests.

Program Expenditures	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Communications Center	21,502,737	20,522,662	21,682,645	24,164,065
Parking Enforcement	-	-	-	-
Total	**21,502,737**	**20,522,661**	**21,682,645**	**24,164,064**
Full-time Equivalents Total*	147.00	175.00	150.00	153.00

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

The following information summarizes the programs in 911 Call Response Budget Summary Level:

Communications Center

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Communications Center	21,502,737	20,522,662	21,682,645	24,164,065
Full Time Equivalents Total	147.00	175.00	150.00	153.00

CS - BO-CS-40000 - Community Assisted Response and Engagement

The purpose of the Community Assisted Response and Engagement Budget Summary Level is to develop and implement programs that address behavioral issues and substance abuse, share information across departments, and respond to non-emergent, low-risk community calls for service.

Program Expenditures	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Dual Dispatch	-	-	-	2,419,334
Total	**-**	**-**	**-**	**2,419,334**
Full-time Equivalents Total*	-	-	-	10.00

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

Office of Emergency Management

OEM - BO-EP-10000 - Office of Emergency Management

The purpose of the Office of Emergency Management Budget Summary Level is to manage citywide emergency planning, hazard mitigation, disaster response and recovery coordination, community preparedness, and internal and external partnership building.

Program Expenditures	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Office of Emergency Management	5,615,209	2,786,495	2,824,685	2,935,632
Total	**5,615,209**	**2,786,495**	**2,824,685**	**2,935,632**
Full-time Equivalents Total*	15.00	15.00	15.00	15.00

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

SFD - BO-FD-F1000 - Leadership and Administration

The purpose of the Leadership and Administration Budget Summary Level is to provide strategy and policy, public outreach and education, information and personnel management, recruitment and training of uniformed staff; allocate and manage available resources; and provide logistical support needed to achieve the Department's mission.

Program Expenditures	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Citywide Indirect Costs	30,069,665	32,290,441	33,627,961	35,101,639
Departmental Indirect Costs	14,298,414	15,793,450	14,943,142	14,983,142
Total	**44,368,079**	**48,083,891**	**48,571,103**	**50,084,781**
Full-time Equivalents Total*	64.50	64.50	64.50	64.50

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

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

Citywide Indirect Costs

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Citywide Indirect Costs	30,069,665	32,290,441	33,627,961	35,101,639

Departmental Indirect Costs

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Departmental Indirect Costs	14,298,414	15,793,450	14,943,142	14,983,142
Full Time Equivalents Total	64.50	64.50	64.50	64.50

Seattle Fire Department

SFD - BO-FD-F3000 - Operations

The purpose of the Operations Budget Summary Level is to provide emergency and disaster response capabilities for fire suppression, emergency medical needs, hazardous materials, weapons of mass destruction, and search and rescue. In addition, reduce injuries by identifying and changing practices that place firefighters at greater risk and provide communication services.

Program Expenditures	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Battalion 2	26,730,676	32,309,457	32,893,487	32,990,468
Battalion 3 Medic One	16,605,615	17,360,397	17,665,117	17,705,027
Battalion 4	31,813,800	34,272,162	34,883,293	34,985,028
Battalion 5	30,971,751	32,044,188	32,584,561	32,680,997
Battalion 6	27,924,620	29,158,278	29,641,374	29,729,862
Battalion 7	24,895,127	25,625,945	26,028,047	26,104,878
Communications	6,684,904	6,766,963	6,841,124	6,841,124
Office of the Operations Chief	10,785,177	9,621,290	9,508,361	9,888,537
Operations Activities	48,275,430	22,200,192	25,893,548	27,166,808
Safety and Risk Management	1,692,903	2,125,589	2,144,476	2,115,154
Total	**226,380,003**	**211,484,463**	**218,083,387**	**220,207,882**
Full-time Equivalents Total*	1,048.05	1,048.05	1,048.05	1,073.05

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

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

Battalion 2

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Battalion 2	26,730,676	32,309,457	32,893,487	32,990,468
Full Time Equivalents Total	205.45	205.45	205.45	205.45

Battalion 3 Medic One

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Battalion 3 Medic One	16,605,615	17,360,397	17,665,117	17,705,027
Full Time Equivalents Total	82.00	82.00	82.00	91.00

Battalion 4

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Battalion 4	31,813,800	34,272,162	34,883,293	34,985,028
Full Time Equivalents Total	199.45	199.45	199.45	199.45

Battalion 5

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Battalion 5	30,971,751	32,044,188	32,584,561	32,680,997
Full Time Equivalents Total	185.45	185.45	185.45	185.45

Battalion 6

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Battalion 6	27,924,620	29,158,278	29,641,374	29,729,862
Full Time Equivalents Total	169.45	169.45	169.45	169.45

Battalion 7

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Battalion 7	24,895,127	25,625,945	26,028,047	26,104,878
Full Time Equivalents Total	148.45	148.45	148.45	164.45

Communications

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Communications	6,684,904	6,766,963	6,841,124	6,841,124
Full Time Equivalents Total	36.80	36.80	36.80	36.80

Seattle Fire Department

Office of the Operations Chief

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Office of the Operations Chief	10,785,177	9,621,290	9,508,361	9,888,537
Full Time Equivalents Total	14.00	12.00	12.00	11.00

Operations Activities

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Operations Activities	48,275,430	22,200,192	25,893,548	27,166,808
Full Time Equivalents Total	1.00	2.00	2.00	2.00

Safety and Risk Management

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Safety and Risk Management	1,692,903	2,125,589	2,144,476	2,115,154
Full Time Equivalents Total	6.00	7.00	7.00	8.00

SFD - BO-FD-F5000 - Fire Prevention

The purpose of the Fire Prevention Budget Summary Level is to provide Fire Code enforcement to help prevent injury and loss from fire and other hazards.

Program Expenditures	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Code Compliance	657,651	807,193	821,743	821,743
Fire Investigations	1,574,150	1,677,484	1,699,957	1,699,957
Office of the Fire Marshall	2,135,010	1,771,854	1,785,617	1,795,617
Regulating Construction	3,443,296	4,075,113	4,118,404	4,432,055
Special Events	1,191,280	843,500	852,919	1,035,687
Special Hazards	2,487,255	2,543,792	2,574,162	2,584,162
Total	**11,488,643**	**11,718,936**	**11,852,802**	**12,369,221**
Full-time Equivalents Total*	63.80	64.80	64.80	66.80

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

The following information summarizes the programs in Fire Prevention Budget Summary Level:

Code Compliance

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Code Compliance	657,651	807,193	821,743	821,743
Full Time Equivalents Total	5.00	5.00	5.00	5.00

Fire Investigations

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Fire Investigations	1,574,150	1,677,484	1,699,957	1,699,957
Full Time Equivalents Total	9.00	9.00	9.00	9.00

Office of the Fire Marshall

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Office of the Fire Marshall	2,135,010	1,771,854	1,785,617	1,795,617
Full Time Equivalents Total	8.00	8.00	8.00	8.00

Regulating Construction

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Regulating Construction	3,443,296	4,075,113	4,118,404	4,432,055
Full Time Equivalents Total	22.00	23.00	23.00	25.00

Special Events

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Special Events	1,191,280	843,500	852,919	1,035,687
Full Time Equivalents Total	4.00	4.00	4.00	4.00

Special Hazards

Seattle Fire Department

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Special Hazards	2,487,255	2,543,792	2,574,162	2,584,162
Full Time Equivalents Total	15.80	15.80	15.80	15.80

Firefighter's Pension

FPEN - BO-FP-R2F01 - Firefighters Pension

The purpose of the Firefighters' Pension Budget Summary Level is to provide benefit services to eligible active and retired firefighters and their lawful beneficiaries.

Program Expenditures	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Death Benefits	9,500	19,000	19,000	19,000
Leadership and Administration	981,359	978,458	981,336	982,591
Long-Term Care	3,135,096	-	-	-
Medical Benefits	10,972,382	12,500,000	12,500,000	12,500,000
Pensions	6,849,988	9,475,240	9,536,240	9,536,240
Total	**21,948,324**	**22,972,698**	**23,036,576**	**23,037,831**
Full-time Equivalents Total*	4.00	4.00	4.00	4.00

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

The following information summarizes the programs in Firefighters Pension Budget Summary Level:

Death Benefits

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Death Benefits	9,500	19,000	19,000	19,000

Leadership and Administration

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Leadership and Administration	981,359	978,458	981,336	982,591
Full Time Equivalents Total	4.00	4.00	4.00	4.00

Long-Term Care

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Long-Term Care	3,135,096	-	-	-

Medical Benefits

Firefighter's Pension

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Medical Benefits	10,972,382	12,500,000	12,500,000	12,500,000

Pensions

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Pensions	6,849,988	9,475,240	9,536,240	9,536,240

Office of the Inspector General for Public Safety

OIG - BO-IG-1000 - Office of Inspector General for Public Safety

The purpose of the Office of Inspector General for Public Safety Budget Summary Level is to provide civilian oversight of management and operations of the Seattle Police Department (SPD) and Office of Police Accountability (OPA) as well as civilian review of criminal justice system operations and practices that involve SPD or OPA.

Program Expenditures	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Inspector General for Public Safety	3,225,307	3,933,922	3,989,208	4,678,531
Total	**3,225,307**	**3,933,922**	**3,989,208**	**4,678,531**
Full-time Equivalents Total*	17.50	19.00	19.00	22.50

**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*

Law Department

LAW - BO-LW-J1100 - Leadership and Administration

The purpose of the Leadership and Administration Budget Summary Level is to provide executive, financial, technological, administrative and managerial support to the Department.

Program Expenditures	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Citywide Indirect Costs	5,459,726	6,516,116	6,617,419	6,184,724
Departmental Indirect Costs	3,128,892	2,665,009	2,654,500	2,785,759
Pooled Benefits	3,609,686	3,666,958	3,922,363	3,983,075
Total	**12,198,303**	**12,848,083**	**13,194,283**	**12,953,559**
Full-time Equivalents Total*	20.30	20.50	20.50	20.50

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

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

Citywide Indirect Costs

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Citywide Indirect Costs	5,459,726	6,516,116	6,617,419	6,184,724

Departmental Indirect Costs

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Departmental Indirect Costs	3,128,892	2,665,009	2,654,500	2,785,759
Full Time Equivalents Total	20.30	20.50	20.50	20.50

Pooled Benefits

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Pooled Benefits	3,609,686	3,666,958	3,922,363	3,983,075

Law Department

LAW - BO-LW-J1300 - Civil

The purpose of the Civil Budget Summary Level is to provide legal advice to the City's policy-makers, and to defend and represent the City, its employees, and officials before a variety of county, state, federal courts, and administrative bodies.

Program Expenditures	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Civil	14,622,012	16,604,399	16,556,736	16,654,433
Total	**14,622,012**	**16,604,399**	**16,556,736**	**16,654,433**
Full-time Equivalents Total*	106.80	105.30	105.30	105.30

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

LAW - BO-LW-J1500 - Criminal

The purpose of the Criminal Budget Summary Level includes prosecuting ordinance violations and misdemeanor crimes, maintaining case information and preparing effective case files for the court appearances of prosecuting attorneys, and assisting and advocating for victims of domestic violence throughout the court process.

Program Expenditures	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Criminal	9,423,154	9,842,719	9,832,733	10,662,832
Total	**9,423,154**	**9,842,719**	**9,832,733**	**10,662,832**
Full-time Equivalents Total*	78.00	80.00	80.00	80.00

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

Law Department

LAW - BO-LW-J1700 - Precinct Liaison

The purpose of the Precinct Liaison Budget Summary Level is to support a program where attorneys work in each of the City's five precincts, providing legal advice to police and other City departments. In helping to address a variety of neighborhood and community problems, the precinct liaison attorneys coordinate with the Civil and Criminal divisions with the goal of providing a consistent, thorough and effective approach.

Program Expenditures	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Precinct Liaison	651,201	727,899	725,170	725,170
Total	**651,201**	**727,899**	**725,170**	**725,170**
Full-time Equivalents Total*	4.00	4.00	4.00	4.00

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

Seattle Municipal Court

SMC - BO-MC-2000 - Court Operations

The purpose of the Court Operations Budget Summary Level is to hold hearings and address legal requirements for defendants and others who come before the Court. Some proceedings are held in formal courtrooms and others in magistrate offices, with the goal of providing timely resolution of alleged violations of City ordinances and misdemeanor crimes committed within the Seattle city limits.

Program Expenditures	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Court Operations	17,782,795	17,579,980	17,729,244	17,797,920
Total	**17,782,795**	**17,579,980**	**17,729,244**	**17,797,920**
Full-time Equivalents Total*	135.25	131.75	131.75	131.75

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

SMC - BO-MC-3000 - Administration

The purpose of the Administration Budget Summary Level is to provide administrative controls, develop and provide strategic direction, and provide policy and program development.

Program Expenditures	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Citywide Indirect Costs	5,127,923	11,736,274	12,611,162	12,611,162
Departmental Indirect Costs	11,886,454	6,539,663	7,150,560	8,117,424
Total	**17,014,377**	**18,275,937**	**19,761,722**	**20,728,586**
Full-time Equivalents Total*	37.00	38.00	38.00	39.00

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

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

Citywide Indirect Costs

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Citywide Indirect Costs	5,127,923	11,736,274	12,611,162	12,611,162
Full Time Equivalents Total	34.00	34.00	34.00	34.00

Departmental Indirect Costs

Seattle Municipal Court

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Departmental Indirect Costs	11,886,454	6,539,663	7,150,560	8,117,424
Full Time Equivalents Total	3.00	4.00	4.00	5.00

SMC - BO-MC-4000 - Court Compliance

The purpose of the Court Compliance Budget Summary Level is to help defendants understand the Court's expectations and to assist them in successfully complying with court orders.

Program Expenditures	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Court Compliance	5,158,741	5,059,699	5,088,378	4,935,389
Total	**5,158,741**	**5,059,699**	**5,088,378**	**4,935,389**
Full-time Equivalents Total*	34.10	32.10	32.10	31.10

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

Seattle Police Department

SPD - BO-SP-P1000 - Chief of Police

The purpose of the Chief of Police Budget Summary Level is to lead and direct department employees and to provide policy guidance and oversee relationships with the community, with the goal that the department provides the City with professional, dependable, and respectful public safety services.

Program Expenditures	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Chief of Police	5,676,800	14,797,193	13,417,725	14,555,371
Total	**5,676,800**	**14,797,193**	**13,417,725**	**14,555,371**
Full-time Equivalents Total*	28.50	55.50	55.50	59.50

**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*

SPD - BO-SP-P1300 - Office of Police Accountability

The purpose of the Office of Police Accountability Budget Summary Level is to investigate and process complaints involving officers in the Seattle Police Department.

Program Expenditures	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Police Accountability	4,408,221	5,483,765	5,519,162	5,520,181
Total	**4,408,221**	**5,483,765**	**5,519,162**	**5,520,181**
Full-time Equivalents Total*	27.00	28.00	28.00	29.00

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

Seattle Police Department

SPD - BO-SP-P1600 - Leadership and Administration

The purpose of the Leadership and Administration Budget Summary Level is to provide executive, community, financial, human resource, technology, and business support to the Seattle Police Department. It includes the Finance and Planning unit; Grants and Contracts unit; Fleet and Facilities Management; and the Administrative Services, Information Technology, and Human Resources programs. The Audit, Policy and Research Program and Education and Training Program are also included in this Budget Summary Level.

Program Expenditures	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Citywide Indirect Costs	2,233,989	25,443,071	26,928,822	20,734,855
Departmental Indirect Costs	68,759,987	44,645,815	46,122,368	57,890,033
Divisional Indirect Costs	16,811,743	17,027,404	17,210,197	16,663,594
Total	**87,805,719**	**87,116,291**	**90,261,388**	**95,288,482**
Full-time Equivalents Total*	270.05	255.05	255.05	258.05

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

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

Citywide Indirect Costs

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Citywide Indirect Costs	2,233,989	25,443,071	26,928,822	20,734,855

Departmental Indirect Costs

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Departmental Indirect Costs	68,759,987	44,645,815	46,122,368	57,890,033
Full Time Equivalents Total	164.05	155.05	155.05	158.05

Divisional Indirect Costs

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Divisional Indirect Costs	16,811,743	17,027,404	17,210,197	16,663,594
Full Time Equivalents Total	106.00	100.00	100.00	100.00

SPD - BO-SP-P1800 - Patrol Operations

The purpose of the Patrol Operations Budget Summary Level is to provide public safety and order maintenance.

Program Expenditures	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Patrol Operations	7,829,511	13,476,570	13,579,424	13,265,262
Total	**7,829,511**	**13,476,570**	**13,579,424**	**13,265,262**
Full-time Equivalents Total*	29.00	40.00	40.00	40.00

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

SPD - BO-SP-P2000 - Compliance and Professional Standards Bureau

The purpose of the Compliance and Professional Standards Bureau Budget Summary Level is to investigate and review use of force issues. It includes the Department's Force Investigation Team and Use of Force Review Board as well as Compliance and Professional Standards Administration.

Program Expenditures	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Compliance & Prof. Standards	4,984,355	5,176,231	5,207,020	5,187,636
Total	**4,984,355**	**5,176,231**	**5,207,020**	**5,187,636**
Full-time Equivalents Total*	21.00	21.00	21.00	21.00

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

SPD - BO-SP-P3400 - Special Operations

The purpose of the Special Operations Budget Summary Level is to deploy specialized response units in emergencies and disasters. The Bureau provides crowd control, special event, search, hostage, crisis, and marine-related support to monitor and protect critical infrastructure to protect lives and property, aid the work of uniformed officers and detectives, and promote the safety of the public.

Program Expenditures	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Special Operations	44,115,082	57,652,492	58,632,207	59,507,490
Total	**44,115,082**	**57,652,492**	**58,632,207**	**59,507,490**
Full-time Equivalents Total*	289.00	281.00	281.00	286.00

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

SPD - BO-SP-P4000 - Collaborative Policing

The purpose of the Collaborative Policing Budget Summary Level is to centralize the department's efforts to collaborate and partner with the community on public safety issues. The BSL is a combination of the department's community engagement and outreach elements including the new Community Service Officers (CSO) program, Navigation Team, and Crisis Intervention Response Team.

Program Expenditures	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Collaborative Policing	12,290,720	12,557,327	12,678,826	12,608,416
Total	**12,290,720**	**12,557,327**	**12,678,826**	**12,608,416**
Full-time Equivalents Total*	78.00	74.00	74.00	74.00

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

SPD - BO-SP-P6100 - West Precinct

The purpose of the West Precinct Patrol Budget Summary Level is to provide the full range of public safety and order maintenance services to residents of, and visitors to, the West Precinct, to promote safety in their homes, schools, businesses, and the community at large.

Program Expenditures	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
2020 West Precinct	792	-	-	-
West Precinct	29,502,319	22,049,683	23,337,000	23,740,171
Total	**29,503,111**	**22,049,683**	**23,337,000**	**23,740,171**
Full-time Equivalents Total*	199.00	159.00	159.00	159.00

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

The following information summarizes the programs in West Precinct Budget Summary Level:

2020 West Precinct

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
2020 West Precinct	792	-	-	-

West Precinct

Seattle Police Department

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
West Precinct	29,502,319	22,049,683	23,337,000	23,740,171
Full Time Equivalents Total	199.00	159.00	159.00	159.00

SPD - BO-SP-P6200 - North Precinct

The purpose of the North Precinct Patrol Budget Summary Level is to provide the full range of public safety and order maintenance services to residents of, and visitors to, the North Precinct, to promote safety in their homes, schools, businesses, and the community at large.

Program Expenditures	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
North Precinct	32,655,856	28,183,701	29,416,917	29,586,193
Total	**32,655,856**	**28,183,701**	**29,416,917**	**29,586,193**
Full-time Equivalents Total*	208.00	189.00	189.00	189.00

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

SPD - BO-SP-P6500 - South Precinct

The purpose of the South Precinct Patrol Budget Summary Level is to provide the full range of public safety and order maintenance services with the goal of keeping residents of, and visitors to, the South Precinct, safe in their homes, schools, businesses, and the community at large.

Program Expenditures	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
South Precinct	22,806,649	19,060,858	20,166,018	20,593,861
Total	**22,806,649**	**19,060,858**	**20,166,018**	**20,593,861**
Full-time Equivalents Total*	154.00	137.00	137.00	137.00

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

Seattle Police Department

SPD - BO-SP-P6600 - East Precinct

The purpose of the East Precinct Budget Summary Level is to provide the full range of public safety and order maintenance services to residents of, and visitors to, the East Precinct, to promote safety in their homes, schools, businesses, and the community at large.

Program Expenditures	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
East Precinct	21,906,187	18,843,019	19,896,484	19,791,800
Total	**21,906,187**	**18,843,019**	**19,896,484**	**19,791,800**
Full-time Equivalents Total*	139.00	124.00	124.00	124.00

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

SPD - BO-SP-P6700 - Southwest Precinct

The purpose of the Southwest Precinct Patrol Budget Summary Level is to provide the full range of public safety and order maintenance services to residents of, and visitors to, the Southwest Precinct, to promote safety in their homes, schools, businesses, and the community at large.

Program Expenditures	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Southwest Precinct	16,563,620	14,202,380	14,957,925	15,634,414
Total	**16,563,620**	**14,202,380**	**14,957,925**	**15,634,414**
Full-time Equivalents Total*	113.00	102.00	102.00	102.00

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

Seattle Police Department

SPD - BO-SP-P7000 - Criminal Investigations

The purpose of the Criminal Investigations Budget Summary Level is to investigate potential criminal activity.

Program Expenditures	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Coordinated Criminal Investigations	2,029,855	5,976,411	6,762,809	5,433,438
Criminal Investigations	24,194,648	3,283,493	3,315,394	2,554,938
Major Investigations	-	15,152,484	15,321,698	15,354,392
Narcotics Investigations	5,068,688	-	-	-
Special Victims	6,186,224	6,950,149	7,044,103	6,529,045
Violent Crimes	12,601,760	12,566,517	12,726,193	13,133,259
Total	**50,081,175**	**43,929,055**	**45,170,197**	**43,005,072**
Full-time Equivalents Total*	307.00	262.00	262.00	262.00

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

The following information summarizes the programs in Criminal Investigations Budget Summary Level:

Coordinated Criminal Investigations

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Coordinated Criminal Investigations	2,029,855	5,976,411	6,762,809	5,433,438
Full Time Equivalents Total	35.00	51.00	51.00	43.00

Criminal Investigations

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Criminal Investigations	24,194,648	3,283,493	3,315,394	2,554,938
Full Time Equivalents Total	118.00	(4.00)	(4.00)	4.00

Major Investigations

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Major Investigations	-	15,152,484	15,321,698	15,354,392
Full Time Equivalents Total	-	90.00	90.00	90.00

Narcotics Investigations

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Narcotics Investigations	5,068,688	-	-	-
Full Time Equivalents Total	35.00	-	-	-

Special Victims

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Special Victims	6,186,224	6,950,149	7,044,103	6,529,045
Full Time Equivalents Total	51.00	50.00	50.00	50.00

Violent Crimes

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Violent Crimes	12,601,760	12,566,517	12,726,193	13,133,259
Full Time Equivalents Total	68.00	75.00	75.00	75.00

SPD - BO-SP-P8000 - Technical Services

The purpose of the Technical Services Budget Summary Level is to provide technical support to the Seattle Police Department, including items such as the Internet Telephone Reporting, Data Driven Policing, Forensic Support Services and Technology Integration Programs.

Program Expenditures	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Administrative Operations	20,804,849	-	-	-
Technical Services	-	28,640,058	28,839,916	31,117,082
Total	**20,804,849**	**28,640,058**	**28,839,916**	**31,117,082**
Full-time Equivalents Total*	162.00	86.00	86.00	86.00

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

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

Administrative Operations

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Administrative Operations	20,804,849	-	-	-
Full Time Equivalents Total	162.00	-	-	-

Technical Services

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Technical Services	-	28,640,058	28,839,916	31,117,082
Full Time Equivalents Total	-	86.00	86.65	86.65

SPD - BO-SP-P9000 - School Zone Camera Program

The purpose of the School Zone Camera Program Budget Summary Level is to support operations and administration for the School Zone Camera program

Program Expenditures	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
School Zone Camera Program	2,137,072	3,150,909	3,856,982	2,153,620
Total	**2,137,072**	**3,150,909**	**3,856,982**	**2,153,620**

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

Police Relief and Pension

PPEN - BO-PP-RP604 - Police Relief and Pension

The purpose of the Police Relief and Pension Budget Summary Level is to provide responsive benefit services to eligible active-duty and retired Seattle police officers.

Program Expenditures	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Death Benefits	19,000	18,000	18,000	18,000
Leadership and Administration	1,013,069	964,257	975,842	978,972
Long-Term Care	4,972,295	-	-	-
Medical Benefits	8,255,368	15,380,000	15,380,000	15,380,000
Pensions	6,308,568	10,378,749	10,378,749	10,378,749
Total	**20,568,300**	**26,741,006**	**26,752,591**	**26,755,721**
Full-time Equivalents Total*	3.00	3.00	3.00	3.00

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

The following information summarizes the programs in Police Relief and Pension Budget Summary Level:

Death Benefits

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Death Benefits	19,000	18,000	18,000	18,000

Leadership and Administration

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Leadership and Administration	1,013,069	964,257	975,842	978,972
Full Time Equivalents Total	3.00	3.00	3.00	3.00

Long-Term Care

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Long-Term Care	4,972,295	-	-	-

Medical Benefits

Police Relief and Pension

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Medical Benefits	8,255,368	15,380,000	15,380,000	15,380,000

Pensions

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Pensions	6,308,568	10,378,749	10,378,749	10,378,749

SCL - BC-CL-W - Conservation & Environmental - CIP

The purpose of the Conservation & Environmental - CIP Budget Summary Level is to provide for the costs of conservation incentives and other energy efficiency programs. This Budget Summary Level also supports the utility's renewable resource development programs, hydroelectric relicensing, and real estate.

Program Expenditures	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Conservation & Environmental	24,643,885	47,642,520	47,588,281	45,296,321
FINANCE AND IT SYSTEMS	-	-	-	4,858,337
Total	**24,643,885**	**47,642,520**	**47,588,281**	**50,154,658**

**FTE totals are provided for informational 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 Conservation & Environmental - CIP Budget Summary Level:

Conservation & Environmental

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Conservation & Environmental	24,643,885	47,642,520	47,588,281	45,296,321

FINANCE AND IT SYSTEMS

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
FINANCE AND IT SYSTEMS	-	-	-	4,858,337

SCL - BC-CL-X - Power Supply - CIP

The purpose of the Power Supply - CIP Budget Summary Level is to provide for the capital costs of electrification, facility improvements, maintaining the physical generating plant and associated power licenses, and regulatory requirements. This Budget Summary Level supports capital projects identified in the department's Capital Improvement Plan.

Program Expenditures	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
BOUNDARY	53,870,428	56,135,687	31,877,505	34,553,098
CEDAR FALLS - TOLT	6,152,913	3,494,891	3,809,097	4,095,481
FLEETS AND FACILITIES	20,403,320	30,920,026	31,788,985	28,671,752
POWER SUPPLY OTHER	1,557,054	1,561,439	1,840,132	1,340,534
SKAGIT	42,680,820	30,208,066	25,214,076	23,308,317
Total	**124,664,536**	**122,320,109**	**94,529,794**	**91,969,182**
Full-time Equivalents Total*	67.62	67.62	67.62	70.62

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

The following information summarizes the programs in Power Supply - CIP Budget Summary Level:

BOUNDARY

The Boundary program funds the capital costs for the Boundary physical generating plant and associated regulatory requirements.

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
BOUNDARY	53,870,428	56,135,687	31,877,505	34,553,098
Full Time Equivalents Total	41.28	41.28	41.28	44.28

CEDAR FALLS - TOLT

The Cedar Falls - Tolt program funds the capital costs for the Cedar Falls - Tolt physical generating plant and associated regulatory requirements.

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
CEDAR FALLS - TOLT	6,152,913	3,494,891	3,809,097	4,095,481

FLEETS AND FACILITIES

The Fleets and Facilities program funds the capital costs for the fleet replacement program and facility improvements.

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
FLEETS AND FACILITIES	20,403,320	30,920,026	31,788,985	28,671,752
Full Time Equivalents Total	6.49	6.49	6.49	6.49

POWER SUPPLY OTHER

The Power Supply Other program funds the capital costs for the generating plant and regulatory requirements of facilities not included in the other programs.

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
POWER SUPPLY OTHER	1,557,054	1,561,439	1,840,132	1,340,534
Full Time Equivalents Total	4.00	4.00	4.00	4.00

SKAGIT

The Skagit program funds the capital costs for the Skagit physical generating plant and associated regulatory requirements.

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
SKAGIT	42,680,820	30,208,066	25,214,076	23,308,317
Full Time Equivalents Total	15.85	15.85	15.85	15.85

SCL - BC-CL-Y - Transmission and Distribution - CIP

The purpose of the Transmission and Distribution - CIP Budget Summary Level is to provide for the capital costs of installation, major maintenance, rehabilitation, and replacement of transmission lines, substations, distribution feeders, transformers, and other elements of the utility's transmission and distribution systems. This Budget Summary Level supports capital projects identified in the department's Capital Improvement Plan.

Program Expenditures	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
DISTRIBUTION OTHER	18,097,115	34,073,743	24,399,272	23,161,648
NETWORK	18,990,854	21,926,036	22,653,437	22,731,448
RADIAL	80,652,987	110,629,526	121,028,402	118,698,270
SUBSTATIONS	24,255,526	28,247,714	25,000,474	24,940,787
TRANSMISSION	2,732,075	8,771,668	6,852,878	15,096,005
Total	**144,728,557**	**203,648,688**	**199,934,463**	**204,628,158**
Full-time Equivalents Total*	269.54	269.54	269.54	269.54

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

The following information summarizes the programs in Transmission and Distribution - CIP Budget Summary Level:

DISTRIBUTION OTHER

The Distribution Other program funds the capital costs for the installation, major maintenance, rehabilitation, and replacement of other elements of the utility's transmission and distribution systems not included in other programs.

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
DISTRIBUTION OTHER	18,097,115	34,073,743	24,399,272	23,161,648
Full Time Equivalents Total	20.03	20.03	20.03	20.03

NETWORK

The Network program funds the capital costs for the installation, major maintenance, rehabilitation, and replacement of network system equipment.

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
NETWORK	18,990,854	21,926,036	22,653,437	22,731,448
Full Time Equivalents Total	37.85	37.85	37.85	37.85

RADIAL

The Radial program funds the capital costs for the installation, major maintenance, rehabilitation, and replacement of radial system equipment.

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
RADIAL	80,652,987	110,629,526	121,028,402	118,698,270
Full Time Equivalents Total	108.98	108.98	108.98	108.98

SUBSTATIONS

The Substation program funds the capital costs for the installation, major maintenance, rehabilitation, and replacement of substation equipment.

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
SUBSTATIONS	24,255,526	28,247,714	25,000,474	24,940,787
Full Time Equivalents Total	91.29	91.29	91.29	91.29

TRANSMISSION

The Transmission program funds the capital costs for the installation, major maintenance, rehabilitation, and replacement of transmission lines and other elements of the utility's transmission system.

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
TRANSMISSION	2,732,075	8,771,668	6,852,878	15,096,005
Full Time Equivalents Total	11.39	11.39	11.39	11.39

SCL - BC-CL-Z - Customer Focused - CIP

The purpose of the Customer Focused - CIP Budget Summary Level is to provide for the capital costs of rehabilitation and replacement of the utility's financial systems and information technology infrastructure, the development and implementation of large software applications, customer service connections, meters, and other customer-driven projects, including large inter-agency projects requiring utility services or relocations. This Budget Summary Level supports capital projects identified in the department's Capital Improvement Plan.

Program Expenditures	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
CUSTOMER AND BILLING	3,689,960	45,000	45,000	-
CUSTOMER IT SYSTEMS	1,690,010	2,264,060	2,848,902	1,655,376
CUSTOMER OTHER	250	-	-	-
LOCAL JURISDICTIONS	14,882,511	15,515,542	15,404,552	15,412,907
SERVICE CONNECTIONS	72,989,806	70,666,166	69,047,121	72,128,830
TRANSPORTATION RELOCATIONS	9,503,522	22,269,838	14,942,304	10,079,018
Total	**102,756,059**	**110,760,607**	**102,287,879**	**99,276,131**
Full-time Equivalents Total*	181.74	181.74	181.74	181.74

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

The following information summarizes the programs in Customer Focused - CIP Budget Summary Level:

CUSTOMER AND BILLING

The Customer and Billing program provides the funding to support a portion of the customer billing functions at the utility and to fund City Light's customer call center improvement program.

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
CUSTOMER AND BILLING	3,689,960	45,000	45,000	-

CUSTOMER IT SYSTEMS

The Customer IT Systems program provides for the capital costs of rehabilitation and replacement of the utility's customer information technology infrastructure, and the development and implementation of large software applications. This program supports capital projects identified in the department's Capital Improvement Plan.

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
CUSTOMER IT SYSTEMS	1,690,010	2,264,060	2,848,902	1,655,376

CUSTOMER OTHER

The Customer Other program provides funding to support the customer service engineering program and the Neighborhood Voluntary Undergrounding program.

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
CUSTOMER OTHER	250	-	-	-
Full Time Equivalents Total	1.00	1.00	1.00	1.00

LOCAL JURISDICTIONS

The Local Jurisdictions program funds the capital costs for projects in local jurisdictions requiring utility services or relocations.

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
LOCAL JURISDICTIONS	14,882,511	15,515,542	15,404,552	15,412,907
Full Time Equivalents Total	16.90	16.90	16.90	16.90

SERVICE CONNECTIONS

The Service Connections program funds the capital costs of customer service connections and meters.

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
SERVICE CONNECTIONS	72,989,806	70,666,166	69,047,121	72,128,830
Full Time Equivalents Total	148.87	148.87	148.87	148.87

TRANSPORTATION RELOCATIONS

The Transportation Relocations program funds the capital costs for large inter-agency transportation projects requiring utility services or relocations.

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
TRANSPORTATION RELOCATIONS	9,503,522	22,269,838	14,942,304	10,079,018
Full Time Equivalents Total	14.97	14.97	14.97	14.97

SCL - BO-CL-ADMIN - Leadership and Administration

The purpose of the Leadership and Administration Budget Summary Level is to provide overall management and policy direction for Seattle City Light and to provide core management and administrative services such as communications, finance, human resources, facility management and IT program support. This BSL is also utilized to provide for the general expenses of the utility that are not attributable to a specific organizational unit such as insurance and bond issue costs, legal fees, indirect costs related to employee benefits and PTO, general claims costs, and services provided by the City's internal services departments through the central cost allocation mechanism.

Program Expenditures	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
City Indirect Costs	64,243,961	68,209,422	69,492,861	48,829,388
Current Year Inventory	-	8,000,000	8,000,000	8,000,000
Department GA Indirect Recovery	(65,985,133)	(46,504,967)	(42,865,036)	(49,880,307)
Departmental Indirect Costs	74,200,263	101,688,153	106,269,558	127,961,845
Divisional Indirect	15,951,176	25,576,902	27,683,021	26,970,397
PTO and Benefits Indirct Costs	47,231,278	5,345,103	7,583,557	6,141,602
Total	**135,641,546**	**162,314,613**	**176,163,960**	**168,022,924**
Full-time Equivalents Total*	558.88	558.88	558.88	558.88

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

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

City Indirect Costs

The City Indirect Costs program funds the costs for city services that are provided to the utility.

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
City Indirect Costs	64,243,961	68,209,422	69,492,861	48,829,388

Current Year Inventory

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Current Year Inventory	-	8,000,000	8,000,000	8,000,000

Department GA Indirect Recovery

The Department General and Administrative Indirect Recovery program offsets the overhead costs applied to the capital programs in the Leadership and Administration BSL.

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Department GA Indirect Recovery	(65,985,133)	(46,504,967)	(42,865,036)	(49,880,307)

Departmental Indirect Costs

The Department Indirect Costs program funds departmentwide O&M services that support other programs.

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Departmental Indirect Costs	74,200,263	101,688,153	106,269,558	127,961,845
Full Time Equivalents Total	505.53	505.53	505.53	505.53

Divisional Indirect

The Divisional Indirect Costs program funds Administrative and General O&M services in operational divisions.

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Divisional Indirect	15,951,176	25,576,902	27,683,021	26,970,397
Full Time Equivalents Total	53.35	53.35	53.35	53.35

PTO and Benefits Indirct Costs

The Pooled Benefits Indirect Costs program funds costs for health and dental insurance, workers compensation, and unemployment insurance contributions.

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
PTO and Benefits Indirct Costs	47,231,278	5,345,103	7,583,557	6,141,602

SCL - BO-CL-CUSTCARE - Customer Care

The purpose of the Customer Service Budget Summary Level is to provide customer experience support specific to customer information systems and to implement demand-side conservation measures that offset the need for additional generation resources.

Program Expenditures	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Conservation Expenses	1,344,728	4,099,996	4,157,496	5,037,314
Customer Accounts & Services	42,930,714	48,412,838	49,202,512	49,604,815
Total	**44,275,442**	**52,512,833**	**53,360,008**	**54,642,129**
Full-time Equivalents Total*	132.15	132.15	132.15	132.15

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

The following information summarizes the programs in Customer Care Budget Summary Level:

Conservation Expenses

The Conservation Expenses program provides O&M funding for demand-side conservation measures that offset the need for additional generation resources.

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Conservation Expenses	1,344,728	4,099,996	4,157,496	5,037,314

Customer Accounts & Services

The Customer Accounts and Services program provides O&M funding for customer experience support.

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Customer Accounts & Services	42,930,714	48,412,838	49,202,512	49,604,815
Full Time Equivalents Total	132.15	132.15	132.15	132.15

SCL - BO-CL-DEBTSRVC - Debt Service

The purpose of the Debt Service Budget Summary Level is to meet principal repayment and interest obligations on funds borrowed to meet City Light's capital expenditure requirements.

Program Expenditures	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Debt Service	236,443,796	244,968,395	258,438,138	255,243,609
Total	**236,443,796**	**244,968,395**	**258,438,138**	**255,243,609**

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Seattle City Light

SCL - BO-CL-PWRSUPPLY - Power Supply O&M

The purpose of the Power Supply O&M Budget Summary Level is to support transportation electrification, solar, and other technologies; implement demand-side conservation measures that offset the need for additional generation resources; and monitor compliance with federal electric reliability standards. The power marketing operations of the utility are also included in this Budget Summary Level.

Program Expenditures	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Purchased Power/Power Supply	328,837,144	313,881,548	344,488,804	344,459,167
Total	**328,837,144**	**313,881,548**	**344,488,804**	**344,459,167**
Full-time Equivalents Total*	69.95	64.95	69.95	69.95

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

SCL - BO-CL-TAXES - Taxes

The purpose of the Taxes Budget Summary Level is to pay City Light's legally required tax payments for state, city, and local jurisdictions. This Budget Summary Level includes funding for franchise contract payments negotiated with local jurisdictions in City Light's service territory.

Program Expenditures	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Taxes	114,013,042	112,006,561	116,765,046	120,555,101
Total	**114,013,042**	**112,006,561**	**116,765,046**	**120,555,101**

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

SCL - BO-CL-UTILOPS - Utility Operations O&M

The purpose of the Utility Operations O&M Budget Summary Level is to provide reliable electricity to customers through operation and maintenance of City Light's power production facilities, substations, transmission systems, and overhead and underground distribution systems in a clean, safe, efficient, reliable, and environmentally responsible manner. The utility's energy delivery engineering, power production engineering, generation operations, asset management, power system functions, renewable resource development programs, hydroelectric relicensing, and real estate are also included in this Budget Summary Level.

Program Expenditures	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Distribution O&M	65,647,584	79,144,651	81,073,220	83,644,624
Generation O&M	36,621,495	34,494,351	36,740,779	36,193,283
Transmission O&M	15,932,754	24,341,066	24,611,696	24,283,390
Total	**118,201,832**	**137,980,068**	**142,425,694**	**144,121,296**
Full-time Equivalents Total*	526.92	526.92	526.92	526.92

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

The following information summarizes the programs in Utility Operations O&M Budget Summary Level:

Distribution O&M

The Distribution Operations and Maintenance program funds the operation and maintenance of City Light's overhead and underground distribution systems.

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Distribution O&M	65,647,584	79,144,651	81,073,220	83,644,624
Full Time Equivalents Total	287.08	287.08	287.08	287.08

Generation O&M

The Generation Operations and Maintenance program funds the operation and maintenance of City Light's power production facilities.

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Generation O&M	36,621,495	34,494,351	36,740,779	36,193,283
Full Time Equivalents Total	125.63	125.63	125.63	125.63

Transmission O&M

The Transmission Operations and Maintenance program funds the operation and maintenance of City Light's substation and transmission systems.

Seattle City Light

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Transmission O&M	15,932,754	24,341,066	24,611,696	24,283,390
Full Time Equivalents Total	114.21	114.21	114.21	114.21

SPU - BC-SU-C110B - Distribution

The purpose of the Distribution Budget Summary Level, a Capital Improvement Program funded by water revenues, is to repair and upgrade the City's water lines, pump stations, and other facilities.

Program Expenditures	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Distribution	27,362,502	39,327,664	51,239,400	44,060,074
Total	**27,362,502**	**39,327,664**	**51,239,400**	**44,060,074**
Full-time Equivalents Total*	79.00	79.00	79.00	79.00

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

SPU - BC-SU-C120B - Transmission

The purpose of the Transmission Budget Summary Level, a Capital Improvement Program funded by water revenues, is to repair and upgrade the City's large transmission pipelines that bring untreated water to the treatment facilities, and convey water from the treatment facilities to Seattle and its suburban wholesale customers' distribution systems.

Program Expenditures	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Transmission	14,025,807	15,411,186	13,625,338	13,522,272
Total	**14,025,807**	**15,411,186**	**13,625,338**	**13,522,272**
Full-time Equivalents Total*	5.00	5.00	5.00	5.00

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

SPU - BC-SU-C130B - Watershed Stewardship

The purpose of the Watershed Stewardship Budget Summary Level, a Capital Improvement Program funded by water revenues, is to implement projects associated with the natural land, forestry, and fishery resources within the Tolt, Cedar, and Lake Youngs watersheds.

Program Expenditures	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Watershed Stewardship	852,699	920,851	325,000	4,885,999
Total	**852,699**	**920,851**	**325,000**	**4,885,999**
Full-time Equivalents Total*	8.00	8.00	8.00	8.00

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

SPU - BC-SU-C140B - Water Quality & Treatment

The purpose of the Water Quality & Treatment Budget Summary Level, a Capital Improvement Program funded by water revenues, is to design, construct, and repair water treatment facilities and remaining open-water reservoirs.

Program Expenditures	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Water Quality & Treatment	2,740,588	1,868,171	1,974,993	6,450,289
Total	**2,740,588**	**1,868,171**	**1,974,993**	**6,450,289**
Full-time Equivalents Total*	14.00	14.00	14.00	14.00

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

SPU - BC-SU-C150B - Water Resources

The purpose of the Water Resources Budget Summary Level, a Capital Improvement Program funded by water revenues, is to repair and upgrade water transmission pipelines and promote residential and commercial water conservation.

Program Expenditures	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Water Resources	4,518,599	14,059,143	4,856,686	16,706,188
Total	**4,518,599**	**14,059,143**	**4,856,686**	**16,706,188**
Full-time Equivalents Total*	12.00	14.00	14.00	16.00

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

SPU - BC-SU-C160B - Habitat Conservation Program

The purpose of the Habitat Conservation Budget Summary Level, a Capital Improvement Program funded by water revenues, is to manage projects directly related to the Cedar River Watershed Habitat Conservation Plan.

Program Expenditures	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Habitat Conservation Program	925,022	2,521,380	998,778	3,686,223
Total	**925,022**	**2,521,380**	**998,778**	**3,686,223**
Full-time Equivalents Total*	15.00	15.00	15.00	15.00

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SPU - BC-SU-C230B - New Facilities

The purpose of the New Facilities Budget Summary Level, a Capital Improvement Program funded by solid waste revenues, is to design and construct new facilities to enhance solid waste operations.

Program Expenditures	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
New Facilities	801,200	10,277,811	8,777,476	24,161,970
Total	**801,200**	**10,277,811**	**8,777,476**	**24,161,970**
Full-time Equivalents Total*	9.00	9.00	9.00	9.00

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

SPU - BC-SU-C240B - Rehabilitation & Heavy Equipment

The purpose of the Rehabilitation and Heavy Equipment Budget Summary Level, a Capital Improvement Program funded by solid waste revenues, is to implement projects to repair and rehabilitate the City's solid waste transfer stations and improve management of the City's closed landfills and household hazardous waste sites.

Program Expenditures	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Rehabilitation & Heavy Eqpt	486,288	550,000	1,800,000	2,260,000
Total	**486,288**	**550,000**	**1,800,000**	**2,260,000**

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

SPU - BC-SU-C333B - Protection of Beneficial Uses

The purpose of the Protection of Beneficial Uses Budget Summary Level, a Capital Improvement Program funded by drainage revenues, is to make improvements to the City's drainage system to reduce the harmful effects of storm water runoff on creeks and receiving waters by improving water quality and protecting or enhancing habitat.

Program Expenditures	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Protection of Beneficial Uses	16,504,737	24,530,656	30,404,947	36,683,378
Total	**16,504,737**	**24,530,656**	**30,404,947**	**36,683,378**
Full-time Equivalents Total*	14.00	14.00	14.00	14.00

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SPU - BC-SU-C350B - Sediments

The purpose of the Sediments Budget Summary Level, a Capital Improvement Program funded by drainage and wastewater revenues, is to restore and rehabilitate natural resources in or along Seattle's waterways.

Program Expenditures	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Sediments	3,749,373	5,221,790	11,115,291	10,734,002
Total	**3,749,373**	**5,221,790**	**11,115,291**	**10,734,002**
Full-time Equivalents Total*	7.00	7.00	7.00	7.00

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SPU - BC-SU-C360B - Combined Sewer Overflows

The purpose of the Combined Sewer Overflow (CSO) Budget Summary Level, a Capital Improvement Program funded by drainage and wastewater revenues, is to plan and construct large infrastructure systems, smaller retrofits, and green infrastructure for CSO Summary.

Program Expenditures	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Combined Sewer Overflows	74,669,303	121,042,446	94,588,146	111,767,108
Total	**74,669,303**	**121,042,446**	**94,588,146**	**111,767,108**
Full-time Equivalents Total*	30.00	30.00	30.00	30.00

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SPU - BC-SU-C370B - Rehabilitation

The purpose of the Rehabilitation Budget Summary Level, a Capital Improvement Program funded by drainage and wastewater revenues, is to rehabilitate or replace existing drainage and wastewater assets in kind, to maintain the current functionality of the system.

Program Expenditures	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Rehabilitation	36,955,569	52,270,010	50,337,738	61,249,734
Total	**36,955,569**	**52,270,010**	**50,337,738**	**61,249,734**
Full-time Equivalents Total*	30.00	30.00	30.00	30.00

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SPU - BC-SU-C380B - Flooding, Sewer Backup & Landslide

The purpose of the Flooding, Sewer Back-up, and Landslides Budget Summary Level, a Capital Improvement Program funded by drainage and wastewater revenues, is to plan, design and construct systems aimed at preventing or alleviating flooding and sewer backups in the City of Seattle, protecting public health, safety, and property. This program also protects SPU drainage and wastewater infrastructure from landslides, and makes drainage improvements where surface water generated from City rights-of-way contributes to landslides.

Program Expenditures	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Flooding, Sewer Backup & Lndsl	24,854,880	16,680,631	12,657,299	12,202,802
Total	**24,854,880**	**16,680,631**	**12,657,299**	**12,202,802**
Full-time Equivalents Total*	25.00	25.00	25.00	25.00

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SPU - BC-SU-C410B - Shared Cost Projects

The purpose of the Shared Cost Projects Budget Summary Level, which is a Capital Improvement Program, is to implement the Water, Drainage and Wastewater, and Solid Waste Utility's share of capital improvement projects that receive funding from multiple SPU funds.

Program Expenditures	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Shared Cost Projects	32,361,936	57,866,236	75,014,871	66,241,088
Total	**32,361,936**	**57,866,236**	**75,014,871**	**66,241,088**
Full-time Equivalents Total*	95.00	95.00	95.00	95.00

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SPU - BC-SU-C510B - Technology

The purpose of the Technology Budget Summary Level, a Capital Improvement Program, is to make use of technology to increase the Water, Drainage and Wastewater, and Solid Waste Utility's efficiency and productivity.

Program Expenditures	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Technology	8,338,718	15,300,000	10,550,000	13,174,000
Total	**8,338,718**	**15,300,000**	**10,550,000**	**13,174,000**
Full-time Equivalents Total*	41.00	41.00	41.00	41.00

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SPU - BO-SU-N000B - General Expense

The purpose of the General Expense Budget Summary Level is to provide for the Utility's general expenses such as debt service, taxes and major contracts.

Program Expenditures	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Budget Reserves	-	13,535,516	14,071,747	14,071,747
Capital Purchases	47,852	391,308	399,135	274,287
Debt Service	204,030,877	175,379,166	176,155,050	233,889,113
Major Contracts	300,687,624	314,731,480	329,717,986	348,539,513
Taxes and Fees	149,063,083	157,676,383	163,983,389	164,962,561
Total	**653,829,435**	**661,713,854**	**684,327,307**	**761,737,222**
Full-time Equivalents Total*	1.00	1.00	1.00	1.00

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

The following information summarizes the programs in General Expense Budget Summary Level:

Budget Reserves

The purpose of the Budget Reserves Program is to appropriate funds to maintain a necessary working reserve for unanticipated expenditures that may develop during the fiscal year. These are important due to the utility need to plan revenue on a six-year horizon.

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Budget Reserves	-	13,535,516	14,071,747	14,071,747

Capital Purchases

The purpose of the Capital Purchases Program is to provide appropriation for the utility to purchase equipment that cannot purchased using bond proceeds.

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Capital Purchases	47,852	391,308	399,135	274,287

Debt Service

The purpose of the Debt Service Program is to provide appropriation for new bond issuance costs as well as principal and interest payments on previously issued bonds and loans.

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed

Debt Service	204,030,877	175,379,166	176,155,050	233,889,113

Major Contracts

The purpose of the Major Contracts Program is to provide appropriation for large service contracts that SPU has with solid waste contractors and for water and wastewater treatment costs.

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Major Contracts	300,687,624	314,731,480	329,717,986	348,539,513
Full Time Equivalents Total	1.00	1.00	1.00	1.00

Taxes and Fees

The purpose of the Taxes Program is to provide appropriation for payment of city and state taxes.

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Taxes and Fees	149,063,083	157,676,383	163,983,389	164,962,561

SPU - BO-SU-N100B - Leadership and Administration

The purpose of the Leadership and Administration Budget Summary Level is to provide overall management and policy direction for Seattle Public Utilities and to provide core management and administrative services like finance, human resources, and facility management.

Program Expenditures	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Citywide Indirect Costs	64,918,593	76,206,711	79,281,864	81,107,476
Departmental Indirect Costs	72,724,163	93,100,051	97,500,963	94,789,010
Divisional Indirect Costs	817,293	1,576,751	1,649,308	948,273
Indirect Cost Recovery Offset	(25,029,032)	(22,465,443)	(23,593,182)	(23,723,189)
Paid Time Off Indirect Costs	1,990,146	4,828,182	5,115,753	5,498,546
Pooled Benefits Indirect Costs	10,236,692	7,429,334	7,155,171	4,699,481
Total	**125,657,854**	**160,675,587**	**167,109,877**	**163,319,597**
Full-time Equivalents Total*	134.10	146.60	146.60	149.10

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

Citywide Indirect Costs

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

Information Technology Department.

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Citywide Indirect Costs	64,918,593	76,206,711	79,281,864	81,107,476

Departmental Indirect Costs

The purpose of the Departmental Indirect Costs program is to fund costs associated with management of the department. This may include personnel costs related to department leadership and administration or other administrative costs such as external rent and operating supplies or services.

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Departmental Indirect Costs	72,724,163	93,100,051	97,500,963	94,789,010
Full Time Equivalents Total	134.10	142.60	142.60	144.10

Divisional Indirect Costs

The purpose of the Divisional Indirect Costs program is to fund administrative costs generated by sub-departmental units.

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Divisional Indirect Costs	817,293	1,576,751	1,649,308	948,273

Indirect Cost Recovery Offset

The purpose of the Indirect Cost Recovery Offset program is to reflect the adjustment to the Leadership and Administration BSL occurring as a result of the Utility's general and administrative overhead allocation.

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Indirect Cost Recovery Offset	(25,029,032)	(22,465,443)	(23,593,182)	(23,723,189)
Full Time Equivalents Total	-	2.00	2.00	3.00

Paid Time Off Indirect Costs

The purpose of the Paid Time Off program is to fund salary and benefit costs associated with City-provided leave benefits such as holiday pay, sick time, vacation time, executive leave or other leave benefits, including termination payouts for vacation and sick leave.

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Paid Time Off Indirect Costs	1,990,146	4,828,182	5,115,753	5,498,546

Pooled Benefits Indirect Costs

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

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Pooled Benefits Indirect Costs	10,236,692	7,429,334	7,155,171	4,699,481
Full Time Equivalents Total	-	2.00	2.00	2.00

SPU - BO-SU-N200B - Utility Service and Operations

The purpose of the Utility Service and Operations Budget Summary Level is to fund the direct delivery of essential Customer Service programs and the operating expenses for Pre-Capital Planning & Development, Project Delivery, Drainage and Wastewater, Solid Waste, Water and General Fund programs.

Program Expenditures	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Customer Service	21,890,786	26,943,476	28,305,841	27,566,565
Drainage System	7,764,145	9,787,486	10,166,616	10,489,973
DWW Facilities & Equip	1,709,482	1,117,803	1,167,430	967,089
DWW System Operations	24,803,105	34,909,392	35,945,885	36,846,651
Emergency Response	3,670,053	2,570,713	2,673,571	2,889,491
Engineering	17,411,413	18,397,443	19,282,176	19,187,024
Pre-Capital Planning	3,476,311	4,660,732	4,590,000	4,590,000
Solid Waste Facilities & Equip	5,600,287	5,516,432	5,739,947	6,557,691
Solid Waste Operations	36,688,744	46,103,014	47,444,734	45,238,113
Wastewater System	10,631,782	14,886,515	15,614,374	15,011,011
Water Distribution System	11,751,995	15,486,113	16,174,810	17,735,620
Water Facilities & Equipment	2,812,012	3,356,103	3,511,640	3,039,087
Water Supply & Transmssn Systm	5,578,703	4,928,233	4,887,853	5,207,598
Water System Operations	35,119,652	30,029,858	31,548,142	34,450,193
Total	**188,908,472**	**218,693,312**	**227,053,019**	**229,776,105**
Full-time Equivalents Total*	953.70	961.70	961.70	968.70

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

The following information summarizes the programs in Utility Service and Operations Budget Summary Level:

Customer Service

The purpose of the Customer Service Program is to provide appropriation to manage and provide customer service support for the direct delivery of programs and services.

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed

Customer Service	21,890,786	26,943,476	28,305,841	27,566,565
Full Time Equivalents Total	254.00	254.00	254.00	254.00

Drainage System

The purpose of the Drainage System Program is to provide appropriation for maintaining the drainage system, drainage conveyance, stormwater detention and green stormwater infrastructure.

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Drainage System	7,764,145	9,787,486	10,166,616	10,489,973
Full Time Equivalents Total	2.00	2.00	2.00	5.00

DWW Facilities & Equip

The purpose of the DWW Facilities and Equipment Program is to provide appropriation for drainage and wastewater operating and decant facilities

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
DWW Facilities & Equip	1,709,482	1,117,803	1,167,430	967,089

DWW System Operations

The purpose of the DWW System Operations Program is to provide appropriation for drainage and wastewater overall system planning, system modeling and analysis, source control, compliance and outreach and education.

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
DWW System Operations	24,803,105	34,909,392	35,945,885	36,846,651
Full Time Equivalents Total	1.00	2.00	2.00	3.00

Emergency Response

The Emergency Response Program provides appropriation to procure necessary equipment and provide maintenance and support services in case of emergencies.

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Emergency Response	3,670,053	2,570,713	2,673,571	2,889,491

Engineering

The purpose of the Engineering Program is to provide engineering design and support services, construction inspection, and project management services to capital improvement projects and to the managers of facilities.

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed

Engineering	17,411,413	18,397,443	19,282,176	19,187,024
Full Time Equivalents Total	108.00	111.00	111.00	114.00

Pre-Capital Planning

The purpose of the Pre-Capital Planning Program is to support business case development, project plans, and options analysis. This program will capture all costs associated with a project that need to be expensed during its life cycle, including any post-construction monitoring and landscape maintenance.

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Pre-Capital Planning	3,476,311	4,660,732	4,590,000	4,590,000

Solid Waste Facilities & Equip

The purpose of the Solid Waste Facilities & Equipment Program provides appropriation to maintain and support the solid waste facilities and landfills.

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Solid Waste Facilities & Equip	5,600,287	5,516,432	5,739,947	6,557,691
Full Time Equivalents Total	1.00	1.00	1.00	1.00

Solid Waste Operations

The purpose of the Solid Waste Operations Program provides appropriation for overall solid waste system planning, operations of the transfer stations, solid waste outreach and management of the Local Hazardous Waste Mitigation Program (LHWMP).

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Solid Waste Operations	36,688,744	46,103,014	47,444,734	45,238,113
Full Time Equivalents Total	97.56	101.56	101.56	101.56

Wastewater System

The Wastewater System Program provides appropriation to maintain wastewater conveyance, pump stations and storage.

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Wastewater System	10,631,782	14,886,515	15,614,374	15,011,011
Full Time Equivalents Total	233.05	233.05	233.05	233.05

Water Distribution System

The Water Distribution System Program provides appropriation to maintain water distribution conveyance, pump

stations and reservoirs.

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Water Distribution System	11,751,995	15,486,113	16,174,810	17,735,620
Full Time Equivalents Total	120.09	120.09	120.09	120.09

Water Facilities & Equipment

The Water Facilities & Equipment Program provides appropriation to maintain water storage facilities.

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Water Facilities & Equipment	2,812,012	3,356,103	3,511,640	3,039,087

Water Supply & Transmssn Systm

The Water Supply and Transmission System Program provides appropriation to operate and maintain the water pipelines, reservoirs and water sheds.

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Water Supply & Transmssn Systm	5,578,703	4,928,233	4,887,853	5,207,598

Water System Operations

The Water System Operations Program provides appropriation to plan and monitor the overall water system and water quality lab, and includes the work for the Cedar River Habitat conservation.

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Water System Operations	35,119,652	30,029,858	31,548,142	34,450,193
Full Time Equivalents Total	137.00	137.00	137.00	137.00

Seattle Department of Transportation

SDOT - BC-TR-16000 - Central Waterfront

The purpose of the Central Waterfront Budget Summary Level is to design, manage, and construct improvements to the transportation infrastructure and public spaces along the Central Waterfront.

Program Expenditures	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Central Waterfront	63,938,731	102,752,997	6,894,000	35,607,000
Total	**63,938,731**	**102,752,997**	**6,894,000**	**35,607,000**
Full-time Equivalents Total*	-	1.00	1.00	1.00

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

SDOT - BC-TR-19001 - Major Maintenance/Replacement

The purpose of the Major Maintenance/Replacement Budget Summary Level is to provide maintenance and replacement of roads, trails, bike paths, bridges and structures.

Program Expenditures	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Bridges & Structures	69,012,563	24,588,524	18,325,658	53,395,965
Landslide Mitigation	571,569	429,908	501,908	501,908
Roads	23,051,547	20,112,586	31,960,486	28,432,723
Sidewalk Maintenance	6,494,502	5,443,380	6,994,671	4,994,671
Signs, Signals and Markings	1,349,667	1,762,419	1,801,420	1,801,420
Streetcar Repair	72,723	850,000	-	-
Trails and Bike Paths	966,115	1,958,999	1,911,119	1,911,119
Urban Forestry	(9,265)	258,936	8,936	478,627
Total	**101,509,421**	**55,404,752**	**61,504,198**	**91,516,433**
Full-time Equivalents Total*	100.25	100.25	100.25	100.25

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

The following information summarizes the programs in Major Maintenance/Replacement Budget Summary Level:

Bridges & Structures

The purpose of Bridges and Structures Program is to provide for safe and efficient use of the city's bridges and structures to all residents of Seattle and adjacent regions to ensure movement of people, goods and services throughout the city.

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Bridges & Structures	69,012,563	24,588,524	18,325,658	53,395,965
Full Time Equivalents Total	14.75	14.75	14.75	14.75

Landslide Mitigation

The purpose of the Landslide Mitigation Program is to proactively identify and address potential areas of landslide concerns that affect the right-of-way.

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Landslide Mitigation	571,569	429,908	501,908	501,908
Full Time Equivalents Total	2.00	2.00	2.00	2.00

Roads

The purpose of the Roads program is to provide for the safe and efficient use of the city's roadways to all residents of Seattle and adjacent regions to ensure movement of people, goods and services throughout the city.

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Roads	23,051,547	20,112,586	31,960,486	28,432,723
Full Time Equivalents Total	47.00	47.00	47.00	47.00

Sidewalk Maintenance

The purpose of Sidewalk Maintenance Program is to maintain and provide for safe and efficient use of the city's sidewalks to all residents of Seattle and adjacent regions to ensure movement of people, goods and services throughout the city.

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Sidewalk Maintenance	6,494,502	5,443,380	6,994,671	4,994,671
Full Time Equivalents Total	6.00	6.00	6.00	6.00

Signs, Signals and Markings

The purpose of Signs, Signals and Markings Program is to design, plan and maintain the city's signs, signals, and street, sidewalk markings

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Signs, Signals and Markings	1,349,667	1,762,419	1,801,420	1,801,420
Full Time Equivalents Total	1.00	1.00	1.00	1.00

Streetcar Repair

The purpose of Streetcar Repair program is to repair and maintain the city's streetcar lines to ensure safe, efficient movement of people, goods and services throughout the city.

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Streetcar Repair	72,723	850,000	-	-

Trails and Bike Paths

The purpose of Trails and Bike Paths Program is to maintain and provide for safe and efficient use of the city's trails and bike paths to all residents of Seattle and adjacent regions to ensure movement of people, goods and services throughout the city.

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Trails and Bike Paths	966,115	1,958,999	1,911,119	1,911,119

Full Time Equivalents Total	27.75	27.75	27.75	27.75

Urban Forestry

The Tree and Landscape Maintenance program provides services to implement the citywide Urban Forestry Management Plan through education, stewardship, protection and maintenance of SDOT's green infrastructure assets including trees and landscapes. Arborists, Foresters, and the Landscape Architect provide design guidance, construction management support, citywide policy guidance and implementation including street tree permitting. Urban Forestry field operations provides critical maintenance of more than 40,000 SDOT street use tree assets and emergency response to over 350,000 right-of-way trees. Field operations is also responsible for the maintenance and operation of more than 200 formally landscaped right-of-way areas such as medians along Beacon Avenue South and Sand Point Way NE.

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Urban Forestry	(9,265)	258,936	8,936	478,627
Full Time Equivalents Total	1.75	1.75	1.75	1.75

SDOT - BC-TR-19002 - Major Projects

The purpose of the Major Projects Budget Summary Level is to design, manage and construct improvements to the transportation infrastructure for the benefit of the traveling public including freight, transit, other public agencies, pedestrians, bicyclists and motorists.

Program Expenditures	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Alaskan Way Viaduct	1,601,590	-	-	-
First Hill Streetcar	9,334	-	-	-
Mercer West	521	-	-	-
SR-520	1,294,196	1,922,000	1,971,000	1,971,000
Total	**2,905,641**	**1,922,000**	**1,971,000**	**1,971,000**
Full-time Equivalents Total*	24.50	24.50	24.50	24.50

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

The following information summarizes the programs in Major Projects Budget Summary Level:

Alaskan Way Viaduct

The purpose of the Alaskan Way Viaduct and Seawall Replacement Program is to fund the City's involvement in the replacement of the seismically-vulnerable viaduct and seawall. The Alaskan Way Viaduct is part of State Route 99, which carries one-quarter of the north-south traffic through downtown Seattle and is a major truck route serving the city's industrial areas

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed

Alaskan Way Viaduct	1,601,590	-	-	-
Full Time Equivalents Total	23.00	23.00	23.00	23.00

First Hill Streetcar

The purpose of the First Hill Streetcar program is to construct a Streetcar system that connects major medical facilities, Seattle Central College, Seattle University, and mixed income communities to the King Street mobility hub.

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
First Hill Streetcar	9,334	-	-	-

Mercer West

The purpose of the Mercer West Program is to use existing street capacity along the west portion of Mercer Street more efficiently and enhance all modes of travel, including pedestrian mobility, and provide an east/west connection between I-5, State Route 99, and Elliott Ave W.

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Mercer West	521	-	-	-

SR-520

The purpose of the SR-520 Program is to provide policy, planning and technical analysis support and to act as the City's representative in a multi-agency group working on the replacement of the State Route 520 bridge.

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
SR-520	1,294,196	1,922,000	1,971,000	1,971,000
Full Time Equivalents Total	1.50	1.50	1.50	1.50

SDOT - BC-TR-19003 - Mobility-Capital

The purpose of the Mobility-Capital Budget Summary Level is to help maximize the movement of traffic throughout the city by enhancing all modes of transportation including corridor and intersection improvements, transit and HOV improvements, and sidewalk and pedestrian facilities.

Program Expenditures	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Corridor & Intersection Imprv	32,414,400	48,042,051	38,134,038	51,962,066
Freight Mobility	5,542,602	14,721,193	2,807,000	43,769,140
Intelligent Transp System	7,582,142	1,377,719	1,323,096	1,323,095
Neighborhood Enhancements	6,304,743	4,942,558	6,374,295	6,374,504
New Trails and Bike Paths	12,196,718	39,056,330	11,476,952	20,928,952
Sidewalks & Ped Facilities	28,371,053	37,626,160	33,525,037	34,429,718
Transit & HOV	64,997,836	90,419,697	64,302,037	81,745,746
Total	**157,409,495**	**236,185,709**	**157,942,455**	**240,533,221**
Full-time Equivalents Total*	144.50	161.50	161.50	163.00

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The following information summarizes the programs in Mobility-Capital Budget Summary Level:

Corridor & Intersection Imprv

The purpose of the Corridor & Intersection Improvements Program is to analyze and make improvements to corridors and intersections to move traffic more efficiently. Examples of projects include signal timing, left turn signals and street improvements.

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Corridor & Intersection Imprv	32,414,400	48,042,051	38,134,038	51,962,066
Full Time Equivalents Total	38.50	39.50	39.50	39.50

Freight Mobility

The purpose of the Freight Mobility Program is to help move freight throughout the city in a safe and efficient manner.

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Freight Mobility	5,542,602	14,721,193	2,807,000	43,769,140
Full Time Equivalents Total	4.50	4.50	4.50	4.50

Intelligent Transp System

The purpose of the Intelligent Transportation System (ITS) Program is to fund projects identified in the City's ITS Strategic Plan and ITS Master Plan. Examples of projects include implementation of transit signal priority strategies; installation of closed-circuit television (CCTV) cameras to monitor traffic in key corridors; and development of parking guidance, traveler information and real-time traffic control systems.

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Intelligent Transp System	7,582,142	1,377,719	1,323,096	1,323,095
Full Time Equivalents Total	9.25	9.25	9.25	9.25

Neighborhood Enhancements

The purpose of the Neighborhood Enhancements Program is to plan and forecast the needs of specific neighborhoods including neighborhood and corridor planning, development of the coordinated transportation plans, traffic control spot improvements and travel forecasting. The program also constructs minor improvements in neighborhoods based on these assessments.

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Neighborhood Enhancements	6,304,743	4,942,558	6,374,295	6,374,504
Full Time Equivalents Total	19.75	19.75	19.75	21.25

New Trails and Bike Paths

The purpose of the New Trails and Bike Paths Program is to construct new trails and bike paths that connect with existing facilities to let users transverse the city on a dedicated network of trails and paths.

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
New Trails and Bike Paths	12,196,718	39,056,330	11,476,952	20,928,952
Full Time Equivalents Total	1.00	2.00	2.00	2.00

Sidewalks & Ped Facilities

The purpose of the Sidewalks & Pedestrian Facilities Program is to install new facilities that help pedestrians move safely along the city's sidewalks by installing or replacing sidewalks, modifying existing sidewalks for elderly and handicapped accessibility, and increasing pedestrian lighting.

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Sidewalks & Ped Facilities	28,371,053	37,626,160	33,525,037	34,429,718
Full Time Equivalents Total	57.50	60.50	60.50	60.50

Transit & HOV

The purpose of the Transit & HOV Program is to move more people in less time throughout the city.

Expenditures/FTE	2022	2023	2024	2024

Seattle Department of Transportation

	Actuals	Adopted	Endorsed	Proposed
Transit & HOV	64,997,836	90,419,697	64,302,037	81,745,746
Full Time Equivalents Total	14.00	26.00	26.00	26.00

SDOT - BO-TR-12001 - South Lake Union Streetcar Operations

The purpose of the South Lake Union Streetcar Operations Budget Summary Level is to operate and maintain the South Lake Union Seattle Streetcar.

Program Expenditures	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
S Lake Union Streetcar Ops	1,340,142	4,474,986	4,629,820	4,629,820
Total	**1,340,142**	**4,474,986**	**4,629,820**	**4,629,820**

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

SDOT - BO-TR-12002 - First Hill Streetcar Operations

The purpose of the First Hill Streetcar Operations Budget Summary Level is to operate and maintain the First Hill Seattle Streetcar.

Program Expenditures	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
First Hill Streetcar Ops	6,994,277	9,748,428	9,759,837	9,759,837
Total	**6,994,277**	**9,748,428**	**9,759,837**	**9,759,837**

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

SDOT - BO-TR-16000 - Waterfront and Civic Projects

The purpose of the Waterfront and Civic Projects Summary Level is to pay for expenses related to reimbursable design and construction services provided by the Central Waterfront program for other City departments and external partners. Additionally, the BSL provides planning and leadership support for other Civic Projects.

Program Expenditures	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Waterfront and Civic Projects	15,160,154	33,641,776	34,810,833	34,810,833
Total	**15,160,154**	**33,641,776**	**34,810,833**	**34,810,833**
Full-time Equivalents Total*	-	1.00	1.00	1.00

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

SDOT - BO-TR-17001 - Bridges & Structures

The purpose of the Bridges and Structures Budget Summary Level is to maintain the City's bridges and structures which helps provide for the safe and efficient movement of people, goods, and services throughout the City. Additionally, the BSL provides general construction management, engineering support for street vacations, scoping of neighborhood projects, and other transportation activities requiring engineering oversight.

Program Expenditures	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Bridge Operations	4,517,236	4,133,682	4,257,500	4,257,500
Engineering & Ops Support	756,797	1,675,644	1,728,589	888,607
Structures Engineering	1,518,498	1,433,213	1,477,679	1,777,741
Structures Maintenance	7,742,359	9,937,416	10,241,547	9,721,040
Total	**14,534,890**	**17,179,955**	**17,705,315**	**16,644,888**
Full-time Equivalents Total*	59.00	59.00	59.00	62.00

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

The following information summarizes the programs in Bridges & Structures Budget Summary Level:

Bridge Operations

The purpose of Bridge Operations is to ensure the safe and efficient operations and preventive maintenance for over 180 bridges throughout the city.

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Bridge Operations	4,517,236	4,133,682	4,257,500	4,257,500
Full Time Equivalents Total	17.50	17.50	17.50	17.50

Engineering & Ops Support

The purpose of the Engineering Ops & Support program is to provide engineering support services to other SDOT projects, perform engineering related to bridges and structures, and manage stormwater pollution control.

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Engineering & Ops Support	756,797	1,675,644	1,728,589	888,607
Full Time Equivalents Total	3.00	3.00	3.00	3.00

Structures Engineering

The purpose of the Structures Engineering Program is to provide engineering services on all the bridges and structures within the city to ensure the safety of transportation users as they use or move in proximity to these transportation facilities.

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Structures Engineering	1,518,498	1,433,213	1,477,679	1,777,741
Full Time Equivalents Total	3.50	3.50	3.50	6.50

Structures Maintenance

The purpose of the Structures Maintenance Program is to provide for the maintenance of the city's bridges, roadside structures and stairways.

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Structures Maintenance	7,742,359	9,937,416	10,241,547	9,721,040
Full Time Equivalents Total	35.00	35.00	35.00	35.00

SDOT - BO-TR-17003 - Mobility Operations

The purpose of the Mobility-Operations Budget Summary Level is to promote the safe and efficient operation of all transportation modes in the city. This includes managing the parking, pedestrian, and bicycle infrastructure; implementing neighborhood plans; encouraging alternative modes of transportation; and maintaining and improving signals and the non-electrical transportation management infrastructure.

Program Expenditures	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Commuter Mobility	19,829,550	19,674,882	20,371,191	20,182,279
Neighborhoods	1,857,364	1,259,959	1,300,528	702,543
Parking & Curbspace	14,254,880	15,044,325	15,429,497	17,048,725
Signs & Markings	5,132,485	4,910,309	5,054,343	5,031,159
Traffic Signals	9,500,877	11,118,107	11,459,777	11,459,777
Transit Operations	27,207,059	44,492,330	46,165,775	46,165,775
Urban Planning	5,488,769	4,444,109	4,325,583	4,325,583
Total	**83,270,984**	**100,944,021**	**104,106,694**	**104,915,841**
Full-time Equivalents Total*	147.75	153.75	153.75	173.75

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

The following information summarizes the programs in Mobility Operations Budget Summary Level:

Commuter Mobility

The purpose of the Commuter Mobility Program is to provide a variety of services, including enforcement of City commercial vehicle limits, transit coordination, and planning, to increase mobility and transportation options to the residents of Seattle.

Expenditures/FTE	2022	2023	2024	2024

	Actuals	Adopted	Endorsed	Proposed
Commuter Mobility	19,829,550	19,674,882	20,371,191	20,182,279
Full Time Equivalents Total	51.25	53.25	53.25	58.25

Neighborhoods

The purpose of the Neighborhoods Program is to plan and forecast the needs of specific neighborhoods including neighborhood and corridor planning, development of the coordinated transportation plans, traffic control spot improvements and travel forecasting. The program also constructs minor improvements in neighborhoods based on these assessments.

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Neighborhoods	1,857,364	1,259,959	1,300,528	702,543
Full Time Equivalents Total	2.50	2.50	2.50	2.50

Parking & Curbspace

The purpose of Parking and Curb Ramp Program is to manage the City's parking resources, maintain and operate pay stations and parking meters for on-street parking, manage curbspace, develop and manage the City's carpool program and Residential Parking Zones.

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Parking & Curbspace	14,254,880	15,044,325	15,429,497	17,048,725
Full Time Equivalents Total	32.00	34.00	34.00	34.00

Signs & Markings

The purpose of the Signs & Markings Program is to design, fabricate and install signage, as well as provide pavement, curb and crosswalk markings to facilitate the safe movement of vehicles, pedestrians and bicyclists throughout the city.

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Signs & Markings	5,132,485	4,910,309	5,054,343	5,031,159
Full Time Equivalents Total	22.50	22.50	22.50	22.50

Traffic Signals

The purpose of the Traffic Signals Program is to operate the Traffic Management Center that monitors traffic movement within the city and to maintain and improve signals and other electrical transportation management infrastructure.

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Traffic Signals	9,500,877	11,118,107	11,459,777	11,459,777

Full Time Equivalents Total	25.25	25.25	25.25	33.25

Transit Operations

The Purpose of the Transit Operations Program is to purchase Metro Transit service hours on transit routes with at least 65% of the stops within the city of Seattle and transit service to address emerging transportation needs. The program also funds ORCA Opportunity which provides ORCA cards for Seattle Public School, High School and low-income Middle School Students, Seattle Promise scholars, and income-eligible adults and seniors. In addition, the program includes community engagement, training, resources and partnerships to increase transit access for low-income riders. The Transit Operations program revenues support the implementation of City-wide improvements to maximize transit operations.

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Transit Operations	27,207,059	44,492,330	46,165,775	46,165,775
Full Time Equivalents Total	3.75	4.75	4.75	5.75

Urban Planning

The Urban Planning Program is comprised of Adaptive Streets, Citywide & Community Planning, GIS, Urban Design, and the Center City Mobility Plan.

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Urban Planning	5,488,769	4,444,109	4,325,583	4,325,583
Full Time Equivalents Total	10.50	11.50	11.50	17.50

SDOT - BO-TR-17004 - ROW Management

The purpose of the (Right-of-Way) ROW Management Budget Summary Level is to review projects throughout the city for code compliance for uses of the right-of-way and to provide plan review, utility permit and street use permit issuance, and utility inspection and mapping services.

Program Expenditures	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
St Use Permit & Enforcement	39,945,423	46,547,211	47,974,607	49,842,440
Street Use Contingent Budget	-	1,000,000	1,035,000	1,000,000
Total	**39,945,423**	**47,547,211**	**49,009,607**	**50,842,440**
Full-time Equivalents Total*	140.25	140.25	140.25	140.25

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The following information summarizes the programs in ROW Management Budget Summary Level:

St Use Permit & Enforcement

The purpose of the Street Use Permitting and Enforcement is to review projects throughout the city for code compliance for uses of right-of-way and to provide plan review, utility permit and street use permit issuance, and utility inspection and mapping services.

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
St Use Permit & Enforcement	39,945,423	46,547,211	47,974,607	49,842,440
Full Time Equivalents Total	140.25	140.25	140.25	140.25

Street Use Contingent Budget

The purpose of the Street Use Contingent Budget Program is to display the amount of unallocated Contingent Budget Authority (CBA) in the Right of Way Management BSL that has not been accessed. In contrast, CBA that is accessed is appropriated in the programs in which it will be spent.

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Street Use Contingent Budget	-	1,000,000	1,035,000	1,000,000

SDOT - BO-TR-17005 - Maintenance Operations

The purpose of the Maintenance Operations Budget Summary Level is to maintain the City's roadways and sidewalks; maintain, protect and expand the City's urban landscape in the street right-of-way through the maintenance and planting of new trees and landscaping to enhance the environment and aesthetics of the city; and manage and administer street parking rules and regulations in the right-of-way.

Program Expenditures	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Emergency Response	14,733,864	7,855,955	8,095,644	10,095,644
Operations Support	5,861,444	9,962,598	10,145,767	10,095,744
Pavement Management/Repair	13,303,908	17,405,921	17,915,680	19,415,680
Street Cleaning	6,912,302	8,978,039	9,201,492	9,201,492
Tree & Landscape Maintenance	6,078,229	6,604,187	6,794,638	6,894,638
Total	**46,889,747**	**50,806,700**	**52,153,221**	**55,703,198**
Full-time Equivalents Total*	145.50	163.50	163.50	200.50

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

The following information summarizes the programs in Maintenance Operations Budget Summary Level:

Emergency Response

The purpose of the Emergency Response Program is to respond to safety and mobility issues such as pavement collapses, severe weather, landslides and other emergencies to make the right-of-way safe for moving people and goods. This program proactively addresses landslide hazards to keep the right-of-way open and safe.

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Emergency Response	14,733,864	7,855,955	8,095,644	10,095,644
Full Time Equivalents Total	19.00	19.00	19.00	19.00

Operations Support

The purpose of the Operations Support Program is to provide essential operating support services necessary for the daily operation of SDOT's equipment and field workers dispatched from three field locations in support of street maintenance activities. These functions include warehousing, bulk material supply and management, tool cleaning and repair, equipment maintenance and repair, project accounting and technical support, and crew supervision.

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Operations Support	5,861,444	9,962,598	10,145,767	10,095,744
Full Time Equivalents Total	23.50	41.50	41.50	66.50

Pavement Management/Repair

The purpose of the Pavement Management and Repair Program is to assess the condition of asphalt and concrete pavements and establish citywide paving priorities for annual resurfacing, preservation and maintenance of all streets and adjacent areas such as sidewalks and road shoulders by making spot repairs and conducting annual major maintenance paving and rehabilitation.

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Pavement Management/Repair	13,303,908	17,405,921	17,915,680	19,415,680
Full Time Equivalents Total	57.25	57.25	57.25	68.25

Street Cleaning

The purpose of the Street Cleaning Program is to keep Seattle's streets, improved alleys, stairways and pathways clean, safe and environmentally friendly by conducting sweeping, hand-cleaning, flushing and mowing on a regular schedule.

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Street Cleaning	6,912,302	8,978,039	9,201,492	9,201,492
Full Time Equivalents Total	22.50	22.50	22.50	22.50

Tree & Landscape Maintenance

The purpose of the Landscape & Tree Maintenance Program is to provide planning, design, construction and construction inspection services for landscape elements of transportation capital projects, as well as guidance to developers on the preservation of city street trees and landscaped sites during construction.

Expenditures/FTE	2022	2023	2024	2024

	Actuals	Adopted	Endorsed	Proposed
Tree & Landscape Maintenance	6,078,229	6,604,187	6,794,638	6,894,638
Full Time Equivalents Total	23.25	23.25	23.25	24.25

SDOT - BO-TR-17006 - Parking Enforcement

The purpose of the Parking Enforcement Budget Summary Level is to help manage the right-of-way by enforcing parking regulations, providing traffic control for events and incidents, and performing other related activities.

Program Expenditures	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Parking Enforcement	20,773,599	-	-	-
Total	**20,773,599**	**-**	**-**	**-**
Full-time Equivalents Total*	120.00	(2.00)	(2.00)	(2.00)

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

SDOT - BO-TR-18001 - Leadership and Administration

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

Program Expenditures	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Citywide Indirect Costs	48,424,354	54,096,018	56,788,106	59,211,546
Departmental Indirect Costs	19,757,432	23,937,510	23,108,941	23,657,982
Divisional Indirect Costs	14,709,393	15,104,174	14,813,219	14,376,419
Indirect Cost Recovery Offset	(87,933,786)	(93,137,702)	(94,710,266)	(97,043,975)
Pooled Benefits and PTO	588,532	-	-	(201,972)
Total	**(4,454,076)**	**-**	**-**	**-**
Full-time Equivalents Total*	232.75	242.25	241.25	249.25

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

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

Citywide Indirect Costs

The Purpose of Citywide Indirect Cost Program is to allocate the City's general service costs to SDOT in a way that benefits the delivery of transportation services to the public.

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed

Citywide Indirect Costs	48,424,354	54,096,018	56,788,106	59,211,546

Departmental Indirect Costs

The purpose of the Departmental Indirect Costs Program is to provide departmental leadership and operations support essential to accomplish the mission and goals of the department. the Office of the Director and the Finance & Administration Division are the two divisions included in this program. The Office of the Director oversees and provides strategic leadership and guidance for all the functions, staff, and services of the department, guiding and shaping SDOT's priorities and work plans to attain the vision, mission and goals of the department. In addition to guiding the overall work of the department, the Office of the Director houses the department's Human Resources, Communications, Office of Equity and Economic Inclusion, Emergency Management and Government and Council Relations functions. The Finance and Administration Division supports all SDOT programs, projects, and business activities by providing a wide variety of services, including: financial and accounting services; payroll services; consultant contract and procurement support; management of SDOT's facilities, fleet, radio communications network; assets condition review and management; performance management, data reporting and public dashboards; real property management, acquisition and surplus performance management; claims investigation and legal services; environmental hazardous waste management; safety and employee health support services; and IT project and service coordination.

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Departmental Indirect Costs	19,757,432	23,937,510	23,108,941	23,657,982
Full Time Equivalents Total	129.50	139.00	138.00	146.00

Divisional Indirect Costs

The purpose of the Divisional Indirect Costs Program is to provide division leadership and unique transportation technical expertise to accomplish the division's goals and objectives in support of the department's mission.

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Divisional Indirect Costs	14,709,393	15,104,174	14,813,219	14,376,419
Full Time Equivalents Total	103.25	103.25	103.25	103.25

Indirect Cost Recovery Offset

Indirect Cost Recovery Offset Program includes Department Management Indirect cost recovery and General Expense Indirect Cost Recovery. This program equitably recovers and allocates departmental and general expense indirect cost from all transportation activities and capital projects to fund departmental management and support services essential for delivery of transportation service to the public.

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Indirect Cost Recovery Offset	(87,933,786)	(93,137,702)	(94,710,266)	(97,043,975)

Pooled Benefits and PTO

This budget program contains the funding associated with employee leave, time off, and benefit-related costs for Workers' Compensation, healthcare and other centrally distributed benefit costs.

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Pooled Benefits and PTO	588,532	-	-	(201,972)

SDOT - BO-TR-18002 - General Expense

The purpose of the General Expense Budget Summary Level is to pay for general business expenses necessary to the overall delivery of transportation services, such as Judgment and Claims contributions and debt service payments.

Program Expenditures	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Citywide Initiatives	5,266,495	5,526,192	10,218,977	10,218,977
Debt Service	49,154,471	38,211,552	40,429,349	41,665,167
Judgment & Claims	12,796,220	8,550,422	8,721,431	7,320,249
Total	**67,217,186**	**52,288,166**	**59,369,757**	**59,204,393**

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

The following information summarizes the programs in General Expense Budget Summary Level:

Citywide Initiatives

The purpose of the Citywide Initiatives program is to support citywide or multi-departmental system or process improvement initiatives.

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Citywide Initiatives	5,266,495	5,526,192	10,218,977	10,218,977

Debt Service

The purpose of Debt Service Program is to meet principal repayment and interest obligations on debt proceeds that are appropriated in SDOT's Budget

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Debt Service	49,154,471	38,211,552	40,429,349	41,665,167

Judgment & Claims

The purpose of the Judgement & Claims Program is to represent SDOT's annual contribution to the City's centralized self-insurance pool from which court judgements and claims against the city are paid.

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed

Judgment & Claims	12,796,220	8,550,422	8,721,431	7,320,249

Office of Sustainability and Environment

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	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Office of Sustainability and Environment	13,961,251	29,122,634	31,203,231	30,555,929
Total	**13,961,251**	**29,122,634**	**31,203,231**	**30,555,929**
Full-time Equivalents Total*	31.50	39.50	39.50	46.50

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

Office of the City Auditor

AUD - BO-AD-VG000 - Office of the City Auditor

The purpose of the Office of City Auditor Budget Summary Level is to provide unbiased analyses and objective recommendations to assist the City in using public resources more equitably, efficiently and effectively in delivering services to the public.

Program Expenditures	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Office of the City Auditor	2,522,998	2,276,049	2,304,507	2,303,606
Total	**2,522,998**	**2,276,049**	**2,304,507**	**2,303,606**
Full-time Equivalents Total*	10.00	10.00	10.00	10.00

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

City Budget Office

CBO - BO-CB-CZ000 - City Budget Office

The purpose of the City Budget Office Budget Summary Level is to develop and monitor the budget, carry out budget-related functions, oversee financial policies and plans, support and advance Citywide innovation and performance measurement, and provide financial and other strategic analysis.

Program Expenditures	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
City Budget Office	8,737,769	8,215,845	8,887,054	10,023,143
Total	**8,737,769**	**8,215,845**	**8,887,054**	**10,023,143**
Full-time Equivalents Total*	40.00	45.00	45.00	47.00

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

Civil Service Commissions

CIV - BO-VC-V1CIV - Civil Service Commissions

The purpose of the Civil Service Commissions Budget Summary Level is to support, advise, and execute the work of two independent commissions, the Public Safety Civil Service Commission (PSCSC) and the Civil Service Commission (CSC). The PSCSC administers entry and promotional civil service exams for ranks in the Seattle Police and Fire departments, and conducts hearings on sworn police and uniformed firefighter employee appeals of discipline and other employment matters. The CSC conducts hearings on employment-related appeals filed by non-PSCSC civil service covered employees, investigates allegations of political patronage in hiring, and advises on the administration of the City's personnel system.

Program Expenditures	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Civil Service Commissions	609,411	895,020	919,137	887,604
Total	**609,411**	**895,020**	**919,137**	**887,604**
Full-time Equivalents Total*	2.00	3.00	3.00	3.00

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

Office of Economic and Revenue Forecasts

ERF - BO-ER-10000 - Economic and Revenue Forecasts

The purpose of the Economic and Revenue Forecasts Budget Summary Level is to provide support to the Forecast Council, perform economic and revenue forecasts, conduct special studies at the request of the Forecast Council, and provide ad hoc analytical support on economic and revenue estimation for legislative and executive staff consistent with the work program.

Program Expenditures	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Economic and Revenue Forecasts	559,381	702,468	706,419	840,469
Total	**559,381**	**702,468**	**706,419**	**840,469**
Full-time Equivalents Total*	3.00	3.00	3.00	3.00

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Office of the Employee Ombud

OEO - BO-EM-V10MB - Office of Employee Ombud

The purpose of the Office of Employee Ombud (OEO) Budget Summary Level is to support City of Seattle employees in navigating the City's conflict management system, including processes related to harassment, discrimination, and misconduct. OEO provides recommendations to the Mayor and City Council on policies and procedures that can help create an inclusive and respectful workplace environment.

Program Expenditures	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Employee Ombud Office	986,567	1,151,997	1,159,529	1,161,436
Total	**986,567**	**1,151,997**	**1,159,529**	**1,161,436**
Full-time Equivalents Total*	6.00	6.00	6.00	6.00

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

Employees' Retirement System

RET - BO-RE-R1E00 - Employee Benefit Management

The purpose of the Employees' Retirement Budget Summary Level is to manage and administer retirement assets and benefits.

Program Expenditures	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Employee Benefit Management	8,720,139	10,474,069	10,525,831	10,699,553
Total	**8,720,139**	**10,474,069**	**10,525,831**	**10,699,553**
Full-time Equivalents Total*	27.00	28.50	30.50	30.50

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Ethics and Elections Commission

ETH - BO-ET-V1T00 - Ethics and Elections

The purpose of the Ethics and Elections Budget Summary Level is to: 1) audit, investigate, and conduct hearings regarding non-compliance with, or violations of, Commission-administered ordinances; 2) advise all City officials and employees of their obligations under Commission-administered ordinances; and 3) publish and broadly distribute information about the City's ethical standards, City election campaigns, campaign financial disclosure statements, and lobbyist disclosure statements.

Program Expenditures	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Ethics and Elections	1,380,237	1,276,345	1,298,509	1,307,846
Total	**1,380,237**	**1,276,345**	**1,298,509**	**1,307,846**
Full-time Equivalents Total*	5.90	5.90	5.90	5.90

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

ETH - BO-ET-VT123 - Election Vouchers

The purpose of the Election Voucher Budget Summary Level is to pay costs associated with implementing, maintaining and funding a program for providing one hundred dollars in vouchers to eligible Seattle residents that they can contribute to candidates for City office who qualify to participate in the Election Voucher program enacted by voters in November 2015.

Program Expenditures	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Election Vouchers	667,039	6,735,048	882,245	3,005,184
Total	**667,039**	**6,735,048**	**882,245**	**3,005,184**
Full-time Equivalents Total*	3.50	3.50	3.50	3.50

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

FAS - BC-FA-A1IT - Information Technology

The purpose of the Information Technology Budget Summary Level is to replace, upgrade or maintain FAS information technology systems to meet the evolving enterprise activities of the City.

Program Expenditures	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Information Technology	9,846,064	18,854,023	17,802,230	4,905,823
Summit Re-Impl Dept Cap Needs	817,193	-	-	-
Total	**10,663,257**	**18,854,023**	**17,802,230**	**4,905,823**

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

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

Information Technology

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Information Technology	9,846,064	18,854,023	17,802,230	4,905,823

Summit Re-Impl Dept Cap Needs

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Summit Re-Impl Dept Cap Needs	817,193	-	-	-

FAS - BC-FA-ADAIMPR - ADA Improvements

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

Program Expenditures	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
ADA Improvements	619,438	900,000	600,000	600,000
Total	**619,438**	**900,000**	**600,000**	**600,000**

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

Department of Finance and Administrative Services

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

This purpose of the Asset Preservation - Schedule 1 Facilities Budget Summary Level is to provide for long term preservation and major maintenance to the Department of Finance and Administration's schedule 1 facilities. Schedule 1 facilities consist of existing and future office buildings located in downtown Seattle, including but not limited to City Hall, the Seattle Municipal Tower and the Justice Center. Typical improvements may include, but are not limited to, energy efficiency enhancements through equipment replacement, upgrades/repairs to heating/ventilation/air conditioning systems, upgrades/repairs to electrical systems, upgrades/repairs to fire suppression systems, roof repairs or replacement, and structural assessments and repairs. This work ensures the long-term preservation of the operational use of the facilities.

Program Expenditures	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Asset Preserv_Sch 1 Facilities	9,522,836	6,316,667	5,318,667	8,485,333
Total	**9,522,836**	**6,316,667**	**5,318,667**	**8,485,333**

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

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

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

Program Expenditures	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Asset Preserv_Sch 2 Facilities	3,956,319	1,848,000	1,954,000	1,954,000
Total	**3,956,319**	**1,848,000**	**1,954,000**	**1,954,000**

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

Department of Finance and Administrative Services

FAS - BC-FA-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.

Program Expenditures	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
FAS Oversight - External Proj	999,811	1,010,250	1,500,000	1,500,000
Total	**999,811**	**1,010,250**	**1,500,000**	**1,500,000**

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

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

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

Program Expenditures	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
FAS Project Delivery Services	6,246,846	4,000,000	3,500,000	3,500,000
Total	**6,246,846**	**4,000,000**	**3,500,000**	**3,500,000**

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

FAS - BC-FA-GARDENREM - Garden of Remembrance

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

Program Expenditures	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Garden of Remembrance	30,937	31,834	32,757	32,757
Total	**30,937**	**31,834**	**32,757**	**32,757**

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

Department of Finance and Administrative Services

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

The purpose of the General Government Facilities - General Budget Summary Level is to execute capital projects in general government facilities.

Program Expenditures	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
General Govt Facilities	1,268,639	20,576,300	15,280,921	2,432,500
Total	**1,268,639**	**20,576,300**	**15,280,921**	**2,432,500**

**FTE totals are provided for informational 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-NBHFIRE - Neighborhood Fire Stations

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

Program Expenditures	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Neighborhood Fire Stations	2,988,697	5,274,156	7,132,893	5,816,777
Total	**2,988,697**	**5,274,156**	**7,132,893**	**5,816,777**

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

FAS - BC-FA-PRELIMENG - Preliminary Engineering

#N/A

Program Expenditures	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Preliminary Engineering	26,606	-	-	-
Total	**26,606**	**-**	**-**	**-**

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

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

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

Program Expenditures	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Public Safety Facilities_Fire	5,619,899	17,200,000	21,417,000	26,209,205
Total	**5,619,899**	**17,200,000**	**21,417,000**	**26,209,205**

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

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

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

Program Expenditures	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Publ Safety Facilities_Police	634,926	-	4,600,000	4,600,000
Total	**634,926**	**-**	**4,600,000**	**4,600,000**

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

FAS - BO-FA-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.

Program Expenditures	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Billable Services	-	-	-	31,740,848
Citywide Asset Services	-	-	-	58,664,298
Total	**-**	**-**	**-**	**90,405,146**
Full-time Equivalents Total*	-	-		239.50

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

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

Billable Services

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

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Billable Services	-	-	-	31,740,848
Full Time Equivalents Total	-	-		29.50

Citywide Asset Services

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

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Citywide Asset Services	-	-	-	58,664,298
Full Time Equivalents Total	-	-		210.00

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.

Program Expenditures	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Citywide Support Services	-	-	-	17,859,493
Total	**-**	**-**	**-**	**17,859,493**
Full-time Equivalents Total*	-	-		90.00

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

FAS - BO-FA-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.

Program Expenditures	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Citywide Financial Services	-	-	-	27,297,477
Tax & Fee Collection Services	-	-	-	7,836,083
Total	**-**	**-**	**-**	**35,133,559**
Full-time Equivalents Total*	-	-		132.50

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

The following information summarizes the programs in Office of 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.

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Citywide Financial Services	-	-	-	27,297,477
Full Time Equivalents Total	-	-		95.50

Tax & Fee Collection Services

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

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Tax & Fee Collection Services	-	-	-	7,836,083
Full Time Equivalents Total	-	-		37.00

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.

Program Expenditures	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Benaroya/Program Specific	-	-	-	709,823
FileLocal	-	-	-	470,612
General Fund Revenues	-	-	-	-
Wheelchair Accessible Fund	-	-	-	2,579,405
Total	**-**	**-**	**-**	**3,759,840**
Full-time Equivalents Total*	-	-		5.50

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

The following information summarizes the programs in 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.

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Benaroya/Program Specific	-	-	-	709,823

FileLocal

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

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
FileLocal	-	-	-	470,612
Full Time Equivalents Total	-	-		2.50

General Fund Revenues

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

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
General Fund Revenues	-	-	-	-
Full Time Equivalents Total	-	-		1.00

Wheelchair Accessible Fund

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

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Wheelchair Accessible Fund	-	-	-	2,579,405
Full Time Equivalents Total	-	-		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.

Program Expenditures	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Public Support Services	-	-	-	16,104,223
Seattle Animal Shelter	-	-	-	7,284,799
Total	**-**	**-**	**-**	**23,389,022**
Full-time Equivalents Total*	-	-		111.00

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

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

Public Support Services

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

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Public Support Services	-	-	-	16,104,223
Full Time Equivalents Total	-	-		66.00

Seattle Animal Shelter

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

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Seattle Animal Shelter	-	-	-	7,284,799
Full Time Equivalents Total	-	-		45.00

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.

Program Expenditures	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
City Services	-	-	-	1,128,326
Debt Service	-	-	-	43,045,902
Department Stewardship	-	-	-	10,175,386
FAS Internal Service Charges	-	-	-	24,831,454
Total	**-**	**-**	**-**	**79,181,068**
Full-time Equivalents Total*	-	-		59.00

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

The following information summarizes the programs in Leadership & 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.

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
City Services	-	-	-	1,128,326

Full Time Equivalents Total	-	-	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.

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Debt Service	-	-	-	43,045,902

Department Stewardship

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

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Department Stewardship	-	-	-	10,175,386
Full Time Equivalents Total	-	-		51.00

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	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
FAS Internal Service Charges	-	-	-	24,831,454

Department of Finance and Administrative Services

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	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Citywide Indirect Costs	8,193,978	8,492,167	8,496,734	-
Departmental Indirect Costs	8,456,420	8,407,997	8,529,466	-
Divisional Indirect Costs	7,644,427	7,737,103	7,706,377	-
Indirect Cost Recovery Offset	(24,294,825)	-	-	-
Paid Time Off	-	(1)	(1)	-
Pooled Benefits	-	12,208,303	13,011,127	-
Total	**-**	**36,845,569**	**37,743,703**	**-**
Full-time Equivalents Total*	99.00	75.00	75.00	-

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

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

Citywide Indirect Costs

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Citywide Indirect Costs	8,193,978	8,492,167	8,496,734	-

Departmental Indirect Costs

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Departmental Indirect Costs	8,456,420	8,407,997	8,529,466	-
Full Time Equivalents Total	48.00	51.00	51.00	-

Divisional Indirect Costs

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Divisional Indirect Costs	7,644,427	7,737,103	7,706,377	-

Full Time Equivalents Total	51.00	24.00	24.00	-

Indirect Cost Recovery Offset

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Indirect Cost Recovery Offset	(24,294,825)	-	-	-

Paid Time Off

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Paid Time Off	-	(1)	(1)	-

Pooled Benefits

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Pooled Benefits	-	12,208,303	13,011,127	-

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	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Capital Dev and Const Mgmt	-	-	-	-
Total	**-**	**-**	**-**	**-**
Full-time Equivalents Total*	19.00	29.00	29.00	-

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

Department of Finance and Administrative Services

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	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Business Systems	22,763,969	23,662,439	28,461,202	-
City Financial Management	2,042,411	1,566,974	1,562,672	-
Citywide Accounting Services	-	4,396,877	4,375,489	-
Revenue Administration	7,497,061	6,475,179	6,454,433	-
Risk Management Services	2,510,631	1,534,528	1,527,325	-
Treasury Services	5,622,850	4,012,359	3,994,839	-
Total	**40,436,922**	**41,648,356**	**46,375,959**	**-**
Full-time Equivalents Total*	135.50	133.50	133.50	-

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

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

Business Systems

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Business Systems	22,763,969	23,662,439	28,461,202	-
Full Time Equivalents Total	13.00	22.00	22.00	-

City Financial Management

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
City Financial Management	2,042,411	1,566,974	1,562,672	-
Full Time Equivalents Total	7.00	7.00	7.00	-

Citywide Accounting Services

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Citywide Accounting Services	-	4,396,877	4,375,489	-
Full Time Equivalents Total	43.00	33.00	33.00	-

Revenue Administration

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Revenue Administration	7,497,061	6,475,179	6,454,433	-
Full Time Equivalents Total	38.00	38.00	38.00	-

Risk Management Services

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Risk Management Services	2,510,631	1,534,528	1,527,325	-
Full Time Equivalents Total	8.50	8.50	8.50	-

Treasury Services

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Treasury Services	5,622,850	4,012,359	3,994,839	-
Full Time Equivalents Total	26.00	25.00	-	-

FAS - BO-FA-CITYSVCS - City Services

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

Program Expenditures	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
City Services	1,237,850	2,425,833	3,561,490	-
Total	**1,237,850**	**2,425,833**	**3,561,490**	**-**
Full-time Equivalents Total*	1.00	1.00	1.00	-

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

FAS - BO-FA-CJ000 - Judgment & Claims Claims

The purpose of the Claim Expenses Budget Summary Level is to pay pending or actual claims and related costs against City government, as authorized by Chapter 5.24 of the Seattle Municipal Code. The Claims Budget Summary Level is supported by the Judgment/Claims Fund of the General Fund.

Program Expenditures	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
GF Claims	4,606,834	1,792,109	1,792,109	3,792,109
Utility Claims Reimbursable	-	1,732,070	1,732,070	1,732,070
Total	**4,606,834**	**3,524,179**	**3,524,179**	**5,524,179**

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

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

GF Claims

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
GF Claims	4,606,834	1,792,109	1,792,109	3,792,109

Utility Claims Reimbursable

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Utility Claims Reimbursable	-	1,732,070	1,732,070	1,732,070

FAS - BO-FA-CPCS - City Purchasing and Contracting Services

The purpose of the City Purchasing and Contracting Services Budget Summary Level is to conduct and administer all bids and contracts for public works and purchases (products, supplies, equipment, and services) on behalf of City departments.

Program Expenditures	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Contracting Services	7,781,853	7,297,119	7,287,285	-
Purchasing Services	4,064,401	3,066,831	2,895,183	-
Total	**11,846,254**	**10,363,950**	**10,182,468**	**-**
Full-time Equivalents Total*	48.00	49.00	50.00	-

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

The following information summarizes the programs in City Purchasing and Contracting Services Budget Summary Level:

Contracting Services

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Contracting Services	7,781,853	7,297,119	7,287,285	-
Full Time Equivalents Total	29.00	30.00	31.00	-

Purchasing Services

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Purchasing Services	4,064,401	3,066,831	2,895,183	-
Full Time Equivalents Total	19.00	19.00	19.00	-

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

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

Program Expenditures	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Bond Interest and Redemption	-	2,191,909	1,641,264	1,470,726
Total	**-**	**2,191,909**	**1,641,264**	**1,470,726**

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

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

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

Program Expenditures	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
LTGO Debt Issuance Cost	564,385	3,725,682	2,763,614	2,450,908
Total	**564,385**	**3,725,682**	**2,763,614**	**2,450,908**

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

FAS - BO-FA-DEBTUTGO - UTGO Debt Service

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

Program Expenditures	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
UTGO Debt Service	-	16,314,800	16,315,800	16,162,900
Total	**-**	**16,314,800**	**16,315,800**	**16,162,900**

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

FAS - BO-FA-FACILITY - Facilities Services

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

Program Expenditures	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Logistics and Emergency Management	11,465,737	8,560,230	8,701,109	-
Other Facilities Services	1,884,083	779,861	790,360	-
Real Estate Services	1,876,323	1,778,432	1,770,766	-
Space Rent	73,654,697	70,470,457	75,097,950	-
Total	**88,880,840**	**81,588,979**	**86,360,185**	**-**
Full-time Equivalents Total*	93.00	100.00	100.00	-

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

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

Logistics and Emergency Management

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Logistics and Emergency Management	11,465,737	8,560,230	8,701,109	-
Full Time Equivalents Total	37.00	45.00	45.00	-

Other Facilities Services

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Other Facilities Services	1,884,083	779,861	790,360	-
Full Time Equivalents Total	1.00	1.00	1.00	-

Real Estate Services

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Real Estate Services	1,876,323	1,778,432	1,770,766	-
Full Time Equivalents Total	9.00	9.00	9.00	-

Space Rent

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Space Rent	73,654,697	70,470,457	75,097,950	-
Full Time Equivalents Total	46.00	45.00	45.00	-

FAS - BO-FA-FILELOC - FileLocal Agency

The purpose of the FileLocal Agency Budget Summary Level is to execute the City's response to the Washington Multi-City Business License and Tax Portal Agency Interlocal Agreement. The City of Seattle will be reimbursed by the agency for all costs.

Program Expenditures	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
FileLocal Agency Fund	423,126	470,233	472,430	-
Total	**423,126**	**470,233**	**472,430**	**-**
Full-time Equivalents Total*	2.50	2.50	2.50	-

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

FAS - BO-FA-FLEETCAP - Fleet Capital Program

The purpose of the Fleet Capital Program Budget Summary Level is to manage City of Seattle Fleet Replacement, including the purchase and disposal of vehicles owned by the Department of Finance and Administrative Services (FAS) and the administration of the Fleet Replacement Capital Reserve.

Program Expenditures	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Fleet Capital Program	14,860,781	14,608,838	14,608,838	32,859,976
Total	**14,860,781**	**14,608,838**	**14,608,838**	**32,859,976**

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

FAS - BO-FA-FLEETS - Fleet Services

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

Program Expenditures	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Motorpool	820,763	883,580	882,552	-
Vehicle Fueling	10,402,047	7,793,243	7,791,858	-
Vehicle Leasing	1,759,021	1,134,896	1,130,671	-
Vehicle Maintenance	30,157,971	23,292,559	23,222,504	-
Total	**43,139,802**	**33,104,278**	**33,027,585**	**-**
Full-time Equivalents Total*	122.00	126.00	126.00	-

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

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

Motorpool

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Motorpool	820,763	883,580	882,552	-
Full Time Equivalents Total	3.00	3.00	3.00	-

Vehicle Fueling

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed

Vehicle Fueling	10,402,047	7,793,243	7,791,858	-
Full Time Equivalents Total	1.00	3.00	3.00	-

Vehicle Leasing

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Vehicle Leasing	1,759,021	1,134,896	1,130,671	-
Full Time Equivalents Total	5.00	6.00	6.00	-

Vehicle Maintenance

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Vehicle Maintenance	30,157,971	23,292,559	23,222,504	-
Full Time Equivalents Total	113.00	114.00	114.00	-

FAS - BO-FA-INDGTDEF - Indigent Defense Services

The purpose of the Indigent Defense Services Budget Summary Level is to secure legal defense services, as required by State law, for indigent people facing criminal charges in Seattle Municipal Court. Funding is also provided for a pilot program offering civil legal representation to indigent defendants.

Program Expenditures	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Indigent Defense Services	8,857,956	12,606,474	13,606,474	13,606,474
Total	**8,857,956**	**12,606,474**	**13,606,474**	**13,606,474**

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

FAS - BO-FA-JAILSVCS - Jail Services

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

Program Expenditures	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Jail Services	17,689,301	21,439,147	22,439,147	22,439,147
Total	**17,689,301**	**21,439,147**	**22,439,147**	**22,439,147**

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

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

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

Program Expenditures	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
GF Expenses	11,861,462	2,347,863	2,347,863	7,053,814
GF Judgments	12,658,135	20,784,785	21,297,023	21,297,023
Utility Expenses Reimbursable	123,386	2,468,932	2,468,932	2,468,932
Utility Judgments Reimbursable	-	3,580,747	3,580,747	3,580,747
Total	**24,642,983**	**29,182,327**	**29,694,565**	**34,400,516**

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

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

GF Expenses

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
GF Expenses	11,861,462	2,347,863	2,347,863	7,053,814

GF Judgments

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
GF Judgments	12,658,135	20,784,785	21,297,023	21,297,023

Utility Expenses Reimbursable

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Utility Expenses Reimbursable	123,386	2,468,932	2,468,932	2,468,932

Utility Judgments Reimbursable

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Utility Judgments Reimbursable	-	3,580,747	3,580,747	3,580,747

FAS - BO-FA-JR010 - Judgment & Claims General Legal

The purpose of the General Legal Expenses Budget Summary Level is to pay legal costs associated with litigation or potential litigation involving the City, where the City is a party or potential party in a legal action, or other special projects that need legal review. The General Legal Expenses Budget Summary Level is supported by the Judgment/Claims Fund of the General Fund.

Program Expenditures	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
GF General Legal	-	88,321	88,321	88,321
Total	**-**	**88,321**	**88,321**	**88,321**

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

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

The purpose of the Police Action Expenses Budget Summary Level is to pay pending or actual settlements and judgments against the City related to police action cases, or pay related costs to investigate and defend the City against claims and judgments related to police action cases. The Police Action Expenses Budget Summary Level is supported by the Judgment/Claims Fund of the General Fund.

Program Expenditures	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
GF Police Action	11,986,495	8,799,672	3,799,672	6,370,021
Total	**11,986,495**	**8,799,672**	**3,799,672**	**6,370,021**

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

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

The purpose of the Office of Constituent Services Budget Summary Level is to lead City departments to improve on consistently providing services that are easily accessible, responsive and fair. This includes assistance with a broad range of City services, such as transactions, information requests and complaint investigations. This BSL includes the City's Customer Service Bureau, the Neighborhood Payment and Information Service centers, Citywide public disclosure responsibilities and service-delivery analysts.

Program Expenditures	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Office of Constituent Services	6,830,492	5,043,085	5,056,051	-
Total	**6,830,492**	**5,043,085**	**5,056,051**	**-**
Full-time Equivalents Total*	36.00	36.50	36.50	-

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

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

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

Program Expenditures	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
RCCP - ICMS System Work	27,834	55,385	55,070	-
Reg Compl & Consumr Protection	9,180,703	6,719,776	6,697,084	-
Total	**9,208,537**	**6,775,161**	**6,752,155**	**-**
Full-time Equivalents Total*	27.00	39.00	39.00	-

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

The following information summarizes the programs in Regulatory Compliance and Consumer Protection Budget Summary Level:

RCCP - ICMS System Work

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed

RCCP - ICMS System Work	27,834	55,385	55,070	-

Reg Compl & Consumr Protection

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Reg Compl & Consumr Protection	9,180,703	6,719,776	6,697,084	-
Full Time Equivalents Total	27.00	39.00	-	-

FAS - BO-FA-SAS - Seattle Animal Shelter

The purpose of the Seattle Animal Shelter Budget Summary Level is to provide animal care, enforcement, and spay and neuter services in Seattle to control pet overpopulation and foster public safety. The shelter also provides volunteer and foster care programs which enables the citizens of Seattle to donate both time and resources and engage in activities which promote animal welfare in Seattle.

Program Expenditures	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Seattle Animal Shelter	6,925,074	5,031,617	5,012,334	-
Total	**6,925,074**	**5,031,617**	**5,012,334**	**-**
Full-time Equivalents Total*	37.00	41.00	41.00	-

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

FAS - BO-FA-TRNSTBNFT - Transit Benefit

The purpose of the Transit Benefit Budget Summary Level is to pay for the transit benefits offered to City employees. The Transit Benefit Fund receives payments from Finance General and fee supported departments to pay for reduced cost King County Metro and other regional transit passes and related administrative expenses.

Program Expenditures	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Employee Transit Benefits	2,123,612	4,370,940	5,210,940	5,210,940
Total	**2,123,612**	**4,370,940**	**5,210,940**	**5,210,940**

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

FAS - BO-FA-WATERFRNT - Central Waterfront Improvement Program Financial Support

The purpose of the Central Waterfront Improvement Program Financial Support Budget Summary Level is to provide resources to the City Finance Division for the development of funding mechanisms for the Central Waterfront Improvement Program. This BSL is funded by the Central Waterfront Improvement Fund (Fund 35900).

Program Expenditures	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Central Waterfront Improvement	-	-	-	-
Total	**-**	**-**	**-**	**-**
Full-time Equivalents Total*	3.00	-	-	-

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

FAS - BO-FA-WHLCHR - Wheelchair Accessible Services

The purpose of the Wheelchair Accessible Services Budget Summary Level is to disburse monies collected on every taxi, for hire and Transportation Network Company (TNC) trip that originates in the city of Seattle. This BSL is funded by the Wheelchair Accessibility Disbursement Fund.

Program Expenditures	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Wheelchair Accessible Svcs	867,974	1,125,995	1,124,556	-
Total	**867,974**	**1,125,995**	**1,124,556**	**-**
Full-time Equivalents Total*	2.00	2.00	2.00	-

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Finance General

FG - BO-FG-2QA00 - Appropriation to Special Funds

The purpose of the Appropriation to Special Funds Budget Summary Level is to appropriate General Fund and other centrally managed resources, several of which are based upon the performance of certain City revenues, to bond redemption or special purpose funds. These appropriations are implemented as operating transfers to the funds or accounts they support.

Program Expenditures	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Appropriation to Special Funds	407,534,538	282,279,822	270,479,871	275,418,867
Total	**407,534,538**	**282,279,822**	**270,479,871**	**275,418,867**

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FG - BO-FG-2QD00 - General Purpose

The purpose of the General Purpose Budget Summary Level is to provide appropriation authority to those programs for which there is no single appropriate managing department, or for which there is Council and/or Mayor desire for additional budget oversight.

Program Expenditures	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
General Purpose	47,633,678	56,766,793	72,778,977	61,126,433
Total	**47,633,678**	**56,766,793**	**72,778,977**	**61,126,433**

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Seattle Department of Human Resources

SDHR - BO-HR-GTL - GTL/LTD/AD&D Insurance Service

The purpose of the Group Term Life Budget Summary Level is to provide appropriation authority for the City's group term life insurance, long-term disability insurance, and accidental death and dismemberment insurance.

Program Expenditures	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
GTL/LTD/AD&D Insurance	6,319,854	6,663,381	6,663,381	6,663,381
Total	**6,319,854**	**6,663,381**	**6,663,381**	**6,663,381**

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SDHR - BO-HR-HEALTH - Health Care Services

The purpose of the Health Care Budget Summary Level is to provide for the City's medical, dental, and vision insurance programs; the Flexible Spending Account; the Employee Assistance Program; and COBRA continuation coverage costs.

Program Expenditures	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Health Care Services	280,540,934	325,891,248	348,865,852	331,825,309
Total	**280,540,934**	**325,891,248**	**348,865,852**	**331,825,309**

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

SDHR - BO-HR-INDINS - Industrial Insurance Services

The purpose of the Industrial Insurance Budget Summary Level is to provide for medical, wage replacement, pension, and disability claims related to occupational injuries and illnesses, occupational medical monitoring, workplace safety programs, and related expenses.

Program Expenditures	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Industrial Insurance Services	39,039,049	39,642,105	43,194,563	42,395,406
Total	**39,039,049**	**39,642,105**	**43,194,563**	**42,395,406**

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

Seattle Department of Human Resources

SDHR - BO-HR-N5000 - Leadership and Administration

The purpose of the Leadership and Administration Budget Summary Level is to establish Citywide personnel rules and policies; provide consultative assistance to employees, departments, and policymakers; and lead Citywide programs and initiatives with the underlying objective of workforce equity. This Budget Summary Level also provides services that support City and SDHR department management, including financial and accounting services.

Program Expenditures	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Citywide Indirect Costs	3,118,169	3,283,656	3,551,502	3,576,966
Departmental Indirect Costs	3,706,716	3,116,920	3,167,550	2,967,285
Divisional Indirect Costs	4,659,819	4,249,279	4,315,669	4,105,220
Indirect Cost Recovery	(10,848,634)	(13,101,365)	(13,605,977)	(13,162,575)
Pooled Benefits	9,553	2,451,511	2,571,255	2,513,104
Total	**645,623**	**-**	**-**	**-**
Full-time Equivalents Total*	33.00	32.00	32.00	32.00

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

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

Citywide Indirect Costs

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Citywide Indirect Costs	3,118,169	3,283,656	3,551,502	3,576,966

Departmental Indirect Costs

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Departmental Indirect Costs	3,706,716	3,116,920	3,167,550	2,967,285
Full Time Equivalents Total	17.00	17.00	17.00	17.00

Divisional Indirect Costs

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Divisional Indirect Costs	4,659,819	4,249,279	4,315,669	4,105,220

Full Time Equivalents Total	16.00	15.00	15.00	15.00

Indirect Cost Recovery

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Indirect Cost Recovery	(10,848,634)	(13,101,365)	(13,605,977)	(13,162,575)

Pooled Benefits

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Pooled Benefits	9,553	2,451,511	2,571,255	2,513,104

SDHR - BO-HR-N6000 - HR Services

The purpose of the HR Services Budget Summary Level is to provide Citywide strategic and technical human resources support while incorporating workforce equity strategies. This BSL administers employee benefits including health care and workers' compensation, the voluntary deferred compensation plan, and absence management; provides recruitment and staffing services; delivers employee training and development services; and negotiates and implements collective bargaining agreements. Other functions include safety, compensation/classification, supported employment programs, and Citywide human resources information management services.

Program Expenditures	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
HR Investigations	1,427,559	1,679,347	1,709,405	1,477,454
HR Service Delivery	1,822,957	1,980,067	2,018,998	2,247,264
HR Shared/Admin Services	8,728,586	8,932,414	9,125,537	11,162,998
HR Work Force Equity	3,051,925	2,474,626	1,126,889	1,059,939
Labor Relations	2,618,574	2,724,289	2,770,880	2,768,749
Recruit Retent	2,941,602	4,509,661	5,701,710	5,675,138
Training/Org Effectiveness	2,477,392	2,561,050	2,592,196	1,912,799
Total	**23,068,594**	**24,861,454**	**25,045,616**	**26,304,341**
Full-time Equivalents Total*	82.00	86.00	86.00	86.00

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

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

HR Investigations

Seattle Department of Human Resources

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
HR Investigations	1,427,559	1,679,347	1,709,405	1,477,454
Full Time Equivalents Total	4.00	5.00	5.00	5.00

HR Service Delivery

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
HR Service Delivery	1,822,957	1,980,067	2,018,998	2,247,264
Full Time Equivalents Total	7.00	8.50	8.50	9.50

HR Shared/Admin Services

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
HR Shared/Admin Services	8,728,586	8,932,414	9,125,537	11,162,998
Full Time Equivalents Total	40.50	39.00	39.00	41.00

HR Work Force Equity

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
HR Work Force Equity	3,051,925	2,474,626	1,126,889	1,059,939
Full Time Equivalents Total	11.50	9.50	9.50	9.50

Labor Relations

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Labor Relations	2,618,574	2,724,289	2,770,880	2,768,749
Full Time Equivalents Total	5.00	5.00	5.00	5.00

Recruit Retent

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed

Recruit Retent	2,941,602	4,509,661	5,701,710	5,675,138
Full Time Equivalents Total	4.00	10.00	10.00	10.00

Training/Org Effectiveness

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Training/Org Effectiveness	2,477,392	2,561,050	2,592,196	1,912,799
Full Time Equivalents Total	10.00	9.00	9.00	6.00

SDHR - BO-HR-UNEMP - Unemployment Services

The purpose of the Unemployment Insurance Budget Summary Level is to provide the budget authority for the City to pay unemployment compensation expenses.

Program Expenditures	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Unemployment Services	2,901,848	2,840,000	2,511,000	2,511,000
Total	**2,901,848**	**2,840,000**	**2,511,000**	**2,511,000**

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

Seattle Information Technology Department

ITD - BC-IT-C0700 - Capital Improvement Projects

The Capital Improvement Projects Budget Summary Level provides support for citywide or department-specific IT projects and initiatives within Seattle IT's Capital Improvement Program (CIP).

Program Expenditures	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Application Services CIP	12,597,722	12,995,926	4,709,708	4,829,660
Citywide IT Initiatives CIP	1,401,002	-	-	-
Communications CIP	7,829,150	17,918,147	8,702,477	8,702,477
Enterprise Compute Services CIP	2,899,569	10,650,000	5,135,000	5,135,000
Fiber Enterprise Initiatives CIP	2,663,982	4,582,392	4,701,534	4,701,534
Programmatic Initiatives CIP	2,922	-	-	-
Radio Communications CIP	2,129,394	741,609	760,891	760,891
Seattle Channel CIP	267,955	354,221	363,463	363,463
Total	**29,791,697**	**47,242,295**	**24,373,073**	**24,493,025**

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

The following information summarizes the programs in Capital Improvement Projects Budget Summary Level:

Application Services CIP

This budget program contains Capital Improvement Program (CIP) funding associated with developing, implementing and enhancing various software applications used by City departments.

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Application Services CIP	12,597,722	12,995,926	4,709,708	4,829,660

Citywide IT Initiatives CIP

This budget program contains the Capital Improvement Program (CIP) funding associated with a portfolio of capital IT initiatives. Projects in this program may support multiple departments.

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Citywide IT Initiatives CIP	1,401,002	-	-	-

Communications CIP

This budget program contains the Capital Improvement Program (CIP) funding associated with ongoing design, acquisition, replacement and upgrading of software, infrastructure and major hardware for the City’s data, communications and telephonic systems which may include switches, and or connectivity infrastructure.

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Communications CIP	7,829,150	17,918,147	8,702,477	8,702,477

Enterprise Compute Services CIP

This budget program contains the Capital Improvement Program (CIP) funding associated with the ongoing acquisition, replacement, and upgrading of server and storage systems.

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Enterprise Compute Services CIP	2,899,569	10,650,000	5,135,000	5,135,000

Fiber Enterprise Initiatives CIP

This budget program (formerly Technology Engineering & Project Management CIP) contains the Capital Improvement Program (CIP) funding associated with major maintenance and installation of a high-speed fiber-optic communication network for the City and its external fiber partners.

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Fiber Enterprise Initiatives CIP	2,663,982	4,582,392	4,701,534	4,701,534

Programmatic Initiatives CIP

This budget program contains the Capital Improvement Program (CIP) funding for one-time Seattle IT Programmatic Initiatives including the acquisition and development of a new data center, the remodeling of Seattle IT space in the Seattle Municipal Tower, and the acquisition of new technology management tools.

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Programmatic Initiatives CIP	2,922	-	-	-

Radio Communications CIP

This budget program contains the Capital Improvement Program (CIP) funding associated with the ongoing acquisition, replacement and upgrading of software and hardware for the City of Seattle's portion of the King County Regional 800 MHz radio system.

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Radio Communications CIP	2,129,394	741,609	760,891	760,891

Seattle Channel CIP

This budget program contains the Capital Improvement Program (CIP) funding associated with the ongoing acquisition, replacement and upgrading of the cablecasting and production systems for the Seattle Channel.

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Seattle Channel CIP	267,955	354,221	363,463	363,463

ITD - BO-IT-D0100 - Leadership and Administration

The Leadership and Administration Budget Summary Level provides executive, community, financial, human resource, and business support to Seattle IT.

Program Expenditures	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Chief of Staff	-	-	-	-
Chief Privacy Office	-	-	-	-
Citywide Indirect Costs	13,197,802	7,027,634	7,723,031	7,755,102
CTO / Executive Team	-	-	-	-
Departmental Indirect Costs	17,749,254	21,884,867	22,523,094	22,164,150
Executive Advisor	-	-	-	-
Indirect Cost Recovery Offset	(6,405,296)	-	-	-
Pooled Benefits and PTO	994,098	(19,663)	(57,083)	(14,869)
Total	**25,535,858**	**28,892,838**	**30,189,042**	**29,904,383**
Full-time Equivalents Total*	82.75	81.50	80.50	81.50

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

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

Chief of Staff

This budget program contains the funding associated with the leadership and accountability of core administrative support to ITD's divisions. These efforts include the oversight of ITD's talent, workforce planning and training, communications, finance, corporate performance, and organizational change management.

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Chief of Staff	-	-	-	-

Chief Privacy Office

This budget program provides oversight and guidance required for City Departments to incorporate appropriate privacy and surveillance ordinance compliance practices into City operations with the objective of building public trust and confidence in how we collect and manage the public's personal information.

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Chief Privacy Office	-	-	-	-

Full Time Equivalents Total	1.00	-	-	-

Citywide Indirect Costs

This budget program contains the funding associated with the various overhead costs charged to Seattle IT, including budget and expenses that have been allocated from other City departments.

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Citywide Indirect Costs	13,197,802	7,027,634	7,723,031	7,755,102

CTO / Executive Team

This budget program contains the funding associated with the Chief Technology Officer (CTO) and the Seattle IT Executive Team. The CTO sets technology standards and strategies to ensure the City's technology investments are used efficiently and effectively.

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
CTO / Executive Team	-	-	-	-

Departmental Indirect Costs

The purpose of the Departmental Indirect Costs program is to fund costs associated with management of the department including executive, financial, communications, human resources, business support, and strategic planning and analysis services. It also includes the costs for the City's Privacy and Surveillance program.

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Departmental Indirect Costs	17,749,254	21,884,867	22,523,094	22,164,150
Full Time Equivalents Total	81.75	81.50	80.50	81.50

Executive Advisor

This budget program contains funding for key administrative support functions including process improvement, governance, interdepartmental service delivery, support for ITD's Racial Social Justice Initiative and community focused technology strategies.

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Executive Advisor	-	-	-	-

Indirect Cost Recovery Offset

This budget program is used for the indirect cost recovery of Citywide and Departmental indirect costs incurred by Seattle IT.

Expenditures/FTE	2022	2023	2024	2024

	Actuals	Adopted	Endorsed	Proposed
Indirect Cost Recovery Offset	(6,405,296)	-	-	-

Pooled Benefits and PTO

This budget program contains the funding associated with employee leave, time off, and benefit-related costs for Workers' Compensation, healthcare and other centrally distributed benefit costs for Seattle IT staff.

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Pooled Benefits and PTO	994,098	(19,663)	(57,083)	(14,869)

ITD - BO-IT-D0200 - Cable Franchise

The purpose of the Cable Fee Support to Information Technology Fund Budget Control Level is to authorize the transfer of resources from the Cable Television Franchise Fund to the Seattle Information Technology Department's Information Technology Fund. These resources are used by the department for a variety of programs consistent with Resolution 30379.

Program Expenditures	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Cable Franchise for Info Tech	5,446,883	6,942,639	7,089,562	7,203,147
Total	**5,446,883**	**6,942,639**	**7,089,562**	**7,203,147**

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

Seattle Information Technology Department

ITD - BO-IT-D0300 - Technology Infrastructure

The Technology Infrastructure Budget Summary Level develops, maintains, and manages core IT services including communications and data networks, data center and cloud computing infrastructure, and database systems.

Program Expenditures	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Business Advancement Team	-	-	-	-
Communications Infrastructure	5,315,075	4,193,987	4,788,200	4,193,362
Database Systems	2,809,088	2,626,135	2,707,638	2,778,512
Enterprise Computing	808,349	210,060	210,060	202,509
Enterprise Services	2,644,199	3,323,030	3,412,073	3,364,641
Infrastructure Tools	3,374,001	4,714,262	4,754,904	4,893,849
Middleware	-	2,622,930	2,715,571	2,828,071
Network Operations	6,903,539	8,154,920	8,794,484	8,309,939
Radio Management	3,053,441	6,475,123	6,031,852	6,232,354
Systems Engineering	3,424,048	3,793,866	3,972,649	5,367,300
Telephone Engineering	10,284,461	12,793,952	15,936,743	15,078,531
Windows Systems	9,506,573	11,382,223	11,620,993	12,846,375
Total	**48,122,774**	**60,290,489**	**64,945,167**	**66,095,442**
Full-time Equivalents Total*	104.75	122.00	118.00	118.00

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

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

Business Advancement Team

This budget program contains funding to support project planning and delivery support for ITD operating projects. This program includes business analysts and project managers.

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Business Advancement Team	-	-	-	-

Communications Infrastructure

This budget program contains funding to provide data center services as well as costs for major moves, additions, or changes to communication network infrastructure.

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Communications Infrastructure	5,315,075	4,193,987	4,788,200	4,193,362
Full Time Equivalents Total	3.00	3.00	3.00	3.00

Database Systems

This budget program contains funding associated with maintenance and direct labor costs for database administrators and data architecture. This includes installing and upgrading database structures, controlling and monitoring access to databases, and backing up and restoring databases.

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Database Systems	2,809,088	2,626,135	2,707,638	2,778,512
Full Time Equivalents Total	11.25	10.25	10.25	10.25

Enterprise Computing

This budget program contains the funding associated with providing and managing public cloud services for Seattle IT customers.

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Enterprise Computing	808,349	210,060	210,060	202,509

Enterprise Services

This budget program contains the funding associated with Seattle IT's messaging support and identity management services.

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Enterprise Services	2,644,199	3,323,030	3,412,073	3,364,641
Full Time Equivalents Total	10.00	9.00	9.00	9.00

Infrastructure Tools

This budget program contains funding for major system controls, switches and components to support the technology infrastructure system operations.

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Infrastructure Tools	3,374,001	4,714,262	4,754,904	4,893,849
Full Time Equivalents Total	10.00	13.00	13.00	13.00

Middleware

This budget program contains funding to support translation layers that enable communication between an operating platform and applications running on that platform.

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed

Middleware	-	2,622,930	2,715,571	2,828,071
Full Time Equivalents Total	-	12.00	12.00	12.00

Network Operations

This budget program contains funding for the design, operations, and maintenance of the City's fiber optic, wireless, and data networks, including City's internet access.

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Network Operations	6,903,539	8,154,920	8,794,484	8,309,939
Full Time Equivalents Total	13.25	15.00	14.00	14.00

Radio Management

This budget program contains funding for maintenance of the City's emergency radio and dispatch systems including radios, pagers, and radio towers, base stations microwave and the fiber network for all the City's radio operations. The program also provides radio programming, installation and maintenance to City Departments and external partners.

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Radio Management	3,053,441	6,475,123	6,031,852	6,232,354
Full Time Equivalents Total	11.00	12.00	10.00	10.00

Systems Engineering

This budget program contains funding associated with core computing services Seattle IT provides its customers, including the backup, recovery, and storage of customer data.

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Systems Engineering	3,424,048	3,793,866	3,972,649	5,367,300
Full Time Equivalents Total	5.00	5.50	5.50	5.50

Telephone Engineering

This budget program contains funding for the design, maintenance and operations of the City's consolidated telephone systems.

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Telephone Engineering	10,284,461	12,793,952	15,936,743	15,078,531
Full Time Equivalents Total	17.25	17.00	17.00	17.00

Windows Systems

This budget program contains funding associated with the centralized hosting, management and support of Windows applications.

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Windows Systems	9,506,573	11,382,223	11,620,993	12,846,375
Full Time Equivalents Total	24.00	25.25	24.25	24.25

ITD - BO-IT-D0400 - Frontline Services and Workplace

The Frontline Services and Workplace Budget Summary Level develops, maintains, and manages all client support services, including incident resolution, end-user equipment and software deployment, device maintenance, operating system configuration and management, digital tools that enable everyday work, public-facing communications software development, and support. This Budget Summary Level also includes the Seattle Channel as the public-facing entity of the department and the Broadband and Community Technology programs.

Program Expenditures	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Community Technology and Broadband	1,284,206	1,529,813	1,563,610	1,656,368
Digital Workplace	11,238,060	12,945,281	13,671,885	13,744,069
Frontline Digital Services	36,304,715	33,637,281	34,473,227	34,562,553
Total	**48,826,981**	**48,112,375**	**49,708,722**	**49,962,989**
Full-time Equivalents Total*	161.75	153.75	152.75	152.75

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

The following information summarizes the programs in Frontline Services and Workplace Budget Summary Level:

Community Technology and Broadband

This budget program contains the funding associated with the Community Technology Services team and the Technology Matching Fund. The Technology Matching Fund provides grants to community-based organizations for projects centered on improving digital equity.

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Community Technology and Broadband	1,284,206	1,529,813	1,563,610	1,656,368
Full Time Equivalents Total	5.25	5.00	5.00	5.00

Digital Workplace

This budget program contains funding to enable digital tools and capabilities for the City's workforce including SharePoint, Office 365 Collaboration, Windows Enterprise, Process Automation, eDiscovery, and Mobility.

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Digital Workplace	11,238,060	12,945,281	13,671,885	13,744,069

Full Time Equivalents Total	23.50	17.50	17.50	17.50

Frontline Digital Services

This budget program contains funding to develop, maintain, and manage client support services, including incident resolution, end-user equipment and software deployment, device maintenance, operating system configuration and management, digital tools that enable everyday work, and public-facing communications software development and support. Major services include Seattle Channel, Solutions Desk, Desktop Support, IT Asset Management, Computer Lifecyle and IT Service Management.

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Frontline Digital Services	36,304,715	33,637,281	34,473,227	34,562,553
Full Time Equivalents Total	133.00	131.25	130.25	130.25

ITD - BO-IT-D0500 - Digital Security & Risk

The Digital Security and Risk Budget Summary Level provides security and risk mitigation services for the City's computing environments, and develops, applies, and monitors compliance with technology policies and procedures. This Budget Summary Level also includes the department's Emergency Management team.

Program Expenditures	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Digital Security & Risk	6,304,927	7,169,916	7,306,069	8,211,463
Total	**6,304,927**	**7,169,916**	**7,306,069**	**8,211,463**
Full-time Equivalents Total*	19.00	16.00	16.00	16.00

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

Seattle Information Technology Department

ITD - BO-IT-D0600 - Applications

The Applications Services Budget Summary Level designs, develops, and supports application solutions for both individual business and enterprise platform needs. In addition, it advances several IT functions, practices, and services such as vendor management, enterprise architecture, automation, quality assurance and analytics.

Program Expenditures	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Business Applications	21,417,279	25,538,132	25,938,466	27,022,402
Department Initiatives	31,598,412	46,880,141	40,514,603	44,679,497
Platform Applications	20,856,791	24,167,597	24,993,989	26,347,794
Service Modernization	10,768,424	12,257,704	12,599,790	13,080,547
Total	**84,640,907**	**108,843,573**	**104,046,848**	**111,130,240**
Full-time Equivalents Total*	237.59	274.87	276.87	284.87

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

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

Business Applications

This budget program contains funding to design, develop, support application solutions that are focused towards individual business needs, in accordance with Citywide architecture and governance. Major business applications include Financial, HRIS, Police & Fire, Customer Care Billing (Utility), and Work Order Asset Management Systems.

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Business Applications	21,417,279	25,538,132	25,938,466	27,022,402
Full Time Equivalents Total	52.50	51.50	54.50	54.50

Department Initiatives

This budget program contains funding to citywide or department-specific IT projects and initiatives that are outside the scope of Seattle ITD's Capital Improvement Program (CIP).

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Department Initiatives	31,598,412	46,880,141	40,514,603	44,679,497
Full Time Equivalents Total	75.59	100.12	99.12	107.12

Platform Applications

This budget program contains funding to design, develop, and support solutions for enterprise platform applications and middleware in accordance with Citywide architecture and governance. Major platform applications include GIS & CADD, Permitting, and Customer Relationship Management systems.

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Platform Applications	20,856,791	24,167,597	24,993,989	26,347,794
Full Time Equivalents Total	72.50	79.25	79.25	79.25

Service Modernization

This budget program contains funding to mature and advance essential IT functions, practices and services including vendor management, enterprise architecture, quality assurance, and business intelligence and analytics.

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Service Modernization	10,768,424	12,257,704	12,599,790	13,080,547
Full Time Equivalents Total	37.00	44.00	44.00	44.00

ITD - BO-IT-D0800 - Client Solutions

The Client Solutions Budget Summary Level provides account management and support for Seattle IT customers, which includes services that build and mature relationships, support and facilitate strategic planning, guide technology learning and decisions through customer innovation labs, establish standards for Project Management and Business Analysis services for all IT projects, facilitate IT project intake analysis, and support consistent communication and customer service practices across all customer-facing divisions.

Program Expenditures	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Client Solutions	3,931,847	5,281,349	5,474,284	5,859,895
Total	**3,931,847**	**5,281,349**	**5,474,284**	**5,859,895**
Full-time Equivalents Total*	25.66	24.88	24.88	24.88

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

Office of Intergovernmental Relations

OIR - BO-IR-X1G00 - Office of Intergovernmental Relations

The purpose of the Intergovernmental Relations Budget Summary Level is to promote and protect the City's federal, state, regional, tribal, and international interests by providing strategic advice, representation, and advocacy to, and on behalf of, City elected officials on a variety of issues. These include: federal and state executive and legislative actions; issues and events relating to the City's tribal and international relations; and jurisdictional issues involving King County, suburban cities, and regional governmental organizations.

Program Expenditures	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Office of Intergovernmental Relations	3,112,667	3,105,778	3,141,485	3,141,412
Total	**3,112,667**	**3,105,778**	**3,141,485**	**3,141,412**
Full-time Equivalents Total*	10.00	10.00	10.00	10.00

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

Legislative Department

LEG - BO-LG-G1000 - Legislative Department

The purpose of the Legislative Department Budget Summary Level is to set policy, enact City laws, approve the City's budget, provide oversight of City departments, and support the mission of the Council.

Program Expenditures	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Central Staff	3,789,091	3,916,042	3,929,376	3,953,710
City Clerk	4,090,255	3,995,991	4,022,558	4,048,016
City Council	6,428,578	7,798,831	7,840,942	7,879,007
Total	**14,307,924**	**15,710,864**	**15,792,875**	**15,880,733**
Full-time Equivalents Total*	95.50	95.50	95.50	95.50

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

The following information summarizes the programs in Legislative Department Budget Summary Level:

Central Staff

The purpose of the Central Staff Program is to provide high-quality, objective research and analysis to the Council and its individual members on a variety of policy and budget issues, as well as consultant contract services for the Legislative department.

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Central Staff	3,789,091	3,916,042	3,929,376	3,953,710
Full Time Equivalents Total	19.00	19.00	19.00	19.00

City Clerk

The purpose of the City Clerk Program is to support and facilitate the City's legislative process in compliance with the Open Public Meetings Act; manage the City's Records Management Program and ensure public access to the City's records; preserve the City's official and historical records in compliance with the Public Records Acts; manage the City's Boards and Commissions Registry; serve as the City's ex officio elections officer; and provide information technology, administrative and operational support to the Legislative Department.

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
City Clerk	4,090,255	3,995,991	4,022,558	4,048,016
Full Time Equivalents Total	27.50	27.50	27.50	27.50

City Council

The purpose of the City Council Program is to set policy; review, consider and determine legislative action; approve the City's budget; and provide oversight of City departments. The goal of the City Council is to be transparent, effective and accountable, as well as to promote diversity and health of all neighborhoods. This program consists of the nine Councilmembers, their Legislative Assistants and the Communications staff.

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
City Council	6,428,578	7,798,831	7,840,942	7,879,007

Full Time Equivalents Total	49.00	49.00	49.00	49.00

LEG - BO-LG-G2000 - Leadership and Administration

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

Program Expenditures	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Citywide Indirect Costs	3,732,588	3,296,926	3,515,601	3,218,499
Departmental Indirect Costs	1,255,554	1,809,473	1,826,115	1,834,305
Total	**4,988,142**	**5,106,398**	**5,341,715**	**5,052,804**
Full-time Equivalents Total*	5.00	5.00	5.00	6.00

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

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

Citywide Indirect Costs

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

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Citywide Indirect Costs	3,732,588	3,296,926	3,515,601	3,218,499

Departmental Indirect Costs

The purpose of the Departmental Indirect Costs program is to fund costs associated with management of the department. This may include personnel costs related to department leadership and administration or other administrative costs such as external rent and operating supplies or services.

Expenditures/FTE	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Departmental Indirect Costs	1,255,554	1,809,473	1,826,115	1,834,305
Full Time Equivalents Total	5.00	5.00	5.00	6.00

Office of the Mayor

MO - BO-MA-X1A00 - Office of the Mayor

The purpose of the Office of the Mayor Budget Summary Level is to provide executive leadership to support City departments, engage and be responsive to residents of the city, develop policy for the City, and provide executive administrative and management support to the City.

Program Expenditures	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
Office of the Mayor	7,712,882	10,406,048	9,919,971	11,894,072
Total	**7,712,882**	**10,406,048**	**9,919,971**	**11,894,072**
Full-time Equivalents Total*	39.50	40.50	40.50	40.50

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

Summary of Position and Full-Time Equivalent (FTE) Changes by Department

The following tables provide a summary of total position and FTE changes by department for 2024. Position counts for a department may exceed FTE counts as position counts tally part-time positions as discrete items.

Summary of Position Changes by Department

	(A)	(B)	(C) = (A) + (B)
Department	**2023 Adopted Total**	**2024 Proposed Changes**	**2024 Proposed Budget**
City Budget Office	45	2	47
Civil Service Commissions	3	0	3
Community Police Commission	9	1	10
Community Assisted Response and Engagement	150	13	163
Department of Construction and Inspections	474	8	482
Department of Education and Early Learning	122	0	122
Department of Neighborhoods	74	(3)	71
Department of Parks and Recreation	1,186	10	1,196
Economic and Revenue Forecasts	3	0	3
Employees' Retirement System	31	0	31
Ethics and Elections Commission	11	0	11
Finance and Administrative Services	641	2	643
Human Services Department	429	7	436
Law Department	213	0	213
Legislative Department	101	1	102
Office for Civil Rights	39	0	39
Office of Arts and Culture	44	0	44
Office of Economic Development	52	9	61
Office of Emergency Management	15	0	15
Office of Hearing Examiner	5	0	5
Office of Housing	65	2	67
Office of Immigrant and Refugee Affairs	13	0	13
Office of Intergovernmental Relations	10	0	10
Office of Labor Standards	36	0	36
Office of Planning and Community Development	51	2	53
Office of Sustainability and Environment	40	7	47
Office of the City Auditor	10	0	10
Office of the Employee Ombud	6	0	6
Office of the Inspector General	19	4	23
Office of the Mayor	41	0	41
Seattle Center	242	17	259
Seattle City Light	1,813	3	1,816
Seattle Department of Human Resources	168	(3)	165
Seattle Department of Transportation	1,047	69	1,116
Seattle Fire Department	1,198	27	1,225
Seattle Information Technology	670	8	678
Seattle Municipal Court	212	0	212
Seattle Police Department	1,825	12	1,837
Seattle Public Utilities	1,502	11	1,513
Total Budgeted Positions	**12,615**	**209**	**12,824**

Seattle Firefighters' Pension Fund	4	0	4
Seattle Police Relief and Pension Fund	3	0	3
Seattle Public Library	713	0	713
Total Citywide Positions	**13,335**	**209**	**13,544**

Notes

Firefighters' Pension Fund, Police Relief and Pension Fund, and Seattle Public Library positions: Personnel figures are for informational purposes only. The Library's position list is established by the Library Board of Trustees, and positions for the Police and Firefighter Pension funds are set by their respective board members.

2024 Proposed Changes: Includes the position changes in the 2024 Proposed Budget, plus positions that were approved by Council in 2023 supplemental budgets or stand-alone legislation.

Summary of Full-Time Equivalent (FTE) Changes by Department

	(A)	(B)	(C) = (A) + (B)
Department	**2023 Adopted Total**	**2024 Proposed Changes**	**2024 Proposed Budget**
City Budget Office	45.00	2.00	47.00
Civil Service Commissions	3.00	0.00	3.00
Community Police Commission	9.00	1.00	10.00
Community Assisted Response and Engagement	150.00	13.00	163.00
Department of Construction and Inspections	474.00	8.00	482.00
Department of Education and Early Learning	121.50	0.00	121.50
Department of Neighborhoods	73.50	(2.50)	71.00
Department of Parks and Recreation	1,117.98	13.91	1,131.89
Economic and Revenue Forecasts	3.00	0.00	3.00
Employees' Retirement System	30.50	0.00	30.50
Ethics and Elections Commission	9.40	0.00	9.40
Finance and Administrative Services	635.50	2.00	637.50
Human Services Department	427.25	7.00	434.25
Law Department	209.80	0.00	209.80
Legislative Department	100.50	1.00	101.50
Office for Civil Rights	38.50	0.00	38.50
Office of Arts and Culture	41.34	0.00	41.34
Office of Economic Development	52.00	9.00	61.00
Office of Emergency Management	15.00	0.00	15.00
Office of Hearing Examiner	5.00	0.00	5.00
Office of Housing	63.50	2.50	66.00
Office of Immigrant and Refugee Affairs	12.00	0.50	12.50
Office of Intergovernmental Relations	10.00	0.00	10.00
Office of Labor Standards	36.00	0.00	36.00
Office of Planning and Community Development	49.50	2.00	51.50
Office of Sustainability and Environment	39.50	7.00	46.50
Office of the City Auditor	10.00	0.00	10.00
Office of the Employee Ombud	6.00	0.00	6.00
Office of the Inspector General	19.00	3.50	22.50
Office of the Mayor	40.50	0.00	40.50
Seattle Center	231.43	17.50	248.93
Seattle City Light	1,806.80	3.00	1,809.80
Seattle Department of Human Resources	118.00	0.00	118.00
Seattle Department of Transportation	1,044.00	69.50	1,113.50
Seattle Fire Department	1,177.35	27.00	1,204.35
Seattle Information Technology	669.00	9.00	678.00
Seattle Municipal Court	201.85	0.00	201.85
Seattle Police Department	1,813.55	12.50	1,826.05
Seattle Public Utilities	1,495.30	11.50	1,506.80
Total Budgeted Positions	**12,405.05**	**219.91**	**12,624.96**

Seattle Firefighters' Pension Fund	4.00	0.00	4.00
Seattle Police Relief and Pension Fund	3.00	0.00	3.00
Seattle Public Library	609.00	0.00	609.00
Total Citywide Positions	**13,021.05**	**219.91**	**13,240.96**

Notes

Firefighters' Pension Fund, Police Relief and Pension Fund, and Seattle Public Library positions: Personnel figures are for informational purposes only. The Library's position list is established by the Library Board of Trustees, and positions for the Police and Firefighter Pension funds are set by their respective board members.

2024 Proposed Changes: Includes the position changes in the 2024 Proposed Budget, plus positions that were approved by Council in 2023 supplemental budgets or stand-alone legislation.

Summary of Proposed Departmental Reorganization for the Department of Finance and Administrative Services

The following tables provide a summary of a proposed financial structure reorganization for FAS modifying their project structure in the financial systems

FAS Proposed Project Structure Change

FAS is proposing a new Operations and Maintenance project structure in the 2023-2024 Proposed Mid-Biennial Budget Adjustments. The current project structure is complicated and consists of 38 BSLs for capital and operating as well as several funds. The new structure will decrease the operating BSLs from 27 to 20. This change will provide the following:

- Transparency and intuitive organization
- Improved accounting, reporting and financial management
- Increased flexibility and resilience

Table 1: Existing Project Structure

Existing Project Structure		
BSLs Proposed to Change		
	BSL Code (O&M)	**BSL Name**
1	BO-FA-BUDCENTR	Leadership and Administration
2	BO-FA-CDCM	Capital Dev and Const Mgmt
3	BO-FA-CITYFINAN	City Finance
4	BO-FA-CITYSVCS	City Services
5	BO-FA-CPCS	City Purchasing and Contracting Services
6	BO-FA-FACILITY	Facilities Services
7	BO-FA-FILELOC	FileLocal Agency
8	BO-FA-FLEETS	Fleet Services
9	BO-FA-OCS	Office of Constituent Services
10	BO-FA-RCCP	Regulatory Compliance and Consumer Protection
11	BO-FA-SAS	Seattle Animal Shelter
12	BO-FA-WATERFRNT	Central Waterfront Improvement Prgm Financial Support
13	BO-FA-WHLCHR	Wheelchair Accessible Services

BSLs Remain Unchanged		
	BSL Code (O&M)	**BSL Name**
14	BO-FA-FLEETCAP	Fleet Capital Program
15	BO-FA-CJ000	Judgment & Claims Claims
16	BO-FA-DEBTBIRF	Bond Interest and Redemption
17	BO-FA-DEBTISS-L	Debt Issuance Cost - LTGO
18	BO-FA-DEBTUTGO	UTGO Debt Service
19	BO-FA-HSPDA	Historic Seattle PDA
20	BO-FA-INDGTDEF	Indigent Defense Services
21	BO-FA-JAILSVCS	Jail Services
22	BO-FA-JR000	Judgment & Claims Litigation
23	BO-FA-JR010	Judgment & Claims General Legal
24	BO-FA-JR020	Judgment & Claims Police Action
25	BO-FA-PPM	Pike Place Mkt
26	BO-FA-TRNSTBNFT	Transit Benefit
27	BR-FA-REVENUE	Finance and Administrative Services - Revenue

Table 2: Proposed Project Structure

Proposed Project Struture		
	BSL Code (O&M)	**BSL Name**
1	BO-FA-0001	Citywide Operational and Asset Services
2	BO-FA-0002	Citywide Admin Services
3	BO-FA-0003	Citywide Financial Services
4	BO-FA-0004	Program Specific Support
5	BO-FA-0005	Public Support Services
6	BO-FA-0006	Leadership and Administration

	BSL Code (O&M)	**BSL Name**
7	BO-FA-FLEETCAP	Fleet Capital Program
8	BO-FA-CJ000	Judgment & Claims Claims
9	BO-FA-DEBTBIRF	Bond Interest and Redemption
10	BO-FA-DEBTISS-L	Debt Issuance Cost - LTGO
11	BO-FA-DEBTUTGO	UTGO Debt Service
12	BO-FA-HSPDA	Historic Seattle PDA
13	BO-FA-INDGTDEF	Indigent Defense Services
14	BO-FA-JAILSVCS	Jail Services
15	BO-FA-JR000	Judgment & Claims Litigation
16	BO-FA-JR010	Judgment & Claims General Legal
17	BO-FA-JR020	Judgment & Claims Police Action
18	BO-FA-PPM	Pike Place Mkt
19	BO-FA-TRNSTBNFT	Transit Benefit
20	BR-FA-REVENUE	Finance and Administrative Services - Revenue

Table 3: Description of Proposed Project Structure

BSL Code	BSL Name	BSL Description
BO-FA-0001	Citywide Operational and Asset Services	The purpose of the Citywide Operational and Asset Services Budget Summary Level is to provide Citywide asset management services, including facility maintenance and fleet management.
BO-FA-0002	Citywide Administrative Support Services	The purpose of the Citywide Administrative Support Services Budget Summary Level is to provide Citywide administrative services such as customer services, purchasing and contracting services, and mail services.
BO-FA-0003	Citywide Financial Services	The purpose of the Citywide Financial Services Budget Summary Level is to provide management of the Citywide financial services such as fiscal policy, debt issuance, and financial monitoring.
BO-FA-0004	Program Specific Support	The purpose of the Program Specific Support Budget Summary Level is to provide appropriation for program specific support outside the direct operations for the Department of Finance and Administrative Services.
BO-FA-0005	Public Support Services	The purpose of the Public Support Services Budget Summary Level is to provide services and protections to the public in areas of animal welfare and control and consumer protection through enforcement and regulation of certain businesses. Expenditures from this BSL include support for animal control and shelter services and inspections and licensing, consumer complaint investigation.
BO-FA-0006	Leadership and Administration	The purpose of the Leadership and Administration Budget Summary Level is to provide appropriation for general expenses, including debt service and internal City service costs as well as core management and policy direction for the Department of Finance and Administrative Services.

Table 4: Proposed Project Structure with Programs

BSL	Budget Program	Master Project
Citywide Operational and Asset Services Service provided to City departments	**Billable Services**	Vehicle Fuel
		Motorpool
		Periodic Facility Project and Maintenance
		Real Estate Leases
		Transportation Fees
	Citywide Asset Services	Capital Development
		Real Estate Services
		Space Rent
		Vehicle Replacement, Services & Green Fleet
Citywide Admin Services Collaborative support services to City departments.	**Citywide Support Services**	Citywide Warehouse and Distribution Services
		Purchasing and Contracting
		Customer Service
Citywide Financial Services Related to financial management, strategy and reporting	**Citywide Financial Services**	Business Systems
		City Fiscal Policy & Management
		Citywide Accounting & Payroll Services
		Debt Management
	Tax & Fee Collection Services	Revenue Administration
Program Specific Support Services overseen by FAS but not part of FAS Operations	**Benaroya/Program Specific**	Benaroya
	FileLocal	FileLocal
	General Fund Revenues	General Fund Revenue Collection
	Wheelchair Accessible Fund	Wheelchair Accessible Fund
Public Support Services Services provided to the public	**Public Support Services**	Business Engagement
		Consumer Protection
	Seattle Animal Shelter	Animal Shelter Community Engagement
		Animal Shelter Donations
		Animal Shelter Operations
Leadership and Administration Management & policy, administrative support and general expense	**Citywide Asset Non-Operating Costs**	Citywide Asset Non-Operating Costs
	Department Stewardship	Department Stewardship
	FAS Internal Service Charges	FAS Internal Service Charges
	City Services	City Services

Fund Financial Plans

Fund #	Fund Name	Page
00100	General Fund	497
00126	Judgment and Claims Fund	498
00155	Sweetened Beverage Tax Fund	499
00164	Unrestricted Cumulative Reserve Fund	500
00166	Revenue Stabilization Fund	501
00190	Office of Labor Standards	502
10101	Cable Television Franchise Fund	503
10102	Emergency Fund	504
10110	Industrial Insurance Fund	505
10111	Unemployment Insurance Fund	506
10112	Health Care Fund	507
10133	Group Term Life and Long Term Disability Insurance Fund	508
10200	Parks and Recreation Fund	509
10398	Move Seattle Levy Fund	510
10410	Library Fund	511
10800	Seattle Streetcar Fund	512
11410	Seattle Center Fund	513
11430	McCaw Hall Fund	514
12010	Municipal Arts Fund	515
12100	Wheelchair Accessible Fund	516
12200	Short-Term Rental Tax Fund	517
12300	Election Voucher Fund	518
12400	Arts and Culture Fund	519
13000	Transportation Fund	520
14000	Coronavirus Local Fiscal Recovery Fund	522
14500	JumpStart Payroll Expense Tax Fund	523
14510	Opioid Settlement Proceed Fund	524
16200	Human Services Fund	525

Fund Financial Plans

16400 Low-Income Housing Fund.....526

16600 Office of Housing Fund.....527

17857 Families and Education Levy Fund.....528

17861 Seattle Preschool Program.....529

17871 Families, Education, Preschool and Promise Fund.....530

18100 2012 Library Levy Fund 531

18200 2019 Library Levy Fund.....532

18500 School Safety Traffic and Pedestrian Improvement Fund.....533

19710 Metropolitan Park District Fund.....534

19900 Seattle Transportation Benefit District Fund.....535

30010 REET I Capital Project Fund.....536

30020 REET II Capital Projects Fund.....537

33130 Park Mitigation and Remediation Fund.....538

33860 2008 Parks Levy Fund.....539

34070 McCaw Hall Capital Reserve Fund.....540

36000 King County Parks Levy Fund.....541

41000 City Light Fund.....542

43000 Water Fund.....543

44010 Drainage and Wastewater Fund.....544

45010 Solid Waste Fund.....545

48100 Construction and Inspections Fund.....546

50300 Finance and Administrative Services Fund.....547

50321 Fleet Capital Fund.....548

50322 Asset Preservation Fund.....549

50410 Information Technology Fund.....550

61040 Fireman's Pension Fund.....552

61050 Fire Pension Actuarial Fund.....553

61060 Police Pension and Relief Fund.....554

63000 Transit Benefit Fund.....555

Fund Financial Plans

63100 Firefighter Health Care Fund……556

67600 FileLocal Agency Fund……557

General Fund (00100)

Amounts in $1,000s	2022 Actuals	2023 Adopted	2023 Revised	2024 Proposed	2025 Projected	2026 Projected	2027 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	272,473	0	333,316				
Budgetary Fund Balance Adjustment	854	0	27,790				
Beginning Budgetary Fund Balance	273,327	193,616	361,106	242,216	221,995	140,371	90,339
Sources of Funds							
Property Tax (Including Medic One Levy)	371,765	380,477	379,272	385,269	387,430	390,929	404,695
Retail Sales Tax	331,225	332,994	344,461	348,201	353,174	363,110	379,013
Business & Occupation Tax	331,582	334,960	353,731	367,462	377,739	392,848	412,111
Utility Tax - Private	41,854	40,924	42,553	38,444	37,357	36,049	35,079
Utility Tax - Public	192,849	191,149	194,629	198,786	204,928	213,507	215,562
Other City Taxes	14,540	13,959	13,896	13,466	13,872	14,317	14,748
Parking Meters	23,861	37,957	36,646	46,271	44,168	44,160	44,170
Court Fines	13,223	19,759	21,201	18,281	20,269	20,871	21,046
Revenue from Other Public Entities	18,638	17,777	16,384	19,089	19,810	20,519	21,137
Grants	23,117	23,004	47,564	17,576	15,139	15,076	15,553
Fund Balance Transfers	151,005	111,008	116,214	88,223	0	0	0
Service Charges & Reimbursements	132,544	40,890	69,684	73,084	74,618	75,581	76,366
Licenses, Permits, Interest Income and Other	50,990	78,591	76,686	68,032	66,396	64,129	62,542
Payroll Tax	44,977	0	2,270		0	0	0
Admission Tax	8	0	0	0	0	0	0
Budget Adjustments							
Associated Revenues from Current Year CFD's			312				
Revenues from Current Year Legislated Ordinances			(11,263)				
Total Budgetary Revenues	1,742,178	1,623,449	1,704,240	1,682,184	1,614,900	1,651,095	1,702,021
Expenditures							
Administration	324,828	319,319	310,819	352,835	347,551	348,740	350,008
Emergency Fund Contribution	*10,000*	*6,500*	*15,000*	*15,000*	*11,500*	*2,200*	*2,093*
Revenue Stabilization Fund Contribution	*55,697*	*3,590*	*3,590*	*2,252*	*1,144*	*1,813*	*2,522*
Arts, Culture & Recreation	132,319	132,511	132,511	136,341	137,300	138,246	139,250
Education & Human Services	198,730	235,623	235,623	250,766	251,553	252,074	252,629
Livable & Inclusive Communities	82,547	63,107	63,107	59,086	59,513	59,937	60,389
Public Safety	752,153	752,525	752,525	792,844	796,035	806,091	816,787
Utilities, Transportation & Environment	97,493	92,993	92,993	93,280	91,929	92,027	92,132
Budget Adjustments							
Current Year Encumbrance Carry Forward			54,917				
Other Administrative Carry Forward (non-enc)			3,977				
Current Year Grant/Svc Contract/Capital Carry Forward			48,330				
Legislated Carry Forward			59,649				
Other Standalone Legislation			(1,264)				
Q1 Grants Legislation			7,087				
Mid-year Supplemental Legislation			18,588				
Year-end Supplemental Legislation			25,678				
Technical Adjustment	61						
Total Budgetary Expenditures	1,653,828	1,606,167	1,823,130	1,702,405	1,696,525	1,701,128	1,715,810
Ending Balance Sheet Adjustment	(571)						
Ending Budgetary Fund Balance	361,106	210,898	242,216	221,995	140,371	90,339	76,550
Financial Reserves - Expense							
Current Year Encumbrance CFD's	54,917						
Current Year Grant/Svc Contract/Capital Expenditure CFD's	52,308						
Anticipated Legislated CFD	59,649						
Planning Reserves							
Planning Reserves	38,008	103,364	98,152	*221,590*	391,580	587,965	817,322
Total Reserves	204,881	103,364	98,152	221,590	391,580	587,965	817,322
Ending Unreserved Budgetary Fund Balance	156,225	107,534	144,064	405	(251,209)	(497,627)	(740,772)

Judgment and Claims (00126)

Amounts in $1,000s	2022 Actuals	2023 Adopted	2023 Revised	2024 Proposed	2025 Projected	2026 Projected	2027 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	8,822	8,823	9,099				
Budgetary Fund Balance Adjustment	1	0	0				
Beginning Budgetary Fund Balance	8,823	8,823	9,099	10,198	10,198	10,198	10,198
Revenues							
Legal Service Fees	5,005	0	6,100	0	0	0	0
City Litigation Recoveries	17	7,782	7,782	7,782	7,782	7,937	8,096
General Fund Contribution	22,491	25,612	25,612	30,694	41,894	42,732	43,587
Operating Transfers In	14,000	3,200	3,200	7,907	0	0	0
Budget Adjustments							
Associated Revenues from Current Year CFD's			0				
Revenues from Current Year legislated ordinances			19,000				
Total Budgetary Revenues	41,512	36,594	61,694	46,383	49,676	50,669	51,683
Expenditures							
Judgment & Claims - Claims	4,607	3,524	4,724	5,524	7,024	7,165	7,308
Judgment & Claims - Litigation	24,643	29,182	27,982	34,401	36,193	36,917	37,656
Judgment & Claims - General	0	88	88	88	88	90	92
Judgment & Claims - Police Action	11,986	8,799	8,799	6,370	6,370	6,497	6,627
Budget Adjustments							
Current Year Encumbrance CFD's			0				
Current Year Grant/Svc Contract/Capital CFD's			0				
Supplemental Changes			19,000				
Total Budgetary Expenditures	41,236	41,594	60,594	46,383	49,676	50,669	51,683
Ending Balance Sheet Adjustment	0						
Ending Budgetary Fund Balance	9,099	3,822	10,198	10,198	10,198	10,198	10,198
Planning Reserves							
State indemnity							
	0	0	10,000	10,000	10,000	10,000	10,000
Total Reserves	0	0	10,000	10,000	10,000	10,000	10,000
Ending Unreserved Budgetary Fund Balance	9,099	3,822	198	198	198	198	198

Note: The $10 million state indemnity was inadvertently omitted from the 2023 adopted financial plan and is appropriation that is required by ordinance to carry forward.
Note: Expenditure growth in the outyears has been set higher to align more closely with expectations.

Sweetened Beverage Tax (00155)

Amounts in $1,000s	2022 Actuals	2023 Adopted	2023 Revised	2024 Proposed	2025 Projected [4]	2026 Projected	2027 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	8,252	1,422	7,439	1,843	1,870	1,122	1,707
Budgetary Fund Balance Adjustment	(30)	0	203				
Beginning Budgetary Fund Balance	8,222	1,422	7,642	1,843	1,870	1,122	1,707
Sources of Funds							
Sweetened Beverage Tax	20,341	20,394	20,933	21,247	21,672	22,106	22,548
Transfer from Coronavirus Local Fiscal Recovery Fund	945						
Transfer from JumpStart Fund [1]		1,200	1,200	1,200			
Total Budgetary Revenues	21,286	21,594	22,133	22,447	21,672	22,106	22,548
Expenditures							
Office of City Auditor	75						
Office of Sustainability and Environment	5,959	6,091	6,091	6,161	6,161	6,161	6,161
Department of Education and Early Learning	7,424	7,735	7,735	7,810	7,810	7,810	7,810
Human Services Department	7,099	4,941	4,941	5,247	5,247	5,247	5,247
Department of Parks and Recreation	229	302	302	311	311	311	311
Department of Neighborhoods	1,081	2,889	2,889	2,891	2,891	2,891	2,891
Potential Reductions Needed to Balance Fund [2]						(900)	(650)
Budget Adjustments [3]							
Office of City Auditor			500				
Office of Sustainability and Environment			114				
Department of Education and Early Learning			3,342				
Human Services Department			24				
Department of Parks and Recreation							
Department of Neighborhoods			1,996				
Total Budgetary Expenditures	21,866	21,957	27,933	22,420	22,420	21,520	21,770
Ending Balance Sheet Adjustment	0	0	0	0	0	0	0
Ending Budgetary Fund Balance	7,642	1,059	1,843	1,870	1,122	1,707	2,485
Planning Reserves							
Revenue Stabilization Reserve	2,000	850	1,600	1,300	0	0	0
Planning Reserve		181	186	530	1,037	1,671	2,436
Total Reserves	2,000	1,031	1,786	1,830	1,037	1,671	2,436
Ending Unreserved Budgetary Fund Balance	5,642	28	57	40	85	36	49

Notes:

[1] Through CBA FG-903-A-001-2023, Council transfered $1.2 million in JumpStart revenue into the Sweetened Beverage Tax Fund in both 2023 and 2024 to temporarily buffer a shortfall in Sweetened Beverage Tax (SBT) revenue. This action is in response to the November 2022 revenue forecast.

[2] If the current revenue projection were to remain accurate and no other revenue sources are utilized to supplement SBT revenues, expenditure reductions of this magnitude would be necessary to keep the fund balanced.

[3] 2023 Budget Adjustments include 2022 carryforwards.

[4] Expenditures for 2025-2027 are held at 2024 levels.

Cumulative Reserve Subfund - Unrestricted (00164)

Amounts in $1,000s	2022 Actuals	2023 Adopted	2023 Revised	2024 Proposed	2025 Projected	2026 Projected	2027 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	18,288	1,342	15,716	5,734	2,906	1,950	696
Budgetary Fund Balance Adjustment		0					
Beginning Budgetary Fund Balance	18,288	1,342	15,716	5,734	2,906	1,950	696
Sources of Funds							
Street Vacation Fees	1,250				1,104		
State Grants							
Federal Grants	54						
Investment Earnings	3,178	1,000	3,700	1,500	1,300	1,100	1,000
Miscellaneous Revenues	14						
Budget Adjustments							
Associated Revenues from Current Year CFD's			0				
Revenues from Current Year legislated ordinances			0				
Total Budgetary Revenues	4,496	1,000	3,700	1,500	2,404	1,100	1,000
Expenditures							
Debt Service Payments	5,714	1,211	1,211	3,107	3,100	2,090	0
Capital Project Spending	1,169	97	97	1,080	118	119	119
Tenant Relocation Assistance - Admin costs	137	142	142	142	142	146	150
Support to Operating Departments	49			0	0	0	0
Budget Adjustments							
Current Year Grant/Svc Contract/Capital CFD's			11,607				
Supplemental Changes			626				
Total Budgetary Expenditures	7,068	1,450	13,683	4,328	3,360	2,354	269
Ending Balance Sheet Adjustment							
Ending Budgetary Fund Balance	15,716	892	5,734	2,906	1,950	696	1,427
Total Reserves	0	0	0	0	0	0	0
Ending Unreserved Budgetary Fund Balance	15,716	892	5,734	2,906	1,950	696	1,427

Revenue Stabilization Fund (00166)

Amounts in $1,000s	2022 Actuals	2023 Adopted	2023 Revised	2024 Proposed	2025 Projected	2026 Projected	2027 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	6,042	61,739	61,739	65,329	67,581	68,725	70,538
Budgetary Fund Balance Adjustment	0	0	0				
Beginning Budgetary Fund Balance	6,042	61,739	61,739	65,329	67,581	68,725	70,538
Sources of Funds							
General Fund Contributions	55,697	15,400	3,590	2,252	1,144	1,813	2,522
Budget Adjustments							
Associated Revenues from Current Year CFD's							
Revenues from Current Year legislated ordinances							
Total Budgetary Revenues	55,697	15,400	3,590	2,252	1,144	1,813	2,522
Expenditures							
Expenses	0	0	0	0	0	0	0
Budget Adjustments							
Current Year Encumbrance CFD's			0				
Current Year Grant/Svc Contract/Capital CFD's			0				
Supplemental Changes			0				
Total Budgetary Expenditures	0	0	0	0	0	0	0
Ending Balance Sheet Adjustment	0						
Ending Budgetary Fund Balance	61,739	77,139	65,329	67,581	68,725	70,538	73,060
Financial Reserves - Revenue							
Current Year Grant/Svc Contract/Capital CFD Revenues	0						
Financial Reserves - Expense							
Current Year Encumbrance CFD's	0						
Current Year Grant/Svc Contract/Capital Expenditure CFD's	0						
Total Reserves	0	0	0	0	0	0	0
Ending Unreserved Budgetary Fund Balance	61,739	77,139	65,329	67,581	68,725	70,538	73,060

Office of Labor Standards Fund (00190)

Amounts in $1,000s	2022 Actuals	2023 Adopted	2023 Revised	2024 Proposed	2025 Projected	2026 Projected	2027 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	2,357	478	2,687				
Budgetary Fund Balance Adjustment	296		0				
Beginning Budgetary Fund Balance	2,653	478	2,687	1,171	(22)	0	0
Sources of Funds							
General Fund Transfer	7,002	7,955	7,955	7,148	8,363	8,382	8,424
General Fund Transfer - Transportation Network Company Tax	3,836	0	0	0	0	0	0
Budget Adjustments							
Associated Revenues from Current Year CFD's			0				
Revenues from Current Year legislated ordinances			0				
Total Budgetary Revenues	10,838	7,955	7,955	7,148	8,363	8,382	8,424
Expenditures							
Baseline							
Office of Labor Standards	9,029	6,333	6,333	6,240	6,240	6,272	6,303
Business Outreach and Education	571	600	600	600	600	603	606
Community Outreach and Education	1,203	1,500	1,500	1,500	1,500	1,508	1,515
Current Year Changes							
Central Cost Changes							
FAS Overcollection			(208)				
Budget Adjustments							
Current Year Encumbrance CFD's			1,165				
Current Year Legislated CFD's			45				
Supplemental Changes			36				
Total Budgetary Expenditures	10,804	8,433	9,471	8,340	8,340	8,382	8,424
Ending Balance Sheet Adjustment	0						
Ending Budgetary Fund Balance	2,687	0	1,171	(22)	0	0	0
Reserved Fund Balance - Expense							
Current Year Encumbrance CFD's	1,165						
Current Year Legislated CFD's	45						
Mid-Year Supplemental							
Total Reserves	1,210	0	0	0	0	0	0
Ending Unreserved Budgetary Fund Balance	1,477	0	1,171	(22)	0	0	0

Cable TV Franchise Fund (10101)

Amounts in $1,000s	2022 Actuals	2023 Adopted	2023 Revised	2024 Proposed	2025 Projected	2026 Projected	2027 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	1,874		2,699				
Budgetary Fund Balance Adjustment	(15)		108				
Beginning Budgetary Fund Balance	1,860	2,718	2,807	2,192	481	0	0
Sources of Funds							
Franchise Fees	5,867	5,334	5,334	5,008	4,703	4,797	4,892
PEG Support Fees	495	485	485	455	428	436	445
Misc.Revenues/Rebates	0	0	0	0	0	0	0
Interest Earnings	33	31	31	29	27	28	28
Budget Adjustments							
Associated Revenues from Current Year CFD's			0				
Revenues from Current Year legislated ordinances			0				
Total Budgetary Revenues	6,394	5,849	5,849	5,492	5,157	5,260	5,365
Expenditures							
Applications BSL	213	304	304	311	315	318	321
Capital Improvement Projects BSL	321	354	354	363	367	371	375
Client Solutions BSL	55	37	37	30	30	31	31
Frontline Serivces & Workplace BSL	4,799	5,318	5,318	5,562	5,621	5,683	5,745
Leadership and Administration BSL	1,027	930	930	937	947	957	968
2021 True Up	(967)						
2022 True Up**			(479)				
Future Reductions					(1,642)	(2,100)	(2,076)
Budget Adjustments							
Current Year Encumbrance CFD's			0				
Current Year Grant/Svc Contract/Capital CFD's			0				
Supplemental Changes			0				
Total Budgetary Expenditures	5,447	6,943	6,464	7,203	5,638	5,260	5,365
Ending Balance Sheet Adjustment	0						
Ending Budgetary Fund Balance	2,807	1,625	2,192	481	0	0	0
Financial Reserves - Revenue							
Current Year Grant/Svc Contract/Capital CFD Revenues	0		*441*				
Financial Reserves - Expense							
Current Year Encumbrance CFD's	0						
Current Year Grant/Svc Contract/Capital Expenditure CFD's	0						
Total Reserves	0	0	(441)	0	0	0	0
Ending Unreserved Budgetary Fund Balance	2,807	1,625	2,633	481	0	0	0

Notes
** 2024-2027 assumes an annual 6.1031% decline in Revenue compared to the previous year.*
*** 2022 True Up Estimate*
**** Expected to receive 400K grant from FCC and 41K from Dept. Of Revenue for grants in 2023.*

Emergency Fund (10102)

Amounts in $1,000s	2022 Actuals	2023 Adopted	2023 Revised	2024 Proposed	2025 Projected	2026 Projected	2027 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	33,660	43,660	43,660	58,660	73,660	85,160	87,360
Budgetary Fund Balance Adjustment	0	0	0				
Beginning Budgetary Fund Balance	33,660	43,660	43,660	58,660	73,660	85,160	87,360
Sources of Funds							
General Fund Contributions	10,000	6,500	6,500	15,000	11,500	2,200	2,093
Budget Adjustments							
Associated Revenues from Current Year CFD's			0				
Revenues from Current Year legislated ordinances			8,500				
Total Budgetary Revenues	10,000	6,500	15,000	15,000	11,500	2,200	2,093
Expenditures							
Expenses		0	0	0	0	0	0
Budget Adjustments							
Current Year Encumbrance CFD's			0				
Current Year Grant/Svc Contract/Capital CFD's			0				
Supplemental Changes			0				
Total Budgetary Expenditures	0	0	0	0	0	0	0
Ending Balance Sheet Adjustment	0						
Ending Budgetary Fund Balance	43,660	50,160	58,660	73,660	85,160	87,360	89,453
Financial Reserves - Revenue							
Current Year Grant/Svc Contract/Capital CFD Revenues	0						
Financial Reserves - Expense							
Current Year Encumbrance CFD's	0						
Current Year Grant/Svc Contract/Capital Expenditure CFD's	0						
Total Reserves	0	0	0	0	0	0	0
Ending Unreserved Budgetary Fund Balance	43,660	50,160	58,660	73,660	85,160	87,360	89,453

Industrial Insurance Fund (10110)

Amounts in $1,000s	2022 Actuals	2023 Adopted	2023 Revised	2024 Proposed	2025 Projected	2026 Projected	2027 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	5,383	2,142	9,420				
Budgetary Fund Balance Adjustment	0	0	0				
Beginning Budgetary Fund Balance	5,383	2,142	9,420	6,784	8,353	9,103	9,403
Revenues							
Department Contributions	43,077	39,510	39,386	43,965	45,281	46,220	47,683
Budget Adjustments							
Associated Revenues from Current Year CFD's							
Revenues from Current Year legislated ordinances							
Total Budgetary Revenues	43,077	39,510	39,386	43,965	45,281	46,220	47,683
Expenditures							
Industrial Insurance Services	39,039	39,642	42,022	42,395	44,531	45,920	47,383
Budget Adjustments							
Current Year Encumbrance CFD's							
Current Year Grant/Svc Contract/Capital CFD's							
Supplemental Changes							
Total Budgetary Expenditures	39,039	39,642	42,022	42,395	44,531	45,920	47,383
Ending Balance Sheet Adjustment	0						
Ending Budgetary Fund Balance	9,420	2,010	6,784	8,353	9,103	9,403	9,703
Financial Reserves - Revenue							
Current Year Grant/Svc Contract/Capital CFD Revenues							
Financial Reserves - Expense							
Current Year Encumbrance CFD's							
Current Year Grant/Svc Contract/Capital Expenditure CFD's							
Planning Reserves							
Policy Reserve (25% of claims per RCW)	7,610	2,010	7,990	7,922	8,380	8,651	8,935
Pension Payouts (non-rate depts)	0	0	0	0	0	0	0
Total Reserves	7,610	2,010	7,990	7,922	8,380	8,651	8,935
Ending Unreserved Budgetary Fund Balance	1,810	()	(1,206)	431	723	752	768

Unemployment Insurance Fund (10111)

Amounts in $1,000s	2022 Actuals	2023 Adopted	2023 Revised	2024 Proposed	2025 Projected	2026 Projected	2027 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	2,092	1,089	2,100				
Budgetary Fund Balance Adjustment	0	0	0				
Beginning Budgetary Fund Balance	2,092	1,089	2,100	1,610	1,508	1,227	946
Sources of Funds							
Unemployment Compensation Contributions	2,910	2,350	2,350	2,409	2,292	2,356	2,421
Total Budgetary Revenues	2,910	2,350	2,350	2,409	2,292	2,356	2,421
Expenditures							
Claims	2,875	2,810	2,810	2,480	2,542	2,606	2,671
Services	26	30	30	31	31	31	31
Total Budgetary Expenditures	2,902	2,840	2,840	2,511	2,573	2,637	2,702
Ending Balance Sheet Adjustment	0						
Ending Budgetary Fund Balance	2,100	599	1,610	1,508	1,227	946	665
Planning Reserves							
Contingency Reserves	500	500	500	500	500	500	500
Total Reserves	500	500	500	500	500	500	500
Ending Unreserved Budgetary Fund Balance	1,600	99	1,110	1,008	727	446	165

Health Care Fund (10112)

Amounts in $1,000s	2022 Actuals	2023 Adopted	2023 Revised	2024 Proposed	2025 Projected	2026 Projected	2027 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	96,281	100,458	125,580				
Budgetary Fund Balance Adjustment	0	0					
Beginning Budgetary Fund Balance	96,281	100,458	125,580	145,531	158,686	172,610	187,179
Revenues							
Department Contributions	254,389	268,106	271,241	285,042	303,852	325,549	348,896
Employee Contributions	38,566	42,125	40,799	41,615	45,704	48,967	52,479
Miscellaneous	15,147	10,658	15,696	16,323	17,064	17,792	18,542
Budget Adjustments							
Associated Revenues from Current Year CFD's			0				
Revenues from Current Year legislated ordinances			0				
Total Budgetary Revenues	308,102	320,888	327,735	342,980	366,620	392,308	419,917
Expenditures							
Health Care Services	278,803	323,891	307,784	329,825	352,696	377,739	404,685
Budget Adjustments							
Current Year Encumbrance CFD's							
Current Year Grant/Svc Contract/Capital CFD's							
Supplemental Changes							
Total Budgetary Expenditures	278,803	323,891	307,784	329,825	352,696	377,739	404,685
Ending Balance Sheet Adjustment							
Ending Budgetary Fund Balance	125,580	97,455	145,531	158,686	172,610	187,179	202,412
Financial Reserves - Revenue							
Current Year Grant/Svc Contract/Capital CFD Revenues							
Financial Reserves - Expense							
Current Year Encumbrance CFD's							
Current Year Grant/Svc Contract/Capital Expenditure CFD's							
Planning Reserves							
Health Care Claims Reserve	125,580	97,455	145,531	158,686	172,610	187,179	202,412
Total Reserves	125,580	97,455	145,531	158,686	172,610	187,179	202,412
Ending Unreserved Budgetary Fund Balance	0	0	0	0	0	0	0

Group Term Life Fund (10113)

Amounts in $1,000s	2022 Actuals	2023 Adopted	2023 Revised	2024 Proposed	2025 Proposed	2026 Projected	2027 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	1,090	1,046	1,096				
Budgetary Fund Balance Adjustment	(12)	0	35				
Beginning Budgetary Fund Balance	1,079	1,046	1,131	1,131	1,131	1,132	1,132
Sources of Funds							
Interest	23	18	18	18	20	20	20
Employee Contributions - GTL & AD&D	4,212	3,572	3,572	3,572	3,619	3,637	3,655
Employee Contributions - LTD	1,530	2,269	2,269	2,269	2,299	2,310	2,322
Department Contributions - GTL	504	550	550	550	557	560	563
Department Contributions - LTD	104	254	254	254	256	257	258
Total Budgetary Revenues	6,372	6,663	6,663	6,663	6,750	6,784	6,818
Expenditures							
GTL - Group Term Life Ins. & ADD	4,699	4,140	4,140	4,140	4,750	4,774	4,798
LTD - long Term Disability	1,621	2,523	2,523	2,523	2,000	2,010	2,020
Total Budgetary Expenditures	6,320	6,663	6,663	6,663	6,750	6,784	6,818
Ending Balance Sheet Adjustment	0						
Ending Budgetary Fund Balance	1,131	1,047	1,131	1,131	1,132	1,132	1,132
Planning Reserves							
Total Reserves	0	0	0	0	0	0	0
Ending Unreserved Budgetary Fund Balance	1,131	1,047	1,131	1,131	1,132	1,132	1,132

Park and Recreation Fund (10200)

Amounts in $1,000s	2022 Actuals	2023 Adopted	2023 Revised	2024 Proposed	2025 Projected	2026 Projected	2027 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	40,855	153	38,685				
Budgetary Fund Balance Adjustment	(632)		1,672				
Beginning Budgetary Fund Balance	40,223	153	40,357	12,821	13,824	14,226	12,654
Sources of Funds							
Athletic Facility Fees	3,426	3,438	3,438	3,438	3,438	3,438	3,438
Building/Oth Space Rent		72	72	72	72	72	72
Capital Contributions		405	405	(136)	(20)	(195)	(195)
Community Dev Block Grant		808	808	808	808	808	808
Concession Proceeds	381	80	80	80	80	80	80
Exhibit Admission Charges	30	694	694	695	695	695	695
Federal and State Grants	5,837	205	205	276	272	272	272
General Government-Other Rev	2,828	2,311	2,311	2,318	2,318	2,318	2,318
Lease Revenue GASB87	2,341						
Lt Space/Facilities Leases	1,635	2,263	2,263	1,006	1,026	1,047	1,067
Miscellaneous Revs-Other Rev	481	891	891	891	696	696	696
Other Private Contrib & Dons	734	314	314	11	11	11	11
Other Rents & Use Charges	806	856	856	856	856	856	856
Parking Fees	69	79	79	79	79	79	79
Public Benefit Offset/TI Offset	(2,387)						
Recoveries		135	135	126	126	126	126
Recreation Education Fees	1,570	4,288	4,288	4,288	4,288	4,288	4,288
Recreation Activities Fees	16,755	14,239	14,239	14,632	15,012	15,012	15,012
Recreation Admission Fees	2,515	2,524	2,524	3,124	3,124	3,124	3,124
Recreation Shared Revs Arc	1,132	1,013	1,013	1,013	1,013	1,013	1,013
Resource Recovery Rev	2,068	3,619	3,619	3,622	3,622	3,622	3,622
Sales Of Merchandise	187	27	27	27	27	27	27
St Space Facilities Rentals	4,257	5,081	5,081	5,081	5,183	5,286	5,392
Budget Adjustments							
Associated Revenues from Current Year CFD's			34,846				
Revenues from Current Year legislated ordinances			13,720				
Total Budgetary Revenues	44,665	43,341	91,907	42,307	42,726	42,675	42,802
Expenditures							
Building For The Future	4,445	300	300	300	300	300	300
Debt and Special Funding	835	1,426	1,426	162	166	166	166
Fix It First	4,412	913	913	972	913	913	913
Parks and Facilities Maintenance and Repairs	3,022	3,396	3,396	5,012	5,137	5,266	5,397
Leadership and Administration	1,947	2,224	2,224	1,076	1,103	1,130	1,159
Departmentwide Programs	7,563	8,619	8,619	8,222	8,428	8,639	8,855
Recreation Facility Programs	8,685	9,474	9,474	10,548	11,712	12,905	13,227
Golf Programs	13,899	13,666	13,666	14,011	14,361	14,720	15,088
Zoo and Aquarium Programs	84	204	204	1,000	204	209	214
Budget Adjustments							
Current Year Encumbrance CFD's							
Current Year Grant/Svc Contract/Capital CFD's			62,079				
Supplemental Changes			17,142				
Total Budgetary Expenditures	44,893	40,222	119,443	41,304	42,324	44,248	45,320
Ending Balance Sheet Adjustment	362						
Ending Budgetary Fund Balance	40,357	3,272	12,821	13,824	14,226	12,654	10,136
Financial Reserves - Revenue							
Current Year Grant/Svc Contract/Capital CFD Revenues	34,846						
Financial Reserves - Expense							
Current Year Encumbrance CFD's							
Current Year Grant/Svc Contract/Capital Expenditure CFD's	62,079						
Planning Reserves							
Golf Reserve	2,200		1,400	1,800			
SPU Resevoir Use Fees	600		600	600	600	600	600
Cash Flow Reserve	2,500			2,500	2,500	2,500	2,500
Capital Revenue Reserve	5,000		3,500	5,000	5,000	5,000	5,000
CBO Planning Reserves[1]			3,085				
Duwamish Waterway Rental Revenue Reserve			250	500	750	1,000	1,250
COVID Recovery Revenue Reserve		3,100	3,100	1,800	900		
Zoo Reserve	400		800				
Total Reserves	37,934	3,100	12,735	12,200	9,750	9,100	9,350
Ending Unreserved Budgetary Fund Balance	2,423	172	86	1,624	4,476	3,554	786

Notes:

1. These reserves cover anticipated expenditures in 2023 only for both the Park and Recreation Fund and the Seattle Metropolitan Park District Fund (19710). Anticipated expenditures from 2024-2028 for this fund are accounted for in a planning reserve in the Seattle Metropolitan Park District (19710) financial plan.

Move Seattle Levy (10398)

Amounts in $1,000s	2022 Actuals	2023 Adopted	2023 Revised	2024 Proposed	2025 Projected	2026 Projected	2027 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	56,907	9,444	84,101				
Budgetary Fund Balance Adjustment	(455)		3,469				
Beginning Budgetary Fund Balance	56,451	9,444	87,570	41,365	22,151	11,249	5,659
Sources of Funds							
311010 - Real & Personal Property Taxes	109,070	108,359	108,359	110,621	1,153	0	0
Budget Adjustments							
Associated Revenues from Current Year CFD's	0	0	0	0	0	0	0
Revenues from Current Year legislated ordinances	0	0	0	0	0	0	0
Total Budgetary Revenues	109,070	108,359	108,359	110,621	1,153	0	0
Expenditures							
Safe Routes	27,542	33,976	52,031	33,080	95	0	0
Maintenance & Repair	24,825	33,430	63,411	54,647	16	0	0
Congestion Relief	25,429	37,905	62,695	41,808	11,644	5,590	3,834
Other	156	0	799	300	300	0	0
Budget Adjustments							
Current Year Encumbrance CFD's							
Current Year Grant/Svc Contract/Capital CFD's							
Total Budgetary Expenditures	77,951	105,311	178,937	129,835	12,055	5,590	3,834
Ending Balance Sheet Adjustment		0	0	0	0	0	0
Ending Budgetary Fund Balance	87,570	12,491	16,992	22,151	11,249	5,659	1,826
Financial Reserves - Revenue							
Current Year Grant/Svc Contract/Capital CFD Revenues	0	0	0	0	0	0	0
Financial Reserves - Expense							
Current Year Encumbrance CFD's	0	0	0	0	0	0	0
Current Year Grant/Svc Contract/Capital Expenditure CFD's	0	0	0	0	0	0	0
Total Reserves	0	0	0	0	0	0	0
Ending Unreserved Budgetary Fund Balance	87,570	12,491	16,992	22,151	11,249	5,659	1,826

Library Fund (10410)

Amounts in $1,000s	2022 Actuals	2023 Adopted	2023 Revised	2024 Proposed	2025 Projected	2026 Projected	2027 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	6,326	5,779	8,150				
Budgetary Fund Balance Adjustment	(6)		(9)				
Beginning Budgetary Fund Balance	6,319	5,779	8,142	3,575	1,716	468	(545)
Sources of Funds[1]							
General Subfund Support	63,133	60,105	60,105	62,352	63,549	64,406	65,050
Fines & Fees	86	120	105	115	120	120	120
Parking - Central Library	172	240	325	345	375	390	400
Copy & Print Services	61	100	90	95	100	105	110
Space Rental	39	50	120	135	160	175	190
Salvage Sales/Materials	35	45	75	85	85	85	85
Interdepartmental Support	30	26	27	27	27	27	27
Miscellaneous Revenue	2	3	3	3	3	3	3
Grants	236	0	0	0	0	0	0
Budget Adjustments							
Associated Revenues from Current Year CFD's			1,840				
Revenues from Current Year legislated ordinances			90				
Total Budgetary Revenues	63,793	60,689	62,781	63,157	64,419	65,311	65,985
Expenditures							
Chief Librarian's Office	471	559	559	562	567	573	579
Institutional & Strategic Advancement	1,256	1,206	1,206	1,210	1,222	1,235	1,247
Human Resources	2,692	2,479	2,479	2,605	2,631	2,658	2,684
Administrative Services	10,160	10,353	10,000	10,273	10,376	10,480	10,585
Capital Improvements	256	0	0	0	0	0	0
Library Programs & Services	47,136	49,423	48,500	50,366	50,870	51,378	51,892
Budget Adjustments							
Current Year Encumbrance CFD's			1,106				
Current Year Grant/Svc Contract/Capital CFD's			3,311				
Supplemental Changes			187				
Total Budgetary Expenditures	61,971	64,020	67,348	65,017	65,667	66,324	66,987
Ending Balance Sheet Adjustment							
Ending Budgetary Fund Balance	8,142	2,448	3,575	1,716	468	(545)	(1,547)
Financial Reserves - Revenue							
Current Year Grant/Svc Contract/Capital CFD Revenues	1,840						
Financial Reserves - Expense							
Current Year Encumbrance CFD's	1,106						
Current Year Grant/Svc Contract/Capital Expenditure CFD's	3,311						
Planning Reserves							
N/A							
Total Reserves	2,576	0	0	0	0	0	0
Ending Unreserved Budgetary Fund Balance	5,566	2,448	3,575	1,716	468	(545)	(1,547)

Notes:

1. The Library is projecting revenue recovery to pre-pandemic levels by 2025. Actual recovery rate is dependent upon continued operational and economic recovery.

Seattle Streetcar Operations Fund (10800)

Amounts in $1,000s	2022 Actuals	2023 Adopted	2023 Revised	2024 Proposed	2025 Projected	2026 Projected	2027 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	985	1,783	3,469				
Budgetary Fund Balance Adjustment	(18)	0	165				
Beginning Budgetary Fund Balance	966	1,783	3,633	3,857	4,024	2,555	451
Sources of Funds							
FHSC Orca Revenue*	0	803	803	977	1,136	1,170	1,205
Farebox - First Hill*	0	51	51	62	72	75	77
FTA Funds - First Hill	0	312	312	323	334	346	358
FTA - First Hill (CARES ACT credits via KC Metro)*	0	0	1,203	0	0	0	0
Sponsorship - First Hill	0	22	22	22	22	28	28
Sound Transit - First Hill	5,000	5,000	5,000	0	0	0	0
KCM Contribution*	0	1,694	1,694	1,745	872	872	872
SLU Orca Revenue*	0	552	552	563	572	590	607
Farebox - South Lake Union	61	61	61	62	64	66	67
FTA Funds - South Lake Union*	314	141	141	146	151	157	162
Sponsorship - South Lake Union	108	168	168	176	184	192	200
Donations and Service Contributions - SLU	264	272	272	282	0	0	0
Fairview Lease	0	0	0	0	0	0	0
Other							
CPT Ongoing Transfers	5,266	5,526	526	0	10,200	10,200	10,200
STM Transfers	0	0	5,000	10,200	0	0	0
Technical Adjustment - Interest & Investment	60	0	0	0	0	0	0
Budget Adjustments							
Associated Revenues from Current Year CFD's			610				
Revenues from Current Year legislated ordinances			0				
Total Budgetary Revenues	11,074	14,603	16,416	14,557	13,608	13,695	13,777
Expenditures							
SLU Annual O&M Costs (SDOT)	531	485	485	640	659	679	699
SLU Annual O&M Costs (KCM)	809	3,990	3,990	3,990	4,190	4,399	4,619
SLU King County Reconciliation (2020)	0	0	0	0	0	0	0
FHSC Annual O&M Costs (SDOT)	843	1,347	1,347	1,390	966	995	1,025
FHSC Annual O&M Costs (KCM)	6,152	8,402	8,402	8,370	9,263	9,726	10,212
FHSC Replacement Repair	73	850	850				
FHSC King County Reconciliation (2020)	0	0	0	0	0	0	0
Budget Adjustments							
Current Year Encumbrance CFD's			508				
Current Year Grant/Svc Contract/Capital CFD's			610				
Supplemental Changes							
Total Budgetary Expenditures	8,407	15,073	16,192	14,390	15,078	15,799	16,555
Ending Balance Sheet Adjustment	0						
Ending Budgetary Fund Balance	3,633	1,312	3,857	4,024	2,555	451	(2,328)
Financial Reserves - Revenue							
Current Year Grant/Svc Contract/Capital CFD Revenues	610						
Financial Reserves - Expense							
Current Year Encumbrance CFD's	508						
Current Year Grant/Svc Contract/Capital Expenditure CFD's	610						
Planning Reserves							
Planning Reserves	0	30	30	86			
Mid-life Streetcar Overhaul	0	900	900	900	900	900	900
Reserve C	0	0	0	0	0	0	0
Total Reserves	508	930	930	986	900	900	900
Ending Unreserved Budgetary Fund Balance	3,125	382	2,927	3,038	1,655	(449)	(3,228)

Seattle Center Fund (11410)

Amounts in $1,000s	2022 Actuals	2023 Adopted	2023 Revised	2024 Proposed	2025 Proposed	2026 Projected	2027 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	(11,497)	(10,835)	(12,656)				
Budgetary Fund Balance Adjustment	(293)	0	(167)				
Beginning Budgetary Fund Balance	(11,790)	(10,835)	(12,823)	(14,424)	(13,540)	(12,638)	(11,719)
Sources of Funds							
Monorail	652	874	874	1,255	1,280	1,306	1,332
Parking	6,379	7,035	7,035	8,764	8,940	9,118	9,301
Rentals, Leases, Reimbursements	12,502	13,603	13,603	13,627	13,900	14,178	14,462
Administration	463	595	595	595	607	619	631
Friends of the Waterfront	0	0	0	945	964	983	1,003
Budget Adjustments							
Associated Revenues from Current Year CFD's							
Stand alone Legislation [2]			596				
Supplemental Changes (Q2)			808				
Supplemental Changes (Monorail Grants)			17,807				
Supplemental Changes (Q3)			8,559				
Total Budgetary Revenues	19,997	22,107	49,878	25,187	25,691	26,204	26,728
Expenditures							
Monorail Rehabilitation	1,971	1,229	1,229	1,255	1,280	1,306	1,332
Campus	15,639	16,192	16,192	17,901	18,259	18,624	18,997
Leadership and Administration	3,079	4,113	4,113	4,202	4,286	4,372	4,459
Waterfront	0	0	0	945	964	983	1,003
Bldg & Campus Improvements	370	0	0	0	0	0	0
Budget Adjustments							
Stand alone Legislation [2]			596				
Current Year Grant/Svc Contract/Capital CFD's			2,175				
Supplemental Changes (Q2)			808				
Supplemental Changes (Monorail Grants)			17,807				
Supplemental Changes (Q3)			8,559				
Total Budgetary Expenditures	21,058	21,533	51,479	24,303	24,789	25,285	25,790
Ending Balance Sheet Adjustment	29						
Ending Budgetary Fund Balance	(12,823)	(10,261)	(14,424)	(13,540)	(12,638)	(11,719)	(10,781)
Financial Reserves - Revenue							
Current Year Grant/Svc Contract/Capital CFD Revenues	0						
Financial Reserves - Expense							
Current Year Encumbrance CFD's							
Current Year Grant/Svc Contract/Capital Expenditure CFD's	2,175						
Planning Reserves							
Planning Reserves	0	543	576	1,628	3,179	5,118	7,458
Total Reserves	2,175	543	576	1,628	3,179	5,118	7,458
Ending Unreserved Budgetary Fund Balance	(14,998)	(10,804)	(15,000)	(15,168)	(15,817)	(16,837)	(18,239)

[1] Ordinance 126218 authorized an interfund loan of $18M from the REET II Capital Projects Fund (30020) to the Seattle Center Fund (11410), to be repaid by 2033 to avoid a permanent diversion of funds in compliance with BARS Section 3.9.1.

[2] Ordinance 126758 for Friends of Waterfront Public Safety

Seattle Center McCaw Hall Fund (11430)

Amounts in $1,000s	2022 Actuals	2023 Adopted	2023 Revised	2024 Proposed	2025 Proposed	2026 Projected	2027 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	2,748	2,821	3,840				
Budgetary Fund Balance Adjustment	(25)	0	113				
Beginning Budgetary Fund Balance	2,722	2,821	3,953	3,939	3,931	3,923	3,915
Sources of Funds							
Earned Income[1]	5,210	5,429	5,429	5,686	5,799	5,915	6,034
Budget Adjustments							
Associated Revenues from Current Year CFD's			0				
Revenues from Current Year legislated ordinances			0				
Total Budgetary Revenues	5,210	5,429	5,429	5,686	5,799	5,915	6,034
Expenditures							
BO-SC-65000 McCaw Hall	3,979	5,443	5,443	5,693	5,807	5,923	6,042
Budget Adjustments							
Current Year Encumbrance CFD's			0				
Current Year Grant/Svc Contract/Capital CFD's			0				
Supplemental Changes			0				
Total Budgetary Expenditures	3,979	5,443	5,443	5,693	5,807	5,923	6,042
Ending Balance Sheet Adjustment	0						
Ending Budgetary Fund Balance	3,953	2,807	3,939	3,931	3,923	3,915	3,907
Financial Reserves - Revenue							
Current Year Grant/Svc Contract/Capital CFD Revenues	0						
Financial Reserves - Expense							
Current Year Encumbrance CFD's	0						
Current Year Grant/Svc Contract/Capital Expenditure CFD's	0						
Planning Reserves							
McCaw Hall Reserve Funds	0	2,285	3,710	3,285	2,663	1,886	950
Planning Reserves	0	205	228	646	1,261	2,030	2,958
	0	0	0	0	0	0	0
Total Reserves	0	2,490	3,939	3,931	3,923	3,915	3,907
Ending Unreserved Budgetary Fund Balance	3,953	317	0	0	0	0	0

Notes:
1. Earned income includes rent, concessions, reimbursables, and others.)

Municipal Arts Fund (12010)

Amounts in $1,000s	2022 Actuals	2023 Adopted	2023 Revised	2024 Proposed	2025 Projected	2026 Projected	2027 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	13,236	9,262	13,400				
Budgetary Fund Balance Adjustment	(105)	0	539				
Beginning Budgetary Fund Balance	13,131	9,262	13,939	10,319	9,807	9,282	8,744
Sources of Funds							
1% for Art	3,817	4,074	4,074	4,890	5,012	5,138	5,266
Collection Management Fees	305	267	267	267	274	281	288
Conservation	8	0	0	0	0	0	0
Interest Earnings	234	112	112	112	115	118	121
Misc Income	45	20	20	20	21	21	22
Budget Adjustments							
Associated Revenues from Current Year CFD's		0	0				
Revenues from Current Year legislated ordinances		0	0				
Total Budgetary Revenues	4,409	4,473	4,473	5,289	5,422	5,557	5,696
Expenditures							
Public Art - Utilities (MO-AR-2VMA010)	580	1,537	2,278	1,446	1,482	1,520	1,558
Public Art - Non-Utilities (MO-AR-2VMA011)	1,469	2,653	4,139	2,655	2,721	2,789	2,859
Collection Management (MO-AR-2VMA012)	253	263	263	264	270	277	284
Leadership and Administration (BO-AR-VA150)	987	1,045	1,045	1,077	1,104	1,131	1,160
Conservation (MO-AR-2VMA02)	311	288	368	287	294	301	309
Public Art (BO-AR-2VMA0)				73	75	77	79
Budget Adjustments							
Current Year Encumbrance CFD's			0				
Supplemental Changes			0				
Total Budgetary Expenditures	3,601	5,787	8,093	5,802	5,947	6,095	6,248
Ending Balance Sheet Adjustment	0						
Ending Budgetary Fund Balance	13,939	7,947	10,319	9,807	9,282	8,744	8,192
Financial Reserves - Revenue							
Current Year Grant/Svc Contract/Capital CFD Revenues	0	0					
Financial Reserves - Expense							
Current Year Encumbrance CFD's	0	0					
Current Year Grant/Svc Contract/Capital Expenditure CFD's	0	0					
Planning Reserves							
Planning Reserve	0	66	69	195	380	613	894
Total Reserves	0	66	69	195	380	613	894
Ending Unreserved Budgetary Fund Balance	13,939	7,881	10,251	9,612	8,901	8,131	7,298

Wheelchair Accessible Fund (12100)

Amounts in $1,000s	2022 Actuals	2023 Adopted	2023 Revised	2024 Proposed	2025 Projected	2026 Projected	2027 Projected
Revised Beginning Fund Balance							
Beginning Fund Balance	7,718	7,423	7,825				
Technical Adjustments	(59)		304				
Revised Beginning Fund Balance	7,659	7,423	8,130	7,494	5,910	5,724	5,537
Sources of Funds[1]							
Fees	1,204	996	996	996	1,006	1,016	1,026
Inv Earn-Residual Cash	135						
Source of Funds Total	1,339	996	996	996	1,006	1,016	1,026
Expenditures[1]							
Wheelchair Accessible Services Program[2]	868	1,126	1,126	2,579	1,191	1,203	1,215
Budget Adjustments							
2022 Encumbrance CFD's (into 2023)			18				
2023 Midyear Supplemental Changes			138				
2023 Year-end Supplemental Changes			350				
Total Budgetary Expenditures	868	1,126	1,632	2,579	1,191	1,203	1,215
Ending Balance Sheet Adjustment							
Ending Budgetary Fund Balance	8,130	7,292	7,494	5,910	5,724	5,537	5,348
Financial Reserves - Expense							
2022 Encumbrance CFD's	18						
Planning Reserves							
Planning Reserves			18	52	102	164	239
Total Reserves	18	0	18	52	102	164	239
Ending Unreserved Fund Balance	8,112	7,292	7,475	5,858	5,623	5,373	5,109

[1] Assumes 1% annual growth for both revenues and expenditures 2025-2027.
[2] Expenditure growth in 2024 represents a one-time increase of $1.4m in funding for technology improvements paid for by fund balance. 2025 and beyond assume 1% growth on baseline expenditures only.

Short-Term Rental Tax Fund (12200)

Amounts in $1,000s	2022 Actuals	2023 Adopted	2023 Revised	2024 Proposed	2025 Projected	2026 Projected	2027 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	2,522	1,069	5,650				
Budgetary Fund Balance Adjustment	(8)	0	178				
Beginning Budgetary Fund Balance	2,513	1,069	5,827	1,437	1,562	2,113	3,274
Sources of Funds							
Short-Term Rental Tax	9,955	9,426	10,856	11,786	12,501	13,172	13,444
Budget Adjustments							
Associated Revenues from Current Year CFD's			0				
Revenues from Current Year legislated ordinances			0				
Total Budgetary Revenues	9,955	9,426	10,856	11,786	12,501	13,172	13,444
Expenditures							
Equitable Development Initiative (OPCD)	1,267	4,415	4,415	5,950	6,128	6,159	6,190
Permanent Supportive Housing (HSD)	3,365	3,535	3,535	3,701	3,812	3,831	3,850
Debt Service	2,009	2,009	2,009	2,010	2,010	2,020	2,030
Budget Adjustments							
Current Year Encumbrance CFD's			4,467				
Current Year Grant/Svc Contract/Capital CFD's			0				
Supplemental Changes			820				
Total Budgetary Expenditures	6,640	9,959	15,246	11,661	11,950	12,010	12,070
Ending Balance Sheet Adjustment	0						
Ending Budgetary Fund Balance	5,827	536	1,437	1,562	2,113	3,274	4,648
Financial Reserves - Revenue							
Current Year Grant/Svc Contract/Capital CFD Revenues	0						
Financial Reserves - Expense							
Current Year Encumbrance CFD's	0						
Current Year Grant/Svc Contract/Capital Expenditure CFD's	0						
Planning Reserves							
Revenue Stabilization Reserve	0	0	0	1,200	1,200	1,200	1,200
Planning Reserves			35	101	196	317	463
Total Reserves	0	0	35	1,301	1,396	1,517	1,663
Ending Unreserved Budgetary Fund Balance	5,827	536	1,402	261	717	1,757	2,985

Election Vouchers Fund (12300)

Amounts in $1,000s	2022 Actuals	2023 Adopted	2023 Revised	2024 Proposed	2025 Projected [1]	2026 Projected [2]	2027 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	5,596	7,618	7,690				
Budgetary Fund Balance Adjustment	(44)		306				
Beginning Budgetary Fund Balance	5,552	7,618	7,996	4,261	4,256	0	0
Revenues							
Election Vouchers Fund	3,111	3,000	3,000	3,000	3,000	0	0
Total Budgetary Revenues	3,111	3,000	3,000	3,000	3,000	0	0
Expenditures							
Staffing, Administration & Outreach	667	1,138	1,138	1,145	1,214	0	0
Voucher Printing, Mailing, and Processing	0	347	347	385	390	0	0
Candidate Voucher Expenditures	0	5,250	5,100	1,475	5,652	0	0
Budget Adjustments							
Supplemental Changes			150				
Total Budgetary Expenditures	667	6,735	6,735	3,005	7,256	0	0
Ending Balance Sheet Adjustment	0						
Ending Budgetary Fund Balance	7,996	3,883	4,261	4,256	0	0	0
Planning Reserves							
Planning Reserve	0	0	21	60	0	0	0
Total Reserves	0	0	21	60	0	0	0
Ending Unreserved Budgetary Fund Balance	7,996	3,883	4,240	4,196	0	0	0

Notes:

[1] Projected expenditures are alignted with known department needs rather than CBO inflators.

[2] The Democracy Voucher Program is funded by a voter-approved, ten-year levy that expires December 31, 2025. In this scenario, the program is not renewed, however if another ballot measure is put forth and approved by voters, the program could continue in 2026 and beyond.

Arts & Culture Fund (12400)

Amounts in $1,000s	2022 Actuals	2023 Adopted	2023 Revised	2024 Proposed	2025 Projected	2026 Projected	2027 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	6,404	8,519	12,318				
Budgetary Fund Balance Adjustment	(56)	0	324				
Beginning Budgetary Fund Balance	6,348	8,519	12,642	10,258	8,172	10,197	12,383
Sources of Funds							
Admissions Tax to Arts	15,242	11,229	13,489	13,378	14,007	14,341	14,699
Arena Revenue over Threshold	6,534	10,205	9,158	10,021	10,024	10,278	10,528
Langston Hughes Operations	25	30	30	31	32	32	33
Other Interest (Reimbursements)	162	50	50	51	53	54	55
Arts in Parks	225	279	279	286	293	300	308
NHL Annual Art Investment	180	180	185	191	197	203	209
Miscellaneous	76	0	0	0	0	0	0
One-Time 2022 General Fund Support	723	0	0	0	0	0	0
Budget Adjustments							
Associated Revenues from Current Year CFD's		0	76	0	0	0	0
Revenues from Current Year legislated ordinances		0	0	0	0	0	0
Grant Revenue	500	0					
Total Budgetary Revenues	23,167	21,973	23,267	23,958	24,605	25,208	25,832
Expenditures							
BO-AR-2VMA0 - Public Art	0	0	0	150	154	158	162
BO-AR-VA150 - Leadership and Administration	3,094	3,484	3,484	3,659	3,751	3,845	3,941
BO-AR-VA160 - Arts and Cultural Programs	6,612	8,251	8,251	11,019	7,795	7,990	8,190
BO-AR-VA170 - Cultural Space	634	814	814	837	858	879	901
BO-ED-X1D00 - Business Services BCL	0	0	0	0	0	0	0
Arena Payment for Revenue Over Threshold	6,533	9,930	9,930	10,379	10,022	10,151	10,403
Budget Adjustments							
Current Year Encumbrance CFD's			1,687				
Current Year Grant/Svc Contract/Capital CFD's			0				
Supplemental Changes			1,484				
Total Budgetary Expenditures	16,874	22,479	25,651	26,044	22,580	23,022	23,596
Ending Balance Sheet Adjustment	0						
Ending Budgetary Fund Balance	12,642	8,013	10,258	8,172	10,197	12,383	14,619
Financial Reserves - Revenue							
Current Year Grant/Svc Contract/Capital CFD Revenues	76						
Financial Reserves - Expense							
Current Year Encumbrance CFD's	1,687						
Current Year Grant/Svc Contract/Capital Expenditure CFD's	76						
Planning Reserves							
Operating Reserve	0	2,510	2,510	2,390	2,512	2,574	2,639
Planning Reserve (Labor)	0	173	176	500	997	1,574	2,295
Arena Reserve	0	5,103	5,103	5,010	5,012	5,139	5,264
Total Reserves	1,687	7,786	7,789	7,900	8,521	9,287	10,198
Ending Unreserved Budgetary Fund Balance	10,955	227	2,469	272	1,676	3,095	4,421

Transportation Fund (13000)

Amounts in $1,000s	2022 Actuals	2023 Adopted	2023 Projected	2024 Proposed	2025 Projected	2026 Projected	2027 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	(1,873)	25,640	24,399				
Budgetary Fund Balance Adjustment	80		1,813				
Beginning Budgetary Fund Balance	(1,793)	25,640	26,212	19,207	20,214	2,244	21,249
Sources of Funds							
Commercial Parking Tax	37,708	45,035	48,378	50,243	51,462	53,001	54,280
Licensing and Permits	10,172	11,959	9,967	7,172	7,208	7,244	7,280
Federal Grants	69,138	78,938	47,266	67,645	70,563	20,000	20,100
State Grants	8,895	17,369	12,396	16,058	16,139	5,000	5,025
Multimodal Transportation	978	1,016	2,058	1,016	1,021	1,026	1,031
Motor Vehicle Fuel Tax	12,627	14,580	13,638	14,776	14,850	14,924	14,999
Local Grants, Entitlements and Other	1,009	-	500	-	-	-	0
Countywide Tax Levy	663	1,536	1,536	1,613	1,621	1,629	1,637
Other Private Contributions	-	-	-	-	-	-	0
Administrative Fees & Charges	88	741	591	756	760	764	767
Mitigation Payments	1	-	3,953	-	-	-	-
Street Occupation Revenue	-	-	-	-	-	-	-
Street Use Revenue	31,044	28,135	27,206	28,155	28,296	28,437	28,579
Annual Fees Revenue	912	1,161	901	611	614	617	621
Plan Review & Inspection	18,501	19,222	14,905	13,614	13,682	13,751	13,820
Transportation - Other Revenue	100,424	119,418	102,998	118,680	119,273	119,870	120,469
Automated Traffic Enforcement Cameras	1,783	1,414	2,414	1,080	1,085	1,091	1,096
Long-Term Intergovtl Loan Proc	-	-	-	-	-	-	-
Sales Of Land & Buildings	49,320	-	-	-	-	-	-
Misc and Minor Revenues	2,421	-	1,508	5,093	-	-	-
Other Misc Revenues	-	-	674	-	-	-	-
Accounting Adjustments	(954)	-	-		-	-	-
Budget Adjustments							
Grant and Reimbursable Revenue Adjustment for Projected Spending							
Revenues from Current Year legislated ordinances							
Total Budgetary Revenues	344,731	340,524	290,890	326,513	326,574	267,354	269,705
Expenditures							
Capital							
BC-TR-16000 - Central Waterfront	30,007	15,240	20,354	500	500	600	750
BC-TR-19001 - Major Maintenance/Replacement	46,399	2,598	4,467	23,141	11,605	4,236	4,239
BC-TR-19002 - Major Projects	2,394	1,922	3,474	1,971	1,641	125	125
BC-TR-19003 - Mobility-Capital	94,119	125,644	83,770	125,497	148,236	58,060	57,314
O&M							
BO-TR-16000 - Waterfront and Civic Projects	15,160	33,642	35,558	34,811	34,811	35,681	36,644
BO-TR-17001 - Bridges & Structures	5,743	6,995	6,322	5,351	7,212	7,392	7,592
BO-TR-17003 - Mobility Operations	24,253	22,851	24,610	23,143	23,560	24,149	24,801
BO-TR-17004 - ROW Management	39,945	47,547	46,547	49,842	49,010	50,235	51,591
BO-TR-17005 - Maintenance Operations	27,139	32,225	31,657	35,015	33,165	33,994	34,912
BO-TR-18001 - Leadership and Administration	(4,454)	-	16,300	-	-	-	-
BO-TR-18002 - General Expense	35,952	29,274	24,837	25,922	34,492	33,555	32,661
BO-FG-2QD00 - General Purpose	34	304	-	313	313	322	332
Misc							
Accounting Adjustments	34	-	-	-	-	-	-
Estimated CFWD/Underspend		-	-	-	-	-	-
Reimbursable Adjustments (King County Metro)	-	-	-	-	-	-	-
Budget Adjustments							
Current Year Encumbrance CFD's							
Current Year Grant/Svc Contract/Capital CFD's							
Supplemental Changes							
Total Budgetary Expenditures	316,693	318,242	297,896	325,506	344,544	248,349	250,962
Ending Balance Sheet Adjustment	(33)						
Ending Budgetary Fund Balance	26,212	47,922	19,207	20,214	2,244	21,249	39,993

Amounts in $1,000s	2022 Actuals	2023 Adopted	2023 Projected	2024 Proposed	2025 Projected	2026 Projected	2027 Projected
Financial Reserves - Revenue							
Current Year Grant/Svc Contract/Capital CFD Revenues							
Financial Reserves - Expense							
Current Year Encumbrance CFD's							
Current Year Grant/Svc Contract/Capital Expenditure CFD's							
Planning Reserves							
Planning Reserves		585	585	1,662	3,122	4,846	4,846
CPT Debt Service Future Needs - Center City Connector		-	-	-	-	-	
2025 Culture Connector - $20M		-	-	-	1,931	3,863	3,863
2026 Culture Connector - $25M		-	-	-	-	1,424	2,849
Other Reserves							
CPT: Revenue Stabilization Reserve		4,611	4,838	5,024	5,146	5,300	5,428
CPT: Waterfront Reserve A - $10M- (20 year)		-	-	-	-	-	-
CPT: Waterfront Reserve B - $10M- (20 year)		-	-	-	-	-	-
Transportation Fund Operating Reserve		-	-	-	-	-	-
Street Use: Reserve for Capital FY22 CFD		-	4,269	4,269	4,269	4,269	4,269
Street Use: Revenue Stabilization Reserve[1]		14,780	-	-	-	-	-
Street Use: Contingent Budget Authority[2]		1,000	-	-	-	-	-
Reimbursable: Reserve for Carryforward - Revenue[3]				(130,349)	(130,349)	(130,349)	(130,349)
Reimbursable: Reserve for Carryforward - Expenditure[3]				130,349	130,349	130,349	130,349
Total Reserves	-	20,976	9,692	10,955	14,469	19,702	21,254
Ending Unreserved Budgetary Fund Balance	26,212	26,947	9,515	9,258	(12,225)	1,547	18,738

Note 1 - ORD 126227 authorized an interfund loan of $25 million from the Information Technology Fund (50410) to the Transportation Fund (13000) in 2021, to be repaid within three years to avoid a permanent diversion of funds in compliance with BARS Section 3.9.1.

Note 2 - ORD 126487 authorized an interfund loan of $15 million from the Unrestricted Cumulative Reserve Fund (00164), Municipal Arts Fund (12010), and Coronavirus Local Fiscal Recovery Fund (14000) to the Transportation Fund (13000) in 2022, to be repaid within one year to avoid a permanent diversion of funds in compliance with BARS Section 3.9.1.

1. 25% of Street Use Budgeted Revenue

2. Street Use Operating reserve ramping up to target of $5.8M

3. Reflects anticipated underspending in the current year that will carry forward to 2024 and beyond. As this was previously budgeted and will carry forward automatically, the fund will show this as a reserve.

Coronavirus Local Recovery Fund (14000)

Amounts in $1,000s	2022 Actuals	2023 Adopted	2023 Revised	2024 Proposed	2025 Projected	2026 Projected	2027 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	0	0	0				
Budgetary Fund Balance Adjustment	0	0	(19)				
Beginning Budgetary Fund Balance	69,099	0	(19)	0	0	0	0
Revenues							
Federal Coronavirus Local Fiscal Recovery Funds - 2022 Distribution	116,171	0	0	0	0	0	0
Budget Adjustments							
Associated Revenues from Current Year CFD's			61,096				
Revenues from Current Year legislated ordinances			0				
Total Budgetary Revenues	116,171	0	61,096	0	0	0	0
Expenditures							
City Budget Office	1,056	0	0	0	0	0	0
Department of Education and Early Learning	4,682	0	0	0	0	0	0
Department of Finance and Administrative Services	438	0	0	0	0	0	0
Human Services Department	25,925	0	0	0	0	0	0
Office of Arts & Culture	514	0	0	0	0	0	0
Office of Economic Development	9,144	0	0	0	0	0	0
Office of Housing	4,946	0	0	0	0	0	0
Office of Sustainability and Environment	0	0	0	0	0	0	0
Seattle Center	0	0	0	0	0	0	0
Seattle Department of Human Resources	295	0	0	0	0	0	0
Seattle Department of Transportation	3,165	0	0	0	0	0	0
Seattle Information Technology Department	5,253	0	0	0	0	0	0
Seattle Parks and Recreation	5,588	0	0	0	0	0	0
Seattle Public Library	0	0	0	0	0	0	0
Finance General	62,031	0	0	0	0	0	0
Office of Emergency Management	181	0	0	0	0	0	0
Seattle Public Utilities	956	0	0	0	0	0	0
Budget Adjustments							
Current Year Encumbrance CFD's			25,731				
Current Year Grant/Svc Contract/Capital CFD's			35,346				
Supplemental Changes							
Total Budgetary Expenditures	124,174	0	61,077	0	0	0	0
Ending Balance Sheet Adjustment	0						
Ending Budgetary Fund Balance	61,096	0		0	0	0	0
Reserved Fund Balance - Revenue							
Current Year Grant/Svc Contract/Capital CFD Revenues	0						
Reserved Fund Balance - Expense							
Current Year Encumbrance CFD's	25,731						
Current Year Grant/Svc Contract/Capital Expenditure CFD's	35,346						
Planning Reserves							
N/A	0	0	0	0	0	0	0
Total Reserves	61,077	0	0	0	0	0	0
Ending Unreserved Budgetary Fund Balance	19	0		0	0	0	0

Note 1 - Based on the terms of the State and Local Fiscal Recovery Fund grant, Coronavirus Local Fiscal Recovery Funds are required to be obligated by 12/31/2024 and spent by 12/31/2026. Spending for some programs is expected to continue into 2023 and 2024, but funding was appropriated in 2021 and 2022, with outyear funding being carried forward via grant carryforward processes. Projections for outyear spending have not been included in this document.

Note 2 - Several net-zero adjustments were made to the 2023 Budget in supplemental ordinances. Appropriation was decreased in several departments as a result of actual or expected underspend and an equivalent appropriation increase was provided in Finance General. Finance General appropriations support cash transfers to the General Fund to effectuate additional revenue replacement-supported spending. Revenue replacement is one eligible use of CLFR funds.

Payroll Expense Tax (14500)

Amounts in $1,000s	2022 Actuals	2023 Adopted	2023 Revised	2024 Proposed	2025 Projected	2026 Projected	2027 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	0	44,142	122,746				
Budgetary Fund Balance Adjustment	0	0	2,016				
Beginning Budgetary Fund Balance	0	44,142	124,762	12,932	1,756	90,683	195,806
Sources of Funds							
Payroll Expense Tax	254,686	294,118	263,261	289,856	307,090	324,377	346,293
August Forecast Update			11,300				
Budget Adjustments							
Associated Revenues from Current Year CFD's			0				
Revenues from Current Year legislated ordinances			0				
Total Budgetary Revenues	254,686	294,118	274,561	289,856	307,090	324,377	346,293
Expenditures							
City Budget Office	2,400	0	0	178	180	181	181
Department of Education and Early Learning	0	6,300	6,300	3,900	3,939	3,959	3,978
Department of Finance and Administrative Services	19	647	647	2,137	2,158	2,169	2,180
Department of Neighborhoods	85,354	2,041	2,041	300	303	305	306
Finance General[1]	283	109,708	109,708	86,923	2,923	2,938	2,952
Human Services Department	256	6,950	6,950	2,797	2,825	2,839	2,854
Office of Arts and Culture	797	500	500	0	0	0	0
Office of Economic Development	39,383	15,650	15,650	25,496	25,751	25,880	26,009
Office of Housing	119	139,477	139,477	137,452	138,826	139,521	140,218
Office of Immigrant and Refugee Affairs	230	163	163	164	166	167	168
Office of Planning and Community Development	861	21,299	21,299	21,362	21,575	21,683	21,791
Office of Sustainability and Environment		15,156	15,156	17,156	17,328	17,414	17,501
Seattle Center		100	100	0	0	0	0
Seattle Department of Construction and Inspections		456	456	598	604	607	610
Seattle Department of Transportation	222	250	250	1,000	1,010	1,015	1,020
Seattle Information Technology Department		422	422	569	575	578	581
Seattle Parks and Recreation		1,300	1,300	1,000	0	0	0
Seattle Public Library		1,000	1,000	0	0	0	0
Budget Adjustments							
Current Year Encumbrance CFD's			39,136				
Current Year Grant/Svc Contract/Capital CFD's			64,506				
Supplemental Changes			(38,671)				
Total Budgetary Expenditures	129,924	321,418	386,390	301,032	218,163	219,254	220,351
Ending Balance Sheet Adjustment	0						
Ending Budgetary Fund Balance	124,762	16,841	12,932	1,756	90,683	195,806	321,748
Financial Reserves - Revenue							
Current Year Grant/Svc Contract/Capital CFD Revenues	0						
Financial Reserves - Expense							
Current Year Encumbrance CFD's	39,136						
Current Year Grant/Svc Contract/Capital Expenditure CFD's	64,506						
Planning Reserves							
Underspend Assumption	0	0	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)
Revenue Stabilization Reserve	0	14,706	12,396	1,876	14,706	29,412	29,412
Planning Reserve	0	36	500	1,880	2,759	4,446	6,482
Administration Reserve	0	2,000	2,000	1,000	2,000	3,000	4,000
Total Reserves	103,643	16,742	11,896	1,756	16,465	33,858	36,894
Ending Unreserved Budgetary Fund Balance	21,120	100	1,036		74,218	161,948	284,854

Notes:
1. The 2024 Finance General expenditure amount includes:
- $84m transfer to support general operating expenses;
- $4.5m transfer for Human Service Provider Equity Pay
- $2.6 m transfer for general administration costs;
- $4.3m transfer to support specific administrative needs identified in CBO, DON, OED, OSE, FAS, HR, and the Legislative Department; and
- $1.2m transfer to backfill declining revenues in the Sweetened Beverage Tax Fund

Opioid Settlement Proceed Fund (14510)

Amounts in $1,000s	2022 Actuals	2023 Adopted	2023 Revised	2024 Proposed	2025 Projected	2026 Projected	2027 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	0	0	1,058				
Budgetary Fund Balance Adjustment	0	0	0				
Beginning Budgetary Fund Balance	0	0	1,058	582		77	129
Revenues							
360420 - Other Judgments & Settlements	0	0	0	1,636	1,776	1,775	1,774
Budget Adjustments							
Associated Revenues from Current Year CFD's							
Revenues from Current Year legislated ordinances							
Total Budgetary Revenues	0	0	0	1,636	1,776	1,775	1,774
Expenditures							
BO-HS-H7000 - Promoting Public Health	0	0	476	2,218	1,699	1,722	1,726
Budget Adjustments							
Current Year Encumbrance CFD's							
Current Year Grant/Svc Contract/Capital CFD's							
Supplemental Changes							
Total Budgetary Expenditures	0	0	476	2,218	1,699	1,722	1,726
Ending Balance Sheet Adjustment	0						
Ending Budgetary Fund Balance	0	0	582		77	129	178
Planning Reserves							
2025 Contract Inflation (3.9% CPI-W)	0	0	0	0	66	66	66
2026 Contract Inflation (2.9% CPI-W)	0	0	0	0	0	52	52
2027 Contract Inflation (2.6% CPI-W)	0	0	0	0	0	0	48
Other Planning Reserve					11	11	12
Total Reserves	0	0	0	0	77	129	178
Ending Unreserved Budgetary Fund Balance	0	0	582		0	0	0

Human Services Fund (16200)

Amounts in $1,000s	2022 Actuals	2023 Adopted	2023 Revised	2024 Proposed	2025 Projected	2026 Projected	2027 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	8,883	2,729	12,748				
Budgetary Fund Balance Adjustment	552	0	340				
Beginning Budgetary Fund Balance	9,435	2,729	13,089	2,338	2,096	2,096	2,096
Sources of Funds							
Federal Grants	41,598	56,246	56,246	58,915	59,504	60,099	60,700
State Grants	38,971	21,315	21,315	21,364	21,578	21,793	22,011
Interlocal Grants	361	1,103	1,103	1,207	1,219	1,231	1,243
Misc Fines & Penalties	26	0	0	0	0	0	0
Inv Earn-Residual Cash	139	0	0	0	0	0	0
Interfund Revenue	2,495	2,535	2,535	2,548	2,574	2,599	2,625
Administrative Fees & Charges	85	2,310	2,310	2,452	2,477	2,502	2,527
General Government-Other Rev	4,668	1	1	0	0	0	0
Budget Adjustments							
Current Year Encumbrance CFD's			106				
Current Year Grant/Svc Contract/Capital CFD's			65,584				
Supplemental Changes			7,972				
Stand Alone Legislation Changes			6,570				
Total Budgetary Revenues	88,343	83,510	163,743	86,486	87,351	88,225	89,107
Expenditures							
BO-HS-H1000 - Supporting Affordability & Liv	14,577	11,184	11,184	13,537	13,673	13,810	13,948
BO-HS-H2000 - Preparing Youth for Success	156	156	156	100	101	102	103
BO-HS-H3000 - Addressing Homelessness	13,227	9,124	9,124	9,503	9,598	9,694	9,791
BO-HS-H4000 - Supporting Safe Comm	101	86	86	86	86	87	88
BO-HS-H5000 - Leadership and Administration	5,824	4,294	4,294	4,477	4,277	4,320	4,363
BO-HS-H6000 - Promoting Healthy Aging	49,688	58,917	58,917	59,026	59,616	60,212	60,814
BO-HS-H7000 - Promoting Public Health	0	0	0	0	0	0	0
Budget Adjustments							
Current Year Encumbrance CFD's			2,606				
Current Year Grant/Svc Contract/Capital CFD's			65,584				
Supplemental Changes			15,972				
Stand Alone Legislation Changes			6,570				
Total Budgetary Expenditures	83,574	83,761	174,494	86,728	87,351	88,225	89,107
Ending Balance Sheet Adjustment	(1,115)						
Ending Budgetary Fund Balance	13,089	2,478	2,338	2,096	2,096	2,096	2,096
Financial Reserves - Revenue							
Current Year Grant/Svc Contract/Capital CFD Revenues	65,690						
Financial Reserves - Expense							
Current Year Encumbrance CFD's	2,606						
Current Year Grant/Svc Contract/Capital Expenditure CFD's	65,584						
Planning Reserves							
Mandatory Reserve for Child Care Bonus Funds	0	1,278	1,600	1,600	1,600	1,600	1,600
Other Planning Reserve							
	0	800	738	496	496	496	496
	0	0		0	0	0	0
Total Reserves	2,500	2,078	2,338	2,095	2,095	2,095	2,095
Ending Unreserved Budgetary Fund Balance	10,589	400	0				

Low Income Housing Fund (16400)

Amounts in $1,000s	2022 Actuals	2023 Adopted	2023 Revised	2024 Proposed	2025 Proposed	2026 Projected	2027 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	217,096	(3,028)	169,666				
Budgetary Fund Balance Adjustment	(1,902)	0	6,807				
Beginning Budgetary Fund Balance	215,194	(3,028)	176,473	62,964	77,611	66,921	44,567
Sources of Funds							
Property Tax Levy	36,022	37,862	37,862	130,037	130,037	130,037	130,037
MHA/IZ	75,171	45,900	45,900	45,900	27,000	27,000	27,000
HOME	2,394	2,969	2,969	2,969	2,969	2,969	2,969
State/Federal/Local Weatherization Grants	1,384	5,778	5,778	4,049	4,049	4,049	4,049
Seattle City Light Weatherization Funding	1,476	2,604	2,604	2,604	2,656	2,710	2,764
Interest Earnings	3,958	2,000	2,000	2,000	2,000	2,000	2,000
Program Income (includes CDBG PI and HOME PI)	5,853	4,000	4,000	4,000	4,000	4,000	4,000
Local Option Sales Tax Revenue	4,593	3,500	3,500	3,500	3,500	3,500	3,500
REET	5,000						
Sale of Mercer Property	23,722						
Transfer in of Excess MHA Admin for Capital				5,000	5,000		
Emergency Rental Assistance Program (ERAP and ESG)	26,218						
Budget Adjustments							
Associated Revenues from Current Year CFD's			32,054				
Revenues from Current Year legislated ordinances			1,302				
Total Budgetary Revenues	185,789	104,613	137,968	200,059	181,211	176,264	176,319
Expenditures							
BO-HU-2000 - Homeownership & Sustainability	6,274	12,654	12,654	16,309	16,880	17,471	18,083
BO-HU-3000 - Multifamily Housing	218,235	87,111	87,111	169,103	175,021	181,147	187,487
Budget Adjustments							
Current Year Encumbrance CFD's			118,044				
Current Year Grant/Svc Contract/Capital CFD's			32,054				
Supplemental Changes			1,613				
Total Budgetary Expenditures	224,509	99,766	251,477	185,412	191,902	198,618	205,570
Ending Balance Sheet Adjustment	0						
Ending Budgetary Fund Balance	176,473	1,819	62,964	77,611	66,921	44,567	15,316
Financial Reserves - Revenue							
Current Year Grant/Svc Contract/Capital CFD Revenues	32,054						
Financial Reserves - Expense							
Current Year Encumbrance CFD's	118,044						
Current Year Grant/Svc Contract/Capital Expenditure CFD's	32,054						
Planning Reserves							
CDBG Restricted Revolving Loan Funds[1]	2,150	1,000	2,150	2,150	1,000	1,000	1,000
2023 Levy revenues for new O&M Trust Fund				12,614	25,229	37,843	50,457
Multifamily and Homeownership Capital Funds			51,171	62,847	40,692	5,724	
Reserve for HSD's Levy-Funded Programs (KCRHA)[2]		1,643	1,643				
Incentive Zoning Admin Balance[3]		8,000	8,000				
Total Reserves	120,194	10,643	62,964	77,611	66,921	44,567	51,457
Ending Unreserved Budgetary Fund Balance	56,279	(8,824)	0	0	0	0	(36,141)[4]

Notes:

1. The CDBG Restricted Revolving Loan Funds represent three distinct funds: the Homebuyer Revolving Loan fund, which in general maintains a steady balance of approx $500K; the Home Repair Revolving Loan fund, which also generally maintains a balance of approx $500K; and the Multifamily Revolving Loan Fund, which currently has a balance of $1.15M that we project to award to a project in 2025.

2. Although there is no planning reserve for HSD's Levy-Funded Programs (KCRHA) beginning in 2024, funding for this item remains as a portion of Total Budgetary Expenditures.

3. Beginning in 2024, Incentive Zoning Admin Balances are reflected in the Fund 16600 financial plan.

4. Negative Ending Unreserved Budgetary Fund Balance in 2028 is the result of outstanding short-term loans anticipated to be repaid in outyears of the financial plan, but for which revenues are not reflected in source of funds assumptions.

Office of Housing Operating Fund (16600)

Amounts in $1,000s	2022 Actuals	2023 Adopted	2023 Revised	2024 Proposed	2025 Proposed	2026 Projected	2027 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	6,762	3,097	16,745				
Budgetary Fund Balance Adjustment	(84)	0	847				
Beginning Budgetary Fund Balance	6,678	3,097	17,591	15,720	20,771	23,621	26,441
Sources of Funds							
Property Tax Levy Admin	3,557	3,566	3,566	8,571	8,571	8,571	8,571
MHA/IZ Program Admin	14,318	5,100	5,100	5,100	3,000	3,000	3,000
HOME Admin	473	330	330	330	330	330	330
CDBG	847	388	388	161	161	161	161
State/Federal Weatherization Grants Admin	890	938	938	1,314	1,314	1,314	1,314
Seattle City Light Weatherization Admin	1,007	886	886	886	904	922	941
Multifamily Tax Exemption Fees	143	250	250	250	250	250	250
Interest Earnings	279		250	250	250	250	250
Emergency Rental Assistance Program	173		0				
SDCI Fees	39		30				
Budget Adjustments							
Associated Revenues from Current Year CFD's			406				
Revenues from Current Year legislated ordinances			154				
Total Budgetary Revenues	21,726	11,459	12,299	16,863	14,781	14,799	14,817
Expenditures							
BO-HU-1000 - Leadership and Administration	6,890	6,635	6,635	6,930	6,999	6,999	6,999
BO-HU-2000 - Homeownership & Sustainability	1,890	2,547	2,547	2,537	2,562	2,588	2,614
BO-HU-3000 - Multifamily Housing	2,032	2,414	2,414	2,346	2,369	2,393	2,417
Budget Adjustments							
Current Year Encumbrance CFD's			1,126				
Current Year Grant/Svc Contract/Capital CFD's			406				
Supplemental Changes			1,043				
Total Budgetary Expenditures	10,812	11,596	14,170	11,812	11,930	11,980	12,029
Ending Balance Sheet Adjustment	0						
Ending Budgetary Fund Balance	17,591	2,960	15,720	20,771	23,621	26,441	29,229
Financial Reserves - Revenue							
Current Year Grant/Svc Contract/Capital CFD Revenues	406						
Financial Reserves - Expense							
Current Year Encumbrance CFD's	1,126						
Current Year Grant/Svc Contract/Capital Expenditure CFD's	406						
Planning Reserves							
AWI Reserve		335	333	947	1,852	2,984	4,350
Excess MHA Admin Revenue to Shift to Capital				10,000	5,000		
2023 Levy Admin Reserve[2]				1,702	3,186	4,444	5,467
MHA Admin Balance				2,000	4,566	5,484	6,319
MFTE Fund Balance		600	600	606	550	500	450
2023 Levy for Holding/Pre-Development Costs				1,429	2,857	4,286	5,714
Reserve for Data Management and Database Systems				1,200	1,000	500	500
Reserve for Outyear Administrative Costs[3]					1,750	1,776	1,803
Total Reserves	1,126	935	933	17,883	20,761	19,973	24,602
Ending Unreserved Budgetary Fund Balance	16,466	2,025	14,786	2,887	2,860	6,467	4,626

Notes:
1. CDBG actuals for 2022 includes a HUD-required reclass of $756,057 of prior years' revenues.
2. The 2023 Levy Admin Reserve in the planning reserves section represents the fact that the 2023 Levy will bring in $7,142,857 annually in revenues for staffing/operating. The actual amount needed for this in 2024 is $5,440,956, leaving a difference of $1,701,907. The actual amount needed from Levy for staffing/operating costs will increase by inflation each year of the Levy. In the later years of the Levy, the staffing/operating costs are expected to be higher than the annual revenue amount, and at that point we will draw from this reserve to cover the difference.

3. Reserved fund balance to support potential outyear administrative costs to support expanded capacity to meet workload demands.

Families and Education Levy (17857)

Amounts in $1,000s	2022 Actuals	2023 Adopted	2023 Revised	2024 Proposed	2025 Projected	2026 Projected	2027 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	18,617	13,349	14,947				
Budgetary Fund Balance Adjustment	(147)		597				
Beginning Budgetary Fund Balance	18,469	13,349	15,545	13,236	13,436	13,301	1,055
Sources of Funds							
Property Tax	5						
Investment Earnings	296	200	357	200	387	15	
Budget Adjustments							
Associated Revenues from Current Year CFD's			0				
Revenues from Current Year legislated ordinances			0				
Total Budgetary Revenues	300	200	357	200	387	15	0
Expenditures[1-3]							
Early Learning	1,830						
K-12	1,396		1,339		522	261	
Transfer to FEPP Levy Fund (17871)						12,000	
Budget Adjustments							
Current Year Encumbrance CFD's			1,327				
Current Year Grant/Svc Contract/Capital CFD's			0				
Supplemental Changes			0				
Total Budgetary Expenditures	3,225	0	2,666	0	522	12,261	0
Ending Balance Sheet Adjustment	0						
Ending Budgetary Fund Balance	15,545	13,549	13,236	13,436	13,301	1,055	1,055
Financial Reserves - Revenue							
Current Year Grant/Svc Contract/Capital CFD Revenues	0						
Financial Reserves - Expense							
Current Year Encumbrance CFD's	1,327						
Current Year Grant/Svc Contract/Capital Expenditure CFD's							
Planning Reserves							
Early Learning One-Time Shifts to Levy	198						
BIPOC Investment (2020) Opportunity Promise	405	405	255	255	85		
K-12 BIPOC Commitments Reserve[4]		700	393	393	131		
FEPP Levy Commitment[5]	12,000	12,000	12,000	12,000	12,000		
Early Learning General Fund Budget Contingency[6]					1,085	1,055	1,055
Total Reserves	13,930	13,105	12,648	12,648	13,301	1,055	1,055
Ending Unreserved Budgetary Fund Balance	1,615	444	588	788	0	0	0

Notes

1. Early Learning 2022 Actuals and 2023 Encumbrance Carryforward includes one-time resources for Early Learning investments typically funded with Sweetened Beverage Tax and General Fund resources.
2. K-12 2022 Actuals and 2023 Revised Expenditures includes 2020 BIPOC investments, Black Girls Culturally-Specific and Responsive (CSR) programming and Opportunity Promise.
3. 2023 - 2026 K-12 Expenditures are for Opportunity Promise and other K-12 BIPOC investments. Reserves decline over time to offset this expenditure.
4. K-12 BIPOC Commitments Reserve includes remaining funding from 2020 BIPOC commitment and Black Girls CSR.
5. FEPP Levy Commitment reflects the adopted levy plan contribution of $12M fund balance from the FEL levy undesignated fund balance.
6. Reserve set aside to fund certain Early Learning investments in the case of General Fund shortfalls.

Seattle Preschool Program Levy (17861)

Amounts in $1,000s	2022 Actuals	2023 Adopted	2023 Revised	2024 Proposed	2025 Projected	2026 Projected	2027 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	6,658	3,912	3,620				
Budgetary Fund Balance Adjustment	(50)		143				
Beginning Budgetary Fund Balance	6,607	3,912	3,764	1,480	1,580	445	
Sources of Funds							
Property Tax	2						
Investment Earnings	90	100	100	100	42	12	0
Delinquent Parent Tuition-Seattle Preschool Program Write-O	(203)				0	0	0
Budget Adjustments							
Associated Revenues from Current Year CFD's			0				
Revenues from Current Year legislated ordinances			0				
Total Budgetary Revenues	(111)	100	100	100	42	12	0
Expenditures[1]							
Early Learning	2,602		1,323		1,177	457	
Parks Department Preschool Facility Renovations	130						
Budget Adjustments							
Current Year Encumbrance CFD's			313				
Current Year Grant/Svc Contract/Capital CFD's			748				
Supplemental Changes			0				
Total Budgetary Expenditures	2,732	0	2,384	0	1,177	457	0
Ending Balance Sheet Adjustment	0						
Ending Budgetary Fund Balance	3,764	4,012	1,480	1,580	445		
Financial Reserves - Revenue							
Current Year Grant/Svc Contract/Capital CFD Revenues	0						
Financial Reserves - Expense							
Current Year Encumbrance CFD's	313						
Current Year Grant/Svc Contract/Capital Expenditure CFD's[2]	748						
Planning Reserves[3]							
SPP - 3 Classroom Expansion		2,262	0				
Parks Department Preschool Facility Renovations		748					
Summer Preschool Extension		902	1,480	1,580	445		
Total Reserves	1,061	3,911	1,480	1,580	445	0	0
Ending Unreserved Budgetary Fund Balance	2,702	100	()	0	0		

Notes

1. 2023 revised expenditures include summer preschool extension and renovations for Seattle Parks and Recreation facilities to become preschool classrooms; beginning in 2024, projected costs are for only for summer preschool extension.
2. This includes capital expenditures carryforward for Parks Department preschool facility renovations.
3. Beginning in 2024, remaining reserves are dedicated solely to supporting preschool summer extension for the 2024-25 and 2025-26 school years.

Families Education Preschool and Promise Levy (17871)

Amounts in $1,000s	2022 Actuals	2023 Adopted	2023 Revised	2024 Proposed	2025 Projected	2026 Projected	2027 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	105,105	75,909	114,070				
Budgetary Fund Balance Adjustment	(630)		4,495				
Beginning Budgetary Fund Balance	104,475	75,909	118,565	73,729	60,874	47,574	0
Sources of Funds							
Property Tax[1]	88,233	88,941	88,941	89,830	90,728	1,400	
Investment Earnings	2,029	1,632	2,207	2,200	2,065	324	
Parent Tuition-Seattle Preschool Program	3,181	2,100	2,600	2,795	2,795	1,398	
Families and Education Levy (2011) Fund Balance[2]	0	0	0	0	0	12,000	
Budget Adjustments							
Associated Revenues from Current Year CFD's			0				
Revenues from Current Year legislated ordinances			0				
Total Budgetary Revenues	93,442	92,673	93,748	94,825	95,588	15,122	0
Expenditures[3]							
Early Learning	36,671	48,564	46,028	52,402	56,709	29,772	
K-12 Programs	32,516	37,181	37,507	38,062	38,213	18,313	
Post-Secondary Programs	3,601	7,692	7,692	10,172	6,525	3,555	
Leadership and Administration	6,563	7,013	7,031	7,045	7,443	3,875	
Budget Adjustments							
Current Year Encumbrance CFD's			40,325				
Current Year Grant/Svc Contract/Capital CFD's			0				
Supplemental Changes			0				
Total Budgetary Expenditures	79,352	100,450	138,583	107,681	108,889	55,514	0
Ending Balance Sheet Adjustment	0						
Ending Budgetary Fund Balance	118,565	68,132	73,729	60,874	47,574	7,181	0
Financial Reserves - Revenue							
Current Year Grant/Svc Contract/Capital CFD Revenues	0						
Financial Reserves - Expense							
Current Year Encumbrance CFD's	40,325						
Current Year Grant/Svc Contract/Capital Expenditure CFD's	0						
Planning Reserves							
Reserves against fund balance for future spending[4]	60,400	63,732	68,314	55,393	43,174		
Planning Reserves			1,015	2,081	3,200	3,787	
Reserves from 2021 budget for programming in 2023-24 & 2024-25 school years[5]	9,700						
Reserves from 2022 budget for programming in 2024-25 & 2025-26 school years[6]		3,400	3,400	3,400	1,200		
Reserves for Early Learning Programming[7]		1,000	1,000				
Levy Renewal Contingency Reserve						3,567	
Total Reserves	110,425	68,132	73,729	60,874	47,574	7,355	0
Ending Unreserved Budgetary Fund Balance	8,140		0	0	0	(174)	0

Notes:

1. Outyear property tax growth estimated at 1% based on CBO forecast.
2. Sources of Funding: Families and Education Levy (2011) Fund Balance is based on the adopted levy plan.
3. 2025-2026 expenditure growth rate aligns with the FEPP implementation and evaluation plan, plus funding for additional administration costs and enhancements for K-12 Culturally Specific and Responsive (CSR) programming and Seattle Promise.
4. These provide resources to continue programming as outlined in the FEPP Levy Implementation & Evaluation Plan. Any annual underspend is reallocated each year through planning with the FEPP Levy Oversight Committee.
5. These resources were set aside in the 2021 budget for additional K-12 CSR programming and Seattle Promise, as well as 2022 mid-year supplemental.
6. These resources were set aside from 2022 underspend for additional programmatic needs for the 2024-25 and 2025-26 school years.
7. This item brings Early Learning spending back in alignment with the FEPP Levy spending plan. It restores $1 million in Early Learning's budget that Council reallocated from the 2024 endorsed budget to fund school-based mental health services in 2023.

2012 Library Levy Fund (18100)

Amounts in $1,000s	2022 Actuals	2023 Adopted	2023 Revised	2024 Proposed	2025 Projected	2026 Projected	2027 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	4,522	592	2,447				
Budgetary Fund Balance Adjustment	(36)		104				
Beginning Budgetary Fund Balance	4,486	592	2,550	609	616	616	616
Sources of Funds							
Property Tax Revenue [1]	22	10	10	7	0	0	0
Interest Earnings	66	0	0	0	0	0	0
Budget Adjustments							
Associated Revenues from Current Year CFD's			0				
Revenues from Current Year legislated ordinances			0				
Total Budgetary Revenues	88	10	10	7	0	0	0
Expenditures							
Open Hours and Related Services	0	0	0	0	0	0	0
Collections	0	0	0	0	0	0	0
Technology and Online Services	166	0	0	0	0	0	0
Facilities - Regular Maintenance	3	0	0	0	0	0	0
Facilities - Major Maintenance	1,855	0	0	0	0	0	0
Budget Adjustments							
Current Year Encumbrance CFD's			0				
Current Year Grant/Svc Contract/Capital CFD's			1,685				
Supplemental Changes			267				
Total Budgetary Expenditures	2,024	0	1,952	0	0	0	0
Ending Balance Sheet Adjustment	0	0					
Ending Budgetary Fund Balance	2,550	602	609	616	616	616	616
Financial Reserves - Revenue							
Current Year Grant/Svc Contract/Capital CFD Revenues	0						
Financial Reserves - Expense							
Current Year Encumbrance CFD's	0						
Current Year Grant/Svc Contract/Capital Expenditure CFD's	1,685						
Planning Reserves							
Future Year Capital Reserve [2]	0	602	609	616	616	616	616
Total Reserves	1,685	602	609	616	616	616	616
Ending Unreserved Budgetary Fund Balance	866		0	0	0	0	0

Notes:

1. Per CBO, 2012 levy estimated to collect 99.6% of total levied amount. Revenues collected in 2020 and beyond are deliquent payments of prior year taxes.
2. SPL has set aside remaining fund balance from this levy for its capital program to address construction inflation and unforeseen emergent projects.

2019 Library Levy (18200)

Amounts in $1,000s	2022 Actuals	2023 Adopted	2023 Revised	2024 Proposed	2025 Projected	2026 Projected	2027 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	18,754	7,068	25,017				
Budgetary Fund Balance Adjustment	(147)		994				
Beginning Budgetary Fund Balance	18,607	7,068	26,010	9,125	9,786	4,786	0
Sources of Funds							
Property Tax Revenue [1]	30,851	31,292	31,292	31,604	31,921	31,250	320
Interest Earnings	387	190	250	150	100	50	50
Budget Adjustments							
Associated Revenues from Current Year CFD's							
Revenues from Current Year legislated ordinances							
Total Budgetary Revenues	31,238	31,482	31,542	31,754	32,021	31,300	370
Expenditures							
Open Hours and Related Services	11,212	12,553	11,500	13,000	13,566	14,108	0
Collections	5,595	5,922	5,922	6,172	6,405	6,662	0
Technology and Online Services - Operating	2,293	3,101	3,101	3,237	3,354	3,488	0
Technology and Online Services - Capital	386	1,209	1,209	615	0	474	0
Facilities - Regular Maintenance	1,667	1,878	1,878	1,953	2,032	2,113	0
Facilities - Major Maintenance	2,246	7,685	7,685	5,244	10,989	8,538	0
Children	146	303	303	315	328	341	0
Administration	288	322	322	556	348	362	0
Budget Adjustments							
Current Year Encumbrance CFD's			23				
Current Year Grant/Svc Contract/Capital CFD's			16,484				
Supplemental Changes			()				
Total Budgetary Expenditures	23,835	32,974	48,427	31,093	37,021	36,085	0
Ending Balance Sheet Adjustment	0	0					
Ending Budgetary Fund Balance	26,010	5,576	9,125	9,786	4,786	0	370
Financial Reserves - Revenue							
Current Year Grant/Svc Contract/Capital CFD Revenues							
Financial Reserves - Expense							
Current Year Encumbrance CFD's	23						
Current Year Grant/Svc Contract/Capital Expenditure CFD's	16,484						
Planning Reserves							
Planned Future Levy Spending [2]	9,504	5,576	9,125	9,786	4,786	0	
Levy Renewal Contingency Reserve							370
Total Reserves	26,010	5,576	9,125	9,786	4,786	0	370
Ending Unreserved Budgetary Fund Balance	0	0	0	0	0	0	0

Notes:

1. Per CBO, levy only estimated to collect 99.6% of property tax revenues once all payments have been received.
2. The Library has set aside out-year collections from the 2019 levy for its capital program to address construction inflation and unforeseen emergent projects.

SSTPI FUND (18500)

Amounts in $1,000s	2022 Actuals	2023 Adopted	2023 Revised	2024 Proposed	2025 Projected	2026 Projected	2027 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	$9,760		$9,739				
Budgetary Fund Balance Adjustment	($77)		$407				
Beginning Budgetary Fund Balance	$9,683	$9,599	$10,146	$9,475	$3,939	$1,062	$4,407
Sources of Funds							
School Zone Camera Revenues	$7,541	$14,844	$11,997	$10,572	$10,306	$10,168	$10,149
Red Light Cameras - 20%	$932	$911	$1,246	$985	$1,045	$1,029	$1,029
General Fund Cash Transfer	$0	$0	$0	$0	$0	$0	
Residual Cash Earnings	$189	$0	$0	$0	$0	$0	
Miscellaneous Revenues and Adjustments	($4)						
Budget Adjustments							
Associated Revenues from Current Year CFD's	$0						
Revenues from Current Year legislated ordinances	$0		$1,500				
Total Budgetary Revenues	$8,658	$15,755	$14,743	$11,557	$11,351	$11,197	$11,178
Expenditures							
BC-TR-19001: Major Maintenance/Replacement	$2	$220	$12	$280	$500	$0	$0
BC-TR-19003: Mobility Capital	$5,192	$10,475	$12,476	$13,955	$8,817	$2,891	$11,098
BO-TR-17003: Mobility Operations	$863	$1,025	$775	$704	$1,054	$1,085	$1,118
SPD: School Zone Camera Program	$2,137	$3,151	$2,151	$2,154	$3,857	$3,876	$3,896
Misc							
Accounting Adjustments							
Budget Adjustments							
Current Year Encumbrance CFD's							
Current Year Grant/Svc Contract/Capital CFD's							
Supplemental Changes							
Total Budgetary Expenditures	$8,195	$14,871	$15,414	$17,092	$14,228	$7,852	$16,111
Ending Balance Sheet Adjustment	$0						
Ending Budgetary Fund Balance	$10,146	$10,483	$9,475	$3,939	$1,062	$4,407	($526)
Financial Reserves - Revenue							
Current Year Grant/Svc Contract/Capital CFD Revenues							
Financial Reserves - Expense							
Current Year Encumbrance CFD's							
Current Year Grant/Svc Contract/Capital Expenditure CFD's							
Planning Reserves							
Planning Reserves		$233	$0	$0	$0	$0	$0
Potential new installation/additional cameras		$714	$714	$906	$1,150	$1,459	$1,852
SMC Administration		$1,046	$0	$0	$0	$0	$0
Revenue Stabilization Reserve		$3,939	$3,686	$2,889	$2,838	$2,799	$2,795
Total Reserves	$0	$5,932	$4,400	$3,795	$3,988	$4,259	$4,647
Ending Unreserved Budgetary Fund Balance	$10,146	$4,551	$5,075	$144	($2,926)	$149	($5,173)

Seattle Metropolitan Park District (19710)

Amounts in $1,000s	2022 Actuals	2023 Adopted	2023 Revised	2024 Proposed	2025 Projected	2026 Projected	2027 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	43,084	0	46,849				
Budgetary Fund Balance Adjustment	(345)	0	1,868				
Beginning Budgetary Fund Balance	42,739	0	48,717	5,912	5,212	5,212	5,212
Sources of Funds							
Park District Property Tax[1]	57,244	118,443	118,443	122,491	127,359	131,205	137,734
Budget Adjustments							
Associated Revenues from Current Year CFD's							
Revenues from Current Year legislated ordinances							
Total Budgetary Revenues	57,244	118,443	118,443	122,491	127,359	131,205	137,734
Expenditures							
Building For The Future - CIP	6,627	9,646	9,646	15,625	8,011	7,291	7,583
Debt and Special Financing					5,367	11,888	14,980
Fix It First - CIP	9,854	38,260	38,260	34,734	36,843	29,649	29,900
Maintaining Parks and Facilities - CIP	410	570	570	584	1,830	1,846	632
Parks and Facilities Maintenance and Repairs	13,845	26,819	23,845	28,147	29,536	32,138	34,309
Leadership and Administration	4,466	5,418	4,903	6,746	7,811	8,951	9,309
Departmentwide Programs	1,884	6,770	6,530	7,236	7,355	7,650	7,956
Recreation Facility Programs	10,136	19,964	18,979	20,012	19,623	20,372	21,187
Zoo and Aquarium Programs	4,888	4,867	4,867	5,062	5,264	5,475	5,694
Seattle Center - Waterfront	-	3,513	3,513	5,044	5,718	5,947	6,184
Budget Adjustments							
Current Year Encumbrance CFD's							
Current Year Grant/Svc Contract/Capital CFD's			50,135				
Supplemental Changes: Q2			700				
Supplemental Changes: Q3			(700)				
Total Budgetary Expenditures	51,238	115,827	161,248	123,191	127,359	131,205	137,734
Ending Balance Sheet Adjustment	(28)						
Ending Budgetary Fund Balance	48,774	2,616	5,912	5,212	5,212	5,212	5,212
Financial Reserves - Revenue							
Current Year Grant/Svc Contract/Capital CFD Revenues							
Financial Reserves - Expense							
Current Year Encumbrance CFD's							
Current Year Grant/Svc Contract/Capital Expenditure CFD's	50,135						
Planning Reserves							
CBO Planning Reserve[2]			5,212	5,211	13,401	22,768	34,175
Smith Cove Reserve	(2,616)	2,616					
Waterfront Carry Forward			700				
Total Reserves	47,519	2,616	5,912	5,211	13,401	22,768	34,175
Ending Unreserved Budgetary Fund Balance	1,255	0	554		(8,189)	(17,556)	(28,963)

Notes:

1. Annual interest earnings are included in these figures.

2. These reserves cover anticipated expenditures from 2024-2028 for both the Seattle Park District Fund and the Park and Recreation Fund (10200). Anticipated retrospective expenditures for 2023 for this fund are accounted for in a planning reserve in the Park and Recreation Fund (10200) financial plan.

Seattle Transportation Benefit District Fund (19900)

Amounts in $1,000s	2022 Actuals	2023 Adopted	2023 Revised	2024 Proposed	2025 Projected	2026 Projected	2027 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	52,205	34,418	68,261	44,669	24,155	25,737	34,043
Budgetary Fund Balance Adjustment	(334)		2,338				
Beginning Budgetary Fund Balance	51,871	34,418	70,599	44,669	24,155	25,737	34,043
Sources of Funds							
Vehicle License Fees I - $20 (Est. 2010)	7,988	7,846	8,116	8,246	8,378	8,512	8,648
Vehicle License Fees II - $20 (Est. 2020)	7,988	7,846	8,116	8,246	8,378	8,512	8,648
Vehicle License Fees III - $10 (Est. 2023)	0	1,961	406	4,123	4,189	4,256	4,324
Vehicle License Fees - $60 (2014 STBD)	0	0	0	0	0	0	0
Sales Tax - 0.1% (2014 STBD)	0	0	0	0	0	0	0
Sales Tax - 0.15% (2020 STBD)	51,946	52,254	53,901	54,464	55,245	56,845	15,108
Misc. Revenue	(13)	0	0	0	0	0	0
Inv Earnings - Residual Cash	1,040	0	0	0	0	0	0
Total Budgetary Revenues	68,950	69,908	70,539	75,078	76,190	78,125	36,728
Expenditures							
Major Maintenance/Replacement (VLF I $20 Est. 2010)	2,261	35	56	111	901	0	0
Mobility Capital (VLF I - $20 Est. 2010)	2,882	5,237	7,878	5,694	5,340	3,098	3,100
Mobility Operations (VLF I - $20 Est. 2010)	1,396	898	898	925	930	935	939
Maintenance Operations (VLF I - $20 Est. 2010)	2,944	3,003	3,003	4,581	3,081	3,112	3,112
Major Maintenance/Replacement (2014 STBD)	4,483	0	846	8	0	0	0
Mobility Capital (2014 STBD)	1,728	1,000	6,419	0	0	0	0
Mobility Operations (2014 STBD)	3	0	0	0	0	0	0
General Expense (2020 STBD)	0	0	5,000	10,200	0	0	0
Mobility Capital (2020 STBD)	2,263	15,000	15,097	15,000	9,500	9,500	0
Mobility Operations (2020 STBD)	27,204	44,492	44,492	46,166	46,397	46,629	15,962
Mobility Capital (VLF II - $20 Est. 2020)	1,039	2,293	5,112	2,630	0	0	0
Mobility Operations (VLF II - $20 Est. 2020)	1,422	1,669	1,704	1,722	1,774	1,827	1,882
Major Maintenance/Replacement (VLF II - $20 Est. 2020)	1,319	1,228	1,508	1,143	0	0	0
Maintenance Operations (VLF II - $20 Est. 2020)	556	875	2,175	592	610	628	647
Bridges & Structures (VLF II - $20 Est. 2020)	878	1,980	1,980	2,841	2,041	0	0
Major Maintenance/Replacement (VLF III - $10 Est. 2022)	0	461	200	1,989	2,017	2,045	2,045
Mobility Capital (VLF III - $10 Est. 2022)	0	1,500	100	1,989	2,017	2,045	2,045
Cost Adjustment	(158)						
Total Budgetary Expenditures	50,222	79,673	96,469	95,592	74,608	69,820	29,733
Ending Balance Sheet Adjustment							
Ending Budgetary Fund Balance	70,599	24,653	44,669	24,155	25,737	34,043	41,038
Planning Reserves							
Planning Reserves (VLF combined)	0	367	367	1,042	1,957	3,037	3,037
Reserve for ballot measure costs	0	0	0	0	500	500	500
Reserve (2027 ramp down) - 2014 STBD	6,000	6,000	6,000	14,500	14,500	14,500	14,500
Reserve (2027 ramp down) - 2020 STBD	0	8,500	8,500	5,500	5,500	5,500	5,500
Operations Reserve - 2020 STBD "Ramp Up"	0	5,500	5,500	0	0	0	0
New $20 VLF Reserve	0	0	0	0	8,067	16,248	16,248
Total Reserves	6,000	20,367	20,367	21,042	30,524	39,785	39,785
Ending Unreserved Budgetary Fund Balance	64,599	4,286	24,302	3,113	(4,788)	(5,742)	1,253

Notes:
Legislated changes in 2023 (including carryforward) are reflected in the corresponding funding source/BSL line in the "2023 Legislated" column.
Financial plan does not include future CRSSA credits for transit service.
"New $20 VLF Reserve" denotes an opportunity to reaffirm or reprioritize the 2021 community priorities for the first four years of spending on this funding source.
Future year expenditure projections are customized for this fund.

REET I Capital Projects Fund (30010)

Amounts in $1,000s	2022 Actuals	2023 Adopted	2023 Revised	2024 Proposed	2025 Projected	2026 Projected	2027 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	89,313	20,142	97,903	8,800	5,861	5,000	5,000
Budgetary Fund Balance Adjustment	(73)						
Beginning Budgetary Fund Balance	89,239	20,142	97,903	8,800	5,861	5,000	5,000
Sources of Funds							
Real Estate Excise Tax Revenues	45,805	33,861	25,338	26,962	32,602	40,504	46,120
November Forecast Update							
Total Budgetary Revenues	45,805	33,861	25,338	26,962	32,602	40,504	46,120
Expenditures							
Debt Service Payments	7,405	10,718	10,718	8,760	11,806	13,184	14,433
Operating Expenditures	820	1,039	1,039	1,046	1,052	1,094	1,116
Capital Expenditures	28,917	33,768	37,371	20,096	20,605	26,226	30,410
Budget Adjustments							
Current Year Grant/Svc Contract/Capital CFD's			75,046				
Supplemental Changes			(9,734)				
Total Budgetary Expenditures	37,141	45,525	114,441	29,902	33,462	40,504	45,959
Ending Balance Sheet Adjustment							
Ending Budgetary Fund Balance	97,903	8,478	8,800	5,861	5,000	5,000	5,161
Financial Reserves - Expense							
Cash Balance Reserve[1]	4,000	5,000	5,000	5,000	5,000	5,000	5,000
Total Reserves	4,000	5,000	5,000	5,000	5,000	5,000	5,000
Ending Unreserved Budgetary Fund Balance	93,903	3,478	3,800	861	(0)	0	161

[1]Cash Balance Reserve of $5 million required by CRS Policy 12 (Resolution 31952).

Ordinance 125990 authorized an interfund loan of $12,225,000 from the REET I Capital Projects fund for the Central Waterfront Improvement Fund to be repaid by 12-31-2023.

REET II Capital Projects Fund (30020)

Amounts in $1,000s	2022 Actuals	2023 Adopted	2023 Revised	2024 Proposed	2025 Projected	2026 Projected	2027 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	83,869	24,804	87,320	10,451	5,092	4,999	3,622
Budgetary Fund Balance Adjustment		0	0				
Beginning Budgetary Fund Balance	83,869	24,804	87,320	10,451	5,092	4,999	3,622
Sources of Funds							
Real Estate Excise Tax Revenues	46,282	33,861	25,338	26,962	32,602	40,504	46,120
Total Budgetary Revenues	46,282	33,861	25,338	26,962	32,602	40,504	46,120
Expenditures							
Debt Service Payments	12,358	10,224	10,224	11,667	9,718	8,114	7,747
Capital Expenditures	25,474	38,848	38,953	20,655	22,977	33,767	36,636
Affordable Housing	5,000	0	0				
Budget Adjustments							
Current Year Grant/Svc Contract/Capital CFD's			63,755				
Supplemental Changes			(10,726)				
Total Budgetary Expenditures	42,831	49,072	102,207	32,322	32,695	41,881	44,383
Ending Balance Sheet Adjustment							
Ending Budgetary Fund Balance	87,320	9,593	10,451	5,092	4,999	3,622	5,360
Financial Reserves - Expense							
Cash Balance Reserve[1]	4,000	5,000	5,000	5,000	5,000	3,620	5,000
Total Reserves	4,000	5,000	5,000	5,000	5,000	3,620	5,000
Ending Unreserved Budgetary Fund Balance	83,320	4,593	5,451	92	(1)	2	360

[1]Cash Balance Reserve of $5 million required by CRS Policy 12 (Resolution 31952).

Park Mitigation & Remediation (33130)

Amounts in $1,000s	2022 Actuals	2023 Adopted	2023 Revised	2024 Proposed	2025 Projected	2026 Projected	2027 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	850	743	689				
Budgetary Fund Balance Adjustment	(7)	0	28				
Beginning Budgetary Fund Balance	844	743	716	764	764	764	764
Sources of Funds							
Taxes and Interest	14	0	0				
Grants and Other Revenue (State Grant)							7,000
Budget Adjustments							
Associated Revenues from Current Year CFD's			721	0			
Revenues from Current Year legislated ordinances			3,700	0			
Total Budgetary Revenues	14	0	4,421	0	0	0	7,000
Expenditures							
Arboretum Trail Development	0	0	0	0	0	0	0
Bryant Site Development	63	0	0	0	0	0	0
Arboretum Trail Renovations	78	0	0	0	0	0	0
Arboretum North Entry Mitigation							7,000
Budget Adjustments							
Current Year Encumbrance CFD's			0				
Current Year Grant/Svc Contract/Capital CFD's			674				
Supplemental Changes			3,700				
Total Budgetary Expenditures	141	0	4,374	0	0	0	7,000
Ending Balance Sheet Adjustment	0						
Ending Budgetary Fund Balance	716	743	764	764	764	764	764
Financial Reserves - Revenue							
Current Year Grant/Svc Contract/Capital CFD Revenues	721						
Financial Reserves - Expense							
Current Year Encumbrance CFD's	0						
Current Year Grant/Svc Contract/Capital Expenditure CFD's	1,387						
Planning Reserves							
Arboretum Trail Renovation		713	713				
Total Reserves	666	713	713	0	0	0	0
Ending Unreserved Budgetary Fund Balance	51	29	51	764	764	764	764

2008 Parks Levy Fund (33860)

Amounts in $1,000s	2022 Actuals	2023 Adopted	2023 Revised	2024 Proposed	2025 Projected	2026 Projected	2027 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	8,054	270	6,775				
Budgetary Fund Balance Adjustment	(64)	0	271				
Beginning Budgetary Fund Balance	7,991	270	7,046	398	398	398	398
Sources of Funds							
Taxes and Interest	128	0	0	0	0	0	0
Gain (loss)	0	0	0	0	0	0	0
Grants and Other Revenue	0	0	0	0	0	0	0
Budget Adjustments							
Associated Revenues from Current Year CFD's			0	0			
Revenues from Current Year legislated ordinances			0	0			
Total Budgetary Revenues	128	0	0	0	0	0	0
Expenditures							
2008 Levy-Neighborhood Pk Acq	63	0	0	0	0	0	0
2008 Levy-Green Space Acquisition	0	0	0	0	0	0	0
2008 Levy Neighborhood Pks & PG	911	0	0	0	0	0	0
2008 Levy- Major Parks	0	0	0	0	0	0	0
Comm Gardens & P-Patch	1	0	0	0	0	0	0
2008 Levy Opportunity Fund Dev	98	0	0	0	0	0	0
Budget Adjustments							
Current Year Encumbrance CFD's			0				
Current Year Grant/Svc Contract/Capital CFD's			6,648				
Supplemental Changes			0				
Total Budgetary Expenditures	1,073	0	6,648	0	0	0	0
Ending Budgetary Fund Balance	7,046	270	398	398	398	398	398
Financial Reserves - Revenue							
Current Year Grant/Svc Contract/Capital CFD Revenues	0						
Financial Reserves - Expense							
Current Year Encumbrance CFD's	0						
Current Year Grant/Svc Contract/Capital Expenditure CFD's	6,648						
Planning Reserves							
Total Reserves	6,648	0	0	0	0	0	0
Ending Unreserved Budgetary Fund Balance	398	270	398	398	398	398	398

McCaw Hall Capital Reserve (34070)

Amounts in $1,000s	2022 Actuals	2023 Adopted	2023 Revised	2024 Proposed	2025 Projected	2026 Projected	2027 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	2,014	83	1,826				
Budgetary Fund Balance Adjustment	(16)	0	73				
Beginning Budgetary Fund Balance	1,998	83	1,899	103	103	103	103
Sources of Funds							
REET I	100	327	327	337	347	357	368
McCaw Hall Tenant Contributions	100	327	327	337	347	357	368
Interest Earnings	33	17	17	17	17	17	17
Budget Adjustments							
Associated Revenues from Current Year CFD's			0				
Revenues from Current Year legislated ordinances			(271)				
Total Budgetary Revenues	233	671	400	691	711	731	753
Expenditures							
McCaw Hall Capital Reserve Expenses	332	671	671	691	711	731	753
Budget Adjustments							
Current Year Encumbrance CFD's			1,796				
Current Year Grant/Svc Contract/Capital CFD's							
Supplemental Changes			(271)				
Total Budgetary Expenditures	332	671	2,196	691	711	731	753
Ending Balance Sheet Adjustment	0						
Ending Budgetary Fund Balance	1,899	83	103	103	103	103	103
Financial Reserves - Revenue							
Current Year Grant/Svc Contract/Capital CFD Revenues	0						
Financial Reserves - Expense							
Current Year Encumbrance CFD's	0						
Current Year Grant/Svc Contract/Capital Expenditure CFD's							
Planning Reserves							
Continuing Appropriation	0	83	103	103	103	103	103
Total Reserves	0	83	103	103	103	103	103
Ending Unreserved Budgetary Fund Balance	1,899	0	0	0	0	0	0

King County Parks Levy (36000)

Amounts in $1,000s	2022 Actuals	2023 Adopted	2023 Revised	2024 Proposed	2025 Projected	2026 Projected	2027 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	2,718	423	3,412				
Budgetary Fund Balance Adjustment	(21)	0	138				
Beginning Budgetary Fund Balance	2,697	423	3,550	570	638	695	810
Sources of Funds							
Levy Allocation	2,532	2,246	2,949	2,949	2,949	2,949	2,949
Interest Earnings	45	0	0	0	0	0	0
Gains/Losses	0	0	0	0	0	0	0
Budget Adjustments							
Associated Revenues from Current Year CFD's			0				
Revenues from Current Year legislated ordinances			0				
Total Budgetary Revenues	2,577	2,246	2,949	2,949	2,949	2,949	2,949
Expenditures							
Fix it First	299	360	360	1,000	1,000	1,000	1,000
Debt and Special Funding	1,061	1,137	1,137	1,133	1,124	1,055	1,072
Building for the Future CIP	15	0	0	0	0	0	0
Departmentwide Programs		0	0	0	0	0	0
Parks and Facilities Maintenance and Repairs	0	10	10	10	10	10	10
Recreation Facility Programs	350	739	739	739	759	769	779
Budget Adjustments							
Current Year Encumbrance CFD's			0				
Current Year Grant/Svc Contract/Capital CFD's			2,682				
Supplemental Changes			1,000				
Total Budgetary Expenditures	1,724	2,246	5,929	2,881	2,893	2,834	2,861
Ending Balance Sheet Adjustment							
Ending Budgetary Fund Balance	3,550	423	570	638	695	810	898
Financial Reserves - Revenue							
Current Year Grant/Svc Contract/Capital CFD Revenues	0						
Financial Reserves - Expense							
Current Year Encumbrance CFD's	0						
Current Year Grant/Svc Contract/Capital Expenditure CFD's	2,682						
Planning Reserves							
CBO Planning Reserve			9	26	52	83	121
Supplemental Changes Reserve	250	250					
Total Reserves	2,932	250	9	26	52	83	121
Ending Unreserved Budgetary Fund Balance	618	173	561	612	643	727	778

Seattle City Light (Fund 41000)

Amounts in $1,000s	2022 Actuals	2023 Adopted	2023 Revised	2024 Proposed [3]	2025 Projected [2]	2026 Projected	2027 Projected
Beginning Budgetary Fund Balance[1]							
Beginning Balance Sheet Fund Balance	473,985	439,353	529,939	599,831	599,831	599,831	599,831
Budgetary Fund Balance Adjustment							
Beginning Budgetary Fund Balance	473,985	439,353	529,939	599,831	599,831	599,831	599,831
Sources of Funds							
Retail Power Sales	1,017,282	1,000,826	1,028,702	1,083,642	1,098,412	1,131,037	1,166,000
Wholesale Power, Net	13,124	40,000	(755)	68,313	45,000	80,000	85,000
Power Contracts	9,691	7,282	11,599	14,755	7,867	7,781	7,642
Power Marketing, Net	20,889	18,444	17,184	14,844	6,853	6,862	6,892
Other Outside Sources	13,610	30,958	24,560	33,990	31,853	32,777	33,594
Interest on Cash Accounts	13,476	9,247	16,969	12,668	9,864	10,442	11,152
Cash from (to) Rate Stabilization Account	24,407	-	(8,035)	(23,313)	-	-	-
Cash from Contributions	48,882	41,383	54,299	67,085	58,403	55,837	57,377
Cash from Bond Proceeds	159,845	359,833	200,799	261,088	150,508	147,153	115,078
Budget Adjustments							
Associated Revenues from Current Year CFD's			299,995				
Revenues from Current Year legislated ordinances			125,763				
Total Budgetary Revenues	1,321,207	1,507,972	1,771,079	1,533,072	1,408,760	1,471,888	1,482,736
Expenditures							
Power Contracts	188,133	222,832	226,684	262,056	247,562	303,028	315,256
Production	63,099	62,132	70,038	71,641	77,448	76,655	77,380
Transmission	7,753	12,794	21,321	23,792	24,063	24,344	24,635
Distribution	73,233	78,132	77,839	83,273	84,217	85,195	86,209
Conservation	4,849	12,066	10,347	13,478	13,631	13,789	13,953
Customer Accounting	39,262	47,054	39,572	39,721	40,172	40,638	41,122
Administration	121,061	152,670	143,931	143,257	149,203	150,936	152,732
Uncollectable Accounts	3,091	7,545	6,687	8,085	8,287	8,532	8,796
Taxes and Franchise Payments	119,028	113,332	116,568	120,555	123,878	127,297	131,450
Debt Service	224,322	237,263	236,943	255,244	245,340	247,917	234,960
Capital Expenditures	398,786	484,372	373,889	389,722	391,211	389,668	394,548
Technical and Accounting Adjustments	131,589	77,844	21,502	122,248	3,748	3,888	1,694
Budget Adjustments							
2023 Legislation			355,866				
Total Budgetary Expenditures	1,374,206	1,508,036	1,701,187	1,533,072	1,408,760	1,471,888	1,482,736
Ending Balance Sheet Adjustment	108,954						
Ending Budgetary Fund Balance	529,939	439,290	599,831	599,831	599,831	599,831	599,831
Planning Reserves							
Construction Account	7,400	84,312	0	69,420	56,028	61,985	62,703
Other Restricted Accounts	135,327	153,547	154,820	172,868	277,395	252,987	260,334
Rate Stabilization Account	74,990	101,448	83,025	90,000	90,000	90,000	100,000
Total Reserves	217,717	339,307	237,845	332,288	423,422	404,972	423,037
Ending Unreserved Budgetary Fund Balance	312,222	99,982	361,986	267,542	176,408	194,859	176,794

[1] 2022 beginning fund balance is the cash balance on January 1, 2023.

[2] Out year assumptions represent forecasted cash flows in the utility's Financial Planning Model which is used to evaluate City Light rate impacts, potential bond offerings, and the overall financial performance of the utility.

[3] 2024 Revenues include bond sales of $261 million.

Water Fund (43000)

Amounts in $1,000s	2022 Actuals	2023 Adopted	2023 Revised	2024 Proposed	2025 Projected	2026 Projected	2027 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance[1]	714,031	139,201	771,311				
Technical Adjustments	(512,261)		(605,385)				
Beginning Budgetary Fund Balance[2]	201,770	201,770	165,925	178,124	184,560	191,000	197,446
Sources of Funds							
Rate Revenue							
Retail Water Sales	210,039	218,608	215,586	222,663	232,806	237,690	247,532
Wholesale Water Sales	56,242	56,660	59,246	62,776	58,440	59,708	59,708
Fees							
Tap Fees	8,967	8,173	8,173	8,275	8,379	8,484	8,590
Other Revenues							
Other Non-Operating Revenue	6,117	653	3,802	648	656	665	673
Operating Grants		0					
Build America Bond Interest Income	1,827	1,805	1,805	1,741	1,671	1,597	1,522
Rentals--Non-City	1,248	811	811	831	852	873	895
Other Operating Revenues	3,965	5,557	5,557	6,481	6,643	6,809	6,979
Capital Grants and Contributions	7,630	5,335	5,335	5,468	5,605	5,745	5,889
Public Works Loan Proceeds	0	0	0	0	0	0	0
Transfers from Construction Fund	33,265	69,188	50,369	75,856	86,176	82,819	99,536
Op Transfer In - Rev Stab Subfund			106	50	50	50	50
Op Transfer In - Rev Stab Subfnd - BPA Acct							
Reimbursements							
Call Center Reimbursement from SCL	2,235	4,721	2,235	2,417	2,514	2,614	2,719
GF - Public Fire Hydrant Reimbursement	11,567	11,972	11,967	12,343	12,905	13,176	13,721
Budget Adjustments							
Associated Revenues from Current Year CFD's							
Total Budgetary Revenues	343,103	383,484	364,993	399,550	416,697	420,230	447,814
Expenditures							
BC-SU-C110B - Distribution	27,363	39,328	43,899	44,060	57,113	65,491	65,295
BC-SU-C120B - Transmission	14,024	15,411	15,411	13,522	26,288	17,730	24,500
BC-SU-C130B - Watershed Stewardship	853	921	1,514	4,886	1,353	2,513	1,232
BC-SU-C140B - Water Quality & Treatment	2,741	1,868	1,868	6,450	5,065	16,283	29,777
BC-SU-C150B - Water Resources	4,519	14,059	14,059	16,706	13,812	7,520	5,819
BC-SU-C160B - Habitat Conservation Program	925	2,521	5,816	3,686	1,098	567	616
BC-SU-C410B - Shared Cost Projects	20,213	34,776	30,061	44,593	34,035	23,637	23,931
BC-SU-C510B - Technology	3,420	6,006	6,031	5,323	4,221	4,221	4,221
BO-SU-N000B - General Expense	156,937	153,173	153,173	151,807	159,430	165,808	172,440
BO-SU-N100B - Leadership and Administration	52,681	64,354	64,354	67,809	79,172	72,516	75,417
BO-SU-N200B - Utility Service and Operations	73,822	73,118	73,169	80,249		82,339	85,633
Total Budgetary Expenditures	357,497	405,535	409,356	439,092	381,588	458,626	488,879
Technical Adjustments[3]	21,450	0	(56,561)	(45,977)	28,668	(44,841)	(47,515)
Ending Budgetary Fund Balance	165,925	179,718	178,124	184,560	191,000	197,446	203,895
Reserves							
Bond Reserve Account	20,884	26,902	20,884	26,902	32,919	38,936	44,954
Revenue Stabilization Fund	42,633	42,811	43,059	43,490	43,924	44,364	44,807
BPA Account	511	503	405	355	305	255	205
Planning Reserve	3,738	3,754	3,776	3,814	3,852	3,890	3,929
Total Reserves	67,767	73,970	68,124	74,560	81,000	87,446	93,895
Ending Unreserved Budgetary Fund Balance	98,159	105,748	110,000	110,000	110,000	110,000	110,000

Notes:

[1] Beginning Fund Balance for 2022 and 2023 includes valuation of all SPU assets.

[2] Beginning Budgetary Fund Balance includes reserve totals.

[3] Technical Adjustments represent non-budgetary items, including accounting adjustments, that affect budgetary fund balances. These items can be non-budgetary expenditures (e.g. OPEB) or can represent technical revenue or spending adjustments (e.g. accomplishment rates).

Drainage & Wastewater Fund (44010)

Amounts in $1,000s	2022 Actuals	2023 Adopted	2023 Revised	2024 Proposed	2025 Projected	2026 Projected	2027 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance[1]	642,846	232,750	765,917				
Technical Adjustments	(477,970)		(501,182)				
Beginning Budgetary Fund Balance[2]	164,876	232,750	264,736	236,662	238,764	283,276	283,497
Sources of Funds							
Rate Revenue							
Wastewater Utility Services	337,634	345,695	368,607	386,630	404,412	432,545	469,508
Drainage Utility Services	175,164	184,953	188,935	200,776	214,297	230,977	246,762
Fees							
Side Sewer Permit Fees	1,789	353	1,834	1,880	1,927	1,975	2,024
Drainage Permit Fees	465	509	477	489	501	514	527
Other Revenues							
Other Operating Revenues	(39)	11,659	1,699	1,933	6,175	6,463	6,763
Build America Bond Interest Income	1,532	0	1,532	1,532	1,532	1,532	1,532
Capital Grants and Contributions (excluding donated assets)	20,320	0	0	0	0	0	0
Operating Grants	828	776	848	870	891	914	937
Transfer from Construction Fund	58,808	104,898	46,091	73,215	66,129	89,794	54,690
Reimbursements							
Call Center Reimbursement from SCL	2,303	4,853	2,303	2,490	2,590	2,694	2,801
King County Reimbursement	12,443	34,842	30,805	28,023	14,764	1,873	2,027
WIFIA Reimbursement	0	41,983	41,801	68,565	68,565	13,569	0
SRF Reimbursement	43,742	20,618	0	0	5,000	48,883	26,823
Public Works Trust Fund	0		0	0	0	0	0
Budget Adjustments							
Associated Revenues from Current Year CFD's							
Total Budgetary Revenues	654,991	751,139	684,931	766,403	786,782	831,731	814,394
Expenditures							
BC-SU-C333B - Protection of Beneficial Uses	16,505	24,531	24,531	36,683	40,342	63,152	66,764
BC-SU-C350B - Sediments	3,749	5,222	5,222	10,734	15,647	10,556	11,319
BC-SU-C360B - Combined Sewer Overflows	74,669	121,042	118,824	111,767	85,683	55,576	28,395
BC-SU-C370B - Rehabilitation	36,956	52,270	52,109	61,250	51,397	45,447	45,738
BC-SU-C380B - Flooding, Sewer Backup & Lndsl	24,855	16,681	23,283	12,203	20,776	28,332	43,695
BC-SU-C410B - Shared Cost Projects	7,733	18,076	21,845	19,399	17,880	19,605	21,154
BC-SU-C510B - Technology	3,355	7,149	8,519	5,450	4,322	4,322	4,322
BO-SU-N000B - General Expense	330,343	331,930	331,930	360,285	360,205	374,613	389,597
BO-SU-N100B - Leadership and Administration	56,098	79,713	79,473	75,944	88,339	91,873	95,547
BO-SU-N200B - Utility Service and Operations	61,208	79,955	83,027	83,705	86,082	89,525	93,106
Total Budgetary Expenditures	615,471	736,567	748,763	777,419	770,672	783,000	799,637
Technical Adjustments[3]	(60,339)	0	(35,758)	(13,117)	(28,402)	48,510	36,739
Ending Budgetary Fund Balance	264,736	247,321	236,662	238,764	283,276	283,497	261,516
Reserves							
Bond Reserve Account	30,872	30,969	30,949	30,949	30,949	30,949	30,949
Total Reserves	30,872	30,969	30,949	30,949	30,949	30,949	30,949
Ending Unreserved Budgetary Fund Balance	233,863	216,353	205,712	207,815	252,327	252,548	230,566

Notes:

[1] Beginning Fund Balance for 2022 and 2023 includes valuation of all SPU assets.

[2] Beginning Budgetary Fund Balance includes reserve totals.

[3] Technical Adjustments represent non-budgetary items, including accounting adjustments, that affect budgetary fund balances. These items can be non-budgetary expenditures (e.g. OPEB) or can represent technical revenue or spending adjustments (e.g. accomplishment rates).

Solid Waste Fund (45010)

Amounts in $1,000s	2022 Actuals	2023 Adopted	2023 Revised	2024 Proposed	2025 Projected	2026 Projected	2027 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance[1]	127,229	175,322	166,974				
Technical Adjustments	13,632		86,320				
Beginning Budgetary Fund Balance[2]	140,861	175,322	253,294	221,509	147,543	103,802	79,878
Sources of Funds							
Rate Revenue							
Residential Services	161,162	157,153	159,520	163,970	169,490	176,079	176,929
Commercial Services	68,217	65,110	68,830	70,584	72,517	76,223	78,270
Recycling and Disposal Station Charges	18,972	16,342	16,342	16,666	16,761	17,456	18,249
Recyling Processing Revenues	6,293	5,485	5,485	5,778	6,001	6,634	6,670
Other Misc	2,164	1,755	1,904	1,964	1,962	2,115	2,178
Other Revenues							
Other Nonoperating Revenue	2,734	1,435	2,076	2,115	1,354	898	602
Operating Fees, Contributions and grants	1,240	100	100	100	100	100	100
Other Operating Revenue	46		984	22	27	36	42
Transfers from Construction Fund							
Op Transfer In - Rev Stab Subfund							
Reimbursements							
Call Center Reimbursement from SCL	2,686	4,539	2,758	2,840	2,935	3,047	3,169
KC Reimb for Local Hzrd Waste Mgt Prgm		4,502					
Budget Adjustments							
Associated Revenues from Current Year CFD's							
Total Budgetary Revenues	263,515	256,422	257,998	264,037	271,148	282,589	286,209
Expenditures							
BC-SU-C230B - New Facilities	801	10,278	10,275	24,162	30,605	8,505	13,920
BC-SU-C240B - Rehabilitation & Heavy Eqpt	486	550	368	2,260	150	150	350
BC-SU-C410B - Shared Cost Projects	4,416	5,015	4,978	2,249	1,727	1,195	1,135
BC-SU-C510B - Technology	1,564	2,145	2,220	2,401	1,508	1,508	1,508
BO-SU-N000B - General Expense	164,389	174,579	177,882	247,354	191,143	198,789	206,740
BO-SU-N100B - Leadership and Administration	16,879	16,609	16,609	19,567	18,380	19,115	19,880
BO-SU-N200B - Utility Service and Operations	35,344	40,396	44,891	40,980	43,482	45,221	47,030
Total Budgetary Expenditures	223,880	249,571	257,223	338,974	286,994	274,482	290,562
Technical Adjustments[3]	(72,798)		32,561	(971)	27,896	32,032	(5,009)
Ending Budgetary Fund Balance	253,294	182,172	221,509	147,543	103,802	79,878	80,534
Reserves							
Bond Reserve Account	8,097	8,097	8,097	8,097	8,097	8,097	8,097
Revenue Stabilization Fund	39,204	38,865	39,596	39,992	40,392	40,796	41,204
Total Reserves	47,300	46,962	47,692	48,088	48,488	48,892	49,300
Ending Unreserved Budgetary Fund Balance	205,993	135,211	173,816	99,455	55,314	30,986	31,234

Notes:

[1] Beginning Fund Balance for 2022 and 2023 includes valuation of all SPU assets.

[2] Beginning Budgetary Fund Balance includes reserve totals.

[3] Technical Adjustments represent non-budgetary items, including accounting adjustments, that affect budgetary fund balances. These items can be non-budgetary expenditures (e.g. OPEB) or can represent technical revenue or spending adjustments (e.g. accomplishment rates).

Construction and Inspections Fund (48100)

Amounts in $1,000s	2022 Actuals	2023 Adopted	2023 Revised	2024 Proposed	2025 Projected	2026 Projected	2027 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	34,442	68,329	32,228				
Budgetary Fund Balance Adjustment	50,230	0	50,243				
Beginning Budgetary Fund Balance	84,671	68,329	82,470	72,158	54,919	44,079	42,677
Sources of Funds							
Contingent Budget Authority Offset	0	8,064	8,064	8,064	8,064	8,064	8,064
Boiler	1,151	1,479	1,479	1,646	1,679	1,713	1,747
Building Development	47,400	39,217	39,217	33,501	35,663	41,739	42,391
Electrical	9,183	9,225	9,225	8,885	9,080	9,648	9,696
Elevator	3,869	5,112	5,112	5,878	6,170	6,632	6,886
Grant Revenues	0	0	0	0	0	0	0
Interest	1,995	1,176	1,176	1,176	1,176	1,176	1,176
Land Use	9,232	10,529	10,529	9,329	10,088	11,984	12,371
Noise	320	397	397	439	447	456	466
Other Miscellaneous Revenues	2,109	2,167	2,167	1,677	2,151	2,162	2,173
Peer Review Reimb	332	1,014	1,014	1,014	1,014	1,014	1,014
Refrigeration & Furnace	1,784	833	833	1,498	1,498	1,498	1,498
Rental Registration & Inspection Ordinance	1,827	3,504	3,504	1,921	2,584	1,932	2,595
Signs	454	655	655	505	515	526	536
Site Review & Development	4,115	4,763	4,763	4,527	4,893	5,700	5,924
SPU MOA for Side Sewer & Drainage	2,943	3,200	3,200	2,672	2,672	2,672	2,672
Technology Fee (PI&T)	0	4,136	4,136	4,190	4,364	4,412	4,498
PROPOSED-RRIO				*821*	*1,012*	*1,163*	*1,432*
PROPOSED-TRAO				*208*	*213*	*217*	*221*
PROPOSED-VBM				*721*	*736*	*751*	*766*
Total Budgetary Revenues	86,715	95,473	95,473	88,675	94,021	103,461	106,128
Expenditures							
Compliance	4,689	4,915	4,915	5,524	5,524	5,524	5,524
Government Policy, Safety & Support	1,310	1,451	1,451	1,523	1,523	1,523	1,523
Inspections	27,705	30,294	30,294	31,855	31,855	31,855	31,855
Land Use Services	21,406	24,945	24,945	26,233	26,233	26,233	26,233
Leadership and Administration	8	0	0	0	(652)	(652)	(652)
Permit Services	26,191	30,543	30,543	31,686	31,482	31,482	31,482
Process Improvements and Technology	7,340	8,034	8,034	9,093	8,897	8,897	8,897
Budget Adjustments							
Current Year Encumbrance CFD's			2,106				
Current Year Grant/Svc Contract/Capital CFD's			2,500				
Supplemental Changes			998				
Total Budgetary Expenditures	88,650	100,182	105,785	105,913	104,862	104,862	104,862
Ending Balance Sheet Adjustment	(266)						
Ending Budgetary Fund Balance	82,470	63,620	72,158	54,919	44,079	42,677	43,943
Financial Reserves - Expense							
Current Year Grant/Svc Contract/Capital Expenditure CFD's	4,606						
Financial Reserves							
Core Staffing	34,581	22,000	22,000	22,000	22,000	22,000	22,000
Process Improvements and Technology	5,900	1,300	1,300	1,300	1,300	1,300	1,300
Tenant Improvements	3,656	2,116	2,116	0	0	0	0
Operating Reserve	19,595	11,093	11,093	11,093	11,093	11,093	11,093
Planning Reserve		2,713	2,639	7,494	14,655	23,613	34,424
Total Reserves	63,732	39,222	39,148	41,887	49,048	58,006	68,817
Ending Unreserved Budgetary Fund Balance	18,738	24,398	33,010	13,032	(4,969)	(15,329)	(24,874)

Finance and Administrative Services Fund (50300)

Amounts in $1,000s	2022 Actuals	2023 Adopted	2023 Revised	2024 Proposed	2025 Projected	2026 Projected	2027 Projected
Revised Beginning Fund Balance							
Beginning Fund Balance	39,751	10,353	40,180				
Technical Adjustments	(12,372)		(11,406)				
Revised Beginning Fund Balance	27,380	10,353	28,775	12,129	11,855	10,839	10,683
Sources of Funds[1]							
General Fund Support[2]	10,666	11,142	11,142	8,992	9,082	9,173	9,265
Revenues from Other City Departments[2, 3]	166,540	183,041	183,557	202,202	202,517	205,340	207,476
External Revenues[4]	8,656	3,386	3,386	7,152	7,295	7,441	7,590
Capital Improvements	6,236	3,500	3,500	3,500	3,500	3,500	3,500
Emergency Agency Reimbursement	215						
Catch Up for Prior Year Central Charge Shortfall		999	999				
Payroll Tax		455	455				
Donations		21	21				
Budget Adjustments							
Associated Revenues from Current Year CFD's			2,772				
Revenues from Current Year legislated ordinances			20,884				
Total Budgetary Revenues	192,311	202,544	226,716	221,846	222,394	225,453	227,831
Expenditures[1]							
Budget and Central Services	1,238	36,331	36,145				
Fleet Services	43,140	33,104	33,104				
Facility Services	88,805	81,589	81,589				
Financial Services	32,583	35,188	35,188				
City Purchasing and Contracting Services	11,840	10,664	10,364				
Office of Constituent Services	6,830	4,824	4,824				
Capital Improvements	6,479	4,169	4,169	4,387	3,500	3,500	3,500
Citywide Operational Services[5]				90,405	91,309	92,222	93,145
Citywide Admin Services[5]				16,213	16,375	16,539	16,704
Office of City Finance[5]				26,447	26,711	26,979	27,248
Other FAS Services[5]				710	717	724	731
Public Services[5]				4,876	4,925	4,974	5,024
Leadership & Administration[5]				79,082	79,872	80,671	81,478
Budget Adjustments							
2022 Grant/Svc Contract/Capital CFD's (into 2023)			3,684				
2022 Encumbrance CFD's (into 2023)			7,481				
2022 Legislated CFD (into 2023)			3,366				
2023 Supplemental Changes			23,442				
Council Budget Actions incl. in Adopted		6	6				
Total Budgetary Expenditures	190,916	205,875	243,361	222,120	223,410	225,609	227,831
Ending Balance Sheet Adjustment	(1)						
Ending Budgetary Fund Balance	28,775	7,022	12,129	11,855	10,839	10,683	10,683
Financial Reserves - Revenues							
2022 Grant/Svc Contract/Capital CFD's (into 2023)	2,580						
Financial Reserves - Expense							
2022 Grant/Svc Contract/Capital CFD's (into 2023)							
	3,684						
2022 Encumbrance CFD's (into 2023)	7,481						
2022 Legislated Carryforward (into 2023)	3,366						
Finance General Reserve - City Hall Security				490			
Planning Reserves							
Planned uses of fund balance[6]			2,978	1,172	156		
2025 Rates Contingency Reserve			9,151	10,193	10,683	10,683	10,683
Total Reserves	11,950	0	12,129	11,855	10,839	10,683	10,683
Ending Unreserved Fund Balance	16,824	7,022	()				

[1] External Revenues are expected to grow 2% annually and General Fund Support by 1% annually. For 2025-2027, expenditures are calculated to grow by 1% annually as instructed. However, FAS is experiencing inflationary cost pressures on contracts, capital projects, vendors and supplies >1% and some closer to the CPI of 8.3%.

[2] There was a realignment between "General Fund Support" and "Revenue from Other City Departments" in the 2024 budget. Payroll charges for General Fund Departments is now charged directly to those departments rather than to Finance General.

[3] "Revenues from Other City Departments" for projected years (2025-27) is set to match the difference between total budgetary expenditures (less planned uses of fund balance) and the sum of all other revenue sources. This reflects FAS' rate setting process, which aims to recover 100% of budgetary expenditures.

[4] External revenues changed in 2024 to account for a variety of revenues not previously identified as external. This category, which previously only included parking revenues, now includes rent of City real estate to private tenants, passport revenues, purchasing rebates, revenue for contracting services provided to Seattle Public Schools, and sales of surplus.

[5] Due to FAS' new project structure, expenditure categories have changed starting in 2024 to align with new Budget Summary Levels.

[6] Approved in the Adopted and/or the Proposed Budget.

Fleet Capital Fund (50321)

Amounts in $1,000s	2022 Actuals	2023 Adopted	2023 Revised	2024 Proposed	2025 Projected	2026 Projected	2027 Projected
Revised Beginning Fund Balance							
Beginning Fund Balance	132,098	18,715	135,505				
Technical Adjustments	(99,654)		(94,693)				
Revised Beginning Fund Balance	32,445	18,715	40,813	23,116	14,131	18,085	31,155
Sources of Funds							
Rate Revenues from Other City Departments[1, 2]	20,293	22,445	22,445	23,102	25,095	25,825	26,354
Proceeds From Sale Of Assets	1,160	773	773	773	773	773	773
Non-rate Revenues (Fleet Adds/Early Replacements)	1,138		7,701				
Inv Earn-Residual Cash	638						
Total Budgetary Revenues	23,229	23,219	30,920	23,875	25,869	26,598	27,127
Expenditures							
Fleet Capital Program[3, 4]	14,861	14,609	14,609	32,860	21,915	13,528	43,783
Budget Adjustments							
2022 Encumbrance CFD's (into 2023)			19,254				
2022 Legislated CFD (into 2023)			909				
2023 Anticipated Supplemental Expenditures[5]			13,845				
Total Budgetary Expenditures	14,861	14,609	48,617	32,860	21,915	13,528	43,783
Ending Balance Sheet Adjustment							
Ending Budgetary Fund Balance	40,813	27,325	23,116	14,131	18,085	31,155	14,499
Financial Reserves - Expense							
2022 Encumbrance CFD's (into 2023)	19,254						
2022 Legislated CFD (into 2023)	909						
Planning Reserves							
Reserves against Fund Balance	20,650	27,325	23,116	14,131	18,085	31,155	14,499
Total Reserves	40,813	27,325	23,116	14,131	18,085	31,155	14,499
Ending Unreserved Fund Balance	0	0	()	()	0	0	0

[1] Revenues from Other City Departments are set to minimize variance from year to year while still bringing in sufficient funds to replace vehicles as planned.

[2] The $2m increase in rates from 2024 to 2025 represents both inflation ($1m) and the addition of approximately 80 vehicles to the City's Fleet ($1m).

[3] Projected expenditures are set to match planned vehicle replacement and are inconsistent from year to year.

[4] Expenditures for 2024 through 2027 have been adjusted to account for the Q3 Supplemental request for pre-order of SFD apparatus. These adjustments are intended to better reflect the cash flow, as the appropriati

[5] The Q3 supplemental includes $32.5 million in appropriation of fund balance for fleet replacement purchases with $18.6 million specifically appropriated to enter into purchase order agreements for fire apparatus. To avoid price increases and mitigate long lead times for fire fleet delivery, Fleet Management is placing orders in 2023, but the funds will not be expended until delivery in the out years.

Asset Preservation Fund (50322)

Amounts in $1,000s	2022 Actuals	2023 Adopted	2023 Revised	2024 Proposed	2025 Projected	2026 Projected[1]	2027 Projected[1]
Revised Beginning Fund Balance							
Beginning Fund Balance	9,194	2,054	8,108				
Technical Adjustments	(73)		350				
Revised Beginning Fund Balance	9,121	2,054	8,458	2,219	2,219	2,219	2,219
Sources of Funds							
Transfer from FAS Facilities	4,000	4,000	4,000	4,000	4,000	4,000	4,000
Inv Earn-Residual Cash	165						
Total Budgetary Revenues	4,165	4,000	4,000	4,000	4,000	4,000	4,000
Expenditures							
Asset Preservation Schedule 1 Facilities	2,682	2,152	2,152	2,152	2,152	2,152	2,152
Asset Preservation Schedule 2 Facilities	2,146	1,848	1,848	1,848	1,848	1,848	1,848
Budget Adjustments							
2022 Grant/Svc Contract/Capital CFD's (into 2023)			6,239				
Total Budgetary Expenditures	4,827	4,000	10,239	4,000	4,000	4,000	4,000
Balance Sheet Adjustment							
Ending Budgetary Fund Balance	8,458	2,054	2,219	2,219	2,219	2,219	2,219
Financial Reserves - Expense							
2022 Grant/Svc Contract/Capital Expenditure CFD's	6,239						
Planning Reserves							
Reserves against Fund Balance	2,219	2,054	2,219	2,219	2,219	2,219	2,219
Total Reserves	8,458	2,054	2,219	2,219	2,219	2,219	2,219
Ending Unreserved Fund Balance	0	0	0	0	0	0	0

[1] Projected based upon 2024-2029 CIP Proposed budget. (FAS-2024-2029-200 and FAS-2024-2029-201)

Information Technology Fund (50410)

Amounts in $1,000s	2022 Actuals	2023 Adopted	2023 Revised	2024 Proposed	2025 Projected	2026 Projected	2027 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance[1]	22,055	0	40,325				
Budgetary Fund Balance Adjustment	36,932	0	22,086				
Beginning Budgetary Fund Balance	58,987	8,282	62,411	7,808	4,606	2,098	(451)
Sources of Funds							
Rates: Allocated	165,953	180,994	180,994	191,747	194,544	197,120	195,511
Rates: Direct Billed	41,827	43,308	43,308	41,965	41,821	42,245	42,673
Billable Project Revenues[2]	0	21,295	21,295	21,541	21,845	22,155	22,470
Bond Proceeds	18,175	34,550	34,550	15,621	5,735	5,949	6,200
Cable Fund Revenues	5,447	6,943	6,943	7,203	7,280	7,360	7,441
ITD's Cost of Technology Consumption[3]	11,436	12,986	12,986	13,517	13,701	13,842	13,696
Non-City Agency Revenues[4]	1,887	288	288	292	294	296	298
Interest Earnings	800	0	215	0	0	0	0
					0		
Budget Adjustments							
Rates: Direct Billed (CIP Carryforward Items)[5]			6,689				
Rates: Direct Billed (Operating Carryforward Items)[6]			16,603				
Mid-Year Supplemental			3,329				
3rd Quarter/Year End Supplemental			5,150				
One-Time Projects[7]			(4,133)				
Revenue True-Up			(8,471)				
		0					
Total Budgetary Revenues	245,525	300,363	319,745	291,887	285,219	288,967	288,290
Expenditures							
Applications BSL	79,388	108,422	108,422	110,561	110,847	111,956	113,075
Digital Security & Risk BSL	6,305	7,170	7,170	8,211	8,294	8,377	8,460
Frontline Services & Workplace BSL	48,827	47,887	47,887	49,963	49,473	49,968	50,468
Leadership and Administration BSL[8]	25,536	28,893	28,893	29,904	30,196	30,484	30,778
Technology Infrastructure BSL[8]	48,123	60,290	60,290	66,095	68,774	69,303	65,617
Capital Improvement Projects BSL	29,992	47,242	47,242	24,493	14,225	15,452	14,493
Client Solutions BSL	3,932	5,281	5,281	5,860	5,918	5,978	6,037
Budget Adjustments							
Encumbrance CFD's (Legislated)			25,073				
Grant/Svc Contract/Capital CFD's			28,289				
Legislated Carryforward			4,520				
Mid-Year Supplemental			5,410				
3rd Quarter/Year End Supplemental			8,337				
CIP Abandonment			(2,466)				
Total Budgetary Expenditures	242,102	305,186	374,348	295,088	287,727	291,516	288,928
Ending Balance Sheet Adjustment	0						
Ending Budgetary Fund Balance	62,411	3,459	7,808	4,606	2,098	(451)	(1,089)
Financial Reserves - Revenue							
Grant/Svc Contract/Capital CFD Revenues[9]	23,292	0	0	0	0	0	0
Financial Reserves - Expense							
Encumbrance CFD's	25,073	0	0	0	0	0	0
Grant/Svc Contract/Capital Expenditure CFD's[10]	32,253	0	0	0	0	0	0
Planning Reserves - Revenue							
Planning Reserves	0	5,902	5,902	5,902	16,761	32,776	52,813
Deferred PSERN Operator Revenue Collection					1,500	1,500	1,500
Recordpoint - Future Year Rates	0	387	0	0	0	0	0
Revenue for ITD-940 Citywide Adjustments for Standard Cost Changes				1,081	2,162	3,243	4,324
Planning Reserves - Expense							
Planning Reserves	0	5,902	5,902	5,902	16,761	32,776	52,813
Radio and Video Reserves	11,184	7,136	7,017	4,149	4,575	5,008	5,446
Internal Policy Reserve	8,139	0	0				
Computer Replacement[11]	237	0	237	293	349	405	462
One-Time Projects[7]	62	0	0				
Revenue True Up	8,471	0	0				
Underspend Target		(3,290)		0	0	(1,121)	(1,173)
Total Reserves	62,128	3,459	7,254	3,360	1,262	(451)	(1,089)
Ending Unreserved Budgetary Fund Balance	282		553	1,246	836	0	0

Amounts in $1,000s	2022 Actuals	2023 Adopted	2023 Revised	2024 Proposed	2025 Projected	2026 Projected	2027 Projected

Assumptions:

[1]Beginning Balance Sheet Fund Balance excludes account 143900 - Prepaid Expenses-Other per CWA's guidance.

[2]Billable Project Revenues: Double budget appropriation for IT Project Management resources that are not assigned to specific Projects.

[3]ITD's Cost of Technology Consumption: ITD's consumption of ITD projects and services. Represents intra-fund (50410) revenue.

[4]Non-City Agency Revenues: Revenue collected from Agencies outside of the City of Seattle (e.g., King County).

[5]Rates Direct Billed (2022 CIP Carryforward Items): Unspent CIP budget, carried forward from FY 2022 to FY 2023, that will be direct billed to customers (i.e., ITD bills customers based on actual expenses).

[6]Rates Direct Billed (2022 Operating Carryforward Items): Unspent operating budget, carried forward from FY 2022 to FY 2023, that will be direct billed to customers (i.e., ITD bills customers based on actual expenses).

[7]One-Time Projects: Reserves for various one-time ITD projects.

[8]Expenditures in the out years are reflecting the real debt service schedule in the out years instead of standard inflation per CBO.

[9]Current Year Grant/Svc Contract/Capital CFD Revenues: Includes the direct billed revenues to be collected in FY 2023 for CIP (excluding PC-IT-C7050 'Radio Communications CIP'), Encumbrances, Grants, and Special Carryforward budgets.

[10]Current Year Grant/Svc Contract/Capital Expenditure CFD's: Includes the allocated revenues collected in FY 2022 for CIP (excluding PC-IT-C7050 'Radio Communications CIP'), and Special Carryforward budgets.

[11]Computer Replacement: PC replacements for the Law Department which replaces all of its PCs every five years, versus a portion each year.

Firefighters' Pension Fund (61040)

Amounts in $1,000s	2022 Actuals	2023 Adopted	2023 Revised	2024 Proposed	2025 Proposed	2026 Projected	2027 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	8,585	8,351	8,093				
Budgetary Fund Balance Adjustment	950	0	360				
Beginning Budgetary Fund Balance	9,535	8,351	8,453	6,294	5,219	2,908	1,412
Sources of Funds							
General Subfund	19,126	20,128	20,128	20,131	22,000	23,000	24,000
Fire Insurance Premium Tax	1,282	1,347	1,347	1,402	1,430	1,458	1,487
Medicare Rx Subsidy Refund	458	440	440	430	439	447	456
Misc.	0	0	0	0	0	0	0
Total Budgetary Revenues	20,866	21,916	21,916	21,963	23,868	24,906	25,944
Expenditures							
Death Benefits	10	19	19	19	19	19	19
Administration (Added IT & FAS rates 2019+)	981	978	978	983	1,011	1,016	1,021
Medical Benefits Paid	14,107	12,500	12,500	12,500	13,832	13,901	13,971
Pension Bfts - Paid to Members	6,850	8,420	8,420	8,420	8,420	8,462	8,504
Pension Bfts - Annual Transfers to Actuarial Account 61050	0	1,055	2,157	1,116	2,897	3,004	3,135
Total Budgetary Expenditures	21,948	22,973	24,075	23,038	26,179	26,402	26,650
Ending Balance Sheet Adjustment	0						
Ending Budgetary Fund Balance	8,453	7,294	6,294	5,219	2,908	1,412	705
Planning Reserves							
Contingency Reserve	500	500	500	500	500	500	500
Rate Stabilization Reserve	7,953	6,794	5,794	4,719	2,408	912	205
Total Reserves	8,453	7,294	6,294	5,219	2,908	1,412	705
Ending Unreserved Budgetary Fund Balance	0	0	0	0	0	0	0

Firefighters' Pension Fund Actuarial Account (61050)

Amounts in $1,000s	2022 Actuals	2023 Adopted	2023 Revised	2024 Proposed	2025 Proposed	2026 Projected	2027 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	25,491	15,655	14,802				
Budgetary Fund Balance Adjustment	(11,004)	0	0				
Beginning Budgetary Fund Balance	14,487	15,655	14,802	17,179	18,725	22,061	25,512
Sources of Funds							
Actuarial Account Interest	135	115	115	250	255	260	265
Return on Actuarial Account Investments	180	105	105	180	184	187	191
Transfer from 61040 - Level Pmt Excess for 2028	0	1,055	2,157	1,116	2,897	3,004	3,135
Total Budgetary Revenues	315	1,275	2,377	1,546	3,336	3,451	3,591
Expenditures							
Pension Benefits	0	0	0	0	0	0	0
Total Budgetary Expenditures	0	0	0	0	0	0	0
Ending Balance Sheet Adjustment	0						
Ending Budgetary Fund Balance	14,802	16,930	17,179	18,725	22,061	25,512	29,104
Planning Reserves							
Actuarial Pension Reserve	14,802	16,930	17,179	18,725	22,061	25,512	29,104
Total Reserves	14,802	16,930	17,179	18,725	22,061	25,512	29,104
Ending Unreserved Budgetary Fund Balance	0	0	0	0	0	0	

Police Relief & Pension Fund (61060)

Amounts in $1,000s	2022 Actuals	2023 Adopted	2023 Revised	2024 Proposed	2025 Proposed	2026 Projected	2027 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	21,140	24,337	23,613				
Budgetary Fund Balance Adjustment	302	0	0				
Beginning Budgetary Fund Balance	21,442	24,337	23,613	9,550	5,484	4,396	3,642
Sources of Funds							
General Subfund	22,527	12,561	12,561	22,572	22,572	23,024	23,484
Police Auction Proceeds	213	117	117	117	117	119	122
Total Budgetary Revenues	22,740	12,678	12,678	22,689	22,689	23,143	23,606
Expenditures							
Death Benefits	19	18	18	18	18	19	19
Medical Benefits Paid	13,228	15,380	15,380	15,380	14,380	14,452	14,524
Pension Benefits Paid	6,309	10,379	10,379	10,379	8,379	8,421	8,463
Administration (FAS & IT Rates added 2019+)	1,013	964	964	979	1,000	1,005	1,010
Total Budgetary Expenditures	20,568	26,741	26,741	26,756	23,777	23,896	24,016
Ending Balance Sheet Adjustment							
Ending Budgetary Fund Balance	23,613	10,274	9,550	5,484	4,396	3,642	3,232
Planning Reserves							
Contingency Reserve	500	500	500	500	500	500	500
Rate Stabilization Reserve	23,113	9,774	9,050	4,984	3,896	3,142	2,732
Total Reserves	23,613	10,274	9,550	5,484	4,396	3,642	3,232
Ending Unreserved Budgetary Fund Balance	0	0	0	0	0	0	0

Note:

The General Subfund contribution in the 2023 Adopted column reflects an intentional one-time use of $10.0 million of existing fund balance in place of General Fund contributions in order to manage the size of existing fund balances available for anticipated but as yet undetermined pension adjustments resulting from labor negotiations.

Transit Benefit Fund (63000)

Amounts in $1,000s	2022 Actuals	2023 Adopted	2023 Revised	2024 Proposed	2025 Projected	2026 Projected	2027 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	(104)	0	(155)				
Budgetary Fund Balance Adjustment	0	0	0				
Beginning Budgetary Fund Balance	(104)	0	(155)	0	0	0	0
Sources of Funds							
Transit Subsidy Payments - Employer	2,072	4,371	4,371	5,211	5,211	5,237	5,263
Total Budgetary Revenues	2,072	4,371	4,371	5,211	5,211	5,237	5,263
Expenditures							
Transit Passes	2,124	4,371	4,216	5,211	5,211	5,237	5,263
Total Budgetary Expenditures	2,124	4,371	4,216	5,211	5,211	5,237	5,263
Ending Balance Sheet Adjustment	0						
Ending Budgetary Fund Balance	(155)	0	0	0	0	0	0
Planning Reserves							
Total Reserves	0	0	0	0	0	0	0
Ending Unreserved Budgetary Fund Balance	(155)	0	0	0	0	0	0

Firefighter Health Care Fund (63100)

Amounts in $1,000s	2022 Actuals	2023 Adopted	2023 Revised	2024 Proposed	2025 Projected	2026 Projected	2027 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	474	465	474				
Budgetary Fund Balance Adjustment	(4)	0	19				
Beginning Budgetary Fund Balance	470	465	493	501	501	501	501
Revenues							
Employee Contributions	1,778	1,992	1,881	1,991	2,031	2,072	2,113
Interest earnings	(18)	8	8	9	9	9	9
Budget Adjustments							
Associated Revenues from Current Year CFD's			0				
Revenues from Current Year legislated ordinances			0				
Total Budgetary Revenues	1,760	2,000	1,889	2,000	2,040	2,081	2,122
Expenditures							
Health Care Services	1,738	2,000	1,881	2,000	2,040	2,081	2,122
Budget Adjustments							
Current Year Encumbrance CFD's			0				
Current Year Grant/Svc Contract/Capital CFD's			0				
Supplemental Changes			0				
Total Budgetary Expenditures	1,738	2,000	1,881	2,000	2,040	2,081	2,122
Ending Balance Sheet Adjustment	0						
Ending Budgetary Fund Balance	493	465	501	501	501	501	501
Financial Reserves - Revenue							
Current Year Grant/Svc Contract/Capital CFD Revenues	0						
Financial Reserves - Expense							
Current Year Encumbrance CFD's	0						
Current Year Grant/Svc Contract/Capital Expenditure CFD's	0						
Planning Reserves							
Health Care Claims Reserve	493	465	501	501	501	501	501
Total Reserves	493	465	501	501	501	501	501
Ending Unreserved Budgetary Fund Balance	0	0	0	0	0	0	0

FileLocal Agency Fund (67600)

Amounts in $1,000s	2022 Actuals	2023 Adopted	2023 Revised	2024 Proposed	2025 Projected	2026 Projected	2027 Projected
Revised Beginning Fund Balance							
Beginning Fund Balance	0	0	0				
Technical Adjustments							
Revised Beginning Fund Balance	0	0	0	34	34	34	34
Sources of Funds[1]							
Agency Revenue (Labor Reimbursement)	423	468	502	471	475	480	485
Budget Adjustments							
2022 Encumbrance CFD's (into 2023)			21				
2023 Supplemental Changes			34				
Total Budgetary Revenues	423	468	557	471	475	480	485
Expenditures[1]							
FileLocal Agency	423	468	468	471	475	480	485
Budget Adjustments							
2022 Encumbrance CFD's (into 2023)			21				
2023 Supplemental Changes			34				
Total BudgetaryExpenditures	423	468	523	471	475	480	485
Ending Balance Sheet Adjustment							
Ending Budgetary Fund Balance	0	0	34	34	34	34	34
Financial Reserves - Revenues							
2022 Grant/Svc Contract/Capital CFD's (into 2023)	21						
Planning Reserves			19	55	107	172	251
Planning Reserves							
Planning Reserves			19	55	107	172	251
2022 Encumbrance CFD's (into 2023)	21						
Total Reserves	0	0	0	0	0	0	0
Ending Unreserved Fund Balance	0	0	34	34	34	34	34

1 Assumes 1% annual growth for both revenues and expenditures 2025-2027.

Cost Allocation Tables:

These tables provide information about how the City allocates internal service costs (i.e. overhead provided by City agencies to other City agencies) to customer agencies.

Central Service Departments and Commissions - 2024 Cost Allocation Factors

Central Service Department	Cost Allocation Factor
City Auditor	Count of audit reports per department over prior two-year period.
City Budget Office	Percent of FTE time spent on cost allocation departments/funds.
Civil Service Commission	Two-year average number of cases by department.
Office of Civil Rights	Enforcement: 2-year average number of cases filed by department. RSJI: 2-year average number of department-specific trainings Policy: 100% General Fund Administration: Applied proportionally to department programs.
Office of Employee Ombud	Budgeted FTE by department.
Office of Intergovernmental Relations	Staff time and assignments by department.
Office of Sustainability and Environment	Management assessment of FTE time on work programs.
Department of Finance and Administrative Services	Various factors and allocations. See Appendix B(1) for details on services, rates, and methodologies.
Seattle Information Technology	Various factors and allocations. See Appendix B(2) for details on services, rates, and methodologies.
Law Department	Two-year average of civil attorney and paralegal service hours by department (excludes hours that are covered by direct billing via MOAs), including proportionate amount of overhead.
Legislative Department	City Clerk's Office based on number of Legislative items; Central Staff and Legislative Assistants on assignments; City Council 100% General Fund or by MOA* and City Clerk based on workload.
Seattle Department of Human Resources	Various factors and allocations. See Appendix B(3) for details on services, factors, and methodologies.
State Examiner (State Auditor)	75% by PeopleSoft data points; 25% by budgeted FTEs.
Emergency Management	Actual expenditure dollar spread.

**Memorandum of Agreement (MOA) on charges*

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

Service Provider	Org	Service Provided	Billing Methodology	Billing Method
Fleet Management Division				
Vehicle Leasing	FAD03	• Vehicles owned by, and leased from, Fleet Services • Vehicles owned directly by Utility Departments	• Calculated rate per month per vehicle based on three lease-rate components: 1) vehicle replacement; 2) routine maintenance; and 3) overhead. • Charge for overhead only as outlined in MOUs with Utilities.	Fleets rates.
Motor Pool	FAD04	Daily or hourly rental of City Motor Pool vehicles.	Actual vehicle usage by department per published rates. Rates vary by vehicle type and are based on time usage, with a set minimum and maximum daily charge.	Direct bill.
Vehicle Maintenance	FAD05	• Vehicle Maintenance labor. • Vehicle parts and supplies.	• Actual maintenance service hours, not included in the routine maintenance component of the Lease Rate (above). Billed at an hourly rate. • Actual vehicle parts and supplies, used in vehicle maintenance services, and not included in the routine maintenance component of the Lease Rate (above). Billed at cost plus a percentage mark-up.	Direct bill.
Vehicle Fuel	FAD07	Vehicle fuel from City-operated fuel sites or private vendor sites through the Voyager Fuel Card program.	Actual gallons of fuel pumped, billed at cost plus per-gallon mark-up.	Direct bill.
Facility Services				
Property Management Services	FAC03	Office & other building space.	Incorporated with Space Rent rates, which are allocated by square feet occupied by rent schedule.	Space rent rates.
Property Management Services	FAC03	Leased spaces.	Service agreements with commercial tenants, building owners and/or affected departments.	Direct bill.
Real Estate Services	FAC03	Real estate transactions including acquisitions, dispositions, appraisals, etc.	Incorporated with Space Rent rates, which are allocated by square feet occupied by rent schedule.	Space Rent rates.
Facilities Maintenance	FAC04	Crafts Services: Plumbing, carpentry, HVAC, electrical, painting.	• Regular maintenance costs included in office space rent and provided as part of space rent. • Non-routine services charged directly to service user(s) at an hourly rate.	Space rent rates; direct bill.
Janitorial Services	FAC05	Janitorial services.	Incorporated with Space Rent rates, which are allocated by square feet occupied by rent schedule.	Space rent rates.
Parking Services	FAC06	Parking services.	Monthly parking costs for City vehicles are charged to department based on actual use. Hourly parking vouchers are sold to departments in advance of use, as requested.	Direct bill; direct purchase

Service Provider	Org	Service Provided	Billing Methodology	Billing Method
			Vouchers for private tenants and personal vehicles of City staff are sold on monthly and hourly bases, as requested.	
Warehousing Services	FAC08	• Surplus service • Records storage • Material storage • Paper procurement	• Commodity type, weighting by effort and time • Cubic feet and retrieval requests • Number of pallets used/stored • Paper usage by weight	Cost Allocation to all relevant City Departments
Distribution Services	FAC09	• U.S. Mail delivery • Interoffice mail, special deliveries	• Sampling of pieces of mail delivered to client. • Volume, frequency, and distance of deliveries	Cost Allocation to all relevant City Departments
Logistics and Emergency Management	FAC10	Logistics and Emergency Management	Incorporated with Space Rent rates, which are allocated by square feet occupied by rent schedule.	Space rent rates.
Technical Services				
Capital Development and Construction Management	FAK01	• Project management • Space planning and design • Move coordination	• Project management hours billed at actual Project Managers' hourly rates in CIP projects. Applicable indirect charges are billed based on FAS' methodology.	Direct bill
Financial, Regulatory and Purchasing/Contracting Services				
Economics and Forecasting Fiscal and Policy Management	FAF19 FAF01	• City economic forecasting • City financial policy and planning	Allocated to all relevant City Department based on overall City Finance Division work effort.	Cost Allocation to all relevant City Departments
Debt Management	FAF02	Debt financing for the City	Allocation based on historical number of bond sales	Cost Allocation to General Fund, SCL, SPU
Citywide Accounting/Payroll	FAF03 FAF04 FAF05	• Citywide accounting services. • Citywide payroll	• Percent of staff time by department • Percent of staff time per department, with Payroll and Pension time allocated to departments based on FTEs and retirement checks, respectively.	Citywide Accounting: Cost Allocation to Six Funds Citywide Payroll: Cost Allocation to all Department
Business Systems	FAF21	• Maintain and develop the City-wide financial management system • Govern the City-wide Financial Management Program (FinMAP) • Support and enhance the City-wide HR system	System data rows used by customer departments	Cost Allocation to all City Departments
Regulatory Compliance and Consumer Protection	FAH01	• Verify accuracy of commercial weighing and measuring devices • Enforcement of taxicab, for-hire vehicle and limousine industries.	External fee revenue; General Fund support	External fees. The program is budgeted in General Fund

Service Provider	Org	Service Provided	Billing Methodology	Billing Method
Business Licensing and Tax Administration	FAF07 FAF08	Administration, audit, and customer service for City tax codes and regulatory licenses	100% General Fund.	The program is be budgeted in General Fund
Contracting Services	FAE01	• Provide contracting support and administration. • Women and minority business development. • Social equity monitoring and contract compliance.	• Allocation based on 3 years average of contract amounts (50%) and contract counts (50%) for all applicable services such as: Contract Admin/ADA, Compliance, and Labor Equity • General Fund support.	Cost Allocation to relevant CIP Departments Cost Allocation to General Fund
Purchasing Services	FAE02	Provide centralized procurement services, coordination and consultant services	Percent share by department for Purchasing Services based on total number of Purchase Orders issued (50%) and Blanket Contract and Purchase Order spending (50%). Percent share by department for consultant services costs based on total spending in previous two years	Cost Allocation to all relevant City Departments
Treasury Operations	FAF09 FAF12	• Bank reconciliation, Warrant issuance • Parking Meter Collections	• Percent share by department based on staff time • Parking Meter Collection Program budgeted directly in General Fund	Treasury Operations: Cost Allocation to all relevant City Departments Parking Meter Collection Program is budgeted in GF
Investments	FAF10	Investment of City funds	Percent share by department of annual investment earnings through the Citywide Investment Pool.	Cost Allocation to all relevant City Departments
Remittance Processing	FAF11	Processing of mail and electronic payments to Cash Receipt System	Percent share by department based on total number of weighted transactions.	Cost Allocation to General Fund, SCL and SPU
Risk Management and Claims Processing	FAF14 FAF15	Claims processing; liability claims and property/casualty program management; loss prevention/ control and contract review	Percent share by department based on number of claims/lawsuits filed (50%) and amount of claims/lawsuits paid (50%) (five-year period).	Cost Allocation all relevant City Departments
Seattle Animal Shelter				
Seattle Animal Shelter	FAI01	Animal care and animal control enforcement; spay and neuter services to the public.	External fee revenues; General Fund.	External revenues; The program is budgeted in GF
Office of Constituent Services				
Constituent Services	FAJ01	Service delivery and policy analysis, public disclosure response	Number of constituent contacts (inquiries, complaints, requests for service)	Cost Allocation all relevant City Departments
Customer Service Bureau	FAJ02	Provide information to constituents in response to inquiry or complaint	Number of constituent contacts (inquiries, complaints, requests for service)	Cost Allocation all relevant City Departments
Neighborhood Payment and Information Services	FAJ03	Payment and information services to residents (utility bills, pet licenses, traffic tickets, passports, City employment)	Percentage share by department of transaction type.	Cost Allocation to General Fund, SCL, SPU

Service Provider	Org	Service Provided	Billing Methodology	Billing Method
Central & Dept Admin				
Central & Dept Admin	FAA01 FAA02 FAA04 FAB01 FAB02 FAB03	Provide executive, communications, financial, human resource, and business support and strategic planning and analysis to the department (FAS Department-wide) FAS Citywide charges from ITD and SDHR	Average of all FAS' services	Cost Allocation all relevant City Departments

Cost Allocation Appendix

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

Budget Summary Level (BSL)	Budget Program	Project	Unit of Measure	Allocation	Direct Billed	Indirects
Fund 50410 – Information Technology Fund						
Capital Improvement Projects						
	Application Services CIP	MCIS Replacement	100% LTGO Bonds		X	
	Enterprise Compute Svcs CIP	Computing Svc Architecture	100% LTGO Bonds		X	
	Fiber Initiatives CIP	2023-2024 Annual Maintenance	100% PRJ		X	
		Budgeted Fiber Initiatives	100% PRJ		X	
	Seattle Channel CIP	SEA Channel Digital Upgrade	100% CF	X		
		SEA Channel Operating Capital	100% CF	X		
	Telecommunications CIP	Telecom Redesign	100% LTGO Bonds		X	
Leadership and Administration						
	Citywide Indirect Costs	Citywide Overhead	Indirect Cost Recovery			X
		Department Overhead	AIA Modified for L&A	X		
	Departmental Indirect Costs	Accounting	AIA Modified for L&A	X		
		Budget and Analysis	AIA Modified for L&A	X		
		Citywide Public Records Act	AIA Modified for L&A	X		
		Communications	AIA Modified for L&A	X		
		Executive Team	AIA Modified for L&A	X		
		General Admin Services	AIA Modified for L&A	X		
		Governance and Strategic Init	AIA Modified for L&A	X		
		Human Resources / Talent	AIA Modified for L&A	X		
		IT Compliance	AIA	X		
		Privacy	Modified AIA % with Cable Fund	X		
		Procurement and Contracting	AIA Modified for L&A	X		
		RSJ	AIA Modified for L&A	X		
		Strategic Business Operations	AIA Modified for L&A	X		
		Training-Chief Of Staff	AIA Modified for L&A	X		
	Pooled Benefits And PTO	Leave / Time-Off	Indirect Cost Recovery			X
		Pooled Benefits	Indirect Cost Recovery			X
Technology Infrastructure						
	Communications Infrastructure	Data Center	# of Rack Units (RUs)	X		
	Database Systems	Database Systems	AIA	X		
	Computing	Cloud - Direct Bill	Direct Bill based on department usage	X	X	
	Enterprise Services	Messaging Support & ID Mgmt	# of Email Accounts/O365 Accounts	X		
	Infrastructure Tools	Infrastructure Tools	AIA	X		
	Middleware	Middleware/Integration	AIA	X		
	Network Operations	Network Infrastructure	# of Active UDS-WiFi Ports	X		
	Radio Management	Citywide Radio Ops-Direct Bill	Based on 2021 Radio Shop Installs & Mtc. Actuals		X	
		Pagers-Direct Bill	Based on 2021 Pager Actuals		X	
		PSERN Operator Services	# of PSERN Radios & Consoles	X		
		Public Safety Comm & Reserves	# of Public Safety Radios	X		
		Radio Access Infra & Reserves	# of Radios	X		
		Radio Comm Support Svcs	# of Radios	X		
	Systems Engineering	Backup & Recovery	# of Backup Gigabytes	X		
		Storage-SAN	# of Storage SAN Gigabytes	X		
	Telephone Engineering	Consolidated Telecom	# of Landline Extensions	X		
		IVR & Call Center Elements	IVR 2021 Usage	X		
	Windows Systems	Platform Technologies	# of CPU + # of Memory Gigabytes X 10%	X		
		Windows Server	# of CPU + # of Memory Gigabytes X 10%	X		
Frontline Services & Workplace						
	Broadband & Community Tech	Digital Equity	100% CF	X		
		Single Pt Of Contact Sm Cell	100% SCL	X		
		Technology Matching Funds	100% CF	X		
	Digital Workplace	Adobe	Proportion of Adobe Maintenance Expenditure	X		
		Digital Collaboration	# of Email Accounts/O365 Accounts	X		
		Microsoft Enterprise Agreement	Proportion of MS License Expenditures	X		
		RecordPoint Implementation	# of Email Accounts/O365 Accounts	X		
		Workplace Productivity	# of Email Accounts/O365 Accounts	X		
	Frontline Digital Services	Device Support & Engineering	# of O365 Email Accts (50%) + # of Devices (50%)	X		
		Digital Engagement	6-Fund % Modified based on 2017 Actuals	X		
		IT Asset Management	AIA	X		
		IT Service Management	# of Email Accounts/O365 Accounts	X		
		Lifecycle Replacement	# of Devices (Laptops & Desktops)	X		
		Seattle Channel	100% CF	X		
		Service Desk	# of O365 Email Accts (50%) + # of Devices (50%)	X		
		Service Desk Support Svcs	# of O365 Email Accts (50%) + # of Devices (50%)	X		
		Telecom Direct Bill	Based on 2021 Wireless Actuals		X	

Cost Allocation Appendix

Budget Summary Level (BSL)	Budget Program	Project	Unit of Measure	Allocation	Direct Billed	Indirects
Digital Security & Risk						
	Digital Security & Risk	Cyber Risk Management	AIA	X		
		Emergency Management	AIA	X		
		Security Operations	AIA	X		
Applications						
	Business Applications	CAD & RMS	# of Public Safety Radios	X		
		Customer Care Billing (CCB)	50% SCL & 50% SPU	X		
		Dept Apps Maintenance	Allocated based on Department Maintenance Cost	X		
		E911	% of 2021 Process 911 Calls	X		
		Finance Applications-Other	Other Applications Allocation-Finance Applns.	X		
		Fire & Police Support Svcs	# of Public Safety Radios	X		
		Hansen 8	# of Hansen 8 Licenses	X		
		HR Applications-Other	Other Applications Allocation-HR Apps	X		
		HRIS	# of Annual HRIS Paychecks	X		
		HRIS & Finance Support Svcs	HRIS Paychecks and Finance Apps-Other Allocations	X		
		SPU Maintenance	100% SPU	X		
		Work & Asset Mgmt Apps-Other	Other Applications Allocation-WAMS	X		
	Department IT Initiatives	Bid Solicitation Software	100% FAS		X	
		Business Analyst Direct Bill	100% PRJ		X	
		Busines Applications Svcs	100% PRJ		X	
		Business License Process Rev	100% FAS		X	
		CSCC CAD Compatibility	100% CSCC	X		
		CSCC Versaterm Compatibility	100% CSCC	X		
		Data Warehouse Upgrade or Replacement	100% HSD		X	
		Digital Workplace Svcs	100% PRJ		X	
		HSD Internal Operating Init	100% HSD	X		
		Mobile Inspection Application	100% SDCI		X	
		Project Management Direct Bill	100% PRJ		X	
		Quality Assurance Direct Bill	100% PRJ		X	
		SCL Budgeted IT Init	100% SCL		X	
		SDCI Budgeted Init	100% SDCI		X	
		SDOT Budgeted IT Init	100% SDOT		X	
		SPU Budgeted IT Init	100% SPU		X	
		SPD Internal Operating Init	100% SPD	X		
		Staging Environment for Workers Comp	100% HSD		X	
		Technology Infrastructure Svcs	100% PRJ		X	
	Platform Applications	Accela Direct Bill	% to FAS, DON, OSE, SDOT		X	
		Accela Enterprise Platform	Accela Allocation Method	X		
		Accela Support Svcs	Accela Allocation Method	X		
		Affordable Seattle Utilities	100% TBD		X	
		AutoCAD Enterprise Platform	CADD Allocation Model	X		
		Citywide Contract Mgmt System	# of CCMS Users and Contracts	X		
		CRM Enterprise Platform	Other Applications Allocation-CRM	X		
		ECM Utilities Direct Bill	Utilities Direct Bill		X	
		Enterprise Content Management	Other Applications Allocation-Enterprise CM	X		
		GIS Chargeback	GIS Chargeback-Based on 2021 Actuals		X	
		GIS/CADD Support Svcs	GIS Allocation Model	X		
		GIS-Core	GIS Allocation Model	X		
		Gov & Community Support Svcs	CRM-Other and WAMs-Other Allocations	X		
		OSE Bldg Performance Standards App	100% OSE		X	
		SDCI Accela Work Group	100% SDCI		X	
		SFD Safety Records Platform	100% SFD	X		
		SPU Construction Contract Mgmt Sys	100% SPU	X		
		Utility Assistance Program	% to SPU & SCL	X		
	Service Modernization	App Strategy, Arch & Standards	AIA	X		
		Data Analytics & Engineering	AIA	X		
		Digital Workflows	AIA	X		
		Enterprise Architecture	AIA	X		
		Open Data	6-Fund % Modified based on 2017 Actuals	X		
		Quality Assurance Team	AIA	X		
Client Solutions						
	Client Solutions	Business Analyst Team	% of Project Revenue Budget(Excl. Fiber Projects)	X		
		Client Service Advisors	% of 2021 Actual Expenditures	X		
		Project Management Team	AIA Modified for L&A	X		

Seattle Department of Human Resources Cost Allocation Methodologies - B(3)

SHR central Services: allocated to all departments		
Project Cost Pool	**Services provided**	**Cost Allocation Methodology**
Benefits Administration	Administers City's benefit and wellnessprograms, manage vendors provide benefit services, and monitor compliance	Health Care Fund pays salary & benefits cost of 0.5 FTE Personnel Analyst, Sr 1.2 FTE Personnel Analyst 0.8 FTE Manager 3 0.8 FTE Personnel Analyst, Supervisor 1.0 FTE Strategic Advisor 1 Seattle City Employees Retirement pays salary & benefits cost of 1.0 FTE Personnel Analyst and 0.5 FTE Administrative Specialist II Payroll Expense Tax (PET) Fund pays salary & benefits cost of 1.0 FTE Personnel Analyst, Sr Remainder allocated to departments based on Adopted budget positions
Leave Administration	Consultation, processes, resources, and training for City's leave programs and ADA Title I	Allocated to departments based on Adopted budget positions
Workforce Analytics & Reporting	Administer City's Human Resource Information System (HRIS) and Cornerstone learning & performance system. Provide system-level support and consultation inbusiness processes and data analysis.	Allocated to departments based on three-year running average of payroll positions
Learning and Development	Training and development policies and programs	Allocated to departments based on Adopted budget positions
Workforce Equity	Policy, consultation, programs, and outreach for workforce equity strategies, EEOC reporting	Allocated to departments based on Adopted budget positions
Workforce Development	Workforce development policy, consultation, programs, and outreach	Allocated to departments based on Adopted budget positions
Talent Acquisition	Recruitment and staffing policy and hiring	Payroll Expense Tax (PET) Fund pays salary & benefits cost of 1.0 FTE Personnel Analyst, Sr 1.0 FTE TLT Personnel Analyst, Sr (term ends January 1, 2024) Remainder allocated to departments based on Adopted budget positions
HR Service Delivery	City Shared Governance HR strategies	Allocated to departments based on Adopted budget positions

HR Investigations	Investigations policy, consultation, training and case resolution	Program costs allocated to departments based on Adopted budget positions Investigation costs allocated to departments, except SMC, weighted by usage and Adopted budget positions

SHR targeted services: allocated based on use		
HR Service Delivery	Provide end-to-end HR support to 20 departments and executive offices	Payroll Expense Tax (PET) Fund pays salary & benefits cost of 1.5 FTE Personnel Analyst Remainder allocated to supported departments based on dedicated services weighted by Adopted budget positions
Labor Relations	Labor relations policy, programs, negotiation and consultation	Allocated to departments based on three-year running average of represented positions
Fire and Police Exams	Administer Police and Fire civil service examinations	Allocated to SFD and SPD
SPD Recruiting Innovation Team	Recruiting, outreach and data reporting for SPD hiring	Allocated to SPD
Deferred Compensation	Consultation, processes, education, and outreach for City's Voluntary Deferred Compensation Plan	Costs paid by the plan administrator and recovered through program participant fees
Compensation and Classification	Provide assistance in interpreting and applying fair and consistent evaluation of positions and equitable compensation	Allocated to departments based on three-year running average of classification reviews One-time classification & compensation review project allocated to departments based on Adopted positions
Safety	Provide consultation, processes, training, and programs governed by Federal law, City charter, municipal code, and personnel policies	Fully burdened CDL labor hours allocated to departments based on a three-year running average of CDL-holding employees All other costs allocated to the Industrial Insurance Fund 10110 and recovered through the Workers Compensation pooled costs based on claims history
Workers Compensation	Provide claims administration, consultation, and assistance to employees who have sustained a work-related injury or illness	Allocated to the Industrial Insurance Fund 10110 and recovered through the Workers Compensation pooled costs based on claims usage data

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

Debt Service by Fund	2023 Actual[1]	2024 Proposed	2025 Estimate
Arts			
2018A Bond Issue			
King Station TI for Arts	33,058	33,285	33,110
2018B Bond Issue			
King Station TI for Arts	462,414	460,478	461,342
Arts Fund Total	**495,471**	**493,763**	**494,452**
Bond Interest & Redemption Fund - LTGO			
2010A BAB Issue			
Alaskan Way Tunnel / Seawall	80,331	72,017	63,213
Bridge Rehab (BTG)	254,663	175,983	90,951
Bridge Seismic (BTG)	101,631	70,189	36,207
Fire Station Projects	25,033	17,097	8,756
Golf	3,091	2,108	1,104
King Street Station (BTG)	4,406	3,045	1,578
Mercer West (BTG)	101,170	69,878	36,128
Spokane (BTG)	56,729	39,194	20,273
2014 Bond Issue			
Benaroya Hall Equipment	117,550	122,400	
SCIDPDA-A	173,288	172,788	177,588
SCIDPDA-B	186,394	185,444	184,944
2017B Bond Issue			
SCIDPDA Refunding	536,980	540,583	533,083
Bond Interest & Redemption Fund - LTGO Total	**1,641,265**	**1,470,726**	**1,153,823**
Cumulative Reserve Subfund - REET I			
2010A BAB Issue			
Fire Station Projects	575,813	574,704	572,773
2013A Bond Issue			
Fire Facilities	709,859		
North Precinct	234,953		
Rainier Beach Community Center	367,725		
2014 Bond Issue			
North Precinct	445,956	-	-
2015A Bond Issue			
Fire Facilities	330,600	330,850	330,600
Northgate Land Acquisition	219,375	220,375	220,875
Zoo Garage	137,750	-	-
2016A Bond Issue			
Fire Station 5	125,950	127,325	128,450
Fire Stations	693,950	-	697,825
Jail	88,525	-	-
North Precinct	437,000	-	-

[1] The 2023 Actual column represents the actual debt service amounts for the 2023 LTGO Bond Issue.

Debt Service by Fund	2023 Actual[1]	2024 Proposed	2025 Estimate
2017 Bond Issue			
Fire Station 22	440,500	439,250	437,500
Fire Station 5	285,300	-	285,300
2017B Bond Issue			
Mercer Arena	331,325	-	-
2018A Bond Issue			
Fire Station 32	97,700	95,200	92,700
2021A Bond Issue			
Fire Station 31	677,100	677,350	676,850
Rainier Beach Community Center - R	102,333	286,323	322,344
2021B Bond Issue			
Aquarium Expansion	553,815	554,915	555,965
2022A Bond Issue			
Aquarium Expansion	832,200	834,700	834,900
Fire Station 31	246,150	245,900	246,500
Rainier Beach Community Center - R	420,100	421,600	420,200
2023A Bond Issue			
Aquarium Expansion	63,375	275,500	280,500
Fire Station 31	31,688	137,750	140,250
Fire Facilities Refunding	111,944	800,000	800,500
North Precinct Refunding	37,375	-	-
Rainier Beach Community Center Refunding	58,139	416,000	418,250
Waterfront Ops. and Tribal Interpretive Center	206,014	915,500	918,250
2024A Bond Issue			
Fire Station 31		1,406,448	2,195,459
Cumulative Reserve Subfund - REET I Total	**8,862,514**	**8,759,690**	**10,575,991**
Cumulative Reserve Subfund - REET II			
2010A BAB Issue			
Alaskan Way Tunnel / Seawall	713,060	716,184	713,313
Bridge Rehab (BTG)		1,948,000	
2015A Bond Issue			
Alaskan Way Viaduct	357,250	356,875	355,750
Aquarium Pier 59	130,125	129,250	128,125
2016 Bond Issue			
Alaskan Way Corridor	319,700	-	-
2021A Bond Issue			
West Marginal Way Safe Street and Accessibility Improvements	101,000	98,750	101,500
West Seattle Bridge & Misc. Transp. Projects[2]	4,820,400	4,820,400	4,820,150
2022A Bond Issue			
Alaskan Way Tunnel / Seawall - R	340,600	335,600	343,200
Aquarium Pier 59 - R	1,351,900	1,357,400	1,357,200
Fremont Bridge Approaches - R	102,100	102,600	98,800
SR 519 (GF to REET) - R	189,000		

[2] Miscellaneous Transportation Projects include: Northlake Retaining Wall (MC-TR-C102), Alaskan Way Main Corridor (MC-TR-C072), Alaskan Way Viaduct Replacement (MC-TR-C066), Bridge Rehabilitation and Replacement (Fairview) (MC-TR-C045), Highland Park Roundabout (MC-TR-C100)

Debt Service by Fund	2023 Actual[1]	2024 Proposed	2025 Estimate
West Marginal Way Safe Street and Accessibility Improvements	81,400	79,650	78,250
West Seattle Bridge Immediate Response	1,718,200	1,721,950	1,721,350
Cumulative Reserve Subfund - REET II Total	**10,224,735**	**11,666,659**	**9,717,638**
Cumulative Reserve Subfund - Unrestricted			
2014 Bond Issue			
North Precinct		447,831	445,631
2015A Bond Issue			
Park 90/5 Police Support Acquisition	1,083,000	1,076,500	1,072,875
Zoo Garage		137,125	136,250
2016A Bond Issue			
Alaska Way Corridor (GF to REET)		320,450	320,700
Fire Stations		693,950	
Jail		85,775	87,900
North Precinct		439,125	440,500
2017 Bond Issue			
Fire Station 5		288,050	
2017B Bond Issue			
Mercer Arena		331,390	331,015
2022A Bond Issue			
Joint Training Facility	128,100		
2023A Bond Issue			
North Precinct Refunding		268,500	265,250
Cumulative Reserve Subfund - Unrestricted Total	**1,211,100**	**4,008,696**	**3,100,121**
Finance and Administrative Services Fund			
2015A Bond Issue			
City Hall	752,750	758,375	757,375
Justice Center	1,914,250	1,919,750	1,926,125
Seattle Municipal Tower & Police Support	8,547,819	8,524,006	8,497,369
2016A Bond Issue			
Financial IT Upgrades (FAS)	2,338,500	2,342,125	
SMT IDT Server Closets	369,000		
2017A Bond Issue			
Financial IT Upgrades (FAS)	1,730,500	1,730,750	1,727,250
2018A Bond Issue			
Financial IT Upgrades (FAS)	1,063,000	1,059,250	1,058,500
2019A Bond Issue			
FAS IT Initiative	126,000	130,750	130,125
SMT Chiller	373,750	374,875	375,250
2020A Bond Issue			
City Hall-R	3,075,018	2,328,850	2,343,350
Justice Center-R	3,077,682	2,334,350	2,343,600
SMT Chiller	673,250	675,500	676,500
SMT Elevator Rehab	155,500	155,250	154,750
2021A Bond Issue			
Human Capital Management System	949,750	951,000	950,500

Debt Service by Fund	2023 Actual[1]	2024 Proposed	2025 Estimate
Seattle Municipal Tower Elevator Rehab	513,250	516,750	514,250
2022A Bond Issue			
City Hall - R	364,750	1,129,750	1,124,150
Human Capital Management System	2,472,350	2,474,600	2,475,800
Justice Center - R	364,750	1,129,750	1,124,150
SMT Base - R	136,500		
SMT Elevator	1,096,200	1,100,950	1,101,150
2023A Bond Issue			
Human Capital Management System	163,674	1,403,250	1,400,750
SMT Elevator	50,826	365,750	364,500
2024A Bond Issue			
Electrical Infrastructure Upgrades		54,075	84,411
Human Capital Management System		196,630	634,025
SMT Elevator		293,550	824,411
Finance and Administrative Services Fund Total	**30,309,069**	**31,949,885**	**30,588,290**
General Fund			
2010A Bond Issue			
Bridge Rehab (BTG)	4,995,344	2,739,596	
Bridge Seismic (BTG)		2,342,472	
2014 Bond Issue			
South Park Bridge	672,150	672,400	674,000
2015A Bond Issue			
South Park Bridge	338,775	338,775	338,275
2015B Bond Issue			
Pike Market PCN	1,943,006	1,943,953	1,946,931
2016A Bond Issue			
Financial IT Upgrades (GF)	582,000	584,250	
Northgate Land Acquisition	423,825	427,575	425,450
2016B Bond Issue			
Pike Market PCN	394,506	393,956	392,950
2017 Bond Issue			
City Center Streetcar (2017)		201,985	
Financial IT Side Systems	231,250	226,250	231,000
Financial IT Upgrades (GF)	323,750	319,750	320,250
Municipal Court IT	335,250	330,750	330,750
2018A Bond Issue			
Financial IT Side Systems	48,500	46,500	49,500
Municipal Court IT	730,000	735,000	733,250
Pay Stations	295,500	297,750	299,250
Police IT	151,750	150,500	149,000
SRI - Department Capital Needs	170,250	168,250	171,000
2019A Bond Issue			
Criminal Justice IT	457,375	458,625	458,875
Police Car Computers	713,000	708,875	708,375
2020A Bond Issue			
Criminal Justice IT	1,280,250	1,282,500	1,282,250
2021A Bond Issue			

Debt Service by Fund	2023 Actual[1]	2024 Proposed	2025 Estimate
Criminal Justice Information System Projects	886,500	885,000	887,000
2022A Bond Issue			
Criminal Justice Information System Projects	1,831,900	1,836,900	1,832,100
Magnuson Bldg 30 - R	305,800	306,800	
2023A Bond Issue			
Criminal Justice Information System Projects	212,694	1,824,000	1,822,250
2024A Bond Issue			
Criminal Justice Information System Projects		230,422	742,989
General Fund Total	**17,323,375**	**19,452,835**	**13,795,444**
Information Technology Fund			
2013A Bond Issue			
Data Center	286,000		
2014 Bond Issue			
Data Center Long	874,900	877,200	
2016A Bond Issue			
Data Center Long	225,750	221,125	221,125
2017A Bond Issue			
Sea Muni Twr TI	523,750	528,250	526,500
2019A Bond Issue			
IT Computing Architecture	244,375	244,375	243,875
IT Data Telephone	576,000	577,375	577,500
SMT Remodel - IT	263,000	262,250	265,875
2020A Bond Issue			
IT Computing Architecture	140,750	140,500	140,000
IT Data Telephone	931,500	931,750	930,250
SMT Remodel - IT	127,500	127,750	127,750
2021A Bond Issue			
Computing Services Architecture	815,750	811,750	816,500
Data and Telephone Infrastructure	1,456,500	1,454,750	1,455,500
2022A Bond Issue			
Computing Services Architecture	154,750	154,250	154,650
Data and Telephone Infrastructure	599,000	597,750	599,950
2023A Bond Issue			
Computing Services Architecture	96,778	828,000	830,000
Data and Telephone Infrastructure	228,313	1,957,250	1,956,000
2024A Bond Issue			
Computing Services Architecture		195,309	629,765
Data and Telephone Infrastructure		338,595	1,091,785
Information Technology Fund Total	**7,544,615**	**10,248,228**	**10,567,025**
Library Fund			
2022A Bond Issue			
Library Garage - R	386,200	384,200	390,000
Library Fund Total	**386,200**	**384,200**	**390,000**
Parks & Recreation Fund			
2010A BAB Issue			

Debt Service by Fund	2023 Actual[1]	2024 Proposed	2025 Estimate
Golf	71,274	69,280	72,242
2013A Bond Issue			
Golf	101,356		
2013B Bond Issue			
Magnuson Bldg 11	546,491	549,728	546,750
Magnuson Bldg 30	487,990	487,523	486,000
2014 Bond Issue			
Golf	374,863	373,863	373,663
2015A Bond Issue			
Golf	137,300	133,300	134,175
2021A Bond Issue			
Golf Refunding	145,924	162,550	161,375
2022A Bond Issue			
Aquarium Pier 59 Entry - R	164,650	162,400	166,400
Golf - R	270,900	272,150	264,750
2023A Bond Issue			
Golf Refunding	15,979	114,250	110,750
Parks & Recreation Fund Total	**2,316,727**	**2,325,042**	**2,316,104**
Payroll Expense Tax Fund Total			
2023A Bond Issue			
Drive Clean Seattle Fleet Electric Vehicle Infra.	49,653	477,500	475,500
Payroll Expense Tax Fund Total	**49,653**	**477,500**	**475,500**
Seattle Center Fund			
2021B Bond Issue			
Seattle Center Signage	861,638	864,138	866,538
2022A Bond Issue			
McCaw Hall (long) - R	120,750		
Seattle Center Fund Total	**982,388**	**864,138**	**866,538**
Short-Term Rental Fund			
2018B Bond Issue			
Low Income Housing	1,354,268	1,358,268	1,357,753
2019B Bond Issue			
Low Income Housing	650,869	651,903	652,440
Short-Term Rental Fund Total	**2,005,136**	**2,010,170**	**2,010,193**
SPU Drainage & Wastewater Fund			
2015A Bond Issue			
Seattle Municipal Tower & Police Support	43,523	43,401	43,266
2022A Bond Issue			
Joint Training Facility	7,350		
SPU Drainage & Wastewater Fund Total	**50,873**	**43,401**	**43,266**
SPU Solid Waste Fund			
2015A Bond Issue			

Debt Service by Fund	2023 Actual[1]	2024 Proposed	2025 Estimate
Seattle Municipal Tower & Police Support	26,114	26,041	25,959
2022A Bond Issue			
Joint Training Facility	4,200		
SPU Solid Waste Fund Total	**30,314**	**26,041**	**25,959**
SPU Water Fund			
2015A Bond Issue			
Seattle Municipal Tower & Police Support	87,045	86,803	86,531
2022A Bond Issue			
Joint Training Facility	12,600		
SPU Water Fund Total	**99,645**	**86,803**	**86,531**
Transportation Fund			
2010A BAB Issue			
Bridge Rehab (BTG)	301,583	749,622	5,524,616
Bridge Rehab (CPT)	425,000	425,000	425,000
Bridge Seismic (BTG)	2,286,294		2,368,494
King Street Station (BTG)	98,942	101,181	103,202
Mercer West (BTG)	1,692,803	1,730,550	1,759,600
Mercer West (BTG) (from 2010A BABS Mercer)	582,554	596,292	603,734
Spokane (BTG)	1,275,152	1,304,559	1,326,150
2015A Bond Issue			
Alaska Way Corridor (CPT-2.5%)	279,350	281,100	282,350
Bridge Rehab (BTG)	282,275	286,750	285,000
Bridge Rehab (CPT-10%)	346,750	346,500	345,750
Bridge Seismic (BTG)	112,125	112,750	113,125
CWF Overlook (CPT-2.5%)	94,675	91,925	94,050
King Street Station (BTG)	236,500	232,375	232,875
Mercer (from zoo bonds) (BTG)	1,119,875	1,119,000	1,115,875
2016A Bond Issue			
23rd Ave Corridor (CPT-10%)	506,375	506,750	506,375
Alaskan Way Corridor (CPT-2.5%) (Repurpose to Lander and Habitat Beach)	589,997	589,745	588,653
Bridge Rehab (BTG)	966,500	964,625	970,750
Habitat Beach (Repurpose from Main Corridor)	223,944	223,848	223,434
King Street Station (BTG)	116,250	116,625	116,750
S. Lander St. Grade Separation (Repurpose from Main Corridor)	63,984	63,957	63,838
Seawall (CPT-2.5%)	534,750	539,250	537,875
Spokane (BTG) (Redirected from Jail)	260,400	257,275	253,900
Transit Corridor	62,225	60,475	63,600
2017A Bond Issue			
23rd Ave Corridor (CPT-10%) (Repurpose To Habitat Beach)	64,192	65,520	63,750
Alaskan Way Corridor (CPT-2.5%)	127,276	127,276	128,725
Alaskan Way Main Corridor (From Habitat Beach)	203,802	204,554	203,154
Alaskan Way Main Corridor (From Lander)	66,117	66,117	66,870
Bridge Rehab (CPT-10%) (Repurpose to Northgate Bridge)	158,040	156,240	156,578
City Center Streetcar (CPT-10%)	313,500	108,515	312,250

Debt Service by Fund	2023 Actual[1]	2024 Proposed	2025 Estimate
Habitat Beach	40,760	40,911	40,631
Northgate Bridge and Cycle Track (CPT-10%) (Repurpose from Bridge Rehab in 2018)	172,088	170,128	170,496
S. Lander St. Grade Separation (Repurpose from Main Corridor)	201,657	201,657	203,954
Seawall LTGO (CPT-10%) (Repurpose to Habitat Beach)	1,447,318	1,449,098	1,445,093
2017B Bond Issue			
CWF Overlook (CPT-2.5%)	222,920	224,630	226,005
2018A Bond Issue			
Alaskan Way Corridor (CPT-2.5%)	439,193	442,215	439,890
2018B Bond Issue			
CWF Overlook (CPT-2.5%)	234,940	234,540	235,130
Alaskan Way Corridor (Repurpose FROM King St in 2018)	63,056	62,792	62,910
2019A Bond Issue			
Alaskan Way Corridor (CPT-2.5%)	927,700	930,075	931,200
Alaskan Way Viaduct Replacement (Habitat Beach) (CPT-2.5%)	83,400	81,400	84,275
Seawall (CPT-2.5%)	214,950	211,450	212,825
2019B Bond Issue			
CWF Overlook (CPT-2.5%)	67,633	66,695	65,728
2020A Bond Issue			
CWF Alaskan Way Corridor (CPT-2.5%)	863,350	864,350	864,100
CWF Overlook (CPT-2.5%)	99,850	102,100	99,100
2021A Bond Issue			
Alaskan Way Main Corridor (CPT-2.5%)	598,550	600,550	601,800
23rd Ave (Rdcd for MW (BTG) (from 2011 Spokane)) - R from 2011	126,909	352,706	399,564
AAC Northgate (BTG) (from 2011 Spokane) - R from 2011	102,437	284,693	322,515
Arterial Asphalt & Concrete (from 2011 Spokane (BTG)) - R from 2011	10,146	28,199	31,945
Arterial Asphalt & Concrete (from Linden (BTG) (from 2011 Spokane)) - R from 2011	6,064	16,854	19,093
Bridge Rehab (BTG) (from 2011 Spokane) - R from 2011	83,188	231,312	261,995
Bridge Seismic (BTG) - R from 2011	44,004	119,664	138,419
Bridge Seismic (BTG) (from 2011 Bridge Rehab) - R from 2011	132,139	367,652	416,324
Bridge Seismic (BTG) (from 2011 Spokane) - R from 2011	56,340	156,581	177,383
Chesiahud (BTG) (from 2011 Spokane) - R from 2011	25,609	71,173	80,629
King Street Station (BTG) - R from 2011	91,380	257,433	288,969
Linden (BTG) (Rdcd for AA - from 2011 Spokane) - R from 2011	34,911	97,023	109,913
Mercer West (CPT) - R from 2011	184,448	507,235	579,844
Mercer West (CPT) (from 2011 Bridge Rehab - BTG) - R from 2011	62,592	174,151	197,206
Mercer West (CPT) (from 2011 Spokane) - R from 2011	46,097	128,112	145,132
Mercer West (from 23rd (BTG) (from 2011 Spokane)) - R from 2011	6,259	17,395	19,706
Seawall (CPT) - R from 2011	286,402	796,329	883,331
Sidewalks (BTG) (from 2011 Spokane) - R from 2011	25,609	71,173	80,629
Spokane (Rdcd for AAC (BTG) (Orig Proj)) - R from 2011	25,707	71,444	80,935
2021B Bond Issue			

Debt Service by Fund	2023 Actual[1]	2024 Proposed	2025 Estimate
Overlook Walk and E-W Connections Proj (CPT)	262,558	260,708	263,858
2022A Bond Issue			
Alaskan Way Main Corridor (CPT-2.5%)	718,850	718,600	715,800
Linden (BTG) - R	387,550	391,800	388,400
Mercer West (CPT) (from 2012 Mercer) - R	316,550	311,300	312,900
Overlook Walk and East-West Connections Project (CPT-2.5%)	321,600	324,850	324,050
Seawall (CPT) - R	177,550	176,800	177,000
2023A Bond Issue			
Overlook Walk and East-West Connections Project (CPT-2.5%)	51,368	227,250	228,000
2024A Bond Issue			
Alaskan Way Main Corridor (CPT-2.5%)		1,390,430	2,170,456
Overlook Walk and East-West Connections Project (CPT-2.5%)		162,225	253,233
Transportation Fund Total	**22,655,494**	**24,824,056**	**33,586,687**
Grand Total	**106,188,544**	**119,171,832**	**119,793,563**

Glossary

Annual Comprehensive Financial Report of the City (ACFR): The City's audited annual financial statements prepared by the Department of Finance & Administrative Services.

Appropriation: A legal spending authorization granted by the City Council, the City's legislative authority, to make expenditures and/or incur obligations for specific purposes.

Biennial Budget: A budget covering a two-year period. Under state law, a biennium begins with an odd-numbered year.

Budget - Adopted and Proposed: The Mayor submits to the City Council a recommended revenue and expenditure level for all City operations for the coming fiscal year as the Proposed Budget. When the City Council agrees upon the revenue and expenditure levels, the Proposed Budget becomes the Adopted Budget, funds are appropriated, and legal expenditure limits are established.

Budget - Endorsed: The City of Seattle implements biennial budgeting through the sequential adoption of two one-year budgets. When adopting the budget for the first year of the biennium, the Council endorses a budget for the second year. The Endorsed Budget is the basis for a Proposed Budget for the second year of the biennium, and is reviewed and adopted in the fall of the first year of the biennium.

Budget Control Level: The level at which expenditure appropriations are controlled to meet State and City budget law provisions.

Capital Assets: Assets of significant value and having a useful life of at least 10 years or more. Capital assets may also be referred to as "fixed assets."

Capital Improvement Program (CIP): Annual appropriations from specific funding sources are shown in the City's budget for certain capital purposes such as street improvements, building construction, and some kinds of facility maintenance. These appropriations are supported by a six-year allocation plan detailing all projects, fund sources, and expenditure amounts, including many multi-year projects that require funding beyond the one-year period of the annual budget. The allocation plan covers a six-year period and is produced as a separate document from the budget document.

Chart of Accounts: A list of expenditure, revenue, and other accounts describing and categorizing financial transactions.

Community Development Block Grant (CDBG): A U.S. Department of Housing and Urban Development (HUD) annual grant to Seattle and other local governments to support economic development projects, human services, low-income housing, and services in low-income neighborhoods.

Cost Allocation: Distribution of costs based on some proxy for costs incurred or benefits received.

Cumulative Reserve Subfund (CRS): A significant source of ongoing local funding to support capital projects in general government departments. The CRS consists of two accounts: the Capital Projects Account and the Revenue Stabilization Account. The Capital Projects Account has six subaccounts: REET I, REET II, Unrestricted, South Lake Union Property Proceeds, Asset Preservation Subaccount - Fleets and Facilities, and the Street Vacation Subaccount. The Real Estate Excise Tax (REET) is levied on all sales of real estate, with the first .25% of the locally imposed tax going to REET I and the second .25% to REET II. State law specifies how each REET can be spent.

Debt Service: Annual principal and interest payments the City owes on money it has borrowed.

Errata: Adjustments, corrections, and new information sent by departments through the City Budget Office to the City Council during the Council's budget review as an adjunct to the Mayor's Proposed Budget. The purpose is to adjust the Proposed Budget to reflect information not available upon submittal and to correct inadvertent errors.

Full-Time Equivalent (FTE): A term expressing the amount of time for which a position has been budgeted in relation to the amount of time a regular, full-time employee normally works in a year. Most full-time employees (1.00 FTE) are paid for 2,088 hours in a year (or 2,096 in a leap year). A position budgeted to work half-time for a full year, or full-time for only six months, is 0.50 FTE.

Fund: An accounting entity with a set of self-balancing revenue and expenditure accounts used to record the financial affairs of a governmental organization.

Fund Balance: The difference between the assets and liabilities of a particular fund. This incorporates the accumulated difference between the revenues and expenditures each year.

General Fund: A central fund into which most of the City's general tax revenues and discretionary resources are pooled, and which is allocated to support many of the operations of City government. Beginning with the 1997 Adopted Budget, the General Fund was restructured to encompass a number of subfunds, including the General Fund Subfund (comparable to the "General Fund" in prior years) and other subfunds designated for a variety of specific purposes. These subfunds are listed and explained in more detail in department chapters, as well as in the Funds, Subfunds, and Other section of the budget document.

Grant-Funded Position: A position funded 50% or more by a categorical grant to carry out a specific project or goal. Seattle Municipal Code 4.04.030 specifies that "categorical grant" does not include Community Development Block Grant funds, nor any funds provided under a statutory entitlement or distribution on the basis of a fixed formula including, but not limited to, relative population.

Neighborhood Matching Subfund (NMF): A fund supporting partnerships between the City and neighborhood groups to produce neighborhood-initiated planning, organizing, and improvement projects. The City provides a cash match to the community's contribution of volunteer labor, materials, professional services, or cash. The NMF is administered by the Department of Neighborhoods.

Operating Budget: That portion of a budget dealing with recurring expenditures such as salaries, electric bills, postage, printing, paper supplies, and gasoline.

PeopleSoft 9.2: The City's central accounting system managed by the Department of Finance & Administrative Services.

Position/Pocket Number: A term referring to the title and unique position identification number assigned to each position authorized by the City Council through the budget or other ordinances. Positions may have a common title name, but each position has its own unique identification number assigned by the Records Information Management Unit of the Seattle Department of Human Resources at the time position authority is approved by the City Council. Only one person at a time can fill a regularly budgeted position. An exception is in the case of job-sharing, where two people work part-time in one full-time position.

Program: A group of services within a department, aligned by common purpose.

Reclassification Request: A request to change the job title or classification for an existing position. Reclassifications are subject to review and approval by the Classification/Compensation Unit of the Seattle Department of Human Resources and are implemented upon the signature of the Director of Human Resources, as long as position authority has been established by ordinance.

Reorganization: Reorganization refers to changes in the budget and reporting structure within departments.

SUMMIT: The City's former central accounting system managed by the Department of Finance & Administrative Services.

Sunsetting Position: A position funded for only a specified length of time by the budget or enabling ordinance.

TES (Temporary Employment Service): A program managed by the Seattle Department of Human Resources. TES places temporary workers in departments for purposes of filling unanticipated, short-term staffing needs, such as vacation coverage, positions vacant until a regularly-appointed hire is made, and special projects.

Type of Position: There are two types of budgeted positions. They are identified by one of the following characters: **F** for **F**ull-Time or **P** for **P**art-Time.

- **Regular Full-Time** is defined as a position budgeted for 2,088 compensated hours per year, 40 hours per week, 80 hours per pay period, and is also known as one full-time equivalent (FTE).
- **Regular Part-Time** is defined as a position designated as part time, and requiring an average of 20 hours or more, but less than 40 hours of work per week during the year. This equates to an FTE value of at least 0.50 and no more than 0.99.