

CITY OF

Seattle, Washington

2027-2028
Proposed Budget



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CITY OF SEATTLE

2027-2028 Proposed Budget

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City of Seattle 2027-2028 Proposed Budget

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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. This document presents the proposed budget for the 2027-2028 biennium.

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

The City's budgeting process begins early each year as departments assess needs and budget forecasters work to estimate revenues and costs. Operating budget preparation is based on the establishment of a current services or "baseline" budget. Current service levels are analyzed to determine the cost of continuing programs and services the City provided in the previous year, in addition to previous commitments that will affect costs in the next year, as well as labor agreements and changes in health care and insurance.

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 2027-2028 Proposed Budget based on current economic conditions in order to determine if the proposed biennial budget is 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,

Introduction & Budget Process

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.

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.

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

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 budget book and outlines its content. The budget book is designed to present budget information in an accessible and transparent manner – the way decision-makers consider the various proposals. It is designed to help residents, media, and City officials more easily understand and participate in the budget deliberations.

A companion document, the 2027-2032 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 2027-2028 Proposed Budget and 2027-2032 CIP can also be found online at the [City Budget Office's webpage](#). In addition to PDF files containing the Proposed Budget and Proposed CIP, the site contains department-specific expenditures and revenues.

The 2027-2028 Proposed Budget

This document is a description of the proposed spending plan for the 2027-2028 Biennium. It contains the following elements:

- **Proposed Budget Executive Summary** – A narrative describing the current economy, highlighting key factors relevant in developing the budget document, and how the document addresses the Mayor's priorities;
- **Summary Tables** – a set of tables that inventory and summarize expected revenues and spending for 2027-2028;
- **General Fund Revenue Overview** – a narrative describing the City's General Fund revenues, or those revenues available to support general government purposes, and the factors affecting the level of resources available to support City spending;
- **Selected Financial Policies** – a description of the policies that govern the City's approach to revenue estimation, debt management, expenditure projections, maintenance of fund balances, and other financial responsibilities;
- **Departmental Budgets** – City department-level descriptions of significant policy and program as compared to the 2026 Adopted Budget, the services provided, and the spending levels proposed to attain these results;
- **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 2027-2028 Proposed Budget; and a glossary.

Reader's Guide

Departmental Budget Pages: A Closer Look

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

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

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

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

Reader's Guide

Budget Presentations

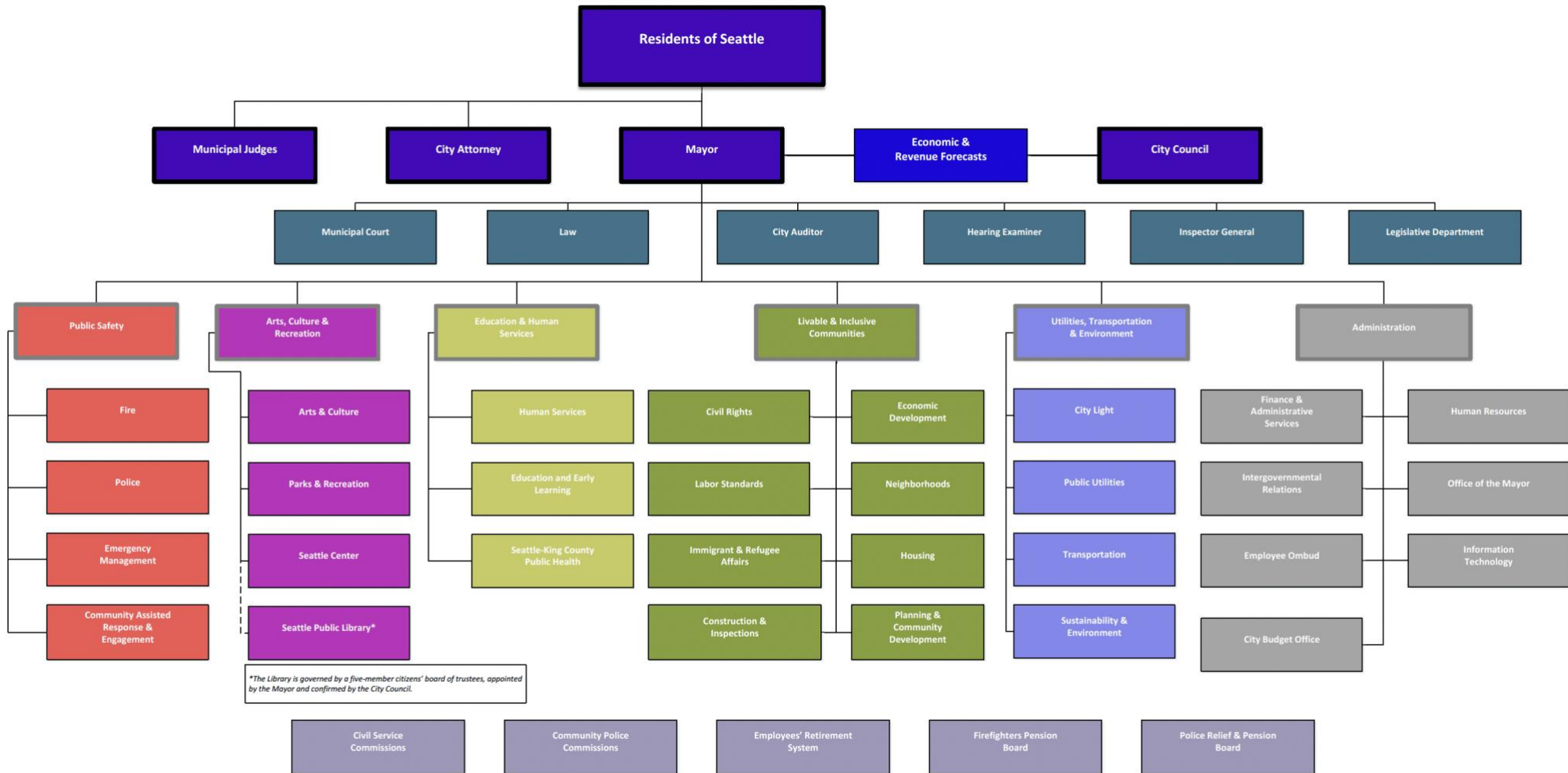
Most department-level budget presentations begin with information on how to contact the department. The department-level budget presentation then goes on to provide a general overview of the department's responsibilities and functions within City government, as well as a summary of the department's overall budget. A narrative description of the issues impacting the department's 2027-2028 Proposed Budget then follows. The next section of the department-level budget presentation provides a numerical and descriptive summary of all of the incremental budget changes included in the 2027-2028 Proposed Budget, along with a discussion of the anticipated operational and service-level changes that will result. The department-level budget presentation concludes with summary level tables that describe the department's overall expenditures and revenues by type as well as by budget control level and program. All department, budget control, and program level budget presentations include a table summarizing historical and adopted expenditures, as well as proposed appropriations for 2027 and 2028.

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.

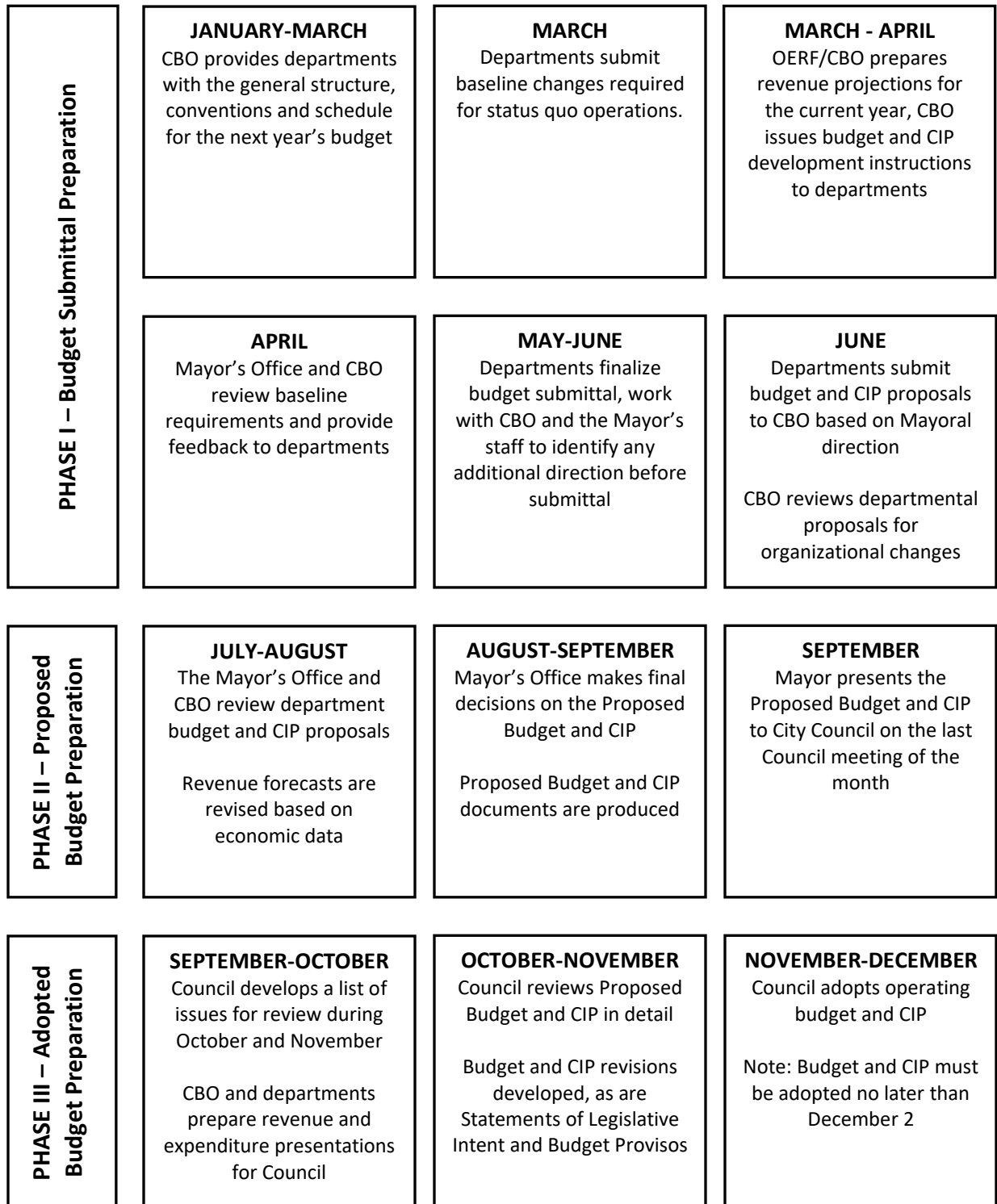
For information purposes only, an estimate of the number of staff positions to be funded under the 2027-2028 Proposed Budget appears in the departmental sections of the document at each of the three levels of detail: department, budget control, and program. These figures refer to regular, permanent staff positions (as opposed to temporary or intermittent positions) and are expressed in terms of full-time equivalent employees (FTEs). In addition to changes that occur as part of the budget document, changes may be authorized by the City Council or the Human Resources Director throughout the year, and these changes may not be reflected in the estimate of staff positions presented for 2027-2028. These changes are summarized in the appendix.

Where relevant, departmental sections include a statement of projected revenues for the years for 2027-2028.

City of Seattle Organizational Chart



Budget Process Diagram



2027-2028 Proposed Budget Overview

Introduction

The City of Seattle's 2027-2028 Proposed Budget is Mayor Katie B. Wilson's first and makes significant progress in long-term budget sustainability and financial resilience while preserving and investing in programs that make Seattle more affordable for its people.

The proposed budget supports a city where everyone belongs by prioritizing essential community needs, including: serving 2,000 people annually in nearly 1,000 new units of shelter; sustaining essential meal programs and rental assistance; expanding public restrooms; and allocating over \$300 million to affordable housing. The budget advances a safer Seattle by expanding afterschool and late-night programs for teens, funding a new gun violence plan, supporting 1,250 police officers in both 2027 and 2028, and sustaining \$100 million in alternative response programs. It is grounded in our values by sustaining new 2026 investments in immigrant and refugees and makes a new ongoing \$500,000 commitment to queer and trans-led organizations. Finally, this budget expands affordability for working people in Seattle through expanded transit service and library hours, more scholarships for programming at parks and community centers and universal school meals in all Seattle Public Schools.

The City's annual budget has been stuck in a repeating cycle since the COVID-19 pandemic began in early 2020: Each budget process begins with a projected General Fund deficit for the following year and then spends months bridging the gap by using one-time funding, new or restricted revenues that were not always prioritized to address the deficit, and reducing spending through temporary measures like hiring freezes.

Sustainable, stable budgeting is crucial to providing essential programs for the people of Seattle, and for the City employees and partner agencies who make them possible.

Mayor Wilson's 2027-2028 Proposed Budget is the first after the pandemic to break this cycle and project a balanced budget several years out.

Long-term Fiscal Challenges

Seattle experienced record and sustained growth during the 2010s, making it the fastest growing large city in the United States for several years. At its peak, an average of more than 50 newcomers arrived in Seattle every day. Similarly, the City's budget grew at an unprecedented rate, driven by new residents, new residential and commercial construction, and regional economic growth.

To meet the needs of the growing city, the City's catalog of services also grew. In 2010 the City had 11,400 FTE in 32 departments. In 2026, 13,700 FTE are spread across 42 departments (including Seattle Public Libraries). The Department of Education and Early Learning, the Community Assisted Response Department (CARE), Office of Employee Ombud, and Office of Immigrant and Refugee Affairs, among several others, are all new City departments created during that time to address new challenges and fill acute needs.

As Seattle's population grew quickly, so did its wealth and income gaps. The number of people living unsheltered on Seattle streets rose from approximately 3,100 in 2014 to nearly 10,000 in 2024. As service needs grew, City investments in homelessness and affordable housing more than quadrupled, from approximately \$75 million in 2010 to more than \$530 million in 2026.

Paying for these new costs, at the scale of community need, has been a challenge. Revenues into the City's most flexible fund, the General Fund, are limited by State law, including a cap on property tax revenue growth. To compensate for this, new revenue sources were created but have often been designated for new or expanded uses, and not to sustain existing services that depend on the General Fund. Now, the booming economy that attracted so many new people to Seattle has stalled as macroeconomic forces in trade, technology and global conflict combined with lingering impacts of a pandemic that caused prices to rise to new levels and reshaped our urban spaces. This has meant uncertainty in the outlook for future revenues. New or expanded revenue sources have helped to relieve budget pressures but often rely on a narrow tax base, adding to the potential for future revenue volatility.

This combination of record growth in population and City services, many revenue increases being tagged to new spending, pandemic impacts, statutory/growth limitations on certain General Fund revenues, and a high inflationary environment for several years, led to this cycle of annual projected budget deficits.

Until now those annual deficits have primarily been solved for in one- or two-year increments by:

- Self-imposed spending restrictions. Previous administrations have used temporary hiring freezes, paused large new contracts, or temporarily slowed other spending to squeeze funds from current year budgets to balance the following year. If not combined with other permanent or long-term strategies, these temporary measures are unsustainable and impact service delivery.
- Until 2025-2026, annually adjusting the City's spending plan for JumpStart Payroll Expense Tax (JumpStart) revenues to allow for an increased transfer to the General Fund rather than showing an ongoing projected transfer amount necessary to maintain levels of service.

- Using one-time funds (including federal COVID relief dollars, one-time program reductions or fund swaps, and fund balance) to pay for ongoing expenses, including new and expanded programs.

Mayor Wilson's Approach

When Mayor Wilson took office in January, she told City departments – including budget staff – that all reasonable options had to be considered in approaching this structural budget deficit, including:

- Aligning annual program budgets to historical costs;
- Rolling back some new or expanded programs that had not yet been implemented, and were added without a way to sustain the ongoing costs;
- Restoring fiscal footing by using recurring revenues for recurring expenses and limiting one-time revenues to one-time uses; and
- Making difficult reductions to staffing and program funding to stabilize the City's financial position – preserving direct services whenever possible.

The 2027-2028 Proposed Budget implements all of these approaches in strategic ways to move towards long-term stability. This resulted in over \$50 million in reductions to General Fund spending each year and over \$50 million in fund swaps each year. This includes, for example:

- Aligning Seattle Public Utilities' (SPU) budget for RV Pump-out services to match actual spending (\$600,000 annual ongoing savings). Before this alignment, the ongoing budget exceeded demand for pump out services.
- Slowing the expansion of the City's Community Assisted Response & Engagement Department's (CARE) Community Crisis Responders (CCRs). This budget eliminates funding for 14 of 24 positions added in the 2026 budget. All 14 positions are currently vacant. The CARE Department expanded service without filling these positions by adjusting its staffing model, including: a) expanding geographically; b) increasing hours of operation; and c) creating a three-shift system with an early and late shift that overlaps critical middle-shifts.
- Renegotiating lease terms for the City Attorney's Office that results in \$595,000 of savings in 2027 and \$827,000 in 2028.
- Changing the Office of Housing's approach for JumpStart-backed capital investments.
- Increasing the rental unit fees at SDCI to generate \$791,000 in revenue that will provide an ongoing funding source to support the implementation and enforcement of the City's new Residential Rental Fee policy (Ordinance 127479).

- Acknowledging that the one-time fund swaps with the General Fund must be sustained to stabilize City services - such as the \$7.1 million in fund swaps between the General Fund and the Seattle Park District Fund that are made ongoing to maintain core parks programming and services like grounds maintenance and community center staffing.
- Eliminating 128 positions, 15 of which are filled and represent expected layoffs. While it is never an easy decision to lay off City employees, these positions represent a small portion of the 13,500+ FTEs the City currently employees.

The proposed budget continues to depend heavily on JumpStart revenues to support key City programs beyond the original spending plan, including maintaining the ongoing transfer to the General Fund in 2027 and later years, as assumed in the 2026 Adopted Budget. It also revises the Office of Housing's approach for JumpStart-backed capital investments, freeing up \$65 million in one-time fund balance through an abandonment of 2026 appropriations in the Year-End Supplemental budget ordinance. Under this approach, OH will pursue multiple strategies for managing multifamily rental funds dedicated to new capital projects, including forward commitments of future year JumpStart Payroll Expense Tax. Finally,. Finally, the Proposed Budget shifts roughly half the cost of the City's homelessness response from the General Fund to the JumpStart Fund. Financial plans for both funds anticipate beginning to reverse this shift in 2029 and includes a one-time reduction to JumpStart investments in 2029 that is restored in 2030. Even with this one-time reduction in 2029, the plan sustains Mayor Wilson's commitment in all years that at least 30% of annual JumpStart tax revenues are allocated to the Office of Housing.

Mayor Wilson remains committed to pursuing new progressive revenue sources – to address the rising cost of maintaining basic services and the community's growing needs – and to eventually dedicate more of JumpStart spending to its original purpose. However, the reality is that without the JumpStart revenue support to the General Fund the City would be unable to preserve essential services that people rely on daily.

The proposed budget does not dip into reserves for balancing. This budget preserves the City's General Fund fiscal reserves and makes required contributions to the City's Revenue Stabilization Account (Rainy Day Fund), Emergency Fund, and JumpStart Payroll Expense Tax Reserve.

Future Progressive Revenue

The above measures create a more sustainable budget, but does not allow for an expansion of services at the scale of community needs. Achieving a city where all families can afford childcare, housing, and access to the education, cultural, and arts experiences the region has to offer requires pursuing ongoing progressive revenue. Because most progressive revenues will

require action from the state legislature, or would face challenges in implementation, it was not feasible to propose one in 2026. However, the Mayor and some Councilmembers have prioritized working towards new, progressive revenue options, including a local Capital Gains tax, in future year budgets.

Key 2027-2028 Investments in the Proposed Budget

Mayor Wilson's 2027-2028 Proposed Budget includes investments designed to make Seattle more affordable and safer for its people, including:

Housing and Homeless Services

A key investment area for Mayor Wilson's first budget is housing and homeless services. The 2027 Proposed Budget includes \$347.7 million in 2027 for the Office of Housing (OH), covering rental/homeownership capital, operating costs, and OH administration. The 2027 Proposed Budget includes \$445.3 million for the Human Services Department to continue and expand programs serving Seattle's most vulnerable residents. The proposed budgets for the Office of Housing and the Human Services Department:

- Maintain \$183.5 million for ongoing investments to address homelessness, including the preservation of over \$10 million dollars of ongoing funding and \$6.5 million Human Services Fund two-times (2027 and 2028) for rental assistance and other homeless prevention investments, and \$37 million to stand up nearly 1,000 units of shelter by the end of 2027, serving 2,000 people annually through Mayor Wilson's shelter accelerator initiative.
- Provide \$10.2 million in contract inflation to support increased provider wages at Human Services Department-contracted provider organizations.
- Preserve the Office of Housing's \$140.2 million allocation of JumpStart Payroll Expense Tax Fund – this reflects over 30% of projected 2027 annual JumpStart tax revenue.
- Add \$294,000 and 1.0 FTE for a new Housing Ombud position that will help low-income housing permit applicants navigate cross-departmental permitting processes.

Food Access

Addressing food insecurity is a major City priority. The proposed budget allocates \$57 million in 2027 funding to support community food security, which covers Seattle's direct food assistance programs. This includes:

- \$4 million of ongoing funding for food banks and other meal delivery programs that was added one-time in 2026, bringing total HSD funding for food and nutrition programs in 2027 to \$35.8 million.
- \$6.3 million of ongoing funding to make permanent the Fresh Bucks expansion that was added one-time in 2026. This increases the total Fresh Bucks program funding to more than \$11 million annually, serving 20,000 households.
- \$4 million of one-time funding for Universal School Meals at all Seattle Public Schools.
- \$655,000 ongoing to implement the program added by the City Council in 2026 to provide food vouchers for low-income families on weekends and school breaks.

Public Safety

The 2027-2028 Proposed Budget advances a comprehensive approach to public safety that recognizes there is no single intervention capable of keeping Seattle communities safe. The City must be able to respond quickly when harm occurs, focus law enforcement resources on the people and places experiencing the greatest threats of violence, and invest upstream in the services and community partnerships that can prevent crises before they happen.

Despite significant cost pressures, the proposed budget maintains core emergency services while strengthening Seattle's broader public safety system. It supports 1,250 Seattle Police Department officers and continues more than \$100 million in annual investments across community safety, violence prevention and intervention, alternative emergency response, victim and survivor services, and other programs in 2027. Together, these investments are intended to make Seattle's public safety response more effective, more targeted, and more accountable for results. Highlights in the 2027-28 Proposed Budget include:

- The Seattle Police Department's (SPD) 2027 Proposed Budget includes \$556 million to support public safety. Compared to the 2026 Adopted Budget, this increases SPD's budget by \$68 million (13.9%) annually to fund 1,250 officers in both 2027 and 2028, 66 more than were funded in the 2026 Adopted Budget. This net growth includes a reduction of \$9.5 million, including eliminating funding for 28 civilian positions (four of which are filled), and reducing funding in SPD's marketing and recruitment budget to help address the structural budget deficit.
- The Seattle Fire Department's (SFD) 2027 Proposed Budget includes \$346 million to maintain core fire and emergency response services, reflecting the City's budget constraints, with a \$7.1 million reduction to its overtime budget. The budget also increases ongoing funding for maintenance and utilities to better reflect actual expenditure trends and adds 5.0 FTE Firefighter to staff peak-time aid car. In addition, the proposed budget adds \$8.7 million over the biennium in the Department of Finance

and Administrative Services' (FAS) budget to increase funds for renovations to Fire Station 25.

- The Community Assisted Response & Engagement (CARE) Department's proposed budget of \$72.6 million sustains operations of the 9-1-1 Dispatch Center and Community Crisis Responders working 6:30am-1:00am in most areas of the city. The proposed budget also supports the Mayor's Gun Violence Plan (MGVP) with funding transferred from HSD to CARE. These investments will support immediate actions to address gun violence including designating CARE as the city's command center for gun violence reduction strategies, aligning community-based violence services with 911 emergency response, network coordination for Seattle's Community-led Safety Network, launching Violence Reduction Councils to review homicides, and a new partnership with the University of Washington for data-driven assessment and evaluation.

In addition, the CARE's 2027 proposed budget includes an increase of \$1.6 million of ongoing funding for the CoLEAD program, the ongoing lease and operations of a housing site, which provides dedicated housing capacity for CoLEAD participants and specialized populations with behavioral health and substance abuse issues. The investment preserves continuity of services and is a key component of the City's alternative response and public safety strategy.

- The proposed budget maintains over \$14.8 million to support the city's three-part police accountability system. This funds the work of the Office of Police Accountability, Office of Inspector General for Public Safety, and the Community Police Commission.
- The Department of Neighborhoods' proposed budget maintains \$525,000 ongoing funding for the Community Safety Coordinator program. Community Safety Coordinators connect residents, businesses, and City departments to address crime and perceptions of safety in their neighborhoods. The program supports Ballard, Chinatown-International District, Capitol Hill, South Park, and University District neighborhoods. Additionally, the Department of Neighborhoods budget maintains \$640,000 ongoing funding for the Rainier Beach: A Beautiful Safe Place for Youth program, an innovative, community-led approach to reduce the violence that affects youth in the Rainier Beach neighborhood.
- The Office of Economic Development proposed budget maintains \$530,000 ongoing funding for neighborhood ambassadors and outreach activities in Ballard and the University District. Neighborhood ambassadors assist small businesses, welcome visitors, and foster safe and vibrant neighborhoods. Ambassadors facilitate communication between businesses, residents, City staff, unhoused individuals, and service providers.

- The Human Services Department proposed budget continues to support \$45 million in ongoing investments in the Safe and Thriving Communities (STC) Division. The STC Division manages three areas of work:
 - The Mayor’s Office on Domestic Violence and Sexual Assault serves as a regional funder and convener for efforts to end gender-based violence.
 - Crime Survivors Services directly offers survivor-centered and trauma-informed advocacy to the survivors of violent crime and/or their families, as well as 24/7 weekend response to Domestic Violence and Sexual Assault incidents.
 - Community Safety Investments fund community-based providers working to address harm, promote community safety and increase well-being. In the 2027 Proposed Budget, intervention contracts that are part of these investments will be transferred to the CARE department, and HSD will maintain contracts for violence prevention including supportive services and school-based safety services, including for safe passage to and from school.
- The Department of Education and Early Learning’s proposed budget continues funding about \$2.5 million in ongoing upstream efforts that equip youth with tools to navigate and avert violence and to reconnect to educational opportunities for those who are involved in, or at elevated risk of, criminal justice system involvement. Investments include restorative justice practices where students are taught conflict resolution skills with a focus on taking personal responsibility when harm occurs, and Opportunity-Based Mentoring, a new program launching in 2027 where professionally-trained adults will partner with school staff to support re-entry to school following discipline or justice system involvement, reduce chronic absenteeism, and connect students to post-secondary pathways.

Public Restrooms

Providing access to clean and safe public restrooms can help improve public health, support local businesses, and promote human dignity. The Proposed Budget preserves ongoing funding to maintain, renovate, and operate existing public restrooms and includes funding to expand access to public restrooms, including:

- \$1.8 million of Seattle Park District and King County Parks Levy funds to add two new prefabricated restrooms (such as Portland Loos) in City Parks – one each at Cheryl Chow Park in Rainier Valley and a site in Northeast Seattle that will be determined in 2027.
- \$971,000 annually of King County Parks Levy funding dedicated for park restroom renovation, bringing the annual ongoing restroom maintenance budget to about \$2.8

million annually through 2031. This added funding is anticipated to support four new restroom renovations in the coming years, helping ensure existing park restrooms are accessible.

- \$1.4 million of ongoing funding to the Department of Finance and Administrative Services to contract with a provider to install public restrooms in busy areas across the City. The use of Throne restrooms in Pioneer Square was a huge success during the 2026 World Cup. This will provide funding for up to 10 installations of this type of public restroom.

Youth Programs

The 2027-2028 Proposed Budget continues support for youth of all ages across many City departments, including childcare subsidies and preschool opportunities; education and library investments; arts, athletics, aquatics and recreational programming; school-day, summer, and weekend meal programs; physical and mental health support; youth violence prevention and school safety efforts; college and job readiness; and post-secondary pathway opportunities.

The proposed budget aligns the Families, Education, Preschool and Promise (FEPP) Levy spending to the FEPP Levy Implementation and Evaluation Plan, which was adopted in 2026 and contains significant investment for Seattle's youth, including about \$185 million in 2027. The budget also reflects the passage of the 2026 Seattle Public Library Levy, which contains funding to continue and expand early literacy efforts and programming for at-risk youth. This budget also adds additional funding beyond that contained in the recent FEPP and Library levies for targeted youth support, including:

- \$600,000 to create a new afterschool program pilot at Rainier Beach High School for students with two staff to support it, expand peer mentorships for teens at Rainier Beach Community Center, increase funding for contracts with community-based organizations that offer services to teens, and provide staffing and training to Seattle Parks and Recreation staff who work with our teens.
- \$300,000 to sustain a Teen Late Night pilot at High Point Community Center, the ninth community center or Teen Life Center with Teen Late Night programming citywide. This free program, run by Seattle Parks and Recreation in partnership with Seattle Police Department, creates a supportive environment most Friday and Saturday nights for youth ages 13-19 by having trained adults provide educational services, intercultural activities, athletics, free pool time for certain locations, and career readiness opportunities.

- \$400,000 to bring Seattle Parks and Recreation’s recreational scholarship budget to \$850,000 annually. This increase is expected to serve an additional 1,400 people every year. These funds allow low-income youth and residents, seniors, and youth with disabilities to access SPR’s recreational programming, such as community center classes like pottery, dance and martial arts, environmental learning programs, and youth athletics.
- \$300,000 one-time to continue support for the Department of Education and Early Learning’s Post-Secondary Success Initiative which aims to increase student success at colleges and universities in Seattle by better understanding enrollment and completion gaps for underrepresented students.
- \$570,000 one-time to add additional inclusive play elements at the West Magnolia play area renovation project, helping ensure every child, regardless of ability, can participate in play meaningfully.
- \$557,000 to the Creative Advantage arts education program to further invest in providing equitable access to arts programming for all youth in Seattle Public Schools. This increase brings the total annual investment to \$1.2 million.
- Adding two staff to enhance youth violence prevention supportive services and school safety services.

Standing for our Values

The proposed budget invests in communities and programs that are aligned with Seattle’s values. This includes proposed funding to:

- Sustain \$4 million in ongoing funding added in 2026 at the Office of Immigrant and Refugee Affairs for legal defense services, rapid response programs and English-language and workforce development programs. The proposed budget transfers ongoing \$125,000 of the \$4 million to the Office of Labor Standards for related work.
- Make a \$500,000 ongoing commitment to queer and trans organizations, following initial recommendations from the 2026 Queer and Trans Stabilization Interdepartmental Team with leadership from the Office for Civil Rights and the LGBTQ Commission.
- Sustain funding at the Office of Labor Standards (OLS) to educate businesses and workers about the city’s labor standards including for app and gig-based workers and to investigate and enforce those laws. In addition, the proposed budget includes \$2.1 million of Network Company License (NCL) Fee-backed budget for OLS to implement and

enforce two app-based worker labor standards, the App-Based Worker Minimum Payment and App-Based Worker Deactivation Rights Ordinances.

- Add \$175,000 of one-time funding to implement Fair Pricing legislation, creating a new regulatory framework for algorithmic price discrimination for groceries and essential goods.

Transportation

The 2027-2028 Proposed Budget reflects the convergence of multiple challenges and opportunities facing the Seattle Department of Transportation (SDOT). SDOT's financial outlook changed significantly since the 2026 Adopted Budget. Fiscal challenges include higher costs in labor, materials, and contracting, alongside stagnant and declining revenues and over-programming of resources. The 2026 Year-End Supplemental Budget Ordinance and the proposed budget include changes to SDOT's budget to address these challenges head on.

Balancing the transportation budget moving forward requires refining project budgets to match actual spending projections, increased revenues, funding swaps, deferrals, and reductions. This budget maintains continuity of staff resources to support core services, delivery, and ramp-up activities related to full implementation of the 2024 Transportation Levy, Vision Zero investments, and expanded programs funded by the Seattle Transit Measure, which is before voters in November. This includes proposed funding to:

- Expand Metro Service Hours;
- Expand the Transportation Access Program (TAP) free ORCA card program for Seattle Housing Authority residents;
- Sustain operations of both South Lake Union and First Hill Streetcars;
- Implement Sound Transit 3 and reimbursable staffing needs;
- Implement transit-focused capital improvements; and
- Implement safety improvements through Vision Zero.

Total City Budget

The net change in the City's total budget for 2027 is an increase of 2.2% to \$9.1 billion across all funds. The General Fund, the City's most flexible revenue source, is \$2.0 billion in 2027, or 22% of the total budget. More than half of the General Fund revenues support public safety services, a core charter responsibility. Utilities comprise 40% of the total proposed budget. With nearly 80% of the City's resources dedicated or restricted by law to specific uses, the City's proposed

budget maintains and strengthens commitments in priority areas while also responsibly managing changes in revenues. This budget provides a sustainable plan for responding to community priorities and commitments with the resources available.

Race and Social Justice Initiatives in the 2027-2028 Proposed Budget

Introduction

This chapter provides an overview of significant changes in the City's 2027-2028 Proposed Budget that advance the [Race and Social Justice Initiative \(RSJI\)](#). The City implements numerous initiatives within department base funding that are not included below in this summary of changes to the budget. Despite the significant deficit in the City's budget for the biennium, this budget preserves many initiatives that advance RSJ while also expanding or adding new programs within the context of available resources.

City of Seattle Race and Social Justice Initiative

There is significant evidence 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, usually 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 under-represented groups at all levels of City employment.

Additionally, most City departments have 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.

EDUCATION AND HUMAN SERVICES

Human Services Department

Add Ongoing Funding for New Shelter Capacity and Associated Services

Expenditures \$18,310,254

This item adds \$18.3 million to HSD for the ongoing operations for new and expanded shelter programs for Mayor Wilson's Shelter Accelerator Initiative as outlined in Executive Order 2026-02. This amount includes the funding needed to sustain shelter space opened with one-time money identified in 2026 and additional shelter anticipated to open in 2027.

Seattle is in the midst of a major homelessness crisis. The 2026 Point-in-Time Count found 18,365 individuals experiencing homelessness countywide on a single night; an increase of 9% from 2024 and 72% from 2016. Furthermore, there are estimated to be 1.9 individuals experiencing homelessness per shelter bed in Seattle. There is an urgent need for more beds to reduce this level of homelessness and support pathways indoors for individuals. This item furthers this goal by providing ongoing funding to expand the shelter space and services available in Seattle.

Add Ongoing Funding for Food Banks and Meal Programs

Expenditures \$4,000,000

This item adds \$4 million ongoing funding for food banks and meal programs and continues the one-time appropriation made for these purposes in the 2026 Adopted Budget. The funding will support food purchase, staffing, donated food procurement, other program operations, and mobile food pantries and home delivery which provide nutritious groceries to families, teens, homebound residents, and other food insecure communities needing food. This brings the City's total investment in food banks and meal programs to \$9.9 million in 2027.

Increase for Queer and Trans Stabilization Fund

Expenditures \$500,000

This item provides ongoing \$500,000 General Fund for a Queer and Trans Stabilization Fund. In 2026, HSD participated in a Trans & Queer Stabilization Interdepartmental Team (IDT). The IDT was tasked with developing budget and policy recommendations to increase the City's support for displaced Trans and Queer Individuals migrating to the City of Seattle. The IDT sought to identify rapid response funding, support for community serving organizations, and long-term stabilization efforts. In addition to rapid response funds identified in 2026, the Mayor's proposed budget includes \$500,000 to support organizations that help meet the emergent needs of 2SLGBTQIA+ community members.

Increase Staffing for Enhanced Coordination of Violence Prevention Services

Expenditures \$0
Position Allocation 2.0

This item adds two positions to HSD to enhance youth violence prevention supportive services and school safety services. These positions will focus on network coordination and data analysis. Together, these roles will strengthen a coordinated, well-supported provider network and build shared data practices that improve service

quality, consistency, and impact across the community safety ecosystem. They help ensure providers have the tools, training, and information needed to deliver effective prevention services and support more aligned, data-informed collaboration with City and system partners within the broader violence reduction continuum of services.

LIVABLE & INCLUSIVE COMMUNITIES

Seattle Parks and Recreation

Sustain Teen Late Night Pilot at High Point Community Center

Expenditures	\$0
Position Allocation	0.75

This budget-neutral item increases funding for Teen Late Night programming at community centers by \$300,000 of General Fund by repurposing no longer needed funds previously budgeted to address pay disparities. This increase will make ongoing the 2026 pilot Teen Late Night programming at High Point Community Center that was initiated with one-time funds in 2026. Teen Late Night currently occurs at eight sites across the city and this item will support the continuation of programming at that level. This change also makes two part-time positions full-time and increases one half-time position to 0.75 FTE for a total FTE increase of 0.75.

Increase Funding for Recreation Scholarships

Expenditures	\$0
Position Allocation	0.00

This ongoing item increases the funding for SPR's Recreation Scholarship program by \$400,000, bringing the total budget for these scholarships to \$850,000. This net-neutral change supports the increased scholarship funding by repurposing Seattle Park District funding budgeted in the Cycle 2 spending plan to support operating costs for newly community centers once renovations were complete. Based on current project timelines for the 8th & Mercer and Lake City community center projects, these operating costs are not likely to be incurred in 2027 or 2028. These scholarships enable access to SPR's recreational programming, such as community center classes like dance and art classes, sports classes, and youth athletics. Scholarship eligibility is based on income and family size, and is available to anyone who qualifies, including seniors and people with disabilities. In recent years, the scholarship budget has had greater demand than ability to support. Many SPR recreational programs have fees associated with participation, making these scholarships an important strategy for improving access to these opportunities for low-income residents.

Reallocate Park District to Invest in Rainier Beach Youth

Expenditures	\$0
Position Allocation	1.00

This net-neutral item repurposes \$600,000 of existing Seattle Park District appropriations originally planned for the Youth Opportunity Fund toward targeted investments to support youth in Rainier Beach and south Seattle. This investment is intended to improve outcomes for the program and better serve Seattle youth based on community and youth feedback. This will enable a 2 days-per-week Community Learning Center (CLC) after school program pilot at Rainier Beach High School, expanded peer mentorships at Rainier Beach Community Center, increased funding for contracts with community-based organizations offering teen services, and funding for staff development to ensure adults supporting teens are well-trained and supported. This item also adds one new fulltime Recreation Program Coordinator for program and operational management of CLC expansion and

reclassifies a current Volunteer Coordinator to a Senior Recreation Specialist to support mentorship programming and operations in high needs community centers and teen life centers.

Office of Labor Standards

Additional Resources to Enforce App-Based Worker Minimum Payment and App-Based Worker Deactivation Rights Ordinances

Expenditures	\$356,202
Position Allocation	0.0

The 2027-2028 Proposed Budget includes additional Network Company License (NCL) fee-backed expenditures to continue expanding the implementation and enforcement of two app-based worker labor standards. \$336,202 funds two previously legislated Civil Right Analyst positions that will respond to increased intake concerning the relevant labor standards and support the full enforcement authority if the App-Based Worker Deactivation Rights Ordinance, which begins in July 2027. \$20,000 funds data analysis functions needed to build out systems for ongoing data collection, analysis, and reporting required by the NCL funded labor standards. In total, the proposed budget appropriates \$2.1 million of NCL-fee backed expenditures to OLS to implement these two labor standards, continuing to ramp up activity in this area since the NCL fee became effective in January 2025.

The City established these app-based worker labor standards to change the underlying systems creating race based disparities in our community by strengthening job security, increasing income, and improving other terms and conditions of work. Black, Indigenous, and other People of Color face unique barriers to economic insecurity and disproportionately work in low-wage jobs with insecure working conditions. U.S. Bureau of Labor Statistics data shows that Black and Latinx workers are overrepresented among app-based workers, comprising almost 42 percent of app-based workers but less than 29 percent of the overall labor force.

PUBLIC SAFETY

Community Assisted Response and Engagement

\$1.2 million to support the Mayor's Gun Violence Plan (MGVP)

Expenditures	\$1,200,000
Position Allocation	2.00

This item transfers \$1.2 million in 2027 and \$1.1 million in 2028 from the Human Services Department and adds 1.0 FTE Gun Violence Plan Coordinator and 1 FTE Senior Grants positions to support the development of a new Mayor's Gun Violence Plan (MGVP). This investment will support immediate actions to address gun violence that expands on and complements the City's current investments in violence prevention and intervention. CARE will be the leading department in partnership with other key stakeholders such as the Mayor's Office, SPD, King County Prosecuting Attorney's Office, HSD and others.

Increase Ongoing funding in Co-LEAD Contract

Expenditures	\$1,585,632
Position Allocation	0.00

This item adds \$1.6 million in ongoing funding to support and lease housing sites, which provides dedicated housing capacity for the City's Co-Lead program. All 60 available units at the building are currently dedicated to Co-LEAD participants, specialized population with behavioral health and substance abuse issues.

The ongoing funding will maintain this dedicated housing capacity and support continuity of services for individuals identified through the City's prioritized Co-LEAD program. This investment preserves a key component of the City's alternative response and public safety continuum.

UTILITIES AND TRANSPORTATION

Office of Sustainability and Environment

Add Ongoing Funding for Fresh Bucks Increased Service Levels

Expenditures	\$6,275,495
Position Allocation	0.00

This item increases General Fund appropriation authority to maintain higher Fresh Bucks service levels that were funded on a one-time basis in 2026. This increased funding allows Fresh Bucks to continue supporting a monthly benefit level of \$60 (an increase from \$40 prior to 2026) and to maintain higher enrollments of 8,000 households or more. This action also provides ongoing funding for OSE to hire a permanent Customer Service Representative to provide customer support. OSE will use an existing vacant position to fill this role.

Fresh Bucks is a healthy food program that helps Seattle residents afford fruits and vegetables. The program provides income-eligible enrolled households with monthly vouchers to buy fruits and vegetables at more than 57 participating retailers. Currently, Fresh Bucks has nearly 20,000 households enrolled and receiving benefits with a total budget of \$11,000,000.

Add FEPP Levy Funding for Universal School Meals at Seattle Public Schools

Expenditures	\$4,140,000
Position Allocation	0.00

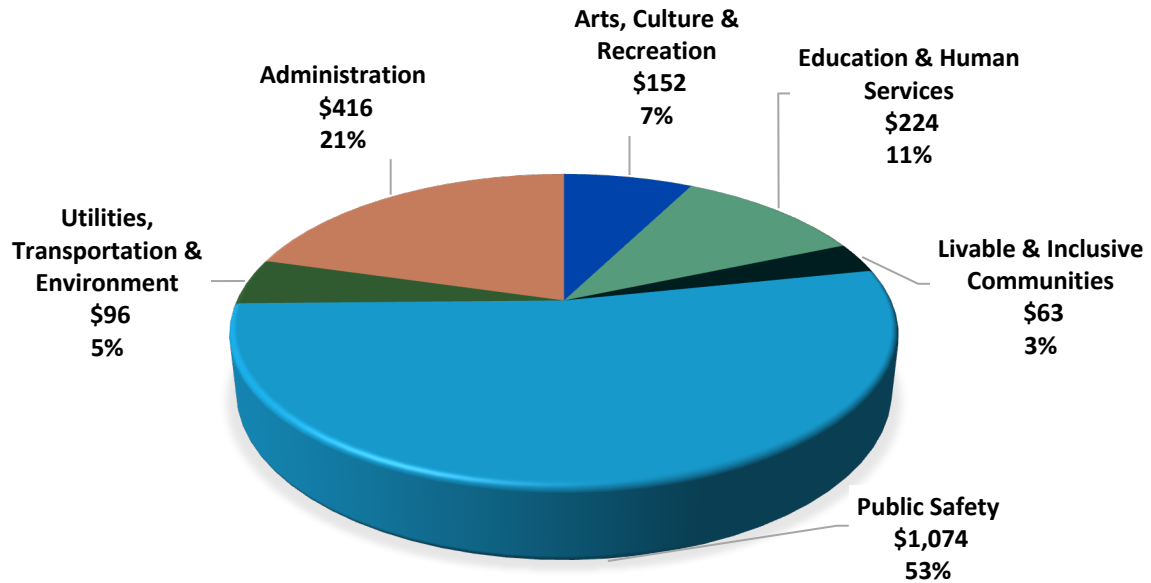
This item provides funding from the 2025 Families, Education, Preschool, and Promise (FEPP) Levy for the OSE to administer contracts with Seattle Public Schools for universal school meals. This action splits funding across two years and includes an additional \$2.1 million in 2028. This action supports the Mayor's plan to fund early implementation of universal school meals at Seattle Public Schools, in advance of anticipated state funding. An additional \$3.6 million was provided to OSE in the 2026 Midyear Supplemental Budget for the 2026-27 school year.

2027 and 2028 Proposed Budget Expenditure Summary Charts and Tables

Pie Chart 1: 2027 Proposed Budget General Fund Expenditures

Total: \$2.0 Billion

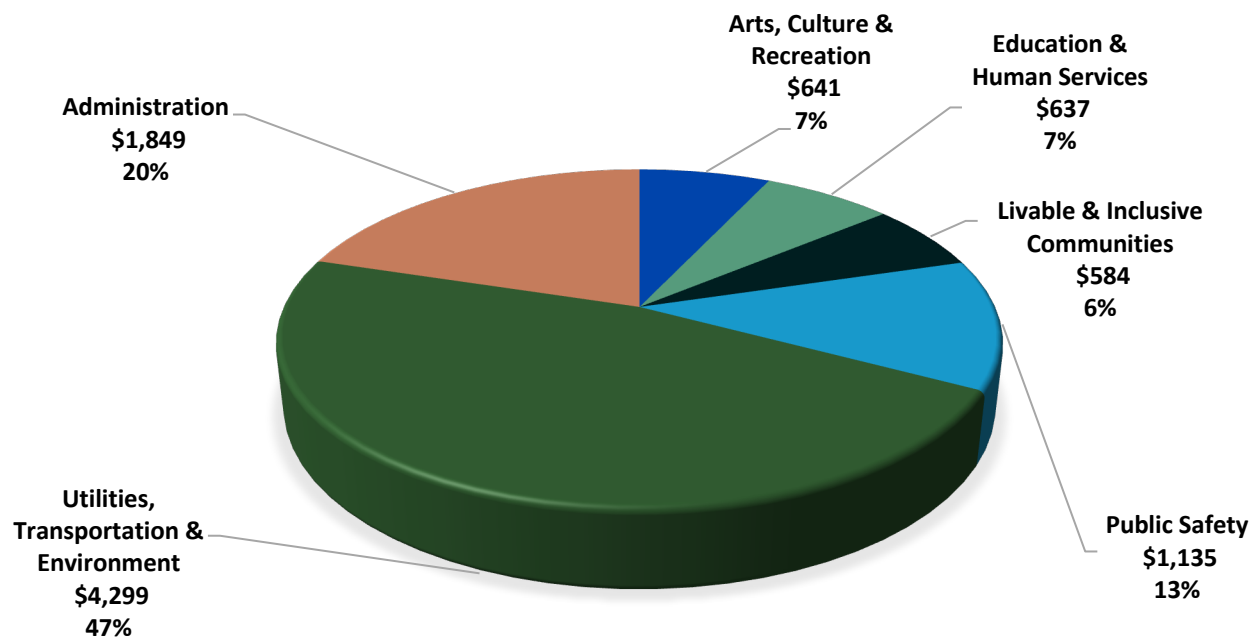
Chart dollars in millions



Pie Chart 2: 2027 Proposed Budget All Fund Expenditures

Total: \$9.1 Billion

Chart dollars in millions



2027 and 2028 Proposed Budget Expenditure Summary Charts and Tables

Expenditure Summary Tables by Service Area

Table 1: Expenditure Summary by Service Area

Table numbers in thousands of dollars

Budget Year and Fund Source	2025 General Fund Actuals	2025 All Funds Actuals	2026 General Fund Adopted Budget	2026 All Funds Adopted Budget	2027 Proposed General Fund Budget	2027 Proposed All Funds Budget	2028 Proposed General Fund Budget	2028 Proposed All Funds Budget
Arts, Culture, and Recreation	142,837	565,538	149,244	590,804	152,298	641,402	156,342	677,815
Education and Human Services	265,389	532,629	293,135	597,909	224,013	637,393	234,659	661,942
Livable and Inclusive Communities	63,424	431,303	76,174	613,883	63,286	584,263	65,428	585,233
Public Safety	945,727	993,951	1,008,374	1,067,542	1,073,851	1,135,127	1,094,204	1,158,723
Utilities, Transportation and Environment	89,446	3,746,756	99,541	4,296,239	96,309	4,299,006	97,544	4,551,155
Administration	377,566	2,275,437	386,021	1,784,144	416,197	1,849,251	403,405	1,859,992
Total	1,884,390	8,545,614	2,012,489	8,950,522	2,025,953	9,146,441	2,051,582	9,494,859

Table 2: Expenditure Summary for Arts, Culture, and Recreation Departments

Table numbers in thousands of dollars

Budget Year and Fund Source	2025 General Fund Actuals	2025 All Funds Actuals	2026 General Fund Adopted Budget	2026 All Funds Adopted Budget	2027 Proposed General Fund Budget	2027 Proposed All Funds Budget	2028 Proposed General Fund Budget	2028 Proposed All Funds Budget
Office of Arts and Culture	967	22,113	1,455	25,018	0	22,895	0	22,751
Seattle Center	16,911	90,766	17,893	97,395	18,137	83,407	18,655	79,248
Seattle Public Library	0	112,726	0	105,092	0	135,241	0	126,877
Seattle Parks and Recreation	124,959	339,933	129,896	363,298	134,161	399,858	137,687	448,938
Total	142,837	565,538	149,244	590,804	152,298	641,402	156,342	677,815

Summary Charts and Tables

Table 3: Expenditure Summary for Education and Human Services Departments

Table numbers in thousands of dollars

Budget Year and Fund Source	2025 General Fund Actuals	2025 All Funds Actuals	2026 General Fund Adopted Budget	2026 All Funds Adopted Budget	2027 Proposed General Fund Budget	2027 Proposed All Funds Budget	2028 Proposed General Fund Budget	2028 Proposed All Funds Budget
Department of Education and Early Learning	20,798	148,628	7,010	176,856	6,530	192,009	6,271	204,301
Human Services Department	244,591	384,001	286,124	421,053	217,483	445,384	228,388	457,641
Total	265,389	532,629	293,135	597,909	224,013	637,393	234,659	661,942

Table 4: Expenditure Summary for Livable and Inclusive Communities Departments

Table numbers in thousands of dollars

Budget Year and Fund Source	2025 General Fund Actuals	2025 All Funds Actuals	2026 General Fund Adopted Budget	2026 All Funds Adopted Budget	2027 Proposed General Fund Budget	2027 Proposed All Funds Budget	2028 Proposed General Fund Budget	2028 Proposed All Funds Budget
Department of Neighborhoods	16,811	20,064	17,223	20,008	16,552	18,302	18,540	18,540
Office of Hearing Examiner	1,306	1,306	1,916	1,916	1,905	1,905	1,928	1,928
Office for Civil Rights	7,889	7,889	8,257	8,257	7,798	7,998	7,954	8,320
Office of Economic Development	9,898	31,665	16,433	40,368	10,427	28,679	10,516	28,796
Office of Housing	37	217,083	0	352,392	0	347,732	0	347,638
Office of Immigrant and Refugee Affairs	6,551	6,696	10,677	10,826	10,526	10,673	10,576	10,722
Office of Labor Standards	0	8,854	0	10,062	0	10,233	0	10,345
Office of Planning and Community Development	12,524	28,170	12,415	43,162	7,911	38,439	8,028	38,588
Seattle Department of Construction and Inspections	8,408	109,577	9,253	126,893	8,166	120,302	7,887	120,355
Total	63,424	431,303	76,174	613,883	63,286	584,263	65,428	585,233

Summary Charts and Tables

Table 5: Expenditure Summary for Public Safety Departments
Table numbers in thousands of dollars

Budget Year and Fund Source	2025 General Fund Actuals	2025 All Funds Actuals	2026 General Fund Adopted Budget	2026 All Funds Adopted Budget	2027 Proposed General Fund Budget	2027 Proposed All Funds Budget	2028 Proposed General Fund Budget	2028 Proposed All Funds Budget
Community Assisted Response and Engagement	34,388	34,388	66,635	68,622	70,484	72,471	71,046	73,033
Community Police Commission	2,016	2,016	2,499	2,499	2,552	2,552	2,583	2,583
Firefighters' Pension	0	24,243	0	27,487	0	24,531	0	25,506
Law Department	46,544	46,544	48,538	48,538	48,847	49,166	49,607	49,928
Office of Emergency Management	4,042	4,042	4,436	4,436	4,275	4,275	4,327	4,327
Office of Inspector General for Public Safety	4,736	4,736	5,429	5,429	5,325	5,325	5,390	5,390
Police Relief and Pension	0	19,084	0	22,508	0	23,897	0	23,970
Seattle Fire Department	340,212	341,066	349,217	350,692	346,241	346,241	354,004	354,004
Seattle Municipal Court	45,688	46,024	48,350	48,744	46,411	50,121	47,134	51,760
Seattle Police Department	468,103	471,810	483,269	488,586	549,716	556,547	560,113	568,222
Total	945,727	993,951	1,008,374	1,067,542	1,073,851	1,135,127	1,094,204	1,158,723

Summary Charts and Tables

Table 6: Expenditure Summary for Utilities, Transportation, and Environment Departments

Table numbers in thousands of dollars

Budget Year and Fund Source	2025 General Fund Actuals	2025 All Funds Actuals	2026 General Fund Adopted Budget	2026 All Funds Adopted Budget	2027 Proposed General Fund Budget	2027 Proposed All Funds Budget	2028 Proposed General Fund Budget	2028 Proposed All Funds Budget
Office of Sustainability and Environment	10,659	29,438	14,844	33,788	14,190	38,218	14,216	34,024
Seattle City Light	0	1,567,921	0	1,806,864	0	1,917,593	0	2,030,478
Seattle Department of Transportation	56,791	659,735	59,585	673,644	58,981	628,730	60,130	713,716
Seattle Public Utilities	21,996	1,489,662	25,113	1,781,943	23,138	1,714,465	23,198	1,772,936
Total	89,446	3,746,756	99,541	4,296,239	96,309	4,299,006	97,544	4,551,155

Table 7: Expenditure Summary for Administration Departments

Table numbers in thousands of dollars

Budget Year and Fund Source	2025 General Fund Actuals	2025 All Funds Actuals	2026 General Fund Adopted Budget	2026 All Funds Adopted Budget	2027 Proposed General Fund Budget	2027 Proposed All Funds Budget	2028 Proposed General Fund Budget	2028 Proposed All Funds Budget
Office of City Auditor	2,459	2,459	2,642	2,642	2,615	2,615	2,639	2,639
City Budget Office	9,911	9,911	10,188	10,188	9,547	9,547	9,662	9,662
Civil Service Department	2,590	2,590	3,038	3,038	2,945	2,945	2,976	2,976
Ethics and Elections Commission	1,502	7,150	1,533	4,625	1,549	4,651	1,576	4,690
Office of Economic and Revenue Forecasts	742	742	875	875	862	862	870	870
Finance and Administrative Services	66,126	648,628	71,251	450,413	75,669	478,521	76,177	459,675
Finance General	230,223	531,124	228,045	459,870	257,077	456,698	242,359	449,616
Seattle Information Technology Department	0	261,245	0	305,909	0	319,702	0	320,865

Summary Charts and Tables

Table 7 Continued: Expenditure Summary for Administration Departments

Table numbers in thousands of dollars

Budget Year and Fund Source	2025 General Fund Actuals	2025 All Funds Actuals	2026 General Fund Adopted Budget	2026 All Funds Adopted Budget	2027 Proposed General Fund Budget	2027 Proposed All Funds Budget	2028 Proposed General Fund Budget	2028 Proposed All Funds Budget
Legislative Department	21,158	21,158	23,710	23,710	23,604	23,604	23,957	23,957
Office of the Mayor	15,059	15,059	15,910	15,910	14,244	14,244	14,809	14,809
Office of the Employee Ombud	1,264	1,264	1,314	1,314	1,361	1,361	1,378	1,378
Office of Intergovernmental Relations	3,377	3,377	3,530	3,530	3,553	3,553	3,529	3,529
Seattle Retirement	663	327,601	716	16,386	818	14,324	849	15,071
Seattle Department of Human Resources	22,491	443,129	23,269	485,734	22,351	516,623	22,624	550,255
Total	377,565	2,275,437	386,021	1,784,144	416,197	1,849,251	403,405	1,859,992

Table 7 Note: 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 Dept, and Finance & Administrative Services.

General Fund Revenue Overview

The General Fund is City's primary operating account and funds many of the services provided to our residents including public safety, infrastructure maintenance, human services, parks and library services. The revenues that support the General Fund are influenced by the health of both the national and local economy.

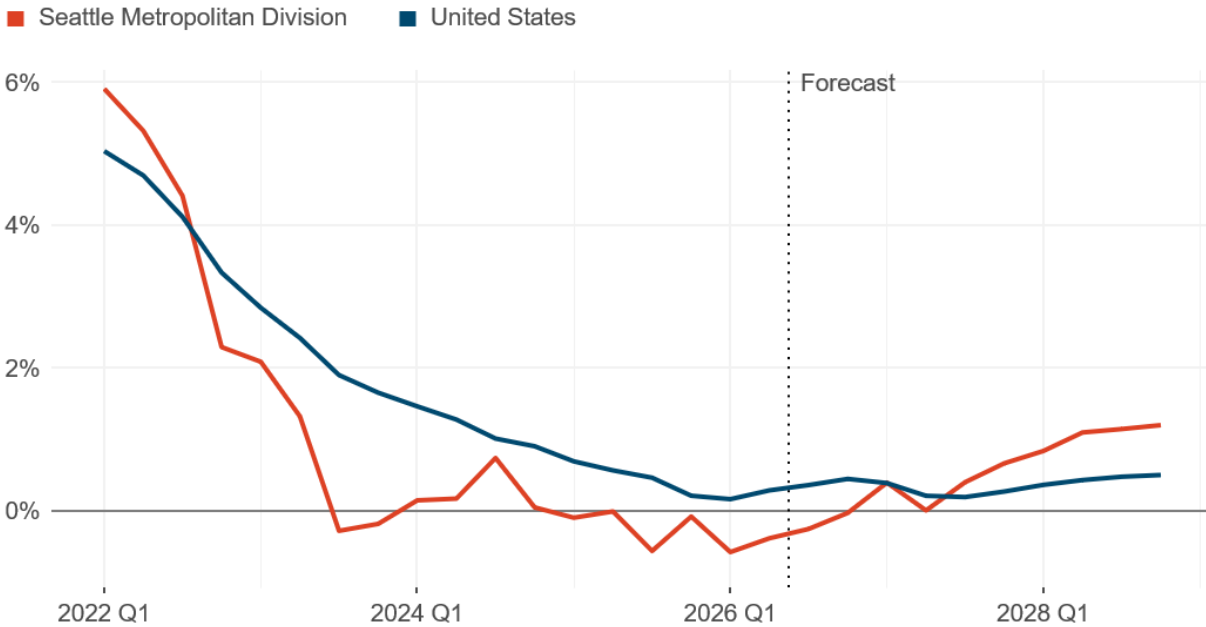
National Economic Conditions and Outlook

The City's largest projected revenue sources are significantly impacted by the national economic conditions and outlook. After the Federal Reserve Bank (Fed) lowered its interest rate to the 3.50%-3.75% range in December 2025, the fallout from the conflict with Iran that started in February 2026 has put on hold further rate adjustments as it assesses the extent to which higher oil prices are resulting in broader inflation pressures and having a negative impact on economic activity. Because consumer spending and investment have remained solid and the labor market has been relatively stable, while inflation has been above the 2% target for more than five years now, financial markets widely expected the Fed's September 2026 rate increase and many economists believe another interest rate hike may be coming at the end of 2026.

The August revenue forecast presented below as well as the underlying regional economic forecast developed in July are based on the average of the national economic forecasts from S&P Global and Moody's Analytics released in early July. Despite the still elevated risks of a recession, most economists expect national economy to avoid a downturn, and real GDP to grow about 2% in 2026 and 2027. Consumer spending has remained solid despite notable headwinds and investment is particularly strong as a result of the Artificial Intelligence (AI) infrastructure build-out. Employment growth is however expected to be low due to the "low-hire, low-fire" nature of the labor market. As shown in the employment figures below, the July forecast for the U.S. expected only very modest 0.3% annual job growth through 2028. Restricted labor supply has nevertheless kept unemployment rate from rising significantly.

Employment growth

Year-over-year % change in total nonfarm employment



Source: The average of July U.S. baseline scenario economic forecasts from S&P Global and Moody's Analytics. July baseline scenario regional economic forecast from the Office of Economic and Revenue Forecasts.

Seattle Area Economic Conditions and Outlook

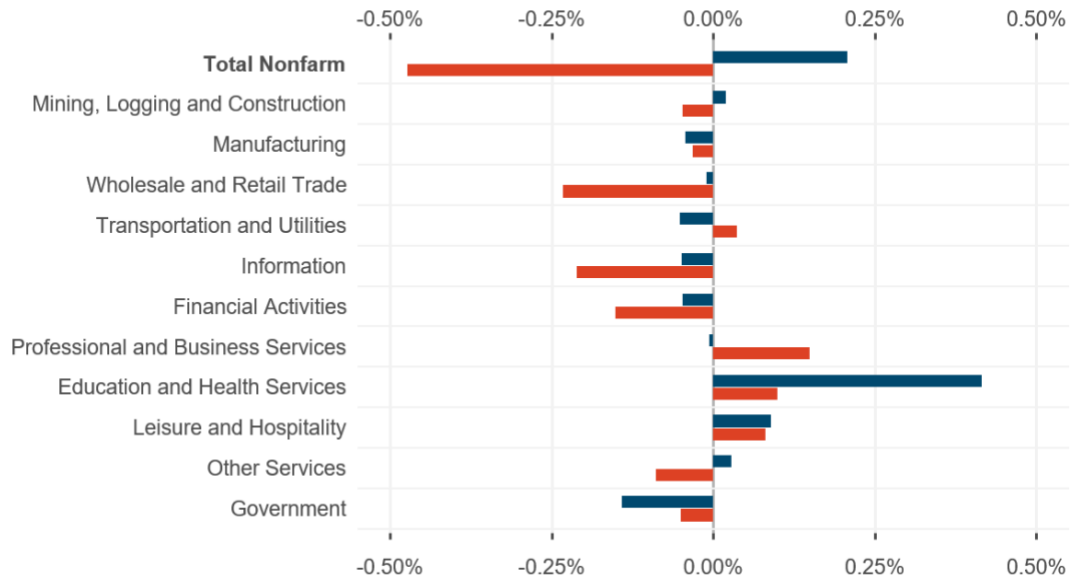
As shown in the figure above, Seattle's regional labor market has lagged the performance seen at the national level since summer 2022. Based on the estimates released by the Washington State Employment Security Department (ESD) in July 2026, which revised regional employment down notably for 2023 and 2024, and revised it up somewhat for the first half of 2025, employment in the Seattle Metropolitan Division area (King and Snohomish counties) has declined about 0.4% year-over-year in the first half of 2026, losing about 7,000 jobs. U.S. employment grew 0.2% during the same period.

Labor demand in the tech sector remains particularly weak. While tech layoffs were not unique to Seattle, this sector has a disproportionate impact on the Seattle region relative to the nation as whole. Regional employment in Trade, Information, and Professional and Business Services – sectors where regional tech companies operate – declined by 45,000 jobs between June 2022 and June 2026, approximately 2.6% of total regional employment. Information accounted for about half of this decline, Professional and Business Services about 30%, and Trade for close to 20%. Based on the current employment estimates by Washington State Employment Security Department, employment in Professional and Business Services sector seems to have stabilized, but Trade and Information sectors continued to weigh down on overall employment growth in the first half of 2026.

Total payroll employment growth and contributions by industry

% change year-over-year, year to date through June 2026

■ Seattle Metropolitan Division ■ United States



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

The most recent regional economic forecast, prepared by the Office of Economic and Revenue Forecasts in July 2026¹, projects that the regional employment will decline 0.3% in 2026 and only grow 0.4% in 2027, before growth accelerates to 1.1% in 2028. This reflects the uncertain economic outlook, revisions in employment data by the ESD, and the challenges due to the underlying employment composition by industry as the tech sector adjusts to the impacts of a wider adoption of AI.

Within the regional economy, city of Seattle underperformed the rest of King County in recent years. Employment estimates published by the Puget Sound Regional Council (PSRC) in July 2026 show that while Seattle achieved full employment recovery from the pandemic by March 2023, it then lost about 24,000 jobs between March 2023 and March 2025.

These job losses were broad-based, but a large share occurred in the sectors where local tech companies operate: Trade, Information, and Professional and Business Services. Given the importance of these sectors for the local economy and the large share of tax revenues they generate, declining employment has had a notable negative impact on total revenue collection. Due to its long lag, the employment data for March 2025 released by PSRC in July 2026 does not yet account for large layoffs announced by Amazon, Microsoft, Meta Platforms, and Starbucks in 2025 and 2026. The revenue forecast presented below incorporates the likely effects of these layoffs, but there is a risk that the revenue effects will be larger than estimated.

¹ <https://www.seattle.gov/economic-and-revenue-forecasts/forecasts>

Total employment growth and contributions by industry, from March 2020 to March 2025

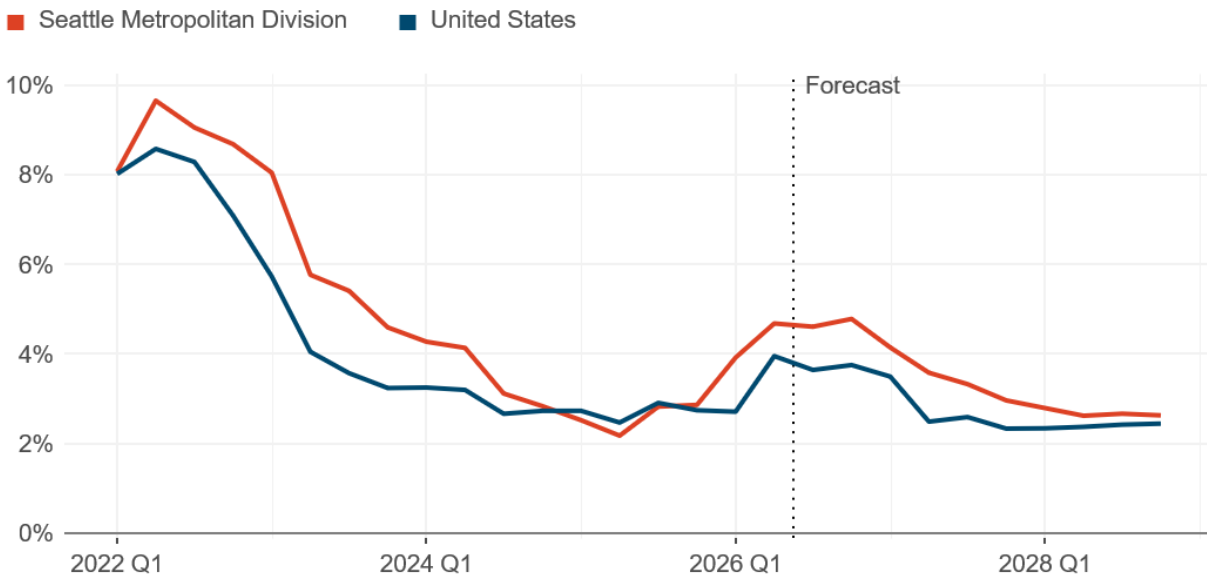


Puget Sound Regional Council estimates based on Quarterly Census of Employment and Wages published by Washington State Employment Security Department. Data released annually in July for March previous year. Data does not allow to separate Trade from Professional and Business Services due to NAICS reclassification in 2022.

Last year much of the uncertainty and downside economic risk concerned the labor market. Now, changes to tariff policy throughout 2025 and the conflict in Iran that started in February 2026 have added significant upward pressure on inflation, as well. The figure below shows the quarterly outlook for regional inflation, which is expected to remain elevated through the end of 2026 due the oil price shock caused by the conflict in Iran, which is further exacerbating ongoing price pressures from tariffs and restrictive immigration policy. The Office of Economic and Revenue Forecasts estimates that the regional CPI-U inflation rate will be on average 4.5% in 2026, a notable acceleration from 2.5% in 2025. Oil and gas prices are likely to remain above the pre-conflict levels in the next few years, but inflation is expected to moderate in 2027 and 2028, moving towards the Fed's target.²

² <https://www.seattle.gov/economic-and-revenue-forecasts/inflation>

Inflation, CPI-U year-over-year % change



Source: The average of July U.S. baseline scenario economic forecasts from S&P Global and Moody's Analytics. July baseline scenario regional economic forecast from the Office of Economic and Revenue Forecasts.

City Revenue

The following sections present the current forecast for revenue sources supporting the City's primary operating fund, the General Fund, its primary capital funds REET I and REET II, 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

While there are some persistent vulnerabilities in the Seattle region's economy, revenues are expected to grow significantly in 2026 as a result of tax policy changes implemented by the City and State. As the table below shows, the revenue forecast for the General Fund has been revised to \$2,091.4 million for 2026, up \$72.2 million (3.6%) from 2026 Adopted assumptions. Most of the increase comes from a higher forecast for grants, which was revised up by \$58.1 million. Excluding grants and fund balance transfers, the revised 2026 forecast for General Fund is \$14.4 million (0.8%) higher relative to the 2026 Adopted Budget forecast. This total is then expected to grow by \$173.2 million (10.6%) from 2025 to 2026. This growth is largely driven by the projected 21.2% growth in sales tax revenues and the 21.3% growth in business and occupation (B&O) tax revenues. Combined, these two revenue streams are expected to grow by about \$156 million year-over-year from 2025 to 2026. Higher sales tax revenue is due to the new 0.1% public safety tax authorized under State law by Engrossed Substitute House Bill 2015, as well as the expansion of the tax base under Engrossed Substitute Senate Bill 5814, which subjects many services to sales tax for the first time. Higher B&O taxes, meanwhile, are due to

Proposition 2 approved by voters in November 2025, a restructure of this tax known as the “Seattle Shield” proposal.³

As the table below indicates, the 2027-2028 Proposed Budget anticipates \$2,069.6 million of General Fund revenues in 2027 and \$2,159.2 million in 2028. The \$21.8 million year-over-year decline projected for 2027 is due to \$58.7 million less in Grants and \$28.2 million less in fund balance transfers, offsetting the \$67.8 million year-over-year growth in property, sales, B&O and utility taxes. Excluding grants and fund balance transfers, General Fund revenues are projected to grow \$65.1 million (3.6%) in 2027 and \$80.4 million (4.3%) in 2028.

³ The B&O restructure introduced a new \$2 million standard deduction, increased the filing threshold from \$100,000 to \$2 million, and increased the tax rates by a factor of 1.54. For more details see [https://www.seattle.gov/city-finance/business-taxes-and-licenses/business-taxes/seattle-shield-business-and-occupation-\(bando\)-tax-changes](https://www.seattle.gov/city-finance/business-taxes-and-licenses/business-taxes/seattle-shield-business-and-occupation-(bando)-tax-changes).

General Fund Revenue, 2025 – 2028, thousands of dollars

Revenue	2025 Actuals	2026 Adopted	2026 Revised	2027 Proposed	2028 Proposed
Property Tax	321,332	327,326	324,977	338,414	360,005
Property Tax - Medic One Levy	65,050	75,158	75,621	79,287	82,102
Property Tax Total	386,382	402,485	400,597	417,701	442,106
Sales & Use Tax	318,998	332,557	347,270	354,851	367,803
Sales & Use Tax - Criminal Justice	29,180	69,296	74,864	78,052	80,466
Sales & Use Tax Total	348,178	401,853	422,134	432,903	448,269
Business & Occupation Tax	388,323	479,063	471,074	495,658	520,360
Payroll Expense Tax	1,638	0	0	0	0
Utilities Business Tax - Private Utilities	43,771	40,219	42,319	43,214	44,013
Utility Tax - Private Total	43,771	40,219	42,319	43,214	44,013
Tonnage Tax	6,786	5,930	5,816	5,989	6,049
Utilities Business Tax - City Light	73,410	72,548	72,863	79,041	86,091
Utilities Business Tax - City SWU	26,630	29,007	28,881	29,072	29,944
Utilities Business Tax - City Water	39,871	39,379	40,168	41,211	42,977
Utilities Business Tax - Drainage/Waste Water	72,252	75,891	75,735	82,626	88,059
Utility Tax - Public Total	218,949	222,755	223,463	237,939	253,121
Firearms & Ammunition Tax	90	88	85	85	85
Gambling Tax	464	308	377	400	398
Leasehold Excise Tax	8,319	8,058	8,499	9,178	9,607
Pleasure Boat Tax	107	130	100	100	100
Transportation Network Company Tax	5,294	5,502	5,464	5,836	6,208
Other City Taxes Total	14,274	14,086	14,526	15,600	16,398
Meter Hood Service	2,873	3,438	3,574	3,752	3,843
Parking Meters	33,620	32,168	32,184	32,787	33,129
Parking Meters Total	36,493	35,606	35,758	36,539	36,972
Adult Probation and Parole	0	0	0	0	0
Court Fees & Charges	335	558	667	594	564
Court Fines	23,218	24,114	20,318	22,118	22,313
Court Fines Total	23,553	24,672	20,985	22,712	22,877
Criminal Justice Assistance	6,341	6,425	6,773	7,227	7,705
E-911 Reimbursements & Cellular Tax Revenue	1,004	1,077	1,077	1,077	1,077
Liquor Board Profits	5,947	6,019	6,018	6,023	6,034
Liquor Excise Tax	5,135	5,324	5,150	4,898	4,951
Marijuana Excise Tax	2,235	1,828	1,731	1,727	1,736
Trial Court Improvement Account	149	150	149	149	149
Revenue from Other Public Entities Total	20,810	20,823	20,897	21,101	21,650

General Fund Revenue, 2025 – 2028, thousands of dollars, continued

Revenue	2025 Actuals	2026 Adopted	2026 Revised	2027 Proposed	2028 Proposed
Federal Direct Grants	12,226	3,492	24,200	3,224	2,965
Federal Indirect Grants	5,052	1,814	25,973	1,814	1,814
Other Grants	755	554	1,533	54	54
State and Local Grants	11,281	7,471	19,685	7,633	7,471
Grants Total	29,313	13,330	71,391	12,725	12,303
Transfer from - Other Fund	434	652	940	652	661
Transfer from - Payroll Expense Tax Fund	280,049	211,212	210,698	182,807	192,362
Fund Balance Transfers Total	280,483	211,864	211,638	183,459	193,023
Cost Allocations & Administrative Charges	34,487	35,847	34,928	37,270	37,696
Legal Services	1,286	1,689	3,144	1,713	1,725
Other Proceeds	53	15	25	15	16
Personnel Service Charges	30,600	30,018	30,165	30,644	31,598
Public Safety Enforcement	15,601	11,143	12,695	11,522	11,971
Sales Proceeds	28	0	0	0	0
Use Charges	51	162	162	162	162
Service Charges & Reimbursements Total	82,107	78,873	81,118	81,327	83,168
Animal Shelter Licenses & Fees	1,597	2,629	1,980	2,032	2,032
Business License Fees	21,648	21,891	21,959	22,146	22,470
Emergency Alarm Fees	167	434	245	204	204
Fire Permits & Fees	9,017	8,979	8,714	9,218	9,218
Interest on Investments	15,231	15,043	14,038	11,176	7,127
Miscellaneous Revenue	10,286	8,122	9,578	8,626	8,594
Other Business Licenses, Permits, & Fees	7,545	10,429	11,349	9,578	9,624
Other Interest Earnings	1,147	963	793	747	646
Private Contributions & Donations	90	0	30	0	0
Professional & Occupational Licenses	4,302	4,298	4,467	4,241	4,245
Street Use Permits	780	768	774	775	781
Licenses, Permits, Interest Income and Other Total	71,812	73,554	73,927	68,742	64,942
Total General Fund	1,946,086	2,019,184	2,091,377	2,069,621	2,159,203

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 2026 are based on January 1, 2025, valuations. Over the course of the year, the King County Assessor conducts the research and appraisals needed to retroactively determine those valuations. Assessed values (AV) increased in 2026 after declining for two straight years due to the high-interest rate environment, uncertainty around the long-term demand for office space, and a cooling residential market. While expectations of interest rate hikes in second half of 2026 may depress the real estate market again, assessed values are still expected to grow into 2027, but modestly at 1.5%. At the same time, the construction sector continues to face headwinds of high costs and rising office vacancy rates that are likely to prevail for an extended period. As a result, the outlook for new construction continues to be weak. Given these developments, the outlook for 2026 revenues from the general expense property tax has been revised to \$325.0 million, down \$2.3 million compared to the 2026 Adopted. 2027 and 2028 Proposed revenues are expected to grow to \$338.4 million and \$360.0 million, respectively.

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 AV. The county-wide tax rate is based on the approved annual Medic 1/EMS levy amount divided by total King County AV. Thus, the tax rate increases or decreases, respectively, when King County AV shrinks or grows faster than the rate of growth of the levy amount. The City's share, in turn, grows or shrinks with the tax rate and the pace of growth of the City's AV. The 2026 forecast of \$75.6 million has not changed materially from the 2026 Adopted forecast of \$75.2 million because the tax rate was already fixed at \$0.25 and the certified 2026 City AV did not deviate much from expectations. EMS revenues are anticipated to increase at a healthy clip to \$79.3 million in 2027 and \$82.1 million in 2028 because growth in County AV is expected to slow relative to growth in City AV, thereby increasing the county-wide tax rate and the City's share of collections.

Sales and Use Tax. The revised forecast anticipates about \$20.3 million more in sales tax revenues in 2026 compared to the 2026 Adopted Budget forecast. In addition to the updated economic outlook, the revised revenue forecast incorporates updated estimates for the impact of several large policy changes, most significant of which are a new public safety tax authorized by Engrossed Substitute House Bill 2015 and a broadening of the tax base due to Engrossed Substitute Senate Bill 5814, which expanded the list of services subject to sales tax. The result is a projected 21.2% year-over-year growth of sales tax revenues in 2026. Sales tax revenues are then expected to grow 2.6% in 2027 to \$432.9 million and 3.5% in 2028 to \$448.3 million. A third significant policy change, Engrossed Substitute Senate Bill 6346 (known as the Millionaire's Tax bill), makes some of the newly taxable services exempt when provided to schools and public libraries, effective July 2026, resulting in somewhat lower revenues in those two years. Its largest impact on sales tax revenues will however only occur in 2029, as a large part of the sales tax expansion on professional and digital services enacted by ESSB 5814 will be rolled back.

Business and Occupation (B&O) Tax. While sales tax and B&O tax in general tend to move together, the tax base for B&O tax is more diversified, with the construction and trade sectors taking up smaller shares. Consequently, B&O revenues are expected to show slightly stronger performance since the decline in the construction sector, which has created a significant drag on sales tax revenues, will be less impactful for B&O. B&O tax revenues are expected to be negatively affected in 2026 by the Engrossed Substitute Senate Bill 5814, which reclassifies some services as retail and in effect lowers the B&O tax rate imposed on gross receipts from affected activities. This reduction is however more than offset by the increase to B&O tax rates across all classifications as part of the "Seattle Shield" restructure, approved by voters in November 2025 and expected to raise about \$86.8 million in additional revenues

in 2026. As a result, while the revised forecast for 2026 is \$7.99 million lower than the 2026 Adopted forecast, it anticipates about 21.3% year-over-year growth from 2025 to \$471.1 million. B&O tax revenues are then expected to grow 5.2% to \$495.7 million in 2027 and 5.0% to \$520.4 million in 2028.

Utility Business Tax – Private Utilities. This revenue category includes taxes on cable television, telephone service, natural gas, and the central steam heating provided in the downtown core. The overall forecast for this revenue category has been revised upward slightly, adding \$2.1 million (5.2%) in 2026 compared to the 2026 Adopted, to reach \$42.3 million. Two developments drive this revision. First, the 2025-2026 weather season was exceptionally mild, resulting in lower gas consumption but largely offset by an increase in Natural Gas rates of roughly 7%. Furthermore, Puget Sound Energy requested an additional rate increase of 14%, effective in early 2027, though this forecast does not assume the fully requested increase. Finally, the customer base for cable television and telephone has stabilized, but projections for these revenue sources have been revised downward due to smaller year-to-date actuals and a smaller contribution from late payments, which padded prior-year collections. In total, private utilities are projected to reach \$43.2 million (+2.1%) in 2027 and \$44 million (+1.8%) in 2028.

Utility Business Tax – Public Utilities. The City levies a tax on most revenue from retail sales collected by City-owned utilities (Seattle City Light and Seattle Public Utilities). Tax rates range from a State-capped 6% on City Light up to a current 15.54% on the City water utility. The forecast for 2026 remains virtually unchanged from the 2026 Adopted at \$223.5 million. Revenues are expected to grow by 6% in 2027 and 2028 to \$237.9 million and \$253.1 million, respectively.

Transportation Network Company Tax. In November 2019, the City 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, per state law, the tax rate to \$0.42 per trip effective January 1, 2023. Since the COVID-19 pandemic, there has been a structural shift in the demand for rides and the supply of drivers. Number of trips remain at less than 50% of 2019 levels. Revenues are anticipated to grow at a respectable pace of 6% to 7% annually, from \$5.5 million in 2026 to \$5.8 million in 2027 and \$6.2 million in 2028.

Parking Meters. Revenue from on-street parking meters and meter hooding fees is forecasted at \$35.8 million in 2026 and \$36.5 million in 2027. The 2026 forecast is mostly flat (+\$152,000 or +0.4%) compared to the 2026 Adopted Budget. Parking meter rate changes implemented in May 2026 increased rates in two thirds of affected neighborhoods and this increase has offset recent declines in parking transactions. Rate changes are typically made by the Seattle Department of Transportation three times per year and are determined by its Performance-Based Parking Program model, which sets rates to target one to two open spaces per block face. Each cycle, changes are a mix of increases and decreases citywide. Additional rate changes are expected in November 2026. Revenues for 2027 (\$36.5 million) and 2028 (\$36.9 million) are projected to rise above 2026 levels, increasing 2.2% and 1.2%, respectively, driven by new paid parking locations and demand for special event-rate parking at Climate Pledge Arena. While transaction volumes continue to fall each year since peaking in 2022, the rate of decline has been slowing (-5.8% in 2023, -3.0% in 2024 and -2.7% in 2025).

Court Fines. The City imposes and collects fines and related fees on various citations, primarily on-street parking tickets and camera-enforced red-light violations. The amounts going to the General Fund from these sources are projected to be \$21.0 million in 2026, a decrease of \$1.6 million (-7.0%) relative to the

2026 Adopted. The reduction is mostly attributable to reduced parking citation volumes related to labor issues that are expected to resolve in the second half of 2026. Revenues are projected to be \$22.7 million (+8.2%) in 2027 and \$22.9 million (+0.7%) in 2028.

Grant Revenues. Federal, State and local grant revenues can change significantly over 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 do not provide additional discretionary revenues for allocation through the budget process. In the budget, grants are fully appropriated in the first year of acceptance. Revenues are assumed to equal that appropriation but are only collected when spending occurs, which could be over multiple years. The lion's share of the 2026 Revised forecast of \$71.4 million comprises grants carried forward from 2025 that have not been spent down. 2027 and 2028 Proposed grant revenues equal \$12.7 million and \$12.3 million, respectively.

Fund Balance Transfers. Fund balance transfers are revenue transfers between City funds. The transfer in 2026 has remained steady at \$211.6 million. The proposed transfers for 2027 and 2028 are lower, at \$183.5 million and \$193.0 million, reflecting reductions in the transfer from the Payroll Expense Tax Fund. For further explanation of the transfer and uses of payroll expense tax revenues, please see the Multi-Department Revenue section of this budget book.

Service Charges and Reimbursements. This category includes revenues to recover the costs of services within city government and revenues generated from legal and personnel services. Expected revenues are revised up in 2026 from the Adopted by \$1.2 million to \$81.1 million and will stay steady in 2027 at \$81.3 million then increase modestly to \$83.2 million in 2028.

Business License Fees. The City requires all businesses operating in Seattle to have a business license. The cost of these licenses increases with the business revenues. Business license revenues were revised up marginally compared to the 2026 Adopted Budget and are now expected to generate \$22 million in 2026. This is projected to be followed by \$22.1 million in 2027 and \$22.5 million in 2028.

Interest on Investments. The City receives interest earnings on its residual cash holdings. The lowering of interest rates by the Federal Reserve in December 2025 led to a downward revision for expected revenues from these earnings in 2026. The revised estimate is approximately \$14 million, down from the \$15 million in the 2026 Adopted Budget. Earnings rates are projected to decrease further in 2027 to \$11.2 million and 2028 to \$7.1 million as treasury yields moderate over time following recent highs.

Non-General Fund Revenues of Note

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

REET I and REET II Capital Funds – Real Estate Excise Tax (REET). REET revenues are generated by a combined 0.5% tax on all real estate transactions. Long run interest rates have gone up in recent months, with the average 30-year mortgage rate rising from 6.0% in March to 6.7% in August, limiting both the demand and the supply of homes for sale. Elevated economic uncertainty and weaker local labor market have further contributed to a slowdown in home sales. REET revenues have been consequently revised down \$9.5 million for 2026 compared to the 2026 Adopted Budget, and are expected to decline 8.1% year-over-year, from \$72.4 million to \$66.6 million. The forecast then anticipates \$77.1 million in 2027 and \$88.3 million in 2028.

Arts and Culture Fund - Admission Tax. Admission tax revenues are forecasted to be down by \$0.6 million relative to the 2026 Adopted. This tax is now expected to generate \$24.8 million in 2026, growth of about 1.5% year-over-year. While 2026 FIFA World Cup was expected to bring a large number of visitors to Seattle, the downward revision of admission tax revenues is based on fewer international visitors expected in 2026 overall, compared to the outlook from last October. Higher oil prices have caused a surge in airfares, and elevated inflation has further restricted spending on travel. Admission tax revenues are expected to grow to \$25.6 million in 2027 and \$26.3 million in 2028, as oil prices normalize, inflation eases, and international travel recovers.

Seattle Park District Fund – Property Tax Levy. In August 2014, voters approved the creation of a Metropolitan Park District (MPD). Pursuant to RCW 35.61, the MPD is a legally separate taxing jurisdiction, 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 are not accounted for in the City's General Fund. The MPD is levying \$137.7 million in 2027 and \$143.3 million in 2028 in line with the adopted six-year spending plan.

Sweetened Beverage Tax Fund. The Sweetened Beverage Tax is 1.75 cents per ounce of sweetened beverages or the equivalent for condensed syrups distributed into the City of Seattle. Revenues have risen since the COVID era low of \$14.4 million, fluctuating annually between \$20-21 million. Revenues in 2025 totaled \$21.0 million and the revised forecast for 2026 anticipates collections will increase to \$22.0 million due to a boost from World Cup activity, though this has been revised downward slightly (-1.7%) from the 2026 Adopted forecast of \$22.3 million. Revenues are forecasted to be \$20.3 million (-7.8%) in 2027 and \$19.3 million (-4.6%) in 2028, reflecting a mild decline due to consumption patterns and projected slowing of population growth.

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. Expected revenues for 2026 have been revised down slightly from the 2026 Adopted estimate of \$12.5 million to \$11.7 million, reflecting weaker than expected tourism activity. Growth in the sector is anticipated to be slow in 2027 and 2028 and the forecast rises only slightly to \$11.8 million in 2027 and \$12.0 million in 2028.

Transportation Fund - Commercial Parking Tax. The commercial parking tax is a 14.5% rate levied on the fee that drivers pay to park in commercial parking lots across the city. Revenues in 2026 have been revised down marginally from the Adopted estimate of \$52.1 million to \$51.7 million, indicative of a less robust local economy than expected last year. The 2027-28 Proposed Budget includes a tax rate increase to 17%, leading to a revenue estimate of \$63.2 million in 2027 and \$65.4 million in 2028.

JumpStart Payroll Expense Tax Fund. For 2026, the City's JumpStart Payroll Expense Tax applies to those businesses with a total payroll expense in Seattle of at least \$9,074,409 and at least one employee with annual compensation of \$194,452 or higher in 2025. These thresholds are adjusted annually by the inflation rate and the specific tax rates vary with the level of individual employee's compensation and the company's total Seattle payroll.⁴ The Payroll Expense Tax was first imposed in 2021, with the first payments made in January 2022. Total 2021 tax obligations reached about \$298 million, but fell to \$266 million in 2022, before rebounding to \$315 million in 2023 and further rising to \$362 million in 2024 and then \$390 million in 2025, in large part due to higher tax rates imposed in 2024.

The revised forecast for 2026 revenue collection is \$394 million, just \$1.3 million higher than in the 2026 Adopted Budget. The 2027-2028 Proposed Budget anticipates \$407.9 million in revenues collected in 2027 and \$427.9 million in 2028.

The City's experience with the Payroll Expense Tax is still relatively short, one of several reasons that revenues from this tax are more volatile year-over-year and more complicated to forecast than other similarly sized revenues streams (property tax, sales tax and B&O). About 70% of the revenues from this tax are paid by only 10 companies, most of them in the technology sector. Since stock grants represent a notable share of total compensation for technology workers, this tax has a potential for higher annual growth but also for larger volatility. In addition, because of the high concentration of revenues, business decisions made by a small number of companies about layoffs and hiring, and where exactly they create and allocate jobs, also significantly affect revenue collection. As discussed in the economic conditions and outlook section above, Seattle has lost jobs in recent years. Amazon added nearly 12,000 employees in Bellevue between 2020 and 2024, while its reported headcount in Seattle dropped by about 10,000 during that period. In 2024, Meta moved out of two buildings in Seattle's South Lake Union neighborhood that have space for about 2,000 employees while it added roughly the same number to its headcount in Bellevue. The volatility due to a narrow tax base, dependence on the decisions of a small number of taxpayers, and on stock price movements will remain significant risks for this revenue stream going forward. The layoffs announced by a number of major Seattle employers in 2025 and 2026, and the risk of a possible stock market sell-off, are of particular concern for the current forecast and budget. To help address the risks and volatility in this revenue stream, the Payroll Expense Tax Revenue Stabilization Account was enacted in November 2024 to cushion the City from unanticipated revenue shortfalls.

⁴ Initial tax rates varied from 0.7% to 2.4%, starting from 2024 tax year they increased by approximately a factor of 1.065 and range from 0.746% to 2.557%. For more details see <https://www.seattle.gov/city-finance/business-taxes-and-licenses/seattle-taxes/payroll-expense-tax>

Seattle City Tax Rates

	2022	2023	2024	2025	2026
Property Taxes (per \$1,000 Assessed Value)					
General Property Tax	1.14	1.06	1.11	1.04	1.03
Families & Education	0.32	0.29	0.30	0.35	0.69
Low Income Housing	0.15	0.14	0.47	0.48	0.48
Transportation	0.37	0.33	0.34	0.63	0.63
Library	0.11	0.10	0.11	0.12	0.12
Election Vouchers	0.01	0.01	0.01	0.02	0.01
City Excess GO Bond	0.06	0.05	0.05	0.05	0.05
Other Property Taxes related to the City					
Seattle Park District	0.20	0.39	0.41	0.43	0.43
Emergency Medical Services	0.25	0.21	0.23	0.22	0.25
Retail Sales and Use Tax					
	0.85%	0.85%	0.85%	0.85%	0.85%
Transportation Benefit District Sales and Use Tax					
	0.15%	0.15%	0.15%	0.15%	0.15%
Business and Occupation Tax					
Retail/Wholesale	0.222%	0.222%	0.222%	0.222%	0.342%
Manufacturing/Extracting	0.222%	0.222%	0.222%	0.222%	0.342%
Printing/Publishing	0.222%	0.222%	0.222%	0.222%	0.342%
Service, other	0.427%	0.427%	0.427%	0.427%	0.658%
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%	0.00%	0.00%
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%
Firearms 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

Seattle Shield

In November 2025, Seattle voters approved the Seattle Shield Initiative, which rebalanced the City's Business & Occupation (B&O) tax to support small businesses and provide financial support for key services. In this 2027-2028 Proposed Budget, this funding source is used to:

- Preserve investments in the programs and activities that receive General Fund or JumpStart funds described in Section 7.B.2 of [Ordinance 127259](#) (food access; gender-based violence; small business supports, emergency shelter, homelessness prevention; workers' rights and protections; public health; workforce development and job readiness training; arts and culture; and immigrant and refugee services). In addition, these funds are used in the proposed budget to pay for the ongoing administration of the tax and to preserve the ongoing investments included in the 2026 Budget to mitigate against federal funding reductions, including:
 - \$10.2 million to address increased food insecurity
 - Makes ongoing:
 - \$6.3 million of one-time funding added in the 2026 budget for the Fresh Bucks program expansion ongoing;
 - \$3 million for food banks, ongoing;
 - \$1 million for meal delivery, ongoing;
 - Adds \$1.8 million GF one-time in 2028 to mitigate full elimination of the food equity fund that is reduced due to declining Sweetened Beverage Tax revenues.
 - Preserves \$4 million of funding to the Human Services Department for homelessness prevention (e.g., rental assistance) funding added in the 2026 budget;
 - Preserves \$7.8 million of ongoing funding for emergency shelter and services added in the 2026 budget and increases investments in this area to support Mayor Wilson's plan for expanded shelter and resources.

JumpStart Payroll Expense Tax

The 2027 Proposed Budget includes \$454 million in appropriation backed by \$402 million in forecasted JumpStart Payroll Expense Tax revenues and an additional \$43 million in one-time fund balance and \$8 million of interest earnings on payroll tax funds.

Of the \$454 million in JumpStart funds in the proposed budget, \$173 million (38%) is transferred to support general government operations in the General Fund in 2027. The proposed budget also allocates \$65 million from the JumpStart Payroll Expense Tax Fund to support homelessness programs that were budgeted in the General Fund in prior years.

The proposed budget transfers an additional \$10 million to the General Fund to support administrative costs assumed to be incurred in the General Fund resulting from administering JumpStart Payroll Expense Tax collections, program administration, fund and financial management, policy planning, evaluation, and human resources. This transfer for administrative costs represents 2% of total payroll tax appropriations.

The proposed budget allocates \$142 million in JumpStart Payroll Expense Tax to support investments in affordable housing and related services. This is 31% of total JumpStart Payroll Expense Tax appropriations (35% of the annual JumpStart tax revenues). This funding supports the Office of Housing's work to develop, acquire, preserve, and operate affordable housing and foster affordable homeownership opportunities, and to support the ongoing operations and maintenance needs of affordable housing providers. This funding also supports allocations in Human Services Department (for rental assistance), in the Office for Civil Rights (for recently passed Do Not Solicit legislation) and in the Seattle Department of Construction and Inspections (for tenant legal protections).

The proposed budget allocates \$25 million in JumpStart Payroll Expense Tax to support investments in economic development across eight City departments. This represents 5.5% of overall payroll tax appropriations. The Office of Economic Development receives most of this funding with \$18 million allocated to support a range of programs in support of the Future of Seattle Economy framework and Mayor Katie Wilson's Executive Order 2026-06, *Building a Resilient Seattle Economy*. The remaining \$6 million of JumpStart Payroll Expense Tax allocations for economic development are proposed in smaller amounts for the Community Assisted Response & Engagement (CARE) Department, the Human Services Department, the Office of Immigrant and Refugee Affairs, the Office of Planning and Community Development, Seattle Center, Information Technology, and Seattle Parks and Recreation.

The proposed budget allocates \$22 million in JumpStart Payroll Expense Tax to support the Equitable Development Initiative and associated department costs in the Office of Planning and Community Development. This represents 5% of overall Payroll Expense Tax. The Equitable Development Initiative 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 allocates \$17 million in JumpStart Payroll Expense Tax to support the Seattle Green New Deal, which aims to make Seattle carbon neutral by 2050. This represents 4% of overall payroll tax appropriations. The Office of Sustainability and Environment receives most of this funding at \$13 million, where the payroll tax supports the Building Emissions and Performance Standards program, rebates for home oil heating conversions, clean energy apprenticeships, and the Duwamish Valley Program. The Office of Planning and Community Development receives \$200,000 to support work related to Sound Transit 3, the Office of Housing receives \$2 million for residential heat pumps, and Finance and Administrative Services receives \$1 million to support electric vehicle charging infrastructure.

The proposed budget also increases the unappropriated revenue stabilization reserve in 2027 by \$11 million to a total of \$20 million. The establishment of the JumpStart Payroll Expense Tax Fund revenue stabilization reserve is a four-year process that was initiated in the 2025 budget process and codified in SMC 5.38.105. This process requires the establishment of a revenue stabilization reserve equal to 10% of forecast revenues by 2029. The \$20 million in the proposed budget brings the total reserve to \$20 million and 5% of forecasted revenues in 2027. The financial plan continues to build the reserve in 2028, increase the reserve to \$31 million in 2028 and reaches the 10% target of \$44 million in 2029.

Sweetened Beverage Tax

Forecasted Sweetened Beverage Tax (SBT) revenues for 2027 and 2028, \$20.3 million and \$19.3 million respectively, are lower than 2026 Adopted Budget. In order to balance and preserve SBT funding for Fresh Bucks, food banks, and meal services, reductions are proposed for the Food Equity Fund in the Department of Neighborhoods. In 2027, the Food Equity Fund will be funded at \$1.8 million in SBT and in 2028 funded with \$1.8 million from the General Fund.

Short-Term Rental Tax

The Short –Term Rental Tax (STRT) revenue projection for 2027 and 2028 is \$11.8 million and \$12 million respectively. Ordinance 127359 and state law restrict the use of STRT for equitable development and affordable housing. In 2027, the proposed budget allocates \$6.8 million to the Office of Planning and Community Development (OPCD) for Equitable Development Initiative (EDI) grants to outside organizations, program implementation, and EDI staffing costs; \$4 million to the Human Services Department (HSD) for permanent supportive housing, and \$2 million to debt service for low-income housing. In 2028, the proposed budget maintains funding levels for EDI and debt service and allocates an additional \$150,000 to HSD for contract inflation as mandated by the Seattle Municipal Code. OPCD’s budget summary includes more information on EDI investments and HSD’s budget section includes information on the department’s investments.

Transportation Network Company (TNC) Tax

The 2027-2028 Proposed Budget projects \$5.8 million in 2027 and \$6.2 million in 2028 for Transportation Network Company (TNC) Tax. Companion legislation submitted with the 2027-2028 Proposed Budget includes modifications to supersede the funding resolution for the TNC Tax. The Department of Finance and Administrative Services (FAS) is responsible for the accounting, collection, and enforcement of the tax and is appropriated \$350,000 in 2027 and 2028 for this work.

Admissions Tax

The Admissions Tax is projected to generate \$25.6 million in 2027 and \$26.3 million in 2028 to support City arts and culture programs. Admissions Tax revenue supports grants for arts and cultural organization, cultural facilities, grants for individual artists and musicians as well as other investments to support the arts education and the arts community in the City. The proposed budget continues Admissions Tax support via the Arts and Culture Fund to fund arts and culture-related programming in City departments.

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.

The 2022 Adopted Budget initiated the five-year rebuilding cycle for reserve funds used during the COVID pandemic by contributing \$10 million to the EMF. Between 2023 and 2026 a total of \$44 million has been transferred to replenish the Emergency Fund within the five-year cycle. The 2027 Proposed Budget assumes a contribution of \$4.7 million and \$2.7 million in 2028 to maintain the reserve's target balance¹ of \$95.1 million.

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.

The RSF was fully replenished during 2022 utilizing a better than anticipated ending balance from 2021. Since 2023, the budget has funded the incremental amount necessary to maintain the RSF at the statutory cap. The 2027 Proposed Budget includes \$4.1 million in contribution to the RSF and \$4.1 million in 2028, respectively, bringing the total RSF reserves to \$86.2 million at the end of the biennium.

¹ 2028 anticipated target balance calculated using CPI-U 12 Months Ending June from the August 2026 Revenue Forecast.

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, 2025, there was approximately \$207.1 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 Museum Development Authority. As of December 31, 2025, the guarantees totaled \$17.3 million in addition to approximately \$618.5 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 12-31-25 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	\$207 Million
Limited Tax General Obligation Bonds (LTGO)	No	Taxes & Other Revenues	1.5% of AV ²	\$4.6 Billion	\$636 Million ³

¹ As of 12/31/25, assuming the latest certified assessed value of \$308.78 billion, issued on February 1, 2026 for taxes payable in 2026.

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

³ Includes \$17.3 million of PDA debt guarantees.

City Debt Management Policies and Bond Ratings

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

The City has earned very high ratings on its bonds as a result of a strong economy and prudent financial practices. The City's UTGO debt is rated Aaa by Moody's Ratings (Moody's), AAA by Fitch Ratings (Fitch), and AAA by S&P Global Ratings (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.

2027 Projected Bond Issues

In 2027, the City is authorized to issue approximately \$111.2 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 2027 Multipurpose LTGO Bond Fund and the 2027 Multipurpose LTGO Bond Fund B. 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 the bond proceeds is included in the respective departments' sections of this budget.

Table 2: 2027 Multipurpose LTGO Bond Issuance Costs - Informational Only (\$1,000s)

Project	Capital Cost	Approx. Par Amount (1)	Max. Term	Approx. Rate	Estimated Debt Service 2027 (2)	Estimated Debt Service 2027	Debt Service Funding Source (3)
Waterfront Operations and Tribal Interpretive Center	\$6,776	\$6,979	20	5.25%	\$366	\$572	Real Estate Excise Tax
Human Capital Management System	\$13,200	\$13,596	8	4.25%	\$578	\$2,040	FAS Rates
SLIM Replacement FAS	\$2,779	\$2,862	8	4.25%	\$122	\$430	General Fund
SLIM Replacement	\$4,019	\$4,140	8	4.25%	\$176	\$621	General Fund
Computing Services Architecture	\$5,700	\$5,871	5	4.25%	\$250	\$1,328	ITD Rates
Data and Telephone Infrastructure	\$2,000	\$2,060	5	4.25%	\$88	\$466	ITD Rates
Lake City Community Center Redevelopment	\$15,500	\$15,965	20	5.25%	\$838	\$1,308	MPD
Green Lake Community Center & Evans Pool Substantial Alteration	\$3,500	\$3,605	20	5.25%	\$189	\$295	MPD
Queen Anne Community Center Renovation	\$7,900	\$8,137	20	5.25%	\$427	\$667	MPD
Loyal Heights Community Center Renovation	\$10,000	\$10,300	20	5.25%	\$541	\$844	MPD
Memorial Stadium Redevelopment	\$39,800	\$40,994	20	6.50%	\$2,665	\$3,720	Real Estate Excise Tax
Total	\$111,174	\$114,509			\$6,239	\$12,292	

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

(2) 2027 Estimated Debt Service includes interest only.

(3) Metropolitan Park District (MPD)

Table 3: 2027 Multipurpose LTGO Fund Issuance Costs - Informational Only (\$1,000s)

Approximate Par Amount	Issuance Costs & Pricing Adjustments	Approximate 2027 Issuance Cost
\$114,509	3%	\$3,335

2027 Debt Service

In 2027, debt service associated with outstanding LTGO bond issues as well as the planned 2027 bond issuances is expected to be approximately \$101.1 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 the paying fund.

Selected Financial Policies

Through a series of Resolutions and Ordinances, the City has adopted several 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 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 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 Fund 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 PeopleSoft, 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 Fund 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 Fund (commonly referred to as the "Rainy Day Fund" or RSF).¹ In addition, 50% of any unanticipated excess General Fund fund balance at year's end is automatically contributed to the Revenue Stabilization Fund. These automatic contributions are temporarily suspended when the forecasted nominal tax growth rate is negative or when the total value of the RSF exceeds 5% of total tax revenues. In addition to the automatic contributions, the City may also make contributions to the RSF via ordinance. Expenditures from the RSF 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 specified dates during or beyond the biennium. Other changes may still be needed in the case of emergencies or other unanticipated events.

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

Selected Financial Policies

- In general, the City will strive to pay for general government current operating expenditures with current revenues, but may use fund balance or other resources to meet these expenditures. Revenues and expenditures will be monitored throughout the year.
- In compliance with State law, no City fund whose purpose is restricted by state or local law shall be used for purposes outside of these restrictions.
- Working capital for the General Fund and operating funds should be maintained at sufficient levels so that timing lags between revenues and expenditures are normally covered without any fund incurring negative cash balances for greater than 90 days. Exceptions to this policy are permitted with prior approval by the City Council.

Office of Arts and Culture

Amy Nguyen, Director

(206) 684-7171

<https://www.seattle.gov/arts/>

Department Overview

The Office of Arts & Culture (OAC) 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. Racial equity is central to OAC and is incorporated into department policies, procedures, and practices. Art's program investments are centered around five key program areas: Cultural Investments, Creative Youth, Cultural Space, Art and Cultural Facilities, 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

	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Department Support				
General Fund Support	966,690	1,455,000	0	0
Other Funding - Operating	21,146,088	23,563,408	22,895,198	22,751,416
Total Operations	22,112,778	25,018,408	22,895,198	22,751,416
Total Appropriations	22,112,778	25,018,408	22,895,198	22,751,416
 Full-Time Equivalents Total*	 43.75	 44.75	 44.75	 44.75

* 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.

Budget Overview

The 2027-2028 Proposed Budget maintains support for core Office of Arts and Culture (OAC) programs including grants, arts education, and public art. It also adds investments in grant funding, cultural districts, public art maintenance, youth arts education and programming, and public space activations. The budget includes technical adjustments to central cost changes, retirement contribution rates, centrally projected revenue forecasts, and positions.

Investments in Cultural Districts

The proposed budget increases investment in the creative economy and supports the development of thriving, livable communities. It includes a 120 percent increase in funding for the city's five cultural districts: Capitol Hill, the Central Area, Columbia City and Hillman City, Uptown, and Georgetown. This expanded support strengthens the cultural districts and enhances their role as vibrant cultural hubs. Increased funding supports cultural events, community art, community advocacy and planning.

Office of Arts and Culture

Adjustments to Grants and Maintenance Budget

Additionally, the proposed budget provides increases for grants, programming, facility maintenance, and Civic Collection maintenance to reflect recent increased cost pressures. Material costs and inflationary factors have outpaced existing programmatic budgets and will receive an increase in 2027 and 2028. OAC has experienced year-over-year increases in grant applications, which have reduced the total award amount being activated in the creative community as the department's goal continues to be to support as many artists as possible. The proposed increase to grants recognizes recent cost pressures to the creatives and will allow OAC to continue to meet existing service levels with increased award amounts.

The City's Civic Art Collection has grown from 290 works in 2005 to 450 in 2025. Maintenance costs have outpaced existing budgets, resulting in as-needed and emergency maintenance calls taking priority over routine scheduled maintenance. Increased funding in the Civic Art Collection maintenance budget will result in regular maintenance for artworks.

Investing in Youth Arts Education

The proposed budget increases funding for The Creative Advantage program, which helps Seattle Public Schools (SPS) provide arts education by funding teaching artists. During the 2024-2025 school year, more than 11,000 students in 54 schools received arts instruction through the program. The Creative Advantage now reaches every single school in SPS, and this budget increases the award for each school from up to \$5,000 to up to \$8,000.

The budget also reflects ongoing Admissions Tax transfers via the Arts and Culture Fund to Seattle Parks and Recreation (SPR) for its Teen Summer Musical program, a long-standing free summer program operating out of the Langston Hughes Performing Arts Center with a focus on youth of color that introduces young people to the world of theater. Admissions Tax has supported this program since 2024.

Creative Place-Making and Activating Public Space

The proposed budget further capitalizes FIFA 2026 World Cup arts momentum by extending King Street Station activations into 2027. It also adds a temporary division director to the Creative Placemaking division to help develop the long-term strategy for cultural districts activations, ARTS at King Street Station's public gallery and gathering space, and other place-based activations. Finally, the budget also reflects ongoing Admissions Tax transfers for free arts programming in public spaces to Seattle Center's Winterfest and Folklife, and SPR's Arts in Parks and downtown music buskers programs. Admissions Tax has supported these programs since 2024.

Office of Arts and Culture

Incremental Budget Changes

Office of Arts and Culture

	Dollars	FTE
2026 Adopted Budget	25,018,407	44.75
Baseline		
Align Finance General Revenues for the April 2026 Forecast	-	-
Annual Increase in Artist at the Center Funding	23,301	-
Citywide Adjustments for Standard Cost Changes	227,785	-
Reduce SCERS Retirement Contribution Rate	(40,556)	-
Removal of One- and Two-Year Budget Adds from the Previous Biennium	(5,470,120)	-
Technical Adjustment to Add and Correct Coding	-	-
Technical Adjustment to Correct Revenues	-	-
Proposed Operating		
Add funding for Arts Education through The Creative Advantage	557,000	-
Increase Funding for Art Grants and Programming	205,000	-
Support Seattle Cultural Districts	65,000	-
Add Funding for Seattle Civic Collection Maintenance	98,500	-
Add Sunset Creative Placemaking Division Director	209,545	1.00
One-Year Extension of King Street Station Arts & Cultural Activations	500,000	-
Admission Tax Revenues to support City arts programming	1,501,335	-
Proposed Technical		
Align Finance General Revenues for the August 2026 Forecast	-	-
Office of Arts and Culture Fund Balancing	-	-
Public Art Revenue Adjustments	-	-
Remove Vacant Pocket	-	(1.00)
Total Incremental Changes	\$(2,123,209)	-
Total 2027 Proposed Budget	\$22,895,198	44.75

Description of Incremental Budget Changes

Baseline

Align Finance General Revenues for the April 2026 Forecast

Revenues \$89,584

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

Office of Arts and Culture

Annual Increase in Artist at the Center Funding

Expenditures	\$23,301
Revenues	\$(604)

This item is a 3% increase in appropriation authority for the Artist at the Center funding, which the Office receives from Climate Pledge Arena. This amount is revenue backed from Climate Pledge Arena.

Citywide Adjustments for Standard Cost Changes

Expenditures	\$227,785
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Citywide technical adjustments made in the baseline phase reflect changes to internal services costs, including rates from the Department of Finance & Administrative Services, Seattle Information Technology Department, Seattle Department of Human Resources, and for healthcare and other central cost factors. These adjustments reflect initial assumptions about these costs and inflators early in the budget process.

Reduce SCERS Retirement Contribution Rate

Expenditures	\$(40,556)
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The City's employee retirement system, the Seattle City Employees Retirement System (SCERS) is a defined benefit pension program funded by a combination of salary-based employer (i.e., the City) and employee contributions, and investment earnings. Based on the updated actuarial valuation for 2026, this item reduces the employer contribution rate from the endorsed rate of 15.06% to the SCERS minimum actuarial required rate of 13.48% for 2027 and 13.52% for 2028.

Removal of One- and Two-Year Budget Adds from the Previous Biennium

Expenditures	\$(5,470,120)
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This technical item removes one-time Arts and Culture Fund and General Fund authority from the 2025-2026 biennial budget including one-time council adds from 2026.

Technical Adjustment to Add and Correct Coding

Expenditures	-
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This is a technical net zero adjustment which adds and corrects chartfield coding within Qwestica to allow the Office of Arts & Culture to better track its budget and the lines of business to which it is directed.

Technical Adjustment to Correct Revenues

Revenues	\$57,366
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This technical alignment makes corrections to project revenues.

Office of Arts and Culture

Proposed Operating

Add funding for Arts Education through The Creative Advantage

Expenditures \$557,000

This ongoing item adds \$557,000, for a total budget of \$1.2 million, to the Creative Advantage program to further invest in providing equitable access to arts programming in Seattle Public Schools (SPS). The Creative Advantage program is committed to eliminating opportunity gaps in access to arts learning for every SPS student by providing high-quality arts instruction by certified arts teachers and through partnerships with community-based organizations and teaching artists. During the 2024-2025 school year the Creative Advantage program provided instruction to 11,204 students in 54 schools, and the program has now expanded to all SPS schools. This increased investment strengthens arts learning for Seattle children and supports teaching artists to further support a thriving creative economy.

Increase Funding for Art Grants and Programming

Expenditures \$205,000

The City projects sustained Admissions Tax revenues that provide an opportunity to make key structural and short-term investments to strengthen Seattle's creative sector. This item adds \$205,000 in 2027 and \$415,500 in 2028 of ongoing funding to OAC arts and cultural grants programs. This funding will provide a broad adjustment to awards in established grant programs run by OAC recognizing recent cost pressures to creatives. Additionally, it adjusts the budget for front-facing service costs, facility maintenance, collections management, and communications. The funds will allow ARTS to adjust grant awards for programs such as Centering Art & Racial Equity (C.A.R.E.) which supports arts and culture, heritage and arts services organizations.

Support Seattle Cultural Districts

Expenditures \$65,000

This item increases the annual cultural district budget for the five established cultural districts: Capitol Hill, Central Area, Columbia City and Hillman City, Uptown, and Georgetown, by 120%. Georgetown and Columbia City and Hillman City districts were recently established through Resolutions 32200 and 32201 without an increase in budget. This item adds funding to support these new districts and expands existing support for cultural events, community art, and community advocacy and planning.

Add Funding for Seattle Civic Collection Maintenance

Expenditures \$98,500

This item increases the total maintenance budget for Seattle Civic Collection by \$98,500 in 2027 and \$109,000 in 2028 to reflect the increased costs of maintaining the City's art. Seattle Civic Collection has grown from 209 artworks to 450 in a twenty-year period, while inflationary adjustments and increased maintenance costs have outpaced the existing budget. This budget increase will allow Office of Arts and Culture to better balance routine preventative care with emergency triage support, ensuring that all neighborhoods have access to high-quality art.

Add Sunset Creative Placemaking Division Director

Expenditures \$209,545

Position Allocation 1.00

This item adds a 1.0 FTE Division Director to the Office's Creative Placemaking Division which was established in the 2026 Adopted Budget. This position will sunset in 2028 due to the short-term scope of work planned for the role. The Creative Placemaking division was formed to create stronger delineation between lines of business at the Office of Arts & Culture which is distinct from OAC's other programmatic areas like Public Art, Facilities, Partnerships, Education, and Grants. This position will develop overall strategy for the division as well as focus on developing

Office of Arts and Culture

pathways for interdepartmental and external partnerships. While the Admissions Tax forecast currently shows stable revenues, the proposed budget allows for the majority of outyear investments to be directed at services, grants, and programs that directly support the Seattle creative economy rather than making this position permanent. Further, this position is being added temporarily to reflect the transition from World Cup activations work to a smaller portfolio while OAC works on the cultural plan which will better define the future of this body of work for the department.

One-Year Extension of King Street Station Arts & Cultural Activations

Expenditures	\$500,000
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This item adds one-time funding to extend King Street Stations activations through 2027. In preparation for the 2026 FIFA World Cup, OAC scaled up in-person events and activations in a temporary capacity. This acted as an economic catalyst for the creative economy allowing for place-based activations. This one-year extension will allow the OAC to continue King Street Station arts activations with extended gallery exhibitions openings and plaza events during First Thursday Art Walk in Pioneer Square and Dance residencies like Velocity's SWITCH: Post-failure Potentials. This extension focuses on arts as an economic driver bringing together artists and creative opportunities to build community in and around King Street Station. By capitalizing on the momentum generated by the 2026 FIFA World Cup, this short-term investment will increase public engagement and contribute to a thriving creative economy.

Admission Tax Revenues to support City arts programming

Expenditures	\$1,501,335
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The General Fund revenue forecast for the City's budget is insufficient to cover all anticipated citywide costs, and this item reflects the use of Arts and Culture Fund to preserve arts and culture-related programming in other City departments that were previously funded with General Fund.

This item allocates ongoing Admissions Tax revenue from the Arts and Culture Fund to Seattle Center (CEN) and Seattle Parks and Recreation (SPR), reflecting the Office of Arts and Culture's commitment to support arts programming Citywide. This specifically provides funding for CEN's Folklife and Winterfest festivals, and SPR's downtown music buskers, Teen Summer Musical, and the Arts in Parks programs; the latter is a program SPR implements in partnership with OAC.

The Arts and Culture Fund budget is appropriated to OAC and both CEN and SPR will seek reimbursement from OAC for program expenditures. As a result, expenditure appropriation and revenues are also reflected in the Seattle Center Fund and Park and Recreation Fund. See companion items in CEN and SPR budget sections.

Proposed Technical

Align Finance General Revenues for the August 2026 Forecast

Revenues	\$159,493
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This is a technical adjustment to capture centrally projected and August forecast revenue increments for this department.

Office of Arts and Culture Fund Balancing

Revenues	\$1,991,829
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This is a technical item to record a fund balancing entry for 12010 Municipal Arts Fund and 12400 Arts and Culture Fund, which are primarily managed by the Office of Arts and Culture.

Office of Arts and Culture

Public Art Revenue Adjustments

Revenues	\$77,378
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This technical item adjusts revenues for the Municipal Arts Fund to reflect the anticipated amount of 1% for the Arts funds collected from capital departments.

Remove Vacant Pocket

Position Allocation	(1.00)
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This technical adjustment removes one vacant unfunded Senior Arts Program Specialist sunseting position. The work associated with this position has concluded.

Office of Arts and Culture

Expenditure Overview

	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Appropriations				
ARTS - BO-AR-2VMA0 - Public Art				
00100 - General Fund	-	400,000	-	-
12010 - Municipal Arts Fund	3,594,342	4,715,693	4,687,419	4,712,942
12400 - Arts and Culture Fund	404,624	443,393	386,198	406,998
Total for BSL: BO-AR-2VMA0	3,998,966	5,559,086	5,073,616	5,119,940
ARTS - BO-AR-VA150 - Leadership and Administration				
12010 - Municipal Arts Fund	1,156,620	1,181,607	1,213,277	1,209,249
12400 - Arts and Culture Fund	3,212,063	4,289,288	4,479,955	4,593,808
Total for BSL: BO-AR-VA150	4,368,683	5,470,895	5,693,232	5,803,057
ARTS - BO-AR-VA160 - Arts and Cultural Programs				
00100 - General Fund	966,690	955,000	-	-
12400 - Arts and Culture Fund	11,946,395	11,259,047	9,566,240	9,369,991
14500 - Payroll Expense Tax	303,508	-	-	-
Total for BSL: BO-AR-VA160	13,216,593	12,214,047	9,566,240	9,369,991
ARTS - BO-AR-VA170 - Creative Placemaking				
00100 - General Fund	-	100,000	-	-
12400 - Arts and Culture Fund	528,536	1,674,379	2,562,110	2,458,428
Total for BSL: BO-AR-VA170	528,536	1,774,379	2,562,110	2,458,428
Department Total	22,112,778	25,018,408	22,895,198	22,751,416
Department Full-Time Equivalents Total*	43.75	44.75	44.75	44.75

** 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.*

Office of Arts and Culture

Budget Summary by Fund Office of Arts and Culture

	2025	2026	2027	2028
	Actuals	Adopted	Proposed	Proposed
00100 - General Fund	966,690	1,455,000	-	-
12010 - Municipal Arts Fund	4,750,963	5,897,300	5,900,696	5,922,191
12400 - Arts and Culture Fund	16,091,617	17,666,108	16,994,503	16,829,225
14500 - Payroll Expense Tax	303,508	-	-	-
Budget Totals for ARTS	22,112,778	25,018,408	22,895,198	22,751,416

Office of Arts and Culture

Revenue Overview

2027 Estimated Revenues

Account Code	Account Name	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
341900	General Government-Other Rev	3,673,494	-	-	-
360020	Inv Earn-Residual Cash	471,232	-	-	-
360210	Oth Interest Earnings	-	112,200	250,000	270,528
360420	Other Judgments & Settlements	35,000	-	-	-
360900	Miscellaneous Revs-Other Rev	10,000	20,400	20,400	20,400
397000	Operating Transfers In Summ	-	4,072,499	4,012,077	4,061,111
Total Revenues for: 12010 - Municipal Arts Fund		4,189,726	4,205,099	4,282,477	4,352,039
400000	Use of/Contribution to Fund Balance	-	1,692,201	1,618,219	1,570,152
Total Resources for:12010 - Municipal Arts Fund		4,189,726	5,897,300	5,900,696	5,922,191
308000	Beginning Fund Balance	-	1,411,565	-	-
316020	B&O Tax-Admissions Rev	24,664,981	24,000,778	25,640,856	26,324,982
318050	Admission Tx Penalties & Inter	144,352	-	-	-
337080	Other Private Contrib & Dons	196,964	-	-	-
341900	General Government-Other Rev	36,400	-	-	-
350190	Nsf Check Fees	20	-	-	-
360010	Investment Interest	-	150,000	-	-
360020	Inv Earn-Residual Cash	-	350,000	575,000	575,000
360210	Oth Interest Earnings	-	50,000	-	-
360300	St Space Facilities Rentals	80,531	-	-	-
360900	Miscellaneous Revs-Other Rev	-	221,632	208,959	215,228
397000	Operating Transfers In Summ	-	40,000	105,000	90,000
Total Revenues for: 12400 - Arts and Culture Fund		25,123,247	26,223,975	26,529,815	27,205,210
400000	Use of/Contribution to Fund Balance	-	2,599,133	622,688	102,015
Total Resources for:12400 - Arts and Culture Fund		25,123,247	28,823,108	27,152,503	27,307,225
Total ARTS Resources		29,312,973	34,720,408	33,053,199	33,229,416

Office of Arts and Culture

Appropriations by Budget Summary Level and Program

ARTS - BO-AR-2VMA0 - Public Art

The purpose of the Public Art Budget Summary Level is to fund the Public Art Program, which develops art pieces and programs for City facilities, and the Artwork Conservation Program, which maintains the City's permanent art collection.

Program Expenditures	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Artwork Conservation	411,012	470,353	413,042	433,846
Public Art	3,587,954	5,088,733	4,660,574	4,686,095
Total	3,998,966	5,559,086	5,073,616	5,119,940
Full-time Equivalents Total*	13.65	14.65	14.65	14.65

**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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Artwork Conservation	411,012	470,353	413,042	433,846
Full Time Equivalents Total	1.50	1.50	1.50	1.50

Public Art

Expenditures/FTE	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Public Art	3,587,954	5,088,733	4,660,574	4,686,095
Full Time Equivalents Total	12.15	13.15	13.15	13.15

Office of Arts and Culture

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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Citywide Indirect Costs	992,083	1,265,549	1,323,406	1,370,063
Departmental Indirect Costs	2,459,442	2,518,616	2,536,080	2,520,947
Pooled Benefits and PTO	917,158	1,686,730	1,833,746	1,912,047
Total	4,368,683	5,470,895	5,693,232	5,803,057
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.*

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

Citywide Indirect Costs

Expenditures/FTE	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Citywide Indirect Costs	992,083	1,265,549	1,323,406	1,370,063

Departmental Indirect Costs

Expenditures/FTE	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Departmental Indirect Costs	2,459,442	2,518,616	2,536,080	2,520,947
Full Time Equivalents Total	11.00	11.00	11.00	11.00

Pooled Benefits and PTO

Expenditures/FTE	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Pooled Benefits and PTO	917,158	1,686,730	1,833,746	1,912,047

Office 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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Activations Equity and Youth Development	1,901,659	1,873,222	2,498,498	2,353,195
Communication Outreach and Events	686,816	679,808	678,105	681,017
Cultural Facilities Operations	2,257,000	1,220,859	1,159,790	1,004,230
Funding Programs & Partnership	8,371,119	8,440,158	5,229,846	5,331,550
Total	13,216,593	12,214,047	9,566,240	9,369,991
Full-time Equivalents Total*	18.00	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.*

The following information summarizes the programs in Arts and Cultural Programs Budget Summary Level:

Activations Equity and Youth Development

Expenditures/FTE	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Activations Equity and Youth Development	1,901,659	1,873,222	2,498,498	2,353,195
Full Time Equivalents Total	3.00	2.00	2.00	2.00

Communication Outreach and Events

Expenditures/FTE	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Communication Outreach and Events	686,816	679,808	678,105	681,017
Full Time Equivalents Total	4.00	4.00	4.00	4.00

Cultural Facilities Operations

Expenditures/FTE	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Cultural Facilities Operations	2,257,000	1,220,859	1,159,790	1,004,230
Full Time Equivalents Total	8.25	7.25	7.25	7.25

Office of Arts and Culture

Funding Programs & Partnership

Expenditures/FTE	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Funding Programs & Partnership	8,371,119	8,440,158	5,229,846	5,331,550
Full Time Equivalents Total	2.75	2.75	2.75	2.75

ARTS - BO-AR-VA170 - Creative Placemaking

The purpose of the Creative Placemaking Budget Summary Level is to invest in opportunities that bring together arts and cultural strategies to advance economic and community development.

Program Expenditures	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Creative Placemaking Programs	-	100,000	1,611,220	1,130,135
Cultural Space	528,536	1,674,379	950,890	1,328,293
Total	528,536	1,774,379	2,562,110	2,458,428
Full-time Equivalents Total*	1.10	3.10	3.10	3.10

**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.*

The following information summarizes the programs in Creative Placemaking Budget Summary Level:

Creative Placemaking Programs

Expenditures/FTE	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Creative Placemaking Programs	-	100,000	1,611,220	1,130,135
Full Time Equivalents Total	-	-	-	-

Cultural Space

Expenditures/FTE	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Cultural Space	528,536	1,674,379	950,890	1,328,293
Full Time Equivalents Total	1.10	3.10	3.10	3.10

Seattle Parks and Recreation

Michele Finnegan, Interim Superintendent

(206) 684-4075

<https://www.seattle.gov/parks/>

Department Overview

Seattle Parks and Recreation (SPR) equips employees and the public for well-being, supporting healthy people, a thriving environment and a vibrant community. SPR provides safe and accessible spaces for residents and visitors to work, recreate, rejuvenate and enhance quality of life and wellness for children, teenagers, adults and seniors. SPR manages a [6,400+ acre park system of nearly 500 parks](#) and extensive natural areas. SPR provides athletic fields, tennis courts, play areas, restrooms, 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

	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Department Support				
General Fund Support	124,702,235	129,170,914	134,160,979	137,686,744
Other Funding - Operating	122,043,642	143,436,708	141,325,159	145,488,668
Total Operations	246,745,877	272,607,622	275,486,138	283,175,412
Capital Support				
General Fund Support	256,990	725,000	0	0
Other Funding - Capital	92,929,781	89,964,995	124,372,254	165,762,907
Total Capital	93,186,771	90,689,995	124,372,254	165,762,907
Total Appropriations	339,932,648	363,297,617	399,858,391	448,938,319
Full-Time Equivalents Total*	1,139.70	1,155.38	1,155.83	1,155.83

* FTE totals are provided for informational 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

Budget Overview

The City's 2027-2028 Proposed Budget maintains core services for Seattle Parks and Recreation (SPR). The department will continue to invest in community centers and pools; park activations and recreation opportunities for all ages and special populations; athletic fields, playgrounds, restrooms, natural areas and trails; and specialty facilities including two small craft centers and four golf courses. In addition, the department will continue to maintain budget for major community center renovation projects, including 8th & Mercer, Green Lake and Evans Pool, Lake City, Loyal Heights and Queen Anne, new park development, its CommUNITY Fund, and athletic field turf conversions. The proposed budget also adds resources and support to help address financial and operational gaps for the Seattle Conversation Corps, a workforce program for adults experiencing homelessness, and for SPR's aquatics program. SPR is facing budget constraints in 2027 and 2028 due to the General Fund revenue forecast being insufficient to cover all Citywide costs. As a result, General Fund reductions were identified, the vast majority of which have no service impact or reflect aligning budgets with current spending. The budget also makes a number of technical adjustments, including budget-neutral position changes, updating revenues, and adjusting budget for central costs and retirement. Changes to SPR's planned baseline budgets for both operating and capital are summarized below.

Overview of Operating Budget Changes

From its 2026 Adopted operating budget of \$272.6 million, SPR's 2027 Proposed Budget shows an overall increase of about 1% to \$275.5 million. These changes by fund include:

- \$5.0 million increase in General Fund,
- \$1.3 million decrease in Seattle Park District Fund, and
- \$835,000 decrease in Park and Recreation Fund.

Overview of Capital Changes

From its 2026 Adopted capital budget of \$90.7 million, SPR's 2027 Proposed Budget shows an increase of 37% to \$124.4 million, the vast majority of which is due to issuing the first tranche of bonds for the Green Lake Community Center and Evans Pool, Lake City Community Center, Loyal Heights Community Center, and Queen Anne Community Center capital project renovations. In addition, the City is adjusting its allocation methodology of discretionary Real Estate Excise Tax (REET) funds to ensure capital needs citywide are addressed, which is reducing SPR's allocation ongoing by about \$5 million annually. Notable capital changes in 2027 by fund relative to the 2026 Adopted Budget include:

- \$36.9 million increase in 2027 Multipurpose Limited Tax General Obligation (LTGO) Bond Fund,
- \$7 million increase in Park Mitigation and Remediation Fund,
- \$4 million increase in Unrestricted Cumulative Reserve Fund,
- \$2.5 million increase in King County Parks Levy Fund,
- \$1.6 million increase in the Seattle Park District ("Park District") Fund,
- \$13.8 million decrease in Real Estate Excise Tax (REET) funds,
- \$3.7 million decrease in Park and Recreation Fund, and
- \$725,000 million decrease in General Fund.

General Fund Reductions to Address Revenue Shortfall

The General Fund revenue forecast for the City's budget is insufficient to cover all anticipated Citywide costs. General Fund reductions were identified to mitigate this shortfall. To preserve critical City services due to the General Fund deficit, budget adjustments were made in some parts of SPR. Where possible, General Fund resources that were not being fully utilized were reduced ongoing, or the impact of some General Fund reductions was mitigated with other resources. To preserve critical City and department services due to the General Fund deficit, SPR's proposed budget makes adjustments in the following ways:

Seattle Parks and Recreation

- Removing 4.5 FTE of vacant positions;
- Right-sizing budgets to reflect actual spending;
- Reducing excess non-labor budgets for facility major maintenance, graffiti abatement, and the Unified Care Team; and
- Shifting costs for grounds maintenance and arts programs to other, more stable funds, such as Park District and the Admissions Tax via the Arts and Culture Fund.

SPR does not anticipate significant service impacts due to these changes. Such actions align the budget to the City's true operational costs without reducing services.

Proposed Budget Meets General Fund Commitment

SPR's proposed budget allocates \$134.2 million in 2027 and \$137.7 million in 2028 of General Fund to support SPR's existing parks and recreation services and lines of business. This appropriation maintains the General Fund floor requirement set by the interlocal agreement (ILA) between the City of Seattle and the Seattle Park District. Since the establishment of the Seattle Park District in 2014, the ILA includes a specific baseline of General Fund support for parks and recreation services, commonly referred to as the "General Fund floor," and requires the City to allocate General Fund resources to SPR in each annual budget at or above that baseline. The ILA currently requires the City to adjust that floor for inflation annually using the Consumer Price Index-All Urban Consumers (CPI-U) for Seattle. For 2026, CPI-U was 4.0%, which equates to a General Fund floor in 2027 of \$131.7 million and, based on a 2027 CPI-U forecast of 3.9%, an estimated floor in 2028 of \$136.9 million. The proposed budget therefore appropriates about \$2.4 million General Fund above the floor in 2027 and about \$800,000 General Fund above the estimated floor in 2028.

Investing in Youth and Affordability

The proposed budget also includes targeted investments for youth and increases access to recreation opportunities for low-income residents citywide. Specifically, the proposed budget funds a two days-per-week Community Learning Center pilot at Rainier Beach High School, expanded peer mentorships at Rainier Beach Community Center, contracts with community-based organizations offering teen services, and staff development to ensure adults supporting teens are well-trained and supported. The proposed budget also makes ongoing the pilot Teen Late Night programming at High Point Community Center that was initiated by Council with one-time funds in 2026. The proposed budget also increases funding for recreation scholarships by \$400,000, nearly doubling the size of this program. This will enable approximately 1,400 more low-income residents, seniors, and youth with disabilities to access SPR's recreational programming, such as community center classes like pottery, dance and martial arts, environmental learning programs, and youth athletics.

Public Restrooms

The proposed budget allocates about \$3.4 million in 2027 and \$3.17 million in 2028 to expand access to public restrooms, which is anticipated to fund 12 new restrooms across the city through SPR and Department of Finance and Administrative Services (FAS). Specifically for SPR, the proposed budget invests \$1.8 million of Seattle Parks District funds freed up from community center renovation schedules and one-time King County Parks Levy fund balance toward the installation of two new permanent restrooms in one southeast and one northeast City park, likely Portland Loos. SPR is also increasing its public restroom major maintenance budget by \$971,000 annually in the King County Parks Levy Fund to help ensure existing park restrooms remain functioning, open, and accessible. This increase is funded by the 2025 King County Parks Levy. Finally, FAS is investing about \$1.4 million annually to contract with a provider, such as Throne Labs, to install up to 10 modular restroom units in the City; please see the FAS budget section for more details.

Reinvest Park District Toward Priority Capital Projects

The proposed budget also reinvests available one-time Park District resources into discrete capital projects that help create safer and more accessible parks, restrooms, and community spaces. These funds are freed up to due aligning budget for debt service with updated major community center bond issuance timing from more refined construction schedules. In addition to funding two new park restrooms, these funds also invest in:

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- Little Brook Park Redevelopment,
- Community Center security camera replacement,
- Camp Long restoration planning,
- Inclusive playfield elements at W Magnolia Playfield, and
- Mitigating the impact of reductions necessary to balance the City's REET funds in light of the August revenue forecast.

Incremental Budget Changes

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	Dollars	FTE
2027 Beginning Budget	527,364,236	1155.38
Baseline		
Citywide Adjustments for Standard Cost Changes	2,674,489	-
Seattle Park District Baseline Inflationary Adjustment	9,955,289	-
Reduce SCERS Retirement Contribution Rate	(929,668)	-
Remove One-Time Items	(1,108,006)	-
Proposed Operating		
Increase Funding for Recreation Scholarships	-	-
Sustain Teen Late Night Pilot at High Point Community Center	-	0.75
Reallocate Park District to Invest in Rainier Beach Youth	-	1.00
Golf Adjustment and Maintenance Staffing	412,000	1.00
Continue Aquatics Program Subsidy	(1,600,000)	-
Shift Arts in Parks from General Fund to Admissions Tax	(279,459)	-
Shift Downtown Buskers Program from General Fund to Admissions Tax	-	-
Shift Teen Summer Musical from General Fund to Admissions Tax	-	-
Increase Seattle Conservation Corps Staffing	-	2.00
Remove General Fund Appropriation for Debt Service for Retired Bonds	(831,322)	-
Shift Park District Funding from Capital to Grounds Maintenance	-	-
Align Unified Care Team Staffing and Budget	(900,000)	(2.50)
Remove Discretionary Graffiti Program Funding	(500,000)	-
Reduce General Fund Reserves for Labor Needs	(300,000)	-
Ongoing Park District and General Fund Transfer	(4,100,000)	-
Remove Vacant Strategic Advisor I	(183,626)	(1.00)
Reduce Vacant Management Systems Analyst, Senior	(185,402)	(1.00)
Proposed Capital		
Investing in Safe and Accessible Parks, Restrooms and Community Spaces with One-Time Park District Funds	6,014,200	-
King County Levy Funding for Restroom and Play Area Renovations	4,048,000	-
Real Estate Excise Tax Reductions and Park District Fund Balance Offset	(2,297,200)	-

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Reduce Seattle Park District Funding for Major Maintenance and Asset Management	(3,000,000)	-
Shift Elliot Bay Office Park Rent to CIP Overhead	(600,000)	-
Align Bond Appropriation to Community Center Renovation Schedules	(127,000,000)	-
Proposed Technical		
Budget Neutral Position Changes	-	0.20
Technical Project and Fee Changes	215,000	-
Adjust Seattle Park District-Funded Debt Service	(8,149,360)	-
Add Out-Year CIP Funding	-	-
Align Families, Education, Preschool, and Promise Levy Fund with Implementation and Evaluation Plan	78,967	-
Citywide Adjustments for Standard Cost Changes - Healthcare	905,341	-
Ongoing Changes from Current Year Legislation	-	-
Bargained Pay Adjustment for Local 32 Plumbers and Pipefitters	154,911	-
Shift REET Funding to Cumulative Reserve Fund	-	-
Fund Balancing and Revenue Adjustments - Proposed	-	-
Total Incremental Changes	\$(127,505,845)	0.45
Total 2027 Proposed Budget	\$399,858,391	1155.83

Description of Incremental Budget Changes

Baseline

Citywide Adjustments for Standard Cost Changes

Expenditures \$2,674,489

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

Seattle Park District Baseline Inflationary Adjustment

Expenditures \$9,955,289

This item aligns the base budget for the Seattle Park District with the adopted Park District 2023-2028 Cycle 2 Financial Plan. It applies an annual 4% inflationary increase to the base budget.

Reduce SCERS Retirement Contribution Rate

Expenditures \$(929,668)

The City's employee retirement system, the Seattle City Employees Retirement System (SCERS) is a defined benefit pension program funded by a combination of salary-based employer (i.e., the City) and employee contributions, and investment earnings. Based on the updated actuarial valuation for 2026, this item reduces the employer

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contribution rate from the endorsed rate of 15.06% to the SCERS minimum actuarial required rate of 13.48% for 2027 and 13.52% for 2028.

Remove One-Time Items

Expenditures	\$(1,108,006)
Revenues	\$(620,857)

This baseline item reverses one-time changes from the 2025 and 2026 budget processes to ensure that the 2027 and 2028 baseline budgets do not assume one-time changes are made ongoing. Specifically, it reverses one-time changes from seven Council Budget Amendments and three fund swaps that were included as one-time items in the 2026 Adopted Budget. This has a net impact of reducing the budget by \$1.1 million in both 2027 and 2028, including an increase in the General Fund of \$13.7 million, a reduction in the Seattle Park District Fund of \$14.3 million, and a reduction in the Park and Recreation Fund of \$461,422.

Proposed Operating

Increase Funding for Recreation Scholarships

Expenditures	-
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This ongoing item increases the funding for SPR's Recreation Scholarship program by \$400,000, bringing the total budget for these scholarships to \$850,000. This net-neutral change supports the increased scholarship funding by repurposing Seattle Park District funding budgeted in the Cycle 2 spending plan to support operating costs for new community centers once renovations were complete. Based on current project timelines for the 8th & Mercer and Lake City community center projects, these operating costs are not likely to be incurred in 2027 or 2028. These scholarships enable access to SPR's recreational programming, such as community center classes like dance and art classes, sports classes, and youth athletics. Scholarship eligibility is based on income and family size, and is available to anyone who qualifies, including seniors and people with disabilities. In recent years, the scholarship budget has had greater demand than ability to support. Many SPR recreational programs have fees associated with participation, making these scholarships an important strategy for improving access to these opportunities for low-income residents.

Sustain Teen Late Night Pilot at High Point Community Center

Expenditures	-
Position Allocation	0.75

This budget-neutral item increases funding for teen Late Night programming at community centers by \$300,000 of General Fund by repurposing no longer needed funds previously budgeted to address pay disparities. This increase will make ongoing the 2026 pilot Teen Late Night programming at High Point Community Center that was initiated with one-time funds in 2026. Teen Late Night currently occurs at 9 sites across the city and this item will support the continuation of programming at that level. This change also makes two part-time positions full-time and increases one half-time position to 0.75 FTE for a total FTE increase of 0.75.

Reallocate Park District to Invest in Rainier Beach Youth

Expenditures	-
Position Allocation	1.00

This net-neutral item repurposes existing \$600,000 of Seattle Park District appropriations originally planned for the Youth Opportunity Fund toward targeted investments to support youth in Rainier Beach and south Seattle. This investment is intended to improve outcomes for the program and better serve Seattle youth based on community and youth feedback. This will enable a 2 days-per-week Community Learning Center (CLC) after school program pilot at Rainier Beach High School, expanded peer mentorships at Rainier Beach Community Center, increased funding for

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contracts with community-based organizations offering teen services, and funding for staff development to ensure adults supporting teens are well-trained and supported. This item also adds one new fulltime Recreation Program Coordinator for program and operational management of CLC expansion and reclassifies a current Volunteer Coordinator to a Senior Recreation Specialist to support mentorship programming and operations in high needs community centers and teen life centers.

Golf Adjustment and Maintenance Staffing

Expenditures	\$412,000
Revenues	\$412,000
Position Allocation	1.00

This item aligns the 2027 and 2028 budgets for SPR's golf program with forecasted costs. The proposal also adds one new full-time Installation Maintenance Worker position to provide focused support of the irrigation systems at the four golf courses, funded by golf revenues.

Continue Aquatics Program Subsidy

Expenditures	\$(1,600,000)
Revenues	-

This item extends the existing Seattle Park District subsidy for Seattle Parks and Recreation's (SPR) Aquatics program to both 2027 and 2028, which prevents the need to increase fees or reduce pool hours. SPR operates a portfolio of 10 pools, which have experienced financial challenges since the pandemic. The department is continuing to assess contributing factors and determine the best approach to reach long-term financial health. This subsidy will allow time for SPR to develop options for the long-term operation of these facilities in a sustainable manner.

This item repurposes existing Seattle Park District funding that was budgeted for operating costs for when newly renovated community centers opened. Due to current project timelines for new community center construction, these operating costs will not be incurred in 2027 or 2028.

Shift Arts in Parks from General Fund to Admissions Tax

Expenditures	\$(279,459)
Revenues	\$165,000

The General Fund revenue forecast for the City's budget is insufficient to cover all anticipated Citywide costs. General Fund reductions were identified to mitigate this shortfall. This item preserves the Arts in Parks program by shifting it from being supported by the General Fund to being funded by the Admissions Tax. This achieves \$444,459 of General Fund savings and increases appropriations in the Park and Recreation Fund (supported by the Admissions Tax) by \$165,000. The remaining \$279,459 budget for the program remains in Office of Arts and Culture (OAC) who, in collaboration with SPR, uses these funds to provide grants for artists who participate in Arts in Parks programming. This program has been funded by Admissions Tax revenues since 2025. See companion item in the OAC budget section.

Shift Downtown Buskers Program from General Fund to Admissions Tax

Expenditures	-
Revenues	\$224,000

The General Fund revenue forecast for the City's budget is insufficient to cover all anticipated Citywide costs. General Fund reductions were identified to mitigate this shortfall. This item preserves the Downtown Buskers program by shifting it from being supported by the General Fund to being funded by the Admissions Tax. This achieves \$224,000 of General Fund savings and increases appropriations in the Park and Recreation Fund

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(supported by the Admissions Tax) by an equal amount. This program has been funded by Admissions Tax revenues since 2025. See companion item in the Office of Arts and Culture budget section.

Shift Teen Summer Musical from General Fund to Admissions Tax

Expenditures	-
Revenues	\$209,958

The General Fund revenue forecast for the City's budget is insufficient to cover all anticipated Citywide costs. General Fund reductions were identified to mitigate this shortfall. This item preserves the Teen Summer Musical program by shifting it from being supported by the General Fund to being funded by the Admissions Tax. The Teen Summer Musical program is a long-standing free summer program operating out of the Langston Hughes Performing Arts Center, with a focus on youth of color that introduces young people to the world of theater. This achieves \$209,958 of General Fund savings and increases appropriations in the Park and Recreation Fund (supported by the Admissions Tax) by an equal amount. This program has been funded by Admissions Tax revenues since 2025. See companion item in the Office of Arts and Culture budget section.

Increase Seattle Conservation Corps Staffing

Expenditures	-
Position Allocation	2.00

This budget-neutral item adds two new full-time positions - a Planning and Development Specialist, Senior, and a Strategic Advisor 1 - to address existing gaps in the Seattle Conservation Corps program. This is a transitional employment program for adults experiencing homelessness, and recent program clients need more staff support to successfully navigate the program. These positions will strengthen the program's capacity to serve clients with higher acuity needs.

Remove General Fund Appropriation for Debt Service for Retired Bonds

Expenditures	\$(831,322)
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This item reduces General Fund budget appropriation for debt service payments that are no longer needed because the bonds have retired and the debt has been paid.

Shift Park District Funding from Capital to Grounds Maintenance

Expenditures	-
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The General Fund revenue forecast for the City's budget is insufficient to cover all anticipated Citywide costs. General Fund reductions were identified to mitigate this shortfall. This net-neutral item reduces \$3 million of General Fund in the Grounds Maintenance line of business and transfers an equal amount of Park District funding to Grounds Maintenance. This shift is supported by an offsetting reduction to Seattle Park District funding for Major Maintenance and Asset Preservation. See companion item in the Proposed Capital section.

Align Unified Care Team Staffing and Budget

Expenditures	\$(900,000)
Position Allocation	(2.50)

The General Fund revenue forecast for the City's budget is insufficient to cover all anticipated Citywide costs. General Fund reductions were identified to mitigate this shortfall. This item right-sizes Seattle Parks and Recreation's Unified Care Team (UCT) budget by removing three long-time vacant positions, two administrative support positions and one half-time Strategic Advisor I, and reducing the budget for contracted services to align non-labor budget with actual expenditure patterns. This item will not impact existing UCT service levels.

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Remove Discretionary Graffiti Program Funding

Expenditures \$(500,000)

The General Fund revenue forecast for the City's budget is insufficient to cover all anticipated Citywide costs. General Fund reductions were identified to mitigate this shortfall. This item reduces non-labor and discretionary funding for SPR's graffiti abatement program that was added in the 2026 budget. Non-labor funding for materials, supplies, and fleet that support graffiti abatement is maintained. This item is not expected to impact existing graffiti abatement levels.

Reduce General Fund Reserves for Labor Needs

Expenditures \$(300,000)

The General Fund revenue forecast for the City's budget is insufficient to cover all anticipated Citywide costs. General Fund reductions were identified to mitigate this shortfall. This ongoing item removes \$300,000 General Fund Seattle Parks and Recreation had reserved to address pay disparities. These funds are no longer needed as the pay inequities were addressed through reclassification and the 2024 collective bargaining agreement.

Ongoing Park District and General Fund Transfer

Expenditures \$(4,100,000)

The General Fund revenue forecast for the City's budget is insufficient to cover all anticipated Citywide costs. General Fund reductions were identified to mitigate this shortfall. This item makes ongoing the previous one-time transfer of operating costs from the General Fund to the Seattle Park District Fund that was included in the 2025 and 2026 Adopted Budget. The 2025 Adopted Budget made an ongoing \$4.1 million Seattle Parks District reduction to SPR's Major Maintenance and Asset Preservation, CommUNITY Fund, and Park Land Acquisition capital budgets, but the shift of those funds to the operating budget was only done one-time over the 2025-26 biennium. This item continues the fund swap ongoing. This \$4.1 million transfer will not directly impact service levels as it maintains an existing shift of resources.

Remove Vacant Strategic Advisor I

Expenditures \$(183,626)

Position Allocation (1.00)

The General Fund revenue forecast for the City's budget is insufficient to cover all anticipated Citywide costs. General Fund reductions were identified to mitigate this shortfall. This item removes one full-time vacant Strategic Advisor I position and associated appropriation. This position was most recently supporting additional capacity at the Office of the Employee Ombud. It is now vacant and eliminating it will not directly impact service levels.

Reduce Vacant Management Systems Analyst, Senior

Expenditures \$(185,402)

Position Allocation (1.00)

The General Fund revenue forecast for the City's budget is insufficient to cover all anticipated Citywide costs. General Fund reductions were identified to mitigate this shortfall. This item removes one full-time vacant Management Systems Analyst, Senior position and associated appropriation. This position was originally created to provide financial reporting, analyze capital and health care rate recoveries, and develop Power BI reports in support of SPR's budget. It has been vacant for multiple years and eliminating it will not directly impact service levels.

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Proposed Capital

Investing in Safe and Accessible Parks, Restrooms and Community Spaces with One-Time Park District Funds

Expenditures \$6,014,200

This item uses \$6 million in one-time Park District fund balance in 2027 and \$850,000 in 2028 to invest in priority capital projects that will help increase access and safety of parks, play areas, and community spaces. These funds are freed up to due aligning budget for debt service with updated major community center bond issuance timing from more refined construction schedules. Specifically, this item adds:

- \$1.6 million to fund repair work at the Discovery Park Visitor Center following major flooding from a broken water main.
- \$1.5 million to Little Brook Park redevelopment, to fully cover the increased cost of the project due to longer than anticipated permitting approvals. These funds will help cover the full cost of the community-preferred design, community-envisioned project which will include renovated play area, picnic tables and restroom.
- \$1.3 million to replace community center security cameras at approximately 19 sites that current have cameras as safety and security measures, but are either not operational or past their useful life.
- \$1.2 million to support the installation of two permanent prefabricated park restrooms (such as a Portland Loo), at Cheryl Chow park in Southeast Seattle and another in Northeast Seattle. Use of one-time King County Parks Levy fund balance will bring the total investment to \$1.8 million.
- \$700,000 to complete planning and design work for Camp Long Lodge rebuild, which was significantly damaged in November 2014 and has been stabilized using insurance proceeds. The department will continue to explore funding options for the unfunded construction work including grants and future Park District capital funding.
- \$570,000 to add inclusive play elements to the West Magnolia play area renovation, which is currently in planning and will move to design in the coming year.

King County Levy Funding for Restroom and Play Area Renovations

Expenditures \$4,048,000

The 2025 King County Parks Levy includes a larger allocation of funding to the City through 2031 than exists in the baseline budget. This item allocates \$2.5 million and \$1.6 million of King County Parks Levy funding to Play Area Renovations (MC-PR-41039) and Public Restroom Renovations (MC-PR-41036) capital projects in 2027, respectively. The 2027 increase for public restrooms includes the use of \$625,000 of one-time fund balance. This item also reflects ongoing \$2.46 million toward play area renovations and \$971,000 toward restroom renovations beginning in 2028.

These funds will support renovation of park restrooms and play areas and are anticipated to support 5-6 play area and 4 restroom projects through 2031. Aside from other discrete projects elsewhere in SPR's budget, this change brings the total annual amount of budget for play area renovations in MC-PR-41039 to \$3.2 million annually and for public restroom renovations in MC-PR-41036 to \$1.3 million annually from 2028-2031.

Real Estate Excise Tax Reductions and Park District Fund Balance Offset

Expenditures \$(2,297,200)

The 2027 and 2028 Proposed Budget modifies the allocation of discretionary Real Estate Excise Tax (REET) funds across departments. This update includes an ongoing reduction to the discretionary REET allocation for SPR and also reflects the use of Park District funds to offset some of these reductions. This REET reduction is \$4.4 million in 2027, \$4.9 million in 2028, and approximately \$5 million ongoing annually thereafter. To achieve that ongoing change, this item makes reductions from 2027 through 2032 to the following capital projects and programs:

- Magnuson Park Athletic Field 12 Replacement (\$9.6 million), which is fully offset by additional use of Park District fund balance,
- Athletic Field Replacement Program (\$7.1 million), which leaves the program with \$30.4 million of REET

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funding through 2032,

- West Magnolia Playfield Replacement (\$5.1 million), which is a potential named project to be funded by the Park District Cycle 3 as the project remains on schedule to begin in 2029, the first year of Cycle 3, and
- Gas Works Park Remediation (\$2.8 million), which leaves the program with sufficient funding needed to continue planning with Seattle Public Utilities and Puget Sound Energy.

Reduce Seattle Park District Funding for Major Maintenance and Asset Management

Expenditures \$(3,000,000)

The City has had a structural imbalance in its budget for some time. The 2027-2028 Proposed Budget makes difficult decisions to stabilize the City's financial position and put the budget on sustainable footing. These reductions prioritize direct service delivery where possible. This ongoing item reduces Seattle Park District appropriations for Major Maintenance and Asset Management by \$3 million. This change frees up Park District funds for a parallel item in the operating budget (see Shift Seattle Park District Funding from Major Maintenance to Grounds Maintenance) to reduce General Fund appropriations.

This item reduces funding in the Major Maintenance and Asset Preservation line of business that has not been allocated to specific projects. While the change does not have specific project-level impacts, it could impact SPR's ability to meet long-term capital renewal goals.

Shift Elliot Bay Office Park Rent to CIP Overhead

Expenditures \$(600,000)

The General Fund revenue forecast for the City's budget is insufficient to cover all anticipated Citywide costs. General Fund reductions were identified to mitigate this shortfall. This technical item shifts \$600,000, or 55%, of the cost of leasing office space at the Elliot Bay Office Park from the General Fund to CIP overhead. This change reflects the portion of the SPR office space at this site that is occupied by Capital Planning and Development staff, whose work supports CIP delivery. This item does not have any staffing impacts and has minimal impacts to capital project delivery given the size and scale of SPR's capital project and funding portfolio.

Align Bond Appropriation to Community Center Renovation Schedules

Expenditures \$(127,000,000)

This technical item aligns Limited Tax General Obligation (LTGO) bond funding with planned bond issuance schedules for Seattle Parks and Recreation's major community center renovation projects and major renovation projects. This item reflects the current planned bond issuance by project:

- 8th & Mercer Community Center – \$17 million in 2029
- Green Lake Community Center & Evans Pool Substantial Alteration – \$3.5 million in 2027, \$20 million in 2028, and \$49.5 million in 2029
- Lake City Community Center – \$15.5 million in 2027 and \$12.5 million in 2028
- Loyal Heights Community Center – \$10 million in 2027 and \$19 million in 2028
- Queen Anne Community Center – \$7.9 million in 2027 and \$9 million in 2028

See "Adjust Seattle Park District-Funded Debt Service" for the related debt service adjustments.

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Proposed Technical

Budget Neutral Position Changes

Expenditures	-
Position Allocation	0.20

This budget-neutral technical item updates position allocations and classifications to align with the operational needs of Seattle Parks and Recreation. It does not create or eliminate any positions. It makes full-time one Planning and Development Specialist position that is currently part-time at 0.8 FTE for a net increase of 0.2 FTE. This position supports the Utility Conservation program.

Technical Project and Fee Changes

Expenditures	\$215,000
Revenues	\$215,000

This technical item makes updates to the distribution of project costs between funds within SPR and recognizes anticipated increases in revenues from athletic facility fees. These fee revenues support the operation of athletic facilities.

Adjust Seattle Park District-Funded Debt Service

Expenditures	\$(8,149,360)
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This technical item aligns Seattle Parks and Recreation's anticipated debt service obligations with projected debt service schedules for the 2027-2032 Proposed Capital Improvement Program. Specifically, this item reduces \$25 million in Seattle Park District Fund appropriations through 2031 and adds \$13.7 million in 2032 for planned debt service to align debt repayment with updated capital project scope, schedule, and municipal bond interest rates. This reduction does not have any direct impact to the capital projects supported by bond financing.

See "Align Bond Appropriation to Community Center Renovation Schedules" for the related bond issuance adjustments.

Add Out-Year CIP Funding

Expenditures	-
Revenues	-

This technical item adds \$79.5 million in 2032 to various capital projects and programs. This item is an annual change adding planned spending assumptions to the final year of the CIP for the Seattle Park District, the Park and Recreation Fund, Real Estate Excise Tax (REET) Funds, and the King County Parks Levy.

Align Families, Education, Preschool, and Promise Levy Fund with Implementation and Evaluation Plan

Expenditures	\$78,967
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This technical item increases appropriations in the Families, Education, Preschool, and Promise (FEPP) Levy 2025 Fund by \$78,967 in 2027 and \$153,370 in 2028. This change aligns appropriations in the FEPP Levy 2025 Fund for Seattle Parks and Recreation (SPR) to the adopted Implementation and Evaluation Plan for the levy. The 2025 FEPP Levy supports Community Learning Centers, environmental learning, and childcare scholarships in SPR.

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Citywide Adjustments for Standard Cost Changes - Healthcare

Expenditures \$905,341

This technical item adjusts the distribution of indirect health care expenses across programs in SPR. The adjustment is necessary to redistribute central cost adjustments and indirect health care across SPR programs in response to proposed changes throughout the department.

This item changes 2027 appropriations as follows: increases General Fund by \$902,047 and increases Sweetened Beverage Tax Fund by \$3,294. It also changes 2028 appropriations as follows: increases General Fund by \$1.9 million and increases Sweetened Beverage Tax by \$6,747.

Ongoing Changes from Current Year Legislation

Expenditures -

This technical change makes ongoing the changes resulting from midyear supplemental budget legislation passed by City Council in 2026. This item continues the fund swap between the General Fund and the Families, Education, Preschool and Promise (FEPP) Levy 2025 Fund to align SPR's ongoing budget with the FEPP Levy Implementation & Evaluation Plan (I&E Plan), as adopted in Ordinance 127496. This change ensures that the FEPP Levy will continue to fund part of SPR's school-aged care scholarships per the FEPP Levy I&E Plan.

Bargained Pay Adjustment for Local 32 Plumbers and Pipefitters

Expenditures \$154,911

This technical item funds increases with General Fund to pay rates in the Plumber and Pipefitter job families related to a collective bargaining agreement between the City of Seattle and the Local 32 Plumbers and Pipefitters that was signed in 2026.

Shift REET Funding to Cumulative Reserve Fund

Expenditures -

This net-neutral technical item shifts \$4.5 million from the REET II Fund to the Unrestricted Cumulative Reserve Fund across 2027 and 2028 for the West Queen Anne Playfield Conversion CIP (MC-PR-41072). This change has no impact to the underlying capital project and is made to keep the REET funds balanced during the budget years. The Unrestricted Cumulative Reserve Fund receives interest deposits from invested cash for the REET funds and the proceeds of that interest fund this change.

Fund Balancing and Revenue Adjustments - Proposed

Revenues \$14,837,857

This is a technical item to record a fund balancing entry for the Park and Recreation Fund, Seattle Park District Fund, Park Mitigation & Remediation Fund, and King County Parks Levy Fund, which are primarily managed by Seattle Parks and Recreation. This also adjusts revenues in department-managed funds.

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Expenditure Overview

	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Appropriations				
SPR - BC-PR-10000 - 2008 Parks Levy				
10200 - Park And Recreation Fund	1,263,548	-	-	-
33860 - 2008 Parks Levy Fund	1,295,872	-	-	-
Total for BSL: BC-PR-10000	2,559,421	-	-	-
SPR - BC-PR-20000 - Building For The Future				
00100 - General Fund	208,478	-	-	-
00164 - Unrestricted Cumulative Reserve Fund	3,292,672	-	-	-
10200 - Park And Recreation Fund	4,525,158	2,500,000	1,800,000	1,800,000
14500 - Payroll Expense Tax	118,764	-	-	-
19710 - Seattle Park District Fund	5,277,643	5,229,575	6,025,318	6,266,331
30020 - REET II Capital Fund	2,370	-	-	-
35900 - Central Waterfront Improvement Fund	1,508,521	-	-	-
37100 - 2023 Multipurpose LTGO Bond Fund	568,263	-	-	-
Total for BSL: BC-PR-20000	15,501,870	7,729,575	7,825,318	8,066,331
SPR - BC-PR-30000 - Debt and Special Funding				
00164 - Unrestricted Cumulative Reserve Fund	16,306	-	-	-
10200 - Park And Recreation Fund	1,206,622	-	-	-
19710 - Seattle Park District Fund	-	-	2,806,493	7,652,461
30010 - REET I Capital Fund	3,051,468	3,047,584	3,048,631	4,140,961
30020 - REET II Capital Fund	1,631,687	330,000	1,017,000	954,310
Total for BSL: BC-PR-30000	5,906,083	3,377,584	6,872,124	12,747,732
SPR - BC-PR-40000 - Fix It First				
00100 - General Fund	48,512	725,000	-	-
00164 - Unrestricted Cumulative Reserve Fund	1,032,135	35,000	3,982,000	554,746
10200 - Park And Recreation Fund	7,327,610	3,949,000	913,000	913,000
14500 - Payroll Expense Tax	643,339	-	-	-
19710 - Seattle Park District Fund	32,922,736	33,766,464	32,938,478	34,250,016
20110 - General Bond Interest and Redemption Fund	2,592,117	-	-	-
30010 - REET I Capital Fund	9,871,400	10,881,857	1,290,230	4,263,980
30020 - REET II Capital Fund	11,764,262	25,879,809	20,970,770	27,128,475
36000 - King County Parks Levy Fund	1,965,727	2,500,000	5,048,000	4,433,000

Seattle Parks and Recreation

37500 - 2027 Multipurpose LTGO Bond Fund	-	-	36,900,000	-
37600 - 2028 Multipurpose LTGO Bond Fund	-	-	-	60,500,000
Total for BSL: BC-PR-40000	68,167,838	77,737,130	102,042,478	132,043,216
SPR - BC-PR-50000 - Maintaining Parks and Facilities				
14500 - Payroll Expense Tax	42,861	-	-	-
19710 - Seattle Park District Fund	581,303	1,845,706	632,334	657,627
Total for BSL: BC-PR-50000	624,164	1,845,706	632,334	657,627
SPR - BC-PR-60000 - SR520 Mitigation				
33130 - Park Mitigation & Remediation	427,395	-	7,000,000	12,248,000
Total for BSL: BC-PR-60000	427,395	-	7,000,000	12,248,000
SPR - BO-PR-10000 - Parks and Facilities Maintenance and Repairs				
00100 - General Fund	54,562,448	55,993,152	58,396,381	59,544,072
10200 - Park And Recreation Fund	4,652,989	5,343,659	6,172,136	6,186,539
14000 - Coronavirus Local Fiscal Recovery Fund	-	-	-	-
15280 - Gift Catalog - Parks	2,634	-	-	-
19710 - Seattle Park District Fund	35,322,619	46,824,920	40,355,475	43,331,658
36000 - King County Parks Levy Fund	1,094,279	1,035,673	1,035,673	1,035,673
Total for BSL: BO-PR-10000	95,634,968	109,197,404	105,959,664	110,097,941
SPR - BO-PR-20000 - Leadership and Administration				
00100 - General Fund	44,259,365	47,690,801	50,587,396	52,703,952
10200 - Park And Recreation Fund	1,093,083	1,382,310	2,161,283	2,074,240
14500 - Payroll Expense Tax	647,591	-	-	-
15270 - Off-Leash Area Donation Fund	4,966	-	-	-
17876 - FEPP Levy 2025	-	600,000	600,000	600,000
19710 - Seattle Park District Fund	5,379,718	6,496,568	8,189,716	7,518,459
Total for BSL: BO-PR-20000	51,384,723	56,169,679	61,538,395	62,896,651
SPR - BO-PR-30000 - Departmentwide Programs				
00100 - General Fund	4,971,758	5,399,832	5,506,169	5,546,222
10200 - Park And Recreation Fund	8,336,814	9,941,695	8,736,910	8,775,897
14500 - Payroll Expense Tax	186,000	186,000	186,000	186,000
17876 - FEPP Levy 2025	-	138,183	-	-
19710 - Seattle Park District Fund	4,425,813	6,865,010	7,163,748	7,529,903
36000 - King County Parks Levy Fund	30,000	30,000	30,000	30,000
Total for BSL: BO-PR-30000	17,950,385	22,560,720	21,622,827	22,068,023

Seattle Parks and Recreation

SPR - BO-PR-50000 - Recreation Facility Programs

00100 - General Fund	17,185,287	16,363,753	15,947,657	16,169,120
00155 - Sweetened Beverage Tax Fund	323,920	356,271	356,805	360,337
10200 - Park And Recreation Fund	14,373,508	15,312,659	13,635,123	13,659,698
17876 - FEPP Levy 2025	-	1,672,800	1,883,313	1,957,907
19710 - Seattle Park District Fund	21,517,593	22,356,039	25,265,949	26,452,439
36000 - King County Parks Levy Fund	773,389	781,524	781,241	781,312
Total for BSL: BO-PR-50000	54,173,696	56,843,046	57,870,087	59,380,812

SPR - BO-PR-60000 - Golf Programs

00100 - General Fund	-	-	-	-
10200 - Park And Recreation Fund	18,411,831	18,435,159	18,874,566	18,883,644
Total for BSL: BO-PR-60000	18,411,831	18,435,159	18,874,566	18,883,644

SPR - BO-PR-80000 - Zoo and Aquarium Programs

00100 - General Fund	3,723,377	3,723,377	3,723,377	3,723,377
10200 - Park And Recreation Fund	202,871	203,651	203,651	203,651
19710 - Seattle Park District Fund	5,264,026	5,474,587	5,693,570	5,921,313
Total for BSL: BO-PR-80000	9,190,274	9,401,615	9,620,598	9,848,341

Department Total	339,932,648	363,297,617	399,858,391	448,938,319
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Department Full-Time Equivalents Total*	1,139.70	1,148.03	1,155.83	1,155.83
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* FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here

Budget Summary by Fund Seattle Parks and Recreation

	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
00100 - General Fund	124,959,226	129,895,914	134,160,979	137,686,744
00155 - Sweetened Beverage Tax Fund	323,920	356,271	356,805	360,337
00164 - Unrestricted Cumulative Reserve Fund	4,341,113	35,000	3,982,000	554,746
10200 - Park And Recreation Fund	61,394,034	57,068,133	52,496,669	52,496,669
14000 - Coronavirus Local Fiscal Recovery Fund	-	-	-	-
14500 - Payroll Expense Tax	1,638,555	186,000	186,000	186,000
15270 - Off-Leash Area Donation Fund	4,966	-	-	-
15280 - Gift Catalog - Parks	2,634	-	-	-
17876 - FEPP Levy 2025	-	2,410,983	2,483,313	2,557,907
19710 - Seattle Park District Fund	110,691,450	128,858,869	129,071,080	139,580,206
20110 - General Bond Interest and Redemption Fund	2,592,117	-	-	-
30010 - REET I Capital Fund	12,922,868	13,929,441	4,338,861	8,404,941
30020 - REET II Capital Fund	13,398,319	26,209,809	21,987,770	28,082,785

Seattle Parks and Recreation

33130 - Park Mitigation & Remediation	427,395	-	7,000,000	12,248,000
33860 - 2008 Parks Levy Fund	1,295,872	-	-	-
35900 - Central Waterfront Improvement Fund	1,508,521	-	-	-
36000 - King County Parks Levy Fund	3,863,395	4,347,197	6,894,914	6,279,985
37100 - 2023 Multipurpose LTGO Bond Fund	568,263	-	-	-
37500 - 2027 Multipurpose LTGO Bond Fund	-	-	36,900,000	-
37600 - 2028 Multipurpose LTGO Bond Fund	-	-	-	60,500,000
Budget Totals for SPR	339,932,648	363,297,617	399,858,391	448,938,319

Seattle Parks and Recreation

Revenue Overview

2027 Estimated Revenues

Account Code	Account Name	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
347040	Recreation Admission Fees	(181,928)	-	-	-
347050	Exhibit Admission Charges	(3,599)	-	-	-
360450	Employee Pnsn Contribution	53	-	-	-
Total Revenues for: 00100 - General Fund		(185,474)	-	-	-
322900	Nonbus Lic&Perm-Other	2,042	-	-	-
331110	Direct Fed Grants	1,203,327	808,000	808,000	808,000
333110	Ind Fed Grants	2,095,329	181,812	181,812	181,812
334010	State Grants	1,271,626	95,110	95,110	95,110
337010	Grants & Contr From Local Govt	1,286,674	-	-	-
337080	Other Private Contrib & Dons	1,947,690	1,511,000	1,511,000	1,511,000
341040	Sales Of Maps & Publications	9,372	-	-	-
341080	Resale Revenues	59,581	-	-	-
341090	Sales Of Merchandise	158,948	27,284	27,284	27,284
341900	General Government-Other Rev	2,805,341	2,318,442	2,318,442	2,318,442
343270	Resource Recovery Rev	-	2,850,831	2,850,831	2,850,831
343310	Recoveries	-	34,513	34,513	34,513
345010	Design & Planning Fees	110,718	-	-	-
347010	Recreation Activities Fees	20,640,561	19,228,779	19,640,779	19,640,779
347020	Recreation Shared Revs Arc	1,438,171	1,013,392	1,013,392	1,013,392
347030	Event Admission Fees	(75)	-	-	-
347040	Recreation Admission Fees	4,160,662	3,316,464	3,316,464	3,316,464
347050	Exhibit Admission Charges	46,969	695,121	695,121	695,121
347060	Athletic Facility Fees	4,047,222	4,802,043	5,002,043	5,002,043
347070	Recreation Education Fees	3,979,638	5,307,212	5,307,212	5,307,212
347090	Parks and Recreation Recovery	2,857,650	100,000	115,000	115,000
347170	Public Benefit Rev	(1,467,949)	-	-	-
347180	Tenant Improv Lease Rev Disc	(669,026)	-	-	-
350190	Nsf Check Fees	740	-	-	-
360220	Interest Earned On Deliquent A	1,982	-	-	-
360260	Lease revenue GASB87	1,888,356	-	-	-
360290	Parking Fees	68,560	79,192	79,192	79,192
360300	St Space Facilities Rentals	5,658,888	5,932,595	5,932,595	5,932,595
360310	Lt Space/Facilities Leases	1,444,070	1,005,885	1,005,885	1,005,885

Seattle Parks and Recreation

360330	Housing Rentals & Leases	6,000	-	-	-
360340	Concession Proceeds	417,344	80,000	80,000	80,000
360350	Other Rents & Use Charges	1,339,985	1,415,349	1,415,349	1,415,349
360380	Sale Of Junk Or Salvage	1,744	-	-	-
360420	Other Judgments & Settlements	3,241,758	-	-	-
360450	Employee Pnsn Contribution	40	-	-	-
360540	Cashiers Overages & Shortages	(35)	-	-	-
360590	Program Income	429	-	-	-
360690	Building/Oth Space Rent	-	72,000	72,000	72,000
360900	Miscellaneous Revs-Other Rev	530,819	1,511,544	1,489,645	1,489,645
379020	Capital Contributions	-	405,000	405,000	405,000
397200	Interfund Revenue	6,878	-	-	-
Total Revenues for: 10200 - Park And Recreation Fund		60,592,028	52,791,568	53,396,669	53,396,669
400000	Use of/Contribution to Fund Balance	-	4,276,565	(900,000)	(900,000)
Total Resources for:10200 - Park And Recreation Fund		60,592,028	57,068,133	52,496,669	52,496,669
337080	Other Private Contrib & Dons	(194,000)	-	-	-
Total Revenues for: 15280 - Gift Catalog - Parks		(194,000)	-	-	-
347040	Recreation Admission Fees	(511)	-	-	-
360450	Employee Pnsn Contribution	73	-	-	-
397010	Operating Transfers In	-	131,305,416	131,305,416	131,305,416
Total Revenues for: 19710 - Seattle Park District Fund		(439)	131,305,416	131,305,416	131,305,416
400000	Use of/Contribution to Fund Balance	-	5,150,031	4,693,401	15,391,177
Total Resources for:19710 - Seattle Park District Fund		(439)	136,455,447	135,998,816	146,696,592
400000	Use of/Contribution to Fund Balance	-	-	7,000,000	12,248,000
Total Resources for:33130 - Park Mitigation & Remediation		-	-	7,000,000	12,248,000
311010	Real & Personal Property Taxes	21	-	-	-
Total Revenues for: 33860 - 2008 Parks Levy Fund		21	-	-	-
337050	Proceeds-Countywide Tax Levy	3,506,379	-	-	-
397010	Operating Transfers In	-	2,850,457	6,279,449	6,279,449
Total Revenues for: 36000 - King County Parks Levy Fund		3,506,379	2,850,457	6,279,449	6,279,449

Seattle Parks and Recreation

400000	Use of/Contribution to Fund Balance	-	1,496,740	615,465	536
Total Resources for:36000 - King County Parks Levy Fund		3,506,379	4,347,197	6,894,914	6,279,985
Total SPR Resources		63,718,515	197,870,777	202,390,399	217,721,246

Appropriations by Budget Summary Level and Program

SPR - BC-PR-10000 - 2008 Parks Levy

The purpose of the 2008 Parks Levy Budget Summary Level is to provide the projects identified in the 2008 Parks and Green Spaces Levy including: neighborhood park and green space park acquisitions; development or restoration of major neighborhood parks, cultural facilities, playgrounds, and playfields; restoration of urban forests; and Opportunity Fund projects proposed by neighborhood and community groups.

Program Expenditures	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
08 Levy Neighborhood Park Acq	241,987	-	-	-
08 Levy Opportunity Fund	1,425,641	-	-	-
08 Levy Parks and Playgrounds	891,792	-	-	-
Total	2,559,421	-	-	-

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The following information summarizes the programs in 2008 Parks Levy Budget Summary Level:

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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
08 Levy Neighborhood Park Acq	241,987	-	-	-

Seattle Parks and Recreation

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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
08 Levy Opportunity Fund	1,425,641	-	-	-

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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
08 Levy Parks and Playgrounds	891,792	-	-	-

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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Building For The Future - CIP	15,501,870	7,729,575	7,825,318	8,066,331
Total	15,501,870	7,729,575	7,825,318	8,066,331
Full-time Equivalents Total*	3.52	3.52	3.52	3.52

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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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Debt and Special Funding	5,906,083	3,377,584	6,872,124	12,747,732
Total	5,906,083	3,377,584	6,872,124	12,747,732

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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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Fix It First - CIP	68,167,838	77,737,130	102,042,478	132,043,216
Total	68,167,838	77,737,130	102,042,478	132,043,216
Full-time Equivalents Total*	50.54	53.59	53.21	53.21

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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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Maintaining Parks & Facilities	624,164	1,845,706	632,334	657,627
Total	624,164	1,845,706	632,334	657,627

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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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
SR520 Mitigation	427,395	-	7,000,000	12,248,000
Total	427,395	-	7,000,000	12,248,000

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Seattle Parks and Recreation

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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
CIP Cost Recovery Offset	(907,699)	(1,579,784)	(1,579,784)	(1,579,784)
M&R Grounds Crews	56,627,430	62,548,012	60,360,434	63,097,696
M&R Shops Crews	30,398,854	36,006,902	34,745,551	35,662,573
M&R Specialty Crews	9,516,384	12,222,274	12,433,464	12,917,457
Total	95,634,968	109,197,404	105,959,664	110,097,941
Full-time Equivalents Total*	565.26	570.75	568.45	568.45

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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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
CIP Cost Recovery Offset	(907,699)	(1,579,784)	(1,579,784)	(1,579,784)

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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
M&R Grounds Crews	56,627,430	62,548,012	60,360,434	63,097,696
Full Time Equivalents Total	307.87	308.75	305.25	305.25

Seattle Parks and Recreation

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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
M&R Shops Crews	30,398,854	36,006,902	34,745,551	35,662,573
Full Time Equivalents Total	183.00	186.30	186.50	186.50

M&R Specialty Crews

The purpose of the M&R Specialty Crews Budget Program Level is to provide centralized management of natural areas and developed parks including forest restoration, urban forestry, wildlife management, trails, and grass and turf management.

Expenditures/FTE	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
M&R Specialty Crews	9,516,384	12,222,274	12,433,464	12,917,457
Full Time Equivalents Total	74.39	75.70	76.70	76.70

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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Citywide Indirect Costs	20,397,018	22,605,530	26,719,268	28,432,415
COVID Planning 2021	-	166,926	967,170	1,154,391
Departmental Indirect Costs	15,763,905	17,567,069	18,993,072	17,973,150
Divisional Indirect Costs	16,372,356	19,567,517	18,753,362	18,995,472
Indirect Cost Recovery Offset	(6,630,530)	(9,333,158)	(9,683,530)	(9,770,212)
Pooled Benefits	5,481,974	5,595,794	5,789,052	6,111,435
Total	51,384,723	56,169,679	61,538,395	62,896,651
Full-time Equivalents Total*	149.12	156.42	157.87	157.87

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

Seattle Parks and Recreation

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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Citywide Indirect Costs	20,397,018	22,605,530	26,719,268	28,432,415

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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
COVID Planning 2021	-	166,926	967,170	1,154,391

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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Departmental Indirect Costs	15,763,905	17,567,069	18,993,072	17,973,150
Full Time Equivalents Total	91.50	92.50	93.50	93.50

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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Divisional Indirect Costs	16,372,356	19,567,517	18,753,362	18,995,472
Full Time Equivalents Total	57.62	63.92	64.37	64.37

Seattle Parks and Recreation

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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Indirect Cost Recovery Offset	(6,630,530)	(9,333,158)	(9,683,530)	(9,770,212)

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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Pooled Benefits	5,481,974	5,595,794	5,789,052	6,111,435

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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Departmentwide Other	4,854,122	6,952,581	7,117,357	7,365,140
Partnerships - Departmentwide	9,282,915	9,118,046	8,265,243	8,357,065
Seattle Conservation Corps	3,813,347	6,490,092	6,240,227	6,345,817
Total	17,950,385	22,560,720	21,622,827	22,068,023
Full-time Equivalents Total*	88.59	87.43	87.36	87.36

**FTE totals are provided for informational 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:

Seattle Parks and Recreation

Departmentwide Other

The purpose of the Departmentwide-Other Budget Program Level is to provide emergency management and safety services at park facilities.

	2025	2026	2027	2028
Expenditures/FTE	Actuals	Adopted	Proposed	Proposed
Departmentwide Other	4,854,122	6,952,581	7,117,357	7,365,140
Full Time Equivalents Total	38.86	38.93	39.86	39.86

Partnerships - Departmentwide

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

	2025	2026	2027	2028
Expenditures/FTE	Actuals	Adopted	Proposed	Proposed
Partnerships - Departmentwide	9,282,915	9,118,046	8,265,243	8,357,065
Full Time Equivalents Total	30.17	30.17	29.17	29.17

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.

	2025	2026	2027	2028
Expenditures/FTE	Actuals	Adopted	Proposed	Proposed
Seattle Conservation Corps	3,813,347	6,490,092	6,240,227	6,345,817
Full Time Equivalents Total	19.56	18.33	18.33	18.33

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	2025	2026	2027	2028
	Actuals	Adopted	Proposed	Proposed
Aquatic & Swimming Programs	13,741,949	13,165,184	13,258,610	13,402,142
Partnerships - Recreation	1,973,487	1,700,976	1,704,167	1,719,483
Rec Programs & Facility Ops	38,458,260	41,976,886	42,907,311	44,259,187
Total	54,173,696	56,843,046	57,870,087	59,380,812
Full-time Equivalents Total*	259.67	253.32	261.42	261.42

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

The following information summarizes the programs in Recreation Facility Programs Budget Summary Level:

Seattle Parks and Recreation

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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Aquatic & Swimming Programs	13,741,949	13,165,184	13,258,610	13,402,142
Full Time Equivalents Total	50.30	50.30	50.30	50.30

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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Partnerships - Recreation	1,973,487	1,700,976	1,704,167	1,719,483
Full Time Equivalents Total	8.70	8.70	8.70	8.70

Rec Programs & Facility Ops

The purpose of the Rec Programs & Facility Ops Budget Program Level is to manage and staff the City's neighborhood community centers and citywide recreation facilities and programs, which allow users to enjoy a variety of social, athletic, cultural, and recreational activities.

Expenditures/FTE	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Rec Programs & Facility Ops	38,458,260	41,976,886	42,907,311	44,259,187
Full Time Equivalents Total	200.67	194.32	202.42	202.42

SPR - BO-PR-60000 - Golf Programs

The purpose of the Golf Budget Summary Level is to manage the City's four golf courses at Jackson, Jefferson, West Seattle, and Interbay to provide public golf courses and related programs.

Program Expenditures	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Golf Course Programs	18,411,831	18,435,159	18,874,566	18,883,644
Total	18,411,831	18,435,159	18,874,566	18,883,644
Full-time Equivalents Total*	23.00	23.00	24.00	24.00

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

Seattle Parks and Recreation

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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Zoo and Aquarium Programs	9,190,274	9,401,615	9,620,598	9,848,341
Total	9,190,274	9,401,615	9,620,598	9,848,341

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

Seattle Center

Randy Engstrom, Director

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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 one of NHL's newest franchises, 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

	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Department Support				
General Fund Support	16,904,334	17,583,310	18,136,671	18,655,141
Other Funding - Operating	50,260,238	41,469,962	43,520,658	42,903,635
Total Operations	67,164,572	59,053,272	61,657,330	61,558,776
Capital Support				
General Fund Support	6,696	310,000	0	0
Other Funding - Capital	23,594,788	38,032,213	21,750,069	17,689,173
Total Capital	23,601,483	38,342,213	21,750,069	17,689,173
Total Appropriations	90,766,056	97,395,485	83,407,399	79,247,949
Full-Time Equivalents Total*	255.93	259.93	265.43	265.43

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

Seattle Center

Budget Overview

The 2027 Proposed Budget for Seattle Center is \$83.4 million (2027), which is a \$14.0 million, or 14.4%, decrease from the 2026 Adopted Budget. Of this decrease, \$1.9 million is from removing one-time appropriations from 2025, and about \$400,000 is from reconciling the employer contribution rate for the city's retirement system; the remaining \$11.7 million represents capital budget changes in 2026 and do not reflect actual decreases in programming. Seattle Center's proposed budget preserves existing permanent staff and most core programs and services, but also makes reductions to intermittent and temporary staffing and a discretionary program at McCaw Hall to help address the City General Fund's structural deficit. To address the General Fund revenue shortfall, the proposed budget also replaces General Fund budget appropriation with ongoing Admissions Tax revenue via the Arts and Culture Fund for the Northwest Folklife Festival, a long-standing free arts and musical festival at Seattle Center. In addition, the proposed budget reinstitutes ongoing Admissions Tax revenue support for Winterfest, the annual five-week holiday festival. Admissions Tax funds have supported Seattle Center programs since 2024.

While 2026 has been a challenging year for Seattle Center to generate revenue given macro-economic and political trends that have curtailed visitors and international tourism, features of the proposed budget will augment financial and administrative stability. The City, for example, is transferring \$3 million in General Fund revenue for Seattle Center to make payments on its interfund loan, established in 2020 via Ordinance 126218 to address the COVID-19 crisis. Also, Waterfront Park will receive one-time budget appropriation in both 2027 and 2028 to hire skilled maintenance staff on a temporary basis to ensure proactive maintenance and repair of the park's assets. Finally, Seattle Center will complete implementation of public safety investments that were added in the 2026 Year-End Supplemental Budget in response to the tragic incident of gun violence during the annual Bite of Seattle Event. These investments, comprised of \$500,000 in one-time funds, are expected to be spent before the end of 2026 on weapons detection equipment, area fencing, support vehicles for campus security, and various safety and emergency trainings for crisis situations.

The 2027 Proposed Budget reflects a transition year for Seattle Center precluding two potential significant changes for the department, including 1) a substantial reinvestment in campus infrastructure via a bond measure to be proposed in 2027 and 2) an expansion of operations to additional areas downtown adjoining Puget Sound.

Seattle Center Campus Revitalization Program

Seattle Center has identified significant repair and infrastructure needs across its 74-acre campus. Many campus facilities and infrastructure that remain in use today, for example, were initially built as temporary structures for the World's Fair in 1962. In June 2026, Council passed Resolution 32205 as a joint resolution between the Mayor and City Council affirming Seattle Center as a central civic, cultural, and economic asset, and expressing joint commitment to not only address infrastructure needs but also engage in a future-facing comprehensive revitalization effort. This ten-year effort will focus on decarbonizing the campus with critical infrastructure enhancements, including new mechanical and electrical systems, code upgrades, and campus-wide improvements.

The City is preparing an Unlimited Tax General Obligation (UTGO) bond ballot measure for Seattle Center to be put before voters in 2027 that, if passed, will make critical infrastructure updates and revitalize the Seattle Center campus. The proposed budget creates the Seattle Center Campus Revitalization Program Master Project in the Capital Improvement Plan to start this work and establishes an interfund loan to finance costs incurred by Seattle Center prior to the City issuing bonds, which would occur in the year following voter passage of the UTGO bond measure. The proposed budget also includes appropriations via the interfund loan for key staffing and project design and permitting pre-bond work to optimize bond readiness if the measure passes. Projects include planning and design at the Armory, the Comprehensive Campus Plan, Fisher Pavilion Revitalization and Decarbonization, and design work for a pedestrian bridge from the Armory to the Monorail Station.

Elliott Bay Connections

Following the success of the fully open Waterfront Park, Seattle Center is in negotiations to assume maintenance and operation responsibilities for part of the Elliott Bay Connections project area, once the City formally accepts

Seattle Center

improvements in 2027. This area includes Myrtle Edwards Park and a new greenway along Alaskan Way between Pier 62 and Pier 70. The Elliott Bay Connections Group invested approximately \$56 million to renovate the entire area, including Port of Seattle-owned Centennial Park, and has subsequently been responsible for area maintenance since the project completion in early 2025.

Elliott Bay Connections group has committed to paying for Seattle Center's staffing and non-labor costs from Q2 2027 through Q2 2031. The City and Elliott Bay Connections group are finalizing negotiations regarding operational responsibilities and expectations, but the timing of finalizing the agreement does not align with the City's budget process. The proposed budget therefore provides donation-backed position authority for key Seattle Center personnel to allow initial hiring and preparedness for full operational transfer anticipated in early 2027.

Seattle Center

Incremental Budget Changes

Seattle Center

	Dollars	FTE
2027 Beginning Budget	76,201,248	259.93
Baseline		
Citywide Adjustments for Standard Cost Changes	872,183	-
Remove One-Time Operating Fund Reduction	500,000	-
Remove One-Time Admissions Tax Revenue-backed Appropriations and Restore General Fund	(222,122)	-
Reduce SCERS Retirement Contribution Rate	(394,046)	-
Remove One-Time Waterfront Appropriations	(1,650,031)	-
Proposed Operating		
Recognize General Fund Revenue to Seattle Center Fund and Appropriate Interfund Loan Interest Payment	2,000,000	-
Add Donation-Backed Positions to Support Elliott Bay Connections	623,607	3.50
Sustain Admissions Tax Revenue Support for Winterfest	222,122	-
Add Position Authority for Policy Lead	-	1.00
Remove Sunset Date for Planning and Capital Development Director	-	-
Add Budget for Temporary Skilled Maintenance Staff for Waterfront Park	743,328	-
Shift Folklife Festival Funds from General Fund to Admissions Tax	-	-
Reduce Temporary and Intermittent Staffing Budget	(233,524)	-
Reduce Funding for McCaw Hall's Prelude Program	(85,668)	-
Implement Parking Credit Card Transaction Fee	-	-
Proposed Capital		
Create Project and Add Budget for Seattle Center Campus Revitalization Program	2,350,000	-
Add Budget for Policy Lead to Support Bond Development Work	223,386	-
Add Budget for Temporary Senior Safety & Health Specialist to Support Bond Development Work	198,126	-
Add Budget for Temporary Finance Analyst to Support Bond Development Work	192,064	-
Add Budget for Temporary Management Systems Analyst to Support Bond Development Work	173,883	-
Accept Federal Transit Authority Formula Grants	964,634	-
Accept US Housing and Urban Development Community Project Funding Grant	500,000	-
Add Out Year Capital Improvement Plan Funding (Real Estate Excise Tax allocation)	-	-
Add Out Year Capital Improvement Plan Funding	-	-

Seattle Center

Proposed Technical

Seattle Park District Fund Technical Alignment	228,208	-
Ongoing Changes from Current Year Legislation	-	1.00
Fund Balancing Adjustments - Proposed	-	-
Total Incremental Changes	\$7,206,150	5.50
Total 2027 Proposed Budget	\$83,407,399	265.43

Description of Incremental Budget Changes

Baseline

Citywide Adjustments for Standard Cost Changes

Expenditures \$872,183

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

Remove One-Time Operating Fund Reduction

Expenditures \$500,000

This item removes a one-time reduction of \$500,000 in expenses from Seattle Center's operating fund to the General Fund in response to the City's General Fund revenue forecast for the 2026 Adopted Budget.

Remove One-Time Admissions Tax Revenue-backed Appropriations and Restore General Fund

Expenditures \$(222,122)

Revenues \$622,919

This technical item removes one-time Council Budget Action that replaced ongoing Admissions Tax revenue for Winterfest and Northwest Folklife Festival with one-time support. Specifically, this change decreases one-time Admissions Tax revenue-backed appropriation authority for Seattle Center by \$622,919 for the Northwest Folklife Festival and Winterfest and increases ongoing appropriation authority by \$400,797 in General Fund for Northwest Folklife Festival. It also removes all budget for Winterfest because it was not budgeted prior to 2026.

Reduce SCERS Retirement Contribution Rate

Expenditures \$(394,046)

The City's employee retirement system, the Seattle City Employees Retirement System (SCERS) is a defined benefit pension program funded by a combination of salary-based employer (i.e., the City) and employee contributions, and investment earnings. Based on the updated actuarial valuation for 2026, this item reduces the employer contribution rate from the endorsed rate of 15.06% to the SCERS minimum actuarial required rate of 13.48% for 2027 and 13.52% for 2028.

Seattle Center

Remove One-Time Waterfront Appropriations

Expenditures	\$(1,650,031)
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This item decreases Park District appropriation authority for Seattle Center to remove one-time budget authority for the Waterfront Park's operating and maintenance budget due to delays in hiring and lower non-labor costs.

Proposed Operating

Recognize General Fund Revenue to Seattle Center Fund and Appropriate Interfund Loan Interest Payment

Expenditures	\$2,000,000
Revenues	\$2,000,000

The City is providing Seattle Center with \$2.0 million in 2027 and \$1.0 million in 2028 of General Fund to help the department meet its interfund loan payment obligations. This support will take the form of a cash transfer from the General Fund to the Seattle Center Fund which makes the loan payments. This item also appropriates \$2.0 million in 2027 and \$1.0 million in 2028 for principal and interest payments related to the interfund loan. For additional information about the interfund loan, please see Seattle City Council Ordinance 126218.

Add Donation-Backed Positions to Support Elliott Bay Connections

Expenditures	\$623,607
Revenues	\$623,607
Position Allocation	3.50

This action adds a Maintenance Crew Chief, Senior Gardener and Installation Maintenance Worker, and a part-time, sunseting Human Resources Specialist for the city-owned portions of the Elliott Bay Connections project. These positions comprise the initial set of staff necessary for Seattle Center to commence operations and maintenance responsibilities at Myrtle Edwards Park and a city-owned greenway alongside Alaska Way in 2027; staffing changes may follow pending finalization and approval of the agreement with the Elliott Bay Connections group. These positions will be funded via revenues from Elliott Bay Connections group in an agreement to be finalized in future separate legislation.

Sustain Admissions Tax Revenue Support for Winterfest

Expenditures	\$222,122
Revenues	\$(222,122)

The 2025 Adopted and 2026 Endorsed Budget included ongoing appropriations from the Arts and Culture Fund derived from Admissions Tax revenue to Seattle Center for arts and culture-related spending, including for Winterfest, a five-week festival including free movie nights, winter model train village, and a holiday gift bazaar. A Council Budget Action made the support for Winterfest one-time in 2026, which effectively ended ongoing support for the festival. This action adds ongoing Seattle Center Fund appropriations supported by Admissions Tax. See companion item in the Office of Arts and Culture budget section.

Add Position Authority for Policy Lead

Position Allocation	1.00
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This item adds position authority for a Policy Lead (Strategic Advisor 3) to support the Campus Revitalization Program; the position will be funded with an interfund loan appropriated in the Campus Revitalization Program Master Project. Please see the Capital section for more details.

Seattle Center

Remove Sunset Date for Planning and Capital Development Director (Executive 2)

This position-only item removes the sunset date for an Executive 2 position. The position has been filled since 2023 on a temporary basis. This role leads Seattle Center's Planning and Capital Development division with responsibility over capital projects and long term planning, including the Memorial Redevelopment Project and the Campus Revitalization Program.

Add Budget for Temporary Skilled Maintenance Staff for Waterfront Park

Expenditures	\$743,328
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This item adds one-time Seattle Park District Fund budget in both 2027 and 2028 to hire four temporary skilled maintenance staff, including Assistant Facilities Maintenance Supervisor, Carpenter, Electrician, and Plumber positions. These temporary staff will perform proactive preventative maintenance and management of Waterfront Park assets, which have experienced greater wear and tear than anticipated in the Seattle Park District Cycle 2 (2023-2028) Spending Plan due to greater-than-anticipated visitor levels since the full opening in 2025. These funds are available for this purpose due to the accumulation of fund balance, and the agreement between Seattle Center and Seattle Parks and Recreation that unspent Seattle Park District Funds for the Waterfront be carried forward and spent on the Waterfront in future years.

Shift Folklife Festival Funds from General Fund to Admissions Tax

Expenditures	-
Revenues	\$(400,797)

The General Fund revenue forecast for the City's budget is insufficient to cover all anticipated citywide costs. General Fund reductions were identified to mitigate this shortfall. This item preserves funding for Northwest Folklife Festival by shifting it from being supported by the General Fund to being funded by the Admissions Tax ongoing. Folklife Festival has been supported by Admissions Tax revenue since 2025. This achieves \$400,797 of General Fund savings and increases appropriations in the Seattle Center Fund (supported by the Admissions Tax) by an equal amount. See companion item in the Office of Arts and Culture budget book.

Reduce Temporary and Intermittent Staffing Budget

Expenditures	\$(233,524)
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The General Fund revenue forecast for the City's budget is insufficient to cover all anticipated citywide costs. General Fund reductions were identified to mitigate this shortfall. This item reduces Leadership and Administration budget at Seattle Center by 10.0% for temporary and intermittent staffing supporting operations on campus, events and programming, as well as marketing support. No permanent positions are affected by this reduction.

Reduce Funding for McCaw Hall's Prelude Program

Expenditures	\$(85,668)
--------------	------------

The General Fund revenue forecast for the City's budget is insufficient to cover all anticipated citywide costs. General Fund reductions were identified to mitigate this shortfall. This item reduces General Fund support for McCall Hall's Prelude program. The Prelude program offers McCaw Hall attendees a dinner service prior to Seattle Opera and Pacific Northwest Ballet performances, and attendance has decreased in recent years. This item also reduces budget for contracted and external services.

Implement Parking Credit Card Transaction Fee

Revenues	\$165,000
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This item introduces a 2.75% credit card transaction fee for parking transactions. In 2025, Seattle Center processed

Seattle Center

approximately \$6 million in credit card payments with processing costs exceeding \$120,000; these expenses have and will continue to grow as electronic payment volumes increase. This action allows recovery of the actual cost of credit card acceptance as well as related operational and program expenses, such as bank fees, new signage, compliance updates and continued system support.

Proposed Capital

Create Project and Add Budget for Seattle Center Campus Revitalization Program

Expenditures	\$2,350,000
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The City is preparing an Unlimited Tax General Obligation (UTGO) bond ballot measure for Seattle Center to be put before voters in 2027 that, if passed, will make critical infrastructure updates and revitalize the Seattle Center campus. This action creates the Seattle Center Campus Revitalization Program as a new capital master project in Seattle Center's 2027-2032 Proposed Capital Improvement Program and adds budget in 2027 to advance critical pre-bond planning and design work involving the Armory, Fisher Pavilion, and Monorail, as well as the Comprehensive Campus Plan. An interfund loan will be established to finance the budget.

Add Budget for Policy Lead to Support Bond Development Work

Expenditures	\$223,386
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This item adds one-time budget in 2027 for a policy lead position; the Operating budget section adds the position authority for this staff. The Policy Lead will provide executive-level policy, governance, and strategic program leadership to support the Campus Revitalization Program and will be responsible for coordinating and advancing the complex policy, governance, legislative, and intergovernmental work required to prepare Seattle Center for the future bond measure and associated capital investments. This is one of four bond-related positions that will be financed with an interfund loan.

Add Budget for Temporary Senior Safety & Health Specialist to Support Bond Development Work

Expenditures	\$198,126
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This item adds one-time budget in 2027 for a temporary Safety and Health Specialist position. This position will enhance the department's safety program by centralizing and standardizing safety training and policy for workers compensation and other issues necessary to support the capital labor-intensive Campus Revitalization Program. This is one of four bond-related positions that will be financed with an interfund loan.

Add Budget for Temporary Finance Analyst to Support Bond Development Work

Expenditures	\$192,064
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This item adds one-time budget in 2027 for a temporary Finance Analyst position. This position will support establishing and managing the financial and administrative infrastructure necessary to support the Campus Revitalization Program. This is one of four bond-related positions that will be financed with an interfund loan.

Add Budget for Temporary Management Systems Analyst to Support Bond Development Work

Expenditures	\$173,883
--------------	-----------

This item adds one-time budget in 2027 for a temporary Management Systems Analyst position. This position will help coordination of systems, processes, governance structures, policies, reporting frameworks, and cross-departmental workflows necessary to successfully launch and manage the Campus Revitalization Program. This is one of four bond-related positions that will be financed with an interfund loan.

Seattle Center

Accept Federal Transit Authority Formula Grants

Expenditures	\$964,634
Revenues	\$964,634

This revenue-backed item adjusts appropriations in both 2027 and 2028 for a federal formula grant from the Federal Transit Administration funding preventative maintenance for the Monorail.

Accept US Housing and Urban Development Community Project Funding Grant

Expenditures	\$500,000
Revenues	\$500,000

This revenue-backed item adds one-time appropriations for a federal grant from the Federal Department of Housing & Urban Development Community Project Funding program which will support the Fisher Pavilion revitalization capital project.

Add Out Year Capital Improvement Plan Funding (Real Estate Excise Tax allocation)

Expenditures	-
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This technical item adds outyear Real Estate Excise Tax (REET) allocations amongst twelve capital projects for 2031 (\$11,988,000) and 2032 (\$12,768,000). For more information, please see the Seattle Center 2027-2032 Capital Improvement Program (CIP). This item is an annual change adding planned spending assumptions to the last years of the CIP.

Add Out Year Capital Improvement Plan Funding

Expenditures	-
Revenues	-

This technical item adds outyear allocations for McCaw Hall Capital Reserve Fund and Artwork Maintenance capital projects. For more information, please see the Seattle Center 2027-2032 Capital Improvement Program (CIP).

Proposed Technical

Seattle Park District Fund Technical Alignment

Expenditures	\$228,208
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This technical item updates the 2027-2028 Seattle Park District appropriation budget for Waterfront to align with the Seattle Parks District Cycle 2 Financial Plan.

Ongoing Changes from Current Year Legislation

Position Allocation	1.00
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This item includes ongoing changes resulting from current year legislation passed by City Council in 2026. This includes ongoing position authority for a Senior Capital Projects Coordinator, added in the 2026 mid-year supplemental amendment; this position will provide support in preparation for the capital bond proposal and subsequent project management should the bond measure be enacted.

Fund Balancing Adjustments - Proposed

Revenues	\$(471,496)
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This is a technical item to record fund balancing entries for the 11410 Seattle Center Fund and 11430 McCaw Hall Fund, which are primarily managed by this department.

Seattle Center

Expenditure Overview

	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Appropriations				
CEN - BC-SC-BWT - Bagley Wright Trust Fund				
15010 - Bagley Wright Theatre Fund	57,600	-	-	-
Total for BSL: BC-SC-BWT	57,600	-	-	-
CEN - BC-SC-S0303 - McCaw Hall Capital Reserve				
11430 - Seattle Center McCaw Hall Fund	-	-	-	-
34070 - McCaw Hall Capital Reserve	192,063	691,000	731,000	753,000
Total for BSL: BC-SC-S0303	192,063	691,000	731,000	753,000
CEN - BC-SC-S03P01 - Building and Campus Improvements				
00100 - General Fund	6,696	310,000	-	-
00164 - Unrestricted Cumulative Reserve Fund	189,747	50,000	50,000	50,000
11410 - Seattle Center Fund	1,316,847	-	500,000	-
30010 - REET I Capital Fund	11,402,755	8,834,000	12,868,800	15,921,539
34060 - Seattle Center Capital Reserve	218,826	-	-	-
37510 - 2027 LTGO Bond Fund B	8,693,725	27,250,000	3,498,176	-
37800 - Seattle Center UTGO Bond Fund	-	-	3,137,459	-
Total for BSL: BC-SC-S03P01	21,828,597	36,444,000	20,054,435	15,971,539
CEN - BC-SC-S9403 - Monorail Rehabilitation				
00164 - Unrestricted Cumulative Reserve Fund	(95,747)	-	-	-
11410 - Seattle Center Fund	1,618,971	1,207,213	964,634	964,634
Total for BSL: BC-SC-S9403	1,523,224	1,207,213	964,634	964,634
CEN - BO-SC-60000 - Campus				
00100 - General Fund	8,370,037	8,994,747	8,924,709	8,926,482
11410 - Seattle Center Fund	24,740,264	24,625,041	24,489,221	24,492,660
12400 - Arts and Culture Fund	-	-	-	-
14500 - Payroll Expense Tax	995,119	504,155	501,129	501,206
Total for BSL: BO-SC-60000	34,105,420	34,123,943	33,915,059	33,920,347
CEN - BO-SC-61000 - Waterfront				
11410 - Seattle Center Fund	860,277	989,010	1,602,774	1,544,246
19710 - Seattle Park District Fund	5,073,037	7,596,578	6,927,736	7,116,386
Total for BSL: BO-SC-61000	5,933,314	8,585,588	8,530,510	8,660,632

Seattle Center

CEN - BO-SC-65000 - McCaw Hall

00100 - General Fund	831,810	856,680	771,012	771,012
11430 - Seattle Center McCaw Hall Fund	5,478,250	5,797,887	5,755,683	5,759,943
30010 - REET I Capital Fund	263,000	337,000	337,000	337,000
Total for BSL: BO-SC-65000	6,573,060	6,991,567	6,863,695	6,867,955

CEN - BO-SC-66000 - KeyArena

11420 - Seattle Center KeyArena Fund	-	-	-	-
Total for BSL: BO-SC-66000	-	-	-	-

CEN - BO-SC-68000 - Civic Projects

11410 - Seattle Center Fund	10,466,765	-	-	-
Total for BSL: BO-SC-68000	10,466,765	-	-	-

CEN - BO-SC-69000 - Leadership and Administration

00100 - General Fund	7,702,487	7,731,883	8,440,950	8,957,647
10910 - Keyarena Settlement Proceeds	21	-	-	-
11410 - Seattle Center Fund	2,383,505	1,620,292	3,907,115	3,152,195
Total for BSL: BO-SC-69000	10,086,012	9,352,174	12,348,066	12,109,841

Department Total	90,766,056	97,395,485	83,407,399	79,247,949
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Department Full-Time Equivalents Total*	257.93	259.93	265.43	265.43
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** FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

Seattle Center

Budget Summary by Fund Seattle Center

	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
00100 - General Fund	16,911,030	17,893,310	18,136,671	18,655,141
00164 - Unrestricted Cumulative Reserve Fund	120,0-13	50,000	50,000	50,000
10910 - Keyarena Settlement Proceeds	21	-	-	-
11410 - Seattle Center Fund	41,360,616	28,441,555	31,463,744	30,153,734
11420 - Seattle Center KeyArena Fund	-	-	-	-
11430 - Seattle Center McCaw Hall Fund	5,478,251	5,797,887	5,755,683	5,759,943
12400 - Arts and Culture Fund	-	-	-	-
14500 - Payroll Expense Tax	995,119	504,155	501,129	501,206
15010 - Bagley Wright Theatre Fund	57,600	-	-	-
19710 - Seattle Park District Fund	5,073,037	7,596,578	6,927,736	7,116,386
30010 - REET I Capital Fund	11,665,755	9,171,000	13,205,800	16,258,539
34060 - Seattle Center Capital Reserve	218,826	-	-	-
34070 - McCaw Hall Capital Reserve	192,063	691,000	731,000	753,000
37510 - 2027 LTGO Bond Fund B	8,693,725	27,250,000	3,498,176	-
37800 - Seattle Center UTGO Bond Fund	-	-	3,137,459	-
Budget Totals for CEN	90,766,056	97,395,485	83,407,399	79,247,949

Seattle Center

Revenue Overview

2027 Estimated Revenues

Account Code	Account Name	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
331110	Direct Fed Grants	(55,787)	-	-	-
337080	Other Private Contrib & Dons	(13,947)	-	-	-
Total Revenues for: 00164 - Unrestricted Cumulative Reserve Fund		(69,734)	-	-	-
331110	Direct Fed Grants	298,286	-	-	-
333110	Ind Fed Grants	359,510	-	-	-
334010	State Grants	1,384,370	-	-	-
337080	Other Private Contrib & Dons	474,039	1,000,000	1,623,607	1,564,830
341150	Private Reimbursements	40,000	-	-	-
341190	Personnel Service Fees	3,541,865	1,922,351	1,922,351	1,922,351
344050	Transit Charges	69,222	65,000	65,000	65,000
344900	Transportation-Other Rev	649,903	646,179	646,179	646,179
347900	Culture And Rec-Other Rev	-	1,056,912	1,056,912	1,056,912
360020	Inv Earn-Residual Cash	-	70,000	70,000	70,000
360220	Interest Earned On Delinquent A	45,919	-	-	-
360250	Other Equip/Vehicle Rentals	236,655	155,000	155,000	155,000
360260	Lease revenue GASB87	7,759,525	-	-	-
360265	Public Benefit Contra	(1,412,756)	-	-	-
360290	Parking Fees	7,724,330	9,050,113	9,215,113	9,215,113
360300	St Space Facilities Rentals	2,037,810	2,199,532	2,199,532	2,199,532
360310	Lt Space/Facilities Leases	1,904,498	6,706,167	6,706,167	6,706,167
360340	Concession Proceeds	723,580	2,586,900	2,586,900	2,586,900
360360	Sponsorship And Royalties	490,257	587,775	587,775	587,775
360380	Sale Of Junk Or Salvage	1,114	-	-	-
360900	Miscellaneous Revs-Other Rev	1,542,107	893,200	893,200	893,200
374020	Capital Contr-Fed Indir Grants	-	-	500,000	-
374030	Capital Contr-Fed Dir Grants	-	965,770	771,707	771,707
379020	Capital Contributions	450,000	241,443	192,927	192,927
397010	Operating Transfers In	21	622,919	2,622,919	1,622,919
397200	Interfund Revenue	10,236,154	-	-	-
Total Revenues for: 11410 - Seattle Center Fund		38,556,409	28,769,261	31,815,289	30,256,512
400000	Use of/Contribution to Fund Balance	-	(327,706)	(351,545)	(102,778)

Seattle Center

Total Resources for:11410 - Seattle Center Fund		38,556,409	28,441,555	31,463,744	30,153,734
341190	Personnel Service Fees	2,850,587	2,573,622	2,573,622	2,573,622
347900	Culture And Rec-Other Rev	-	101,097	101,097	101,097
360020	Inv Earn-Residual Cash	78,275	50,000	50,000	50,000
360250	Other Equip/Vehicle Rentals	81,689	80,000	80,000	80,000
360300	St Space Facilities Rentals	2,004,984	2,201,490	2,201,490	2,201,490
360340	Concession Proceeds	1,055,485	819,425	819,425	819,425
360360	Sponsorship And Royalties	-	50,000	50,000	50,000
Total Revenues for: 11430 - Seattle Center McCaw Hall Fund		6,071,020	5,875,634	5,875,634	5,875,634
400000	Use of/Contribution to Fund Balance	-	(77,747)	(119,951)	(115,692)
Total Resources for:11430 - Seattle Center McCaw Hall Fund		6,071,020	5,797,887	5,755,683	5,759,943
360900	Miscellaneous Revs-Other Rev	(131,482)	-	-	-
Total Revenues for: 30010 - REET I Capital Fund		(131,482)	-	-	-
360020	Inv Earn-Residual Cash	-	17,000	17,000	17,000
379020	Capital Contributions	230,000	337,000	357,000	368,000
397010	Operating Transfers In	263,000	337,000	357,000	368,000
Total Revenues for: 34070 - McCaw Hall Capital Reserve		493,000	691,000	731,000	753,000
Total CEN Resources		44,919,213	34,930,442	37,950,427	36,666,677

Seattle Center

Appropriations by Budget Summary Level and Program

CEN - BC-SC-BWT - Bagley Wright Trust Fund

#N/A

Program Expenditures	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Bagley Wright Trust Fund	57,600	-	-	-
Total	57,600	-	-	-

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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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
McCaw Hall Asset Preservation	192,063	691,000	731,000	753,000
Total	192,063	691,000	731,000	753,000
Full-time Equivalents Total*	0.38	0.38	0.38	0.38

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Seattle Center

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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Armory Rehabilitation	1,209,449	1,600,000	950,000	1,060,000
Campuswide Improvements and Re	12,816,628	31,357,000	12,933,435	8,283,539
Facility Infrastructure Renova	5,496,785	349,703	2,500,000	4,000,000
Parking Repairs & Improvements	1,109,535	587,000	500,000	500,000
Public Gathering Space Improve	140,675	626,297	2,100,000	850,000
Utility Infrstr MP and Repairs	835,661	1,924,000	1,071,000	1,278,000
Total	21,828,597	36,444,000	20,054,435	15,971,539
Full-time Equivalents Total*	7.26	7.26	9.26	9.26

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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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Armory Rehabilitation	1,209,449	1,600,000	950,000	1,060,000
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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Campuswide Improvements and Re	12,046,910	31,357,000	12,933,435	8,283,539
Full Time Equivalents Total	4.20	4.20	6.20	6.20

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.

Seattle Center

	2025	2026	2027	2028
Expenditures/FTE	Actuals	Adopted	Proposed	Proposed
Facility Infrastructure Renova	5,496,785	349,703	2,500,000	4,000,000
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.

	2025	2026	2027	2028
Expenditures/FTE	Actuals	Adopted	Proposed	Proposed
Parking Repairs & Improvements	1,109,535	587,000	500,000	500,000
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.

	2025	2026	2027	2028
Expenditures/FTE	Actuals	Adopted	Proposed	Proposed
Public Gathering Space Improve	140,675	626,297	2,100,000	850,000
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.

	2025	2026	2027	2028
Expenditures/FTE	Actuals	Adopted	Proposed	Proposed
Utility Infrstr MP and Repairs	835,661	1,924,000	1,071,000	1,278,000
Full Time Equivalents Total	0.67	0.67	0.67	0.67

Seattle Center

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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Monorail Rehabilitation	1,523,224	1,207,213	964,634	964,634
Total	1,523,224	1,207,213	964,634	964,634
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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Access	2,200,549	3,339,804	3,323,833	3,324,237
Campus Grounds	23,604,857	21,666,345	21,531,252	21,534,672
Commercial Events	3,337,370	2,709,031	2,687,762	2,688,300
Community Programs	3,157,733	3,519,134	3,279,283	3,279,732
Cultural Facilities	333,508	386,072	382,627	382,714
Festivals	1,471,403	2,503,557	2,710,302	2,710,692
Total	34,105,420	34,123,943	33,915,059	33,920,347
Full-time Equivalents Total*	171.08	171.08	171.08	171.08

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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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Access	2,200,549	3,339,804	3,323,833	3,324,237
Full Time Equivalents Total	6.91	6.91	6.91	6.91

Seattle Center

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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Campus Grounds	23,604,857	21,666,345	21,531,252	21,534,672
Full Time Equivalents Total	120.25	120.25	120.25	120.25

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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Commercial Events	3,337,370	2,709,031	2,687,762	2,688,300
Full Time Equivalents Total	11.38	11.38	11.38	11.38

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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Community Programs	3,157,733	3,519,134	3,279,283	3,279,732
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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Cultural Facilities	333,508	386,072	382,627	382,714
Full Time Equivalents Total	3.38	3.38	3.38	3.38

Seattle Center

Festivals

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

Expenditures/FTE	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Festivals	1,471,403	2,503,557	2,710,302	2,710,692
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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Waterfront O&M	5,933,314	8,585,588	8,530,510	8,660,632
Total	5,933,314	8,585,588	8,530,510	8,660,632
Full-time Equivalents Total*	40.50	42.50	46.00	46.00

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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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
McCaw Hall	6,573,060	6,991,567	6,863,695	6,867,955
Total	6,573,060	6,991,567	6,863,695	6,867,955
Full-time Equivalents Total*	36.25	36.25	36.25	36.25

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Seattle Center

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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
KeyArena	-	-	-	-
Total	-	-	-	-

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CEN - BO-SC-68000 - Civic Projects

The purpose of the Civic Projects Summary Level is to pay for expenses related to reimbursable capital-related services, including planning and leadership support, provided by Seattle Center for other City departments and external partners.

Program Expenditures	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Civic Projects	10,466,765	-	-	-
Total	10,466,765	-	-	-

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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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
CIP Indirect Costs	69,637	-	-	-
Citywide Indirect Costs	3,189,129	4,116,942	4,920,921	5,680,809
Departmental Indirect Costs	8,342,926	10,329,590	12,520,724	11,522,632
Divisional Indirect	482,806	(104,811)	(104,032)	(104,052)
Employee Benefits	(721,162)	(4,156,543)	(4,156,543)	(4,156,543)
Indirect Cost Recovery Offset	(1,277,324)	(833,005)	(833,005)	(833,005)
Total	10,086,012	9,352,174	12,348,066	12,109,841
Full-time Equivalents Total*	1.50	1.50	1.50	1.50

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Seattle Center

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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
CIP Indirect Costs	69,637	-	-	-

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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Citywide Indirect Costs	3,189,129	4,116,942	4,920,921	5,680,809

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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Departmental Indirect Costs	8,342,926	10,329,590	12,520,724	11,522,632
Full Time Equivalents Total	1.50	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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Divisional Indirect	482,806	(104,811)	(104,032)	(104,052)

Seattle Center

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.

	2025	2026	2027	2028
Expenditures/FTE	Actuals	Adopted	Proposed	Proposed
Employee Benefits	(721,162)	(4,156,543)	(4,156,543)	(4,156,543)

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.

	2025	2026	2027	2028
Expenditures/FTE	Actuals	Adopted	Proposed	Proposed
Indirect Cost Recovery Offset	(1,277,324)	(833,005)	(833,005)	(833,005)

Seattle Public Library

Tom Fay, Chief Librarian

(206) 386-4636

<https://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

	2025	2026	2027	2028
	Actuals	Adopted	Proposed	Proposed
Department Support				
General Fund Support	68,479,495	65,702,413	66,520,612	67,598,975
Other Funding - Operating	29,660,270	36,802,813	45,671,169	48,102,425
Total Operations	98,139,765	102,505,226	112,191,781	115,701,400
Capital Support				
Other Funding - Capital	7,418,807	2,587,000	23,049,000	11,176,000
Total Capital	7,418,807	2,587,000	23,049,000	11,176,000
Total Appropriations	105,558,572	105,092,226	135,240,781	126,877,400

Seattle Public Library

Budget Overview

The 2027 Proposed Budget for Seattle Public Library (the Library) is \$135.2 million, which is a \$30.1 million, or 28.7%, increase compared to the 2026 Adopted Budget. This substantial increase is from passage of the 2026 Library Levy, which includes baseline and supplemental investments that will maintain a higher budget level for the Library for the next six years than during the 2019 Library Levy six-year period. The proposed budget does not make changes to the main Library Fund, which, in tandem with levy funds, maintains core services, including operating hours, a robust physical and electronic collection, and community programs. The increased funding will sustain Library operating hours, and provide additional resources to support all-ages programming, increased security and emergency preparedness, Community Resource Specialist staffing, and an Office of Inclusion and Belonging. The budget also provides for expanded resources for the physical collection, e-books, e-audio books and the Peak Picks program, as well as continuing the elimination of late fines.

2026 Library Levy

The 2019 Library Levy concludes its seven-year term on December 31, 2026. In 2025, and outside of its regular community and stakeholder engagement in process improvement and reporting, the Seattle Public Library commenced public outreach to inform a 2026 levy proposal. In collaboration with the Mayor's Office, the final 2026 Library Levy proposal was placed on the August 4, 2026 ballot. Given that the 2019 Library Levy funds approximately one-third of the Library's budget, the initial package transmitted to City Council featured sustaining existing services and programming established in the prior levy, such as maintaining the expansion of open hours and operating days; providing referral services for patrons in crisis in need of social services or other supports; retaining the elimination of library fines; ensuring free and available access to public computing services, including the use of free portable wi-fi hotspot units; and continuing decarbonization and retrofitting capital work at historic Carnegie-era branches. These baseline services comprise a seven-year total of \$339.2 million, of which \$122.9 million represents several budgetary actions shifting General Fund for levy funding throughout the prior levy period; \$70.8 million in supplemental investments brought the initial seven-year proposal to \$410.0 million. The City Council made additional changes, bringing the total package approved by the voters to \$479.7 million over seven years.

The initial proposal (\$410.0 million seven-year total) is comprised of the following five elements.

Hours and Access (\$218.4M): Includes baseline investments of maintaining the expanded open hours and additional days across the library system established in the prior levy; continuing programming for early learning, including Kaleidoscope Play and Learn, and for at-risk youth; security investments, including security support staff; and Community Resource Specialist to provide engagement and referral services for patrons who may be experiencing crisis. Supplemental investments seek to enhance the patron experience, including increasing library programming staffing (\$12.6M) and security investments (\$7.7M); also, the budget for the Library's Director of Inclusion and Belonging is transitioned from gift funds to the levy as a stable fund source (\$2.4M).

Collections (\$58.5M): Includes baseline investments for physical and electronic materials, and the staff and non-labor support needed to maintain purchasing and distribution of the Library's vast collection, which sees over 12.8M check outs each year. The levy continues the elimination of fines for overdue materials; this successful policy is informed by nationwide analyses indicating that overdue fines 1) do not result in higher return rates and 2) disproportionately block patrons of lower financial means from library services. The levy serves as a replacement fund source for revenue displaced by the policy. Supplemental investments include augmenting e-materials (\$2.4M) and physical materials (\$2.2M).

Technology (\$38.2M): Includes baseline investments to support free access to computers, laptops, along with software licenses, subscriptions and print and copy services for patrons and staff, as well as the Hotspot Program for portable wi-fi. This investment area is particularly salient after the ransomware attack in May 2024; while the Library has already made significant improvements in cybersecurity since then, supplementary investments in the levy include additional budget for further cybersecurity enhancements (\$3.0M). Supplemental investments also include

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resources for mobile device management (\$1.2M) and enterprise applications and support for operations (\$3.1M).

Maintenance (\$85.9M): Includes investments to keep facilities open, clean, functional, and welcoming to all, with baseline major maintenance funding, capital staffing, custodial support and furniture purchases. Supplemental investments add additional facilities and custodial support (\$5.9M), budget for addressing deferred and scheduled maintenance needs (\$10.0M), and finally funding to complete seismic retrofit project at Columbia Branch (\$13.0M), with construction anticipated to begin as early as December 2027.

Administration (\$9.0M): Includes administrative support for levy implementation, human resources staff, and a portion of City Central Costs.

City Council changes to the 2026 Library Levy

City Council amended the proposal by adding \$69.7 million over seven years for a levy total of \$479.7 million. Amendments include capital improvements at the Central Library, including a major renovation of the downtown Central Library, accessibility improvements and elevator repair (\$18.2M); seismic retrofit of an additional Carnegie-era library branch (\$15.0M); cooling and deferred maintenance (\$15.0M); additional physical and electronic library materials and related staffing (\$8.4M); expansion of programs serving English for Speakers of Other Languages (ESOL) and youth (\$4.5M); additional Community Resource Specialists (\$4.1M); and an expansion of Peak Picks (\$2.5M), the program allowing patrons immediate and fast access to recent and popular titles in the collection. Council also moved the Seattle Channel to SPL (\$2.1M); funds from the levy will sustainably support Seattle Channel programming, production and operations for the seven-year period.

The 2026 Library Levy was passed by voters on August 4, 2026, with 75% approval.

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Incremental Budget Changes

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	Dollars	FTE
2027 Beginning Budget	103,290,226	-
Baseline		
Citywide Adjustments for Standard Cost Changes	1,173,280	-
Reduce SCERS Retirement Contribution Rate	(739,379)	-
Proposed Operating		
Add 2026 Library Levy Fund Appropriations for Library Operations	44,695,000	-
Proposed Capital		
Add 2026 Library Levy Fund Appropriations for Library Capital	22,264,000	-
Add Outyear CIP Funding	-	-
Proposed Technical		
Technical Budget Restructure	-	-
Closeout 2019 Library Levy Fund	(35,442,346)	-
Fund Balancing Adjustments - Proposed	-	-
Total Incremental Changes	\$31,950,555	-
Total 2027 Proposed Budget	\$135,240,781	-

Description of Incremental Budget Changes

Baseline

Citywide Adjustments for Standard Cost Changes

Expenditures \$1,173,280

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

Reduce SCERS Retirement Contribution Rate

Expenditures \$(739,379)

The City's employee retirement system, the Seattle City Employees Retirement System (SCERS) is a defined benefit pension program funded by a combination of salary-based employer (i.e., the City) and employee contributions, and investment earnings. Based on the updated actuarial valuation for 2026, this item reduces the employer contribution rate from the endorsed rate of 15.06% to the SCERS minimum actuarial required rate of 13.48% for 2027 and 13.52% for 2028.

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Proposed Operating

Add 2026 Library Levy Fund Appropriations for Library Operations

Expenditures	\$44,695,000
Revenues	\$68,275,500

In August 2026, Seattle voters approved the 2026 Library Levy and its seven-year total of \$479.7 million to replace the 2019 Library Levy, which concludes in 2026. This action includes the annual levy revenue based on collection of estimated property taxes and adds appropriations to operations commensurate with the spending plan as authorized in Ordinance 127419, including \$44.7 million in 2027 and \$47.1 million in 2028. These appropriations include spending in the following categories.

Open Hours and Access (\$27.9M): sustaining Library operating hours, which provides direct access to technology housed in Library buildings, the circulating collections, enriching programming, support for early literacy ages 0-5, and the ability to interact with knowledgeable staff for information and referral. This category includes additional resources to support all-ages programming, increased security and emergency preparedness, Community Resource Specialist staffing, and an office of inclusion and belonging.

Collections (\$8.9M): funding for access to the physical and digital materials collection. More than 12.8 million items from the collection are checked out each year. This category includes expanded resources for the physical collection as well as more e-books and e-audio books and the Peak Picks program, as well as continuing the elimination of late fines.

Technology (\$4.3M): supporting free access to digital devices (desktop computers, laptops and tablets) that can be used to search online resources, connect to the internet, or use popular software. This category also provides resources to upgrade IT infrastructure and strengthen IT systems and cybersecurity.

Maintenance (\$2.5M): labor and non-labor costs for facilities and custodial support to keep SPL facilities open, clean, functional, and welcoming to all.

Administration (\$1.1M): administrative support for levy management and human resources staffing; also supports a portion of City Central Costs.

Proposed Capital

Add 2026 Library Levy Fund Appropriations for Library Capital

Expenditures	\$22,264,000
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In August 2026, Seattle voters approved the 2026 Library Levy and its seven-year total of \$479.7 million to replace the 2019 Library Levy, which concludes in 2026. This item adds capital appropriations commensurate with the spending plan as authorized in Ordinance 127419, including \$22.3 million in 2027 and \$10.2 million in 2028. These appropriations support the Library's Capital Improvement Program (CIP) that addresses capital safety and deferred and scheduled maintenance needs.

Under the 2019 Library Levy concluding in 2026, the Columbia Library Seismic Retrofit project was intended to be the final unreinforced masonry (URM) capital project at three Carnegie-era branches. The URM projects overall were delayed due to the COVID-19 pandemic, resulting in the Columbia Library project's inclusion in the 2026 Library Levy (\$13.0M). Construction for the project may begin as early as December 2027.

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Add Outyear Capital Improvement Program Funding

Expenditures -

This technical item adds outyear Real Estate Excise Tax (REET) allocation of \$852,000 to the Library Major Maintenance Master Project in 2032. For more information, please see the Library's 2027-2032 Capital Improvement Program (CIP). This item is an annual change adding planned spending assumptions to the last year of the CIP.

Proposed Technical

Technical Budget Restructure

Expenditures -

This technical, net-neutral item moves funding between budget programs to align with Seattle Public Library's budget restructure.

Closeout 2019 Library Levy Fund

Expenditures \$(35,442,346)

Revenues \$(31,850,000)

This technical item reflects the end of the 2019 Library Levy seven-year period concluding December 31, 2026, by abandoning ongoing related budget authority and revenue of the 2019 Library Levy Fund. The 2027 Library Levy seven-year period commences on January 1, 2027.

Fund Balancing Adjustments - Proposed

Revenues \$(579,946)

This is a technical item to record fund balancing entries for the 10410 Library Fund and 18300 2026 Library Levy Fund, which are primarily managed by this department.

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Expenditure Overview

	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Appropriations				
SPL - BC-PL-B3000 - Capital Improvements				
10410 - Library Fund	1,384,637	-	-	-
14500 - Payroll Expense Tax	60,000	-	-	-
18100 - 2012 Library Levy Fund	9,569	-	-	-
18200 - 2019 Library Levy Fund	5,387,853	1,982,000	-	-
18300 - 2026 Library Levy Fund	-	-	22,264,000	10,184,000
30010 - REET I Capital Fund	432,359	605,000	785,000	992,000
Total for BSL: BC-PL-B3000	7,274,418	2,587,000	23,049,000	11,176,000
SPL - BO-PL-B1ADM - Administrative Services				
10410 - Library Fund	13,748,138	11,944,625	13,750,098	14,001,555
18200 - 2019 Library Levy Fund	3,508,793	4,308,983	-	-
18300 - 2026 Library Levy Fund	-	-	5,617,200	5,629,000
Total for BSL: BO-PL-B1ADM	17,256,931	16,253,608	19,367,298	19,630,555
SPL - BO-PL-B2CTL - Chief Librarian's Office				
10410 - Library Fund	654,098	659,947	660,989	666,788
18200 - 2019 Library Levy Fund	169,519	100,000	-	-
18300 - 2026 Library Levy Fund	-	-	601,000	613,000
Total for BSL: BO-PL-B2CTL	823,617	759,947	1,261,989	1,279,788
SPL - BO-PL-B4PUB - Library Experiences & Engagement				
10410 - Library Fund	50,997,911	49,923,007	48,744,244	49,471,792
18100 - 2012 Library Levy Fund	700,000	-	-	-
18200 - 2019 Library Levy Fund	23,304,592	30,506,033	-	-
18300 - 2026 Library Levy Fund	-	-	36,900,750	39,252,000
Total for BSL: BO-PL-B4PUB	75,002,513	80,429,041	85,644,994	88,723,792
SPL - BO-PL-B5HRS - Human Resources				
10410 - Library Fund	2,853,367	2,844,796	2,950,728	3,028,130
18200 - 2019 Library Levy Fund	88,482	28,970	-	-
18300 - 2026 Library Levy Fund	-	-	401,500	417,000
Total for BSL: BO-PL-B5HRS	2,941,849	2,873,766	3,352,228	3,445,130
SPL - BO-PL-B7STR - Institutional & Strategic Advancement				
10410 - Library Fund	1,360,118	1,387,853	1,390,722	1,401,135
18200 - 2019 Library Levy Fund	823,174	801,014	-	-
18300 - 2026 Library Levy Fund	-	-	1,174,550	1,221,000
Total for BSL: BO-PL-B7STR	2,183,292	2,188,866	2,565,272	2,622,135

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SPL - BO-PL-B9LA - Leadership and Administration

10410 - Library Fund	75,962	-	-	-
Total for BSL: BO-PL-B9LA	75,962	-	-	-

Department Total **105,558,572** **105,092,226** **135,240,781** **126,877,400**

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

Budget Summary by Fund Seattle Public Library

	2025	2026	2027	2028
	Actuals	Adopted	Proposed	Proposed
10410 - Library Fund	71,074,231	66,760,226	67,496,781	68,569,400
14500 - Payroll Expense Tax	60,000	-	-	-
18100 - 2012 Library Levy Fund	709,569	-	-	-
18200 - 2019 Library Levy Fund	33,282,413	37,727,000	-	-
18300 - 2026 Library Levy Fund	-	-	66,959,000	57,316,000
30010 - REET I Capital Fund	432,359	605,000	785,000	992,000
Budget Totals for SPL	105,558,572	105,092,226	135,240,781	126,877,400

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Revenue Overview

2027 Estimated Revenues

Account Code	Account Name	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
330020	Intergov-Revenues	33,302	27,000	27,000	27,000
333110	Ind Fed Grants	1,057,125	-	-	-
334010	State Grants	349,706	-	-	-
335060	Judicial Salary Contrib-State	564	-	-	-
341050	Word Proc/Printing/Dupl Svcs	150,534	105,000	105,000	105,000
350130	Library Fines and Fees	84,516	120,000	120,000	120,000
360210	Oth Interest Earnings	286	-	-	-
360290	Parking Fees	365,155	390,000	390,000	390,000
360300	St Space Facilities Rentals	92,130	150,000	150,000	150,000
360310	Lt Space/Facilities Leases	10	-	-	-
360340	Concession Proceeds	2,201	1,500	1,500	1,500
360370	Insurance Prems & Recoveries	350	-	-	-
360380	Sale Of Junk Or Salvage	52,762	85,000	85,000	85,000
360900	Miscellaneous Revs-Other Rev	250	1,500	1,500	1,500
397010	Operating Transfers In	66,554,495	65,702,413	66,520,612	67,598,976
397200	Interfund Revenue	166,000	177,814	177,814	177,814
Total Revenues for: 10410 - Library Fund		68,909,386	66,760,227	67,578,426	68,656,790
400000	Use of/Contribution to Fund Balance	-	(1)	(81,645)	(87,390)
Total Resources for:10410 - Library Fund		68,909,386	66,760,226	67,496,781	68,569,400
337080	Other Private Contrib & Dons	5,750,281	-	-	-
360900	Miscellaneous Revs-Other Rev	10	-	-	-
Total Revenues for: 18100 - 2012 Library Levy Fund		(169,467)	-	-	-
311010	Real & Personal Property Taxes	31,793,181	31,750,000	-	-
360010	Investment Interest	-	100,000	-	-
397010	Operating Transfers In	(850,000)	-	-	-
Total Revenues for: 18200 - 2019 Library Levy Fund		30,943,181	31,850,000	-	-
400000	Use of/Contribution to Fund Balance	-	5,877,000	-	-
Total Resources for:18200 - 2019 Library Levy Fund		30,943,181	37,727,000	-	-

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311010	Real & Personal Property Taxes	-	-	68,263,000	68,263,000
360010	Investment Interest	-	-	12,500	387,000
Total Revenues for: 18300 - 2026 Library Levy Fund		-	-	68,275,500	68,650,000
400000	Use of/Contribution to Fund Balance	-	-	(1,316,500)	(11,334,000)
Total Resources for:18300 - 2026 Library Levy Fund		-	-	66,959,000	57,316,000
Total SPL Resources		99,683,100	104,487,227	134,455,781	125,885,400

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Appropriations by Budget Summary Level and Program

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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Capital Improvements	6,872,745	2,113,000	22,590,000	10,249,000
IT Infrastructure	546,062	474,000	459,000	927,000
Total	7,418,807	2,587,000	23,049,000	11,176,000

**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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Capital Improvements	6,872,745	2,113,000	22,590,000	10,249,000

IT Infrastructure

Expenditures/FTE	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
IT Infrastructure	546,062	474,000	459,000	927,000

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SPL - BO-PL-B1ADM - Administrative Services

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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Administrative Services	3,410,000	1,072,860	1,460,476	1,277,590
Event Services	-	896,236	-	-
FAC Services	9,487,434	11,907,889	10,183,571	10,383,134
Financial Services	1,886,974	2,376,622	2,099,383	2,210,145
Materials Distribution	-	-	2,377,536	2,420,718
Security Services	3,020,614	-	3,246,331	3,338,968
Total	17,805,022	16,253,608	19,367,298	19,630,555

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The following information summarizes the programs in Administrative Services 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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Administrative Services	3,410,000	1,072,860	1,460,476	1,277,590

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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Event Services	-	896,236	-	-

FAC Services

The purpose of the FAC Services Program is to maintain and secure the Library's buildings and grounds so that library services are delivered in safe, secure, clean, well-functioning and comfortable environments.

Expenditures/FTE	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
FAC Services	9,487,434	11,907,889	10,183,571	10,383,134

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Financial Services

The purpose of the Financial Services Program is to provide accurate financial, purchasing, and budget services to, and on behalf of, the Library so that it is accountable for maximizing resources in carrying out its mission.

Expenditures/FTE	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Financial Services	1,886,974	2,376,622	2,099,383	2,210,145

Materials Distribution

The purpose of the Materials Distribution Services Program is to manage the Library's materials distribution system and maintain the vehicle fleet so that materials are readily available to patrons.

Expenditures/FTE	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Materials Distribution	-	-	2,377,536	2,420,718

Security Services

The purpose of the Security Services Program is to provide security support so that library services are delivered in a safe and secure environment.

Expenditures/FTE	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Security Services	3,020,614	-	3,246,331	3,338,968

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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Chief Librarian's Office	1,230,011	759,947	1,261,989	1,279,788
Total	1,230,011	759,947	1,261,989	1,279,788

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Seattle Public Library

SPL - BO-PL-B4PUB - Library Experiences & Engagement

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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Branch Library Services	43,097,016	52,171,654	55,403,060	57,731,776
Equity Learning & Engagement Svc	5,540,776	-	-	-
Information Technology	7,705,033	6,661,454	7,885,579	8,186,461
LEED Administration	3,126,190	-	-	-
Special Collections	-	-	509,583	525,385
Technical and Collection Services	20,736,401	21,595,932	21,846,772	22,280,170
Total	80,205,416	80,429,041	85,644,994	88,723,792

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The following information summarizes the programs in Library Experiences & Engagement Budget Summary Level:

Branch Library Services

The purpose of the Central Library Program is to provide services, materials, and programs close to where people live and work to support lifelong learning, cultural enrichment, recreational reading and community engagement.

Expenditures/FTE	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Branch Library Services	43,097,016	52,171,654	55,403,060	57,731,776

Equity Learning & Engagement Svc

The purpose of the Equity Learning & Engagement Services Program is to support systemwide programming for children, teens and adults, community engagement, and public education and programming.

Expenditures/FTE	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Equity Learning & Engagement Svc	5,540,776	-	-	-

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Information Technology

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

	2025	2026	2027	2028
Expenditures/FTE	Actuals	Adopted	Proposed	Proposed
Information Technology	7,705,033	6,661,454	7,885,579	8,186,461

LEED Administration

The purpose of the Library Experiences & Engagement Administration Program is to administer public services, programs, and collection development and access.

	2025	2026	2027	2028
Expenditures/FTE	Actuals	Adopted	Proposed	Proposed
LEED Administration	3,126,190	-	-	-

Special Collections

The purpose of the Special Collections Programs is to make library books, materials, databases, downloadable materials, and the library catalog available to patrons.

	2025	2026	2027	2028
Expenditures/FTE	Actuals	Adopted	Proposed	Proposed
Special Collections	-	-	509,583	525,385

Technical and Collection Services

The purpose of the Technical & Collection Services Program is to make library books, materials, databases, downloadable materials, and the library catalog available to patrons.

	2025	2026	2027	2028
Expenditures/FTE	Actuals	Adopted	Proposed	Proposed
Technical and Collection Services	20,736,401	21,595,932	21,846,772	22,280,170

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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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Human Resources	2,876,285	2,873,766	3,352,228	3,445,130
Safety & Health Services	129,201	-	-	-
Total	3,005,485	2,873,766	3,352,228	3,445,130

**FTE totals are provided for informational 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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Human Resources	2,876,285	2,873,766	3,352,228	3,445,130

Safety & Health Services

Expenditures/FTE	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Safety & Health Services	129,201	-	-	-

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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Institutional & Strategic Advancement	2,985,566	2,188,866	2,565,272	2,622,135
Total	2,985,566	2,188,866	2,565,272	2,622,135

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

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SPL - BO-PL-B9LA - Leadership and Administration

Program Expenditures	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Citywide Indirect Costs	75,962	-	-	-
Total	75,962	-	-	-

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

Department of Education and Early Learning

Dwane Chappelle, Director

(206) 233-5118

<https://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. Using funding from the Families, Education, Preschool, and Promise (FEPP) Levy, 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

	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Department Support				
General Fund Support	20,798,490	7,010,474	6,530,308	6,270,894
Other Funding - Operating	127,829,846	169,845,445	185,478,448	198,030,334
Total Operations	148,628,336	176,855,919	192,008,756	204,301,228
Total Appropriations	148,628,336	176,855,919	192,008,756	204,301,228
Full-Time Equivalents Total*	124.50	124.50	125.50	125.50

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

Budget Overview

The Department of Education and Early Learning's (DEEL) 2027-2028 Proposed Budget reflects mostly technical adjustments to align its budget with the Families, Education, Preschool and Promise (FEPP) Levy 2025 Implementation & Evaluation Plan (I&E Plan) and to reflect the nearly full spend down of the FEPP 2018 Levy in 2026. It also includes two one-time investments that support college and career readiness, and Seattle Preschool Program extended day and full year expansion. Finally, the proposed budget makes technical adjustments related to central cost and retirement rate changes.

Department of Education and Early Learning

Families, Education, Preschool and Promise (FEPP) Levy

In November 2025, Seattle voters approved the six-year \$1.3 billion FEPP Levy. The FEPP 2025 Levy was a renewal of the FEPP 2018 Levy and is a continuation and expansion of levy objectives. The FEPP 2025 levy ordinance, Ordinance 127238, directed DEEL to develop an Implementation and Evaluation (I&E) Plan. DEEL engaged stakeholders across preschool, K-12, student health and safety, and postsecondary continuum to inform development of the plan. After an outreach and engagement process, FEPP 2025 I&E plan was adopted in July 2026 through Ordinance 127481.

The core components of the Levy support youth and children from early childhood through to college and career. Its investments focus on helping youth be ready to start their educational journeys, learn their best in and out of school, and thrive in their postsecondary choices. The FEPP 2025 adopted I&E plan reaffirmed the City's commitment to investing in the basic needs of children and youth with the inclusion of universal school meals for all Seattle Public Schools (SPS) students until the state begins to fund universal meals, which is anticipated to be the 2028-2029 school year. This investment will fill in the gaps that current federal and state funds do not cover and ensure that all students at every SPS school will have access to one breakfast and lunch at no cost during the school year. In the 2026-2027 school year, universal school meals will be supported by JumpStart Payroll Expense Tax, with FEPP 2025 Levy supporting the gaps in the 2027-2028 school year. All school meal funding is in the Office of Sustainability and Environment's (OSE) budget.

In alignment with the FEPP 2025 Every Child Ready Initiative which focuses on investing in high-quality, equitable programs to support the health, development, safety, and learning of Seattle's children and youth, from cradle to career, the DEEL 2027-2028 Proposed Budget aligned investments are comprised of the following investment areas:

Ready to Start – Early Learning

To align DEEL's 2027-2028 budget with the FEPP 2025 I&E plan, investment in Early Learning increases by about \$38 million in 2027 and \$44 million in 2028. The Preschool and Early Learning investments are allocated across four strategies, evaluation, and DEEL administration. The four strategies include: home visiting, health, childcare, and preschool. Total FEPP 2025 Levy investment over six-years in this area is \$655 million. The FEPP 2025 Levy also funds Seattle Parks and Recreation (SPR) directly to support childcare scholarships; please see its budget section for more details. Key anticipated metrics for the 2027-2028 investments include the following:

- Home Visiting- 300 annual clients through the Nurse Family Partnership program, and 275 children served annually through ParentChild+ program.
- Health – 175 children served annually via the Developmental Bridge Program, and 90 sites available annually through the Childcare Health Program.
- Childcare – 1,300 families served annually through the Childcare Assistance Program (CCAP)
- Preschool – 2,700 seats in 2027-2028 served through Seattle Preschool Program. Service targets aim to increase to 3,100 seats and 840 dual language seats by year six (2030) of the levy.

Ready to Learn – K-12

To align DEEL's 2027-2028 budget with the FEPP 2025 I&E plan, investment in K-12 increases by about \$24 million in 2027 and \$28 million in 2028. The K-12 investments are allocated across four strategies: Expanded Learning Opportunities, Health, Safety, and Basic Needs. Total Levy investment over six years in this area is \$479 million. Key FEPP 2025 Levy K-12 investments related to school meals, food assistance, environmental learning, out-of-school time efforts, and student safety are funded directly in OSE, SPR, and Human Services Department (HSD) budgets; please see those budget book sections for more details. Key strategies include:

- Expanded Learning Opportunities – Support through School-Based investment programs serving 5,000 students annually, Community-Based investment programs serving 2,500 students annually and middle school sports serving 3,000 students annually.
- Health – Expanded access to health services via school-based health centers in 29 schools for the 2026-2027 school year, serving 7,300 students in year 1(2025).

Department of Education and Early Learning

- Safety – Restorative practices that focus on building community and trust with multiple tiers of support, and opportunity-based mentoring that aims to provide services to 100 students annually.
- Basic Needs – Food Assistance program that aims to support 5,000 families annually.

Ready to Launch – Post-Secondary

To align DEEL's 2027-2028 budget with the FEPP 2025 I&E plan, investment in Postsecondary programming increases by \$6 million in 2027 and \$7 million in 2028. Postsecondary investments are allocated via two primary strategies, College Pathways and Career Pathways. Total Levy investments over the six years in this area is \$113 million. Key postsecondary investments are also funded via HSD; please see its budget book section for more details.

- College Pathways – Seattle Promise Program focused on College Readiness serving 2,000 students annually, College Enrollment serving 1,475 students enrolled each fall, and Retention, Persistence and Completion serving 1,475 students annually.
- Career Pathways – Public Sector Career Programs serving 15 Fire Career participants and 25 Police Career participants annually. Service targets for the Path to Trades Non-Colleges will be determined annually.

Department of Education and Early Learning

Incremental Budget Changes

Department of Education and Early Learning

	Dollars	FTE
2026 Adopted Budget	176,855,919	124.50
Baseline		
Citywide Adjustments for Standard Cost Changes	3,528,488	-
Reduce SCERS Retirement Contribution Rate	-	-
Proposed Operating		
SPP Extended Day Full Year	1,952,748	-
Post-Secondary Success Initiative	300,000	-
Proposed Technical		
FEPP 2025 Spending Plan Alignment - Early Learning	37,851,425	1.00
FEPP 2025 Spending Plan Alignment - K-12 Programs	23,957,977	-
FEPP 2025 Spending Plan Alignment - Post-Secondary	6,098,699	-
FEPP 2025 Spending Plan Alignment - Leadership and Administration	4,279,465	-
FEPP 2025 Levy Revenue Adjustment	-	-
Remove FEPP 2018 Levy Budget Authority from Early Learning	(30,780,106)	-
Remove FEPP 2018 Levy Budget Authority from K-12	(21,387,334)	-
Remove FEPP 2018 Levy Budget Authority from Post-Secondary	(5,534,314)	-
Remove FEPP 2018 Levy Budget Authority from Leadership and Administration	(5,114,211)	-
Remove FEPP 2018 Levy Revenues	-	-
Shift Upward Bound Match Requirement from General Fund to Families and Education Levy Fund	-	-
ECEAP Fund Source Correction	-	-
Department of Education and Early Learning Fund Balancing	-	-
Total Incremental Changes	\$15,152,837	1.00
Total 2027 Proposed Budget	\$192,008,756	125.50

Description of Incremental Budget Changes

Baseline

Citywide Adjustments for Standard Cost Changes

Expenditures \$3,528,488

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

Department of Education and Early Learning

Reduce SCERS Retirement Contribution Rate

Expenditures

-

The City's employee retirement system, the Seattle City Employees Retirement System (SCERS) is a defined benefit pension program funded by a combination of salary-based employer (i.e., the City) and employee contributions, and investment earnings. Based on the updated actuarial valuation for 2026, this item reduces the employer contribution rate from the endorsed rate of 15.06% to the SCERS minimum actuarial required rate of 13.48% for 2027 and 13.52% for 2028.

Proposed Operating

SPP Extended Day Full Year

Expenditures

\$1,952,748

Revenues

\$1,952,748

This item increases Families, Education, Preschool and Promise 2025 Levy budget authority in Early Learning to align with changes to the Seattle Preschool Promise program (SPP). SPP programming will expand to provide extended day, full year services, that will also increase SPP tuition revenue amounts. The FEPP 2025 Levy Ordinance 127238 did not account for increased expenditures and revenues for SPP extended day, full year programming. Increased revenue will support SPP provider contract cost increases.

Post-Secondary Success Initiative

Expenditures

\$300,000

This item adds one-time Families and Education (FEL) 2011 Levy funding in 2027 to continue support for the Post-Secondary Success Initiative which aims to increase student success at colleges and universities in Seattle by better understanding enrollment and completion gaps for underrepresented students. These funds will continue funding one term limited temporary employee from 2026 and form a compensated Advisory Committee that will include youth, academic, and community expertise and ensure community experience and voice is incorporated into the work. The Advisory Committee will work with an evaluation agency to conduct a landscape analysis of Seattle's current postsecondary environment, and identify the strengths, challenges, and opportunities of Seattle's higher education system in relation to the experiences of underserved students.

Proposed Technical

FEPP 2025 Spending Plan Alignment - Early Learning

Expenditures

\$37,851,425

Position Allocation

1.00

This technical item adds Families, Education, Preschool and Promise (FEPP) 2025 Levy budget authority to the Early Learning budget to alignment with the FEPP 2025 Implementation and Evaluation Plan spending plan, which was adopted via Ordinance 127481. This item also included the addition of 1.0 FTE Strategic Advisor 1 that will serve as primary data coordinator and analyst for the Child Care Assistance Program (CCAP) and Seattle Preschool Program (SPP). The addition of this position reflects the increased support need for the CCAP and SPP expansion approved by voters with the renewal of the FEPP 2025 Levy.

FEPP 2025 Spending Plan Alignment - K-12 Programs

Expenditures

\$23,957,977

This technical item adds Families, Education, Preschool and Promise (FEPP) 2025 Levy budget authority to the K-12 budget to align with the FEPP 2025 Implementation and Evaluation Plan spending plan. Spending will continue to

Department of Education and Early Learning

support school-based investments, opportunity & access investments, mental health, nutrition, out-of-school time investments, and other K-12 investments in the 2026-2027 school year. The transition year 2026-2027 school year supports continuation of most FEPP 2018 programs.

FEPP 2025 Spending Plan Alignment - Post-Secondary

Expenditures	\$6,098,699
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This technical item adds Families, Education, Preschool and Promise (FEPP) 2025 Levy budget authority to the Postsecondary budget to align with the FEPP 2025 Implementation and Evaluation Plan spending plan. The increased funding for the Postsecondary programs continues to support the Seattle Promise program as well as new programmatic expansions such as career pathways -fire careers, police career, trades non-colleges.

FEPP 2025 Spending Plan Alignment - Leadership and Administration

Expenditures	\$4,279,465
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This technical item adds Families, Education, Preschool and Promise (FEPP) 2025 Levy budget authority to the Leadership and Administration budget to align with the FEPP 2025 Implementation and Evaluation Plan spending plan.

FEPP 2025 Levy Revenue Adjustment

Revenues	\$7,100,000
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This technical adjustment aligns FEPP Levy revenues with the revenue forecast.

Remove FEPP 2018 Levy Budget Authority from Early Learning

Expenditures	\$(30,780,106)
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This technical item decreases the Families, Education, Preschool and Promise (FEPP) 2018 budget authority in DEEL's Early Learning budget to reflect the end of the levy. The 2025-2026 school year was the final school year funded fully by the FEPP 2018 Levy, which was replaced with the voter-approved FEPP 2025 Levy. Continuing levy expenditures reflecting the FEPP 2025 Levy's Implementation and Evaluation plan are in FEPP 2025 technical items.

Remove FEPP 2018 Levy Budget Authority from K-12

Expenditures	\$(21,387,334)
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This technical item decreases the Families, Education, Preschool and Promise (FEPP) 2018 budget authority in the K-12 budget to reflect the end of the levy. The 2025-2026 school year was the final school year funded fully by the FEPP 2018 Levy, which was replaced with the voter-approved FEPP 2025 Levy. Continuing levy expenditures reflecting the FEPP 2025 Levy's Implementation and Evaluation plan are in FEPP 2025 technical items.

Remove FEPP 2018 Levy Budget Authority from Post-Secondary

Expenditures	\$(5,534,314)
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This technical item decreases the Families, Education, Preschool and Promise (FEPP) 2018 budget authority in the Postsecondary budget to reflect the end of the levy. The 2025-2026 school year was the final school year funded fully by the FEPP 2018 Levy, which was replaced with the voter-approved FEPP 2025 Levy. Continuing levy expenditures reflecting the FEPP 2025 Levy's Implementation and Evaluation plan are in FEPP 2025 technical items.

Department of Education and Early Learning

Remove FEPP 2018 Levy Budget Authority from Leadership and Administration

Expenditures	\$(5,114,211)
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This technical item decreases the Families, Education, Preschool and Promise (FEPP) 2018 budget authority in the Leadership and Administration budget to reflect the end of the levy. The 2025-2026 school year was the final school year funded fully by the FEPP 2018 Levy, which was replaced with the voter-approved FEPP 2025 Levy. Continuing levy expenditures reflecting the FEPP 2025 Levy's Implementation and Evaluation plan are in FEPP 2025 technical items.

Remove FEPP 2018 Levy Revenues

Revenues	\$(16,440,975)
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This technical item decreases the Families, Educations, Preschool and Promise (FEPP) 2018 revenue budget to reflect the end of the levy. Continuing levy expenditures reflecting the FEPP 2025 Levy's Implementation and Evaluation plan are in FEPP 2025 technical items.

Shift Upward Bound Match Requirement from General Fund to Families and Education Levy Fund

Expenditures	-
Revenues	\$(280,166)

This technical item shifts \$480,000 in 2027 and 773,000 in 2028 from the General Fund to the Families and Education (FEL) Levy for the Upward Bound programming match requirement. The General Fund revenue forecast for the City's budget is insufficient to cover all anticipated citywide costs. The program is funded in part by a Federal TRIO grant of \$280,000 with a match requirement. The Upward Bound Program serves high school students from low-income families, and the goal of the program is to increase the rate at which participants complete secondary education and enroll in and graduate from institutions of postsecondary education.

As a result of this shift, the department only has grant-backed General Fund appropriations in its proposed budget. The FEL Levy fund balance that will be used to Support Families, Education, Preschool and Promise 2025 Levy investments as planned in the development of the levy spending plan, will be about \$14 million.

ECEAP Fund Source Correction

Expenditures	-
Revenues	-

This technical item is a net zero update to 2027 and 2028 ECEAP grant funding sources codes to allow for school year tracking of grant expenditure and revenues.

Department of Education and Early Learning Fund Balancing

Revenues	\$(29,592,750)
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This is a technical item to record a fund balancing entry for the 2011 Families and Education Levy Fund, the Families, Education, Preschool and Promise 2018 Levy Fund, and the Families, Education, Preschool and Promise 2025 Levy Fund, which are primarily managed by the Department of Education and Early Learning.

Department of Education and Early Learning

Expenditure Overview

	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Appropriations				
DEEL - BO-EE-IL100 - Early Learning				
00100 - General Fund	16,788,469	6,270,894	6,270,894	6,270,894
00155 - Sweetened Beverage Tax Fund	6,738,186	-	-	-
17857 - 2011 Families and Education Levy	276,000	-	-	-
17861 - Seattle Preschool Levy Fund	7,328	-	-	-
17871 - Families Education Preschool Promise Levy	53,191,481	30,780,106	-	-
17876 - FEPP Levy 2025	-	56,780,687	97,155,568	103,762,404
Total for BSL: BO-EE-IL100	77,001,464	93,831,686	103,426,462	110,033,298
DEEL - BO-EE-IL200 - K-12 Programs				
00100 - General Fund	3,648,128	739,580	259,414	-
14500 - Payroll Expense Tax	4,506,539	-	-	-
17857 - 2011 Families and Education Levy	352,233	-	780,166	772,861
17871 - Families Education Preschool Promise Levy	40,887,089	21,387,334	-	-
17876 - FEPP Levy 2025	-	37,547,575	61,840,469	66,263,586
Total for BSL: BO-EE-IL200	49,393,989	59,674,489	62,880,049	67,036,446
DEEL - BO-EE-IL300 - Post-Secondary Programs				
17871 - Families Education Preschool Promise Levy	13,192,043	5,534,314	-	-
17876 - FEPP Levy 2025	-	6,395,465	12,553,668	13,338,514
Total for BSL: BO-EE-IL300	13,192,043	11,929,779	12,553,668	13,338,514
DEEL - BO-EE-IL700 - Leadership and Administration				
00100 - General Fund	361,893	-	-	-
00155 - Sweetened Beverage Tax Fund	521,322	-	-	-
17857 - 2011 Families and Education Levy	39,900	-	-	-
17871 - Families Education Preschool Promise Levy	8,117,725	5,114,211	-	-
17876 - FEPP Levy 2025	-	6,305,754	13,148,577	13,892,970
Total for BSL: BO-EE-IL700	9,040,840	11,419,965	13,148,577	13,892,970
Department Total	148,628,336	176,855,919	192,008,756	204,301,228
Department Full-Time Equivalents Total*	124.50	124.50	125.50	125.50

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

Department of Education and Early Learning

Budget Summary by Fund Department of Education and Early Learning

	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
00100 - General Fund	20,798,490	7,010,474	6,530,308	6,270,894
00155 - Sweetened Beverage Tax Fund	7,259,508	-	-	-
14500 - Payroll Expense Tax	4,506,539	-	-	-
17857 - 2011 Families and Education Levy	668,133	-	780,166	772,861
17861 - Seattle Preschool Levy Fund	7,328	-	-	-
17871 - Families Education Preschool Promise Levy	115,388,338	62,815,964	-	-
17876 - FEPP Levy 2025	-	107,029,481	184,698,282	197,257,473
Budget Totals for DEEL	148,628,336	176,855,919	192,008,756	204,301,228

Department of Education and Early Learning

Revenue Overview

2027 Estimated Revenues

Account Code	Account Name	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
331110	Direct Fed Grants	650,825	539,580	259,414	-
334010	State Grants	6,705,645	6,270,894	6,270,894	6,270,894
341150	Private Reimbursements	1,163	-	-	-
342130	Communication Service Fees	(585)	-	-	-
Total Revenues for: 00100 - General Fund		7,357,048	6,810,474	6,530,308	6,270,894
311010	Real & Personal Property Taxes	307	-	-	-
360010	Investment Interest	-	50,000	50,000	50,000
Total Revenues for: 17857 - 2011 Families and Education Levy		307	50,000	50,000	50,000
400000	Use of/Contribution to Fund Balance	-	(50,000)	730,166	722,861
Total Resources for:17857 - 2011 Families and Education Levy		307	-	780,166	772,861
311010	Real & Personal Property Taxes	121	-	-	-
Total Revenues for: 17861 - Seattle Preschool Levy Fund		121	-	-	-
311010	Real & Personal Property Taxes	90,823,232	1,361,975	-	-
337080	Other Private Contrib & Dons	-	2,500,000	-	-
341150	Private Reimbursements	4,702,930	-	-	-
360010	Investment Interest	-	579,000	-	-
360690	Building/Oth Space Rent	(459)	-	-	-
397010	Operating Transfers In	-	12,000,000	-	-
Total Revenues for: 17871 - Families Education Preschool Promise Levy		95,525,703	16,440,975	-	-
400000	Use of/Contribution to Fund Balance	-	46,374,989	-	-
Total Resources for:17871 - Families Education Preschool Promise Levy		95,525,703	62,815,964	-	-
311010	Real & Personal Property Taxes	-	207,000,000	208,500,000	208,700,000
337080	Other Private Contrib & Dons	-	2,800,000	7,752,748	8,096,879
360010	Investment Interest	-	2,300,000	4,900,000	4,400,000
Total Revenues for: 17876 - FEPP Levy 2025		-	212,100,000	221,152,748	221,196,879

Department of Education and Early Learning

400000	Use of/Contribution to Fund Balance	-	(91,537,423)	(18,322,916)	(9,450,760)
Total Resources for:17876 - FEPP Levy 2025		-	120,562,577	202,829,832	211,746,119
Total DEEL Resources		102,883,179	190,189,015	210,140,306	218,789,874

Department of Education and Early Learning

Appropriations by Budget Summary Level and Program

DEEL - BO-EE-IL100 - Early Learning

The purpose of the Early Learning Budget Summary Level is to help children enter school ready to succeed, provide preschool teachers with resources and training, and assist Seattle families with gaining access to early learning resources.

Program Expenditures	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Early Learning	77,001,464	93,831,686	103,426,462	110,033,298
Total	77,001,464	93,831,686	103,426,462	110,033,298
Full-time Equivalents Total*	67.50	67.50	68.50	68.50

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

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

The purpose of the K-12 Division Budget Summary Level is to manage K-12 investments in elementary, middle, and high school, as well as health strategies across the K-12 continuum.

Program Expenditures	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
K-12 Programs	49,393,989	59,674,489	62,880,049	67,036,446
Total	49,393,989	59,674,489	62,880,049	67,036,446
Full-time Equivalents Total*	20.00	20.00	20.00	20.00

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

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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Post-Secondary Programs	13,192,043	11,929,779	12,553,668	13,338,514
Total	13,192,043	11,929,779	12,553,668	13,338,514
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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Citywide Indirect Costs	2,399,751	2,569,361	3,529,882	3,739,436
Departmental Indirect Costs	-	29,934	-	-
Divisional Indirect Costs	6,641,089	8,820,670	9,618,695	10,153,534
Total	9,040,840	11,419,965	13,148,577	13,892,970
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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Citywide Indirect Costs	2,399,751	2,569,361	3,529,882	3,739,436

Departmental Indirect Costs

Expenditures/FTE	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Departmental Indirect Costs	-	29,934	-	-
Full Time Equivalents Total	31.00	31.00	31.00	31.00

Divisional Indirect Costs

Expenditures/FTE	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Divisional Indirect Costs	6,641,089	8,820,670	9,618,695	10,153,534
Full Time Equivalents Total	3.00	3.00	3.00	3.00

Human Services Department

Tanya Kim, Director

(206) 386-1001

<https://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, 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 (GF), Sweetened Beverage Tax Fund (SBT Fund), Housing Levy investment earnings in the Office of Housing's Low-Income Housing Fund, Opioid Settlement Fund, Short-Term Rental Tax Fund, the Families, Education, Preschool, and Promise (FEPP) Levy, and the JumpStart Payroll Expense Tax Fund (JumpStart tax).

Budget Snapshot

	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Department Support				
General Fund Support	244,590,847	286,124,434	217,482,894	228,388,483
Other Funding - Operating	139,409,743	134,928,993	227,901,502	229,252,303
Total Operations	384,000,589	421,053,427	445,384,396	457,640,786
Total Appropriations	384,000,589	421,053,427	445,384,396	457,640,786
 Full-Time Equivalents Total*	 469.50	 480.50	 514.50	 514.50

* 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.

Human Services Department

Budget Overview

The 2027-2028 Proposed Budget for the Human Services Department (HSD) is \$445 million. This is a 5.8% increase compared to HSD's 2026 Adopted Budget. The proposed budget prioritizes streamlining and expanding investments to address homelessness, affordability, community safety and supporting all investments with sustainable fund sources.

The proposed budget includes \$10.2 million in ongoing increases for human services provider wages in 2027 and an additional \$11.1 million in 2028 to reflect a 3.8% inflationary increase to service provider contracts in 2027 and a 3.5% increase in 2028. The 2026 Adopted Budget included a 2.6% inflationary increase and a 2% non-inflationary provider pay increase for a total of \$11.7 million. Together, these changes amount to a cumulative \$33 million in increases for human services provider wages from 2026 to 2028.

The proposed budget includes \$185.5 million for addressing homelessness, a net increase of \$13.1 million (7.6%) over the 2026 Adopted Budget. Combined with existing resources identified in the base budget and the net increase, the proposed budget allocates \$37 million to support Mayor Wilson's Shelter Acceleration Initiative to rapidly increase available shelter options for those experiencing homelessness in Seattle. This funding will support 960 new or accelerated units of shelter in 2027. The proposed budget also adds \$6.5 million one-time in 2027 and 2028 from the anticipated interest earnings on a portion of the 2023 Housing Levy cash balances for homelessness prevention services, including rental assistance. The total support for rental assistance is \$16.3 million in 2027 and \$16.6 million in 2028.

The proposed budget also includes a transfer of \$126.8 million from the King County Regional Homelessness Authority (KCRHA) budget program to the City's Homelessness Programs budget program to reflect the transition of homeless services provider contracts back to City administration. An increase of 29 positions is in the proposed budget to support the shelter initiative and oversee expanded homelessness contracts.

The proposed budget transfers \$1.2 million from HSD to the Community Assisted Response and Engagement (CARE) department for the implementation of a Comprehensive Gun Violence Plan. With CARE leading the City's new gun violence plan, HSD is also transferring \$5.1 million in Community Violence Intervention (CVI) contracts for direct coordination at CARE. HSD maintains its prevention-focused community safety contracts, and will work collaboratively with the Mayor's Office, CARE, SPD and other key partners in support of the continuum of care needed to promote safety. The proposed budget also adds two positions to support the network coordination and data analysis needs for this enhanced response. Additionally, \$500,000 General Fund ongoing is added to HSD for a Queer and Trans Stabilization Fund to enhance the safety of 2SLGBTQIA+ communities in the Seattle area.

Lastly, the proposed budget adds \$4 million ongoing for food banks and hot meal access, continuing the level of support for these programs that was added one-time in the 2026 Adopted Budget. The additional funding in the proposed budget is balanced with efforts to sustainably support HSD's work including shifting funds between General Fund and JumpStart Payroll Expense Tax, grant funds, and federal funds, as well as aligning the budget to actual spending where appropriate.

Human Services Department

Incremental Budget Changes

Human Services Department

	Dollars	FTE
2026 Adopted Budget	421,053,427	480.50
Baseline		
Citywide Adjustments for Standard Cost Changes	1,090,434	-
Reduce SCERS Retirement Contribution Rate	(794,502)	-
Remove One-Time Items	(28,311,318)	-
Proposed Operating		
Add Ongoing Funding for New Shelter Capacity and Associated Services	18,310,254	-
Increase HSD Staffing to Administer the City's Homeless Services Contracts	-	29.00
Increase Housing Levy-Backed Budget for Homeless Prevention	6,500,000	-
Use of JumpStart Payroll Expense Tax Fund to Support Homelessness Services Previously Supported by the General Fund	-	-
Repurposing Budget from Closing Shelter Sites	(4,906,000)	-
Add Ongoing Funding for Food Banks and Meal Programs	4,000,000	-
Transfer Budget to CARE for Gun Violence Reduction Programs	(1,200,000)	-
Transfer Community Violence Intervention Contracts to CARE	(5,081,435)	-
Increase Staffing for Enhanced Coordination of Violence Prevention Services	-	2.00
Increase for Queer and Trans Stabilization Fund	500,000	-
Reduce Unified Care Team Position - Management Systems Analyst	(148,092)	(1.00)
Reduce Unified Care Team Position - Strategic Advisor	(190,778)	(1.00)
Shift Community Living Connections Budget to Grant Funding	(328,644)	-
Transfer CDBG Administration Budget from OH to HSD	160,972	-
Shift General Fund for Minor Home Repair with CDBG	(153,070)	-
Align Shelter Lease Budget	(134,671)	-
Expand Utility Discount Program	596,237	-
Shift Utility Discount Program Budget to Utility Funders	-	-
Proposed Technical		
Contract Inflation Adjustment to Align with Seattle Municipal Code	10,151,876	-
Correcting Baseline Aging and Disability Labor Budget	-	-
Correcting Baseline Budget for UCT and Homelessness Administration	-	-
Correction to Human Services Fund Baseline Revenue	(2,452,782)	-
General Fund Operating Adjustment	-	-
HSD Fund Balancing Entries	-	-
HUD Grant Budget Adjustment	269,591	-
Leadership & Administration Indirect Adjustment	8,555	-
Nutrition Grant Adjustment	(263,460)	-

Human Services Department

Older Adult Grant Adjustments	(551,028)	-
Older Adult Grant Revenue Alignment	27,268,563	-
Ongoing Changes from Current Year Legislation	-	5.00
Opioid Fund Adjustment	(9,757)	-
Other Funds Operating Adjustment	-	-
Transfer Budget for HealthOne FTEs to Public Health BSL	-	-
Transfer Budget from KCRHA to Homelessness Programs	24	-
Transfer Budget to Addressing Homelessness	-	-
Transfer Budget to LAD for Researcher Function	-	-
Transfer Budget to LAD for Strategic Advisor	-	-
Transfer Contracts Budget from Healthy Aging to Nutrition	-	-
Transfer Labor Budget to Preparing Youth for Success	-	-
CDBG Funding Source Update	-	-
Transfer Increased CDBG Public Services Budget to Homelessness Budget	-	-
Total Incremental Changes	\$24,330,969	34.00
Total 2027 Proposed Budget	\$445,384,396	514.50

Description of Incremental Budget Changes

Baseline

Citywide Adjustments for Standard Cost Changes

Expenditures	\$1,090,434
Revenues	\$632,682

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

Reduce SCERS Retirement Contribution Rate

Expenditures	\$(794,502)
Revenues	\$(313,221)

The City's employee retirement system, the Seattle City Employees Retirement System (SCERS) is a defined benefit pension program funded by a combination of salary-based employer (i.e., the City) and employee contributions, and investment earnings. Based on the updated actuarial valuation for 2026, this item reduces the employer contribution rate from the endorsed rate of 15.06% to the SCERS minimum actuarial required rate of 13.48% for 2027 and 13.52% for 2028.

Remove One-Time Items

Expenditures	\$(28,311,318)
Revenues	\$(5,300,000)

This item removes \$28.3 million of one-time and two-time funds from HSD's baseline budget.

Human Services Department

Proposed Operating

Add Ongoing Funding for New Shelter Capacity and Associated Services

Expenditures	\$18,310,254
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This item adds \$18.3 million to HSD for the ongoing operations for new and expanded shelter programs for Mayor Wilson's Shelter Accelerator Initiative as outlined in Executive Order 2026-02. This amount includes the funding needed to sustain shelter space opened with one-time money identified in 2026 and additional shelter anticipated to open in 2027.

Seattle is in the midst of a major homelessness crisis. The 2026 Point-in-Time Count found 18,365 individuals experiencing homelessness countywide on a single night; an increase of 9% from 2024 and 72% from 2016. Furthermore, there are estimated to be 1.9 individuals experiencing homelessness per shelter bed in Seattle. There is an urgent need for more beds to reduce this level of homelessness and support pathways indoors for individuals. This item furthers this goal by providing ongoing funding to expand the shelter space and services available in Seattle.

Increase HSD Staffing to Administer the City's Homeless Services Contracts

Position Allocation	29.00
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This item adds 29.0 positions to HSD to provide oversight and administration of the City's homeless services contracts, including both the contracts previously administered by the King County Regional Homelessness Authority (KCRHA) and contracts to support new shelter space opened under Mayor Wilson's Shelter Accelerator initiative. These positions were added as one-time emergency positions in 2026; this item makes the position changes ongoing. This includes 7.0 emergency positions added in April 2026 to support Mayor Wilson's Executive Order 2026-02 to rapidly expand shelter and 23.0 emergency positions added in July 2026 to provide capacity for the return of KCRHA's City-funded service provider contract administration functions to HSD. Funding for these positions will come from HSD's existing budget, including from funding that is being transferred back to HSD from KCRHA.

Increase Housing Levy-Backed Budget for Homeless Prevention

Expenditures	\$6,500,000
Revenues	\$6,500,000

This item adds \$6.5 million Human Services Fund two-times (2027 and 2028) supported by Housing Levy investment earnings in the Office of Housing's Low-Income Housing Fund for homelessness prevention services.

The Seattle Housing Levy Administrative and Financial Plan for Program Years 2026-2028 requires that investment earnings in Housing Levy Rental Production funds be used to support homelessness prevention programs that assist households at imminent risk of homelessness, and that such funds be administered by HSD. This addition brings the total funding for homeless preventions services in HSD's budget to \$16.1 million in 2027 and \$16.6 million in 2028.

Use of JumpStart Payroll Expense Tax Fund to Support Homelessness Services Previously Supported by the General Fund

Expenditures	-
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This item allocates \$46,627,000 from the JumpStart Payroll Expense Tax fund to support Homelessness programs that had previously been supported by the General Fund.

Human Services Department

Repurposing Budget from Closing Shelter Sites

Expenditures \$(4,906,000)

The item reduces HSD's GF allocation by \$4.9 million, which is associated with shelter programs that will cease operations in 2026. This funding is being repurposed to support expanding new shelter.

Add Ongoing Funding for Food Banks and Meal Programs

Expenditures \$4,000,000

This item adds \$4 million ongoing funding for food banks and meal programs and continues the one-time appropriation made for these purposes in the 2026 Adopted Budget. The funding will support food purchase, staffing, donated food procurement, other program operations, and mobile food pantries and home delivery which provide nutritious groceries to families, teens, homebound residents, and other food insecure communities needing food. This brings the City's total investment in food banks and meal programs to \$9.9 million in 2027.

Transfer Budget to CARE for Gun Violence Reduction Programs

Expenditures \$(1,200,000)

This item transfers General Fund in the amount of \$1,200,000 in 2027 and \$1,075,000 in 2028 from HSD to the CARE department to support the development of the City's new Gun Violence Reduction Strategy (GVRS).

Transfer Community Violence Intervention Contracts to CARE

Expenditures \$(5,081,435)

This item transfers \$5,081,435 General Fund for Community Violence Intervention (CVI) contracts from HSD to CARE. Effective January 2027, CARE will assume management of 11 contracts for hospital-based intervention, place-based intervention, and intensive individual services. Along with the proposed Gun Violence Reduction Strategy and the strengthening of HSD community safety services, this proposal will support immediate actions to address gun violence that expands on and complements the City's current investments in violence prevention and intervention. HSD will maintain \$8.3 million in contracts for violence prevention including supportive services and school safety services.

Increase Staffing for Enhanced Coordination of Violence Prevention Services

Position Allocation 2.00

This item adds two positions to HSD to enhance youth violence prevention supportive services and school safety services. These positions will focus on network coordination and data analysis. Together, these roles will strengthen a coordinated, well-supported provider network and build shared data practices that improve service quality, consistency, and impact across the community safety ecosystem. They help ensure providers have the tools, training, and information needed to deliver effective prevention services and support more aligned, data-informed collaboration with City and system partners within the broader violence reduction continuum of services.

Increase for Queer and Trans Stabilization Fund

Expenditures \$500,000

This item provides \$500,000 General Fund ongoing for a Queer and Trans Stabilization Fund. In 2026, HSD participated in a Trans & Queer Stabilization Interdepartmental Team (IDT). The IDT was tasked with developing budget and policy recommendations to increase the City's support for displaced Trans and Queer Individuals migrating to the City of Seattle. The IDT sought to identify rapid response funding, support for community serving organizations, and long-term stabilization efforts. In addition to rapid response funds identified in 2026, the Mayor's

Human Services Department

proposed budget includes \$500,000 to support organizations that help meet the emergent needs of 2SLGBTQIA+ community members.

Reduce Unified Care Team Position - Management Systems Analyst

Expenditures	\$(148,092)
Position Allocation	(1.00)

The General Fund revenue forecast for the City's budget is insufficient to cover all anticipated Citywide costs. General Fund reductions were identified to mitigate this shortfall. This item aligns HSD's Budget for the Unified Care Team (UCT) with current service levels. This item removes a vacant Management Systems Analyst position associated with the UCT Core Team operations.

Reduce Unified Care Team Position - Strategic Advisor

Expenditures	\$(190,778)
Position Allocation	(1.00)

The General Fund revenue forecast for the City's budget is insufficient to cover all anticipated Citywide costs. General Fund reductions were identified to mitigate this shortfall. This item aligns HSD's Budget for the Unified Care Team (UCT) with current service levels. This item removes a vacant Strategic Advisor position associated with the Unified Care Team (UCT) Core Team operations.

Shift Community Living Connections Budget to Grant Funding

Expenditures	\$(328,644)
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This item reduces \$328,000 of General Fund ongoing and swaps it with annually recurring grant funding from HSD's Aging and Disability Services' (ADS) budget for Information and Assistance (Community Living Connections). Community Living Connections is the first point-of-contact service that navigates and guides older adults and caregivers to resources and programs that enable them to age in their homes and communities.

Transfer CDBG Administration Budget from OH to HSD

Expenditures	\$160,972
Revenues	\$160,972

This item transfers annually recurring Community Development Block Grant (CDBG) grant budget for administration from the Office of Housing to the Human Services Department. The funding is no longer needed in OH. HSD will utilize the budget to support grant management and compliance work in HSD.

Shift General Fund for Minor Home Repair with CDBG

Expenditures	\$(153,070)
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This item reduces \$153,070 in GF and replaces it with \$203,000 of annually recurring Community Development Block Grant (CDBG) in HSD's Aging and Disability Services' (ADS) budget for the Minor Home Repair program which provides home repair support to low-income homeowners who need minor, but urgent plumbing, electrical, carpentry repairs and/or accessibility modifications.

Human Services Department

Align Shelter Lease Budget

Expenditures \$(134,671)

This item reduces HSD's shelter and tiny house village lease costs to align the budget to actual costs. There has been a decrease in the number shelters hosted on City-owned property over the last five years, which has resulted in annual underspend. This reduction does not impact existing homeless shelter programs and ensures that existing program lease needs continue to be met.

Expand Utility Discount Program

Expenditures \$596,237

Revenues \$596,237

This item provides budget for four Program Intake Representatives added in the 2026 year-end supplemental for increased capacity associated with expanded eligibility of utility access programs. In 2026, Council approved two ordinances to expand access to City Light's programs that help reduce the burden of paying for electricity. Ordinance 127468 expanded eligibility for the Utility Discount Program and Ordinance 127489 expanded eligibility for the Emergency Bill Assistance Program.

Shift Utility Discount Program Budget to Utility Funders

Expenditures -

Revenues \$393,082

This item reduces HSD's General Fund budget to the Utility Discount Program by \$393,082 and replaces it with funding from Seattle City Light and Seattle Public Utilities. These departments provide funding to HSD to implement the Utility Discount Program as outlined in the program's Memorandum of Agreement between the three departments.

Proposed Technical

Contract Inflation Adjustment to Align with Seattle Municipal Code

Expenditures \$10,151,876

This item adjusts contract inflation included in the proposed budget to align with requirements of the Seattle Municipal Code (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 2026 is 3.8%.

Correcting Baseline Aging and Disability Labor Budget

Expenditures -

This item transfers \$189,000 from the Supporting Safe Communities Budget Summary Level to the Supporting Affordability Budget Summary Level. This transfer corrects an error in the Aging and Disability Services (ADS) division's baseline labor budget where a 2025-26 position allocation used an incorrect project, placing the budget in the Supporting Safe Communities Budget Summary Level. In 2027, this budget is transferred to Supporting Affordability to provide additional staffing support for the Senior Nutrition program.

Human Services Department

Correcting Baseline Budget for UCT and Homelessness Administration

Expenditures -

This item transfers \$352,000 to the Homelessness Administration Budget Program from the Unified Care Team Budget Program (\$290,000) and the City-Managed Homelessness Program Budget Program (\$62,000) within HSD's Addressing Homelessness Budget Summary Level. These transfers correct an error in the baseline budget and bring the total in these budget programs to the appropriate levels to meet labor and contracts budget requirements.

Correction to Human Services Fund Baseline Revenue

Expenditures \$(2,452,782)

Revenues \$(2,450,752)

This item adjusts revenue and expenses in the Human Services Fund to align the baseline budget with available funding.

General Fund Operating Adjustment

Expenditures -

This item adjusts the General Fund baseline budget to align with 2027 labor, operating, and contract account allocations.

HSD Fund Balancing Entries

Revenues \$46,514

This is a technical item to record a fund balancing entry for the 14510 Opioid Settlement Fund and 16200 Human Services Fund, which are primarily managed by this department.

HUD Grant Budget Adjustment

Expenditures \$269,591

Revenues \$269,591

This item adjusts the baseline budget in HSD for the Community Development Block Grant, Emergency Solutions Grant, and Housing Opportunities for Persons with AIDS Grant from US Housing & Urban Development to align with current award levels and planned 2027 allocation.

Leadership & Administration Indirect Adjustment

Expenditures \$8,555

Revenues -

This item adjusts the budget in the Leadership & Administration Budget Summary Level in the Human Services Fund to align with anticipated grant indirect revenues that support department administrative functions.

Nutrition Grant Adjustment

Expenditures \$(263,460)

Revenues \$(263,460)

This item reduces the budget for grants received from Washington State OSPI for childcare nutrition programs by \$263,460 to align with anticipated 2027 funding levels.

Human Services Department

Older Adult Grant Adjustments

Expenditures	\$(551,028)
Revenues	\$(276,794)

This item aligns federal and state grants that support older adults with HSD's current allocation of labor, operating, and contracts to revenue sources.

Older Adult Grant Revenue Alignment

Expenditures	\$27,268,563
Revenues	\$27,268,563

This item increases appropriation for various grants to align the budget in the Aging & Disability Services division to the current award amounts.

Ongoing Changes from Current Year Legislation

Position Allocation	5.00
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This item includes position changes resulting from current year legislation passed by City Council in 2026, including adding four Program Intake Representatives to support increased utility discount program eligibility and transferring one position from the City Budget Office to HSD.

Opioid Fund Adjustment

Expenditures	\$(9,757)
Revenues	\$(7,969)

This item adjusts the budget in the Opioid Settlement fund to align with the 2027 spending plan.

Other Funds Operating Adjustment

Expenditures	-
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This item adjusts the Sweetened Beverage Tax fund, Short Term Rental Tax fund, Jumpstart Payroll Expense Tax fund, and FEPP Levy fund baseline budget to align with 2027 labor, operating, and contract account allocations.

Transfer Budget for HealthOne FTEs to Public Health BSL

Expenditures	-
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This item transfers \$1.2 million from the Addressing Healthy Aging Budget Summary Level to the Promoting Public Health Budget Summary Level. \$915,000 of the transfer is for labor, operating, and central costs for HealthOne program positions that were historically budgeted in the Addressing Healthy Aging Budget Summary Level. This transfer moves the budget to the Public Health Budget Summary Level, where the budget for the positions added in 2024-2026 are located. Additionally, \$292,000 of divisional indirect costs allocated to the HealthOne/Health99 program are transferred to the Public Health Budget Summary Level. This transfer is the result of an improved allocation methodology that more fairly distributes division administration costs across the division's programs.

Human Services Department

Transfer Budget from KCRHA to Homelessness Programs

Expenditures	\$24
Revenues	\$24

This proposal transfers \$126,755,178 from the King County Regional Homelessness Authority budget program to the Homelessness Programs budget program and Contract Administration and Oversight budget program within HSD's Addressing Homelessness Budget Summary Level and to the Leadership & Administration Budget Summary Level. In 2027, the homelessness service contracts will be implemented by HSD's homelessness division.

Transfer Budget to Addressing Homelessness

Expenditures	-
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This item transfers \$2.1 million budget from the Promoting Public Health Budget Summary Level to the Addressing Homelessness BSL. This budget has been utilized to support shelter spaces implemented as part of the Mayor's shelter acceleration initiative. Locating the budget in the homelessness BSL will allow HSD to ensure the budget is allocated where it is most needed to support the shelter expansion.

Transfer Budget to LAD for Researcher Function

Expenditures	-
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This item transfers \$200,000 from the Promoting Public Health Budget Summary Level to the Leadership & Administration Budget Summary Level. The budget will provide funding for a Researcher role within HSD's Data, Performance, and Evaluation team. The researcher will support the launch of HSD's first multiyear evaluation agenda to deepen understanding of outcomes in selected program areas.

Transfer Budget to LAD for Strategic Advisor

Expenditures	-
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This item transfers \$200,000 from the Supporting Safe Communities Budget Summary Level to the Leadership & Administration Budget Summary Level. The budget transfer aligns funding for a Strategic Advisor with their scope of work supporting multiple program areas within HSD as opposed to focusing solely on community safety.

Transfer Contracts Budget from Healthy Aging to Nutrition

Expenditures	-
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This item transfers \$379,198 of budget from the Promoting Healthy Aging Budget Summary Level to the Supporting Affordability Budget Summary Level to provide funding for senior nutrition contracts.

Transfer Labor Budget to Preparing Youth for Success

Expenditures	-
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This item transfers \$429,982 from Supporting Affordability & Livability Budget Summary Level to the Preparing Youth for Success Budget Summary Level. This transfer is the result of revised staffing allocations in the Youth and Family Empowerment division.

CDBG Funding Source Update

Expenditures	-
Revenues	-

This item transfers base budget for the CDBG grant to the 2027 and 2028 funding sources.

Human Services Department

Transfer Increased CDBG Public Services Budget to Homelessness Budget

Expenditures	-
Revenues	-

This item transfers \$1.7 million of CDBG grant budget from the Community Facilities budget program to the Homelessness Budget Program. HUD’s cap for funds that can be spent on public services has increased, allowing the city to reallocate this budget and use it to support the Mayor's shelter acceleration initiative.

Human Services Department

Expenditure Overview

	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Appropriations				
HSD - BO-HS-H1000 - Supporting Affordability and Livability				
00100 - General Fund	17,904,091	18,214,712	14,069,357	14,696,392
00155 - Sweetened Beverage Tax Fund	5,114,072	12,514,773	13,022,454	13,492,847
14500 - Payroll Expense Tax	-	4,802	-	-
16200 - Human Services Fund	19,836,386	13,923,690	20,478,733	20,503,565
17876 - FEPP Levy 2025	-	104,169	107,815	111,804
Total for BSL: BO-HS-H1000	42,854,549	44,762,146	47,678,359	48,804,608
HSD - BO-HS-H2000 - Preparing Youth for Success				
00100 - General Fund	16,689,679	11,982,180	12,236,727	12,591,235
14500 - Payroll Expense Tax	304,273	252,829	257,631	257,631
16200 - Human Services Fund	-	-	-	-
17876 - FEPP Levy 2025	-	5,975,267	6,184,401	6,413,224
Total for BSL: BO-HS-H2000	16,993,951	18,210,275	18,678,759	19,262,090
HSD - BO-HS-H3000 - Addressing Homelessness				
00100 - General Fund	109,367,806	152,669,666	95,580,673	101,829,325
12200 - Short-Term Rental Tax Fund	3,876,224	4,041,528	4,182,982	4,337,752
14500 - Payroll Expense Tax	2,837,563	527,000	65,545,699	65,705,126
16200 - Human Services Fund	11,828,746	15,209,786	18,236,275	18,238,567
Total for BSL: BO-HS-H3000	127,910,339	172,447,981	183,545,629	190,110,771
HSD - BO-HS-H4000 - Supporting Safe Communities				
00100 - General Fund	54,645,723	44,077,960	38,014,639	39,595,782
14500 - Payroll Expense Tax	6,233,067	1,643,896	1,701,418	1,764,356
16200 - Human Services Fund	5,733,447	30,000	30,000	30,000
17876 - FEPP Levy 2025	-	4,869,427	5,036,706	5,219,762
Total for BSL: BO-HS-H4000	66,612,236	50,621,283	44,782,764	46,609,901
HSD - BO-HS-H5000 - Leadership and Administration				
00100 - General Fund	12,956,461	13,379,890	15,852,672	16,157,684
00155 - Sweetened Beverage Tax Fund	-	118,000	118,000	118,000
16200 - Human Services Fund	7,060,991	5,313,011	7,522,803	7,522,884
Total for BSL: BO-HS-H5000	20,017,453	18,810,901	23,493,475	23,798,567
HSD - BO-HS-H6000 - Promoting Healthy Aging				
00100 - General Fund	11,264,605	13,234,858	11,687,915	12,339,507
16200 - Human Services Fund	69,990,347	67,817,259	83,466,528	83,467,503
Total for BSL: BO-HS-H6000	81,254,952	81,052,117	95,154,443	95,807,010

Human Services Department

HSD - BO-HS-H7000 - Promoting Public Health

00100 - General Fund	21,762,481	32,565,168	30,040,912	31,178,559
14510 - Opioid Settlement Proceed Fund	3,393,036	1,910,305	1,830,743	1,883,331
16200 - Human Services Fund	3,201,591	500,000	-	-
17876 - FEPP Levy 2025	-	173,250	179,314	185,948
Total for BSL: BO-HS-H7000	28,357,109	35,148,723	32,050,968	33,247,839
Department Total	384,000,589	421,053,427	445,384,396	457,640,786
Department Full-Time Equivalents Total*	469.50	480.50	514.50	514.50

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

Budget Summary by Fund Human Services Department

	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
00100 - General Fund	244,590,847	286,124,434	217,482,894	228,388,483
00155 - Sweetened Beverage Tax Fund	5,114,072	12,632,773	13,140,454	13,610,847
12200 - Short-Term Rental Tax Fund	3,876,224	4,041,528	4,182,982	4,337,752
14500 - Payroll Expense Tax	9,374,902	2,428,527	67,504,749	67,727,114
14510 - Opioid Settlement Proceed Fund	3,393,036	1,910,305	1,830,743	1,883,331
16200 - Human Services Fund	117,651,508	102,793,746	129,734,339	129,762,519
17876 - FEPP Levy 2025	-	11,122,113	11,508,236	11,930,739
Budget Totals for HSD	384,000,589	421,053,427	445,384,396	457,640,786

Human Services Department

Revenue Overview

2027 Estimated Revenues

Account Code	Account Name	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
360900	Miscellaneous Revs-Other Rev	(21,759)	-	-	-
Total Revenues for: 00100 - General Fund		(21,759)	-	-	-
360420	Other Judgments & Settlements	-	1,792,199	1,667,912	1,667,912
Total Revenues for: 14510 - Opioid Settlement Proceed Fund		-	1,792,199	1,667,912	1,667,912
400000	Use of/Contribution to Fund Balance	-	118,106	162,830	215,419
Total Resources for:14510 - Opioid Settlement Proceed Fund		-	1,910,305	1,830,743	1,883,331
311010	Real & Personal Property Taxes	2,751,665	-	-	-
331110	Direct Fed Grants	15,263,218	9,523,241	15,113,349	15,129,264
333000	Indirect Federal Grants	-	64,253	64,253	64,253
333110	Ind Fed Grants	39,082,259	55,546,099	45,813,507	45,801,026
333125	Indirect Federal Contracts	147,114	-	-	-
334010	State Grants	42,833,050	24,932,712	52,918,702	52,895,322
334025	State Contracts	1,390,186	-	-	-
337010	Grants & Contr From Local Govt	8,615,595	1,160,287	1,143,160	1,144,216
341000	General Government	-	46,833	46,833	46,833
341300	Administrative Fees & Charges	-	5,247,173	3,283,212	3,283,212
350180	Misc Fines & Penalties	22,327	-	-	-
360020	Inv Earn-Residual Cash	413,850	-	(2,900,000)	(2,900,000)
360900	Miscellaneous Revs-Other Rev	18,724	-	-	-
397010	Operating Transfers In	3,053,743	2,900,000	2,900,000	2,900,000
397200	Interfund Revenue	2,703,369	3,096,815	10,614,273	10,661,343
Total Revenues for: 16200 - Human Services Fund		116,295,100	102,517,414	128,997,289	129,025,470
400000	Use of/Contribution to Fund Balance	-	276,332	737,049	737,049
Total Resources for:16200 - Human Services Fund		116,295,100	102,793,746	129,734,339	129,762,519
Total HSD Resources		116,273,341	104,704,051	131,565,081	131,645,850

Human Services Department

Appropriations by Budget Summary Level and Program

The 2027-2028 Proposed Budget FTE totals show a net-zero technical rebalancing of FTEs to reflect accurate FTE counts by budget program and does not reflect policy decisions made to FTEs in the following programs. All FTE adjustments are listed in the Description of Incremental Budget Changes section.

Human Services Department

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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Access to Services	5,967,538	9,256,074	8,968,234	9,124,192
Community Facilities	8,000,330	4,032,949	2,468,957	2,470,403
Emergency Preparedness and Program Administration	535,823	466,550	372,229	379,125
Food & Nutrition	28,350,859	31,006,574	35,868,938	36,830,888
Total	42,854,549	44,762,146	47,678,359	48,804,608
Full-time Equivalents Total*	49.10	49.10	54.86	54.86

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

The following information summarizes the programs in Supporting Affordability and Livability Budget Summary Level:

Access to Services

The purpose of the Access to Services Program is to provide information and access to community resources that support affordability and livability, including utility payment assistance to low income residents in the City of Seattle.

Expenditures/FTE	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Access to Services	5,967,538	9,256,074	8,968,234	9,124,192
Full Time Equivalents Total	20.13	20.13	23.95	23.95

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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Community Facilities	8,000,330	4,032,949	2,468,957	2,470,403
Full Time Equivalents Total	8.50	8.50	10.50	10.50

Human Services Department

Emergency Preparedness and Program Administration

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

Expenditures/FTE	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Emergency Preparedness and Program Administration	535,823	466,550	372,229	379,125
Full Time Equivalents Total	1.00	1.00	1.00	1.00

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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Food & Nutrition	28,350,859	31,006,574	35,868,938	36,830,888
Full Time Equivalents Total	19.47	19.47	19.41	19.41

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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Family Support	7,369,260	8,315,846	8,811,830	9,111,799
Safety	-	-	-	-
Youth Development	9,624,691	9,894,429	9,866,929	10,150,291
Total	16,993,951	18,210,275	18,678,759	19,262,090
Full-time Equivalents Total*	19.62	20.62	21.73	21.73

**FTE totals are provided for informational 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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Family Support	7,369,260	8,315,846	8,811,830	9,111,799
Full Time Equivalents Total	4.05	4.05	6.11	6.11

Human Services Department

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	2025 Actuals	2026 Adopted	2027 Proposed	2028 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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Youth Development	9,624,691	9,894,429	9,866,929	10,150,291
Full Time Equivalents Total	15.57	16.57	15.62	15.62

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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
City-Managed Homelessness Programs	20,190,192	38,062,843	-	-
Contract Oversight and Administration	2,084,786	1,965,619	5,147,146	5,192,105
Homeless Outreach and Provider Ecosystem (HOPE) Team	5,157,260	(4,252)	-	-
Homelessness Programs	-	-	173,336,901	179,793,950
King County Regional Homelessness Authority	100,478,100	126,755,140	-	-
Unified Care Team	-	5,668,631	5,061,581	5,124,716
Total	127,910,339	172,447,981	183,545,629	190,110,771
Full-time Equivalents Total*	40.00	40.00	54.00	54.00

**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:

Human Services Department

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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
City-Managed Homelessness Programs	20,190,192	38,062,843	-	-

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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Contract Oversight and Administration	2,084,786	1,965,619	5,147,146	5,192,105
Full Time Equivalents Total	8.00	8.00	25.00	25.00

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. As the HOPE team was integrated into the Unified Care Team, this budget program is no longer in use as of the 2027 Proposed Budget.

Expenditures/FTE	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Homeless Outreach and Provider Ecosystem (HOPE) Team	5,157,260	(4,252)	-	-
Full Time Equivalents Total	32.00	32.00	-	-

Homelessness Programs

The purpose of the Homelessness Program Budget is to provide funding for programs serving those experiencing or at risk of homelessness

Expenditures/FTE	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Homelessness Programs	-	-	173,336,901	179,793,950
Full Time Equivalents Total	-	-	1.00	1.00

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. With the proposed budget transfer of this funding to the newly created Homelessness

Human Services Department

Programs budget program within HSD's Addressing Homelessness Budget Summary Level, the remaining KCRHA budget program is no longer in use as of the 2027 Proposed Budget.

Expenditures/FTE	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
King County Regional Homelessness Authority	100,478,100	126,755,140	-	-

Unified Care Team

To provide outreach and coordination services to unhoused people in Seattle to support their transition to shelter and housing.

Expenditures/FTE	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Unified Care Team	-	5,668,631	5,061,581	5,124,716
Full Time Equivalents Total	-	-	28.00	28.00

HSD - BO-HS-H4000 - Supporting Safe Communities

The purpose of the Supporting Safe Communities Budget Summary Level is to support programs that help reduce instances of individuals experiencing trauma, violence, and crisis.

Program Expenditures	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Advocacy	-	-	-	-
Community Safety	43,073,196	23,856,008	20,360,253	21,445,478
Gender-Based Violence Services	-	500,000	-	-
Gender-Based Violence Services	17,342,027	17,774,675	17,810,543	18,468,258
Prevention & Intervention	-	-	-	-
Safe Communities Division Administration	3,508,116	3,724,462	3,517,787	3,566,020
Support Services	-	-	-	-
Victim Advocacy	2,688,898	4,766,138	3,094,181	3,130,144
Total	66,612,236	50,621,283	44,782,764	46,609,901
Full-time Equivalents Total*	46.00	45.00	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.*

The following information summarizes the programs in Supporting Safe Communities Budget Summary Level:

Human Services Department

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	2025 Actuals	2026 Adopted	2027 Proposed	2028 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. Beginning in 2027, HSD will no longer administer community violence intervention (CVI) contracts.

Expenditures/FTE	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Community Safety	43,073,196	23,856,008	20,360,253	21,445,478
Full Time Equivalents Total	1.00	-	1.00	1.00

Gender-Based Violence Services

The purpose of the Mayor's Office on Domestic Violence & Sexual Assault (MODVSA) is to support individuals, families, and communities to obtain safety and stability, ensure access to critical services, build community support to end abuse and violence and to hold those that cause harm accountable.

Expenditures/FTE	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Gender-Based Violence Services	17,342,027	18,274,675	17,810,543	18,468,258

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	2025 Actuals	2026 Adopted	2027 Proposed	2028 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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Safe Communities Division Administration	3,508,116	3,724,462	3,517,787	3,566,020
Full Time Equivalents Total	21.00	21.00	20.00	20.00

Human Services Department

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	2025 Actuals	2026 Adopted	2027 Proposed	2028 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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Victim Advocacy	2,688,898	4,766,138	3,094,181	3,130,144
Full Time Equivalents Total	24.00	24.00	20.00	20.00

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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Citywide Indirect Costs	(316)	-	-	-
Cost Pool	4,293	-	-	-
Departmental Indirect Costs	18,944,860	18,810,901	23,493,475	23,798,567
Divisional Indirect Costs	11,824,074	-	-	-
Indirect Cost Recovery	(11,824,074)	-	-	-
Paid Time Off	678,836	-	-	-
Pooled Benefits	389,781	-	-	-
Total	20,017,453	18,810,901	23,493,475	23,798,567
Full-time Equivalents Total*	77.50	76.50	94.00	94.00

**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:

Human Services Department

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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Citywide Indirect Costs	(316)	-	-	-

Cost Pool

Expenditures/FTE	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Cost Pool	4,293	-	-	-

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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Departmental Indirect Costs	18,944,860	18,810,901	23,493,475	23,798,567
Full Time Equivalents Total	77.50	76.50	94.00	94.00

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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Divisional Indirect Costs	11,824,074	-	-	-

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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Indirect Cost Recovery	(11,824,074)	-	-	-

Human Services Department

Paid Time Off

Expenditures/FTE	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Paid Time Off	678,836	-	-	-

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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Pooled Benefits	389,781	-	-	-

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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Care Coordination	3,472,504	2,694,901	2,341,225	2,390,951
Case Management	58,068,399	58,618,433	67,631,242	67,658,083
Healthy Aging	19,714,048	19,738,782	25,181,976	25,757,976
Total	81,254,952	81,052,117	95,154,443	95,807,010
Full-time Equivalents Total*	230.78	239.78	235.61	235.61

**FTE totals are provided for informational 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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Care Coordination	3,472,504	2,694,901	2,341,225	2,390,951
Full Time Equivalents Total	11.30	11.30	5.08	5.08

Human Services Department

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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Case Management	58,068,399	58,618,433	67,631,242	67,658,083
Full Time Equivalents Total	184.93	184.93	184.51	184.51

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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Healthy Aging	19,714,048	19,738,782	25,181,976	25,757,976
Full Time Equivalents Total	34.55	43.55	46.02	46.02

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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
HIV Management	431,264	733,182	426,573	442,356
Physical Health Care	27,925,845	34,415,541	31,624,395	32,805,482
Total	28,357,109	35,148,723	32,050,968	33,247,839
Full-time Equivalents Total*	6.50	9.50	13.30	13.30

**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.*

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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
HIV Management	431,264	733,182	426,573	442,356

Human Services Department

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.

	2025	2026	2027	2028
Expenditures/FTE	Actuals	Adopted	Proposed	Proposed
Physical Health Care	27,925,845	34,415,541	31,624,395	32,805,482
Full Time Equivalents Total	6.50	9.50	13.30	13.30

Office for Civil Rights

Michael Chin, Interim Director

(206) 684-4500

<https://www.seattle.gov/civilrights/>

Department Overview

The Office for Civil Rights (OCR) envisions a city of thriving and powerful communities that foster shared healing and belonging. The OCR enforces laws against illegal discrimination in employment, housing, public accommodations, contracting, Title VI, and ADA Title II in the City of Seattle. We also lead the Race and Social Justice Initiative (RSJI) which is the City of Seattle's long-term commitment to ending disparities and achieving racial equity in Seattle. OCR's provides leadership to uphold civil rights, and advance racial equity also includes:

- Partnering with communities to inform policy development and community investment strategies;
- Enforcing City, state and federal anti-discrimination laws;
- Providing free civil rights trainings and technical assistance to businesses and community groups;
- Conducting data-driven policy research and analysis;
- Staffing the City of Seattle's Disability, LGBTQ, Human Rights, and Women's commissions; and
- Providing Race and Social Justice training, events, and technical assistance to City of Seattle employees.

Budget Snapshot

	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Department Support				
General Fund Support	7,889,348	8,256,536	7,798,171	7,954,172
Other Funding - Operating	-	-	200,000	365,872
Total Operations	7,889,348	8,256,536	7,998,171	8,320,044
Total Appropriations	7,889,348	8,256,536	7,998,171	8,320,044
 Full-Time Equivalents Total*	 35.00	 35.00	 35.00	 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

Budget Overview

The 2027-2028 Proposed Budget maintains core services and staffing for the Office for Civil rights (OCR). OCR's proposed budget is a 3.1% decrease from the 2026 Adopted Budget. The department will continue to invest in programs for civil rights enforcement, policy analysis, city commissions, and the City's Race and Social Justice Initiative.

The General Fund revenue forecast for the City's budget is insufficient to cover all anticipated Citywide costs. To prioritize direct service delivery in OCR while addressing the General Fund's structural deficit the proposed budget removes one vacant position and reduces funding for one grant program and one contract, with limited anticipated impact. Specifically, the proposed budget reduces funding for a consultant contract that supports the Seattle Disability Commission (SDC), preserving enough to continue consultant support at the monthly SDC meetings, and

Office for Civil Rights

reduces the amount available for OCR's Collective Network grant program. The change in the available funding for the Collective Network Grant program will preserve funding for community-based organizations supporting alternatives to addressing harm created by the criminal legal system. In addition, a vacant communications position and associated budget is removed.

The proposed budget also adds two staff and funding for outreach to OCR's enforcement division to support Council-generated legislation adopted in 2026 but will take effect in 2027. Specifically, this legislation, introduced by Councilmember Foster, aims to mitigate unfair housing practices and adds new protections for homeowners from unwanted solicitation of residential property.

Additionally, in 2027, OCR will continue efforts it began in 2026 to assist displaced queer and trans individuals migrating to the City of Seattle. In 2026, OCR led a Trans & Queer Stabilization Interdepartmental Team (IDT) with membership from the Seattle LGBTQ commission, the Office of the Mayor (MO), the City Attorney's Office, the Seattle City Council, the Human Services Department (HSD), and other city departments. The IDT was tasked with developing budget and policy recommendations to increase the City's support for displaced Trans and Queer individuals migrating to the City of Seattle, including identifying rapid response, support for community-serving organizations, and long-term efforts. In 2026, the City identified \$550,000 in rapid relief funding, including \$300,000 added via an amendment sponsored by Councilmember Rinck in the 2026 Mid-year Supplemental Budget Ordinance (Ordinance 127496), and \$250,000 directed by the Executive within the Office of Immigrant and Refugee Affairs (OIRA). The Executive directed OCR staff and HSD to collaborate and support this effort. The Mayor's proposed 2027-2028 budget adds \$500,000 ongoing funding in HSD to create a Queer and Trans Stabilization Fund, to support organizations that help meet the emergent needs of 2SLGBTQIA+ community members. While no additional budget was added to OCR for this effort, OCR will continue the special project it created on gender justice using existing staffing and budget authority. The budget also makes technical changes, including adjustments to central cost and retirement rates, and removes one-time items added in the 2026 budget.

Office for Civil Rights

Incremental Budget Changes

Office for Civil Rights

	Dollars	FTE
2026 Adopted Budget	8,256,536	35.00
Baseline		
Citywide Adjustments for Standard Cost Changes	151,769	-
Reduce SCERS Retirement Contribution Rate	(57,001)	-
Remove One Time Funding	(50,000)	-
Proposed Operating		
Reduce Budget for Consultant Contract	(26,500)	-
Remove Vacant Communications Position	(191,634)	(1.00)
Reduce Budget for Collective Network Grant Program	(285,000)	-
Proposed Technical		
Ongoing Changes from Current Year Legislation	200,000	1.00
Align Department Revenues with August Forecast	-	-
Total Incremental Changes	\$(258,366)	-
Total 2027 Proposed Budget	\$7,998,171	35.00

Description of Incremental Budget Changes

Baseline

Citywide Adjustments for Standard Cost Changes

Expenditures \$151,769

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

Reduce SCERS Retirement Contribution Rate

Expenditures \$(57,001)

The City's employee retirement system, the Seattle City Employees Retirement System (SCERS) is a defined benefit pension program funded by a combination of salary-based employer (i.e., the City) and employee contributions, and investment earnings. Based on the updated actuarial valuation for 2026, this item reduces the employer contribution rate from the endorsed rate of 15.06% to the SCERS minimum actuarial required rate of 13.48% for 2027 and 13.52% for 2028.

Office for Civil Rights

Remove One Time Funding

Expenditures	\$(50,000)
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This technical item removes one-time Office for Civil Rights General Fund budget that was added to support a one-time housing reparations study.

Proposed Operating

Reduce Budget for Consultant Contract

Expenditures	\$(26,500)
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This item reduces contracted support for the Seattle Disability Commission (SDC), leaving \$26,500 budgeted for this purpose. Contracted services provide technical skills in group facilitation, disabilities and program management. In partnership with the Seattle Office for Civil Rights Commission Division staff, direct support to SDC will continue to be provided at monthly meetings. As a result of this reduction, the consultant may not be able provide services to support the commission at ad hoc external meetings.

Remove Vacant Communications Position

Expenditures	\$(191,634)
Position Allocation	(1.00)

This item removes position authority and funding for a vacant 1.0 FTE Strategic Advisor 1 position. One communications position that supports general internal and external communication efforts will remain in the department.

Reduce Budget for Collective Network Grant Program

Expenditures	\$(285,000)
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This item reduces the Collective Network: Community Alternatives to Incarceration and Policing grant program, leaving a remaining \$285,000 granting budget. The program will continue to provide resources for community-based organizations supporting alternatives to addressing harm created by the criminal legal system. This reduction likely will result in one fewer grant recipient. Initially funded with one-time resources in 2020, each grant cycle has focused on a different theme; past themes include Black, transgender, and gender diverse communities (2021), and community-owned responses to domestic violence (2023-current).

Proposed Technical

Ongoing Changes from Current Year Legislation

Expenditures	\$200,000
Position Allocation	1.00

This change adds ongoing budget and position changes resulting from the standalone legislation in 2026 for the Do Not Solicit Ordinance 127491 passed in August 2026. This ordinance aims to mitigate unfair housing practices and add new protections for homeowners from unwanted solicitation of residential property. This item adds \$200,000 JumpStart Payroll Expense Tax in 2027 for: 1.0 FTE Planning and Development Specialist, outreach and engagement to community stakeholders, campaign costs, and technical support for program implementation. In 2028 and ongoing, this item also adds \$360,000 and a 1.0 FTE Complaints Investigator for enforcement of this ordinance.

Office for Civil Rights

Align Department Revenues with August Forecast

Revenues \$6,232

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

Expenditure Overview

	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Appropriations				
OCR - BO-CR-X1R00 - Civil Rights				
00100 - General Fund	7,889,348	8,256,536	7,798,171	7,954,172
14500 - Payroll Expense Tax	-	-	200,000	365,872
Total for BSL: BO-CR-X1R00	7,889,348	8,256,536	7,998,171	8,320,044
Department Total	7,889,348	8,256,536	7,998,171	8,320,044
Department Full-Time Equivalents Total*	35.00	35.00	35.00	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

Budget Summary by Fund Office for Civil Rights

	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
00100 - General Fund	7,889,348	8,256,536	7,798,171	7,954,172
14500 - Payroll Expense Tax	-	-	200,000	365,872
Budget Totals for OCR	7,889,348	8,256,536	7,998,171	8,320,044

Revenue Overview

2027 Estimated Revenues

Account Code	Account Name	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
341900	General Government-Other Rev	540,784	921,966	928,198	940,202
360590	Program Income	16,600	16,600	16,600	16,600
Total Revenues for: 00100 - General Fund		557,384	938,566	944,798	956,802
Total OCR Resources		557,384	938,566	944,798	956,802

Office for Civil Rights

Appropriations by Budget Summary Level and Program

OCR - BO-CR-X1R00 - Civil Rights

The purpose of the Civil Rights Budget Summary Level is to encourage and promote equal access and opportunity, diverse participation, and social and economic equity in Seattle. OCR works to eliminate discrimination in employment, housing, public accommodations, contracting, and lending in Seattle through enforcement, and policy and outreach activities. In addition, OCR is responsible for directing the Race and Social Justice Initiative, which leads other City departments to design and implement programs that help eliminate institutionalized racism.

Program Expenditures	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Civil Rights Enforcement	2,147,946	2,089,025	2,339,410	2,527,836
Commissions	681,678	612,996	579,581	579,756
Community Investments	753,863	570,000	285,000	285,000
Leadership and Administration	2,903,632	2,603,964	2,370,888	2,416,901
Policy	879,815	1,126,724	1,110,494	1,175,252
RSJI	522,414	1,253,827	1,312,799	1,335,299
Total	7,889,348	8,256,536	7,998,171	8,320,044
Full-time Equivalents Total*	35.00	35.00	35.00	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 Civil Rights Budget Summary Level:

Civil Rights Enforcement

Expenditures/FTE	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Civil Rights Enforcement	2,147,946	2,089,025	2,339,410	2,527,836
Full Time Equivalents Total	14.00	14.00	15.00	16.00

Commissions

Expenditures/FTE	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Commissions	681,678	612,996	579,581	579,756
Full Time Equivalents Total	4.00	4.00	4.00	4.00

Community Investments

Expenditures/FTE	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Community Investments	753,863	570,000	285,000	285,000

Office for Civil Rights

Leadership and Administration

	2025	2026	2027	2028
Expenditures/FTE	Actuals	Adopted	Proposed	Proposed
Leadership and Administration	2,903,632	2,603,964	2,370,888	2,416,901
Full Time Equivalents Total	5.00	5.00	4.00	4.00

Policy

	2025	2026	2027	2028
Expenditures/FTE	Actuals	Adopted	Proposed	Proposed
Policy	879,815	1,126,724	1,110,494	1,175,252
Full Time Equivalents Total	6.00	6.00	6.00	6.00

RSJI

	2025	2026	2027	2028
Expenditures/FTE	Actuals	Adopted	Proposed	Proposed
RSJI	522,414	1,253,827	1,312,799	1,335,299
Full Time Equivalents Total	6.00	6.00	6.00	6.00

Seattle Department of Construction and Inspections

Sam Steele, Interim Director

(206) 256-6815

<https://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
- Tree Service Provider Registry

SDCI reviews land use and construction-related permits, annually approving more than 51,000 permits and performing approximately 230,000 on-site and 2,500 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 approximately 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

	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Department Support				
General Fund Support	8,408,437	9,253,098	8,166,415	7,886,614
Other Funding - Operating	101,168,518	117,639,427	112,135,125	112,468,079
Total Operations	109,576,955	126,892,525	120,301,540	120,354,693
Total Appropriations	109,576,955	126,892,525	120,301,540	120,354,693

Full-Time Equivalents Total* 462.00 452.00 422.00 422.00

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

Budget Overview

New Investment Areas

Despite challenging revenue circumstances, the Department of Construction and Inspections is making new investments towards Mayoral and Council priorities. The two new investments in the 2027-2028 Proposed Budget are:

1. Rental Regulation Enforcement: Funding is added for three new revenue-backed positions to administer and enforce tenant regulations, including new rules prohibiting “junk fees” in Ordinance 127497. These staff are supported by a new rental regulation enforcement fee that is included in SDCI’s fee legislation. The new recurring fee is \$11 per rental unit every 2 years.
2. Housing Ombud: JumpStart Payroll Expense Tax is added to SDCI’s budget to fund a position to help low-income housing permit applicants navigate cross-departmental permitting processes.

Permit Revenue Challenges and Changes

Except for Code Compliance and Land Use Code Development, SDCI is primarily fee supported, and its fees and charges are necessary to fund its permitting and inspections operations. Per state law and Seattle Municipal Code, , all fees collected by SDCI for processing and inspecting permits are used for that purpose, and the fee structure is established accordingly.

Building permitting volume has notably declined since the end of the 2010s, when permitting volumes and valuations reached record highs. An uncertain economic climate and higher interest rates have dampened development nationwide. In addition, regulatory changes at the state and local levels have impacted permitting applications and permitting revenues. Master Use Permit (MUP) applications are substantially decreasing due to state and local exemptions from design review and environmental review. The 2026 projected MUP application volumes are expected to be 60% lower than 2019 levels. In addition, construction permit applications are projected to be 15% lower across the same period.

The City of Seattle continues to see steady permitting activity for smaller projects; however, building valuations have decreased. Through August 2026, the Seattle Department of Construction and Inspections (SDCI) generated \$1.6 billion in intake valuation and has issued permits totaling \$1.5 billion in project valuation. SDCI anticipates an additional \$1 billion in intake valuation for the rest of 2026, for a total of \$2.6 billion in intake valuation. The projected 2026 intake valuation is near the low end of the post-2009 range. SDCI’s intake valuation was over \$5

Seattle Department of Construction and Inspections

billion in 2021, and the intake valuation has declined over the past four years; the intake valuation was over \$2.3 billion in 2025.

Declining permitting activity and revenues have caused expenditures from SDCI's Construction and Inspections Fund to exceed revenues. It is necessary to reduce expenses to align with anticipated revenues. To that end, the 2027-2028 Proposed Budget removes 34 positions and aligns with the projected workload. This adjustment in staffing levels is not anticipated to slow the delivery of permitting activity. In addition, the budget aims to increase the revenues in this fund by including a 3.7% inflationary adjustment to SDCI's permit fees along with additional increases for buildings, land use, and other items.

Maintaining Core Services

The budget maintains core services for the Seattle Department of Construction and Inspections and continues to fund eviction legal defense. SDCI will continue staffing the code compliance complaint center, responding to reports of vacant buildings, and developing policies to help unreinforced masonry buildings survive the next earthquake.

Seattle Department of Construction and Inspections

Incremental Budget Changes

Seattle Department of Construction and Inspections

	Dollars	FTE
2026 Adopted Budget	126,892,525	452.00
Baseline		
Citywide Adjustments for Standard Cost Changes	(469,889)	-
Reduce SCERS Retirement Contribution Rate	(867,201)	-
Reversal of One-Time Items from 2026 Adopted Budget	(502,868)	-
Proposed Operating		
Add Housing Ombud Position	293,625	1.00
Add Rental Regulation Enforcement Positions	915,203	3.00
Increase Fee Revenue	-	-
Remove Positions to Reflect Reductions in Permit Revenue	(6,035,106)	(34.00)
Change Tenant Services Funding from General Fund to JumpStart Payroll Expense Tax	-	-
Position Reclassification	16,498	-
Proposed Technical		
Construction and Inspections Fund Revenue Update	-	-
Inflationary Adjustment	7,849	-
Overhead Technical Adjustment	50,904	-
Fund Balancing	-	-
Total Incremental Changes	\$(6,590,985)	(30.00)
Total 2027 Proposed Budget	\$120,301,540	422.00

Description of Incremental Budget Changes

Baseline

Citywide Adjustments for Standard Cost Changes

Expenditures \$(469,889)

Citywide technical adjustments made in the baseline phase reflect changes to internal services costs, including rates from the Department of Finance & Administrative Services, Seattle Information Technology Department, Seattle Department of Human Resources, and for healthcare and other central cost factors. These adjustments reflect initial assumptions about these costs and inflators early in the budget process. In 2028, this adjustment is a \$74,000 increase.

Seattle Department of Construction and Inspections

Reduce SCERS Retirement Contribution Rate

Expenditures \$(867,201)

The City's employee retirement system, the Seattle City Employees Retirement System (SCERS), is a defined benefit pension program funded by a combination of salary-based employer (i.e., the City) and employee contributions, and investment earnings. Based on the updated actuarial valuation for 2026, this item reduces the employer contribution rate from the endorsed rate of 15.06% to the SCERS minimum actuarial required rate of 13.48% for 2027 and 13.52% for 2028.

Reversal of One-Time Items from 2026 Adopted Budget

Expenditures \$(502,868)

This item removes one-time changes that were included in SDCI's 2026 Adopted Budget. Items include \$500,000 of artificial intelligence technology costs for permitting (Construction and Inspection Fund) and \$2,868 for Rental Registration and Inspection Ordinance technology costs (Construction and Inspections Fund). In 2028, this item removes \$283,787 for staff to support the Green Hotels program for two years, i.e. 2026-2027 (General Fund).

Proposed Operating

Add Housing Ombud Position

Expenditures \$293,625

Position Allocation 1.00

This ongoing item adds a new Housing Ombud position that will help low-income housing permit applicants navigate cross-departmental permitting processes. The position will focus on supporting community-driven development. The creation of this new position was announced in Mayor Wilson's Executive Order to Accelerate Housing Production and is supported by the JumpStart Payroll Expense Tax Fund.

Add Rental Regulation Enforcement Positions

Expenditures \$915,203

Revenues \$1,361,800

Position Allocation 3.00

This ongoing item provides additional staff to support implementation and enforcement of rental regulations. These staff are needed to support increased case intake, investigations, outreach, building-wide enforcement, and landlord assistance as a result of Ordinance 127497 (the "Junk Fee" bill), which was approved by Council in August 2026. These staff are supported by a new recurring two-year \$11 fee per rental unit which is included in SDCI's Construction and Inspections Fund fee legislation. The new fee and staff were anticipated in the fiscal note for the Junk Fee legislation. The 2027 amount includes \$133,604 in one-time funding for implementation costs, including computer upgrades and equipment. The total 2028 expenditure amount is \$796,000 and the 2028 revenue amount is \$791,000.

Increase Fee Revenue

Revenues \$6,277,099

This item adjusts SDCI's revenue consistent with SDCI's 2027 fee bill. The budget increases fees for most of SDCI's services beginning on January 1, 2027. These fee revisions include an annual inflationary adjustment of 3.7% to most fees, and an additional 7% increase for building and land use permits. The purpose of the fee increase is to improve cost recovery for permitting work and reduce reliance on reserves. This entire revenue increase is in the Construction and Inspections Fund. For additional information, please see the fiscal note for SDCI's fee bill.

Seattle Department of Construction and Inspections

Remove Positions to Reflect Reductions in Permit Revenue

Expenditures	\$(6,035,106)
Position Allocation	(34.00)

This ongoing item right-sizes staffing levels within SDCI's fee-supported Building and Land Use operations. This action is in response to sustained structural revenue shortfalls, declining construction valuations, and reduced workload in selected program areas. This item removes 34 positions, of which seven positions are filled as of September 1, 2026. This adjustment is needed to generate savings for the Construction and Inspections fund while preserving core permitting, inspection, and regulatory services. SDCI does not anticipate that this change will result in material impacts to primary permit review, issuance, or inspection timelines, although some lower-priority administrative, policy, and support functions may experience reduced capacity.

Change Tenant Services Funding from General Fund to JumpStart Payroll Expense Tax

Expenditures	-
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This ongoing budget-neutral item moves \$900,000 budgeted for tenant services and eviction legal defense contracts from the General Fund to the JumpStart Payroll Expense Tax Fund. This change aligns SDCI's entire tenant services budget of \$2.5 million within a single fund and eliminates the need for General Fund to support this work.

Position Reclassification

Expenditures	\$16,498
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This ongoing item funds increased labor costs due to a business-driven position reclassification for a position in the Rental Registration and Inspection Ordinance (RRIO) program. This item is funded by RRIO fees within the Construction and Inspections Fund.

Proposed Technical

Construction and Inspections Fund Revenue Update

Revenues	\$(7,413,791)
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This item reduces Construction and Inspections Fund revenues to align with the current 2027 and 2028 revenue forecast. This item does not include revenue changes associated with fee changes that are included in SDCI's fee legislation. In 2028, the reduction is \$5.2 million.

Inflationary Adjustment

Expenditures	\$7,849
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This technical item provides an inflationary adjustment for staffing costs funded by the Unrestricted Cumulative Reserve Fund and aligns SDCI's budget with the fund's financial plan. These costs are associated with the Tenant Relocation Assistance Ordinance. The inflationary increase in 2028 is \$14,000.

Overhead Technical Adjustment

Expenditures	\$50,904
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This item adjusts the distribution of indirect overhead expenses across programs in SDCI. This item decreases General Fund support by \$119,556 and increases Construction and Inspections Fund support by \$170,460.

Seattle Department of Construction and Inspections

Fund Balancing

Revenues	\$3,421,191
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This is a technical item to record a fund balancing entry for the Construction and Inspections Fund, which is managed by SDCI.

Seattle Department of Construction and Inspections

Expenditure Overview

	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Appropriations				
SDCI - BO-CI-U2000 - Land Use & Engineering Services				
00100 - General Fund	-	383,787	381,441	100,000
48100 - Construction and Inspections	36,840,926	45,194,442	41,119,508	41,128,118
Total for BSL: BO-CI-U2000	36,840,926	45,578,229	41,500,949	41,228,118
SDCI - BO-CI-U2100 - Customer Success				
00100 - General Fund	27,266	63,971	62,680	62,735
48100 - Construction and Inspections	10,639,054	12,542,803	11,401,825	11,403,798
Total for BSL: BO-CI-U2100	10,666,320	12,606,775	11,464,505	11,466,532
SDCI - BO-CI-U2200 - Land Use Services				
00100 - General Fund	-	-	-	-
48100 - Construction and Inspections	-	-	-	-
Total for BSL: BO-CI-U2200	-	-	-	-
SDCI - BO-CI-U2300 - Permit Services				
48100 - Construction and Inspections	-	-	-	-
Total for BSL: BO-CI-U2300	-	-	-	-
SDCI - BO-CI-U23A0 - Inspections				
00100 - General Fund	-	-	-	-
48100 - Construction and Inspections	31,981,693	34,745,390	33,992,007	33,997,924
Total for BSL: BO-CI-U23A0	31,981,693	34,745,390	33,992,007	33,997,924
SDCI - BO-CI-U2400 - Compliance				
00100 - General Fund	7,322,010	7,905,857	6,813,211	6,814,611
00164 - Unrestricted Cumulative Reserve Fund	150,737	154,655	162,504	168,192
14500 - Payroll Expense Tax	1,460,313	1,586,022	2,779,750	2,779,747
30010 - REET I Capital Fund	226,169	360,000	360,000	360,000
48100 - Construction and Inspections	5,965,453	6,645,037	7,900,072	7,776,097
Total for BSL: BO-CI-U2400	15,124,682	16,651,571	18,015,537	17,898,648
SDCI - BO-CI-U2500 - Leadership and Administration				
48100 - Construction and Inspections	(8,806)	-	-	1,083,452
Total for BSL: BO-CI-U2500	(8,806)	-	-	1,083,452
SDCI - BO-CI-U2600 - Government Policy, Safety & Support				
00100 - General Fund	1,059,161	899,483	909,082	909,268

Seattle Department of Construction and Inspections

48100 - Construction and Inspections	1,571,119	2,093,113	2,128,408	2,128,770
Total for BSL: BO-CI-U2600	2,630,281	2,992,595	3,037,489	3,038,038
SDCI - BO-CI-U2700 - Process Improvements				
48100 - Construction and Inspections	3,769,409	3,682,320	2,818,095	2,818,665
Total for BSL: BO-CI-U2700	3,769,409	3,682,320	2,818,095	2,818,665
SDCI - BO-CI-U2800 - Process Improvements & Technology				
48100 - Construction and Inspections	-	-	-	-
Total for BSL: BO-CI-U2800	-	-	-	-
SDCI - BO-CI-U2900 - Technology Investments				
48100 - Construction and Inspections	8,572,451	10,635,646	9,472,956	8,823,317
Total for BSL: BO-CI-U2900	8,572,451	10,635,646	9,472,956	8,823,317
Department Total	109,576,955	126,892,525	120,301,540	120,354,693
Department Full-Time Equivalents Total*	462.00	452.00	422.00	422.00

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

Budget Summary by Fund Seattle Department of Construction and Inspections

	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
00100 - General Fund	8,408,437	9,253,098	8,166,415	7,886,614
00164 - Unrestricted Cumulative Reserve Fund	150,737	154,655	162,504	168,192
14500 - Payroll Expense Tax	1,460,313	1,586,022	2,779,750	2,779,747
30010 - REET I Capital Fund	226,169	360,000	360,000	360,000
48100 - Construction and Inspections	99,331,299	115,538,750	108,832,872	109,160,140
Budget Totals for SDCI	109,576,955	126,892,525	120,301,540	120,354,693

Seattle Department of Construction and Inspections

Revenue Overview

2027 Estimated Revenues

Account Code	Account Name	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
333110	Ind Fed Grants	7,075	-	-	-
334010	State Grants	22,177	-	-	-
341900	General Government-Other Rev	18,539	10,000	10,000	10,000
350020	Fines/Forfeits-Non-Pkg Infract	333,225	300,000	300,000	300,000
350180	Misc Fines & Penalties	301,099	410,000	410,000	410,000
Total Revenues for: 00100 - General Fund		682,115	720,000	720,000	720,000
321900	Bus Lic&Perm-Other	72,194	-	-	-
322010	Nonbus Lic&Perm-Bldngs&Strc	36,975,027	50,693,222	49,086,423	50,952,766
322020	Nonbus Lic&Perm-Refrigerati	1,153,057	1,416,301	1,694,332	1,746,497
322030	Nonbus Lic&Perm-Use	4,926,894	5,867,573	6,868,535	7,082,276
322050	Nonbus Lic&Perm-Electrical	8,867,631	9,931,095	9,992,599	10,440,249
322060	Nonbus Lic&Perm-Sign	521,347	570,154	575,778	593,052
322070	Nonbus Lic&Perm-Boiler	1,691,618	2,018,807	2,077,644	2,144,839
322080	Nonbus Lic&Perm-Elevator	5,664,663	7,149,976	6,930,508	7,188,087
322090	Nonbus Lic&Perm-Furn & Oil	526,238	-	-	-
322900	Nonbus Lic&Perm-Other	3,587,091	-	-	-
341050	Word Proc/Printing/Dupl Svcs	2	-	-	-
341090	Sales Of Merchandise	6,673	-	-	-
341190	Personnel Service Fees	137	-	-	-
341900	General Government-Other Rev	645,319	6,200,534	6,274,116	6,287,434
342070	Condominium Conversion Fees	52,142	-	-	-
342080	Vacant Building Inspect Fees	609,723	-	-	-
342090	Apartment Building Fees	-	-	1,361,800	791,200
342100	Rental Housing Regist Fees	4,562,848	3,834,503	3,837,024	2,913,814
343180	Drainage Permit Fees	4,310,653	5,834,929	5,050,893	5,202,419
343300	Abatement Charges	181,508	-	-	-
344900	Transportation-Other Rev	393,795	333,885	326,435	336,227
345020	Zoning & Subdivision Fees	1,370	-	-	-
350190	Nsf Check Fees	504	-	-	-
360020	Inv Earn-Residual Cash	3,108,913	3,271,117	3,271,117	3,271,117
360220	Interest Earned On Deliquent A	40,225	-	-	-
360360	Sponsorship And Royalties	395	-	-	-
360570	Collection Expense - Misc	9,648	-	-	-
360900	Miscellaneous Revs-Other Rev	1,832	8,064,477	8,064,477	8,064,477

Seattle Department of Construction and Inspections

373010	Gains/Losses	-	-	-	-
Total Revenues for: 48100 - Construction and Inspections		77,911,447	105,186,573	105,411,680	107,014,454
400000	Use of/Contribution to Fund Balance	-	10,352,177	3,421,191	2,145,686
Total Resources for: 48100 - Construction and Inspections		77,911,447	115,538,750	108,832,872	109,160,140
Total SDCI Resources		78,593,562	116,258,750	109,552,872	109,880,140

Seattle Department of Construction and Inspections

Appropriations by Budget Summary Level and Program

SDCI - BO-CI-U2000 - Land Use & Engineering Services

The purpose of the Land Use & Engineering Services Budget Summary Level is to provide a comprehensive review of development plans and to process land use and building permits.

Program Expenditures	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Land Use	6,105,615	6,715,214	5,670,961	5,390,547
Land Use & Engineering Services CBA	-	3,923,387	3,923,387	3,923,387
Permit & Engineering	30,735,310	34,939,628	31,906,601	31,914,184
Total	36,840,926	45,578,229	41,500,949	41,228,118
Full-time Equivalents Total*	150.00	132.00	117.00	117.00

**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 & Engineering Services Budget Summary Level:

Land Use

The purpose of the Land Use Program is to provide discretionary permit review for Master Use Permits and advise on land use policy and technical matters for all permit reviews.

Expenditures/FTE	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Land Use	6,105,615	6,715,214	5,670,961	5,390,547
Full Time Equivalents Total	33.00	24.00	24.00	24.00

Land Use & Engineering Services CBA

The purpose of the Land Use & Engineering Services CBA Program is to display the amount of unallocated Contingent Budget Authority (CBA) in the Land Use & Engineering 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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Land Use & Engineering Services CBA	-	3,923,387	3,923,387	3,923,387

Seattle Department of Construction and Inspections

Permit & Engineering

The purpose of the Permit & Engineering Program is to manage the land use and construction permit review process, facilitate the review of development plans, and perform technical code review.

Expenditures/FTE	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Permit & Engineering	30,735,310	34,939,628	31,906,601	31,914,184
Full Time Equivalents Total	117.00	108.00	93.00	93.00

SDCI - BO-CI-U2100 - Customer Success

The purpose of the Customer Success Budget Summary Level is to provide pre-application customer service and guidance on the permit application process and to fully support the customer experience throughout the permit review and inspections process to ensure successful outcomes for SDCI's customers.

Program Expenditures	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Customer Success	10,666,320	11,191,785	10,049,516	10,051,543
Customer Success CBA	-	1,414,990	1,414,990	1,414,990
Total	10,666,320	12,606,775	11,464,505	11,466,532
Full-time Equivalents Total*	49.00	50.00	43.00	43.00

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

The following information summarizes the programs in Customer Success Budget Summary Level:

Customer Success

The purpose of the Customer Success Program is to provide an enhanced experience centered around the customer, increase customer satisfaction, and provide consistent, equitable access to pre-application and early application assistance as well as to support the customer throughout the permit review and inspections process to ensure successful outcomes.

Expenditures/FTE	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Customer Success	10,666,320	11,191,785	10,049,516	10,051,543
Full Time Equivalents Total	49.00	50.00	43.00	43.00

Customer Success CBA

The purpose of the Customer Success CBA Program is to display the amount of unallocated Contingent Budget Authority (CBA) in the Customer Success 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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Customer Success CBA	-	1,414,990	1,414,990	1,414,990

Seattle Department of Construction and Inspections

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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Land Use Services	-	-	-	-
Total	-	-	-	-
Full-time Equivalents Total*	(7.00)	-	-	-

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

SDCI - BO-CI-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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Permit Services	-	-	-	-
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.*

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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Inspections	31,981,693	32,019,289	31,265,907	31,271,823
Inspections Services CBA	-	2,726,100	2,726,100	2,726,100
Total	31,981,693	34,745,390	33,992,007	33,997,924
Full-time Equivalents Total*	118.00	117.00	113.00	113.00

**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:

Seattle Department of Construction and Inspections

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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Inspections	31,981,693	32,019,289	31,265,907	31,271,823
Full Time Equivalents Total	118.00	117.00	113.00	113.00

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	2025 Actuals	2026 Adopted	2027 Proposed	2028 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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Compliance	12,606,963	13,715,631	13,883,629	13,891,401
Rental Housing	2,517,719	2,935,940	4,131,908	4,007,247
Total	15,124,682	16,651,571	18,015,537	17,898,648
Full-time Equivalents Total*	58.00	59.00	63.00	63.00

**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:

Seattle Department of Construction and Inspections

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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Compliance	12,606,963	13,715,631	13,883,629	13,891,401
Full Time Equivalents Total	44.00	44.00	45.00	45.00

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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Rental Housing	2,517,719	2,935,940	4,131,908	4,007,247
Full Time Equivalents Total	14.00	15.00	18.00	18.00

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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Citywide Indirect Costs	-	31,261,358	30,720,705	31,847,225
Departmental Indirect Costs	(530)	6,289,897	6,008,887	6,008,795
Divisional Indirect Costs	(8,276)	2,677,197	2,565,233	2,573,161
Indirect Cost Recovery Offset	-	(40,228,452)	(39,294,825)	(39,345,729)
Total	(8,806)	-	-	1,083,452
Full-time Equivalents Total*	72.00	72.00	69.00	69.00

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

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

Seattle Department of Construction and Inspections

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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Citywide Indirect Costs	-	31,261,358	30,720,705	31,847,225

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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Departmental Indirect Costs	(530)	6,289,897	6,008,887	6,008,795
Full Time Equivalents Total	42.00	42.00	39.00	39.00

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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Divisional Indirect Costs	(8,276)	2,677,197	2,565,233	2,573,161
Full Time Equivalents Total	30.00	30.00	30.00	30.00

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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Indirect Cost Recovery Offset	-	(40,228,452)	(39,294,825)	(39,345,729)

Seattle Department of Construction and Inspections

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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Govt Policy, Safety & Support	2,630,281	2,992,595	3,037,489	3,038,038
Total	2,630,281	2,992,595	3,037,489	3,038,038
Full-time Equivalents Total*	11.00	11.00	11.00	11.00

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SDCI - BO-CI-U2700 - Process Improvements

The purpose of the Process Improvements Budget Summary Level is to implement innovative permitting technology and process improvement solutions for SDCI.

Program Expenditures	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Process Improvements	3,769,409	3,682,320	2,818,095	2,818,665
Total	3,769,409	3,682,320	2,818,095	2,818,665
Full-time Equivalents Total*	14.00	11.00	6.00	6.00

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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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Process Improvements and Tech	-	-	-	-
Total	-	-	-	-
Full-time Equivalents Total*	(3.00)	-	-	-

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Seattle Department of Construction and Inspections

SDCI - BO-CI-U2900 - Technology Investments

The purpose of the Technology Investments Budget Summary Level is to maintain the Seattle Department of Construction and Inspections' permitting technology products and programs.

Program Expenditures	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Technology Investments	8,572,451	10,635,646	9,472,956	8,823,317
Total	8,572,451	10,635,646	9,472,956	8,823,317

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Office of Economic Development

Beto Yarce, Director

(206) 684-8090

<https://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

	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Department Support				
General Fund Support	9,898,406	16,432,872	10,426,763	10,515,526
Other Funding - Operating	21,766,600	23,934,957	18,251,769	18,280,827
Total Operations	31,665,006	40,367,829	28,678,532	28,796,353
Total Appropriations	31,665,006	40,367,829	28,678,532	28,796,353
Full-Time Equivalents Total*	63.00	63.00	61.00	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

Budget Overview

The 2027-2028 Proposed Budget maintains core services for the Office of Economic Development (OED). The department will continue to invest in the Future of Seattle Economy (FSE) framework. The FSE framework, adopted as City policy in Resolution 32099, provides a community-driven investment strategy for the City to promote inclusive economic growth. The proposed budget prioritizes strategies and programs that deliver direct impact, while maintaining operational and staffing capacity necessary to implement these programs. The proposed budget will allow the department to support programming in all five pillars of the FSE framework and to support implementation of the [Building a Resilient Seattle Economy Executive Order](#). This Executive Order builds on a recently released, independent business climate assessment commissioned by OED that examines key elements of Seattle's economy, offers a comparison of these elements with national peers, and identifies areas of opportunity for a more resilient economy.

The 2027-2028 Proposed Budget for OED removes approximately \$12 million of one-time items funded in the 2026 Adopted Budget. Generally, investments supported by one-time funding in the 2026 Adopted Budget were intended to address one-time needs (e.g., development of a Maritime Innovation Center or start-up costs for a customer

Office of Economic Development

relationship and case management IT system) or to support place-based stabilization and revitalization actions. The summary of incremental changes section below provides a full list of one-time items removed in the proposed budget. The proposed budget transfers funding from the Office of Sustainability and Environment for small business supports in the Duwamish Valley. Additional changes in the department's proposed budget focus on aligning budget and staff capacity with the strategic direction of the department.

Office of Economic Development

Incremental Budget Changes

Office of Economic Development

	Dollars	FTE
2026 Adopted Budget	40,367,829	63.00
Baseline		
Remove One-Time Items	(11,924,606)	-
Citywide Adjustments for Standard Cost Changes	564,627	-
Reduce SCERS Retirement Contribution Rate	(123,049)	-
Proposed Operating		
Transfer Funding for Duwamish Valley Small Business Support	200,000	-
Reduce Funding for Professional Development	(42,475)	-
Remove Vacant Community Development Specialist Position	(157,248)	(1.00)
Remove Major Events & Venues Operations Manager Position	(206,545)	(1.00)
Proposed Technical		
Miscellaneous Technical Corrections	-	-
August General Fund Revenue Adjustment	-	-
Total Incremental Changes	\$(11,689,297)	(2.00)
Total 2027 Proposed Budget	\$28,678,532	61.00

Description of Incremental Budget Changes

Baseline

Remove One-Time Items

Expenditures \$(11,924,606)

This item removes one-time funding added in the 2026 Adopted Budget, including \$3 million for the Stabilize, Activate, and Invest Locally Fund, \$2.6 million for the Downtown Activation Plan, \$2.5 million for the Back to Business Fund, \$1.7 million for initiatives related to grocery stores and food access, \$700,000 for Key Industries and Workforce Development initiatives, \$500,000 for the Waterfront Shuttle, \$400,000 for a case management IT project, \$300,000 for enhanced cleaning in neighborhood business districts, \$200,000 for small business supports as part of the Pho Dep Initiative, and \$50,000 for business district support in Capitol Hill.

Citywide Adjustments for Standard Cost Changes

Expenditures \$564,627

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

Office of Economic Development

Reduce SCERS Retirement Contribution Rate

Expenditures \$(123,049)

The City's employee retirement system, the Seattle City Employees Retirement System (SCERS) is a defined benefit pension program funded by a combination of salary-based employer (i.e., the City) and employee contributions, and investment earnings. Based on the updated actuarial valuation for 2026, this item reduces the employer contribution rate from the endorsed rate of 15.06% to the SCERS minimum actuarial required rate of 13.48% for 2027 and 13.52% for 2028.

Proposed Operating

Transfer Funding for Duwamish Valley Small Business Support

Expenditures \$200,000

This item transfers funding for small business supports in the Duwamish Valley from the Office of Sustainability and Environment (OSE) to the Office of Economic Development (OED). The Duwamish Valley Program's economic opportunity work currently supports over 70 small businesses through tailored technical assistance such as marketing support, navigation for Public Health requirements, and connecting businesses to Small Business Administration grants and the City's Storefront Repair Fund. This funding also supports business district activation events and local job connections.

Transferring this funding will help align and consolidate small business supports in OED. OSE currently coordinates with OED to administer this funding and will continue to maintain a partnership to ensure the program continues to meet the Duwamish Valley Action Plan's Economic Opportunity and Jobs Priority goals. No net funding reduction will occur as a result of this transfer.

Reduce Funding for Professional Development

Expenditures \$(42,475)

This ongoing item reduces funding for professional development by \$42,475 and centralizes professional development in the department. The department will retain \$40,000 of ongoing General Fund in the baseline budget to support professional development for staff.

Remove Vacant Community Development Specialist Position

Expenditures \$(157,248)

Position Allocation (1.00)

This ongoing item removes a vacant Community Development Specialist position supporting the department's neighborhood business district programs. The department continues to focus the neighborhood business district programming toward supporting and encouraging the development of business improvement areas across the city. This position was intended to focus on other business district supports and is not aligned with the department's strategic focus on business improvement areas. This change aligns capacity for the business district supports with the strategic direction of the program area without a significant service reduction.

Remove Major Events & Venues Operations Manager Position

Expenditures \$(206,545)

Position Allocation (1.00)

This ongoing item removes a Strategic Advisor 2 position focused on connecting major events and venues operators with City departments. The department continues to implement a new strategic workplan for the special events and

Office of Economic Development

permit coordination team and anticipates that the Citywide Director of Special Events will hold this body of work moving forward. This change aligns capacity for the special events and permit coordination team with the strategic direction of the program area without a significant service reduction.

Proposed Technical

Miscellaneous Technical Corrections

Expenditures -

This budget-neutral item adjustment to detail project level budget coding. This change is necessary to ensure that data in the City's budgeting system accurately reflects department's budget.

August General Fund Revenue Adjustment

Revenues -

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

Office of Economic Development

Expenditure Overview

	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Appropriations				
OED - BO-ED-ADMIN - Leadership and Administration				
00100 - General Fund	4,750,341	6,057,302	5,276,322	5,367,682
14500 - Payroll Expense Tax	4,988,063	4,950,552	1,991,333	2,019,783
Total for BSL: BO-ED-ADMIN	9,738,404	11,007,854	7,267,655	7,387,465
OED - BO-ED-X1D00 - Business Services				
00100 - General Fund	5,148,065	10,375,570	5,150,441	5,147,844
14500 - Payroll Expense Tax	16,778,537	18,984,405	16,260,436	16,261,043
Total for BSL: BO-ED-X1D00	21,926,602	29,359,975	21,410,877	21,408,888
Department Total	31,665,006	40,367,829	28,678,532	28,796,353
Department Full-Time Equivalents Total*	63.00	63.00	61.00	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.

Budget Summary by Fund Office of Economic Development

	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
00100 - General Fund	9,898,406	16,432,872	10,426,763	10,515,526
14500 - Payroll Expense Tax	21,766,600	23,934,957	18,251,769	18,280,827
Budget Totals for OED	31,665,006	40,367,829	28,678,532	28,796,353

Office of Economic Development

Revenue Overview

2027 Estimated Revenues

Account Code	Account Name	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
322900	Nonbus Lic&Perm-Other	965,041	1,155,000	1,155,000	1,155,000
331110	Direct Fed Grants	457,243	-	-	-
334010	State Grants	491,203	-	-	-
360020	Inv Earn-Residual Cash	14,981	-	-	-
360220	Interest Earned On Delinquent A	2,488	-	-	-
360310	Lt Space/Facilities Leases	45,226	-	-	-
360540	Cashiers Overages & Shortages	1	-	-	-
360900	Miscellaneous Revs-Other Rev	151,541	-	-	-
397200	Interfund Revenue	(71,399)	-	-	-
Total Revenues for: 00100 - General Fund		2,056,324	1,155,000	1,155,000	1,155,000
322900	Nonbus Lic&Perm-Other	(864)	-	-	-
Total Revenues for: 14500 - Payroll Expense Tax		(864)	-	-	-
Total OED Resources		2,055,460	1,155,000	1,155,000	1,155,000

Office of Economic Development

Appropriations by Budget Summary Level and Program

OED - BO-ED-ADMIN - Leadership and Administration

The purpose of the Leadership and Administration Budget Summary Level is to provide executive, community, financial, human resource, technology and business support to the Office of Economic Development.

Program Expenditures	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Citywide Indirect Costs	962,621	1,053,365	1,386,850	1,418,748
Departmental Indirect Costs	7,542,990	4,532,793	4,426,433	4,427,630
Pooled Benefits	1,232,793	1,221,696	1,454,372	1,541,087
Strategic Initiatives	-	4,200,000	-	-
Total	9,738,404	11,007,854	7,267,655	7,387,465
Full-time Equivalents Total*	20.00	20.00	20.00	20.00

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

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

Citywide Indirect Costs

The purpose of the Citywide Indirect Costs program is to fund internal services costs originating from outside of the department such as allocated costs from the Department of Finance and Administrative Services and Seattle Information Technology Department.

Expenditures/FTE	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Citywide Indirect Costs	962,621	1,053,365	1,386,850	1,418,748

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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Departmental Indirect Costs	7,542,990	4,532,793	4,426,433	4,427,630
Full Time Equivalents Total	20.00	20.00	20.00	20.00

Office of Economic Development

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.

	2025	2026	2027	2028
Expenditures/FTE	Actuals	Adopted	Proposed	Proposed
Pooled Benefits	1,232,793	1,221,696	1,454,372	1,541,087

Strategic Initiatives

The purpose of the Strategic Initiatives program is to support focused actions that respond to emergent economic development issues.

	2025	2026	2027	2028
Expenditures/FTE	Actuals	Adopted	Proposed	Proposed
Strategic Initiatives	-	4,200,000	-	-

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	2025	2026	2027	2028
	Actuals	Adopted	Proposed	Proposed
Business Districts	-	4,500,758	4,179,110	4,177,529
Business Sectors	-	3,652,196	3,230,956	3,231,418
Business Services	21,926,602	-	-	-
Community Wealth	-	9,584,749	9,566,086	9,566,520
Film, Music, and Special Events	-	1,552,827	1,332,030	1,330,429
Small Business Development	-	9,269,445	2,602,695	2,602,993
Workforce Development	-	800,000	500,000	500,000
Total	21,926,602	29,359,975	21,410,877	21,408,888
Full-time Equivalents Total*	43.00	43.00	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.*

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

Office of Economic Development

Business Districts

The purpose of the Business Districts program is to support investments in the "Investing in Neighborhood Business Districts" strategic pillar of the Future of Seattle Economy framework, which the City adopted as policy in Resolution 32099.

Expenditures/FTE	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Business Districts	-	4,500,758	4,179,110	4,177,529
Full Time Equivalents Total	-	-	(1.00)	(1.00)

Business Sectors

The purpose of the Business Sectors program is to support investments in the "Growing Businesses and Key Industries" strategic pillar of the Future of Seattle Economy framework, which the City adopted as policy in Resolution 32099.

Expenditures/FTE	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Business Sectors	-	3,652,196	3,230,956	3,231,418

Business Services

The purpose of the Business Services Program is to provide direct services to businesses and to support a healthy business environment that empowers businesses to develop, grow, and succeed. The Business Services Program provides assistance navigating government services, facilitates access to capital and building management expertise, and invests in workforce development services focused on building skills that benefit individual job-seekers and support employers in key industry sectors.

Expenditures/FTE	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Business Services	21,926,602	-	-	-
Full Time Equivalents Total	43.00	43.00	43.00	43.00

Community Wealth

The purpose of the Community Wealth program is to support investments in the "Building BIPOC Community Wealth" strategic pillar of the Future of Seattle Economy framework, which the City adopted as policy in Resolution 32099.

Expenditures/FTE	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Community Wealth	-	9,584,749	9,566,086	9,566,520

Office of Economic Development

Film, Music, and Special Events

The purpose of the Film, Music, and Special Events program is to support film and special events permitting activities, and to support the Seattle Film Commission and the Seattle Music Commission.

	2025	2026	2027	2028
Expenditures/FTE	Actuals	Adopted	Proposed	Proposed
Film, Music, and Special Events	-	1,552,827	1,332,030	1,330,429
Full Time Equivalents Total	-	-	(1.00)	(1.00)

Small Business Development

The purpose of the Small Business Support program is to support investments in the "Supporting Small Business and Women and Minority Owned Business Enterprises" strategic pillar of the Future of Seattle Economy framework, which the City adopted as policy in Resolution 32099.

	2025	2026	2027	2028
Expenditures/FTE	Actuals	Adopted	Proposed	Proposed
Small Business Development	-	9,269,445	2,602,695	2,602,993

Workforce Development

The purpose of the Workforce Development program is to support programming aligned with the "Investing in Talent and Building our Workforce" strategic pillar of the Future of Seattle Economy framework, which the City adopted as policy in Resolution 32099.

	2025	2026	2027	2028
Expenditures/FTE	Actuals	Adopted	Proposed	Proposed
Workforce Development	-	800,000	500,000	500,000

Office of Hearing Examiner

Ryan Vancil, Hearing Examiner

(206) 684-0521

<https://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 it makes recommendations to the City Council on rezoning petitions, major institution master plans, and other 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

	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Department Support				
General Fund Support	1,305,510	1,915,629	1,905,496	1,927,922
Total Operations	1,305,510	1,915,629	1,905,496	1,927,922
Total Appropriations	1,305,510	1,915,629	1,905,496	1,927,922
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*

Budget Overview

The 2027-28 Proposed Budget maintains support to the Office of Hearing Examiner and preserves the services provided by the Hearing Examiner to members of the public and the City Council. Technical adjustments have been made to bring the proposed budget into alignment with the centrally projected revenue forecast, internal service costs, and retirement contribution rates.

Office of Hearing Examiner

Incremental Budget Changes

Office of Hearing Examiner

	Dollars	FTE
2026 Adopted Budget	1,915,629	5.00
Baseline		
Citywide Adjustments for Standard Cost Changes	658	-
Reduce SCERS Retirement Contribution Rate	(10,791)	-
Proposed Technical		
Align Department Revenues with April Forecast	-	-
Total Incremental Changes	\$(10,133)	-
Total 2027 Proposed Budget	\$1,905,496	5.00

Description of Incremental Budget Changes

Baseline

Citywide Adjustments for Standard Cost Changes

Expenditures \$658

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

Reduce SCERS Retirement Contribution Rate

Expenditures \$(10,791)

The City's employee retirement system, the Seattle City Employees Retirement System (SCERS) is a defined benefit pension program funded by a combination of salary-based employer (i.e., the City) and employee contributions, and investment earnings. Based on the updated actuarial valuation for 2026, this item reduces the employer contribution rate from the endorsed rate of 15.06% to the SCERS minimum actuarial required rate of 13.48% for 2027 and 13.52% for 2028.

Proposed Technical

Align Department Revenues with April Forecast

Revenues \$(11,000)

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

Office of Hearing Examiner

Expenditure Overview

	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Appropriations				
HXM - BO-HX-V1X00 - Office of the Hearing Examiner				
00100 - General Fund	1,305,510	1,915,629	1,905,496	1,927,922
Total for BSL: BO-HX-V1X00	1,305,510	1,915,629	1,905,496	1,927,922
Department Total	1,305,510	1,915,629	1,905,496	1,927,922
Department 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*

Budget Summary by Fund Office of Hearing Examiner

	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
00100 - General Fund	1,305,510	1,915,629	1,905,496	1,927,922
Budget Totals for HXM	1,305,510	1,915,629	1,905,496	1,927,922

Revenue Overview

2027 Estimated Revenues

Account Code	Account Name	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
341180	Legal Service Fees	4,150	31,000	24,000	4,000
341900	General Government-Other Rev	3,875	7,500	3,500	3,500
Total Revenues for: 00100 - General Fund		8,025	38,500	27,500	7,500
Total HXM Resources		8,025	38,500	27,500	7,500

Office of Hearing Examiner

Appropriations by Budget Summary Level and Program

HXM - BO-HX-V1X00 - Office of the Hearing Examiner

The purpose of the Office of Hearing Examiner Budget Summary Level is to conduct fair and impartial hearings in all subject areas where the Seattle Municipal Code grants authority to do so (there are currently more than 80 subject areas) and to issue decisions and recommendations consistent with applicable law.

Program Expenditures	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Office of the Hearing Examiner	1,305,510	1,915,629	1,905,496	1,927,922
Total	1,305,510	1,915,629	1,905,496	1,927,922
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

Kelli Larsen, Director

(206) 684-3727

<https://www.seattle.gov/housing/>

Department Overview

The mission of the Office of Housing (OH) is to partner to create affordable housing by equitably investing to prevent displacement and increase opportunities for people to live in Seattle. 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

	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Department Support				
General Fund Support	37,029	0	0	0
Other Funding - Operating	217,045,774	352,391,788	347,732,076	347,637,911
Total Operations	217,082,803	352,391,788	347,732,076	347,637,911
Total Appropriations	217,082,803	352,391,788	347,732,076	347,637,911
Full-Time Equivalents Total*	69.00	69.00	69.00	69.00

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

Budget Overview

The 2027-2028 Proposed Budget maintains core services for the Office of Housing (OH), despite technical adjustments that reduce the department's budget by approximately \$5 million, net of other operating budget additions. Overall, the proposed budget continues investments in all program areas, including: multifamily lending, homeownership supports, home repair and weatherization programs, asset management, and departmental administrative costs. Technical adjustments include removal of one-time items, reduction to anticipated grants supporting weatherization programming, and adjustments to Citywide central costs.

Investments funded by the 2023 Housing Levy and other housing specific funding sources are maintained according to fund financial planning and Levy modeling. Significant policy changes include budgeting recurring weatherization grants as part of the annual budget and acceptance ordinances. In the 2025-2026 biennium, weatherization grants were accepted via supplemental ordinances.

The 2027-2028 Proposed Budget maintains JumpStart Payroll Expense Tax Fund (JumpStart) budget for OH substantially unchanged from the 2026 Adopted Budget. The proposed budget reduces the department's JumpStart budget by approximately two percent, driven primarily by the removal of one-time items and other technical

Office of Housing

changes. The Executive has directed an administrative hold of \$37.4 million JumpStart, otherwise intended for affordable housing production, in 2027 as a reserve against uncertainty related to federal funding. This funding is supported by an anticipated \$26.7 million carryforward from 2026 into 2027, and \$10.7 million from the 2027 proposed budget. This \$37.4 million is held in OH so that the funding may be redeployed to affordable housing production if it is not otherwise needed to mitigate the impacts of reductions to federal funding. This reserve is in addition to \$22.5 million appropriated in 2027 in Finance General for the same purpose.

The preservation of JumpStart Fund budget in OH is made possible in part by a change to OH's approach for JumpStart-backed investments that freed up \$65 million in one-time fund balance in the Jumpstart Payroll Expense Tax Fund. This change was implemented through the abandonment of appropriation in the 2026 Year-End Supplemental Budget Ordinance. As a result, OH will rely on 2027 budget to support expenditures related to awards made in prior years, and will similarly rely on future year budget appropriations to support expenditures in the year in which they are needed for new awards that are issued in 2027 and beyond.

Office of Housing

Incremental Budget Changes

Office of Housing

	Dollars	FTE
2026 Adopted Budget	352,391,788	69.00
Baseline		
Remove One-Time Items	(13,200,000)	-
Citywide Adjustments for Standard Cost Changes	421,681	-
Reduce SCERS Retirement Contribution Rate	(129,037)	-
Proposed Operating		
Align Budget for Agency Supports with Anticipated Actuals	1,630,332	-
Appropriate Underspend from the Northgate Commons Project	1,100,000	-
Appropriate 2027 Weatherization Plus Health Grant	1,456,000	-
Appropriate 2027 Puget Sound Energy Funding	1,328,500	-
Appropriate 2027 U.S. Department of Energy Grant	1,000,000	-
Appropriate 2027 Low Income Home Energy Assistance Program Grant	536,000	-
Appropriate 2027 Bonneville Power Administration Grant	250,000	-
Eliminate Community Development Block Grant Funding	(160,972)	-
Proposed Technical		
Align Housing Levy Interest Revenues with Anticipated Actuals	6,500,000	-
Align Labor Budget with Anticipated Actuals	150,000	-
Align Budget for City Attorney's Office Support with Anticipated Actuals	39,851	-
Align Budget for Space Rent Central Charges with Anticipated Actuals	(250,000)	-
Align Labor Budget with Organizational Chart	-	-
Align Budget for Seattle City Light Weatherization Funds with Anticipated Actuals	456,313	-
Abandon Budget Associated with Prior-Year Grants	(5,788,380)	-
Fund Balancing Adjustments	-	-
Total Incremental Changes	\$(4,659,712)	-
Total 2027 Proposed Budget	\$347,732,076	69.00

Office of Housing

Description of Incremental Budget Changes

Baseline

Remove One-Time Items

Expenditures	\$(13,200,000)
Revenues	\$(9,800,000)

This item removes one-time funding added in the 2026 Adopted Budget, including \$5 million for Multifamily Capital production supported by transferring one-time Mandatory Housing Affordability administrative fund balances to capital uses, \$4.8 million for homelessness prevention supported by interest earnings on cash balances from the 2023 Seattle Housing Levy, \$3.4 million for Homeownership Capital production, and \$161,000 for Community Development Block Grant Administration.

Citywide Adjustments for Standard Cost Changes

Expenditures	\$421,681
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Citywide technical adjustments made in the baseline phase reflect changes to internal services costs, including rates from the Department of Finance & Administrative Services, Seattle Information Technology Department, Seattle Department of Human Resources, and for healthcare and other central cost factors. These adjustments reflect initial assumptions about these costs and inflators early in the budget process.

Reduce SCERS Retirement Contribution Rate

Expenditures	\$(129,037)
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The City's employee retirement system, the Seattle City Employees Retirement System (SCERS) is a defined benefit pension program funded by a combination of salary-based employer (i.e., the City) and employee contributions, and investment earnings. Based on the updated actuarial valuation for 2026, this item reduces the employer contribution rate from the endorsed rate of 15.06% to the SCERS minimum actuarial required rate of 13.48% for 2027 and 13.52% for 2028.

Proposed Operating

Align Budget for Agency Supports with Anticipated Actuals

Expenditures	\$1,630,332
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This ongoing item increases budget for agency supports programs for providers of affordable housing to align with anticipated actual need for these programs. Agency support programs include: operating, maintenance, and services subsidies, workforce stabilization subsidies, and resident services subsidies. Increases to the budget for agency supports programs are necessary to provide inflationary adjustments for certain contracts and to reflect new projects becoming operational.

In 2027, this item increases budget for agency supports by \$1.6 million supported by various Office of Housing fund sources (e.g., current and prior levies, local option sales tax for affordable housing) and by \$3.3 million supported by the JumpStart Payroll Expense Tax Fund. In 2028, this item increases budget for agency supports by \$2.4 million supported by various Office of Housing fund sources and by \$5.9 million supported by the JumpStart tax. Increases supported by JumpStart are backed by net-zero transfers within the department from the Multifamily Lending budget program.

Office of Housing

Appropriate Underspend from the Northgate Commons Project

Expenditures	\$1,100,000
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This one-time item appropriates \$1.1 million of JumpStart Payroll Expense Tax Fund underspend from 2026, associated with the Seattle Housing Authority's Northgate Commons project. This funding will support multifamily capital development projects. The City Council transferred \$3.9 million of underspend associated with this project to other uses in the 2026 Mid-Year Supplemental Budget, and the Executive has proposed abandoning the remaining \$1.1 million as part of the 2026 Year-End Supplemental Budget. The 2026 Adopted Budget for the Office of Housing included \$5 million JumpStart Fund, one-time, for the Northgate Commons project supporting development of a transit-oriented, mixed-income, mixed-use community housing in North Seattle. At the time of adopting the 2026 Budget, the City had committed \$20 million in total to the project. Revised project estimates indicate that \$15 million of total City funding is needed to support this project. The department will allocate a portion of baseline JumpStart Fund budget as needed over time to fulfill the \$15 million commitment to this project.

Appropriate 2027 Weatherization Plus Health Grant

Expenditures	\$1,456,000
Revenues	\$1,456,000

This one-time item increases budget authority in the Weatherization budget program, supported by anticipated revenues from the 2027 Weatherization Plus Health grant. This grant is accepted as part of the annual grants acceptance ordinance and will provide funding to support weatherization projects for low-income households.

Appropriate 2027 Puget Sound Energy Funding

Expenditures	\$1,328,500
Revenues	\$1,328,500

This one-time item increases budget authority in the Weatherization budget program, supported by anticipated revenues from the 2027 Puget Sound Energy service contract. This funding is accepted as part of the annual grants acceptance ordinance and will provide funding to support implementation of energy efficiency improvements for qualifying low-income homeowners.

Appropriate 2027 U.S. Department of Energy Grant

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

This one-time item increases budget authority in the Weatherization budget program, supported by anticipated revenues from the 2027 U.S. Department of Energy grant received via the Washington State Department of Commerce. This grant is accepted as part of the annual grants acceptance ordinance and will provide funding to support low-income households by reducing energy costs and increasing the efficiency of their homes.

Appropriate 2027 Low Income Home Energy Assistance Program Grant

Expenditures	\$536,000
Revenues	\$536,000

This one-time item increases budget authority in the Weatherization budget program, supported by anticipated revenues from the 2027 Low Income Home Energy Assistance Program grant received via the Washington State Department of Commerce. This grant is accepted as part of the annual grants acceptance ordinance and will provide funding for program administration and delivery of weatherization services to eligible low-income households in both single and multi-family dwelling units.

Office of Housing

Appropriate 2027 Bonneville Power Administration Grant

Expenditures	\$250,000
Revenues	\$250,000

This one-time item increases budget authority in the Weatherization budget program, supported by anticipated revenues from the 2027 Bonneville Power Administration grant received via the Washington State Department of Commerce. This grant is accepted as part of the annual grants acceptance ordinance and will provide funding for program administration and delivery of weatherization and repair services to improve energy efficiency, and provide health and safety benefits for Eligible Low-Income Persons/Participants in areas served by the Bonneville Power Administration in both single and multi-family buildings.

Eliminate Community Development Block Grant Funding

Expenditures	\$(160,972)
Revenues	\$(160,972)

This ongoing item removes Community Development Block Grant (CDBG) funding from the department's baseline budget. This funding previously supported a portion of labor costs in the policy and planning unit to reflect staff time dedicated to supporting the development of various federal grant program plans and reports in collaboration with the Human Services Department Federal Grants Management Unit. In the 2027-2028 Proposed Budget these labor costs will be supported by JumpStart Payroll Expense Tax Fund budget, made available by transferring an equivalent amount of budget from the Multifamily Lending budget program to the Policy and Planning budget program.

Proposed Technical

Align Housing Levy Interest Revenues with Anticipated Actuals

Expenditures	\$6,500,000
Revenues	\$6,500,000

This one-time item increases budget for homelessness prevention programming, implemented in the Human Services Department, supported by anticipated interest earnings on a portion of 2023 Housing Levy cash balances that will accrue in 2026. The 2026 Adopted Budget included \$4.8 million one-time for this purpose support by anticipated interest earnings accrued in 2025. This \$4.8 million was removed as part of the baseline process.

Homelessness prevention programming serves vulnerable families and individuals who are at risk of homelessness or experiencing homelessness. The program addresses housing-related barriers through a combination of housing stabilization support services and financial assistance.

Align Labor Budget with Anticipated Actuals

Expenditures	\$150,000
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This ongoing item aligns labor budget in the department with anticipated actual labor costs. This item increases budget authority by \$150,000 supported by various Office of Housing fund sources and transfers \$100,000 of JumpStart Payroll Expense Tax Fund budget from multifamily capital to administration to support labor costs.

Align Budget for City Attorney's Office Support with Anticipated Actuals

Expenditures	\$39,851
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This ongoing item increases budget for City Attorney's Office support by \$66,419 in 2027, and by \$95,949 in 2028, to reflect increased costs for existing service levels. In total, the department anticipates spending \$641,419 in 2027, and \$670,949 in 2028, for legal support provided through the City Attorney's Office. In 2027, this increase is supported by \$39,850 of various Office of Housing funding sources and by a net-zero transfer of \$26,578 JumpStart

Office of Housing

Payroll Expense Tax Fund from multifamily capital to administration. In 2028, this increase is supported by \$57,570 of various Office of Housing funding sources and by a net-zero transfer of \$38,380 JumpStart Fund from multifamily capital to administration.

Align Budget for Space Rent Central Charges with Anticipated Actuals

Expenditures	\$(250,000)
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This ongoing item decreases budget for space rent central charges by \$150,000 supported by various Office of Housing fund sources and by \$150,000 JumpStart Payroll Expense Tax Fund. This adjustment is necessary to reflect the University of Washington Laundry site will be transferred to an affordable housing developer in 2026, and property managed services provided by the Finance and Administrative Services Department will no longer be needed. Costs for these services were assumed and included in the baseline central cost manual.

Align Labor Budget with Organizational Chart

Expenditures	-
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This ongoing, net-zero technical item transfers labor budget between programs to align with anticipated actuals based on the department's current organizational chart. This change aligns with the status quo organization of the department and does not result in any changes to the department's structure or supervisory relationships. This changes reflects creation of a new Market Incentives & Land Use budget program, and new coding to track and delineate labor costs for the Contracts Team, Finance Team, Operations and Administration Team, and the Director's Office.

Align Budget for Seattle City Light Weatherization Funds with Anticipated Actuals

Expenditures	\$456,313
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This ongoing item aligns baseline budget in the Weatherization budget program supported by interdepartmental transfers from Seattle City Light (SCL) with anticipated actuals. The department expects to receive \$3.5 million from SCL in 2027 to support weatherization programming. This change also updates funding source coding associated with this budget to ensure that costs are tracked accurately.

Abandon Budget Associated with Prior-Year Grants

Expenditures	\$(5,788,380)
Revenues	-

This ongoing item abandons baseline budget that was associated with anticipated weatherization grants to be received in 2026. The 2027-2028 Proposed Budget includes recurring weatherization grants in the annual grants acceptance ordinance. In the 2025 and 2026 Adopted Budgets, recurring grants were removed from the annual grants acceptance ordinances and grants were accepted as part of supplemental grants acceptance ordinances. In 2025 and 2026, the department retained budget in the Weatherization budget program to reflect anticipated grants to be received in each year. The proposed budget returns to the earlier practice of including these grants in the annual acceptance ordinance. This change is necessary to align overall budget in the Weatherization budget program with anticipated grant revenues.

Fund Balancing Adjustments

Revenues	\$8,288,652
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This is a technical item to record a fund balancing entry for the Low Income Housing Fund (16400) and the Office of Housing Fund (Fund 16600), which are primarily managed by this department.

Office of Housing

Expenditure Overview

	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Appropriations				
OH - BO-HU-1000 - Leadership and Administration				
14500 - Payroll Expense Tax	2,660,629	4,575,347	4,954,348	5,045,473
16600 - Office of Housing Fund	8,634,780	7,230,564	6,567,409	6,709,231
Total for BSL: BO-HU-1000	11,295,409	11,805,911	11,521,757	11,754,704
OH - BO-HU-2000 - Homeownership & Sustainability				
00100 - General Fund	10,940	-	-	-
14500 - Payroll Expense Tax	3,411,787	10,503,414	7,098,651	7,098,771
16400 - Low Income Housing Fund	-	16,290,369	15,395,989	15,395,989
16403 - 2002 Levy Multipurpose Fund	442,469	-	-	-
16411 - 1995 Housing Levy Capital Fund	557,676	-	-	-
16413 - 1995 Levy Homebuyer Assist	217,871	-	-	-
16416 - 2009 Housing Levy Capital Fund	444,728	-	-	-
16418 - 2016 Housing Levy Capital Fund	2,439,373	-	-	-
16423 - 2023 Levy Low-Income Housing	6,076,456	-	-	-
16430 - Housing Incentive Fund	4,332,136	-	-	-
16440 - Housing Program Support Fund	11,579,844	-	-	-
16600 - Office of Housing Fund	3,061,046	3,114,343	3,222,140	3,222,287
Total for BSL: BO-HU-2000	32,574,324	29,908,126	25,716,780	25,717,048
OH - BO-HU-3000 - Multifamily Housing				
00100 - General Fund	26,089	-	-	-
14500 - Payroll Expense Tax	89,921,890	127,380,219	128,147,544	127,044,159
16400 - Low Income Housing Fund	-	180,429,925	178,760,257	179,523,273
16404 - 2002 Levy O&M Fund	470,633	-	-	-
16412 - 1995 Levy O&M Fund	16,395	-	-	-
16417 - 2009 Levy O&M Fund	753,290	-	-	-
16418 - 2016 Housing Levy Capital Fund	5,604,255	-	-	-
16419 - 2016 Levy O&M Fund	1,774,879	-	-	-
16421 - O&M Sales Tax	1,379,649	-	-	-
16422 - 2023 Levy O&M	(4,236,220)	-	-	-
16423 - 2023 Levy Low-Income Housing	38,710,669	-	-	-
16430 - Housing Incentive Fund	22,730,092	-	-	-
16440 - Housing Program Support Fund	14,159,141	-	-	-
16600 - Office of Housing Fund	1,902,310	2,867,606	3,585,738	3,598,727
Total for BSL: BO-HU-3000	173,213,070	310,677,751	310,493,539	310,166,159
Department Total	217,082,803	352,391,788	347,732,076	347,637,911

Office of Housing

Department Full-Time Equivalents Total*	69.00	69.00	69.00	69.00
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** FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

Budget Summary by Fund Office of Housing

	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
00100 - General Fund	37,029	-	-	-
14500 - Payroll Expense Tax	95,994,306	142,458,981	140,200,543	139,188,403
16400 - Low Income Housing Fund	-	196,720,294	194,156,246	194,919,262
16403 - 2002 Levy Multipurpose Fund	442,469	-	-	-
16404 - 2002 Levy O&M Fund	470,633	-	-	-
16411 - 1995 Housing Levy Capital Fund	557,676	-	-	-
16412 - 1995 Levy O&M Fund	16,395	-	-	-
16413 - 1995 Levy Homebuyer Assist	217,871	-	-	-
16416 - 2009 Housing Levy Capital Fund	444,728	-	-	-
16417 - 2009 Levy O&M Fund	753,290	-	-	-
16418 - 2016 Housing Levy Capital Fund	8,043,628	-	-	-
16419 - 2016 Levy O&M Fund	1,774,879	-	-	-
16421 - O&M Sales Tax	1,379,649	-	-	-
16422 - 2023 Levy O&M	(4,236,220)	-	-	-
16423 - 2023 Levy Low-Income Housing	44,787,125	-	-	-
16430 - Housing Incentive Fund	27,062,228	-	-	-
16440 - Housing Program Support Fund	25,738,984	-	-	-
16600 - Office of Housing Fund	13,598,135	13,212,513	13,375,286	13,530,245
Budget Totals for OH	217,082,803	352,391,788	347,732,076	347,637,911

Office of Housing

Revenue Overview

2027 Estimated Revenues

Account Code	Account Name	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
311010	Real & Personal Property Taxes	-	130,037,167	130,037,167	130,037,167
313010	Sales & Use Tax-Local Share	-	3,500,000	3,500,000	3,500,000
330000	Intergovernmental Revenues	-	-	937,100	937,100
331000	Direct Federal Grants	-	5,411	5,411	5,411
331110	Direct Fed Grants	-	7,121,359	7,121,359	7,121,359
334010	State Grants	-	(50,506)	2,198,014	2,198,014
334090	State Grants-Passthr	-	600,000	600,000	600,000
337010	Grants & Contr From Local Govt	-	4,404,806	4,404,806	4,404,806
345020	Zoning & Subdivision Fees	-	19,650,000	19,650,000	19,650,000
360010	Investment Interest	-	2,000,000	2,000,000	2,000,000
360020	Inv Earn-Residual Cash	-	4,800,000	6,500,000	6,500,000
360590	Program Income	-	4,000,000	4,000,000	4,000,000
374030	Capital Contr-Fed Dir Grants	-	2,968,574	2,968,574	2,968,574
397010	Operating Transfers In	-	4,572,427	(427,573)	(427,573)
Total Revenues for: 16400 - Low Income Housing Fund		-	183,609,238	183,494,858	183,494,858
400000	Use of/Contribution to Fund Balance	-	13,111,056	10,661,388	11,424,404
Total Resources for: 16400 - Low Income Housing Fund		-	196,720,294	194,156,246	194,919,262
360020	Inv Earn-Residual Cash	12,893	-	-	-
360140	Loan Interest Pmts Per Terms	358	-	-	-
360150	Interest On Loan Payoffs	68,015	-	-	-
360600	Principal On Loan	362,280	-	-	-
Total Revenues for: 16402 - 2002 Levy Very LIH Fund		443,547	-	-	-
360020	Inv Earn-Residual Cash	123,923	-	-	-
360140	Loan Interest Pmts Per Terms	13,563	-	-	-
360600	Principal On Loan	80,847	-	-	-
360900	Miscellaneous Revs-Other Rev	446	-	-	-
Total Revenues for: 16403 - 2002 Levy Multipurpose Fund		218,780	-	-	-
360020	Inv Earn-Residual Cash	70,160	-	-	-
Total Revenues for: 16404 - 2002 Levy O&M Fund		70,160	-	-	-

Office of Housing

360140	Loan Interest Pmts Per Terms	20,000	-	-	-
360150	Interest On Loan Payoffs	61,231	-	-	-
360600	Principal On Loan	1,038,100	-	-	-
Total Revenues for: 16410 - 1986 Housing Levy Capital Fund		1,119,331	-	-	-
360020	Inv Earn-Residual Cash	116,088	-	-	-
360140	Loan Interest Pmts Per Terms	8,698	-	-	-
360150	Interest On Loan Payoffs	56,041	-	-	-
360600	Principal On Loan	394,091	-	-	-
360900	Miscellaneous Revs-Other Rev	394	-	-	-
Total Revenues for: 16411 - 1995 Housing Levy Capital Fund		575,312	-	-	-
360600	Principal On Loan	2,310,186	-	-	-
Total Revenues for: 16412 - 1995 Levy O&M Fund		2,310,186	-	-	-
360020	Inv Earn-Residual Cash	74,996	-	-	-
360140	Loan Interest Pmts Per Terms	17,436	-	-	-
360150	Interest On Loan Payoffs	55,805	-	-	-
360600	Principal On Loan	248,193	-	-	-
Total Revenues for: 16413 - 1995 Levy Homebuyer Assist		396,430	-	-	-
360020	Inv Earn-Residual Cash	293,207	-	-	-
360150	Interest On Loan Payoffs	20,178	-	-	-
360600	Principal On Loan	69,341	-	-	-
Total Revenues for: 16416 - 2009 Housing Levy Capital Fund		382,726	-	-	-
311010	Real & Personal Property Taxes	88	-	-	-
360020	Inv Earn-Residual Cash	32,757	-	-	-
Total Revenues for: 16417 - 2009 Levy O&M Fund		32,844	-	-	-
311010	Real & Personal Property Taxes	134,381	-	-	-
360020	Inv Earn-Residual Cash	944,955	-	-	-
360600	Principal On Loan	3,530,861	-	-	-
Total Revenues for: 16418 - 2016 Housing Levy Capital Fund		4,610,197	-	-	-
311010	Real & Personal Property Taxes	25,076	-	-	-
360140	Loan Interest Pmts Per Terms	14,127	-	-	-
360150	Interest On Loan Payoffs	388,305	-	-	-
360600	Principal On Loan	5,719,592	-	-	-
Total Revenues for: 16419 - 2016 Levy O&M Fund		6,147,101	-	-	-

Office of Housing

360020	Inv Earn-Residual Cash	556,945	-	-	-
Total Revenues for: 16421 - O&M Sales Tax		556,945	-	-	-
311010	Real & Personal Property Taxes	12,513,324	-	-	-
360020	Inv Earn-Residual Cash	120,232	-	-	-
Total Revenues for: 16422 - 2023 Levy O&M		12,633,556	-	-	-
311010	Real & Personal Property Taxes	114,699,989	-	-	-
360020	Inv Earn-Residual Cash	209,962	-	-	-
360600	Principal On Loan	1,912,750	-	-	-
Total Revenues for: 16423 - 2023 Levy Low-Income Housing		116,822,701	-	-	-
345020	Zoning & Subdivision Fees	52,742,317	-	-	-
360020	Inv Earn-Residual Cash	2,204,899	-	-	-
360140	Loan Interest Pmts Per Terms	1,191,183	-	-	-
360600	Principal On Loan	2,916,234	-	-	-
Total Revenues for: 16430 - Housing Incentive Fund		59,054,632	-	-	-
313020	Sales & Use Tax	4,353,191	-	-	-
331110	Direct Fed Grants	10,244,869	-	-	-
333110	Ind Fed Grants	1,936,977	-	-	-
334010	State Grants	4,961,272	-	-	-
341300	Administrative Fees & Charges	2,617,333	-	-	-
360020	Inv Earn-Residual Cash	738,939	-	-	-
360140	Loan Interest Pmts Per Terms	76,393	-	-	-
360150	Interest On Loan Payoffs	309,689	-	-	-
360600	Principal On Loan	2,459,323	-	-	-
360900	Miscellaneous Revs-Other Rev	761,732	-	-	-
Total Revenues for: 16440 - Housing Program Support Fund		28,459,717	-	-	-
311010	Real & Personal Property Taxes	8,511,746	8,571,428	8,571,428	8,571,428
330000	Intergovernmental Revenues	-	-	391,400	391,400
331000	Direct Federal Grants	-	600	600	600
331110	Direct Fed Grants	577,141	1,572,458	1,411,486	1,411,486
333110	Ind Fed Grants	357,152	387,731	387,731	387,731
334010	State Grants	612,380	50,506	1,043,986	1,043,986
334090	State Grants-Passthr	-	250,000	250,000	250,000
341300	Administrative Fees & Charges	872,590	815,000	815,000	815,000
345010	Design & Planning Fees	324,900	250,000	250,000	250,000
345020	Zoning & Subdivision Fees	(1,993,595)	2,600,000	2,600,000	2,600,000
360020	Inv Earn-Residual Cash	789,514	-	-	-

Office of Housing

360900	Miscellaneous Revs-Other Rev	398,738	-	-	-
397010	Operating Transfers In	-	26,390	26,390	26,390
Total Revenues for: 16600 - Office of Housing Fund		10,450,566	14,524,114	15,748,022	15,748,022
400000	Use of/Contribution to Fund Balance	-	(1,311,601)	(2,372,736)	(2,217,777)
Total Resources for:16600 - Office of Housing Fund		10,450,566	13,212,513	13,375,286	13,530,245
Total OH Resources		244,284,729	209,932,807	207,531,532	208,449,507

Office of Housing

Appropriations by Budget Summary Level and Program

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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Citywide Indirect Costs	2,574,198	2,818,826	2,990,507	3,212,826
Departmental Indirect Costs	4,774,034	4,828,156	5,617,947	5,627,832
Policy & Planning	3,827,256	4,970,314	3,726,588	3,727,284
Pooled Benefits	119,921	(811,385)	(813,286)	(813,238)
Total	11,295,409	11,805,911	11,521,757	11,754,704
Full-time Equivalents Total*	31.50	31.50	31.50	31.50

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

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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Citywide Indirect Costs	2,574,198	2,818,826	2,990,507	3,212,826

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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Departmental Indirect Costs	4,774,034	4,828,156	5,617,947	5,627,832
Full Time Equivalents Total	17.50	17.50	17.50	17.50

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.

	2025	2026	2027	2028
Expenditures/FTE	Actuals	Adopted	Proposed	Proposed
Policy & Planning	3,827,256	4,970,314	3,726,588	3,727,284
Full Time Equivalents Total	14.00	14.00	14.00	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.

	2025	2026	2027	2028
Expenditures/FTE	Actuals	Adopted	Proposed	Proposed
Pooled Benefits	119,921	(811,385)	(813,286)	(813,238)

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	2025	2026	2027	2028
	Actuals	Adopted	Proposed	Proposed
Home Ownership	18,738,532	17,818,500	14,414,315	14,414,421
Home Repair	1,617,410	1,463,048	1,459,865	1,459,945
Weatherization	12,218,381	10,626,578	9,842,600	9,842,682
Total	32,574,324	29,908,126	25,716,780	25,717,048
Full-time Equivalents Total*	20.00	20.00	20.00	20.00

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

The following information summarizes the programs in 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.

	2025	2026	2027	2028
Expenditures/FTE	Actuals	Adopted	Proposed	Proposed
Home Ownership	18,738,532	17,818,500	14,414,315	14,414,421
Full Time Equivalents Total	3.50	3.50	3.50	3.50

Office of Housing

Home Repair

The purpose of the Home Repair program is to provide grants or no- to low-interest loans to assist low-income homeowners with critical home repairs.

Expenditures/FTE	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Home Repair	1,617,410	1,463,048	1,459,865	1,459,945
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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Weatherization	12,218,381	10,626,578	9,842,600	9,842,682
Full Time Equivalents Total	14.50	14.50	14.50	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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Asset Management	53,282,301	57,770,653	62,225,465	65,569,843
Market Incentives and Land Use	-	-	1,149,906	1,149,906
Multifamily Lending	119,930,770	252,907,098	247,118,168	243,446,410
Total	173,213,070	310,677,751	310,493,539	310,166,159
Full-time Equivalents Total*	17.50	17.50	17.50	17.50

**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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Asset Management	53,282,301	57,770,653	62,225,465	65,569,843
Full Time Equivalents Total	8.50	8.50	8.50	8.50

Office of Housing

Market Incentives and Land Use

Market Incentives and Land Use (MILU) administers policies and programs, including the Multifamily Tax Exemption (MFTE) and Mandatory Housing Affordability (MHA), that leverage new development, land use incentives, and regulatory tools to generate and support affordable housing.

	2025	2026	2027	2028
Expenditures/FTE	Actuals	Adopted	Proposed	Proposed
Market Incentives and Land Use	-	-	1,149,906	1,149,906

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.

	2025	2026	2027	2028
Expenditures/FTE	Actuals	Adopted	Proposed	Proposed
Multifamily Lending	119,930,770	252,907,098	247,118,168	243,446,410
Full Time Equivalents Total	9.00	9.00	9.00	9.00

Office of Immigrant and Refugee Affairs

Oksana Bilobran, Acting 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, OIRA's core values and shared agreements are centered around integrity, humility, communities, innovation, gratitude, respect, accountability, partnership, and transparency. OIRA addresses the underlying causes of inequities and develop programs and policies that empower 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

	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Department Support				
General Fund Support	6,550,953	10,677,283	10,526,393	10,575,901
Other Funding - Operating	145,227	148,766	146,590	146,532
Total Operations	6,696,180	10,826,049	10,672,984	10,722,432
Total Appropriations	6,696,180	10,826,049	10,672,984	10,722,432
Full-Time Equivalents Total*	12.50	16.00	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.*

Budget Overview

The 2027 Proposed Budget for the Office of Immigrant and Refugee Affairs (OIRA) is \$10.7 million. This budget is reduced by \$153,000, or 1.4%, from the 2026 Adopted Budget, yet remains \$4.3 million more than the 2025 Adopted Budget. The reduction is primarily due to a transfer of \$125,000 to the Office of Labor Standards for labor-related training and education for immigrant and refugee communities. The budget also includes a baseline technical reduction to reconcile the employer contribution rate for the City's retirement system.

The 2027 Proposed Budget maintains core services for OIRA. The department will continue to invest in programs such as the Legal Defense Network, the New Citizen Campaign, Rapid Response, the Immigrant Safety and Access Network, the Language Access program, and the Ready to Work program, while continuing to refine newer

Office of Immigrant and Refugee Affairs

programming commenced in 2026, including emergency assistance, and the expansion of Rapid Response program areas such as Community Small Grants, sector-based investments, and resource navigation. The proposed budget also extends the sunset date of a Strategic Advisor position to help implement and maintain these newer programming elements.

Office of Immigrant and Refugee Affairs

Incremental Budget Changes

Office of Immigrant and Refugee Affairs

	Dollars	FTE
2026 Adopted Budget	10,826,049	16.00
Baseline		
Citywide Adjustments for Standard Cost Changes	5,734	-
Reduce SCERS Retirement Contribution Rate	(33,799)	-
Proposed Operating		
Extend Sunset Date for Strategic Advisor 1	-	-
Transfer Immigration Support Funding to Office of Labor Standards via Finance General Transfer	(125,000)	-
Proposed Technical		
Net-Zero Grant Funding Sources Adjustment	-	-
Remove Sunsetting Positions	-	(2.00)
Total Incremental Changes	\$(153,065)	(2.00)
Total 2027 Proposed Budget	\$10,672,984	14.00

Description of Incremental Budget Changes

Baseline

Citywide Adjustments for Standard Cost Changes

Expenditures \$5,734

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

Reduce SCERS Retirement Contribution Rate

Expenditures \$(33,799)

The City's employee retirement system, the Seattle City Employees Retirement System (SCERS) is a defined benefit pension program funded by a combination of salary-based employer (i.e., the City) and employee contributions, and investment earnings. Based on the updated actuarial valuation for 2026, this item reduces the employer contribution rate from the endorsed rate of 15.06% to the SCERS minimum actuarial required rate of 13.48% for 2027 and 13.52% for 2028.

Office of Immigrant and Refugee Affairs

Proposed Operating

Extend Sunsetting Position

This item extends the sunset date of a Strategic Advisor 1 position to the end of 2027. The position was originally included in the 2026 Adopted Budget with a sunset period of one year, but its scope of work requires continued support. The funding for the sunset position is supported by the 2026 voter-approved change to the Business and Occupation Tax, which provided \$4 million in additional funding for OIRA, a 60% growth in the office's budget. Managing this increased funding, including requests for proposals, contract oversight and other related programming requirements, requires sustained staffing capacity for one more year to implement the new and expanded initiatives.

Transfer Immigration Support Funding to Office of Labor Standards via Finance General Transfer

Expenditures	\$(125,000)
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This item transfers \$125,000 in ongoing General Fund from the Office of Immigrant and Refugee Affairs to Finance General to support a cash transfer to the Office of Labor Standards Fund. The Office of Labor Standards will use this funding for Community Outreach and Education Fund contracts that include Know Your Rights trainings and labor standards education for immigrant and refugee communities. Please see the Finance General Budget and the Office of Labor Standards Budget Sections for the appropriations increase supported by this cash transfer. The additional funding for the training is supported by the 2026 voter-approved change to the Business and Occupation Tax, which provided \$4 million in additional funding for OIRA.

Proposed Technical

Net-Zero Grant Funding Sources Adjustment

Expenditures	-
Revenues	-

This technical item involves net-zero base budget transfers from 2026 funding sources to 2027 and 2028 funding sources to reconcile budget.

Remove Sunsetting Positions

Position Allocation	(2.00)
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This technical item removes two sunsetting positions, a Strategic Advisor I and Grants and Contracts Specialist. These one-year positions were funded in the 2026 Adopted Budget as part of the \$4 million added to the department by the voter-approved changes to the City's Business and Occupation Tax.

Office of Immigrant and Refugee Affairs

Expenditure Overview

	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Appropriations				
OIRA - BO-IA-X1N00 - Office of Immigrant and Refugee Affairs				
00100 - General Fund	6,550,953	10,677,283	10,526,393	10,575,901
14500 - Payroll Expense Tax	145,227	148,766	146,590	146,532
Total for BSL: BO-IA-X1N00	6,696,180	10,826,049	10,672,984	10,722,432
Department Total	6,696,180	10,826,049	10,672,984	10,722,432
Department Full-Time Equivalents Total*	12.50	16.00	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.

Budget Summary by Fund Office of Immigrant and Refugee Affairs

	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
00100 - General Fund	6,550,953	10,677,283	10,526,393	10,575,901
14500 - Payroll Expense Tax	145,227	148,766	146,590	146,532
Budget Totals for OIRA	6,696,180	10,826,049	10,672,984	10,722,432

Revenue Overview

2027 Estimated Revenues

Account Code	Account Name	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
331110	Direct Fed Grants	700,000	700,000	700,000	700,000
334010	State Grants	888,829	870,000	870,000	870,000
337010	Grants & Contr From Local Govt	46,331	53,649	53,649	53,649
Total Revenues for: 00100 - General Fund		1,635,159	1,623,649	1,623,649	1,623,649
Total OIRA Resources		1,635,159	1,623,649	1,623,649	1,623,649

Office of Immigrant and Refugee Affairs

Appropriations by Budget Summary Level and Program

OIRA - BO-IA-X1N00 - Office of Immigrant and Refugee Affairs

The purpose of the Office of Immigrant and Refugee Affairs Budget Summary Level is to facilitate the successful integration of immigrants and refugees into Seattle's civic, economic, and cultural life and to advocate on behalf of immigrant and refugee communities so that the City's programs and services better meet the unique needs of these constituents.

Program Expenditures	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Office of Immigrant and Refuge	6,696,180	10,826,049	10,672,984	10,722,432
Total	6,696,180	10,826,049	10,672,984	10,722,432
Full-time Equivalents Total*	12.50	16.00	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.*

Office of Labor Standards

Steven Marchese, Director

(206) 684-5397

<https://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. There are 16 such standards, established through City ordinances:

- **Paid Sick and Safe Time Ordinance** requires employers with one or more full-time equivalent employees to provide paid sick and safe time;
- **Fair Chance Employment Ordinance** restricts how employers can use conviction and arrest records during the hiring process and course of employment;
- **Minimum Wage Ordinance** establishes a minimum hourly wage that increases each year based on rates set by ordinance and adjusted for the rate of inflation;
- **Wage Theft Ordinance** requires employers to provide written notice of employment information and pay all compensation due by reason of employment (including wages and tips) on a regular pay day;
- **Secure Scheduling Ordinance** establishes scheduling requirements for covered retail and food service establishments to provide schedule predictability and increased access to hours;
- **Domestic Workers Ordinance** provides protections for domestic workers and establishes a Domestic Workers Standards Board; and
- **Commuter Benefits Ordinance** requires employers to provide commuter benefits on a pre-tax basis.
- **Independent Contractor Protections Ordinance** requires commercial hiring entities to provide certain pre-contract disclosures, payment disclosures, and requiring timely payment of contracts.
- **Cannabis Employee Job Retention Ordinance** requires certain employers to take certain actions to reduce job insecurity in the cannabis industry.

Four ordinances protect the rights of hotel workers:

- **Hotel Employee Safety Protections Ordinance** requires employers to take certain steps to prevent and report violent and harassing conduct by guests and to support employees who report this conduct;
- **The Protecting Hotel Employees from Injury Ordinance** limits the workload of employees who clean hotel rooms to reduce the frequency and occurrence of injuries associated with room cleaning;
- **The Improving Access to Medical Care for Hotel Employees Ordinance** requires employers to provide employees working in large hotels with increased access to medical care; and
- **The Hotel Employees Job Retention Ordinance** requires employers to take certain actions to reduce job insecurity in the hospitality industry.

Three ordinances protect the rights of app-based workers:

- **App-Based Worker Paid Sick and Safe Time Ordinance** establishes paid sick and safe time protections for certain app-based workers.
- **App-Based Worker Minimum Payment Ordinance** establishing minimum pay requirements, and transparency and flexibility standards for certain app-based workers.
- **App-Based Worker Deactivation Rights Ordinance** establishes protections against certain deactivations from the platforms of covered companies, among other rights.

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

Office of Labor Standards

community with funds to develop awareness and understanding of Seattle's labor standards. The office also manages the **Business Outreach and Education Fund** which supports partners to provide technical assistance to small businesses to increase compliance with Seattle's labor standards. The fund specifically facilitates outreach to businesses owned by low-income and historically disenfranchised communities who typically are not served by traditional outreach methods.

Budget Snapshot

	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Department Support				
Other Funding - Operating	8,853,630	10,062,411	10,232,636	10,345,205
Total Operations	8,853,630	10,062,411	10,232,636	10,345,205
Total Appropriations	8,853,630	10,062,411	10,232,636	10,345,205

Full-Time Equivalents Total*	43.00	43.00	42.00	42.00
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* FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here.

Budget Overview

The 2027-2028 Proposed Budget maintains core services for the Office of Labor Standards (OLS) for 14 labor standards, increases community partner support focused on immigrant and refugee communities, and continues to expand services to implement the App-Based Worker Minimum Payment Ordinance and the App-Based Worker Deactivation Rights Ordinance, the two labor standards supported by the Network Company License (NCL) Fee.

The proposed budget appropriates \$2.1 million of NCL-backed budget for OLS to implement and enforce the two relevant app-based worker labor standards. This increase of \$500,000 over 2026 Adopted Budget level funds five previously legislated but unfunded positions, of which three were funded in the 2026 Mid-Year Supplemental Budget Ordinance and two in the 2027-2028 budget. The full cost increase of these five positions is offset by removal of one-time implementation start-up costs in 2026. Full enforcement of the App-Based Worker Deactivation Rights Ordinance does not begin until mid-2027, so OLS continues to build capacity related to implementation of this ordinance with use of NCL fee revenue.

The 2027-2028 budget also transfers \$125,000 from the Office of Immigrants and Refugee Affairs to OLS' Community Outreach and Education Fund (COEF) on an ongoing basis. This funding supports community partner contracts that provide immigrant and refugee communities education of their rights as workers. This transfer increases total COEF funding by eight percent.

The General Fund revenue forecast for the City's budget is insufficient to cover all anticipated citywide costs. General Fund reductions were identified to mitigate this shortfall. To preserve critical City services due to the General Fund deficit, the 2027-2028 budget removes a vacant Policy Analyst position. OLS expenditure authority is in the Office of Labor Standards Fund, but expenditures are fully supported by transfers from the General Fund or NCL fee revenue (which is collected in the General Fund).

Decreases in baseline items lower the department budget by \$509,000. Changes include adjustments to remove items that had one-time designation in the 2026 Adopted Budget and a reduction in the retirement rate. The

Office of Labor Standards

cumulative result of all budget changes is an increase of \$170,000 (1.8%) over the 2026 Adopted Budget, and nearly 20% more than the 2025 Adopted Budget.

Office of Labor Standards

Incremental Budget Changes

Office of Labor Standards

	Dollars	FTE
2026 Adopted Budget	10,062,411	43.00
Baseline		
Citywide Adjustments for Standard Cost Changes	206,463	-
Reduce SCERS Retirement Contribution Rate	(61,869)	-
Removal of 2026 One-time Adds	(653,139)	-
Proposed Operating		
Fund Two Investigator Positions with NCL Fee Revenue	336,202	-
NCL Fee Supported Data Analysis Functions	20,000	-
Ongoing funding for Worker Outreach to Immigrant and Refugee Communities	125,000	-
Remove Vacant Policy Analyst Position	(194,248)	(1.00)
Proposed Technical		
Ongoing Changes from Current Year Legislation	391,816	-
Vacancy Savings Reallocation	-	-
Office of Labor Standards Fund Balancing	-	-
Align Department Revenues with the August Forecast	-	-
Cost Neutral Budget Reallocation	-	-
Total Incremental Changes	\$170,225	(1.00)
Total 2027 Proposed Budget	\$10,232,636	42.00

Description of Incremental Budget Changes

Baseline

Citywide Adjustments for Standard Cost Changes

Expenditures \$206,463

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

Reduce SCERS Retirement Contribution Rate

Expenditures \$(61,869)

The City's employee retirement system, the Seattle City Employees Retirement System (SCERS) is a defined benefit pension program funded by a combination of salary-based employer (i.e., the City) and employee contributions, and investment earnings. Based on the updated actuarial valuation for 2026, this item reduces the employer

Office of Labor Standards

contribution rate from the endorsed rate of 15.06% to the SCERS minimum actuarial required rate of 13.48% for 2027 and 13.52% for 2028.

Removal of 2026 One-time Adds

Expenditures	\$(653,139)
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This item acknowledges the one-time designation of several 2026 Adopted Budget changes and adjusts the baseline accordingly. It removes one-time adds from the 2026 Adopted Budget, \$345,139 in General Fund supported expenditures and \$308,000 in Network Company License Fee supported expenditures. General Fund supported reversals include \$190,000 to the BOEF fund for immigrant small business outreach and support and \$155,139 for costs related to office space expansion. NCL Fee supported reversals include \$90,000 for one-time labor pool, \$135,000 for an app-based worker laws baseline data project, and \$83,000 for consulting services supporting app-based worker data analysis functions.

Proposed Operating

Fund Two Investigator Positions with NCL Fee Revenue

Expenditures	\$336,202
Revenues	\$242,624

This NCL fee supported item funds 2.0 FTE of previously legislated positions. Two Civil Rights Analysts (Working Title: Investigator) will help respond to increased intake and questions concerning the App—Based Worker Deactivation Rights and App-Based Worker Minimum Payment laws. In July 2027, full enforcement authority of the App-Based Worker Deactivation Rights Ordinance will begin, so OLS can begin to investigate cause for deactivation. From 2025 to June 2027, OLS only has authority to investigate procedural activity related to deactivation. Both current year NCL revenue and NCL fee fund balance support this increased investment.

NCL Fee Supported Data Analysis Functions

Expenditures	\$20,000
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This one-time item funds non-labor data analysis functions required by the App-Based Worker Deactivation Rights and Minimum Payment laws. These funds provide start-up resources to build out systems for ongoing data collection, analysis and reporting. Costs may include equipment, software, training and other necessary expenses. This one-time investment uses NCL fee revenue restricted as fund balance of the OLS fund.

Ongoing funding for Worker Outreach to Immigrant and Refugee Communities

Expenditures	\$125,000
Revenues	\$125,000

This item transfers \$125,000 from the Office of Immigrant and Refugee Affairs (OIRA) to OLS on an ongoing basis, increasing funds contracted to community partners via the Community Outreach and Education Fund (COEF). 2027 is the second year of funding for existing two-year contracts that include Know Your Rights trainings and labor standard education for immigrant and refugee communities. This transfer is ongoing so there will be this additional support for future contracts moving forward.

Office of Labor Standards

Remove Vacant Policy Analyst Position

Expenditures	\$(194,248)
Revenues	\$(194,248)
Position Allocation	(1.00)

This ongoing item removes a vacant Strategic Advisor 1 (working title: Policy Analyst) position. The department maintains 3.0 FTE policy staff working on non-NCL fee funded labor standards. OLS will have reduced capacity to move forward strategic policy initiatives, provide input on emerging policy areas, and track and analyze changes to state and federal law and how they interact with City labor standards. There may also be delays in the department's ability to issue rules or other policy guidance. The policy team maintains the capacity to respond to technical assistance questions and complete statutory updates.

Proposed Technical

Ongoing Changes from Current Year Legislation

Expenditures	\$391,816
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This change includes ongoing funding resulting from current year legislation passed by City Council in 2026. The 2026 Mid-Year Supplemental Budget Ordinance included appropriation backed by the Network Company License Fee to fund three previously legislated positions that will help administer the App-Based Worker Deactivation Rights and App-Based Worker Minimum Payment laws.

Vacancy Savings Reallocation

Expenditures	-
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This cost neutral item reallocates labor budget from salary and wages account to a salary adjustments account to more effectively track vacancy savings of the department. The budget assumes \$151,000 in vacancy savings in 2027.

Office of Labor Standards Fund Balancing

Revenues	\$268,532
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This is a technical item to record a fund balancing entry for the Office of Labor Standard Fund 00190, where OLS spends appropriation. All fund balance used in the 27-28 budget comes from Network Company License Fee collections and supports implementation of the two relevant app-based worker standards.

Align Department Revenues with the August Forecast

Revenues	\$(1,065,829)
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This is a technical adjustment to capture centrally projected and forecasted OLS Fund and General Fund revenue changes. NCL Fee (which FAS collects in the General Fund) revenue transferred into the OLS Fund decreases because the 2026 Adopted Budget included two years of NCL Fee collections. For 2025, the first year the fee went into effect, the NCL fee was collected on an annual basis, and payment was not due until 2026. In 2026 and moving forward, payments occur on a quarterly basis. NCL fee revenue transferred into the OLS fund in 2027 and 2028 reflect one year of collections in each fiscal year. The General Fund increment increases by \$50,000 as result of aligning civil penalties and fees with historical revenue collected.

Cost Neutral Budget Reallocation

Expenditures	-
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This item is a net neutral budget allocation of budget from a funding source no longer used to active accounts. This correction ensures citywide labor adjustments will no longer be allocated to this retired funding source.

Office of Labor Standards

Expenditure Overview

	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Appropriations				
OLS - BO-LS-1000 - Office of Labor Standards				
00190 - Office of Labor Standards Fund	8,582,924	10,062,411	10,232,636	10,345,205
14500 - Payroll Expense Tax	270,706	-	-	-
Total for BSL: BO-LS-1000	8,853,630	10,062,411	10,232,636	10,345,205
Department Total	8,853,630	10,062,411	10,232,636	10,345,205
Department Full-Time Equivalents Total*	43.00	43.00	42.00	42.00

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

Budget Summary by Fund Office of Labor Standards

	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
00190 - Office of Labor Standards Fund	8,582,924	10,062,411	10,232,636	10,345,205
14500 - Payroll Expense Tax	270,706	-	-	-
Budget Totals for OLS	8,853,630	10,062,411	10,232,636	10,345,205

Revenue Overview

2027 Estimated Revenues

Account Code	Account Name	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
350180	Misc Fines & Penalties	80,037	-	50,000	50,000
360420	Other Judgments & Settlements	9,148	-	-	-
Total Revenues for: 00100 - General Fund		89,185	-	50,000	50,000
360420	Other Judgments & Settlements	151,252	-	-	-
397010	Operating Transfers In	7,832,674	10,906,557	9,964,104	10,064,324
Total Revenues for: 00190 - Office of Labor Standards Fund		7,983,926	10,906,557	9,964,104	10,064,324
400000	Use of/Contribution to Fund Balance	-	(844,146)	268,532	280,881
Total Resources for: 00190 - Office of Labor Standards Fund		7,983,926	10,062,411	10,232,636	10,345,205
Total OLS Resources		8,073,110	10,062,411	10,282,636	10,395,205

Office of Labor Standards

Appropriations by Budget Summary Level and Program

OLS - BO-LS-1000 - Office of Labor Standards

The purpose of the Office of Labor Standards Budget Summary Level is to implement labor standards for workers performing work inside Seattle's city limits. This includes investigation, remediation, outreach and education, and policy work related to existing labor standards and those that the City may enact in the future.

Program Expenditures	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Business Outreach & Education	199,053	790,000	600,000	600,000
Community Outreach & Education	1,520,022	1,500,000	1,625,000	1,625,000
Office of Labor Standards	7,134,555	7,772,411	8,007,636	8,120,205
Total	8,853,630	10,062,411	10,232,636	10,345,205
Full-time Equivalents Total*	43.00	43.00	42.00	42.00

**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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Business Outreach & Education	199,053	790,000	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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Community Outreach & Education	1,520,022	1,500,000	1,625,000	1,625,000

Office of Labor Standards

Office of Labor Standards

The purpose of the Office of Labor Standards Program is to develop and implement labor standards that advance workplace equity for employees working inside Seattle's city limits. This includes enforcement outreach and education, and policy work.

	2025	2026	2027	2028
Expenditures/FTE	Actuals	Adopted	Proposed	Proposed
Office of Labor Standards	7,134,555	7,772,411	8,007,636	8,120,205
Full Time Equivalents Total	43.00	43.00	42.00	42.00

Department of Neighborhoods

Quynh Pham, Director

(206) 684-0535

<https://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 our core values:

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 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

	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Department Support				
General Fund Support	16,810,879	17,223,477	16,551,586	18,539,576
Other Funding - Operating	3,253,287	2,784,672	1,750,366	0
Total Operations	20,064,166	20,008,150	18,301,953	18,539,576
Total Appropriations	20,064,166	20,008,150	18,301,953	18,539,576
 Full-Time Equivalents Total*	 69.00	 68.00	 64.00	 64.00

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

Department of Neighborhoods

Budget Overview

The 2027-2028 Proposed Budget maintains core services for the Department of Neighborhoods (DON). The department will continue to invest in community centered programs such as P-Patch Community Gardening, Historic Preservation, People's Academy for Community Engagement, Community Safety and Capacity Building, and Commissions. Additionally, the department will continue to invest in outreach and engagement programs, including contracting with Community Liaisons for project-specific outreach, maintaining Community Engagement Coordinator staffing focused on specific geographic areas in the City, and partnering with other City departments in outreach and engagement efforts through the Equity and Engagement Advisor program.

The 2027-2028 Proposed Budget for DON includes several adjustments to align budget and staff capacity with anticipated need and includes several reductions that support stabilization of the City's financial position to build sustainable footing for the budget. These adjustments and reductions prioritize direct service delivery where possible. The proposed budget removes two vacant Equity and Engagement Advisor positions and reduces funding for the Citywide Day of Service, both intended to align capacity and budget with anticipated actuals in the respective programs. The proposed budget removes one Strategic Advisor 1 position that currently supports one-time programming that is anticipated to conclude in 2026. The proposed budget also removes one Public Relations Specialist, Senior and eliminates funding for "local government 101" awards. Finally, to ensure the Sweetened Beverage Tax Fund remains balanced, the proposed budget reduces the Sweetened Beverage Tax Fund budget for the Food Equity Fund program by \$1 million reduction in 2027, and by \$2.8 million in 2028. The proposed budget includes \$1.8 million General Fund one-time in 2028 to maintain funding for the Food Equity Fund program.

Department of Neighborhoods

Incremental Budget Changes

Department of Neighborhoods

	Dollars	FTE
2026 Adopted Budget	20,008,150	68.00
Baseline		
Citywide Adjustments for Standard Cost Changes	229,882	-
Reduce SCERS Retirement Contribution Rate	(124,267)	-
Remove One-Time Items	(55,000)	-
Proposed Operating		
Remove Two Equity and Engagement Advisor Positions	-	(2.00)
Align Citywide Day of Service Budget with Anticipated Actual Costs	(250,000)	-
Eliminate "Local Government 101" Neighborhood Matching Fund Awards	(100,000)	-
Remove Public Relations Specialist Position	(167,153)	(1.00)
Remove Community Capacity Advisor Position	(199,659)	(1.00)
Reduce Funding for the Food Equity Fund	(1,040,000)	-
Proposed Technical		
Miscellaneous Technical Adjustments	-	-
Align Labor Budget and Position Authority with Organizational Chart	-	-
April General Fund Revenue Adjustment	-	-
August General Fund Revenue Adjustment	-	-
Total Incremental Changes	\$(1,706,197)	(4.00)
Total 2027 Proposed Budget	\$18,301,953	64.00

Description of Incremental Budget Changes

Baseline

Citywide Adjustments for Standard Cost Changes

Expenditures \$229,882

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

Department of Neighborhoods

Reduce SCERS Retirement Contribution Rate

Expenditures \$(124,267)

The City's employee retirement system, the Seattle City Employees Retirement System (SCERS) is a defined benefit pension program funded by a combination of salary-based employer (i.e., the City) and employee contributions, and investment earnings. Based on the updated actuarial valuation for 2026, this item reduces the employer contribution rate from the endorsed rate of 15.06% to the SCERS minimum actuarial required rate of 13.48% for 2027 and 13.52% for 2028.

Remove One-Time Items

Expenditures \$(55,000)

This item removes one-time funding added in the 2026 Adopted Budget, including \$50,000 to support strategic planning for the Seattle Renters' Commission and \$5,000 for children's Halloween programming.

Proposed Operating

Remove Two Equity and Engagement Advisor Positions

Position Allocation (2.00)

This ongoing item removes two vacant, unfunded Strategic Advisor 1 positions in the Equity and Engagement Advisor (EEA) program. This change aligns position authority in the EEA program with anticipated workload. As part of the EEA program, the Department of Neighborhoods (DON) partners with City departments to provide outreach and engagement services on specific projects and programs. Departments reimburse DON on a per hour basis for the cost of the program.

Align Citywide Day of Service Budget with Anticipated Actual Costs

Expenditures \$(250,000)

This ongoing item reduces funding for the "Show up, Seattle!" citywide day of service event. The department will retain \$100,000 for non-labor costs and staff capacity to support this event. This reduction is intended to align budget with anticipated expenditures for the program in future years.

Eliminate "Local Government 101" Neighborhood Matching Fund Awards

Expenditures \$(100,000)

This ongoing item eliminates funding added in the 2026 Adopted Budget to support "local government 101" education and awareness grants as part of the Neighborhood Matching Fund. The 2027-2028 Proposed Budget maintains funding for the People's Academy for Civic Engagement, which allows the department to partner with linguistically and culturally specific organizations to co-create civic education programming that explores: how City government works and the pathways to influence decision-making, how to get involved, how to become a leader in your community, and how to organize people and resources to get things done.

Remove Public Relations Specialist Position

Expenditures \$(167,153)

Position Allocation (1.00)

This ongoing item removes a Public Relations Specialist, Senior position supporting the department's communications team. The department retains two positions to support communications work. The 2027-2028 Proposed Budget makes difficult decisions to stabilize the City's financial position and put the budget on sustainable footing. This change helps ensure that the proposed budget for the General Fund remains balanced.

Department of Neighborhoods

Remove Community Capacity Advisor Position

Expenditures	\$(199,659)
Position Allocation	(1.00)

This ongoing item removes one Strategic Advisor 1 position, funded in 2025 with one-time funding from the Port of Seattle that supports programming to develop career pathways to entry-level positions at Seattle-Tacoma International Airport (SEA), construction, maritime and green jobs for immigrants and refugees. This work is anticipated to conclude in September 2026, and the department does not anticipate receiving additional funding. This change reflects the completion of the body of work supported by this position.

Reduce Funding for the Food Equity Fund

Expenditures	\$(1,040,000)
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This item reduces funding for the Food Equity Fund by \$1 million Sweetened Beverage Tax Fund one-time in 2027 and by \$2.8 million Sweetened Beverage Tax Fund ongoing in 2028. Additionally, this item provides \$1.8 million General Fund one-time for the Food Equity Fund in 2028. The Food Equity Fund is a City grant program investing in community-led solutions that make it easier for Seattle residents to grow, learn about, and access healthy, affordable, and culturally relevant food. In 2027, the department will retain approximately \$1.8 million supported by the Sweetened Beverage Tax Fund, with approximately \$1 million available for grant awards. In 2028, the department will retain \$1.8 million one-time, supported by the General Fund, with approximately \$1 million available for grant awards. This change is necessary to ensure that the 2027-2028 Proposed Budget for the Sweetened Beverage Tax Fund is balanced.

Proposed Technical

Miscellaneous Technical Adjustments

Expenditures	-
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This budget-neutral item adjustment to detail project and account level budget coding. This change is necessary to ensure that data in the City's budgeting system accurately reflects department's budget.

Align Labor Budget and Position Authority with Organizational Chart

Expenditures	-
Position Allocation	-

This ongoing, net-zero technical item reorganizes several positions and transfer labor budget between programs to align with anticipated actuals based on the department's current organizational chart. This item transfers funding and position authority for one Administrative Specialist II from the Community Capacity budget program to the Departmental Indirect Cost budget program to reflect that the position supports a portfolio of work in both the Community Capacity and Community Investments areas of service. Additionally, this item transfers funding and position authority for one Strategic Advisor I from the Departmental Indirect Costs budget program to Community Engagement Coordinators budget program to reflect that the position acts as the CEC Lead. Finally, this item transfer labor budget from the Community Engagement Coordinators budget program to the Historic Preservation budget program to balance labor budget across programs in alignment with anticipated actuals.

April General Fund Revenue Adjustment

Revenues	\$25,420
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This is a technical adjustment to capture centrally projected and forecast General Fund revenue increments for this department.

Department of Neighborhoods

August General Fund Revenue Adjustment

Revenues	\$271,440
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This is a technical adjustment to capture centrally projected and forecast General Fund revenue increments for this department.

Department of Neighborhoods

Expenditure Overview

	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Appropriations				
DON - BO-DN-I3100 - Leadership and Administration				
00100 - General Fund	6,236,158	6,848,755	6,534,497	6,720,729
Total for BSL: BO-DN-I3100	6,236,158	6,848,755	6,534,497	6,720,729
DON - BO-DN-I3300 - Community Building				
00100 - General Fund	7,250,904	7,202,771	6,959,519	6,961,039
14500 - Payroll Expense Tax	121,886	-	-	-
Total for BSL: BO-DN-I3300	7,372,790	7,202,771	6,959,519	6,961,039
DON - BO-DN-I3400 - Community Grants				
00100 - General Fund	3,323,817	3,171,951	3,057,571	4,857,808
00155 - Sweetened Beverage Tax Fund	3,131,401	2,784,672	1,750,366	-
Total for BSL: BO-DN-I3400	6,455,218	5,956,623	4,807,937	4,857,808
Department Total	20,064,166	20,008,150	18,301,953	18,539,576
Department Full-Time Equivalents Total*	69.00	68.00	64.00	64.00

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

Budget Summary by Fund Department of Neighborhoods

	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
00100 - General Fund	16,810,879	17,223,477	16,551,586	18,539,576
00155 - Sweetened Beverage Tax Fund	3,131,401	2,784,672	1,750,366	-
14500 - Payroll Expense Tax	121,886	-	-	-
Budget Totals for DON	20,064,166	20,008,150	18,301,953	18,539,576

Department of Neighborhoods

Revenue Overview

2027 Estimated Revenues

Account Code	Account Name	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
322900	Nonbus Lic&Perm-Other	67,172	111,500	75,000	75,000
341300	Administrative Fees & Charges	2,000,935	1,841,720	2,220,080	2,220,080
360220	Interest Earned On Delinquent A	514	-	-	-
360350	Other Rents & Use Charges	137,045	145,000	145,000	145,000
360900	Miscellaneous Revs-Other Rev	82,178	50,000	5,000	5,000
Total Revenues for: 00100 - General Fund		2,287,843	2,148,220	2,445,080	2,445,080
Total DON Resources		2,287,843	2,148,220	2,445,080	2,445,080

Appropriations by Budget Summary Level and Program

DON - BO-DN-I3100 - Leadership and Administration

The purpose of the Leadership and Administration Budget Summary Level is to provide executive, community, financial, human resource, technology and business support to the Department of Neighborhoods.

Program Expenditures	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Citywide Indirect Costs	3,174,893	3,297,920	3,487,807	3,672,863
Departmental Indirect Costs	3,061,265	3,550,835	3,046,690	3,047,866
Total	6,236,158	6,848,755	6,534,497	6,720,729
Full-time Equivalents Total*	19.00	19.00	18.00	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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Citywide Indirect Costs	3,174,893	3,297,920	3,487,807	3,672,863

Department of Neighborhoods

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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Departmental Indirect Costs	3,061,265	3,550,835	3,046,690	3,047,866
Full Time Equivalents Total	19.00	19.00	18.00	18.00

DON - BO-DN-I3300 - Community Building

The purpose of the Community Building Budget Summary Level is to deliver technical assistance, support services, and programs in neighborhoods to strengthen local communities, engage residents in neighborhood improvement, leverage resources, and complete neighborhood-initiated projects.

Program Expenditures	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Civic Engagement & Leadership Development	100,045	-	-	-
Commissions	105,298	281,932	230,091	230,138
Community Capacity	-	603,347	326,811	326,921
Community Engagement Coordinators	621,870	872,541	896,166	896,403
Community Liaisons	616,229	732,364	728,099	728,207
Community Safety	988,868	1,265,429	1,265,429	1,265,429
Equity and Engagement Advisors	1,339,524	1,273,113	1,256,653	1,257,070
Historic Preservation	1,098,946	1,041,399	1,135,510	1,135,811
Housing Affordability and Livability Agenda (HALA)	-	-	-	-
Major Institutions and Schools	198,470	-	-	-
People's Academy for Community Engagement (PACE)	168,842	170,893	169,015	169,063
P-Patch Community Gardening	958,760	961,754	951,744	951,998
Re-imagination and Recovery	1,175,937	-	-	-
Total	7,372,790	7,202,771	6,959,519	6,961,039
Full-time Equivalents Total*	40.00	39.00	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 Community Building Budget Summary Level:

Department of Neighborhoods

Civic Engagement & Leadership Development

Expenditures/FTE	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Civic Engagement & Leadership Development	100,045	-	-	-

Commissions

Expenditures/FTE	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Commissions	105,298	281,932	230,091	230,138
Full Time Equivalents Total	1.00	1.00	1.00	1.00

Community Capacity

The purpose of the Community Capacity Building program is to support the work for CID Community Capacity Building, Community Benefits Agreement, and pilot community capacity building models in identified equity areas throughout the city.

Expenditures/FTE	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Community Capacity	-	603,347	326,811	326,921
Full Time Equivalents Total	-	4.00	2.00	2.00

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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Community Engagement Coordinators	621,870	872,541	896,166	896,403
Full Time Equivalents Total	5.00	5.00	6.00	6.00

Department of Neighborhoods

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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Community Liaisons	616,229	732,364	728,099	728,207
Full Time Equivalents Total	3.00	3.00	3.00	3.00

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. This program supports DON's community safety contracts in Rainier Beach, CID, South Park, Ballard, Capitol Hill, Little Saigon, and the University District.

Expenditures/FTE	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Community Safety	988,868	1,265,429	1,265,429	1,265,429

Equity and Engagement Advisors

The purpose of the Equity & Engagement Advisors program is to provide contracted services to City departments, acting as their Equity and Engagement Advisors to ensure that equity is prioritized in City policies, programs, projects, and services. This involves collaborating closely with City Departments to identify and address barriers to participation within programs and shaping policies and procedures accordingly. They also offer guidance, coordination, and support for inclusive community outreach efforts, with a particular focus on enhancing equitable engagement in communities most affected by the City's growth, infrastructure needs, and historical injustices.

Expenditures/FTE	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Equity and Engagement Advisors	1,339,524	1,273,113	1,256,653	1,257,070
Full Time Equivalents Total	12.00	11.00	9.00	9.00

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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Historic Preservation	1,098,946	1,041,399	1,135,510	1,135,811
Full Time Equivalents Total	7.00	8.00	8.00	8.00

Department of Neighborhoods

Housing Affordability and Livability Agenda (HALA)

The purpose of the Housing Affordability Livability Agenda (HALA) Program is to address affordable housing and livability within the City through outreach and engagement efforts.

Expenditures/FTE	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Housing Affordability and Livability Agenda (HALA)	-	-	-	-

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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Major Institutions and Schools	198,470	-	-	-
Full Time Equivalents Total	2.00	-	-	-

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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
People's Academy for Community Engagement (PACE)	168,842	170,893	169,015	169,063
Full Time Equivalents Total	1.00	1.00	1.00	1.00

P-Patch Community Gardening

The purpose of the P-Patch Community Gardening Program is to provide community gardens, gardening space, and related support to Seattle residents while preserving open space for productive purposes, particularly in high-density communities

Expenditures/FTE	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
P-Patch Community Gardening	958,760	961,754	951,744	951,998
Full Time Equivalents Total	6.00	6.00	6.00	6.00

Department of Neighborhoods

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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Re-imagination and Recovery	1,175,937	-	-	-
Full Time Equivalents Total	3.00	-	-	-

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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Healthy Food Fund	3,281,306	2,784,672	1,750,366	1,800,000
Neighborhood Matching	3,173,911	3,171,951	3,057,571	3,057,808
Total	6,455,218	5,956,623	4,807,937	4,857,808
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.*

The following information summarizes the programs in Community Grants Budget Summary Level:

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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Healthy Food Fund	3,281,306	2,784,672	1,750,366	1,800,000
Full Time Equivalents Total	4.00	4.00	4.00	4.00

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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Neighborhood Matching	3,173,911	3,171,951	3,057,571	3,057,808
Full Time Equivalents Total	6.00	6.00	6.00	6.00

Office of Planning and Community Development

Rico Quirindongo, Director

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<https://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 and a major update to the City's Comprehensive Plan; implementation of legislation to help activate downtown such as conversion of office buildings to housing and flexibility for downtown street level uses; industrial and maritime strategy planning; funding more than 91 community-initiated projects to combat displacement and increased access to opportunity through the Equitable Development Initiative (EDI); and numerous other items.

OPCD's organizational model includes four planning and community development divisions: Equitable Development, Long Range Planning, Community Planning, and Land Use Policy & Strategic Initiatives. OPCD also has an Indigenous Planner that works across divisions and houses two independent commissions: the Seattle Design Commission and the Seattle Planning Commission. OPCD also staffs the Equitable Development Initiative's Advisory Board.

Budget Snapshot

	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Department Support				
General Fund Support	12,523,669	12,414,773	7,911,353	8,028,493
Other Funding - Operating	15,646,237	30,747,282	30,527,960	30,559,992
Total Operations	28,169,907	43,162,056	38,439,313	38,588,485
Total Appropriations	28,169,907	43,162,056	38,439,313	38,588,485
 Full-Time Equivalents Total*	 50.50	 50.50	 49.00	 49.00

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

Office of Planning and Community Development

Budget Overview

The City's 2027-2028 Proposed Budget maintains core services for OPCD. The department will continue to invest in programs such as regional and community planning, station area planning, and the Equitable Development Initiative.

The General Fund revenue forecast for the City's budget is insufficient to cover all anticipated citywide costs. OPCD's proposed budget preserves critical City services and helps mitigate the City's General Fund shortfall.

The Equitable Development Initiative

The Equitable Development Initiative (EDI) continues to be an important program within OPCD, serving as a key inclusive growth strategy for communities in Seattle most at risk of physical and cultural displacement. The EDI program is coordinated and led by OPCD and guided by an implementation plan and financial investment strategy developed in collaboration with community members and staff from the Office of Housing (OH), Department of Neighborhoods (DON), Office of Economic Development (OED), Office of Arts and Culture (ARTS), Mayor's Office (MO), and City Budget Office (CBO). It is also informed by an external advisory board representing impacted communities.

Since the program launch in 2017, it has grown to encompass more than 91 projects. Support for these projects includes a mix of capacity building and capital development funding, which can include resources for site acquisition. The 2027-2028 Proposed Budget includes \$26.8 million of ongoing funding each year for EDI grants (\$22 million JumpStart tax and \$4.8 million STRT). OPCD's Planning and Community Development budget includes an additional \$2.3 million for EDI staffing and administrative costs (\$2 million STRT and \$340,000 JumpStart tax). Ongoing funding of EDI through the JumpStart tax and STRT means that City investments in these community-driven projects and land acquisitions will provide a lasting legacy for Seattle and its community members.

Planning & Community Development

In OPCD planning and community development includes long range planning, community planning, and land use policy and strategic initiatives. OPCD's Long Range Planning Division manages and develops long range and citywide policy, engages in state and regional policy processes, and provides data and analysis in support of OPCD projects, City departments, and City leadership. The division has the primary responsibility for the City's Comprehensive Plan and ensuring compliance with state and regional planning requirements. OPCD's Community Planning Division convenes interdepartmental and community stakeholders to come together to shape place-based planning across the city—helping to ensure the development of livable, healthy communities as Seattle grows and changes. This work includes developing Regional Center Plans, Community Action Plans for new and expanded light rail station areas, and leading planning and engagement efforts like Reconnect South Park and the North Aurora Initiative. OPCD's Land Use Policy and Strategic Initiatives Division works to advance and implement the City's planning and community development priorities through Land Use Code amendments and the implementation of development requirements and incentive programs. The total proposed budget for planning and community development in OPCD is \$10.6 million in 2027 and \$10.8 million in 2028. Of this funding, 98% is for OPCD staff and overhead costs. The proposed budget removes 1.5 vacant positions and maintains critical planning and community development services.

2027 & 2028 Proposed Budget Changes

Changes to OPCD's budget prioritize maintaining current service levels, adjusting administrative cost allocations, and removing vacant positions to achieve savings. These adjustments protect core public services and optimize financial effectiveness.

Office of Planning and Community Development

Incremental Budget Changes

Office of Planning and Community Development

	Dollars	FTE
2026 Adopted Budget	43,162,055	50.50
Baseline		
Remove One-time Items	(3,800,000)	-
Reduce SCERS Retirement Contribution Rate	(120,273)	-
Citywide Adjustments for Standard Cost Changes	(196,409)	-
Proposed Operating		
Remove Sunsetting, Vacant Community Development Specialist Position	(187,737)	(1.00)
Shift Overhead and Administrative Costs to EDI Jumpstart Tax	(338,403)	-
Remove Vacant Office Support Position	(75,920)	(0.50)
Extend Sunset Date from Regional Centers Planner Position	-	-
Eliminate Printing Budget for the Planning Commission	(4,000)	-
Update Hourly Fee for Oversight of the Major Institutions and Schools Program	-	-
Total Incremental Changes	\$(4,722,742)	(1.50)
Total 2027 Proposed Budget	\$38,439,313	49.00

Description of Incremental Budget Changes

Baseline

Remove One-time Items

Expenditures \$(3,800,000)

This item removes one-time items that were added in the 2026 Adopted Budget. They include \$3,100,000 of one-time General Fund for EDI grantees, \$500,000 of one-time General Fund for planning and activation for OPCD's North Aurora planning work, and \$200,000 of one-time Jumpstart tax for planning activities related to housing reparations.

Reduce SCERS Retirement Contribution Rate

Expenditures \$(120,273)

The City's employee retirement system, the Seattle City Employees Retirement System (SCERS) is a defined benefit pension program funded by a combination of salary-based employer (i.e., the City) and employee contributions, and investment earnings. Based on the updated actuarial valuation for 2026, this item reduces the employer contribution rate from the endorsed rate of 15.06% to the SCERS minimum actuarial required rate of 13.48% for 2027 and 13.52% for 2028.

Office of Planning and Community Development

Citywide Adjustments for Standard Cost Changes

Expenditures \$(196,409)

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

Proposed Operating

Remove Sunsetting, Vacant Community Development Specialist Position

Expenditures \$(187,737)

Position Allocation (1.00)

This item removes General Fund budget and 1 FTE for a Senior Community Development Specialist position in OPCD supporting the Land Use and Strategic Initiatives Division. The position has been vacant for most of 2026 and was scheduled to sunset in January 2028. The position was created to support the Downtown Activation Plan. The reduction will be offset by shifting the workload within the Land Use Policy and Strategic Initiatives division.

Shift Overhead and Administrative Costs to EDI Jumpstart Tax

Expenditures \$(338,403)

This item reduces OPCD's General Fund budget for overhead and administrative costs and shifts the costs to EDI Jumpstart tax funds. This shift equates to a 1% reduction in EDI grant funding and distributes OPCD's overhead and administrative costs more evenly across the funds supporting OPCD's work.

Remove Vacant Office Support Position

Expenditures \$(75,920)

Position Allocation (0.50)

This item removes General Fund budget and 0.5 FTE for an Administrative Specialist 2 position that previously functioned as OPCD's reception and office support position. The position is vacant. The reduction will be managed by changing OPCD's phone number to a pre-recorded message and shifting other office support tasks within OPCD.

Extend Sunset Date from Regional Centers Planner Position

This item extends the sunset date associated with an existing Regional Centers planner position from January 2028 to September 2028. The position is a full-time role funded by Payroll Expense Tax revenues. It was created in the 2023 Adopted Budget with a sunset date attached. The sunset date was then extended in the 2025 Adopted Budget to January 2028. The initial body of work associated with the position includes the development of seven Regional Center plans; however, the last of those plans are not expected to be adopted by City Council until after this position sunsets in 2028.

Eliminate Printing Budget for the Planning Commission

Expenditures \$(4,000)

This item eliminates General Fund for Seattle Planning Commission's (SPC) printing and copying budget. These funds are not needed, and the reduction will not affect service levels.

Office of Planning and Community Development

Update Hourly Fee for Oversight of the Major Institutions and Schools Program

This item updates the fee OPCD charges to major institutions (i.e., hospitals and universities) for OPCD staff support of the Major Institution Citizen Advisory Committees from \$139/hour to \$181/hour. The fee changes are reflected in the Seattle Department of Construction & Inspections' fee legislation included with proposed budget.

Expenditure Overview

	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Appropriations				
OPCD - BO-PC-X2P00 - Planning and Community Development				
00100 - General Fund	8,743,901	9,112,279	7,708,956	7,824,141
12200 - Short-Term Rental Tax Fund	1,082,583	1,990,178	1,978,838	1,991,130
14500 - Payroll Expense Tax	1,196,741	593,586	932,156	939,431
Total for BSL: BO-PC-X2P00	11,023,225	11,696,043	10,619,949	10,754,702
OPCD - BO-PC-X2P10 - Design Commission				
00100 - General Fund	300	202,495	202,397	204,351
30010 - REET I Capital Fund	691,640	798,440	790,292	802,757
Total for BSL: BO-PC-X2P10	691,940	1,000,935	992,689	1,007,108
OPCD - BO-PC-X2P40 - Equitable Development Initiative				
00100 - General Fund	3,779,468	3,100,000	-	-
12200 - Short-Term Rental Tax Fund	2,055,636	4,776,232	4,776,232	4,776,232
14500 - Payroll Expense Tax	10,619,637	22,588,846	22,050,443	22,050,443
Total for BSL: BO-PC-X2P40	16,454,741	30,465,078	26,826,675	26,826,675
Department Total	28,169,907	43,162,056	38,439,313	38,588,485
Department Full-Time Equivalents Total*	50.50	50.50	49.00	49.00

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

Budget Summary by Fund Office of Planning and Community Development

	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
00100 - General Fund	12,523,669	12,414,773	7,911,353	8,028,493
12200 - Short-Term Rental Tax Fund	3,138,219	6,766,410	6,755,069	6,767,361
14500 - Payroll Expense Tax	11,816,378	23,182,432	22,982,599	22,989,874
30010 - REET I Capital Fund	691,640	798,440	790,292	802,757
Budget Totals for OPCD	28,169,907	43,162,056	38,439,313	38,588,485

Office of Planning and Community Development

Revenue Overview

2027 Estimated Revenues

Account Code	Account Name	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
333110	Ind Fed Grants	410,902	-	-	-
334010	State Grants	265,006	-	-	-
360900	Miscellaneous Revs-Other Rev	1	64,000	64,000	64,000
397010	Operating Transfers In	-	167,495	167,495	167,495
Total Revenues for: 00100 - General Fund		675,909	231,495	231,495	231,495
Total OPCD Resources		675,909	231,495	231,495	231,495

Office of Planning and Community Development

Appropriations by Budget Summary Level and Program

OPCD - BO-PC-X2P00 - Planning and Community Development

The purpose of the Planning and Community Development Budget Summary Level is to manage a collaborative vision for planning that advances equitable development and creates great places in the City of Seattle that is consistent with Seattle's Comprehensive Plan, and to inform and guide growth related decisions for future development.

Program Expenditures	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Planning	10,363,763	10,889,373	9,824,888	9,951,650
Planning Commission Management	659,462	806,670	795,061	803,052
Total	11,023,225	11,696,043	10,619,949	10,754,702
Full-time Equivalents Total*	47.50	46.50	45.00	45.00

**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 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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Planning	10,363,763	10,889,373	9,824,888	9,951,650
Full Time Equivalents Total	44.50	43.50	42.00	42.00

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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Planning Commission Management	659,462	806,670	795,061	803,052
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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Design Commission	691,940	1,000,935	992,689	1,007,108
Total	691,940	1,000,935	992,689	1,007,108
Full-time Equivalents Total*	3.00	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.*

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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Equitable Development Initiative	16,454,741	30,465,078	26,826,675	26,826,675
Total	16,454,741	30,465,078	26,826,675	26,826,675

**FTE totals are provided for informational 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

Eci Ameh, Executive Director

(206) 256-5545

<https://www.seattle.gov/community-police-commission>

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 regarding police practices and public safety. The CPC was made a permanent part of the system of civilian oversight of police through the 2017 Police Accountability Ordinance ([Ordinance 125315](#)). Board 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. Each commissioner serves a three-year term.

The CPC is an independent body that engages in research, relationship building, advocacy, collaboration, dialogue, counsel and recommendations on public safety, police policies and practices. Centering the needs and priorities of communities most impacted by law enforcement and the criminal legal system is a critical component of achieving and maintaining effective and equitable policing. Engaging and uplifting the perspectives of impacted communities in public safety policy is fundamental to the CPC's mission and necessary to rebuild community trust in City governance and policing.

The CPC leverages the ideas, talent, experience and expertise of impacted communities in Seattle to work to ensure that police services:

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

The CPC 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, and on public safety, more broadly;
- leading community engagement and co-creation on behalf of Seattle's police accountability system to obtain the perspectives of the community, with an emphasis on prioritizing the perspectives of those most adversely affected by policing and the criminal legal system, on police-community relations, the police accountability system, police services, policies and practices, and public safety, and providing that input to other City departments, including the Executive, and the City Council;
- maintaining connections with representatives of communities and community groups that have faced and continue to face systematic exclusion and oppression; and
- advocating for City and State laws, policies, or reforms informed by community input that fosters public trust and confidence in public safety, policing, and the criminal legal system.

Community Police Commission

Budget Snapshot

	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Department Support				
General Fund Support	2,015,766	2,498,514	2,551,515	2,582,743
Total Operations	2,015,766	2,498,514	2,551,515	2,582,743
Total Appropriations	2,015,766	2,498,514	2,551,515	2,582,743

Full-Time Equivalents Total*	10.00	10.00	10.00	10.00
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* FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here

Budget Overview

The 2027-2028 Proposed Budget for the Community Police Commission (CPC) maintains funding for all services and staffing. The budget includes minor technical changes to align CPC's budget with Citywide adjustments to retirement and other central costs.

Incremental Budget Changes

Community Police Commission

	Dollars	FTE
2026 Adopted Budget	2,498,514	10.00
Baseline		
Citywide Adjustments for Standard Cost Changes	73,030	-
Reduce SCERS Retirement Contribution Rate	(20,030)	-
Total Incremental Changes	\$53,001	-
Total 2027 Proposed Budget	\$2,551,515	10.00

Description of Incremental Budget Changes

Baseline

Citywide Adjustments for Standard Cost Changes

Expenditures	\$73,030
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Citywide technical adjustments made in the baseline phase reflect changes to internal services costs, including rates from the Department of Finance & Administrative Services, Seattle Information Technology Department, Seattle Department of Human Resources, and for healthcare and other central cost factors. These adjustments reflect initial assumptions about these costs and inflators early in the budget process.

Community Police Commission

Reduce SCERS Retirement Contribution Rate

Expenditures \$(20,030)

The City's employee retirement system, the Seattle City Employees Retirement System (SCERS) is a defined benefit pension program funded by a combination of salary-based employer (i.e., the City) and employee contributions, and investment earnings. Based on the updated actuarial valuation for 2026, this item reduces the employer contribution rate from the endorsed rate of 15.06% to the SCERS minimum actuarial required rate of 13.48% for 2027 and 13.52% for 2028.

Expenditure Overview

	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Appropriations				
CPC - BO-CP-X1P00 - Office of the Community Police Commission				
00100 - General Fund	2,015,766	2,498,514	2,551,515	2,582,743
Total for BSL: BO-CP-X1P00	2,015,766	2,498,514	2,551,515	2,582,743
Department Total	2,015,766	2,498,514	2,551,515	2,582,743
Department 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

Budget Summary by Fund Community Police Commission

	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
00100 - General Fund	2,015,766	2,498,514	2,551,515	2,582,743
Budget Totals for CPC	2,015,766	2,498,514	2,551,515	2,582,743

Community Police Commission

Revenue Overview

2027 Estimated Revenues

Account Code	Account Name	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
347080	Cult & Rec Training Charges	(14,699)	-	-	-
Total Revenues for: 00100 - General Fund		(14,699)	-	-	-
Total CPC Resources		(14,699)	-	-	-

Appropriations by Budget Summary Level and Program

CPC - BO-CP-X1P00 - Office of the Community Police Commission

The purpose of the Office of the Community Police Commission Budget Summary Level is to leverage the ideas, talents, experience, and expertise of the community to provide ongoing community input into the development of the Seattle Police Department reforms, the establishment of police priorities, and facilitation of police/community relationships necessary to promote public safety.

Program Expenditures	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Office of the Community Police	2,015,766	2,498,514	2,551,515	2,582,743
Total	2,015,766	2,498,514	2,551,515	2,582,743
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*

Community Assisted Response and Engagement

Amy Barden, Chief

(206) 684-8640

<https://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 9-1-1 center from SPD to CARE, effective June 1, 2021. Since the transition, the department has continued working to establish itself as an independent city department and explore integrating non-uniformed and alternate resources for dispatch. CARE is home to the primary Seattle 9-1-1 call center and is the largest in the Pacific Northwest, both by staff size and volume of calls received, averaging almost 900,000 per year. The department employs 240 employees and is open 24 hours a day, 365 days a year.

The CARE department enhances public safety through CARE Response Teams that provide additional behavioral health professionals available to respond to people experiencing non-violent mental health crises or quality of life concerns. These unarmed trained community responders are currently dispatched to a non-emergency mental health or similar crisis calls CARE Response Teams are also requested by police officers and sometimes deal with "on view" incidents. In 2024, Seattle 9-1-1 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 9-1-1 calls swiftly. Beginning in 2026, CCR teams gained the ability to solo dispatch to certain calls, the department has also expanded hours of operations from 10 hours to over 18 hours per day providing citywide coverage from 6:30 AM to 1:00 AM.

Budget Snapshot

	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Department Support				
General Fund Support	34,387,551	66,635,179	70,484,151	71,045,629
Other Funding - Operating	0	1,987,000	1,987,000	1,987,000
Total Operations	34,387,551	68,622,179	72,471,151	73,032,629
Total Appropriations	34,387,551	68,622,179	72,471,151	73,032,629
 Full-Time Equivalents Total*	 190.00	 240.00	 242.00	 242.00

* 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

Budget Overview

The 2027-2028 Proposed Budget continues to support the CARE department while aligning ongoing resources with current staffing levels, program implementation, and available funding. The proposed budget totals approximately \$72.6 million and includes a net increase in the department of approximately \$4 million from the 2026 Adopted Budget. The budget maintains CARE's core alternative response and emergency communications functions while expanding focus to include community gun violence intervention.

The proposed budget includes an increase of \$1.6 million of ongoing funding for the Co-LEAD program, supporting the City's continued commitment to providing dedicated housing capacity and services for individuals identified through the City's prioritized Co-LEAD program. This funding supports the ongoing lease and operations of a housing site, which provides dedicated housing capacity for Co-LEAD participants and specialized populations with behavioral health and substance abuse issues. The investment preserves continuity of services and is a key component of the City's alternative response and public safety strategy. In addition, the proposed budget includes \$758,000 in ongoing funding to provide contract inflation adjustments. This will support CARE's ability to maintain service levels and account for inflationary increases in contracts to support the departments programs and services.

The proposed budget also transfers \$5.1 million in ongoing General Fund resources and 11 existing contracts for Community Violence Intervention (CVI) services from the Human Services Department (HSD) to CARE. Consolidating these services within CARE will align community violence intervention activities with the department's broader public safety responsibilities and support the development of the coordinated Mayor's Gun Violence Plan (MGVP). In addition, the budget transfers \$1.2 million in 2027, and \$1.1 million in 2028 to support the development and implementation of the new MGVP.

The budget adjusts CARE's staffing levels to reflect current vacancies with available resources, and the timing of program implementation. Funding for 14 vacant Community Crisis Responder positions is reduced, resulting in a net reduction of approximately \$2.3 million, while maintaining funding for 34 Crisis Responders. This adjustment allows CARE to continue operating its alternative response program while providing the department with resources to implement and sustain the program at its current staffing level. The budget also reduces the funding for eight vacant 9-1-1 call taker positions.

Community Assisted Response and Engagement

Incremental Budget Changes

Community Assisted Response and Engagement

	Dollars	FTE
2026 Adopted Budget	68,622,178	240.00
 Baseline		
Remove Temporary Positions	-	(2.00)
Citywide Adjustments for Standard Cost Changes	1,125,036	-
Reduce SCERS Retirement Contribution Rate	(365,640)	-
Remove One-Time Budget Items	(2,170,000)	-
 Proposed Operating		
Transfer Community Violence Intervention (CVI) services contracts from HSD to CARE	5,081,435	-
Transfer \$1.2 million from HSD to support Mayor's Gun Violence Plan (MGVP)	1,200,000	2.00
Increase \$1.6 million ongoing funding in Co-LEAD contract	1,585,632	-
Adjust Call Taker Staffing with available resources	(1,104,072)	-
Adjust Crisis Responder Staffing with available resources	(2,261,049)	-
 Proposed Technical		
Contract Inflation Adjustment	757,631	-
Ongoing Changes from Current Year Legislation	-	2.00
Chartfield Corrections	-	-
 Total Incremental Changes	\$3,848,974	2.00
 Total 2027 Proposed Budget	\$72,471,151	242.00

Community Assisted Response and Engagement

Description of Incremental Budget Changes

Baseline

Remove Temporary Positions

Position Allocation (2.00)

This item eliminates 2 grant funded FTEs. These temporary positions are no longer needed since the work has commenced.

Citywide Adjustments for Standard Cost Changes

Expenditures \$1,125,036

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

Reduce SCERS Retirement Contribution Rate

Expenditures \$(365,640)

The City's employee retirement system, the Seattle City Employees Retirement System (SCERS) is a defined benefit pension program funded by a combination of salary-based employer (i.e., the City) and employee contributions, and investment earnings. Based on the updated actuarial valuation for 2026, this item reduces the employer contribution rate from the endorsed rate of 15.06% to the SCERS minimum actuarial required rate of 13.48% for 2027 and 13.52% for 2028.

Remove One-Time Budget options

Expenditures \$(2,170,000)

This item removes \$2.17 million in one-time adds from the 2027 baseline budget. The reduction includes \$1.8 million that was provided on a one-time basis for the purchase of vehicles for the CARE division, \$200,000 for IT project that has been completed, and \$170,000 for supplies that have been purchased. Because these funds were intended for one-time expenditures they are removed from the ongoing 2027 baseline.

Proposed Operating

Transfer Community Violence Intervention (CVI) services contracts from HSD to CARE

Expenditures \$5,081,435

This item transfers \$5,081,435 in ongoing general fund resources from HSD to CARE effective January 2027, to support community violence intervention services. Eleven existing HSD contracts for hospital-based intervention, place-based intervention, and intensive individual services. This transfer will consolidate violence intervention services within CARE and align these contracts with the proposed Gun Violence Plan.

Community Assisted Response and Engagement

Transfer \$1.2 million from HSD to support the Mayor's Gun Violence Plan (MGVP)

Expenditures	\$1,200,000
Position Allocation	2.00

This item transfers \$1.2 million in 2027 and \$1.1 million in 2028 from the Human Services Department and adds 1.0 FTE Gun Violence Plan Coordinator and 1 FTE Senior Grants positions to support the development of a new Mayor's Gun Violence Plan (MGVP). This investment will support immediate actions to address gun violence that expands on and complements the City's current investments in violence prevention and intervention. CARE will be the leading department in partnership with other key stakeholders such as the Mayor's Office, SPD, King County Prosecuting Attorney's Office, HSD and others.

Increase \$1.6 million ongoing funding in Co-LEAD contract

Expenditures	\$1,585,632
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This item adds \$1.6 million in ongoing funding to support and lease housing sites, which provides dedicated housing capacity for the City's Co-Lead program. All 60 available units at the building are currently dedicated to Co-LEAD participants, specialized population with behavioral health and substance abuse issues.

The ongoing funding will maintain this dedicated housing capacity and support continuity of services for individuals identified through the City's prioritized Co-LEAD program. This investment preserves a key component of the City's alternative response and public safety continuum.

Adjust Call Taker Staffing with available resources

Expenditures	\$(1,104,072)
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This item reduces \$1.1 million in ongoing funding for eight vacant 9-1-1 call taker positions to align CARE's budget with the fiscal realities of the General Fund. All eight of the positions are vacant; the reduction recognizes current vacancy levels while allowing CARE to maintain call answering and continue providing emergency response services.

Adjust Crisis Responder Staffing with available resources

Expenditures	\$(2,261,049)
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This item reduces funding for 14 vacant Community Crisis Responder (CCR) positions to align CARE's current staffing approach with the City's budget constraints. The 2026 Adopted Budget added 24 FTE, 10 of which have been filled bringing the total Crisis Responder staffing level to 34 FTEs. CARE will continue expanding geographically and increase hours by adjusting their approach to overall staffing by creating a three-shift system with an early and late shift that overlaps a CCR heavily staffed middle shift. The adjustment allows CARE to continue expanding its alternative response capacity while aligning the timing and pace of implementation with available resources. As the City continues to invest in and refine its alternative response continuum, the Crisis Responders will remain a core component.

Community Assisted Response and Engagement

Proposed Technical

Contract Inflation Adjustment

Expenditures \$757,631

This item adds \$757,631 in ongoing funding to CARE to provide contract inflation for public safety contracts that were transferred in the Adopted 2026 Budget and continue in Proposed 2027 and 2028 Budget.

Ongoing Changes from Current Year Legislation

Position Allocation 2.00

This change includes ongoing position changes resulting from current year legislation in 2026, including the Second Quarter Supplemental Ordinance and the Year End Supplemental Ordinance. This item transfers 1.0 FTE 911 Communications Analyst from SPD to CARE. In addition, this item adds 1.0 FTE Assistant Director of Gun Violence Intervention to lead citywide coordination. Funding for this position is included in the transfer of funds from HSD above item titled "Transfer \$1.2 million from HSD to Support Mayor's Gun Violence Plan (MGVP)."

Chartfield Corrections

Expenditures

This change makes adjustments to correct budget program, project, and account details for items in the 2026 Adopted Budget.

Community Assisted Response and Engagement

Expenditure Overview

	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Appropriations				
CARE - BO-CS-10000 - 911 Call Response				
00100 - General Fund	28,126,428	53,307,210	61,563,367	61,864,494
14500 - Payroll Expense Tax	-	1,987,000	1,987,000	1,987,000
Total for BSL: BO-CS-10000	28,126,428	55,294,210	63,550,367	63,851,494
CARE - BO-CS-40000 - Community Assisted Response and Engagement				
00100 - General Fund	6,261,123	13,327,968	9,097,138	9,181,135
Total for BSL: BO-CS-40000	6,261,123	13,327,968	9,097,138	9,181,135
Department Total	34,387,551	68,622,179	72,647,505	73,032,629
Department Full-Time Equivalents Total*	190.00	240.00	242.00	242.00

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

Budget Summary by Fund Community Assisted Response and Engagement

	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
00100 - General Fund	34,387,551	66,635,179	70,660,505	71,045,629
14500 - Payroll Expense Tax	-	1,987,000	1,987,000	1,987,000
Budget Totals for CARE	34,387,551	68,622,179	72,647,505	73,032,629

Revenue Overview

2027 Estimated Revenues

Account Code	Account Name	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
331110	Direct Fed Grants	2,094,039	-	-	-
334010	State Grants	233,000	-	-	-
342900	Public Safety-Other Rev	5,670,140	4,851,853	4,924,539	4,924,539
360290	Parking Fees	(182)	-	-	-
Total Revenues for: 00100 - General Fund		7,996,996	4,851,853	4,924,539	4,924,539
Total CARE Resources		7,996,996	4,851,853	4,924,539	4,924,539

Community Assisted Response and Engagement

Appropriations by Budget Summary Level and Program

CARE - BO-CS-10000 - 911 Call Response

The purpose of the 911 Call Response Budget Summary Level is to answer 911 calls, dispatch City public safety responses, facilitate reporting of minor incidents; and respond to community safety requests.

Program Expenditures	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Communications Center	28,126,428	55,294,210	63,550,367	63,851,494
Total	28,126,428	55,294,210	63,550,367	63,851,494
Full-time Equivalents Total*	158.00	176.00	178.00	178.00

**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.*

CARE - 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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Dual Dispatch	6,261,123	13,327,968	9,097,138	9,181,135
Total	6,261,123	13,327,968	9,097,138	9,181,135
Full-time Equivalents Total*	32.00	64.00	64.00	64.00

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

Office of Emergency Management

Curry Mayer, Director

(206) 233-5076

<https://www.seattle.gov/emergency-management>

Department Overview

The Office of Emergency Management (OEM) is responsible for the citywide emergency management program. OEM was established as an independent department in 2021. The mission of OEM is, "We partner with the community to prepare for, respond to, mitigate the impacts of, and recover from disasters." This office has the citywide 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 has adopted a whole community approach to educating the public. They do this by adapting preparedness curriculum to each audience, building relationships with community organizations, and focusing engagement on vulnerable populations such as those with limited English proficiency (LEP), low income, and immigrant and refugee communities.

Budget Snapshot

	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Department Support				
General Fund Support	4,041,642	4,436,121	4,275,269	4,327,135
Total Operations	4,041,642	4,436,121	4,275,269	4,327,135
Total Appropriations	4,041,642	4,436,121	4,275,269	4,327,135
Full-Time Equivalents Total*	14.00	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*

Budget Overview

The City's 2027-2028 Proposed Budget preserves critical services for the Office of Emergency Management and prioritizes direct service delivery. The department's budget decreases by \$161,000 or 3.6% while sustaining the capacity of the office to lead citywide emergency response. The budget remains 40% higher than the 2025 Adopted Budget. As part of preparing the City for all types of emergencies, this budget maintains the \$1 million investment

Office of Emergency Management

made in the 2026 Adopted Budget to address capacity concerns identified in an independent organizational assessment of OEM. This assessment evaluated OEM's funding, multijurisdictional framework, and organizational structure in comparison to peer cities, specifically those on the West Coast, as well as to nationwide best practices.

The office will continue to prepare the City for the potential of complex, severe, or frequent emergencies, and new challenges such as public health coordination, supply chain disruptions, and cybersecurity threats alongside traditional natural disaster planning.

Office of Emergency Management

Incremental Budget Changes

Office of Emergency Management

	Dollars	FTE
2026 Adopted Budget	4,436,121	16.00
Baseline		
Citywide Adjustments for Standard Cost Changes	21,446	-
Reduce SCERS Retirement Contribution Rate	(32,298)	-
Proposed Operating		
Reduce Staff Professional Development	(150,000)	-
Total Incremental Changes	\$(160,852)	-
Total 2027 Proposed Budget	\$4,275,269	16.00

Description of Incremental Budget Changes

Baseline

Citywide Adjustments for Standard Cost Changes

Expenditures \$21,446

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

Reduce SCERS Retirement Contribution Rate

Expenditures \$(32,298)

The City's employee retirement system, the Seattle City Employees Retirement System (SCERS), is a defined benefit pension program funded by a combination of salary-based employer (i.e., the City) and employee contributions, and investment earnings. Based on the updated actuarial valuation for 2026, this item reduces the employer contribution rate from the endorsed rate of 15.06% to the SCERS minimum actuarial required rate of 13.48% for 2027 and 13.52% for 2028.

Proposed Operating

Reduce Staff Professional Development

Expenditures \$(150,000)

This item decreases appropriation authority by \$150,000 in OEM for staff professional development to support a more sustainable budget. The City Council increased appropriation authority by \$200,000 in the 2026 Adopted Budget for staff professional development. OEM will maintain \$62,000 in ongoing appropriations, more than four times the 2025 Adopted Budget amount, for staff to attend a variety of learning opportunities, including but not limited to conferences, trainings, and proactive assistance to mutual aid jurisdictions.

Office of Emergency Management

Expenditure Overview

	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Appropriations				
OEM - BO-EP-10000 - Office of Emergency Management				
00100 - General Fund	4,041,642	4,436,121	4,275,269	4,327,135
Total for BSL: BO-EP-10000	4,041,642	4,436,121	4,275,269	4,327,135
 Department Total	 4,041,642	 4,436,121	 4,275,269	 4,327,135
 Department Full-Time Equivalents Total*	 14.00	 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*

Budget Summary by Fund Office of Emergency Management

	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
00100 - General Fund	4,041,642	4,436,121	4,275,269	4,327,135
Budget Totals for OEM	4,041,642	4,436,121	4,275,269	4,327,135

Revenue Overview

2027 Estimated Revenues

Account Code	Account Name	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
331110	Direct Fed Grants	733,571	-	-	-
333110	Ind Fed Grants	392,924	-	-	-
334010	State Grants	1,400	-	-	-
341900	General Government-Other Rev	2,324,258	2,199,409	2,645,614	2,671,065
360900	Miscellaneous Revs-Other Rev	30,125	-	-	-
Total Revenues for: 00100 - General Fund		3,482,278	2,199,409	2,645,614	2,671,065
 Total OEM Resources		 3,482,278	 2,199,409	 2,645,614	 2,671,065

Office of Emergency Management

Appropriations by Budget Summary Level and Program

OEM - BO-EP-10000 - Office of Emergency Management

The purpose of the Office of Emergency Management Budget Summary Level is to manage citywide emergency planning, hazard mitigation, disaster response and recovery coordination, community preparedness, and internal and external partnership building.

Program Expenditures	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Office of Emergency Management	4,041,642	4,436,121	4,275,269	4,327,135
Total	4,041,642	4,436,121	4,275,269	4,327,135
Full-time Equivalents Total*	14.00	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 Fire Department

Harold D Scoggins, Fire Chief

(206) 386-1400

<https://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 4.5. Over the past five years, the average number of total structure fires per year in Seattle has been 1,288. Total fire dollar loss averaged \$20 million per year.

SFD provides emergency medical responses, which account for approximately 73% 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 eight 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. Mobile Integrated Health expanded in 2025, adding one more unit, Post Overdose Team, to conduct patient follow-up and recovery system navigation.

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

	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Department Support				
General Fund Support	340,211,751	349,217,156	346,241,463	354,003,923
Other Funding - Operating	853,846	1,475,275	0	0
Total Operations	341,065,597	350,692,431	346,241,463	354,003,923
Total Appropriations	341,065,597	350,692,431	346,241,463	354,003,923
Full-Time Equivalents Total*	1,205.85	1,220.85	1,231.98	1,231.98

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

Budget Overview

The 2027-2028 Proposed Budget makes targeted adjustments in the Seattle Fire Department (SFD) to align ongoing resources with the City's overall budget constraints, current operating capacity and actual expenditure trends. The budget reduces ongoing funding by approximately \$4.5 million while making targeted investments in pension, maintenance and utility costs. This adjustment aligns the department's ongoing funding with the City's overall budget constraints and SFD's current operating capacity.

The main reduction is to SFD's overtime budget. This reduction requires the department to manage staffing within available resources. While the adjustment may result in fewer staffed units at certain stations at times, SFD will continue to maintain core fire and emergency response capabilities through the apparatuses that remain staffed. This change reflects the City's budget constraints while maintaining the department's ability to provide necessary emergency response services.

The budget also increases ongoing funding for maintenance and utilities to better reflect actual expenditure trends. Approximately \$570,000 is added for maintenance of apparatus, including engines and fire boats, as well as equipment and facilities. This adjustment is based on historical actual expenditures and recognizes the impact of inflation on the cost of maintaining SFD's equipment and facilities. An additional \$450,000 in ongoing funding is provided for utilities across SFD's 33 fire stations and administrative buildings, addressing continued increases in Seattle City Light and Seattle Public Utilities rates after the department's utility budget remained relatively flat. The proposed budget increases in Law Enforcement Officers' and Fire Fighters' Retirement System (LEOFF) appropriations to account for the pension increases, ensuring SFD's budget remains aligned with anticipated retirement costs.

In addition, outside of SFD's budget, the Mayor's Proposed Budget adds a new CIP Project and \$8.7 million over the biennium in the Department of Finance and Administrative Services' (FAS) budget to increase funds for renovations to Fire Station 25. This includes the HVAC, Roof, and Hood Project, which replaces and upgrades outdated and failing systems. Please see the FAS budget section for more details.

Finally, the proposed budget includes technical position reclassifications to ensure position authority accurately reflects current organizational responsibilities and classifications.

Together, these changes balance the need to reduce ongoing expenditures with targeted investments that align SFD's budget with mandatory pension costs, actual maintenance and utility expenses, and current organizational

Seattle Fire Department

needs. The proposed budget requires SFD to manage staffing and overtime within available resources while maintaining the department's core fire, emergency medical, and public safety response capabilities.

Seattle Fire Department

Incremental Budget Changes

Seattle Fire Department

	Dollars	FTE
2026 Adopted Budget	350,692,432	1220.85
Baseline		
Citywide Adjustments for Standard Cost Changes	5,690,566	-
Reduce SCERS Retirement Contribution Rate	(172,608)	-
Remove One-time funded items from Baseline Budget	(5,091,600)	-
Proposed Operating		
Increase Maintenance Budget	570,000	-
Increase Utility Budget	450,000	-
Reduce Overtime Budget	(7,060,283)	-
Add Position Authority for Mobile Integrated Health	-	10.00
Proposed Technical		
Increase Law Enforcement Officers' and Fire Fighters' Retirement System (LEOFF) budget to match contribution levels	83,276	-
Reclassify Positions	-	-
Add Ongoing Funding for 5 FTE Firefighters	819,680	-
Reclassify Positions	-	-
Fire Protection Engineer	260,000	-
Ongoing Changes from Current Year Legislation	-	1.13
Total Incremental Changes	\$(4,450,969)	11.13
Total 2027 Proposed Budget	\$346,241,463	1231.98

Description of Incremental Budget Changes

Baseline

Citywide Adjustments for Standard Cost Changes

Expenditures \$5,690,566

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

Seattle Fire Department

Reduce SCERS Retirement Contribution Rate

Expenditures \$(172,608)

The City's employee retirement system, the Seattle City Employees Retirement System (SCERS) is a defined benefit pension program funded by a combination of salary-based employer (i.e., the City) and employee contributions, and investment earnings. Based on the updated actuarial valuation for 2026, this item reduces the employer contribution rate from the endorsed rate of 15.06% to the SCERS minimum actuarial required rate of 13.48% for 2027 and 13.52% for 2028.

Remove One-time funded items from Baseline Budget

Expenditures \$(5,091,600)

This item removes \$5.1 million in one-time adds from the 2027 baseline budget. \$2 million has been removed for 20 FF recruit class, \$1.475 million removed for FIFA support, \$110,000 for Health One one-time vehicle costs, and \$1.447 million for Peak aid car one-time vehicle costs, 5 additional recruits, and overtime.

Proposed Operating

Increase Maintenance Budget

Expenditures \$570,000

This item adds \$570,000 in ongoing funding to SFD's maintenance budget to address increasing costs to maintain fire apparatus, including engines and fire boats, as well as equipment and facilities. Maintenance costs have increased due to inflation, and the requested amount is based on a historical average of actual expense. The additional funding will support operation and maintenance of equipment and facilities needed to provide direct fire and emergency services.

Increase Utility Budget

Expenditures \$450,000

This item increases SFD's budget by \$450,000 in ongoing funding to right-size SFD's utilities budget based on historical expenses for 33 fire stations and additional administrative buildings. SFD's utilities budget has remained relatively flat while Seattle City light and Seattle Public Utilities rates have continued to increase. The additional funding will align SFD's budget with actual utility costs and support the department's ability to maintain operations across its facilities.

Reduce Overtime Budget

Expenditures \$(7,060,283)

This item reduces \$7.06 million in ongoing funding for overtime to align the Seattle Fire Department's operating budget with the City's fiscal constraints. To achieve this reduction, the department will decrease reliance on overtime staffing and implement planned unit outages as necessary, minimizing operational impact when possible. During these periods when a fire engine, ladder truck, aid car, or medic unit is unstaffed, remaining staffed apparatus will continue to respond to emergency incidents. The department will apply structured operational planning to ensure that response capability is maintained across the city while managing within available resources. This change reduces SFD's overtime budget and requires the department to manage staffing within available resources. While the change results in fewer staffed units at different stations, SFD will continue to maintain necessary fire and emergency response capabilities citywide through the staffed apparatus. This adjustment supports the City's budget constraints while maintaining the department's core response requirements.

Seattle Fire Department

Add Position Authority for Mobile Integrated Health

Position Allocation 10.00

This item adds 10 FTEs to support the expanded Mobile Integrated Health (MIH) program by establishing dedicated position authority for the MIH program. This will allow the department to assign staff directly to MIH, align positions with the required classifications, and improve fiscal transparency and accountability. No additional appropriation is needed because the program has been previously funded through prior-year budget increases without corresponding position authority. MIH originated as pilot program utilizing overtime to establish an initial level of service and has since expanded to include two Health One units and two overdose response teams. As the program has matured, its operations have focused recruiting uniformed personnel who the training needed to engage with vulnerable populations and provide services.

Proposed Technical

Increase Law Enforcement Officers' and Fire Fighters' Retirement System (LEOFF) budget to match contribution levels

Expenditures \$83,276

This item increases appropriation by \$83,276 in 2026 and \$163,327 in 2027 to cover the projected increase in the LEOFF pension rate from 5.32% in 2027 to 5.40% in 2028. The additional funding is needed to account for the higher employer pension contribution rate and maintain SFD's budget in alignment with retirement costs.

Add Ongoing Funding for 5 FTE Firefighters

Expenditures \$819,680

This item adds ongoing funding for 5 FTE Firefighters to staff a peak-time aid car associated with a Council budget add in the 2026 Adopted Budget. The ongoing funding will make this investment ongoing and ensure peak-time aid car is fully staffed.

Reclassify Positions

Position Allocation -

This item makes a technical adjustment to align existing SFD positions with their appropriate job classifications. The changes include updating positions to reflect the actual duties and responsibilities performed, such as reclassifying a Manager II to an Executive II position. No additional appropriation or funding is provided; this adjustment ensures position authority accurately reflects the department's current organizational structure.

Fire Protection Engineer

Expenditures \$260,000

This item adds funding to implement the agreement for PROTEC17 Fire Protection Engineer Accretion. The increase is higher than what was noted in the fiscal note for Ordinance 127478 passed by Council on 7/28/26 and signed by the Mayor on 7/31/26, which approved the Memorandum of Agreement for the Fire Protection Engineer classification series. The estimate in the fiscal note did not include two additional employees that were hired after the start of the accretion process.

Seattle Fire Department

Ongoing Changes from Current Year Legislation

Position Allocation

1.13

This change includes ongoing position changes resulting from current year legislation passed by City Council in 2026. Two technical adjustments to align existing SFD positions with their appropriate job classifications. A term-limited Fire Captain to serve as the primary liaison between Vigor Shipyard and the U.S. Navy, ensuring coordination, compliance, and staffing for recurring drills as vessels rotate through the shipyard.

Seattle Fire Department

Expenditure Overview

	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Appropriations				
SFD - BO-FD-F1000 - Leadership and Administration				
00100 - General Fund	57,909,876	57,177,087	57,255,098	59,719,505
15160 - SFD - CPR Training Medic II	68,965	-	-	-
Total for BSL: BO-FD-F1000	57,978,841	57,177,087	57,255,098	59,719,505
SFD - BO-FD-F3000 - Operations				
00100 - General Fund	267,537,574	276,372,554	272,968,105	278,192,753
14500 - Payroll Expense Tax	533,604	1,475,275	-	-
15170 - SFD - Medic I Program Donation	246,314	-	-	-
15200 - SFD - Fire & Hazard Mitigation	4,962	-	-	-
Total for BSL: BO-FD-F3000	268,322,454	277,847,829	272,968,105	278,192,753
SFD - BO-FD-F5000 - Fire Prevention				
00100 - General Fund	14,764,301	15,667,514	16,018,261	16,091,665
Total for BSL: BO-FD-F5000	14,764,301	15,667,514	16,018,261	16,091,665
Department Total	341,065,597	350,692,431	346,241,463	354,003,923
Department Full-Time Equivalents Total*	1,205.85	1,220.85	1,231.98	1,231.98

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

Budget Summary by Fund Seattle Fire Department

	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
00100 - General Fund	340,211,751	349,217,156	346,241,463	354,003,923
14500 - Payroll Expense Tax	533,604	1,475,275	-	-
15160 - SFD - CPR Training Medic II	68,965	-	-	-
15170 - SFD - Medic I Program Donation	246,314	-	-	-
15200 - SFD - Fire & Hazard Mitigation	4,962	-	-	-
Budget Totals for SFD	341,065,597	350,692,431	346,241,463	354,003,923

Seattle Fire Department

Revenue Overview

2027 Estimated Revenues

Account Code	Account Name	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
311010	Real & Personal Property Taxes	65,049,542	75,221,491	79,287,046	82,101,720
322030	Nonbus Lic&Perm-Use	1,287,037	1,154,940	1,287,037	1,287,037
322250	Nonbus Lic&Perm-Hazmat Storage	2,655,461	2,755,000	2,655,461	2,655,461
330050	Intergov-King Co E-911	1,003,985	1,076,677	1,076,677	1,076,677
331110	Direct Fed Grants	3,563,578	-	-	-
333110	Ind Fed Grants	1,428,690	644,328	644,328	644,328
333125	Indirect Federal Contracts	255,043	-	-	-
334010	State Grants	100,778	-	-	-
334025	State Contracts	360,817	-	-	-
341190	Personnel Service Fees	3,501,370	2,476,085	3,201,157	3,201,157
341360	Fees	415	-	-	-
341900	General Government-Other Rev	1,334,786	1,170,649	1,292,418	1,292,418
342020	Fire Protection Fees	495,814	500,000	500,000	500,000
342030	Fire Marshall Inspection Fees	477,833	360,000	600,000	600,000
342110	Other Protective Inspect Fees	2,287,972	2,461,090	2,287,789	2,287,789
342120	Emergency Service Fees	15,009	313,905	83,905	83,905
342900	Public Safety-Other Rev	732,236	820,000	1,228,050	1,228,050
345030	Plan Checking Fees	1,813,330	1,747,678	1,887,492	1,887,492
360200	Amort-Prem/Disc On L/T Investm	42	-	-	-
360220	Interest Earned On Delinquent A	33,906	-	-	-
360370	Insurance Prems & Recoveries	29,388	-	-	-
360380	Sale Of Junk Or Salvage	11,129	-	-	-
360900	Miscellaneous Revs-Other Rev	124	-	-	-
Total Revenues for: 00100 - General Fund		86,438,285	90,701,842	96,031,360	98,846,035
337080	Other Private Contrib & Dons	85,217	-	-	-
Total Revenues for: 15160 - SFD - CPR Training Medic II		85,217	-	-	-
337080	Other Private Contrib & Dons	319,384	-	-	-
Total Revenues for: 15170 - SFD - Medic I Program Donation		319,384	-	-	-
337080	Other Private Contrib & Dons	45,395	-	-	-
Total Revenues for: 15200 - SFD - Fire & Hazard Mitigation		45,395	-	-	-
Total SFD Resources		86,888,281	90,701,842	96,031,360	98,846,035

Seattle Fire Department

Appropriations by Budget Summary Level and Program

SFD - BO-FD-F1000 - Leadership and Administration

The purpose of the Leadership and Administration Budget Summary Level is to provide strategy and policy, public outreach and education, information and personnel management, recruitment and training of uniformed staff; allocate and manage available resources; and provide logistical support needed to achieve the Department's mission.

Program Expenditures	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Citywide Indirect Costs	34,465,042	36,729,453	37,689,721	40,008,253
Departmental Indirect Costs	23,513,800	20,447,634	19,565,377	19,711,252
Pooled Benefits	-	-	-	-
Total	57,978,841	57,177,087	57,255,098	59,719,505
Full-time Equivalents Total*	65.50	68.50	68.63	68.63

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

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

Citywide Indirect Costs

Expenditures/FTE	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Citywide Indirect Costs	34,465,042	36,729,453	37,689,721	40,008,253

Departmental Indirect Costs

Expenditures/FTE	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Departmental Indirect Costs	23,513,800	20,447,634	19,565,377	19,711,252
Full Time Equivalents Total	65.50	68.50	68.63	68.63

Pooled Benefits

Expenditures/FTE	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Pooled Benefits	-	-	-	-

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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Battalion 2	40,864,725	42,295,585	43,569,080	44,667,224
Battalion 3 Medic One	18,893,770	21,141,937	21,139,067	21,139,140
Battalion 4	35,329,995	43,625,185	44,852,400	45,912,634
Battalion 5	35,648,286	40,577,832	41,754,480	42,764,637
Battalion 6	32,091,141	36,860,188	37,989,261	38,952,286
Battalion 7	28,613,403	32,986,253	33,198,889	33,607,492
Communications	8,490,040	8,256,050	8,339,167	8,421,945
Office of the Operations Chief	11,785,877	12,726,263	11,385,998	11,969,795
Operations Activities	54,152,024	36,583,517	27,930,602	27,930,789
Safety and Risk Management	2,453,194	2,795,019	2,809,159	2,826,811
Total	268,322,454	277,847,829	272,968,105	278,192,753
Full-time Equivalents Total*	1,073.55	1,084.55	1,095.55	1,095.55

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

The following information summarizes the programs in Operations Budget Summary Level:

Battalion 2

Expenditures/FTE	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Battalion 2	40,864,725	42,295,585	43,569,080	44,667,224
Full Time Equivalents Total	205.45	210.45	210.45	210.45

Battalion 3 Medic One

Expenditures/FTE	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Battalion 3 Medic One	18,893,770	21,141,937	21,139,067	21,139,140
Full Time Equivalents Total	91.00	91.00	91.00	91.00

Seattle Fire Department

Battalion 4

	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Expenditures/FTE				
Battalion 4	35,329,995	43,625,185	44,852,400	45,912,634
Full Time Equivalents Total	199.45	199.45	200.45	200.45

Battalion 5

	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Expenditures/FTE				
Battalion 5	35,648,286	40,577,832	41,754,480	42,764,637
Full Time Equivalents Total	185.45	185.45	185.45	185.45

Battalion 6

	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Expenditures/FTE				
Battalion 6	32,091,141	36,860,188	37,989,261	38,952,286
Full Time Equivalents Total	169.45	169.45	169.45	169.45

Battalion 7

	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Expenditures/FTE				
Battalion 7	28,613,403	32,986,253	33,198,889	33,607,492
Full Time Equivalents Total	164.45	164.45	164.45	164.45

Communications

	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Expenditures/FTE				
Communications	8,490,040	8,256,050	8,339,167	8,421,945
Full Time Equivalents Total	36.80	36.80	36.80	36.80

Seattle Fire Department

Office of the Operations Chief

	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Expenditures/FTE				
Office of the Operations Chief	11,785,877	12,726,263	11,385,998	11,969,795
Full Time Equivalents Total	11.00	11.00	11.00	11.00

Operations Activities

	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Expenditures/FTE				
Operations Activities	54,152,024	36,583,517	27,930,602	27,930,789
Full Time Equivalents Total	2.50	8.50	18.50	18.50

Safety and Risk Management

	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Expenditures/FTE				
Safety and Risk Management	2,453,194	2,795,019	2,809,159	2,826,811
Full Time Equivalents Total	8.00	8.00	8.00	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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Code Compliance	1,091,309	1,670,291	1,667,561	1,667,630
Fire Investigations	1,941,831	2,081,746	2,080,447	2,080,480
Office of the Fire Marshal	2,364,240	2,224,786	2,212,245	2,218,707
Regulating Construction	4,337,858	5,329,346	5,627,045	5,690,209
Special Events	2,273,165	1,266,875	1,348,852	1,352,216
Special Hazards	2,755,899	3,094,471	3,082,110	3,082,423
Total	14,764,301	15,667,514	16,018,261	16,091,665
Full-time Equivalents Total*	66.80	67.80	67.80	67.80

**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:

Seattle Fire Department

Code Compliance

	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Expenditures/FTE				
Code Compliance	1,091,309	1,670,291	1,667,561	1,667,630
Full Time Equivalents Total	5.00	6.00	6.00	6.00

Fire Investigations

	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Expenditures/FTE				
Fire Investigations	1,941,831	2,081,746	2,080,447	2,080,480
Full Time Equivalents Total	9.00	9.00	9.00	9.00

Office of the Fire Marshal

	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Expenditures/FTE				
Office of the Fire Marshal	2,364,240	2,224,786	2,212,245	2,218,707
Full Time Equivalents Total	8.00	8.00	8.00	8.00

Regulating Construction

	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Expenditures/FTE				
Regulating Construction	4,337,858	5,329,346	5,627,045	5,690,209
Full Time Equivalents Total	25.00	25.00	25.00	25.00

Special Events

	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Expenditures/FTE				
Special Events	2,273,165	1,266,875	1,348,852	1,352,216
Full Time Equivalents Total	4.00	4.00	4.00	4.00

Seattle Fire Department

Special Hazards

	2025	2026	2027	2028
Expenditures/FTE	Actuals	Adopted	Proposed	Proposed
Special Hazards	2,755,899	3,094,471	3,082,110	3,082,423
Full Time Equivalents Total	15.80	15.80	15.80	15.80

Firefighters' Pension

Alaina Gill, Executive Secretary

(206) 625-4355

<https://www.seattlefirepension.org/>

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 they 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 as well as any earned increment from the City's FPEN that exceeds LEOFF 1 coverage. Both FPEN and LEOFF 1 closed to new enrollees in October 1977. Firefighters hired after that date enroll in the state's LEOFF 2 plan and do not receive benefits from FPEN.

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

The projections of annual pension and medical benefits, which comprise about 96% 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 FPEN'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 Fireman's 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. The proposed budget eliminates the Actuarial Account to better align budgeted costs with revenues.

Firefighters' Pension

Budget Snapshot

	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Department Support				
Other Funding - Operating	24,243,195	27,487,393	24,531,000	25,506,000
Total Operations	24,243,195	27,487,393	24,531,000	25,506,000
Total Appropriations	24,243,195	27,487,393	24,531,000	25,506,000

Full-Time Equivalents Total*	4.00	4.00	4.00	4.00
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* FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here.

Budget Overview

The Firefighters' Pension Fund (FPEN) receives almost all of its revenue from the City's General Fund. FPEN's expenditures pay the legally mandated pension and medical benefits, including long-term care, to eligible retired firefighters and qualified beneficiaries. Most of FPEN's retirees are represented by either Local 27 (firefighters' union) or Local 2898 (fire chiefs' union) and their total pension benefits are increased annually by a factor equal to the negotiated annual wage increases (AWI) for the active union members at the Seattle Fire Department, offset by benefits paid by the state's Law Enforcement Officers and Fire Fighters (LEOFF 1) pension plan, which has its own annual growth rate.

In November 2016, Council passed Ordinance 125190 which requires an actuarially determined level payment amount from the City to the FPEN Fund each year to cover pension benefit costs. Any remaining difference between the level payment amount and actual pension benefit costs is transferred to the Actuarial Account for FPEN's future pension obligations. The account is invested in a portfolio managed by the Department of Finance and Administrative Services (FAS), which assumes an annual rate of return of 5.5% on the investment portfolio and continuously reinvests these returns.

The 2027-28 Proposed Budget terminates the annual General Fund transfer to the Actuarial Account as well as closes the Account and transfers its balance to the main FPEN fund for covering future pension liabilities.

Firefighters' Pension

Incremental Budget Changes

Firefighters' Pension

	Dollars	FTE
2026 Adopted Budget	27,487,393	4.00
Baseline		
Citywide Adjustments for Standard Cost Changes	7,548	-
Proposed Operating		
FPEN Budget Adjustments	(2,963,940)	-
Proposed Technical		
Fund Balancing Entry	-	-
Total Incremental Changes	\$(2,956,393)	-
Total 2027 Proposed Budget	\$24,531,000	4.00

Description of Incremental Budget Changes

Baseline

Citywide Adjustments for Standard Cost Changes

Expenditures \$7,548

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

Proposed Operating

FPEN Budget Adjustments

Expenditures \$(2,963,940)

Revenues \$(10,104,718)

This item adjusts FPEN's budget to capture the termination of the annual General Fund transfer to the Actuarial Account and use of fund balance, supported by the balance of the Actuarial Account. The budget closes the Account and transfers its balance to the main FPEN fund for covering future pension liabilities. This change better aligns the FPEN fund budget with necessary revenues and reflects the City's commitment to fund FPEN projected expenses in each future budget.

Proposed Technical

Fund Balancing Entry

Revenues \$4,557,415

This is a technical item to record a fund balancing entry for the Firefighters' Pension Fund.

Firefighters' Pension

Expenditure Overview

	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Appropriations				
FPEN - BO-FP-R2F01 - Firefighters' Pension				
61040 - Fireman's Pension Fund	24,243,195	27,487,393	24,531,000	25,506,000
Total for BSL: BO-FP-R2F01	24,243,195	27,487,393	24,531,000	25,506,000
 Department Total	 24,243,195	 27,487,393	 24,531,000	 25,506,000
 Department 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.*

Budget Summary by Fund Firefighters' Pension

	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
61040 - Fireman's Pension Fund	24,243,195	27,487,393	24,531,000	25,506,000
Budget Totals for FPEN	24,243,195	27,487,393	24,531,000	25,506,000

Firefighters' Pension

Revenue Overview

2027 Estimated Revenues

Account Code	Account Name	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
335130	Fire Insur Premium Tax	1,600,508	1,550,998	1,550,998	1,550,998
360430	Employr Pnsn Contributions	25,168,305	25,499,305	18,012,587	18,016,208
360900	Miscellaneous Revs-Other Rev	946,306	410,000	410,000	410,000
Total Revenues for: 61040 - Fireman's Pension Fund		27,715,119	27,460,303	19,973,585	19,977,206
400000	Use of/Contribution to Fund Balance	-	27,090	4,557,415	5,528,794
Total Resources for:61040 - Fireman's Pension Fund		27,715,119	27,487,393	24,531,000	25,506,000
397010	Operating Transfers In	2,537,000	2,618,000	-	-
Total Revenues for: 61050 - Fireman's Pension Actuarial		2,537,000	2,618,000	-	-
400000	Use of/Contribution to Fund Balance	-	(2,618,000)	-	-
Total Resources for:61050 - Fireman's Pension Actuarial		2,537,000	-	-	-
Total FPEN Resources		30,252,119	27,487,393	24,531,000	25,506,000

Firefighters' Pension

Appropriations by Budget Summary Level and Program

FPEN - BO-FP-R2F01 - Firefighters' Pension

The purpose of the Firefighters' Pension Budget Summary Level is to provide benefit services to eligible active and retired firefighters and their lawful beneficiaries.

Program Expenditures	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Death Benefits	24,000	19,000	30,000	32,000
Leadership and Administration	1,086,710	1,030,393	1,300,000	1,200,000
Long-Term Care	2,605,260	-	-	-
Medical Benefits	10,768,658	16,500,000	16,273,000	17,412,000
Pensions	9,758,567	9,938,000	6,928,000	6,862,000
Total	24,243,195	27,487,393	24,531,000	25,506,000
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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Death Benefits	24,000	19,000	30,000	32,000

Leadership and Administration

Expenditures/FTE	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Leadership and Administration	1,086,710	1,030,393	1,300,000	1,200,000
Full Time Equivalents Total	4.00	4.00	4.00	4.00

Long-Term Care

Expenditures/FTE	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Long-Term Care	2,605,260	-	-	-

Firefighters' Pension

Medical Benefits

	2025	2026	2027	2028
Expenditures/FTE	Actuals	Adopted	Proposed	Proposed
Medical Benefits	10,768,658	16,500,000	16,273,000	17,412,000

Pensions

	2025	2026	2027	2028
Expenditures/FTE	Actuals	Adopted	Proposed	Proposed
Pensions	9,758,567	9,938,000	6,928,000	6,862,000

Office of Inspector General for Public Safety

Lisa Judge, Inspector General

(206) 684-3663

<https://www.seattle.gov/inspector-general>

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](#). OIG's purpose is to oversee the management, practices, training, supervision, and policies of the Seattle Police Department (SPD) and Office of Police Accountability (OPA) in order to promote fairness, legitimacy, and integrity in the delivery of law enforcement services and in the investigation of police misconduct. OIG's responsibilities include:

- Ensuring SPD is meeting its mission to address crime and improve quality of life through the delivery of constitutional, professional, and effective police services that retain the trust, respect, and support of the community;
- Assuming oversight previously conducted by the federal monitor related to use of force, crowd management, supervision, response to persons in crisis, bias and disparity, and related areas of concern to assure ongoing fidelity to the principles underlying the former Consent Decree, United States of America v. City of Seattle (USDC No. 2:12-cv-01282-JLR);
- Fulfilling obligations to monitor and review SPD acquisition and use of surveillance technology (pursuant to Seattle Municipal Code Chapter 14.18.060) as it evolves and expands;
- 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;
- Responding to emerging policy projects from council members, community and other key stakeholders;
- Maintaining and promoting use of a hotline and other technologies to receive anonymous reports from the public and City employees; and
- Making recommendations to policymakers aimed at increasing fairness, equity, and integrity in the delivery of SPD services and related criminal justice system processes.

To fulfill these responsibilities, OIG has four operational functions: audits, investigations, compliance and policy, and strategic leadership to include operations and administration, guided by an overarching goal to work toward a sustainable, accountable law enforcement system.

Office of Inspector General for Public Safety

Budget Snapshot

	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Department Support				
General Fund Support	4,736,093	5,429,157	5,325,353	5,390,455
Total Operations	4,736,093	5,429,157	5,325,353	5,390,455
Total Appropriations	4,736,093	5,429,157	5,325,353	5,390,455

Full-Time Equivalents Total*	22.50	23.00	23.00	23.00
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* FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here

Budget Overview

The City's 2027-2028 Proposed Budget maintains core services for the Office of Inspector General. Changes include a budget realignment with spending in the non-labor accounts and minor Citywide technical changes.

Incremental Budget Changes

Office of Inspector General for Public Safety

	Dollars	FTE
2026 Adopted Budget	5,429,157	23.00
Baseline		
Citywide Adjustments for Standard Cost Changes	76,393	-
Reduce SCERS Retirement Contribution Rate	(49,969)	-
Proposed Operating		
Reduce Non-labor Budget to Align with Actual Costs	(130,227)	-
Total Incremental Changes	\$(103,804)	-
Total 2027 Proposed Budget	\$5,325,353	23.00

Description of Incremental Budget Changes

Baseline

Citywide Adjustments for Standard Cost Changes

Expenditures	\$76,393
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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

Office of Inspector General for Public Safety

Department of Human Resources, and for healthcare and other central cost factors. These adjustments reflect initial assumptions about these costs and inflators early in the budget process.

Reduce SCERS Retirement Contribution Rate

Expenditures \$(49,969)

The City's employee retirement system, the Seattle City Employees Retirement System (SCERS) is a defined benefit pension program funded by a combination of salary-based employer (i.e., the City) and employee contributions, and investment earnings. Based on the updated actuarial valuation for 2026, this item reduces the employer contribution rate from the endorsed rate of 15.06% to the SCERS minimum actuarial required rate of 13.48% for 2027 and 13.52% for 2028.

Proposed Operating

Reduce Non-labor Budget to Align with Actual Costs

Expenditures \$(130,227)

This ongoing item reduces budget appropriation by \$130,228 to better align budget with historical spending levels in the non-labor accounts. This reduction is across supplies, equipment, consultants, travel and training and will not have a material impact on program operations.

Expenditure Overview

	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Appropriations				
OIG - BO-IG-1000 - Office of Inspector General for Public Safety				
00100 - General Fund	4,736,093	5,429,157	5,325,353	5,390,455
Total for BSL: BO-IG-1000	4,736,093	5,429,157	5,325,353	5,390,455
Department Total	4,736,093	5,429,157	5,325,353	5,390,455
Department Full-Time Equivalents Total*	22.50	23.00	23.00	23.00

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

Office of Inspector General for Public Safety

Budget Summary by Fund Office of Inspector General for Public Safety

	2025	2026	2027	2028
	Actuals	Adopted	Proposed	Proposed
00100 - General Fund	4,736,093	5,429,157	5,325,353	5,390,455
Budget Totals for OIG	4,736,093	5,429,157	5,325,353	5,390,455

Appropriations by Budget Summary Level and Program

OIG - BO-IG-1000 - Office of Inspector General for Public Safety

The purpose of the Office of Inspector General for Public Safety Budget Summary Level is to provide civilian oversight of management and operations of the Seattle Police Department (SPD) and Office of Police Accountability (OPA) as well as civilian review of criminal justice system operations and practices that involve SPD or OPA.

Program Expenditures	2025	2026	2027	2028
	Actuals	Adopted	Proposed	Proposed
Inspector General for Public Safety	4,736,093	5,429,157	5,325,353	5,390,455
Total	4,736,093	5,429,157	5,325,353	5,390,455
Full-time Equivalents Total*	22.50	23.00	23.00	23.00

**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

Erika Evans, City Attorney

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

<https://www.seattle.gov/cityattorney>

Department Overview

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

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

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

	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Department Support				
General Fund Support	46,543,622	48,537,547	48,846,722	49,606,905
Other Funding - Operating	0	0	319,083	321,073
Total Operations	46,543,622	48,537,547	49,165,805	49,927,978
Total Appropriations	46,543,622	48,537,547	49,165,805	49,927,978
 Full-Time Equivalents Total*	 209.80	 213.80	 217.80	 217.80

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

Law Department

Budget Overview

The City's 2027-2028 Proposed Budget maintains core services for the Law Department. Changes include a new prosecutor to handle traffic camera infraction hearings, reduction of space rent costs due to a renewed lease, and minor Citywide technical changes.

Also included are ongoing changes legislated in 2026 which added three positions. A paralegal will assist with traffic camera infractions, an Assistant City Attorney to pursue Extreme Risk Protection Orders, and an Assistant City Prosecutor will address felony human trafficking cases.

Incremental Budget Changes

Law Department

	Dollars	FTE
2026 Adopted Budget	48,537,547	213.80
Baseline		
Increase Funding for King County Firearms Agreement Inflation	11,122	-
Bargained Annual Wage Adjustment for Local 77	32,000	-
Reduce SCERS Retirement Contribution Rate	(375,878)	-
Citywide Adjustments for Standard Cost Changes	836,021	-
Proposed Operating		
Addition of Infractions Prosecutor	175,885	1.00
Proposed Technical		
Ongoing Changes from Current Year Legislation	544,108	3.00
Reduction of Space Rent in Columbia Center	(595,000)	-
Total Incremental Changes	\$628,258	4.00
Total 2027 Proposed Budget	\$49,165,805	217.80

Description of Incremental Budget Changes

Baseline

Increase Funding for King County Firearms Agreement Inflation

Expenditures \$11,122

In 2017, the City entered into a Memorandum of Agreement (MOA) with King County to stand up and staff a regional unit to enhance public safety and public health with effective processing, service and enforcement of Protection Orders and Orders to Surrender Weapons. This adjustment reflects the inflationary adjustments to the MOA.

Law Department

Bargained Annual Wage Adjustment for Local 77

Expenditures \$32,000

This item adds \$32,000 to account for wage increases included in the Collective Bargaining Agreement for Local 77 that were not included in the baseline budget.

Reduce SCERS Retirement Contribution Rate

Expenditures \$(375,878)

The City's employee retirement system, the Seattle City Employees Retirement System (SCERS) is a defined benefit pension program funded by a combination of salary-based employer (i.e., the City) and employee contributions, and investment earnings. Based on the updated actuarial valuation for 2026, this item reduces the employer contribution rate from the endorsed rate of 15.06% to the SCERS minimum actuarial required rate of 13.48% for 2027 and 13.52% for 2028.

Citywide Adjustments for Standard Cost Changes

Expenditures \$836,021

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

Proposed Operating

Addition of Infractions Prosecutor

Expenditures \$175,885

Position Allocation 1.00

This proposal adds 1.0 FTE Assistant City Prosecutor and funding to the Criminal Division in the Law Department, funded by the Automated Traffic Safety Camera (ATSC) Fund. The Infractions Unit handles contested infractions and other violations of the Seattle Municipal Code. This position is needed to address the growing number of citations issued by the City which are contested. Contested hearings on traffic camera tickets are expected to double in 2027 with the addition of new cameras. While some of the contested infractions are addressed by Rule 9 Legal Interns, a Prosecutor is needed to assist and handle more complicated infractions.

Proposed Technical

Ongoing Changes from Current Year Legislation

Expenditures \$544,108

Position Allocation 3.00

This change includes ongoing or position changes resulting from current year legislation passed by City Council in 2026. In the 2026 Mid-Year Supplemental Budget Ordinance (1127496) the following positions were added:

- A Paralegal (\$143,000) funded from the Automated Traffic Safety Camera (ATSC) Fund to provide administrative support for increased traffic camera infractions cases. This position will respond to discovery requests and calendaring.
- A City Attorney, Asst (\$225,000) to pursue Extreme Risk Protection Orders (ERPO) which require the immediate surrender of firearms and concealed pistol licenses from those the court deems high risk through a civil action. This resource will help combat gun violence across the City.

Law Department

- An Assistant City Prosecutor (\$177,000) to serve as a Human Trafficking Prosecutor cross-deputized with the King County Prosecuting Attorney's Office to address felony human trafficking cases in coordination with the Seattle Police Department.

Reduction of Space Rent in Columbia Center

Expenditures \$(595,000)

The City of Seattle entered into a lease agreement with the Columbia Center to house the Law Department in 2014. The initial term of the lease was for 12 years and expires on March 31, 2027. Per the terms of the lease, the City negotiated a new rental rate for the five-year extension option commencing April 1, 2027. The City has recently finalized terms which have resulted in a decrease of \$595,000 in 2027 for a partial year and \$827,000 annually thereafter. In addition to the decrease rent, the Columbia Center is providing tenant improvements such as the buildout of six new offices within the existing leased space in addition to minor improvements such as painting and carpet replacement.

Law Department

Expenditure Overview

	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Appropriations				
LAW - BO-LW-J1100 - Leadership and Administration				
00100 - General Fund	14,706,849	15,663,502	15,895,594	16,616,833
Total for BSL: BO-LW-J1100	14,706,849	15,663,502	15,895,594	16,616,833
LAW - BO-LW-J1300 - Civil				
00100 - General Fund	19,022,157	19,525,023	19,348,730	19,365,204
Total for BSL: BO-LW-J1300	19,022,157	19,525,023	19,348,730	19,365,204
LAW - BO-LW-J1500 - Criminal				
00100 - General Fund	12,103,088	12,509,318	12,772,809	12,795,023
18500 - Automated Traffic Safety Camera Fund	-	-	319,083	321,073
Total for BSL: BO-LW-J1500	12,103,088	12,509,318	13,091,892	13,116,096
LAW - BO-LW-J1700 - Precinct Liaison				
00100 - General Fund	711,527	839,704	829,589	829,845
Total for BSL: BO-LW-J1700	711,527	839,704	829,589	829,845
Department Total	46,543,622	48,537,547	49,165,805	49,927,978
Department Full-Time Equivalents Total*	209.80	213.80	217.80	217.80

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

Budget Summary by Fund Law Department

	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
00100 - General Fund	46,543,622	48,537,547	48,846,722	49,606,905
18500 - Automated Traffic Safety Camera Fund	-	-	319,083	321,073
Budget Totals for LAW	46,543,622	48,537,547	49,165,805	49,927,978

Law Department

Revenue Overview

2027 Estimated Revenues

Account Code	Account Name	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
333110	Ind Fed Grants	230,183	-	-	-
341180	Legal Service Fees	1,281,462	1,653,385	1,684,413	1,716,406
341900	General Government-Other Rev	11,414,104	11,643,384	13,074,181	13,279,668
343320	Recoveries-Sundry	100	-	-	-
360690	Building/Oth Space Rent	51,600	-	-	-
397010	Operating Transfers In	434,000	-	-	-
Total Revenues for: 00100 - General Fund		13,411,449	13,296,769	14,758,594	14,996,074
341180	Legal Service Fees	128,779	-	-	-
Total Revenues for: 16600 - Office of Housing Fund		128,779	-	-	-
Total LAW Resources		13,540,228	13,296,769	14,758,594	14,996,074

Law Department

Appropriations by Budget Summary Level and Program

LAW - BO-LW-J1100 - Leadership and Administration

The purpose of the Leadership and Administration Budget Summary Level is to provide executive, financial, technological, administrative and managerial support to the Department.

Program Expenditures	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Citywide Indirect Costs	6,745,789	7,489,324	7,222,218	7,579,909
Departmental Indirect Costs	4,018,968	3,500,441	3,491,038	3,492,086
Pooled Benefits	3,942,092	4,673,737	5,182,338	5,544,838
Total	14,706,849	15,663,502	15,895,594	16,616,833
Full-time Equivalents Total*	20.50	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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Citywide Indirect Costs	6,745,789	7,489,324	7,222,218	7,579,909

Departmental Indirect Costs

Expenditures/FTE	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Departmental Indirect Costs	4,018,968	3,500,441	3,491,038	3,492,086
Full-Time Equivalents Total	20.50	20.50	20.50	20.50

Pooled Benefits

Expenditures/FTE	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Pooled Benefits	3,942,092	4,673,737	5,182,338	5,544,838

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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Civil	19,022,157	19,525,023	19,348,730	19,365,204
Total	19,022,157	19,525,023	19,348,730	19,365,204
Full-time Equivalents Total*	105.30	107.30	107.30	107.30

**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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Criminal	12,103,088	12,509,318	13,091,892	13,116,096
Total	12,103,088	12,509,318	13,091,892	13,116,096
Full-time Equivalents Total*	80.00	82.00	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*

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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Precinct Liaison	711,527	839,704	829,589	829,845
Total	711,527	839,704	829,589	829,845
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

The Honorable Anita Crawford-Willis, Presiding Judge

(206) 684-5600

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/parking, traffic camera tickets, and other violations), and certain civil violations related to building and zoning offenses. The court has seven elected judges and six appointed magistrates.

This is a transformational time with several 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 values of service, fairness, equity and inclusion, innovation, excellence, integrity and our strategic priorities:

- system stabilization and optimize efficiencies
- employee well-being, engagement and growth
- organizational resilience with planning and practice
- operational excellence, accountability and innovation
- integrity through equitable leadership
- judicial independence
- fairness with proactive compliance

SMC is organized 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. Leveraging a sustainable governance structure, the court continues to improve transparency and ensure effective communication throughout the court.

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. The court provides free interpreter services 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.

In 2026, SMC collaborated with the Seattle City Attorney's Office and the King County Department of Public Defense on a collaborative diversion pathway called Connection Court. By connecting participants charged with lower-level crimes to services in the Community Resource Center (CRC) and the broader community, the goal is to address the underlying causes of the behaviors that bring people into the legal system. A core feature of the program is same day engagement: when a participant opts in, SMC Pretrial Services connects them immediately with service providers either at the CRC or in the community. This program was launched in Fall 2026.

As Seattle has progressively grown its Automated Traffic Safety Camera (ATSC) program, the court has experienced a significant increase in workload. Five of the court's operational units contribute to processing and adjudicating tickets. The court is preparing for additional filings as the city implements new full-time speed cameras in 2027 and 2028. SMC is participating in the ATSC interdepartmental team (IDT) with representatives from SDOT, SPD, CAO and CBO to discuss program data, trends, needs, and departmental recommendations.

SMC continues to engage community through its judicial officers, Community Resource events, and annual Law Day programming. Bringing court services and resources to Seattle neighborhoods offers community members the opportunity to receive assistance with resolving SMC warrants, options for addressing tickets, help with reinstating their driver's license, and access supportive services through the Community Resource Center in their neighborhood.

Seattle Municipal Court

Our annual Law Day program welcomes high school students from across Seattle to the courthouse to learn about local government, court careers, and participate in mock trials.

Budget Snapshot

	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Department Support				
General Fund Support	45,688,106	48,350,472	46,410,603	47,134,158
Other Funding - Operating	335,602	393,738	3,710,675	4,625,591
Total Operations	46,023,708	48,744,210	50,121,278	51,759,750
Total Appropriations	46,023,708	48,744,210	50,121,278	51,759,750
Full-Time Equivalents Total*	200.85	199.85	205.35	210.35

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

Budget Overview

The City's 2027-2028 Proposed Budget maintains core services for the Seattle Municipal Court. The department will continue to invest in programs to adjudicate 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 budget makes department wide reductions of 3.5 vacant FTE but maintains programs and services. A significant change is to swap General Funds with Automated Traffic Safety Camera (ATSC) Funds. Further, additional positions and funding are added to process and adjudicate the substantial increase in traffic camera tickets. The proposed budget continues legislated changes in 2026: adding positions and funding to staff up for the traffic camera tickets beginning in 2026 and funding for a reclassification of 41 positions to one position title which allows the Court to streamline processes, and support consistency and flexibility across operations.

The budget is also adjusted for minor Citywide and departmental technical changes.

Seattle Municipal Court

Incremental Budget Changes

Seattle Municipal Court

	Dollars	FTE
2026 Adopted Budget	48,744,210	199.85
Baseline		
Increase appropriation for Annual Grant and Align with State Funding Schedule	165,000	-
Bargained Annual Wage Adjustment to Base Budget for Local 77	77,000	-
Increase Funding for Court Information System Inflation	64,467	-
Increase Funding for Mental Health Court Inflation	43,000	-
Citywide Adjustments for Standard Cost Changes	(310,509)	-
Reduce SCERS Retirement Contribution Rate	(342,541)	-
Proposed Operating		
Transfer General Fund Costs to Automated Traffic Safety Camera (ATSC) Fund	-	-
Increase Staffing to Process Traffic Camera Citations	1,554,583	8.00
Reduce Staffing to Align with Current Workload Needs Department-wide	(630,105)	(3.50)
Proposed Technical		
Ongoing Changes from Current Year Legislation	756,173	3.00
Technical Position Clean-up	-	(2.00)
Total Incremental Changes	\$1,377,068	5.50
Total 2027 Proposed Budget	\$50,121,278	205.35

Description of Incremental Budget Changes

Baseline

Increase appropriation for Annual Grant and Align with State Funding Schedule

Expenditures	\$165,000
Revenues	\$165,000

This revenue-backed technical change aligns appropriations for the annual Therapeutic Court Grant through the Washington State Administrative Office of the Court. This grant supplements client support for those who appear before the court with substance use disorders or other behavioral health needs and engage individuals with community-based therapeutic interventions. This baseline change does not impact the current level of service the court provides with this grant.

Seattle Municipal Court

Bargained Annual Wage Adjustment to Base Budget for Local 77

Expenditures \$77,000

This is a technical change that adjusts base budget appropriations to reflect the proper Annual Wage Increase (AWI) increment for 2027 and ongoing, as outlined in the agreements between the City and Local 77 for personnel costs.

Increase Funding for Court Information System Inflation

Expenditures \$64,467

This item is an increase to pay the ongoing 5% inflationary cost to the base contract, along with the required on-going C-Track Enterprise maintenance costs. The C-Track system is used by the Courts as the court information system for case management. This will also pay for new customizations that the C-Track case management system needs after the first year of implementation. The contract was originally negotiated in 2019 and renegotiated in 2025 to address new customization needs to support the functionality of C-Track.

Increase Funding for Mental Health Court Inflation

Expenditures \$43,000

This item increases appropriation authority which is needed to pay the inflationary increase to the Mental Health Court (MHC) program in SMC. MHC is a criminal court for misdemeanor offenses in the City of Seattle. It is a voluntary, therapeutic, court-monitored program that addresses the intersection of mental health, substance use and justice involvement for individuals with mental health diagnoses. This baseline item will align the budget with the anticipated expenditure on the contract in 2027 of \$305,000.

Citywide Adjustments for Standard Cost Changes

Expenditures \$(310,509)

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

Reduce SCERS Retirement Contribution Rate

Expenditures \$(342,541)

Revenues \$(3,143)

The City's employee retirement system, the Seattle City Employees Retirement System (SCERS) is a defined benefit pension program funded by a combination of salary-based employer (i.e., the City) and employee contributions, and investment earnings. Based on the updated actuarial valuation for 2026, this item reduces the employer contribution rate from the endorsed rate of 15.06% to the SCERS minimum actuarial required rate of 13.48% for 2027 and 13.52% for 2028.

Proposed Operating

Transfer General Fund Costs to Automated Traffic Safety Camera (ATSC) Fund

Expenditures -

This budget neutral item decreases General Fund appropriation authority by \$1,255,410 in SMC, by transferring the appropriation authority to the Automated Traffic Safety Camera (ATSC) Fund Budget. Based on updated analysis, the court's average cost per traffic camera ticket for processing and adjudication is \$11.35. This analysis is based on the

Seattle Municipal Court

2025 traffic camera citation data and costs to process citations at SMC. The ATSC fund is paying for a fully loaded cost of 1.0 FTE Magistrate, 1.0 FTE Administrative Support Supervisor, and 7.0 FTE Court Cashiers.

Increase Staffing to Process Traffic Camera Citations

Expenditures	\$1,554,583
Position Allocation	8.00

This item increases appropriation authority by \$1.6 million and 8.0 FTE in 2027 and \$2.4 million and 5.0 FTE in 2028 in SMC, in the Automated Traffic Safety Camera (ATSC) fund. In 2028 2.0 of the 5.0 FTE will start mid-year and will be annualized in the 2029 budget. The projected traffic camera ticket volume projections align resources with expected ATSC related work. Based on updated analysis, the court's average cost per traffic camera ticket for processing and adjudication is \$11.35. This analysis is based on the 2025 traffic camera citation data and costs to process citations at SMC. See the Seattle Department of Transportation budget pages for more detailed discussion of the increased traffic cameras.

Reduce Staffing to Align with Current Workload Needs Department-wide

Expenditures	\$(630,105)
Position Allocation	(3.50)

This item reduces appropriation and four vacant positions in Court Operations (Manager 1 and Court Cashier Supervisor), Court Technology (IT Professional A) and Human Resources (0.5 FTE Personnel Specialist, Assistant). It does not eliminate programs and services but makes administrative right-sizing reductions across the department of vacant positions.

Proposed Technical

Ongoing Changes from Current Year Legislation

Expenditures	\$756,173
Position Allocation	3.00

This change includes ongoing or position changes resulting from current year legislation passed by City Council in 2026. In the 2026 Mid-Year Supplemental Ordinance (1127496) the following positions were added:

- This ongoing increase provides budget authority (\$250,000) to cover an increase in personnel compensation due to a comprehensive position reclassification of three titles and 41 positions, to create a single classification for Court Cashiers and Administrative Specialist I, II, III called the Court Operations Specialist. This effort began in 2023 through negotiations with Local 763 with assistance from Seattle Department of Human Resources.
- In the 2026 Adopted Budget, Council included \$695,000 in Finance General subject to a proviso lift for automated traffic camera-related work in SMC and the Law Department. The Mid-Year Supplemental Ordinance lifted the proviso and transferred from Finance General partial-year support for three new employees (3.0 FTE) and postage costs. The ongoing cost of this request (\$506,173) is appropriated through the 2027-2028 budget.

Technical Position Clean-up

Position Allocation	(2.00)
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SMC underwent an organizational restructuring and consolidated several part-time positions into single positions. In the 2025 Adopted Budget, SMC combined the vacant half-time positions to create full-time positions and needed to eliminate four vacant half-time positions that were combined. These four half-time positions were not eliminated due to a technical error and have no budget or personnel impacts.

Seattle Municipal Court

Expenditure Overview

	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Appropriations				
SMC - BO-MC-2000 - Court Operations				
00100 - General Fund	23,187,396	23,970,394	22,617,159	22,838,811
18500 - Automated Traffic Safety Camera Fund	280,602	363,738	3,040,996	3,845,580
Total for BSL: BO-MC-2000	23,467,998	24,334,131	25,658,155	26,684,390
SMC - BO-MC-3000 - Administration				
00100 - General Fund	22,500,710	24,380,078	23,793,443	24,295,347
18500 - Automated Traffic Safety Camera Fund	55,000	30,000	669,679	780,012
Total for BSL: BO-MC-3000	22,555,710	24,410,078	24,463,122	25,075,359
SMC - BO-MC-4000 - Court Compliance				
00100 - General Fund	-	1	1	1
Total for BSL: BO-MC-4000	-	1	1	1
Department Total	46,023,708	48,744,210	50,121,278	51,759,750
Department Full-Time Equivalents Total*	200.85	199.85	205.35	210.35

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

Budget Summary by Fund Seattle Municipal Court

	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
00100 - General Fund	45,688,106	48,350,472	46,410,603	47,134,158
18500 - Automated Traffic Safety Camera Fund	335,602	393,738	3,710,675	4,625,591
Budget Totals for SMC	46,023,708	48,744,210	50,121,278	51,759,750

Seattle Municipal Court

Revenue Overview

2027 Estimated Revenues

Account Code	Account Name	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
334010	State Grants	337,879	330,000	491,857	330,000
335060	Judicial Salary Contrib-State	148,880	150,000	149,000	149,000
341300	Administrative Fees & Charges	577	-	-	-
341900	General Government-Other Rev	94,102	-	-	-
342050	Adult Probation & Parole Svcs	287	-	-	-
350010	Traffic Infractn Penal, Non-Pa	434,733	330,000	400,000	400,000
350020	Fines/Forfeits-Non-Pkg Infract	156,717	60,000	90,000	90,000
350030	Parking Infraction Penalties	22,249,419	23,353,646	21,287,382	21,481,780
350040	Driving While Intoxicated Pena	12,416	20,000	15,000	15,000
350050	Other Criminal Traffic Penalti	25,042	30,000	25,000	25,000
350060	Time Payments	9,021	20,000	10,000	10,000
350070	Other Non-Traffic Misdemeanor	(283)	20,000	1,000	1,000
350090	City Litigation Recoveries	39,503	35,000	70,000	70,000
350180	Misc Fines & Penalties	2,114	5,000	5,000	5,000
350190	Nsf Check Fees	1,944	-	1,000	1,000
360220	Interest Earned On Deliquent A	94,887	-	-	-
360540	Cashiers Overages & Shortages	(172,261)	-	1,050	1,050
360900	Miscellaneous Revs-Other Rev	1,097	-	-	-
Total Revenues for: 00100 - General Fund		23,436,072	24,353,646	22,546,289	22,578,830
Total SMC Resources		23,436,072	24,353,646	22,546,289	22,578,830

Seattle Municipal Court

Appropriations by Budget Summary Level and Program

SMC - BO-MC-2000 - Court Operations

The purpose of the Court Operations Budget Summary Level is to hold hearings and address legal requirements for defendants and others, help defendants understand the Court's expectations, and assist them in successfully complying with court orders. 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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Court Operations	23,467,998	24,334,131	25,658,155	26,684,390
Total	23,467,998	24,334,131	25,658,155	26,684,390
Full-time Equivalents Total*	146.35	146.35	151.35	156.35

**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.*

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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Citywide Indirect Costs	11,473,981	11,312,401	10,500,064	10,814,372
Departmental Indirect Costs	11,081,728	13,097,677	13,963,058	14,260,986
Total	22,555,710	24,410,078	24,463,122	25,075,359
Full-time Equivalents Total*	54.50	53.50	54.00	54.00

**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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Citywide Indirect Costs	11,473,981	11,312,401	10,500,064	10,814,372
Full-Time Equivalents Total	34.00	29.00	29.00	29.00

Seattle Municipal Court

Departmental Indirect Costs

Expenditures/FTE	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Departmental Indirect Costs	11,081,728	13,097,677	13,963,058	14,260,986
Full Time Equivalents Total	20.50	24.50	25.00	25.00

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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Court Compliance	-	1	1	1
Total	-	1	1	1

**FTE totals are provided for informational 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

Andre Sayles, Interim Chief of Police

(206) 684-5577

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

Department Overview

The Seattle Police Department (SPD) prevents crime, enforces laws, and supports public safety by delivering respectful, professional, and dependable police services. SPD operates 24/7 within a framework that divides the city into five geographical areas called “precincts.” These precincts define east, west, north, south, and southwest patrol areas, with a precinct in each area. The department's organizational model prioritizes neighborhood-based emergency response services, allowing SPD the greatest flexibility in managing public safety. Detectives in centralized investigative units located throughout the city conduct follow-up investigations into violent, property, and other types of crimes. To serve the City of Seattle, the department trains and equips sworn officers, and supports SPD via policy guidance, human resources administration, communications strategy, operational support, and technological support.

On September 3, 2025, the federal court overseeing the Consent Decree returned control of the Seattle Police Department to the City of Seattle. The Court recognized SPD achieved sustained substantial compliance with the consent decree and addressed concerns around use of force, crisis intervention, stops and detentions, supervision, and accountability. Reform and continuous improvement will always be part of SPD’s mission, and the consent decree provided the City with the tools necessary to continue building a police service that reflects the values and priorities of the people of Seattle.

Budget Snapshot

	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Department Support				
General Fund Support	468,102,871	483,269,433	549,715,845	560,113,116
Other Funding - Operating	3,707,314	5,316,802	6,831,172	8,109,310
Total Operations	471,810,185	488,586,235	556,547,017	568,222,426
Total Appropriations	471,810,185	488,586,235	556,547,017	568,222,426
 Full-Time Equivalents Total*	 1,855.40	 1,879.40	 1,855.40	 1,855.40

** 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.*

Seattle Police Department

Budget Overview

The City's 2027-2028 Proposed Budget maintains core services for the Seattle Police Department (SPD) and invests in sworn police officers to improve the capacity for SPD to respond to community needs and deliver services efficiently. In 2024, SPD reversed a four-year trend by hiring more officers than those separating ("net new" increase); SPD hired a record-high 165 officers in 2025, resulting in 96 net new officers; and SPD is on track to hire 145 officers in 2026, resulting in 53 net new officers. The 2027-2028 Proposed Budget includes additional funding to support both (a) the net new officers hired in 2026 and (b) the additional net new officers SPD expects to hire in 2027, providing ongoing funding for a total of 1,250 FTE officers in both 2027 and 2028.

The General Fund revenue forecast for the City's budget is insufficient to cover all anticipated citywide costs. The 2027-2028 Proposed Budget includes a combination of increases to maintain current sworn staffing levels and reductions to stabilize the City's financial position and put the budget on sustainable footing while prioritizing direct service delivery where possible.

Budget Increases

Overall, SPD's proposed budget includes a net increase of \$68 million (13.9%) compared to the 2026 Adopted Budget, primarily driven by new labor contracts ratified after adoption of the 2026 budget and fully funding 1,250 sworn officers. In 2025, the City ratified a collective bargaining agreement (CBA) with rank-and-file Seattle police officers and sergeants (Seattle Police Officers' Guild, or SPOG) covering salaries and working conditions for 2024 - 2027. This budget includes a \$56.5 million increase to SPD's base budget to fund the ongoing labor costs for 1,250 FTE officers associated with this CBA. The budget also adds \$1.2 million for the ongoing labor costs associated with the Seattle Parking Enforcement Officers' Guild (SPEOG) CBA covering salaries and working conditions for 2024 and 2025.

Additional Officer Hires

From 2020 through 2023, SPD had more officer separations through resignations and retirements than new officer hires. In 2024, SPD started to reverse this trend and hired one more officer than the number of officers that separated. In 2025, SPD hired 165 officers, the most in at least ten years, and 95 more than separated. In 2026, SPD is on track to hire 142 officers, 52 more than separate.

In addition to funding the increased costs associated with the three new CBAs, the 2027-2028 Proposed Budget includes \$12.6 million to fund 1,250 SPD officers in the biennium, 66 more than the 1,184 funded in the 2026 Adopted Budget.

Budget Reductions

The 2027 budget includes a two percent (2%) or \$9.5 million General Fund reduction (excluding baseline adjustments) as part of the citywide effort to address Seattle's structural deficit. These changes are intended to align budgets with actual costs without a significant service impact by scaling back program expansions that were planned but have not yet been implemented, ending temporary programs as permanent changes are implemented, and aligning separation pay with projected expenditures. These changes are not expected to impact public safety operations.

This proposed budget aligns appropriations with actuals costs, without a significant service impact. This includes eliminating \$3.1 million and 9.0 vacant FTE Parking Enforcement Officers that SPD has been unable to fill for several years and does not anticipate filling during the next biennium. This reduction is not expected to have a negative impact on citation revenues generated by PEOs. The budget also eliminates another \$1.7 million and 7.0 FTE by reducing vacant positions, reducing temporary/term-limited funding, and aligning separation pay with actuals. In addition, a reduction of \$274,000 was recognized in the General Fund due to aligning costs associated with traffic safety cameras in the Automated Traffic Safety Camera Fund.

Seattle Police Department

Despite facing a structural deficit since 2020, the City has continued to expand and add new programs across SPD. This budget scales back program expansions that have not yet been implemented and places SPD programs on more sustainable footing without impacting current service levels. This includes the following reductions:

- Reducing \$2.4 million in paid commercial marketing efforts and hiring incentive bonuses for new and lateral officers, while retaining recruiting professionals and funding to meet contractually obligated payments;
- Reducing \$1.1 million and 7.0 FTE Civilian Investigator positions that were added to perform administrative and non-emergency functions but never filled; and
- Reducing \$500,000 and 3.0 FTE while retaining funding for 6.0 FTE unfilled Real-Time Crime Analyst positions that were added in 2026 to triage and coordinate emergency responses 24 hours per day, 7 days per week.

Finally, this budget makes additional reductions while prioritizing direct service delivery by reducing \$450,000 in funding and 3.0 FTE filled positions performing work in the Records Section and Data Analytics Unit.

Seattle Police Department

Incremental Budget Changes

Seattle Police Department

	Dollars	FTE
2026 Adopted Budget	488,586,235	1879.40
Baseline		
Bargained Annual Wage and Market Wage Increases to Base Budget	50,718,080	-
Bargained Language & Education Premiums for Seattle Police Officers Guild	5,867,928	-
Bargained Annual Wage Increases for Seattle Parking Enforcement Officers Guild	1,207,471	-
Sworn Officers Hired in 2026	12,613,883	-
Citywide Adjustments for Standard Cost Changes	7,291,708	-
Chartfield Corrections	-	-
Reduce SCERS Retirement Contribution Rate	(912,234)	-
One-Time Budget Changes	(1,348,000)	-
Proposed Operating		
Reflect Current Parking Enforcement Officers Staffing Levels	(3,140,236)	(9.00)
Reduce Recruitment Marketing & Pause Hiring Incentives	(2,417,500)	-
Reduce Funding for Vacant Positions in the Real-Time Crime Center (RTCC)	(511,353)	-
Reflect Current Staffing Levels of Civilian Investigative Support	(1,115,276)	(7.00)
Reduce Long-Term Position Vacancies	(835,425)	(5.00)
Align Separation Pay with Projected Actual Costs	(500,000)	-
Reflect Current Staffing Levels in Human Resources	(207,055)	(2.00)
Reduce Staffing in the Data Analytics Unit	(206,545)	(1.00)
Reduce Records Support Staffing	(125,954)	(1.00)
Eliminate Temporary/Term-Limited Position Funding	(105,102)	-
Reduce Staffing in the Auto Records Unit	(117,636)	(1.00)
Expand Automated Traffic Safety Camera (ATSC) Program	1,895,616	4.00
Reflect Current Staffing Levels in OPA Leadership	(217,401)	(1.00)
Proposed Technical		
Ongoing Revenue-Backed Changes from Current Year Legislation	300,000	-
Net-zero Technical Grant Adjustment	-	-
Extend Sunset Date of 2.0 FTE Positions	-	-
Ongoing Changes from Current Year Legislation	(174,187)	(1.00)
Total Incremental Changes	\$67,960,782	(24.00)
Total 2027 Proposed Budget	\$556,547,017	1855.40

Seattle Police Department

Description of Incremental Budget Changes

Baseline

Bargained Annual Wage and Market Wage Increases to Base Budget

Expenditures \$50,718,080

This centrally administered change adjusts appropriations to reflect the Annual Wage Increases for 2027-2028 as outlined in the agreements between the City and the Seattle Police Officers' Guild (SPOG) and Seattle Police Management Association (SPMA) for personnel costs included in SPD's baseline budget. This includes increases to salaries, special pay, Medicare, retirement, overtime and WA State FML.

Bargained Language & Education Premiums for Seattle Police Officers Guild

Expenditures \$5,867,928

This change adjusts appropriations to reflect language and education premiums for 2027-2028 as outlined in the agreement between the City and SPOG.

Bargained Annual Wage Increases for Seattle Parking Enforcement Officers Guild

Expenditures \$1,207,471

This change adjusts appropriations to reflect the Annual Wage Increases for 2027-2028 as outlined in the agreements between the City and the Seattle Parking Enforcement Officers' Guild (SPEOG) for personnel costs included in SPD's baseline budget. This includes increases to salaries, FICA, Medicare, retirement, overtime and WA State FML.

Sworn Officers Hired in 2026

Expenditures \$12,613,883

This change adds ongoing funding for 66 sworn officers hired in 2026 but only partially funded, as well as ongoing funding for 2.0 FTE Mental Health Professionals that were added to the 2026 Adopted Budget but only funded for three quarters of the year.

Citywide Adjustments for Standard Cost Changes

Expenditures \$7,291,708

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

Chartfield Corrections

Expenditures -

This net zero change makes adjustments to correct project, account and org details for items in the 2027 Proposed Budget. This adjustment will align budget with forecasted spending.

Reduce SCERS Retirement Contribution Rate

Expenditures \$(912,234)

Seattle Police Department

The City's employee retirement system, the Seattle City Employees Retirement System (SCERS) is a defined benefit pension program funded by a combination of salary-based employer (i.e., the City) and employee contributions, and investment earnings. Based on the updated actuarial valuation for 2026, this item reduces the employer contribution rate from the endorsed rate of 15.06% to the SCERS minimum actuarial required rate of 13.48% for 2027 and 13.52% for 2028.

One-Time Budget Changes

Expenditures	\$(1,348,000)
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This item includes budget reductions to remove one-time changes from the baseline budget such as the Crime Prevention Technology Pilot and onboarding costs of new positions added in the 2026 Adopted Budget.

Proposed Operating

Reflect Current Parking Enforcement Officers Staffing Levels

Expenditures	\$(3,140,236)
Position Allocation	(9.00)

This item decreases appropriation authority by \$3.1 million and eliminates 9.0 FTE vacant Parking Enforcement Officer (PEO) positions. This reduction is intended to align budgets with actual expenditures and as these positions have been vacant for a number of years and SPD does not anticipate filling the positions during the next biennium. This reduction is not expected to have a negative impact on citation revenues generated by the PEOs.

Reduce Recruitment Marketing & Pause Hiring Incentives

Expenditures	\$(2,417,500)
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This item decreases appropriation authority by \$2.4 million in 2027 and \$3.5 million in 2028 associated with the department's recruitment efforts. The 2023 Adopted Budget included a \$4.3 million increase for recruitment and retention initiatives, such as a hiring bonus program, new branding and marketing strategy, leadership training, third-party background and testing services, and automation of police candidate case management. Given the record number of police officers and recruits hired after the recent collectively bargained labor agreements, this budget will eliminate the media plan marketing budget starting in 2027 and funding for the suspended hiring incentive program beginning in 2028. Funding will remain for ongoing leadership training, third-party background and testing services, and automation of police candidate case management, as well as civilian labor costs supporting SPD's recruitment and retention efforts.

Reduce Funding for Vacant Positions in the Real-Time Crime Center (RTCC)

Expenditures	\$(511,353)
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This item decreases funding for three of nine vacant positions in the RTCC added in the 2026 Adopted Budget; the position authority is not eliminated. The nine positions were added to expand the RTCC operations to 24/7. The minimum staffing needed to expand to 24/7 operations is 6.0 FTE; the additional 3.0 FTE would provide better coverage for vacations and absences and provide room for growth. Given the City's structural deficit in the General Fund, this proposal seeks to still allow for expanded operating hours while achieving some ongoing budget savings. If the budget picture improves in the future, funding for the three unfunded positions would be restored.

Seattle Police Department

Reflect Current Staffing Levels of Civilian Investigative Support

Expenditures	\$(1,115,276)
Position Allocation	(7.00)

This item decreases appropriation authority by \$1.1 million and eliminates 7.0 FTE civilian investigative support positions added in the 2026 Adopted Budget. A total of 14 civilian positions were added, 7.0 FTE in 2025 and 7.0 FTE in 2026, to assist SPD Detectives with homicide, robbery, and gun crime investigations. The positions were intended to expand capacity and allow for additional information and intelligence analysis, as well as provide increased support to Detectives. The department filled half of the positions as planned and is scaling back the expansion of the program to help address the City's structural deficit.

Reduce Funding for Long-Term Vacancies

Expenditures	\$(835,425)
Position Allocation	(5.00)

This item decreases appropriation authority by \$835,000 and reduces 5.0 FTE positions that have been vacant for over one year. In the 2026 Adopted Budget, SPD established a 4% civilian vacancy rate across the department. As a result of this item, SPD's civilian vacancy rate will rise to 5%, and equate to approximately 20 to 25 civilians.

Align Separation Pay with Projected Actual Costs

Expenditures	\$(500,000)
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This item decreases appropriation authority by \$500,000 for costs associated with separation pay. As SPD officer retention rates continue to improve, separation pay has decreased and this item aligns the budget with future projections.

Reflect Current Staffing Levels in Human Resources

Expenditures	\$(207,055)
Position Allocation	(2.00)

This item decreases appropriation authority by \$207,000 and eliminates 1.0 FTE vacant position intended to serve as a DEI Officer; and eliminates an additional 1.0 FTE unfunded vacant position intended to support the 30x30 Workgroup. Utilizing existing staff, the department continues the important work of developing, implementing, and communicating human resources strategies that align with the goals of the department, with an emphasis on equity and inclusion in alignment with the City's Race and Social Justice Initiative.

Reduce Staffing in the Data Analytics Unit

Expenditures	\$(206,545)
Position Allocation	(1.00)

This item decreases appropriation authority by \$207,000 and eliminates 1.0 FTE filled Strategic Advisor 2 position in the Data Analytics Unit. The impact of this reduction will lead to longer wait times for criminal data and criminal trend analysis for internal and external requestors. After this reduction, the Data Analytics budget will retain \$3.7 million and 11.0 FTE.

Seattle Police Department

Reduce Records Support Staffing

Expenditures	\$(125,954)
Position Allocation	(1.00)

This item decreases appropriation authority by \$126,000 and eliminates 1.0 FTE filled Warehouse position in the Criminal History Unit. This position supports the physical transfer of records and related-supplies from across the department. This reduction will have minimal impact on the unit and will retain a Records Section budget of \$2.9 million and 23.0 FTE.

Eliminate Temporary/Term-Limited Position Funding

Expenditures	\$(105,102)
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This item decreases appropriation authority by \$105,000 to eliminate funding for temporary or term-limited (TLT) personnel staffing. Beginning in 2025, SPD is phasing out its temporary personnel and this will eliminate the remaining funding for this purpose. This funding is not tied to a specific position or temporary job. This may result in existing staff having to absorb additional work as needed.

Reduce Staffing in the Auto Records Unit

Expenditures	\$(117,636)
Position Allocation	(1.00)

This item decreases appropriation authority by \$118,000 and eliminates 1.0 FTE filled Administrative Specialist 1 position in the Auto Records Unit. This work will be absorbed by existing staff and will be a part of reorganizing the unit as a whole within the data center and records team. The Records Section budget, which includes Auto Records, will be \$2.9 million and 23.0 FTE after this reduction.

Expand Automated Traffic Safety Camera (ATSC) Program

Expenditures	\$1,895,616
Position Allocation	4.00

This item adds revenue-backed funding in SPD's ATSC program. The program is expanding by installing seven new full-time speed cameras to be deployed starting in mid-2027, which is anticipated by SDOT to double the number of current citations for all camera types. Funding will cover vendor payments for the new cameras and 4.0 civilian FTE for citation review. Additionally, this request adds funding to align current vendor costs with the budget, transfers 2.0 FTE Parking Enforcement Officers (PEOs) from the ATSC Fund back to the General Fund, and transfers appropriation for block-the-box and public transportation-only lane ("bus lane") cameras from the General Fund to the ATSC Fund. The total amount of SPD's budget being funded directly by the ATSC Fund is \$6.8 million in 2027.

Reflect Current Staffing Levels in OPA Leadership

Expenditures	\$(217,401)
Position Allocation	(1.00)

This item decreases appropriation authority by \$217,000 and eliminates 1.0 FTE vacant Executive 1 in the Office of Police Accountability (OPA). This budget preserves 2.0 FTE OPA Executives, a Director and a Deputy Director, as required by the City's Accountability Ordinance (see ORD 125315).

Seattle Police Department

Proposed Technical

Ongoing Revenue-Backed Changes from Current Year Legislation

Expenditures	\$300,000
Revenues	\$300,000

This change includes ongoing changes resulting from current year legislation passed by City Council in 2026, including the appropriation of state forfeiture funds.

Net-zero Technical Grant Adjustment

Expenditures	-
Revenues	-
Position Allocation	-

This net-zero change is necessary to correct grant budget details and align budget with anticipated expenditures.

Extend Sunset Date of 2.0 FTE Positions

Position Allocation	-
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This item extends sunset dates for two positions added in the 2023 Mid-Year Supplemental. These positions are finishing work on SPD's recruitment and performance management and will now expire at the end of 2027.

Ongoing Changes from Current Year Legislation

Expenditures	\$(174,187)
Position Allocation	(1.00)

This change includes ongoing and position changes resulting from current year legislation passed by City Council in 2026, including the transfer of a 911 Communications Analyst from SPD to the CARE Department.

Seattle Police Department

Expenditure Overview

	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Appropriations				
SPD - BO-SP-P1000 - Chief of Police				
00100 - General Fund	17,143,296	19,086,507	18,296,805	18,476,671
Total for BSL: BO-SP-P1000	17,143,296	19,086,507	18,296,805	18,476,671
SPD - BO-SP-P1300 - Office of Police Accountability				
00100 - General Fund	5,901,022	6,844,118	6,940,135	7,006,922
Total for BSL: BO-SP-P1300	5,901,022	6,844,118	6,940,135	7,006,922
SPD - BO-SP-P1600 - Leadership and Administration				
00100 - General Fund	118,669,987	125,221,518	133,240,750	137,130,538
Total for BSL: BO-SP-P1600	118,669,987	125,221,518	133,240,750	137,130,538
SPD - BO-SP-P1800 - Patrol Operations				
00100 - General Fund	25,151,339	24,284,131	25,726,213	25,968,390
Total for BSL: BO-SP-P1800	25,151,339	24,284,131	25,726,213	25,968,390
SPD - BO-SP-P2000 - Compliance and Professional Standards Bureau				
00100 - General Fund	6,049,028	6,065,802	6,764,373	6,805,487
Total for BSL: BO-SP-P2000	6,049,028	6,065,802	6,764,373	6,805,487
SPD - BO-SP-P3400 - Special Operations				
00100 - General Fund	74,230,504	72,540,790	77,018,388	77,999,804
14500 - Payroll Expense Tax	-	422,000	-	-
Total for BSL: BO-SP-P3400	74,230,504	72,962,790	77,018,388	77,999,804
SPD - BO-SP-P4000 - Collaborative Policing				
00100 - General Fund	15,172,825	15,585,952	16,954,265	17,140,894
Total for BSL: BO-SP-P4000	15,172,825	15,585,952	16,954,265	17,140,894
SPD - BO-SP-P6100 - West Precinct				
00100 - General Fund	25,662,478	27,368,029	36,623,425	37,177,395
Total for BSL: BO-SP-P6100	25,662,478	27,368,029	36,623,425	37,177,395
SPD - BO-SP-P6200 - North Precinct				
00100 - General Fund	32,281,331	33,992,510	45,274,223	46,056,439
Total for BSL: BO-SP-P6200	32,281,331	33,992,510	45,274,223	46,056,439
SPD - BO-SP-P6500 - South Precinct				
00100 - General Fund	22,227,517	23,626,899	31,469,804	31,984,666

Seattle Police Department

Total for BSL: BO-SP-P6500	22,227,517	23,626,899	31,469,804	31,984,666
SPD - BO-SP-P6600 - East Precinct				
00100 - General Fund	21,200,113	23,332,071	30,674,463	31,238,198
Total for BSL: BO-SP-P6600	21,200,113	23,332,071	30,674,463	31,238,198
SPD - BO-SP-P6700 - Southwest Precinct				
00100 - General Fund	16,700,701	17,888,572	23,715,596	24,084,698
Total for BSL: BO-SP-P6700	16,700,701	17,888,572	23,715,596	24,084,698
SPD - BO-SP-P7000 - Criminal Investigations				
00100 - General Fund	52,371,480	53,592,106	62,497,905	63,340,283
Total for BSL: BO-SP-P7000	52,371,480	53,592,106	62,497,905	63,340,283
SPD - BO-SP-P8000 - Technical Services				
00100 - General Fund	35,341,250	33,840,428	34,519,500	35,702,733
14500 - Payroll Expense Tax	-	335,000	-	-
Total for BSL: BO-SP-P8000	35,341,250	34,175,428	34,519,500	35,702,733
SPD - BO-SP-P9000 - School Zone Camera Program				
18500 - Automated Traffic Safety Camera Fund	2,643,423	4,559,802	6,831,172	8,109,310
Total for BSL: BO-SP-P9000	2,643,423	4,559,802	6,831,172	8,109,310
SPD - BO-SP-P9999 - Special Fund Projects				
15050 - Drug Enforcement Forfeiture	86,093	-	-	-
15060 - Vice Enforcement/ML Forfeiture	86	-	-	-
15070 - Money Laundering Forfeiture	77,916	-	-	-
15310 - Gift Catalog - Police	899,796	-	-	-
Total for BSL: BO-SP-P9999	1,063,891	-	-	-
Department Total	471,810,185	488,586,235	556,547,017	568,222,426
Department Full-Time Equivalents Total*	1,855.40	1,879.40	1,854.40	1,854.40

** 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.*

Seattle Police Department

Budget Summary by Fund Seattle Police Department

	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
00100 - General Fund	468,102,871	483,269,433	549,715,845	560,113,116
14500 - Payroll Expense Tax	-	757,000	-	-
15050 - Drug Enforcement Forfeiture	86,093	-	-	-
15060 - Vice Enforcement/ML Forfeiture	86	-	-	-
15070 - Money Laundering Forfeiture	77,916	-	-	-
15310 - Gift Catalog - Police	899,796	-	-	-
18500 - Automated Traffic Safety Camera Fund	2,643,423	4,559,802	6,831,172	8,109,310
Budget Totals for SPD	471,810,185	488,586,235	556,547,017	568,222,426

Seattle Police Department

Revenue Overview

2027 Estimated Revenues

Account Code	Account Name	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
322900	Nonbus Lic&Perm-Other	24,754	35,044	36,446	37,904
331110	Direct Fed Grants	3,264,531	2,252,272	2,252,272	2,252,272
333110	Ind Fed Grants	2,326,686	1,169,689	1,169,689	1,169,689
334010	State Grants	294,929	-	-	-
341060	Photocopy Svcs	48,669	61,678	64,145	66,711
341190	Personnel Service Fees	4,369,277	4,368,000	4,542,720	4,724,429
341360	Fees	(18)	-	-	-
341900	General Government-Other Rev	9,858	9,990	10,389	10,804
342010	Law Enforcement Fees	14,964,688	10,622,588	11,522,456	11,971,354
342900	Public Safety-Other Rev	1,109,870	-	-	-
343280	Recycled Materials Rev	10,810	-	-	-
343320	Recoveries-Sundry	106,519	100,697	31,200	32,448
350110	Evidence Confiscations	636,520	520,000	-	-
350180	Misc Fines & Penalties	307	-	-	-
360020	Inv Earn-Residual Cash	43,934	-	-	-
360220	Interest Earned On Delinquent A	7,200	-	-	-
360390	Proceeds From Sale Of Assets	5,510	-	-	-
360420	Other Judgments & Settlements	23,387	14,804	15,395	16,011
360540	Cashiers Overages & Shortages	31	-	-	-
360900	Miscellaneous Revs-Other Rev	5,181	-	-	-
Total Revenues for: 00100 - General Fund		27,252,645	19,154,762	19,644,711	20,281,621
332010	Fed Entitlmnt-Forfeited Prop	660,189	-	-	-
360020	Inv Earn-Residual Cash	4,195	-	-	-
Total Revenues for: 15050 - Drug Enforcement Forfeiture		664,383	-	-	-
332010	Fed Entitlmnt-Forfeited Prop	21,075	-	-	-
360020	Inv Earn-Residual Cash	3,155	-	-	-
Total Revenues for: 15060 - Vice Enforcement/ML Forfeiture		24,230	-	-	-
360020	Inv Earn-Residual Cash	1,079	-	-	-
Total Revenues for: 15070 - Money Laundering Forfeiture		1,079	-	-	-

Seattle Police Department

360900	Miscellaneous Revs-Other Rev	901,955	-	-	-
Total Revenues for: 15310 - Gift Catalog - Police		901,955	-	-	-
Total SPD Resources		28,844,293	19,154,762	19,644,711	20,281,621

Seattle Police Department

Appropriations by Budget Summary Level and Program

SPD - BO-SP-P1000 - Chief of Police

The purpose of the Chief of Police Budget Summary Level is to lead and direct department employees and to provide policy guidance and oversee relationships with the community, with the goal that the department provides the City with professional, dependable, and respectful public safety services.

Program Expenditures	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Chief of Police	17,143,296	19,086,507	18,296,805	18,476,671
Total	17,143,296	19,086,507	18,296,805	18,476,671
Full-time Equivalents Total*	70.50	82.50	79.50	79.50

**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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Police Accountability	5,901,022	6,844,118	6,940,135	7,006,922
Total	5,901,022	6,844,118	6,940,135	7,006,922
Full-time Equivalents Total*	30.00	30.00	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.*

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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Citywide Indirect Costs	-	21,355,726	20,772,253	21,639,658
Departmental Indirect Costs	86,720,959	71,135,448	77,653,025	80,295,470
Divisional Indirect Costs	31,949,028	32,730,344	34,815,471	35,195,409
Total	118,669,987	125,221,518	133,240,750	137,130,538
Full-time Equivalents Total*	261.55	261.55	258.55	258.55

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

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

Citywide Indirect Costs

Expenditures/FTE	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Citywide Indirect Costs	-	21,355,726	20,772,253	21,639,658

Departmental Indirect Costs

Expenditures/FTE	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Departmental Indirect Costs	86,720,959	71,135,448	77,653,025	80,295,470
Full Time Equivalents Total	161.55	161.55	158.55	158.55

Divisional Indirect Costs

Expenditures/FTE	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Divisional Indirect Costs	31,949,028	32,730,344	34,815,471	35,195,409
Full Time Equivalents Total	100.00	100.00	100.00	100.00

Seattle Police Department

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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Patrol Operations	25,151,339	24,284,131	25,726,213	25,968,390
Total	25,151,339	24,284,131	25,726,213	25,968,390
Full-time Equivalents Total*	40.00	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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Compliance & Prof. Standards	6,049,028	6,065,802	6,764,373	6,805,487
Total	6,049,028	6,065,802	6,764,373	6,805,487
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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Special Operations	74,230,504	72,962,790	77,018,388	77,999,804
Total	74,230,504	72,962,790	77,018,388	77,999,804
Full-time Equivalents Total*	288.00	288.00	277.00	277.00

**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-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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Collaborative Policing	15,172,825	15,585,952	16,954,265	17,140,894
Total	15,172,825	15,585,952	16,954,265	17,140,894
Full-time Equivalents Total*	79.00	83.00	82.00	82.00

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

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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
West Precinct	25,662,478	27,368,029	36,623,425	37,177,395
Total	25,662,478	27,368,029	36,623,425	37,177,395
Full-time Equivalents Total*	159.00	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*

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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
North Precinct	32,281,331	33,992,510	45,274,223	46,056,439
Total	32,281,331	33,992,510	45,274,223	46,056,439
Full-time Equivalents Total*	189.00	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*

Seattle Police Department

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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
South Precinct	22,227,517	23,626,899	31,469,804	31,984,666
Total	22,227,517	23,626,899	31,469,804	31,984,666
Full-time Equivalents Total*	137.00	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*

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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
East Precinct	21,200,113	23,332,071	30,674,463	31,238,198
Total	21,200,113	23,332,071	30,674,463	31,238,198
Full-time Equivalents Total*	124.00	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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Southwest Precinct	16,700,701	17,888,572	23,715,596	24,084,698
Total	16,700,701	17,888,572	23,715,596	24,084,698
Full-time Equivalents Total*	102.00	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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Coordinated Criminal Investigations	4,709,767	7,511,022	9,080,553	9,218,005
Criminal Investigations	10,217,383	5,825,999	4,825,469	4,918,316
Major Investigations	15,248,750	16,643,658	20,424,890	20,688,589
Special Victims	6,262,217	8,534,928	10,203,137	10,328,224
Violent Crimes	15,933,363	15,076,499	17,963,856	18,187,150
Total	52,371,480	53,592,106	62,497,905	63,340,283
Full-time Equivalents Total*	269.00	277.00	270.00	270.00

**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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Coordinated Criminal Investigations	4,709,767	7,511,022	9,080,553	9,218,005
Full Time Equivalents Total	43.00	43.00	43.00	43.00

Criminal Investigations

Expenditures/FTE	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Criminal Investigations	10,217,383	5,825,999	4,825,469	4,918,316
Full Time Equivalents Total	11.00	18.00	11.00	11.00

Major Investigations

Expenditures/FTE	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Major Investigations	15,248,750	16,643,658	20,424,890	20,688,589
Full Time Equivalents Total	90.00	90.00	90.00	90.00

Seattle Police Department

Special Victims

Expenditures/FTE	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Special Victims	6,262,217	8,534,928	10,203,137	10,328,224
Full Time Equivalents Total	50.00	51.00	51.00	51.00

Violent Crimes

Expenditures/FTE	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Violent Crimes	15,933,363	15,076,499	17,963,856	18,187,150
Full Time Equivalents Total	75.00	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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Technical Services	35,341,250	34,175,428	34,519,500	35,702,733
Total	35,341,250	34,175,428	34,519,500	35,702,733
Full-time Equivalents Total*	85.35	85.35	83.35	83.35

**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*

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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
School Zone Camera Program	2,643,423	4,559,802	6,831,172	8,109,310
Total	2,643,423	4,559,802	6,831,172	8,109,310
Full-time Equivalents Total*	-	-	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*

Police Relief and Pension

Stephanie Coleman, Executive Secretary
(206) 386-1286

<https://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 that 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.

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, these police officers receive retiree benefits primarily from the state's LEOFF 1 plan as well as 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 Relief and 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.

Annual pension and medical benefits projections, which comprise about 95% 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. PPEN also has a statutory funding source from police auction proceeds, which contribute a small amount towards the annual budget.

Budget Snapshot

	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Department Support				
Other Funding - Operating	19,083,975	22,508,204	23,896,764	23,969,886
Total Operations	19,083,975	22,508,204	23,896,764	23,969,886
Total Appropriations	19,083,975	22,508,204	23,896,764	23,969,886

Full-Time Equivalents Total*	3.00	3.00	3.00	3.00
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* FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here

Police Relief and Pension

Budget Overview

The Police Relief and Pension Fund (PPEN) pays legally mandated pension and medical benefits, including long-term care, to eligible retired police officers and qualified beneficiaries. The total pension benefits for PPEN members are increased annually through locally negotiated annual wage increases (AWI) and offset by the benefits paid by the state's LEOFF 1 pension plan which has its own annual growth rate.

Most of PPEN's retirees are represented by either the Seattle Police Management Association (SPMA) or the Seattle Police Officer's Guild (SPOG).

The 2027-28 Proposed Budget reflects increased costs associated with SPOG and SPMA bargaining agreements and begins to rebuild fund balance.

Police Relief and Pension

Incremental Budget Changes

Police Relief and Pension

	Dollars	FTE
2026 Adopted Budget	22,508,204	3.00
Baseline		
Baseline Revenue Adjustment	-	-
Citywide Adjustments for Standard Cost Changes	34,770	-
Reduce SCERS Retirement Contribution Rate	(12,757)	-
Proposed Operating		
PPEN Budget Adjustments	1,366,548	-
Proposed Technical		
Fund Balancing Entry	-	-
Total Incremental Changes	\$1,388,561	-
Total 2027 Proposed Budget	\$23,896,764	3.00

Description of Incremental Budget Changes

Baseline

Baseline Revenue Adjustment

Revenues \$6,941,230

The PPEN fund balance was depleted in the 2025-26 budget. This item returns the General Fund contribution to its pre-2025 level.

Citywide Adjustments for Standard Cost Changes

Expenditures \$34,770

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

Reduce SCERS Retirement Contribution Rate

Expenditures \$(12,757)

The City's employee retirement system, the Seattle City Employees Retirement System (SCERS) is a defined benefit pension program funded by a combination of salary-based employer (i.e., the City) and employee contributions, and investment earnings. Based on the updated actuarial valuation for 2026, this item reduces the employer contribution rate from the endorsed rate of 15.06% to the SCERS minimum actuarial required rate of 13.48% for 2027 and 13.52% for 2028.

Police Relief and Pension

Proposed Operating

PPEN Budget Adjustments

Expenditures	\$1,366,548
Revenues	\$2,086,803

This item adjusts the PPEN budget to align with forecasted medical and pension liabilities and begin to rebuild fund balance.

Proposed Technical

Fund Balancing Entry

Revenues	\$(1,075,582)
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This is a technical item to record a fund balancing entry for the Police Relief and Pension Fund.

Police Relief and Pension

Expenditure Overview

	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Appropriations				
PPEN - BO-PP-RP604 - Police Relief and Pension				
61060 - Police Relief & Pension Fund	19,083,975	22,508,204	23,896,764	23,969,886
Total for BSL: BO-PP-RP604	19,083,975	22,508,204	23,896,764	23,969,886
Department Total	19,083,975	22,508,204	23,896,764	23,969,886
Department 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.

Budget Summary by Fund Police Relief and Pension

	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
61060 - Police Relief & Pension Fund	19,083,975	22,508,204	23,896,764	23,969,886
Budget Totals for PPEN	19,083,975	22,508,204	23,896,764	23,969,886

Revenue Overview

2027 Estimated Revenues

Account Code	Account Name	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
360400	Unclaimed Money/Property Sales	228,644	122,000	122,000	122,000
360430	Employr Pnsn Contributions	16,072,313	15,822,313	24,850,346	24,869,425
Total Revenues for: 61060 - Police Relief & Pension Fund		16,300,957	15,944,313	24,972,346	24,991,425
400000	Use of/Contribution to Fund Balance	-	6,563,891	(1,075,582)	(1,021,539)
Total Resources for: 61060 - Police Relief & Pension Fund		16,300,957	22,508,204	23,896,764	23,969,886
Total PPEN Resources		16,300,957	22,508,204	23,896,764	23,969,886

Police Relief and Pension

Appropriations by Budget Summary Level and Program

PPEN - BO-PP-RP604 - Police Relief and Pension

The purpose of the Police Relief and Pension Budget Summary Level is to provide responsive benefit services to eligible active-duty and retired Seattle police officers.

Program Expenditures	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Death Benefits	24,555	25,000	25,750	26,523
Leadership and Administration	1,199,866	1,293,002	1,315,014	1,335,363
Long-Term Care	5,918,380	-	-	-
Medical Benefits	7,215,058	13,800,000	14,141,000	14,462,000
Pensions	4,726,115	7,390,202	8,415,000	8,146,000
Total	19,083,975	22,508,204	23,896,764	23,969,886
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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Death Benefits	24,555	25,000	25,750	26,523

Leadership and Administration

Expenditures/FTE	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Leadership and Administration	1,199,866	1,293,002	1,315,014	1,335,363
Full Time Equivalents Total	3.00	3.00	3.00	3.00

Long-Term Care

Expenditures/FTE	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Long-Term Care	5,918,380	-	-	-

Police Relief and Pension

Medical Benefits

	2025	2026	2027	2028
Expenditures/FTE	Actuals	Adopted	Proposed	Proposed
Medical Benefits	7,215,058	13,800,000	14,141,000	14,462,000

Pensions

	2025	2026	2027	2028
Expenditures/FTE	Actuals	Adopted	Proposed	Proposed
Pensions	4,726,115	7,390,202	8,415,000	8,146,000

Seattle City Light

Rob Santoff, Interim General Manager and CEO

(206) 684-3500

<https://www.seattle.gov/city-light/>

Department Overview

Seattle City Light (City Light) was created by the residents of Seattle in 1902 to provide affordable, reliable, and environmentally responsible 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 525,000 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 43% of its energy supply with hydroelectric facilities that it owns directly. City Light purchases 37% of its energy supply through the Bonneville Power Administration (BPA) and 20% from other sources, including short-term wholesale purchases.

Budget Snapshot

	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Department Support				
Other Funding - Operating	1,135,711,594	1,295,394,512	1,365,534,966	1,453,541,187
Total Operations	1,135,711,594	1,295,394,512	1,365,534,966	1,453,541,187
Capital Support				
Other Funding - Capital	432,209,124	511,469,609	552,057,937	576,937,274
Total Capital	432,209,124	511,469,609	552,057,937	576,937,274
Total Appropriations	1,567,920,718	1,806,864,121	1,917,592,903	2,030,478,461
Full-Time Equivalents Total*	1,818.80	1,869.80	1,930.80	1,970.80

** 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*

Seattle City Light

Budget Overview

City Light's 2027-2032 Strategic Plan and the associated rate path increase of 9.5% were approved by Council in July 2026, and the 2027-2028 Proposed Budget makes capital and operating investments that reflect the strategic priorities outlined in this plan. The Strategic Plan focus areas are as follows: ensuring dependable, high-quality service; providing seamless and frictionless customer interactions; securing clean and efficient energy resources; sustainability of the environment and the utility; cultivating a highly skilled, diverse and resilient workforce; and applying technology strategically. In addition, the budget supports affordability through rebates, incentives, and energy conservation programs for residential, commercial, and industrial customers, as well as utility assistance for residential customers.

Cost drivers in the utility's budget include aging equipment and facilities, power purchases, increases due to growing electrification, inflationary cost pressures, the Comprehensive Settlement Agreement for the Skagit Hydroelectric Project, and an increasingly complex physical and regulatory environment.

City Light's capital program increases by 8% (\$40.6 million) in 2027 to make necessary investments in several areas. These include distribution replacements, IT and security investments, investments in customer energy programs, and addressing a \$52 million maintenance backlog.

To support the capital program and other eligible City Light costs, the 2027 Proposed Budget is supported by a \$354 million bond sale in 2026.

Retail revenues are the primary source of revenue for City Light. Retail revenues are expected to increase significantly as demand for electricity increases, fueled by electrification of buildings and transportation as the City progresses on climate commitments. Retail revenues also reflect a 9.5% rate increase. The temporary Rate Stabilization Account (RSA) surcharge that went into effect in January 2024 was discontinued in March 2026 after the RSA was replenished. The RSA is a cash reserve that supplements wholesale revenues.

Seattle City Light

Incremental Budget Changes

Seattle City Light

	Dollars	FTE
2027 Beginning Budget	1,808,764,529	1869.80
Baseline		
Citywide Adjustments for Standard Cost Changes	5,104,733	-
Reduce SCERS Retirement Contribution Rate	(3,243,202)	-
Proposed Operating		
Technology Operating Investments	8,258,000	13.00
Customer Energy Programs - Operating	4,882,000	14.00
Generation & Transmission Resource Acquisition	3,023,130	5.00
Wildfire Risk Reduction & Vegetation Management - Operating	4,694,472	6.00
Workforce and Maintenance Investments	2,104,645	6.00
Critical Generation Backlog	149,978	2.00
Vehicle Electrification	12,000,000	2.00
Building Electrification	195,789	1.00
Support for Customer Assistance Programs	757,000	2.00
Skagit River Hydroelectric Project - Operating	562,332	2.00
Asset Management	701,820	2.00
Wholesale Transmission Access	156,000	-
Security Officers	161,818	2.00
Distribution Systems Staffing	-	3.00
Community Partner Network Staffing	-	1.00
Fleet Management Staffing	-	-
Proposed Capital		
Distribution Systems Investments - Capital	16,038,000	-
Customer Energy Programs - Capital	14,137,000	-
Skagit River Hydroelectric Project - Capital	7,056,058	-
Forebay Bridge and Gorge Dam Investments	5,000,000	-
Wildfire Risk Reduction & Vegetation Management - Capital	500,000	-
Technology Capital Investments	-	-
Physical Asset Security	2,000,000	-
Facilities Investments	2,000,000	-
Fleet Management - Capital	2,500,000	-
Annual Capital Spending Adjustments	(10,543,138)	-
Proposed Technical		
Light Fund Revenue Adjustment	-	-

Seattle City Light

Technical Operating Changes	30,631,939	-
Light Fund Balancing	-	-
Total Incremental Changes	\$108,828,375	61.00
Total 2027 Proposed Budget	\$1,917,592,903	1930.80

Description of Incremental Budget Changes

Baseline

Citywide Adjustments for Standard Cost Changes

Expenditures \$5,104,733

Citywide technical adjustments made in the baseline phase reflect changes to internal services costs, including rates from the Department of Finance & Administrative Services, Seattle Information Technology Department, Seattle Department of Human Resources, and for healthcare and other central cost factors. These adjustments reflect initial assumptions about these costs and inflators early in the budget process. The 2028 amount for standard cost changes is \$13 million.

Reduce SCERS Retirement Contribution Rate

Expenditures \$(3,243,202)

The City's employee retirement system, the Seattle City Employees Retirement System (SCERS), is a defined benefit pension program funded by a combination of salary-based employer (i.e., the City) and employee contributions, and investment earnings. Based on the updated actuarial valuation for 2026, this item reduces the employer contribution rate from the endorsed rate of 15.06% to the SCERS minimum actuarial required rate of 13.48% for 2027 and 13.52% for 2028.

Proposed Operating

Technology Operating Investments

Expenditures \$8,258,000

Position Allocation 13.00

This item adds 13 positions in 2027 and another 16 in 2028 to maintain and modernize critical utility-related technology. Funding will be used to support digital transformation, cybersecurity, grid and power systems, and Chief Information Officer operations. Also included in this item is \$3.7 million for software licenses. These investments will ensure reliable system access, improve customer experience, improve operational efficiency, strengthen grid resilience and clean energy integration, reduce cyber and financial risks, and support secure, high-quality service for City Light's customers. In 2028, the increase for this item is \$10.7 million.

Customer Energy Programs - Operating

Expenditures \$4,882,000

Position Allocation 14.00

This item adds 14 positions and funding for various customer energy programs including energy efficiency, rooftop solar, and demand response. These programs reduce grid strain by lowering overall demand, especially at peak load. Customer Energy programs also lower costs by reducing reliance on purchased power while advancing clean energy and reliability efforts. This item funds the incentives and staff (14 FTE in 2027 and another 4 FTE in 2028) needed to

Seattle City Light

deliver these programs and meet state requirements for cost-effective, customer-focused energy solutions. It also funds customer outreach and improvements to application processing to ensure that these customer programs are easy to join and accessible. The 2028 increase for this item is \$5.6 million.

Generation & Transmission Resource Acquisition

Expenditures	\$3,023,130
Position Allocation	5.00

Demand for electricity is growing while multiyear drought conditions have limited generation from City Light's hydroelectric facilities. To meet demand, City Light must optimize current resources, actively engage in wholesale power markets, and acquire new energy generation and transmission. In support of this work, this ongoing item adds 5 positions in 2027 and 6 positions in 2028 for resource planning, Extended Day Ahead Market analysis and planning, and transitioning to the Bonneville Power Administration's "slice/block" pricing. In addition to staffing, this item adds funding for legal services, software, and consultant services. The 2028 amount for this item is \$5 million.

Wildfire Risk Reduction & Vegetation Management - Operating

Expenditures	\$4,694,472
Position Allocation	6.00

This item adds \$4.7 million in 2027, \$3.4 million in 2028, and six positions for wildfire risk reduction and vegetation management. Funding will be used to support the positions and contract with arborists and field crews to conduct vegetation management and hazard tree removal. This item also funds a wildfire risk assessment, weather monitoring dashboard, remote sensors, and transmission line inspections. The new positions are technical and program management positions and will manage data and geographic information systems, provide field coordination and compliance reporting, and lead the hazardous tree program. These investments will reduce the likelihood of wildfire-related outages, protect public safety, and preserve system reliability.

Workforce and Maintenance Investments

Expenditures	\$2,104,645
Position Allocation	6.00

This ongoing item adds \$2.1 million and six positions to improve payroll operations, expand drug and alcohol testing for safety-sensitive workers, and establish a scalable technical training program to meet future grid and workforce demands. It also adds staffing to improve janitorial support, reduce long-term costs for facilities, and address the \$52 million maintenance backlog. Together, these changes should enhance service reliability, workforce sustainability, and organizational resilience.

Critical Generation Backlog

Expenditures	\$149,978
Position Allocation	2.00

This item adds funding and two positions for technical staffing at generation facilities to address aging infrastructure, reduce operational risks, and improve long-term asset performance. Engineering, construction, and maintenance resources will support critical upgrades, including structural reinforcements, seismic improvements, and enhanced debris management systems. These efforts will help ensure continued reliable and efficient energy production while minimizing unplanned outages and maintenance costs. This item adds two staff in 2027 and three additional staff in 2028 and in 2028, the total amount added is \$349,000.

Seattle City Light

Vehicle Electrification

Expenditures	\$12,000,000
Revenues	\$12,000,000
Position Allocation	2.00

City Light projects that its service area will need more than 11,000 Level 2 electric vehicle (EV) chargers and 700 fast chargers by 2030. To help meet this demand, this item adds staffing and ongoing contingent budget authority that will be backed by the sale of Washington State's Clean Fuel Standard credits. This funding will be used to deploy public EV chargers and provide incentives for privately owned EV chargers. Budget legislation will authorize the creation and use of contingent budget authority for this item. Providing contingent budget authority allows City Light to use the revenue as it is generated and enables credit sales to be timed based on market conditions.

Building Electrification

Expenditures	\$195,789
Position Allocation	1.00

Seattle's building and transportation sectors are the city's largest sources of greenhouse gas emissions. To address this issue, the City Council passed Ordinance 126959, the Building Emissions Performance Standards (BEPS), in December 2023. An estimated 2,300 buildings are required to decarbonize under BEPS, with more than 1,000 likely to need electrical service upgrades. In support of this work, this item adds technical support staff to help customers assess electrical capacity, choose efficient equipment, and plan for service upgrades. This additional staffing (one FTE in 2027 and another four FTEs in 2028) will help reduce timelines for service upgrades, reduce the pressure to rapidly expand field crews, and will advance City Light's sustainability strategic priority. The 2028 budget for this item is \$1.1 million.

Support for Customer Assistance Programs

Expenditures	\$757,000
Position Allocation	2.00

In 2026, Council approved two ordinances to expand access to City Light's programs that help reduce the burden of paying for electricity. Ordinance 127468 expanded eligibility for the Utility Discount Program and Ordinance 127489 expanded eligibility for the Emergency Bill Assistance Program. This item adds funding in support of these programs, including \$501,000 in ongoing funding for technology investments to improve the application submission and income verification processes. It also adds two full-time positions in 2027 and one additional full-time position in 2028 to replace existing temporary workers. The total cost for this item in 2028 is \$905,000. This item is intended to reduce wait times for application processing and help stabilize household energy costs.

Skagit River Hydroelectric Project - Operating

Expenditures	\$562,332
Position Allocation	2.00

In April 2026, Council passed Ordinance 127414, which authorizes City Light to execute a Comprehensive Settlement Agreement for the Skagit River Hydroelectric Project. This item adds two FTEs in 2027 and another two FTEs in 2028 to support current annual license requirements as well as early implementation commitments and expanded activities in the Settlement Agreement. Staff will develop and implement the requirements of the Historic Properties Management Plan and conduct fieldwork, analysis, and reporting to begin fish passage commitments. This item also adds funding for mitigation and settlement payments to outside entities. The 2028 budget for this item is \$4.2 million.

Seattle City Light

Asset Management

Expenditures	\$701,820
Position Allocation	2.00

This item adds two positions and consultant support to standardize and implement Enterprise Asset Management at Seattle City Light. The need for this investment was identified through a gap analysis of the WACS (Oracle Utilities Work and Asset Cloud Service) Program. A new Management Systems Analyst will manage upgrade impacts, testing cycles, reporting, and data validation. A Strategic Advisor 2 position will oversee WACS functional incidents, process updates, configuration reviews, patch decisions, and user support. Together, these positions will ensure consistent protocols and reliable data for effective asset management and capital spending prioritization. Effective asset management can reduce utilities' operating costs and capital expenditures while improving overall asset reliability. In 2028, the amount for this item is \$746,000.

Wholesale Transmission Access

Expenditures	\$156,000
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City Light owns 653 circuit miles of high-voltage transmission lines and has provided wholesale transmission service for many years. Ordinance 123125, passed in 2009, authorized City Light to provide transmission services under an open access transmission tariff. Until recently, City Light had not received formal requests for this service. This item adds funding for consultant support in 2027 and 2028 and one position in 2028 to offer this service and meet Federal obligations. The 2028 budget for this item is \$501,000. Funding will be used to modernize the policies, processes, and systems required to deliver open access transmission service. Investments will support updating contracts, pricing structures, and operational protocols. This investment will help to maximize the value of existing infrastructure, generate new revenue opportunities, and enhance overall grid reliability without requiring significant new construction.

Security Officers

Expenditures	\$161,818
Position Allocation	2.00

This item adds funding and positions for two security officers to strengthen City Light's ability to prevent, detect, and respond to evolving physical security threats. The cost for these dedicated security personnel is partially offset by a decrease in contracted security costs. These security officers will provide continuous monitoring and rapid response capabilities and reduce the risk of electric service interruptions.

Distribution Systems Staffing

Expenditures	-
Position Allocation	3.00

This item adds three staff in 2027 and an additional two staff in 2028 to replace and modernize critical transmission and distribution infrastructure. These additional engineering, project management, and field personnel will support the design and delivery of system upgrades, including advanced protection, control, and automation technologies. The goal is to improve system performance, reduce outage frequency and duration, and enhance overall grid resilience. The 2028 budget for this item is \$142,000.

Community Partner Network Staffing

Position Allocation	1.00
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To ensure City Light is designing programs and investing in an effective and responsible way, this item adds a position that will have dedicated expertise to establish a formal Community Partner Network to deepen

Seattle City Light

collaboration with community-based organizations and enable ongoing, two-way engagement that informs program design and delivery. This position will also focus on enhancing data collection and research methods. The goal is to improve outreach to vulnerable populations and highly impacted communities and ensure that services are accessible, equitable, and responsive.

Fleet Management Staffing

This item adds position authority for a new staff member in 2028 to help replace old vehicles and equipment. Older vehicles require more maintenance time compared to newer vehicles and replacing old diesel vehicles can reduce emissions by roughly 38%. This position will advance City Light's reliability and sustainability strategic priorities by increasing vehicle readiness and reducing vehicle emissions.

Proposed Capital

Distribution Systems Investments - Capital

Expenditures	\$16,038,000
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An aging power grid means more power outages and repairs that take more time. City Light is upgrading key parts of its system to ensure reliable power. This item adds \$16 million to replace aging infrastructure like underground cables and substation breakers. It will also pay to modernize how the grid communicates and add automated 'self-healing' technologies to quickly detect and isolate problems. In 2027, all of this funding is directed to the Underground Equipment Replacements CIP. The 2028 amount is \$38.3 million; of this, \$28.3 million will go to the Underground Equipment Replacements CIP, \$8 million will go to the Substation Breaker Replacements and Reliability Additions CIP, \$1 million will go to the Substation Automation CIP and \$1 million will go to the Relaying Improvements CIP. The 6-year total for all projects is \$676 million.

Customer Energy Programs - Capital

Expenditures	\$14,137,000
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This item supports customer energy programs. These programs include energy efficiency (helping customers use less energy), demand response (helping customers shift their energy use to off-peak times), and customer renewables (such as rooftop solar). This funding helps achieve the objectives of City Light's Integrated Resource Plan, which aims to reduce grid strain by lowering overall demand, especially at peak load. It also aims to lower costs by reducing reliance on purchased power and supports clean energy. All funding from this item is directed to the Energy Efficiency CIP and the 2028 amount is \$10.7 million. The 6-year total is \$107 million.

Skagit River Hydroelectric Project - Capital

Expenditures	\$7,056,058
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The Skagit Relicensing Project has reached a milestone with a Comprehensive Settlement Agreement being finalized in 2026. This agreement sets forth a unified strategy for overseeing the Skagit watershed, including restoring salmon habitat, protecting tribal cultural resources, managing flood risk in downstream communities, enhancing public recreation, and continuing to deliver reliable, carbon-free energy for decades to come. This item adds a 6-year total of \$364 million in support of the Comprehensive Settlement Agreement and related items. Funding is directed to the following projects: Skagit-Relicensing CIP, the Skagit Licensing Mitigation CIP, and a new Skagit Licensing CIP with funding beginning in 2030.

Forebay Bridge and Gorge Dam Investments

Expenditures	\$5,000,000
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This item funds improvements at the Forebay Bridge and Gorge Dam. The Forebay Bridge has deficiencies that prevent heavy equipment from accessing areas of the dam that require cleaning. Contractors are hired to clear

Seattle City Light

submerged debris in a process that requires a complete plant shutdown. The budget funds a retrofit of the bridge, repair of an underwater trash rack, and installation of a trash rake and debris boom. At Gorge Dam, existing structures were built before modern seismic standards and do not meet Federal Energy Regulatory Commission safety regulations. This item funds design and construction of seismic retrofits. These efforts will help ensure continued reliable and efficient energy production while minimizing unplanned outages and maintenance costs. \$4.25 million of this funding is directed to the Boundary Facility - Minor Improvements Program CIP and \$750,000 is directed to the Skagit Facility - Minor Improvements Program CIP. The total added funding for both projects in the 6-year CIP is \$32 million.

Wildfire Risk Reduction & Vegetation Management - Capital

Expenditures \$500,000

This item adds funding to strengthen City Light's ability to proactively manage wildfire and vegetation management risk. All funding is directed to the Special Work Equipment - Shops CIP. The funding amount in 2028 is \$350,000. For 2029-2032, the annual funding is \$200,000.

Technology Capital Investments

Expenditures -

This item adds capital funding to complement operating technology investments outlined in the "Proposed Operating" section above. Funding is added for cybersecurity improvements, financial system upgrades, and to update disconnected and aging systems. During 2028-2030, this item adds a total of \$327,000 for the Enterprise Software Solution Replacement Strategy CIP. During 2031-2032, this item adds a total of \$20 million for the New Technology CIP.

Physical Asset Security

Expenditures \$2,000,000

This two-year item adds funding to improve physical security and resiliency at the Bothell Substation and the System Operations Center. This will support upgrades to surveillance and access controls, and site hardening to protect facilities and integrated monitoring systems to enhance City Light's capacity to deter, detect, assess, and respond to potential threats in a timely and coordinated manner. This item will help City Light meet compliance requirements and reduce the risk of electric service interruptions. All of the funding for this item is directed to the Security Improvements CIP. The amount for the 2028 budget is \$3.5 million.

Facilities Investments

Expenditures \$2,000,000

This item adds facilities investments to address City Light's \$52 million deferred maintenance backlog. Funding will be used to address failing HVAC systems, water intrusion, and aging mechanical and electrical components. This proactive investment should reduce long-term costs. All funding is directed to the Facilities Improvements CIP. This item adds \$2 million in 2027 and \$3.5 million annually during 2028-2032.

Fleet Management - Capital

Expenditures \$2,500,000

This item adds ongoing funding to replace old vehicles and equipment with the goal of increasing reliability and reducing emissions. Older vehicles require more maintenance time compared to newer vehicles and are therefore unavailable to be in service for an estimated two additional weeks per year compared to newer vehicles. City Light's fleet includes 180 vehicles that are over 20 years old, including 419 that are over the industry average lifecycle of 10 years. Replacing old diesel vehicles can reduce emissions by roughly 38%. This investment will advance City Light's

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reliability and sustainability strategic priorities by helping increase vehicle readiness and reducing vehicle emissions. All of this funding is directed to the Equipment Fleet Replacement CIP.

Annual Capital Spending Adjustments

Expenditures	\$(10,543,138)
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This item makes various adjustments to City Light's annual capital spending plan. City Light identified reductions, non-rate revenue reimbursements, and project deferral opportunities to balance spending increases that are needed to meet strategic priorities, fund new projects, and align funding with historical spending.

Proposed Technical

Light Fund Revenue Adjustment

Revenues	\$69,856,922
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This item aligns the budget with current revenue forecasts for the Light Fund. Revenue projections are higher than the 2026 adopted amount due to the 9.5% rate increase effective January 1, 2027. This rate increase was approved by Council in Ordinance 127473. Higher projected interest earnings are also contributing to this revenue increase.

Technical Operating Changes

Expenditures	\$30,631,939
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This increase in appropriation authority is primarily driven by wage inflation. Additional cost pressures include higher wheeling charges, higher costs for purchased power, higher maintenance costs, and higher taxes. These increases are partially offset by reductions in debt service. The 2028 technical operating changes total \$101.3 million.

Light Fund Balancing

Revenues	\$443,931,669
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This is a technical item to record a fund balancing entry for the Light Fund, which is managed by this department.

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Expenditure Overview

	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Appropriations				
SCL - BC-CL-W - Conservation & Environmental - CIP				
41000 - Light Fund	34,789,165	44,484,102	50,986,478	48,343,306
Total for BSL: BC-CL-W	34,789,165	44,484,102	50,986,478	48,343,306
SCL - BC-CL-X - Power Supply - CIP				
41000 - Light Fund	94,176,650	118,926,262	126,518,106	120,987,434
Total for BSL: BC-CL-X	94,176,650	118,926,262	126,518,106	120,987,434
SCL - BC-CL-Y - Transmission and Distribution - CIP				
41000 - Light Fund	181,998,899	210,197,806	246,182,919	263,006,710
Total for BSL: BC-CL-Y	181,998,899	210,197,806	246,182,919	263,006,710
SCL - BC-CL-Z - Customer Focused - CIP				
41000 - Light Fund	121,244,410	137,861,439	128,370,434	144,599,823
Total for BSL: BC-CL-Z	121,244,410	137,861,439	128,370,434	144,599,823
SCL - BO-CL-A - Leadership and Administration				
41000 - Light Fund	-	-	-	-
Total for BSL: BO-CL-A	-	-	-	-
SCL - BO-CL-ADMIN - Leadership and Administration				
41000 - Light Fund	149,220,089	193,593,345	226,711,989	246,447,673
Total for BSL: BO-CL-ADMIN	149,220,089	193,593,345	226,711,989	246,447,673
SCL - BO-CL-CUSTCARE - Customer Care				
41000 - Light Fund	64,572,884	71,717,879	72,614,027	77,025,569
Total for BSL: BO-CL-CUSTCARE	64,572,884	71,717,879	72,614,027	77,025,569
SCL - BO-CL-DEBTSRVC - Debt Service				
41000 - Light Fund	248,024,976	261,575,839	232,121,714	256,793,183
Total for BSL: BO-CL-DEBTSRVC	248,024,976	261,575,839	232,121,714	256,793,183
SCL - BO-CL-PWRSUPPLY - Power Supply O&M				
41000 - Light Fund	366,202,089	457,173,062	472,266,501	488,173,162
Total for BSL: BO-CL-PWRSUPPLY	366,202,089	457,173,062	472,266,501	488,173,162
SCL - BO-CL-TAXES - Taxes				
41000 - Light Fund	137,042,322	134,369,021	153,447,148	166,878,115
Total for BSL: BO-CL-TAXES	137,042,322	134,369,021	153,447,148	166,878,115

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SCL - BO-CL-TE - Transportation Electrification

41000 - Light Fund	-	-	12,000,000	12,000,000
Total for BSL: BO-CL-TE	-	-	12,000,000	12,000,000

SCL - BO-CL-UTILOPS - Utility Operations O&M

41000 - Light Fund	170,649,233	176,965,366	196,373,586	206,223,485
Total for BSL: BO-CL-UTILOPS	170,649,233	176,965,366	196,373,586	206,223,485

Department Total	1,567,920,718	1,806,864,121	1,917,592,903	2,030,478,461
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Department Full-Time Equivalents Total*	1,818.80	1,869.80	1,930.80	1,970.80
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** FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

Budget Summary by Fund Seattle City Light

	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
41000 - Light Fund	1,567,920,718	1,806,864,121	1,917,592,903	2,030,478,461
Budget Totals for SCL	1,567,920,718	1,806,864,121	1,917,592,903	2,030,478,461

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Revenue Overview

2027 Estimated Revenues

Account Code	Account Name	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
331110	Direct Fed Grants	156,166	-	-	-
331240	Bpa Revenues	-	5,250,000	5,250,000	5,250,000
332020	Build America Bonds Subsidy Pa	4,354,360	5,419,111	2,550,520	2,398,516
333110	Ind Fed Grants	720,190	-	-	-
334010	State Grants	209,154	-	-	-
341280	Records Svc Charges	1	-	-	-
341900	General Government-Other Rev	(36,810)	-	-	-
343020	Services For Others-Nonop	5,710,090	9,418,012	9,355,364	9,525,408
343030	Electric Sales-Consumers	1,173,284,776	1,215,818,180	1,297,694,087	1,411,140,336
343040	Electric Sales-Governmental	23,744,178	-	-	-
343050	Interchange Power To	112,952,668	89,838,103	73,999,564	73,118,851
343060	Wholesale Power Rev Fair Value	6,057,901	-	-	-
343080	Unbilled Rev	(4,487,625)	-	-	-
343090	Elderly Utility Credit	(6,494,735)	-	-	-
343100	Other Electric Service Rev	2,385,416	1,650,000	1,677,914	1,677,914
343240	Commercial Disposal Charges	(324)	-	-	-
343320	Recoveries-Sundry	781,897	-	-	-
343900	Utilities-Other Rev	17,308,155	-	12,000,000	12,000,000
344020	Vehicle & Equipment Repair	(210)	-	-	-
345030	Plan Checking Fees	(2,340)	-	-	-
347080	Cult & Rec Training Charges	(199)	-	-	-
347100	Other Recreation Chgs-Skagit R	48,466	-	-	-
347110	Skagit Revenues-Boats	35,485	-	-	-
347120	Skagit Revenues-Commissary	454,758	-	-	-
347130	Skagit Revenues-Newhalem Lodgi	171,211	-	-	-
347150	Skagit Revenues-Skagit Tours	(12,027)	-	-	-
348130	Isf-Fas Fleets Maint	8,032	-	-	-
350170	Penalties On Delinquent Recs	4,698,535	-	-	-
360010	Investment Interest	-	10,117,949	17,335,503	14,536,189
360210	Oth Interest Earnings	2,195,869	-	-	-
360220	Interest Earned On Delinquent A	(743,783)	500,000	500,000	500,000
360260	Lease revenue GASB87	981,392	-	-	-
360320	Rent From Operating Property	4,088,808	3,220,084	2,447,644	2,497,598
360330	Housing Rentals & Leases	80,720	-	-	-
360350	Other Rents & Use Charges	4,456,915	10,535,968	10,864,431	10,984,477

Seattle City Light

360360	Sponsorship And Royalties	(1,000)	-	-	-
360380	Sale Of Junk Or Salvage	2,896,706	-	-	-
360540	Cashiers Overages & Shortages	100	-	-	-
360900	Miscellaneous Revs-Other Rev	(41,688,106)	-	-	-
374000	Cap Contr Fed/State Grants	-	112,360	61,661	108,245
374010	Capital Contr-State Grants	766,831	-	-	-
374030	Capital Contr-Fed Dir Grants	1,243,062	-	-	-
379010	Capital Assessments	(287,325)	-	-	-
379020	Capital Contributions	32,412,531	-	-	-
393010	Contributions In Aid Of Constr	-	39,924,547	39,924,547	39,924,547
397010	Operating Transfers In	69,370	-	-	-
397200	Interfund Revenue	545,991	-	-	-
Total Revenues for: 41000 - Light Fund		1,349,065,250	1,391,804,312	1,473,661,235	1,583,662,081
400000	Use of/Contribution to Fund Balance	-	415,059,808	443,931,669	446,816,380
Total Resources for:41000 - Light Fund		1,349,065,250	1,806,864,121	1,917,592,903	2,030,478,461
Total SCL Resources		1,349,065,250	1,806,864,121	1,917,592,903	2,030,478,461

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Appropriations by Budget Summary Level and Program

SCL - BC-CL-W - Conservation & Environmental - CIP

The purpose of the Conservation & Environmental - CIP Budget Summary Level is to provide for the costs of conservation incentives and other energy efficiency programs. This Budget Summary Level also supports the utility's renewable resource development programs, hydroelectric relicensing, and real estate.

Program Expenditures	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Conservation & Environmental	34,789,165	44,484,102	50,986,478	48,343,306
Total	34,789,165	44,484,102	50,986,478	48,343,306
Full-time Equivalents Total*	-	-	3.00	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*

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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
BOUNDARY	23,931,082	30,714,884	44,430,556	40,551,686
CEDAR FALLS - TOLT	8,244,216	8,349,681	7,854,162	10,328,227
FLEETS AND FACILITIES	26,667,357	32,877,181	34,547,023	30,866,363
POWER SUPPLY OTHER	1,536,840	1,313,087	867,044	1,082,455
SKAGIT	33,797,155	45,671,429	38,819,322	38,158,704
Total	94,176,650	118,926,262	126,518,106	120,987,434
Full-time Equivalents Total*	70.62	72.62	74.62	78.62

**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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
BOUNDARY	23,931,082	30,714,884	44,430,556	40,551,686
Full Time Equivalents Total	44.28	44.28	46.28	49.28

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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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
CEDAR FALLS - TOLT	8,244,216	8,349,681	7,854,162	10,328,227
Full Time Equivalents Total	-	2.00	2.00	2.00

FLEETS AND FACILITIES

The Fleets and Facilities program funds the capital costs for the fleet replacement program and facility improvements.

Expenditures/FTE	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
FLEETS AND FACILITIES	26,667,357	32,877,181	34,547,023	30,866,363
Full Time Equivalents Total	6.49	6.49	6.49	7.49

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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
POWER SUPPLY OTHER	1,536,840	1,313,087	867,044	1,082,455
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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
SKAGIT	33,797,155	45,671,429	38,819,322	38,158,704
Full Time Equivalents Total	15.85	15.85	15.85	15.85

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SCL - BC-CL-Y - Transmission and Distribution - CIP

The purpose of the Transmission and Distribution - CIP Budget Summary Level is to provide for the capital costs of installation, major maintenance, rehabilitation, and replacement of transmission lines, substations, distribution feeders, transformers, and other elements of the utility's transmission and distribution systems. This Budget Summary Level supports capital projects identified in the department's Capital Improvement Plan.

Program Expenditures	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
DISTRIBUTION OTHER	18,783,767	27,937,741	39,703,556	36,822,393
NETWORK	25,484,925	25,014,292	24,874,336	23,081,667
RADIAL	101,946,655	122,898,792	136,255,032	149,749,605
SUBSTATIONS	30,542,508	31,146,093	42,300,487	49,145,295
TRANSMISSION	5,241,044	3,200,887	3,049,508	4,207,751
Total	181,998,899	210,197,806	246,182,919	263,006,710
Full-time Equivalents Total*	269.54	289.54	292.54	294.54

**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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
DISTRIBUTION OTHER	18,783,767	27,937,741	39,703,556	36,822,393
Full Time Equivalents Total	20.03	22.03	22.03	22.03

NETWORK

The Network program funds the capital costs for the installation, major maintenance, rehabilitation, and replacement of network system equipment.

Expenditures/FTE	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
NETWORK	25,484,925	25,014,292	24,874,336	23,081,667
Full Time Equivalents Total	37.85	39.85	39.85	39.85

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RADIAL

The Radial program funds the capital costs for the installation, major maintenance, rehabilitation, and replacement of radial system equipment.

	2025	2026	2027	2028
Expenditures/FTE	Actuals	Adopted	Proposed	Proposed
RADIAL	101,946,655	122,898,792	136,255,032	149,749,605
Full Time Equivalents Total	108.98	124.98	127.98	127.98

SUBSTATIONS

The Substation program funds the capital costs for the installation, major maintenance, rehabilitation, and replacement of substation equipment.

	2025	2026	2027	2028
Expenditures/FTE	Actuals	Adopted	Proposed	Proposed
SUBSTATIONS	30,542,508	31,146,093	42,300,487	49,145,295
Full Time Equivalents Total	91.29	91.29	91.29	93.29

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.

	2025	2026	2027	2028
Expenditures/FTE	Actuals	Adopted	Proposed	Proposed
TRANSMISSION	5,241,044	3,200,887	3,049,508	4,207,751
Full Time Equivalents Total	11.39	11.39	11.39	11.39

Seattle City Light

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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
CUSTOMER AND BILLING	-	-	-	-
CUSTOMER IT SYSTEMS	5,493,949	10,862,583	11,926,871	15,798,937
LOCAL JURISDICTIONS	18,406,586	21,224,177	18,384,737	18,844,286
SERVICE CONNECTIONS	88,521,731	94,438,111	90,294,673	99,376,522
TRANSPORTATION RELOCATIONS	8,822,144	11,336,569	7,764,153	10,580,079
Total	121,244,410	137,861,439	128,370,434	144,599,823
Full-time Equivalents Total*	184.74	198.74	198.74	198.74

**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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
CUSTOMER AND BILLING	-	-	-	-

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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
CUSTOMER IT SYSTEMS	5,493,949	10,862,583	11,926,871	15,798,937

Seattle City Light

CUSTOMER OTHER

The Customer Other program provides funding to support the customer service engineering program and the Neighborhood Voluntary Undergrounding program.

	2025	2026	2027	2028
Expenditures/FTE	Actuals	Adopted	Proposed	Proposed
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.

	2025	2026	2027	2028
Expenditures/FTE	Actuals	Adopted	Proposed	Proposed
LOCAL JURISDICTIONS	18,406,586	21,224,177	18,384,737	18,844,286
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.

	2025	2026	2027	2028
Expenditures/FTE	Actuals	Adopted	Proposed	Proposed
SERVICE CONNECTIONS	88,521,731	94,438,111	90,294,673	99,376,522
Full Time Equivalents Total	149.87	149.87	149.87	149.87

TRANSPORTATION RELOCATIONS

The Transportation Relocations program funds the capital costs for large inter-agency transportation projects requiring utility services or relocations.

	2025	2026	2027	2028
Expenditures/FTE	Actuals	Adopted	Proposed	Proposed
TRANSPORTATION RELOCATIONS	8,822,144	11,336,569	7,764,153	10,580,079
Full Time Equivalents Total	16.97	30.97	30.97	30.97

Seattle City Light

SCL - BO-CL-A - Leadership and Administration

The purpose of the Leadership and Administration Budget Summary Level is to provide overall management and policy direction for Seattle City Light and to provide core management and administrative services such as communications, finance, human resources, facility management and IT program support. This BSL is also utilized to provide for the general expenses of the utility that are not attributable to a specific organizational unit such as insurance and bond issue costs, legal fees, indirect costs related to employee benefits and PTO, general claims costs, and services provided by the City's internal services departments through the central cost allocation mechanism.

Program Expenditures	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
PEOPLE AND CULTURE ADMIN O&M	-	-	-	-
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.*

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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
City Indirect Costs	45,131,919	49,192,159	52,002,657	53,921,357
Department GA Indirect Recovery	(75,801,368)	(56,231,030)	(51,780,825)	(48,339,586)
Departmental Indirect Costs	151,099,750	169,739,998	186,758,342	198,000,550
Divisional Indirect	(4,060,965)	26,230,032	32,337,385	34,110,443
PTO and Benefits Indirect Costs	32,850,753	4,662,186	7,394,431	8,754,909
Total	149,220,089	193,593,345	226,711,989	246,447,673
Full-time Equivalents Total*	558.88	566.88	590.88	605.88

**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:

Seattle City Light

City Indirect Costs

The City Indirect Costs program funds the costs for city services that are provided to the utility.

	2025	2026	2027	2028
Expenditures/FTE	Actuals	Adopted	Proposed	Proposed
City Indirect Costs	45,131,919	49,192,159	52,002,657	53,921,357

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.

	2025	2026	2027	2028
Expenditures/FTE	Actuals	Adopted	Proposed	Proposed
Department GA Indirect Recovery	(75,801,368)	(56,231,030)	(51,780,825)	(48,339,586)

Departmental Indirect Costs

The Department Indirect Costs program funds departmentwide O&M services that support other programs.

	2025	2026	2027	2028
Expenditures/FTE	Actuals	Adopted	Proposed	Proposed
Departmental Indirect Costs	151,099,750	169,739,998	186,758,342	198,000,550
Full Time Equivalents Total	505.53	511.53	535.53	547.53

Divisional Indirect

The Divisional Indirect Costs program funds Administrative and General O&M services in operational divisions.

	2025	2026	2027	2028
Expenditures/FTE	Actuals	Adopted	Proposed	Proposed
Divisional Indirect	(4,060,965)	26,230,032	32,337,385	34,110,443
Full Time Equivalents Total	53.35	55.35	55.35	58.35

PTO and Benefits Indirect Costs

The Pooled Benefits Indirect Costs program funds costs for health and dental insurance, workers compensation, and unemployment insurance contributions.

	2025	2026	2027	2028
Expenditures/FTE	Actuals	Adopted	Proposed	Proposed
PTO and Benefits Indirect Costs	32,850,753	4,662,186	7,394,431	8,754,909

Seattle City Light

SCL - BO-CL-CUSTCARE - Customer Care

The purpose of the Customer Care 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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Conservation Expenses	7,351,125	11,194,319	4,597,079	6,748,815
Customer Accounts & Services	57,221,759	60,523,560	68,016,949	70,276,755
Total	64,572,884	71,717,879	72,614,027	77,025,569
Full-time Equivalents Total*	132.15	132.15	146.15	150.15

**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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Conservation Expenses	7,351,125	11,194,319	4,597,079	6,748,815

Customer Accounts & Services

The Customer Accounts and Services program provides O&M funding for customer experience support.

Expenditures/FTE	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Customer Accounts & Services	57,221,759	60,523,560	68,016,949	70,276,755
Full Time Equivalents Total	132.15	132.15	146.15	150.15

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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Debt Service	248,024,976	261,575,839	232,121,714	256,793,183
Total	248,024,976	261,575,839	232,121,714	256,793,183

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

Seattle City Light

SCL - BO-CL-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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Purchased Power/Power Supply	366,202,089	457,173,062	472,266,501	488,173,162
Total	366,202,089	457,173,062	472,266,501	488,173,162
Full-time Equivalents Total*	71.95	77.95	79.95	88.95

**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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Taxes	137,042,322	134,369,021	153,447,148	166,878,115
Total	137,042,322	134,369,021	153,447,148	166,878,115

**FTE totals are provided for informational 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-TE - Transportation Electrification

The purpose of the Transportation Electrification Budget Summary Level is to support the planning, implementation, and management of Seattle City Light's investments in the transition to zero emission transportation across the utility's service territory. This BSL provides for the development, delivery, and oversight of Operations & Maintenance programs that enable electric vehicle charging infrastructure and support Clean Fuel Standard-eligible investments.

Program Expenditures	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Clean Fuel Standard-Contingent Budget	-	-	12,000,000	12,000,000
Total	-	-	12,000,000	12,000,000
Full-time Equivalents Total*	-	-	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*

Seattle City Light

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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Distribution O&M	94,483,967	93,811,181	106,210,717	106,696,247
Generation O&M	46,201,915	52,982,331	57,602,671	62,095,896
Transmission O&M	29,963,351	30,171,855	32,560,198	37,431,341
Total	170,649,233	176,965,366	196,373,586	206,223,485
Full-time Equivalents Total*	530.92	531.92	542.92	546.92

**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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Distribution O&M	94,483,967	93,811,181	106,210,717	106,696,247
Full Time Equivalents Total	291.08	292.08	301.08	303.08

Generation O&M

The Generation Operations and Maintenance program funds the operation and maintenance of City Light's power production facilities.

Expenditures/FTE	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Generation O&M	46,201,915	52,982,331	57,602,671	62,095,896
Full Time Equivalents Total	125.63	125.63	127.63	129.63

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Transmission O&M

The Transmission Operations and Maintenance program funds the operation and maintenance of City Light's substation and transmission systems.

	2025	2026	2027	2028
Expenditures/FTE	Actuals	Adopted	Proposed	Proposed
Transmission O&M	29,963,351	30,171,855	32,560,198	37,431,341
Full Time Equivalents Total	114.21	114.21	114.21	114.21

Seattle Public Utilities

Andrew Lee, General Manager & CEO

(206) 684-3000

<https://www.seattle.gov/utilities>

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. These three utilities or Lines of Business maintain separate revenue sources, separate enterprise funds, and unique capital improvement projects, but share other capital projects and technology as well as common operations and administration.

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 material, 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 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 the Tolt and Cedar River watersheds (including over 103,000 acres of restricted-access, protected forestland). 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.

Through these Lines of Business, SPU also manages programs supported by the General Fund (GF). This includes the Clean City program, which incorporates litter abatement, illegal dumping remediation, and above-ground rodent control. Services for the unsheltered and minimally housed includes Clean City programs like the Encampment Bag ("Purple Bag") Program and Clean Cities RV Remediation, as well as the Public Hygiene program providing public-access shower trailers. Other SPU GF-funded work includes maintaining survey markers throughout Seattle, standardizing construction specifications and planning documents, and maintaining engineering records for the City. The GF also funds SPU's Trees for Seattle Program, which works to maintain and increase the urban tree canopy in Seattle.

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SPU monitors its funds using Council-adopted financial performance metrics developed 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, all three SPU enterprise funds enjoy strong, investment grade bond ratings in line with peer West Coast utilities. Strong bond ratings help minimize borrowing costs and rate increases for customers.

Budget Snapshot

	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Department Support				
General Fund Support	21,995,559	25,112,740	23,137,584	23,197,777
Other Funding - Operating	1,129,283,350	1,179,889,640	1,237,042,302	1,281,216,475
Total Operations	1,151,278,909	1,205,002,380	1,260,179,885	1,304,414,252
Capital Support				
Other Funding - Capital	338,382,948	576,940,943	454,284,645	468,521,735
Total Capital	338,382,948	576,940,943	454,284,645	468,521,735
Total Appropriations	1,489,661,857	1,781,943,322	1,714,464,531	1,772,935,988
Full-Time Equivalents Total*	1,567.80	1,598.80	1,617.80	1,626.80

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

Budget Overview

The 2027-28 Proposed Budget appropriates \$1.71 billion to SPU in 2027 and \$1.77 billion in 2028. Operations and maintenance (O&M) appropriations total \$1.3 billion in both 2027 and 2028, with \$23 million in General Fund spending in both years. Utility O&M expenditures include Strategic Business Plan-endorsed investments in utility services, infrastructure, environment, and efforts for implementing Advanced Metering Infrastructure or AMI. Proposed capital appropriations of \$454 million in 2027 and \$469 million in 2028 are lower than in the 2026 budget due to changes in project scoping and projected timelines on major projects shifting to the out years. See the 2027-2032 Proposed Capital Improvement Program for more details.

The proposed budget for SPU reflects the priorities laid out in the 2025-2030 Strategic Business Plan (SBP), which was approved by the City Council in September 2024. The proposed budget also reflects current and endorsed utility rates. For 2025-2030, the SBP endorses a combined average annual rate increase of 4.7%.

Drainage and Wastewater Highlights

For the Drainage and Wastewater (DWW) Fund, the proposed budget appropriates \$632 million for Operations and Maintenance (O&M) in 2027 and \$649 million in 2028. These appropriations cover funding for operations and administration, engineering staff, consultants, taxes and fees, debt service, and major service contracts. Changes in O&M are largely driven by updated debt service and tax figures, central costs for City-provided services, and revised labor costs.

Seattle Public Utilities

Proposed DWW capital expenditures of \$275 million in 2027 and \$260 million in 2028 reflect no significant changes from 2026, with most budget summary levels showing modest decreases compared to the 2026-2031 Capital Improvement Program (CIP), primarily due to updated project timelines and project costing.

Drainage and Wastewater activities are funded by ratepayers. Current Drainage and Wastewater Rates were adopted in September 2024 for the period of 2025 through 2027. Sewer rates will increase by 5.0% in 2027, and drainage rates will increase by 5.1% in 2027.

Water Highlights

The proposed budget appropriates \$327 million for Water Fund O&M in 2027 and \$333 million in 2028. Major O&M expenses include Water line of business labor, administration, tax payments, and debt service costs. For 2027, significant new operating budget adds include additional funding for Tolt Water Treatment Facility operations and for Advanced Metering Infrastructure (AMI) planning and implementation.

For 2027, the proposed budget provides for \$151 million in Water capital expenditures for 2027 and \$181 million for 2028. Changes largely reflect routine updates to project costs and timelines. Key capital expenditures include continuing asset management investments, such as rehabilitation and replacement of distribution system infrastructure such as mains, valves, hydrants, and meters, as well as water system infrastructure improvements related to transportation projects. The latter includes projects related to transportation levies, seismic upgrades for critical infrastructure following the 2018 water system seismic study, and dam safety projects.

Water operations are funded by ratepayers. Retail customers provide around 75% of the Water Fund's operating revenues, with roughly equal revenues coming from residential and commercial users. Wholesale customers – districts and agencies who purchase water from SPU – provide most of the remaining operating revenues, while small amounts are generated by non-rate fees and other sources. Updated Water Rates for 2027-29 were legislated in August 2026 (Ord 127486), resulting in rate increases of 4.3% in both 2027 and 2028.

Solid Waste Highlights

For the Solid Waste Fund, \$279 million in O&M expenditures are proposed for 2027, as well as \$299 million for 2028. Major O&M costs include labor, shared utility-wide administrative costs, and taxes, debt service, and major service contracts.

Proposed capital expenditures for Solid Waste are \$28 million in 2027 and \$28 million in 2028. The 2026-2031 CIP assumed higher spending in 2027 (\$34.7 million) than what is proposed this year. The reductions are driven largely by projected spending on the South Transfer Station Phase II project, which is undergoing significant re-scoping and adjustments to projected timelines that shift estimated spending into future years.

Solid Waste is funded by charges to residents and businesses, based on the waste volumes. Under the existing Solid Waste rates ordinance, rates will increase 3.3% in 2027 and 3.3% in 2028.

General Fund

The proposed budget appropriates \$23.1 million to SPU in 2027 and \$23.2 million in 2028. Most of SPU's General Fund work supports the Clean Cities Program. Many Clean Cities programming and hygiene services support the unsheltered and minimally housed populations, such as the Encampment Bag Program, RV Remediation, and the Public Hygiene Program which operates three shower trailers throughout the city.

For 2027, \$2.6 million in General Fund reductions are proposed by aligning budget with actual costs for bodies of work including the cleaning of steep slopes and hazardous sites, the Public Hygiene program, and RV pump-outs. These reductions are intended to support the City's General Fund budget, while aligning SPU program budgets without service impacts.

Seattle Public Utilities

Incremental Budget Changes

Seattle Public Utilities

	Dollars	FTE
2027 Beginning Budget	1,737,614,894	1598.80
Baseline		
Reversal of One-Time Funding from 2026 Adopted Budget	(725,000)	-
Reduce SCERS Retirement Contribution Rate	(2,738,218)	-
Position Count Adjustment to Remove Sunset Positions	-	(4.00)
Ongoing Changes from Current Year Legislation	-	1.00
Proposed Operating		
Operations and Maintenance Funding for Tolt Water Treatment Facility	2,900,000	-
Planning Support for Advanced Metering Infrastructure	1,300,000	-
Staffing for Initiatives Endorsed by the 2025-2030 Strategic Business Plan	1,095,011	13.00
Security, Operations and Maintenance for Yesler Creek (former Talaris Site)	598,540	-
Increase Funding for Combined Sewer Overflow Outfall Rehabilitation Program	400,000	-
Increase Customer Care Division Staffing	330,545	3.00
Position Adds for Graduating Apprentices	-	5.00
Staffing for Cybersecurity	-	1.00
Align Clean City Budget to Actuals	(1,597,744)	-
Align Recreational Vehicle Wastewater Pump-out Budget to Actuals	(607,757)	-
Aligning Public Hygiene Program Funding to Existing Service Levels	(360,000)	-
Proposed Capital		
Water Fund Capital Budget Changes	(31,009,980)	-
Drainage and Wastewater Fund Capital Budget Changes	(43,579,909)	-
Solid Waste Fund Capital Budget Changes	(7,162,352)	-
Technology-Related Capital Budget Changes	3,424,373	-
Proposed Technical		
Adjustments for Citywide Costs, Labor, Tax Payments, Debt Service, and Major Service Contracts	50,903,566	-
General Fund Adjustments for Citywide Costs, Labor, Debt Service, and Major Service Contracts	977,190	-
Adjust Technical Changes to Account for Retirement Contribution Changes	2,701,372	-
SPU Revenue Changes	-	-
Revenue Adjustments for Use of Fund Balance	-	-
Total Incremental Changes	\$(23,150,363)	19.00
Total 2027 Proposed Budget	\$1,714,464,531	1617.80

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Description of Incremental Budget Changes

Baseline

Reversal of One-Time Funding from 2026 Adopted Budget

Expenditures \$(725,000)

This item adjusts the baseline to remove one-time adds from the 2026 Adopted Budget.

Reduce SCERS Retirement Contribution Rate

Expenditures \$(2,738,218)

The City's employee retirement system, the Seattle City Employees Retirement System (SCERS) is a defined benefit pension program funded by a combination of salary-based employer (i.e., the City) and employee contributions, and investment earnings. Based on the updated actuarial valuation for 2026, this item reduces the employer contribution rate from the endorsed rate of 15.06% to the SCERS minimum actuarial required rate of 13.48% for 2027 and 13.52% for 2028.

Position Count Adjustment to Remove Sunset Positions

Position Allocation (4.00)

This item removes positions that sunsetted before 2025, associated with the Ship Canal Water Quality Project. The bodies of work these vacant positions were used for are now complete.

Ongoing Changes from Current Year Legislation

Position Allocation 1.00

This item includes ongoing or position changes resulting from current year legislation passed by City Council in 2026. For SPU this includes a 1.0 FTE transfer from the Information Technology Department (ITD) legislated in the 2026 Year-End Supplemental.

Proposed Operating

Operations and Maintenance Funding for Tolt Water Treatment Facility

Expenditures \$2,900,000

This item increases appropriation authority in the Water Fund for non-labor operating and maintenance costs for the Tolt Water Treatment Facility. SPU assumed full operation of the Tolt Treatment Facility in January 2026 and has, under position authority granted in the 2025 Adopted Budget, brought staffing and management in-house. Additional funding is needed for non-labor essentials such as laboratory supplies, chemicals, propane, and utility infrastructure.

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Planning Support for Advanced Metering Infrastructure

Expenditures \$1,300,000

This item increases appropriation to fund a project team to help finalize a recommended approach for implementing Advanced Metering Infrastructure (AMI) across SPU's water distribution system. SPU is currently evaluating AMI and intends to begin developing technical specifications and a Request for Proposals (RFP) for system procurement. SPU will use this funding to assemble a temporary project team (using temporary and Out of Class staffing) to lead this process, including a project manager, technology and field operations support, and analyst roles for information gathering, stakeholder engagement, and systems research.

Staffing for Initiatives Endorsed by the 2025-2030 Strategic Business Plan

Expenditures \$1,095,011

Position Allocation 13.00

This item adds \$1.1 million in appropriations across all three utility funds (Water, Drainage and Wastewater, and Solid Waste) and position authority in 2027 for 13.0 full-time employees to fully resource initiatives endorsed by SPU's 2025-2030 Strategic Business Plan. By branch, these include:

5.0 FTE in the Project Delivery and Engineering Branch, including three engineers, one Executive 3, and a Strategic Advisor 2. These positions will support project delivery on Drainage and Wastewater infrastructure projects and capital planning.

4.0 FTE in the Drainage and Wastewater Line of Business to add planning support for the Shape Our Water Plan, the Side Sewer Assistance Program, the Drainage and Wastewater Frontline Resources Initiative (including planning for a new decant facility at the South Operations Center), and the Lower Duwamish Waterway Program.

3.0 FTE in the Solid Waste Line of Business, comprising two laborers for the South Recycling and Disposal Station redevelopment and one Planning and Development Specialist role providing contract support.

1.0 FTE in the People, Culture, and Communities Branch to support Human Resources operations and data management.

An additional \$1.1 million and 8.0 FTEs are added for 2028 comprising an additional four capital planning positions for the Project Delivery and Engineering Branch, two in Solid Waste for the Reuse Seattle Initiative and food waste disposal compliance, and two in People, Culture, and Communities for Training and Development support and Customer Accounts and Billing.

Security, Operations and Maintenance for Yesler Creek (former Talaris Site)

Expenditures \$598,540

This item provides budget authority through the Drainage and Wastewater Fund for management and maintenance work on the Yesler Creek project, the former Talaris property in Laurelhurst, northeast Seattle. SPU purchased the site in December 2025 to daylight a portion of Yesler Creek which is currently conveyed through an underground pipe, and which is likely to need replacement soon. The Drainage & Wastewater Logistics Division is currently acting as the property manager. This action provides funding for temporary staffing to manage and coordinate security for both the site and the existing facilities.

Increase Funding for Combined Sewer Overflow Outfall Rehabilitation Program

Expenditures \$400,000

This item adds appropriation in the Drainage & Wastewater Fund to support future repairs and replacements for the Combined Sewer Overflow (CSO) Outfall Rehabilitation Program. Under the terms of Seattle's Clean Water Act

Seattle Public Utilities

National Pollutant Discharge Elimination System (NPDES) permit, Seattle is required to clean and inspect a minimum of eight CSO outfalls, and to repair a minimum of two CSO outfalls per each five-year permit cycle. To meet NPDES permit requirements, additional budget funding is needed for 2027 and 2028 to continue cleaning and inspection of CSO outfalls. Current appropriations are insufficient for meeting these requirements.

Increase Customer Care Division Staffing

Expenditures	\$330,545
Position Allocation	3.00

The item adds budget and position authority for three positions in the Customer Care Division. This comprises one position for the Customer Accounts and Billing Services team and two for the Contact Center Business Support team. Additional support for the Customer Accounts team will help minimize the risk of billing and accounting errors, reduce backlogs, and reduce overtime claims. Adds to the Contact Center Business Support team are intended to staff Contact Center quality assurance efforts and help ensure strong customer interaction. The Contact Center Business Support team is currently relying on temporary and Out of Class staffing to address its needs. This action will provide permanent support.

Position Adds for Graduating Apprentices

Position Allocation	5.00
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This item adds position authority for five Drainage and Wastewater Collection worker positions within SPU. These positions are intended for graduating Drainage and Wastewater Apprentices and may also be repurposed as needed for graduating Water apprentices. These positions will reduce the need for SPU to hold open vacant positions for graduating apprentices.

Staffing for Cybersecurity

Expenditures	-
Position Allocation	1.00

This item adds position authority for a Cybersecurity Operations Lead, intended to establish, staff, and lead, a dedicated cybersecurity team. Operational technology systems currently face increasingly sophisticated, and an increased volume of, cybersecurity threats. Specialized staff who can monitor, lead architecture, and respond to incidents will help SPU reduce the risk of cyberattacks and operational disruptions. This is consistent with guidance from federal agencies such as the U.S. Department of Homeland Security, the Environmental Protection Agency, and the Cybersecurity and Infrastructure Security Agency and the guidance of a 2023 report by the City Auditor.

This item also funds an additional 1.0 FTE position, a Cybersecurity Architect, in 2028.

Align Clean City Budget to Actuals

Expenditures	\$(1,597,744)
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This item aligns SPU's General Fund budget to actual service levels. The reduction removes ongoing budget intended to support the clearing of steep slopes and hazardous sites through the Clean City program. This funding historically supported a contract held by the Department of Finance and Administrative Services (FAS) which was typically invoiced by Seattle Parks and Recreation (SPR). SPR currently has separate funding through the Unified Care Team for clearing steep slopes and biohazards. No service impacts are anticipated in SPU's Clean City program from this change.

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Align Recreational Vehicle Wastewater Pump-out Budget to Actuals

Expenditures \$(607,757)

This item reduces the General Fund appropriation for SPU's Recreational Vehicle (RV) Wastewater Pump-Out program, aligning program budget to actual spending. Under this program, SPU provides mobile pump-out services to RVs. This was supported by both General Fund appropriations and \$700,000 in Drainage and Wastewater funding. Demand for these services is met with SPU's Drainage and Wastewater funding and in both current and prior years the program has incurred significant General Fund underspend. No service impacts are anticipated from this change.

Aligning Public Hygiene Program Funding to Existing Service Levels

Expenditures \$(360,000)

This item reduces General Fund appropriation for the Public Hygiene Program by aligning budget to projected actuals. The Public Hygiene Program currently operates three hygiene trailers with shower facilities to provide hygiene services to unsheltered and minimally-housed individuals in Seattle. In recent years, two of SPU's hygiene trailers have been owned and one leased. The 2026 Adopted Budget provided funding to purchase a third trailer, which reduces long term costs associated with leasing. This action aligns budget to actuals and captures these estimated savings. No service impacts are anticipated from this action.

Proposed Capital

Water Fund Capital Budget Changes

Expenditures \$(31,009,980)

This item adjusts capital appropriations for the Water Fund to align with the 2027-2032 Proposed Capital Improvement Program (CIP). These appropriations cover drinking water transmission and distribution, water treatment, dam safety, watershed management, and conservation.

Proposed 2027 amounts are lower than projected 2027 amounts in the 2026-2031 CIP by \$31,998,845. These declines are mostly driven by changes in project schedules and anticipated costs. Changes include reduced estimated costs for the Bitter Lake Reservoir Improvement Project, schedule and scope changes for the Hatchery Works program, and schedule changes for seismic upgrades in the Cedar River transmission mains in Renton and Coal Creek.

For more information, please see the 2027-2032 Proposed Capital Improvement Program.

Drainage and Wastewater Fund Capital Budget Changes

Expenditures \$(43,579,909)

This item adjusts capital appropriations for the Drainage and Wastewater Fund to align with the 2027-2032 Proposed CIP. These appropriations cover ongoing capital expenditures for major projects including the Ship Canal Water Quality Project, the South Park Water Quality Facility, Pipe Rehabilitation and Pump Station Improvement projects, as well as compliance with regulatory or legal requirements.

Relative to the 2026-2031 CIP, Drainage and Wastewater capital funding in 2027 is reduced by \$43.6 million. These changes are driven by shifts in project timelines and greater precision in project scoping. Other changes for 2027 include funding for engineering design related to site remediation (cleanup of contaminated sediments) in the Lower Duwamish East Waterway and Gas Works Park as these bodies of work advance.

For more information, please see the 2027-2032 Proposed Capital Improvement Program.

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Solid Waste Fund Capital Budget Changes

Expenditures \$(7,162,352)

This item adjusts capital appropriations for the Solid Waste Fund to align with the 2027-2032 Proposed CIP. The 2027 budget changes largely reflect changing project timelines, with overall reduced spending driven by scope and design changes to the South Transfer Station Phase II and South Park Landfill development projects, which shift spending into future years of the CIP. Increases are projected for certain projects such as heavy equipment purchases and landfill infrastructure improvements.

For more information, please see the 2027-2032 Proposed Capital Improvement Program.

Technology-Related Capital Budget Changes

Expenditures \$3,424,373

This item adjusts appropriations across the Drainage and Wastewater, Water, and Solid Waste Funds to align with the Proposed 2027-2032 Technology Capital Improvement Program (CIP). These appropriations cover investments in financial management and internal controls, cybersecurity, improved enterprise asset management, project controls, as well as Strategic Business Plan-endorsed investments in Advanced Metering Infrastructure planning and implementation, upgraded Customer Care and Billing, implementation of centralized data architecture and design, and enhanced enterprise content management. Changes for 2027 include increases for cybersecurity and for work and asset management.

For more information, please see the Proposed 2027-2032 Capital Improvement Program.

Proposed Technical

Adjustments for Citywide Costs, Labor, Tax Payments, Debt Service, and Major Service Contracts

Expenditures \$50,903,566

This item adjusts appropriations across the Water, Drainage and Wastewater, and Solid Waste Funds to cover changes to SPU's operations and maintenance. These changes cover baseline changes such as labor costs and revised projections for taxes, debt service, and major service contract payments. They also cover Citywide indirect costs.

These adjustments and the SPU budget overall are consistent with the 2025-2030 Strategic Business Plan as well as with recently adopted 2026-2028 Solid Waste Rates.

General Fund Adjustments for Citywide Costs, Labor, Debt Service, and Major Service Contracts

Expenditures \$977,190

This item adjusts General Fund appropriations to cover technical changes such as Citywide indirect costs and inflationary adjustments for major service contracts.

Adjust Technical Changes to Account for Retirement Contribution Changes

Expenditures \$2,701,372

This is a technical item to adjust retirement account lines. These lines were modified by Baseline retirement contribution changes and incorporated into Technical Changes above. This adjustment prevents these changes from being double-counted.

Seattle Public Utilities

SPU Revenue Changes

Revenues	\$64,489,539
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This change request updates SPU's 2027 and 2028 revenue projections for the Water, Drainage & Wastewater, and Solid Waste funds.

Revenue Adjustments for Use of Fund Balance

Revenues	\$50,478,310
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This is a technical item to record a fund balancing entry for the Water Fund (43000), the Drainage and Wastewater Fund (44010), and the Solid Waste Fund (45010), which are managed by SPU.

Seattle Public Utilities

Expenditure Overview

	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Appropriations				
SPU - BC-SU-C110B - Distribution				
43000 - Water Fund	57,588,566	63,647,042	64,082,060	69,006,510
Total for BSL: BC-SU-C110B	57,588,566	63,647,042	64,082,060	69,006,510
SPU - BC-SU-C120B - Transmission				
43000 - Water Fund	24,128,349	9,750,572	7,762,281	17,056,155
Total for BSL: BC-SU-C120B	24,128,349	9,750,572	7,762,281	17,056,155
SPU - BC-SU-C130B - Watershed Stewardship				
43000 - Water Fund	2,264,899	1,471,739	3,839,387	3,224,450
Total for BSL: BC-SU-C130B	2,264,899	1,471,739	3,839,387	3,224,450
SPU - BC-SU-C140B - Water Quality & Treatment				
43000 - Water Fund	3,604,653	17,756,051	24,386,709	21,571,772
Total for BSL: BC-SU-C140B	3,604,653	17,756,051	24,386,709	21,571,772
SPU - BC-SU-C150B - Water Resources				
43000 - Water Fund	7,373,669	19,718,577	12,814,867	16,647,641
Total for BSL: BC-SU-C150B	7,373,669	19,718,577	12,814,867	16,647,641
SPU - BC-SU-C160B - Habitat Conservation Program				
43000 - Water Fund	3,655,840	1,069,288	1,131,739	4,519,259
Total for BSL: BC-SU-C160B	3,655,840	1,069,288	1,131,739	4,519,259
SPU - BC-SU-C230B - New Facilities				
45010 - Solid Waste Fund	11,818,215	11,440,121	19,173,818	23,119,675
Total for BSL: BC-SU-C230B	11,818,215	11,440,121	19,173,818	23,119,675
SPU - BC-SU-C240B - Rehabilitation & Heavy Equipment				
45010 - Solid Waste Fund	245,982	761,000	1,677,000	1,267,000
Total for BSL: BC-SU-C240B	245,982	761,000	1,677,000	1,267,000
SPU - BC-SU-C333B - Protection of Beneficial Uses				
44010 - Drainage and Wastewater Fund	20,127,751	-	-	-
Total for BSL: BC-SU-C333B	20,127,751	-	-	-
SPU - BC-SU-C350B - Sediments and Duwamish Valley Water Resilience				
44010 - Drainage and Wastewater Fund	17,587,679	31,172,874	29,260,171	48,139,478
Total for BSL: BC-SU-C350B	17,587,679	31,172,874	29,260,171	48,139,478

Seattle Public Utilities

SPU - BC-SU-C360B - Combined Sewer Overflows

44010 - Drainage and Wastewater Fund	76,727,978	86,532,148	70,435,842	15,129,431
Total for BSL: BC-SU-C360B	76,727,978	86,532,148	70,435,842	15,129,431

SPU - BC-SU-C370B - Rehabilitation

44010 - Drainage and Wastewater Fund	42,501,760	58,552,157	55,389,058	72,969,598
Total for BSL: BC-SU-C370B	42,501,760	58,552,157	55,389,058	72,969,598

SPU - BC-SU-C380B - Flooding, Sewer Backup & Landslide

44010 - Drainage and Wastewater Fund	7,045,095	-	-	-
Total for BSL: BC-SU-C380B	7,045,095	-	-	-

SPU - BC-SU-C390B - Drainage and Wastewater Infrastructure

44010 - Drainage and Wastewater Fund	-	128,936,896	72,672,132	91,944,188
Total for BSL: BC-SU-C390B	-	128,936,896	72,672,132	91,944,188

SPU - BC-SU-C410B - Shared Cost Projects

43000 - Water Fund	31,284,713	57,677,884	31,330,351	44,596,197
44010 - Drainage and Wastewater Fund	23,874,666	69,158,730	41,368,883	27,081,421
45010 - Solid Waste Fund	430,060	5,669,276	5,485,976	2,198,960
Total for BSL: BC-SU-C410B	55,589,439	132,505,890	78,185,209	73,876,579

SPU - BC-SU-C510B - Technology

43000 - Water Fund	3,720,592	5,723,167	5,659,237	4,221,000
44010 - Drainage and Wastewater Fund	3,117,541	6,268,230	6,198,211	4,623,000
45010 - Solid Waste Fund	1,284,941	1,635,191	1,616,925	1,206,000
Total for BSL: BC-SU-C510B	8,123,074	13,626,588	13,474,373	10,050,000

SPU - BO-SU-N000B - General Expense

00100 - General Fund	2,345,017	2,525,827	2,652,119	2,652,119
43000 - Water Fund	167,623,609	141,610,096	145,853,841	144,597,734
44010 - Drainage and Wastewater Fund	372,399,574	421,264,119	442,773,444	453,404,134
45010 - Solid Waste Fund	208,247,644	193,514,769	202,984,813	218,669,565
Total for BSL: BO-SU-N000B	750,615,844	758,914,811	794,264,217	819,323,552

SPU - BO-SU-N100B - Leadership and Administration

00100 - General Fund	63,112	-	-	-
43000 - Water Fund	71,379,535	80,205,527	82,887,689	86,685,320
44010 - Drainage and Wastewater Fund	73,783,752	82,300,295	86,207,804	89,448,265
45010 - Solid Waste Fund	20,532,489	22,683,012	23,489,060	24,348,688
Total for BSL: BO-SU-N100B	165,758,887	185,188,834	192,584,553	200,482,274

SPU - BO-SU-N200B - Utility Service and Operations

Seattle Public Utilities

00100 - General Fund	19,587,430	22,586,912	20,485,465	20,545,658
43000 - Water Fund	82,207,537	92,691,324	97,953,785	101,945,857
44010 - Drainage and Wastewater Fund	84,491,821	94,997,295	102,746,943	106,631,527
45010 - Solid Waste Fund	48,617,390	50,623,204	52,144,922	55,485,384
Total for BSL: BO-SU-N200B	234,904,178	260,898,735	273,331,116	284,608,426
Department Total	1,489,661,857	1,781,943,322	1,714,464,531	1,772,935,988
Department Full-Time Equivalents Total*	1,567.80	1,598.80	1,617.80	1,626.80

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

Budget Summary by Fund Seattle Public Utilities

	2025	2026	2027	2028
	Actuals	Adopted	Proposed	Proposed
00100 - General Fund	21,995,559	25,112,740	23,137,584	23,197,777
43000 - Water Fund	454,831,962	491,321,266	477,701,946	514,071,896
44010 - Drainage and Wastewater Fund	721,657,615	979,182,744	907,052,488	909,371,042
45010 - Solid Waste Fund	291,176,721	286,326,572	306,572,514	326,295,272
Budget Totals for SPU	1,489,661,857	1,781,943,322	1,714,464,531	1,772,935,988

Seattle Public Utilities

Revenue Overview

2027 Estimated Revenues

Account Code	Account Name	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
334010	State Grants	1,266	-	-	-
341040	Sales Of Maps & Publications	709	-	-	-
343010	Architect/Engineering Svc Chrg	(1,290)	-	-	-
360250	Other Equip/Vehicle Rentals	560	-	-	-
Total Revenues for: 00100 - General Fund		1,244	-	-	-
309010	Non-Operating Revenues	-	794,969	16,625,057	17,352,147
332020	Build America Bonds Subsidy Pa	283,983	-	-	-
333110	Ind Fed Grants	24,453	-	-	-
334010	State Grants	1,928,940	12,240,147	11,520,644	11,808,661
337080	Other Private Contrib & Dons	1,835,303	-	-	-
343010	Architect/Engineering Svc Chrg	188,080	-	-	-
343020	Services For Others-Nonop	18,021	-	-	-
343080	Unbilled Rev	388,078	-	-	-
343090	Elderly Utility Credit	(5,951,251)	-	-	-
343110	Retail Water Utility Services	238,101,900	233,113,117	240,819,877	251,352,034
343120	Wholesale Water Sales	62,028,601	59,708,212	61,734,391	62,452,119
343130	Other Utility Operating Rev	5,112,343	5,913,723	7,034,803	7,198,174
343310	Recoveries	(725,317)	-	-	-
343350	Municipal Utility Services	12,679,700	12,845,908	16,625,057	17,352,147
343360	Tap Revenue	6,303,404	7,087,500	6,581,250	6,663,516
343900	Utilities-Other Rev	17,795,013	-	-	-
350180	Misc Fines & Penalties	809,560	-	-	-
350190	Nsf Check Fees	52,550	-	-	-
360020	Inv Earn-Residual Cash	6,723,787	-	-	-
360210	Oth Interest Earnings	368,596	-	-	-
360220	Interest Earned On Delinquent A	64,396	-	-	-
360320	Rent From Operating Property	989,805	-	-	-
360350	Other Rents & Use Charges	208,123	873,281	1,127,500	1,155,688
360380	Sale Of Junk Or Salvage	110,182	-	-	-
360420	Other Judgments & Settlements	203,894	-	-	-
360750	Misc Reimb Adj-Pers & Other	10,647	5,248,682	2,994,484	3,114,263
360900	Miscellaneous Revs-Other Rev	97,019	-	-	-
374040	Cap Contr-GrantsFromLocalGvmts	362,984	-	-	-
379020	Capital Contributions	2,417,410	-	5,000,000	-
379040	Capital Contr-Connect Charge	4,647,636	-	-	-

Seattle Public Utilities

397100	Intrafund Revenues	-	106,096,971	85,175,394	108,867,360
Total Revenues for: 43000 - Water Fund		357,077,838	443,922,511	455,238,458	487,316,108
400000	Use of/Contribution to Fund Balance	-	47,398,756	22,463,487	26,755,788
Total Resources for:43000 - Water Fund		357,077,838	491,321,266	477,701,946	514,071,896
330020	Intergov-Revenues	36,470	-	-	-
332020	Build America Bonds Subsidy Pa	553,039	-	28,702,932	29,420,505
334010	State Grants	1,077,159	28,600,000	-	-
337010	Grants & Contr From Local Govt	-	-	41,416,273	47,409,290
337080	Other Private Contrib & Dons	2,768,785	-	-	-
343010	Architect/Engineering Svc Chrg	4,788,683	-	-	-
343020	Services For Others-Nonop	562,139	-	-	-
343080	Unbilled Rev	312,516	-	-	-
343090	Elderly Utility Credit	(13,037,596)	-	-	-
343130	Other Utility Operating Rev	-	13,254,633	5,949,730	6,098,473
343140	Wastewater Utility Services	401,473,933	415,247,669	453,314,351	494,119,315
343150	Drainage Utility Services	210,569,303	211,180,491	226,299,580	229,369,187
343160	Side Sewer Permit Fees	1,694,585	-	2,053,021	2,104,347
343170	Sewer Connection Charges	259,510	-	-	-
343180	Drainage Permit Fees	412,320	-	433,194	444,024
343350	Municipal Utility Services	3,483,703	-	-	-
350180	Misc Fines & Penalties	862,323	-	-	-
360020	Inv Earn-Residual Cash	26,388,391	-	-	-
360210	Oth Interest Earnings	378,434	-	-	-
360220	Interest Earned On Deliquent A	12,032	-	-	-
360320	Rent From Operating Property	4,853	-	-	-
360350	Other Rents & Use Charges	32,525	-	-	-
360420	Other Judgments & Settlements	2,118,948	-	-	-
360750	Misc Reimb Adj-Pers & Other	11,102	5,393,504	3,085,226	3,208,635
360900	Miscellaneous Revs-Other Rev	24,161	-	-	-
374040	Cap Contr-GrantsFromLocalGvmts	2,411,269	-	-	-
379020	Capital Contributions	2,138,133	-	17,600,000	-
397100	Intrafund Revenues	-	162,732,475	89,971,981	94,497,181
Total Revenues for: 44010 - Drainage and Wastewater Fund		649,336,721	836,408,772	868,826,288	906,670,957
400000	Use of/Contribution to Fund Balance	-	142,773,972	38,226,200	2,700,086
Total Resources for:44010 - Drainage and Wastewater Fund		649,336,721	979,182,744	907,052,488	909,371,042
309010	Non-Operating Revenues	-	36,207	5,280,266	5,395,031

Seattle Public Utilities

333110	Ind Fed Grants	2,218,108	-	-	-
334010	State Grants	584	-	-	-
337010	Grants & Contr From Local Govt	38,624	-	1,000,000	1,000,000
343090	Elderly Utility Credit	(6,148,206)	-	-	-
343130	Other Utility Operating Rev	1,403	-	8,610,942	8,837,536
343200	Solid Waste Utility Services	264,014,648	256,153,576	264,576,413	274,686,290
343210	Transfer Station Charges	22,396,555	21,337,196	22,144,458	22,955,878
343240	Commercial Disposal Charges	6,416,344	-	-	-
343280	Recycled Materials Rev	6,606,737	5,905,105	5,184,796	5,120,604
350180	Misc Fines & Penalties	600,149	-	-	-
350190	Nsf Check Fees	145	-	-	-
360020	Inv Earn-Residual Cash	7,490,222	-	-	-
360220	Interest Earned On Delinquent A	14,728	-	-	-
360350	Other Rents & Use Charges	9,931	-	-	-
360420	Other Judgments & Settlements	11,646	-	-	-
360750	Misc Reimb Adj-Pers & Other	965	12,595,731	9,987,015	9,690,209
373010	Gains/Losses	2,121,210	-	-	-
374010	Capital Contr-State Grants	875,863	-	-	-
Total Revenues for: 45010 - Solid Waste Fund		306,669,657	296,027,815	316,783,890	327,685,549
400000	Use of/Contribution to Fund Balance	-	(9,701,243)	(10,211,377)	(1,390,277)
Total Resources for: 45010 - Solid Waste Fund		306,669,657	286,326,572	306,572,514	326,295,272
Total SPU Resources		1,313,085,460	1,756,830,583	1,691,326,947	1,749,738,211

Seattle Public Utilities

Appropriations by Budget Summary Level and Program

SPU - BC-SU-C110B - Distribution

The purpose of the Distribution Budget Summary Level, a Capital Improvement Program funded by water revenues, is to repair and upgrade the City's water lines, pump stations, and other facilities.

Program Expenditures	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Distribution	57,588,566	63,647,042	64,082,060	69,006,510
Total	57,588,566	63,647,042	64,082,060	69,006,510
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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Transmission	24,128,349	9,750,572	7,762,281	17,056,155
Total	24,128,349	9,750,572	7,762,281	17,056,155
Full-time Equivalents Total*	5.00	5.00	5.00	5.00

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SPU - BC-SU-C130B - Watershed Stewardship

The purpose of the Watershed Stewardship Budget Summary Level, a Capital Improvement Program funded by water revenues, is to implement projects associated with the natural land, forestry, and fishery resources within the Tolt, Cedar, and Lake Youngs watersheds.

Program Expenditures	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Watershed Stewardship	2,264,899	1,471,739	3,839,387	3,224,450
Total	2,264,899	1,471,739	3,839,387	3,224,450
Full-time Equivalents Total*	8.00	8.00	8.00	8.00

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Seattle Public Utilities

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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Water Quality & Treatment	3,604,653	17,756,051	24,386,709	21,571,772
Total	3,604,653	17,756,051	24,386,709	21,571,772
Full-time Equivalents Total*	14.00	14.00	14.00	14.00

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SPU - BC-SU-C150B - Water Resources

The purpose of the Water Resources Budget Summary Level, a Capital Improvement Program funded by water revenues, is to repair and upgrade water transmission pipelines and promote residential and commercial water conservation.

Program Expenditures	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Water Resources	7,373,669	19,718,577	12,814,867	16,647,641
Total	7,373,669	19,718,577	12,814,867	16,647,641
Full-time Equivalents Total*	16.00	16.00	16.00	16.00

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SPU - BC-SU-C160B - Habitat Conservation Program

The purpose of the Habitat Conservation Budget Summary Level, a Capital Improvement Program funded by water revenues, is to manage projects directly related to the Cedar River Watershed Habitat Conservation Plan.

Program Expenditures	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Habitat Conservation Program	3,655,840	1,069,288	1,131,739	4,519,259
Total	3,655,840	1,069,288	1,131,739	4,519,259
Full-time Equivalents Total*	15.00	15.00	15.00	15.00

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Seattle Public Utilities

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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
New Facilities	11,818,215	11,440,121	19,173,818	23,119,675
Total	11,818,215	11,440,121	19,173,818	23,119,675
Full-time Equivalents Total*	9.00	9.00	9.00	9.00

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SPU - BC-SU-C240B - Rehabilitation & Heavy Equipment

The purpose of the Rehabilitation and Heavy Equipment Budget Summary Level, a Capital Improvement Program funded by solid waste revenues, is to implement projects to repair and rehabilitate the City's solid waste transfer stations and improve management of the City's closed landfills and household hazardous waste sites.

Program Expenditures	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Rehabilitation & Heavy Eqpt	245,982	761,000	1,677,000	1,267,000
Total	245,982	761,000	1,677,000	1,267,000

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SPU - BC-SU-C333B - Protection of Beneficial Uses

The purpose of the Protection of Beneficial Uses Budget Summary Level, a Capital Improvement Program funded by drainage revenues, is to make improvements to the City's drainage system to reduce the harmful effects of storm water runoff on creeks and receiving waters by improving water quality and protecting or enhancing habitat.

Program Expenditures	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Protection of Beneficial Uses	20,127,751	-	-	-
Total	20,127,751	-	-	-
Full-time Equivalents Total*	14.00	-	-	-

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Seattle Public Utilities

SPU - BC-SU-C350B - Sediments and Duwamish Valley Water Resilience

The purpose of the Sediments and Duwamish Valley Water Resilience 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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Sediments	17,587,679	31,172,874	29,260,171	48,139,478
Total	17,587,679	31,172,874	29,260,171	48,139,478
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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Combined Sewer Overflows	76,727,978	86,532,148	70,435,842	15,129,431
Total	76,727,978	86,532,148	70,435,842	15,129,431
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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Rehabilitation	42,501,760	58,552,157	55,389,058	72,969,598
Total	42,501,760	58,552,157	55,389,058	72,969,598
Full-time Equivalents Total*	30.00	30.00	30.00	30.00

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Seattle Public Utilities

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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Flooding, Sewer Backup & Lndsl	7,045,095	-	-	-
Total	7,045,095	-	-	-
Full-time Equivalents Total*	25.00	-	-	-

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SPU - BC-SU-C390B - Drainage and Wastewater Infrastructure

The Drainage and Wastewater Infrastructure Budget Summary Level is to plan and implement new infrastructure capital projects and programs to reduce sewer overflows and flooding, protect the health of waterbodies, and adapt to future challenges.

Program Expenditures	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
New DWW Infrastructure	-	128,936,896	72,672,132	91,944,188
Total	-	128,936,896	72,672,132	91,944,188
Full-time Equivalents Total*	-	39.00	39.00	39.00

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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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Shared Cost Projects	55,589,439	132,505,890	78,185,209	73,876,579
Total	55,589,439	132,505,890	78,185,209	73,876,579
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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Technology	8,123,074	13,626,588	13,474,373	10,050,000
Total	8,123,074	13,626,588	13,474,373	10,050,000
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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Budget Reserves	-	15,741,138	14,630,956	15,218,512
Capital Purchases	440,796	285,368	290,976	296,901
Debt Service	208,224,343	168,193,825	179,497,238	172,338,516
Major Contracts	368,883,162	393,281,770	411,175,829	435,253,636
Taxes and Fees	173,067,543	181,412,710	188,669,218	196,215,987
Total	750,615,844	758,914,811	794,264,217	819,323,552
Full-time Equivalents Total*	1.00	1.00	(2.00)	(2.00)

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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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Budget Reserves	-	15,741,138	14,630,956	15,218,512
Full Time Equivalents Total	-	-	(4.00)	(4.00)

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Capital Purchases

The purpose of the Capital Purchases Program is to provide appropriation for the utility to purchase equipment that cannot be purchased using bond proceeds.

	2025	2026	2027	2028
Expenditures/FTE	Actuals	Adopted	Proposed	Proposed
Capital Purchases	440,796	285,368	290,976	296,901

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.

	2025	2026	2027	2028
Expenditures/FTE	Actuals	Adopted	Proposed	Proposed
Debt Service	208,224,343	168,193,825	179,497,238	172,338,516

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.

	2025	2026	2027	2028
Expenditures/FTE	Actuals	Adopted	Proposed	Proposed
Major Contracts	368,883,162	393,281,770	411,175,829	435,253,636
Full Time Equivalents Total	1.00	1.00	2.00	2.00

Taxes and Fees

The purpose of the Taxes Program is to provide appropriation for payment of city and state taxes.

	2025	2026	2027	2028
Expenditures/FTE	Actuals	Adopted	Proposed	Proposed
Taxes and Fees	173,067,543	181,412,710	188,669,218	196,215,987

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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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Citywide Indirect Costs	78,066,306	84,655,843	87,091,782	90,917,472
Departmental Indirect Costs	104,656,553	119,507,562	125,643,591	130,874,963
Divisional Indirect Costs	619,084	917,647	959,336	1,034,832
Indirect Cost Recovery Offset	(28,690,561)	(28,674,146)	(30,571,546)	(32,303,872)
Paid Time Off Indirect Costs	4,756,172	5,078,957	5,531,769	5,756,419
Pooled Benefits Indirect Costs	6,351,333	3,702,970	3,929,620	4,202,460
Total	165,758,887	185,188,834	192,584,553	200,482,274
Full-time Equivalents Total*	154.10	156.10	159.10	161.10

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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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Citywide Indirect Costs	78,066,306	84,655,843	87,091,782	90,917,472

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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Departmental Indirect Costs	104,656,553	119,507,562	125,643,591	130,874,963
Full Time Equivalents Total	149.10	150.10	153.10	155.10

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Divisional Indirect Costs

The purpose of the Divisional Indirect Costs program is to fund administrative costs generated by sub-departmental units.

	2025	2026	2027	2028
Expenditures/FTE	Actuals	Adopted	Proposed	Proposed
Divisional Indirect Costs	619,084	917,647	959,336	1,034,832

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.

	2025	2026	2027	2028
Expenditures/FTE	Actuals	Adopted	Proposed	Proposed
Indirect Cost Recovery Offset	(28,690,561)	(28,674,146)	(30,571,546)	(32,303,872)
Full Time Equivalents Total	3.00	3.00	3.00	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.

	2025	2026	2027	2028
Expenditures/FTE	Actuals	Adopted	Proposed	Proposed
Paid Time Off Indirect Costs	4,756,172	5,078,957	5,531,769	5,756,419

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.

	2025	2026	2027	2028
Expenditures/FTE	Actuals	Adopted	Proposed	Proposed
Pooled Benefits Indirect Costs	6,351,333	3,702,970	3,929,620	4,202,460
Full Time Equivalents Total	2.00	3.00	3.00	3.00

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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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Customer Service	22,093,726	31,692,945	33,082,329	34,695,274
Drainage System	11,859,573	10,453,062	11,544,070	12,033,454
DWW Facilities & Equip	2,067,019	1,292,998	3,395,560	3,538,357
DWW System Operations	34,873,430	40,942,421	43,301,967	44,823,843
Emergency Response	1,843,201	3,040,041	3,162,633	3,290,808
Engineering	21,055,119	22,802,353	22,879,647	23,871,839
Pre-Capital Planning	4,847,927	6,624,597	6,804,681	6,304,749
Solid Waste Facilities & Equip	7,612,517	7,919,313	8,210,626	8,604,056
Solid Waste Operations	50,817,339	52,491,704	51,631,641	54,320,867
Wastewater System	14,839,874	16,442,467	17,595,061	18,332,463
Water Distribution System	15,428,121	15,579,460	15,263,767	15,958,830
Water Facilities & Equipment	3,816,827	2,943,852	2,957,566	3,078,415
Water Supply & Transmssn Systm	7,817,362	5,076,344	5,171,452	5,395,509
Water System Operations	35,932,141	43,597,178	48,330,116	50,359,962
Total	234,904,178	260,898,735	273,331,116	284,608,426
Full-time Equivalents Total*	1,024.70	1,053.70	1,072.70	1,079.70

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The following information summarizes the programs in Utility Service and Operations Budget Summary Level:

Customer Service

The purpose of the Customer Service Program is to provide appropriation to manage and provide customer service support for the direct delivery of programs and services.

Expenditures/FTE	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Customer Service	22,093,726	31,692,945	33,082,329	34,695,274
Full Time Equivalents Total	254.00	254.00	256.00	257.00

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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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Drainage System	11,859,573	10,453,062	11,544,070	12,033,454
Full Time Equivalents Total	24.00	24.00	24.00	24.00

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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
DWW Facilities & Equip	2,067,019	1,292,998	3,395,560	3,538,357
Full Time Equivalents Total	-	1	1.00	1.00

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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
DWW System Operations	34,873,430	40,942,421	43,301,967	44,823,843
Full Time Equivalents Total	8.00	9.00	18.00	18.00

Emergency Response

The Emergency Response Program provides appropriation to procure necessary equipment and provide maintenance and support services in case of emergencies.

Expenditures/FTE	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Emergency Response	1,843,201	3,040,041	3,162,633	3,290,808

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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Engineering	21,055,119	22,802,353	22,879,647	23,871,839
Full Time Equivalents Total	118.00	134.00	139.00	143.00

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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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Pre-Capital Planning	4,847,927	6,624,597	6,804,681	6,304,749

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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Solid Waste Facilities & Equip	7,612,517	7,919,313	8,210,626	8,604,056
Full Time Equivalents Total	2.00	2.00	2.00	2.00

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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Solid Waste Operations	50,817,339	52,491,704	51,631,641	54,320,867
Full Time Equivalents Total	96.56	95.56	98.56	100.56

Wastewater System

The Wastewater System Program provides appropriation to maintain wastewater conveyance, pump stations and storage.

Expenditures/FTE	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Wastewater System	14,839,874	16,442,467	17,595,061	18,332,463
Full Time Equivalents Total	242.05	242.05	242.05	242.05

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Water Distribution System

The Water Distribution System Program provides appropriation to maintain water distribution conveyance, pump stations and reservoirs.

Expenditures/FTE	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Water Distribution System	15,428,121	15,579,460	15,263,767	15,958,830
Full Time Equivalents Total	121.09	122.09	122.09	122.09

Water Facilities & Equipment

The Water Facilities & Equipment Program provides appropriation to maintain water storage facilities.

Expenditures/FTE	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Water Facilities & Equipment	3,816,827	2,943,852	2,957,566	3,078,415

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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Water Supply & Transmssn Systm	7,817,362	5,076,344	5,171,452	5,395,509

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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Water System Operations	35,932,141	43,597,178	48,330,116	50,359,962
Full Time Equivalents Total	159.00	170.00	170.00	170.00

Seattle Department of Transportation

Angela Brady, Acting Director

(206) 684-5000

<https://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 \$43 billion, including these major system assets:

- 1,548 lane-miles of arterial streets;
- 2,396 lane-miles of non-arterial streets;
- 132 bridges;
- 534 stairways;
- 748 retaining walls;
- 2.2 miles of seawalls;
- 1,164 signalized intersections;
- 48.7 miles of multi-purpose trails;
- 2,284 miles of improved sidewalks and median pathways;
- 191 miles of on-street bicycle facilities;
- Over 40,000 street trees;
- 1,442 pay stations;
- 38,417 curb ramps; and
- Around 208,000 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, Mobility-Capital, Central Waterfront, and Capital General Expense 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 seven BSLs in this area are: South Lake Union Streetcar Operations; First Hill Streetcar Operations; Waterfront and Civic Projects; Bridges and Structures; Maintenance Operations; Mobility-Operations; and Right-of-Way Management.

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

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Budget Snapshot

	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Department Support				
General Fund Support	56,244,382	58,982,785	58,980,937	60,130,056
Other Funding - Operating	232,847,862	267,010,571	275,747,303	301,944,588
Total Operations	289,092,245	325,993,356	334,728,241	362,074,644
Capital Support				
General Fund Support	546,911	602,000	-	-
Other Funding - Capital	370,095,646	347,048,349	294,002,120	351,641,156
Total Capital	370,642,557	347,650,349	294,002,120	351,641,156
Total Appropriations	659,734,802	673,643,705	628,730,361	713,715,800

Full-Time Equivalents Total* 1,188.50 1,291.00 1,282.00 1,282.00

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Budget Overview

The Seattle Department of Transportation's (SDOT's) 2027-2028 Proposed Budget reflects the convergence of multiple challenges and opportunities facing the department. Continued revenue shortfalls post-Covid, as well as inflationary cost pressures, have consumed much of SDOT's financial reserves, resulting in a projected deficit in the Transportation Fund if not addressed. In addition, the August 2026 revenue forecast showed reduced revenues in the Automated Traffic Safety Camera Fund (ATSC), the Transportation Benefit District Fund (STBD), Real Estate Excise Tax (REET), and other City funds that support transportation.

To help address the projected budget deficit and maintain a balanced budget, a combination of refining project budgets to match actual spending projections, funding swaps, deferrals, and reductions is necessary. This includes significant reductions in the Transportation Fund (TF) beginning in 2026 and continuing through 2028 as well as legislated revenue increases.

General principles underlying the proposed approach to creating a balanced budget include:

- Maintaining essential services, safety improvements and requirements, basic maintenance, and restoration of transportation infrastructure;
- Minimizing severity of program and project impacts while maintaining an equity-centered framework;
- Improving financial transparency and funding flexibility through aligning the Capital Improvement Program with anticipated annual spending; and
- Maintaining continuity of staff resources to support core services, delivery, and ramp-up activities related to full implementation of the 2024 Transportation Levy, Vision Zero investments, and expanded programs funded by the Seattle Transit Measure.

Some highlights of the 2027 – 2028 Proposed Budget are:

- **Capital Budget Re-Appropriation:** As part of the proposed budget, SDOT is aligning its Capital Improvement Program budget with updated planning timelines. Rather than accumulating unspent capital appropriations year-over-year, the 2026 Year-End Supplemental Ordinance that accompanies this budget adjusts

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appropriations to better reflect the remaining time left in 2026 for capital spending, supporting a more realistic base for the 2027-2032 Proposed Capital Improvement Program budget.

- 2024 Transportation Levy Planning Adjustments: SDOT is adjusting numerous project budgets and planning assumptions over the life of the 8-year levy to 1) align projects with concrete assumptions that were previously under development when the levy was passed, and 2) allow responsive adjustments to levy delivery schedules to accommodate transportation fund rebalancing.
- Real Estate Excise Tax (REET) Reductions: SDOT receives REET as part of an annual allocation to support ongoing capital maintenance spending. Given projected REET revenue shortfall, reductions are proposed in both carryforward as well as REET-funded projects in 2027- 2028.
- Transportation Interfund Loan (IFL): For a variety of reasons, the transportation fund experiences a short-term negative cash position, despite the full department's positive net cash position. An IFL is a mechanism that allows the transportation fund to spend money while waiting for external sources of repayment, or internal reallocation of costs across SDOT funds. This budget includes authorization for an interfund loan for up to 10 years to put the transportation fund in a positive cash position and in alignment with City fund policies. The loan would be drawn down and repaid on an ongoing, as-needed basis.
- Transportation Levy General Fund "floor": As part of the 2024 Transportation Levy, SDOT is required to receive a minimum amount of General Fund resources (known as the minimum General Fund Appropriation of or General Fund "floor") which is calculated at \$53.6 million in 2027, adjusted for inflation. The proposed budget funds SDOT above the floor for both years of the biennium.
- Seattle Transit Measure (STM) Expansion: Mayor Wilson's proposed budget includes budget changes necessary to implement the proposed STM package for the proposed 0.3% sales and use tax dedicating funding to transit service and transportation access programs. The measure, which is before voters in November and if approved, will support:
 - Expansion to Metro Service Hours
 - Expansion to the Transportation Access Program (TAP) free ORCA card program for SHA residents
 - The operating expenditure of both South Lake Union and First Hill Streetcars
 - Sound Transit 3 implementation and reimbursable staffing needs
 - Transit-focused capital improvements

Transportation Revenues The 2027 – 2028 Proposed Budget relies on several funding sources to support transportation needs—sources include: federal, state, and local grants; bonds; 2024 Transportation property tax levy; Commercial Parking Tax (CPT); vehicle license fees (VLF); fees for service; Real Estate Excise Tax (REET); street vacation fees; gas tax; multi-modal funds; property sale proceeds; automated traffic safety camera fines; sales tax; annual allocations from the City's General Fund, among others.

The proposed budget reflects difficult decisions taken to stabilize SDOT's financial position and put the department's budget on sustainable footing. To center organizational values under difficult funding circumstances, some activities will be maintained or expanded through new or increased revenues. These include:

- Automated Traffic Safety Cameras (ATSC) Enforcement Program Expansion: SDOT's ATSC program includes school zone, red-light, transit lane, and block-the-box. The program is expanding to include speed cameras. ATSC revenues will be reinvested as defined in SMC 5.82.010 toward safety investments and sidewalks. These revenues will help reestablish ATSC fund reserves and support the continuation of school safety infrastructure investments like sidewalks and crosswalks in and around schools, which would otherwise see further reductions without this program expansion.
- Street Use Fee Increase: The proposed budget includes a 5% increase to SDOT's hourly rate for review and inspection and a 30% increase to permit issuance, renewal, and modification fees. These fees were last adjusted beyond the Consumer Price Index in 2018. These changes will help advance the City's goal of achieving cost recovery for permitting activities and help residents and businesses through managing right-of-way, activating public space, and leveraging development and utility restoration efforts.
- Commercial Parking Tax Increase: The proposed budget increases the Commercial Parking Tax rate from 14.5% to 17%, equivalent to increasing from a \$4.35 tax to a \$5.10 total tax on a \$30 parking fee (\$0.75 increase from previous tax rate, assuming full pass-through of tax to consumer). This is forecasted to generate roughly \$9 million in 2027 and \$9 million in 2028 in support of transportation programs, services

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and improvements. These fees were last amended by Ordinance 126488 in 2022 that raised the rate by 2%.

- King County Transportation District (KCTD): In March of this year, King County increased the KCTD sales tax by one-tenth of one percent to pay for transportation improvements. The County provided an initial estimate of \$4,700,000 of revenue for Seattle in 2027 and in 2028. The proposed budget uses this additional revenue to mitigate one-time reductions resulting from other funding constraints.

It is within this context of fiscal constraint that investments are made to enhance safe environments for walking, biking, riding transit, driving, and moving freight based on geographic equity and community need. These investments are intended to further integrate SDOT's master plans and continue to implement a comprehensive transportation strategy that maintains and expands the City's transportation infrastructure.

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Incremental Budget Changes

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	Dollars	FTE
2027 Beginning Budget	591,380,180	1291.00
Baseline		
Reversal of One-Time Items	(8,512,044)	-
Reduce SCERS Retirement Contribution Rate	-	-
Reduce SCERS Retirement Contribution Rate - CIP	-	-
Citywide Adjustments for Standard Cost Changes	5,389,564	-
Citywide Adjustments for Standard Cost Changes - CIP	-	-
Central Baseline Revenue Adjustments	-	-
Proposed Operating		
Position Reductions	-	(7.00)
Increase Budget for Collision Evaluation Program	207,000	-
General Fund Reductions	(6,133,420)	(2.00)
Levy Realignment in Electrification	(1,000,000)	-
Adjust Strategic Planning & Development Budget	(2,444,015)	-
Adjust Operations & Maintenance Budget	(3,060,652)	-
Increase Commercial Parking Tax Rate	-	-
Street Use Fee Schedule Changes	-	-
Implement Seattle Transit Measure (STM) - Operating & Maintenance	20,431,711	-
Proposed Capital		
Adjust Capital Infrastructure Budget	(14,218,964)	-
Capital Real Estate Excise Tax Reductions	(1,562,138)	-
Levy Realignment in 3rd Ave Revitalization	(1,000,000)	-
Implement Seattle Transit Measure (STM) - Capital Improvement Program	4,459,144	-
Proposed Technical		
SDOT Fund Balancing	-	-
Shoreline Street Ends Updates	356,000	-
Operating and Maintenance Technical Adjustments	4,441,994	-
Reimbursable Technical Adjustments	(1,559,401)	-
Street Use Technical Adjustment	1,751,799	-
Debt Service Technical Adjustments	1,381,871	-
Streetcar Technical Adjustment	500,186	-
Operating and Maintenance Technical Adjustments - 2026 Transfers	-	-
First Hill Streetcar Technical Grant Adjustment	-	-
Ongoing Changes from Current Year Legislation	(2,659,709)	-

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Previous Out-Year Adjustments	46,831,200	-
CIP Technical Adjustments 2027	(6,249,946)	-
CIP Technical Adjustments 2028-2032	-	-
Ongoing CIP Other Funds Update - 2032	-	-
Ongoing CIP Real Estate Excise Tax (REET) Update - 2032	-	-
Real Estate Excise Tax Debt Service Update	-	-
Revenue Technical Adjustments	-	-
April Revenue Forecast Update	-	-
August Revenue Forecast Update	-	-
Total Incremental Changes	\$37,350,181	(9.00)
Total 2027 Proposed Budget	\$628,730,361	1282.00

Description of Incremental Budget Changes

Baseline

Reversal of One-Time Items

Expenditures \$(8,512,044)

This item reverses one-time changes made in the 2026 Adopted Budget.

Reduce SCERS Retirement Contribution Rate

Expenditures -

The City's employee retirement system, the Seattle City Employees Retirement System (SCERS) is a defined benefit pension program funded by a combination of salary-based employer (i.e., the City) and employee contributions, and investment earnings. Based on the updated actuarial valuation for 2026, this item reduces the employer contribution rate from the endorsed rate of 15.06% to the SCERS minimum actuarial required rate of 13.48% for 2027 and 13.52% for 2028. This change applies to the O&M budget.

Reduce SCERS Retirement Contribution Rate - CIP

Expenditures -

The City's employee retirement system, the Seattle City Employees Retirement System (SCERS) is a defined benefit pension program funded by a combination of salary-based employer (i.e., the City) and employee contributions, and investment earnings. Based on the updated actuarial valuation for 2026, this item reduces the employer contribution rate from the endorsed rate of 15.06% to the SCERS minimum actuarial required rate of 13.48% for 2027 and 13.52% for 2028. This change applies to the CIP budget.

Citywide Adjustments for Standard Cost Changes

Expenditures \$5,389,564

Citywide technical adjustments made in the baseline phase reflect changes to internal services costs, including rates from the Department of Finance & Administrative Services, Seattle Information Technology Department, Seattle Department of Human Resources, and for healthcare and other central cost factors. These adjustments reflect initial assumptions about these costs and inflators early in the budget process. This item pertains to these cost changes in

Seattle Department of Transportation

Operating and Maintenance budgets.

Citywide Adjustments for Standard Cost Changes - CIP

Expenditures -

Citywide technical adjustments made in the baseline phase reflect changes to internal services costs, including rates from the Department of Finance & Administrative Services, Seattle Information Technology Department, Seattle Department of Human Resources, and for healthcare and other central cost factors. These adjustments reflect initial assumptions about these costs and inflators early in the budget process. This item pertains to these cost changes in the CIP.

Central Baseline Revenue Adjustments

Revenues \$79,128,285

This change updates baseline revenues in the Seattle Department of Transportation to align the 2027 starting point for projected revenues.

Proposed Operating

Position Reductions

Position Allocation (7.00)

This item eliminates 7.0 FTE vacant positions scheduled to sunset in 2026. These positions were approved for close-out activities in the Levy to Move Seattle and are no longer needed for that purpose.

Increase Budget for Collision Evaluation Program

Expenditures \$207,000

This item increases budget for the collision evaluation program, a key component in SDOT's data collection that supports Vision Zero safety investments. This increase allows SDOT to match budget with increasing needs associated with the critical support work behind safety project expansion and acceleration.

General Fund Reductions

Expenditures \$(6,133,420)

Position Allocation (2.00)

This item reduces various SDOT General Fund programs by 10%. Many of these programs are supported by revenues sources other than the General Fund, so the impact of these reductions on overall program delivery is anticipated to be limited. This item also reduces 2.0 FTE positions that are currently vacant, which were approved for Unified Care Team expansion that were not ultimately needed. These reductions will not reduce SDOT's General Fund budget below the mandated General Fund minimum appropriation levels established in Ordinance 127053.

Levy Realignment in Electrification

Expenditures \$(1,000,000)

This item reduces budget in the operating and maintenance program tied to the Electrification element of the eight-year Seattle Transportation Levy. This change is intended to align Electrification project planning with budget. Additional changes were made in the 2026 Year-End Supplemental Budget Ordinance, including the creation of a new CIP Project (MC-TR-C163) to budget for capital expenditures related to this work. This reduction will not impact the planned scope of work for this effort.

Seattle Department of Transportation

Adjust Strategic Planning & Development Budget

Expenditures \$(2,444,015)

This item reduces budget in the Transportation Fund and shifts funding to the Automated Traffic Safety Camera Fund in several areas focused on strategic planning and development of safety work within SDOT. Reductions in this item include changes to curb space management, engineering functions, transportation studies and coordination activities. The proposed budget prioritizes preservation of programs where possible and makes select program reductions in areas that are expected to have deferred or delayed impacts to residents.

Adjust Operations & Maintenance Budget

Expenditures \$(3,060,652)

This item reduces budget in the Transportation Fund and the Transportation Benefit District Fund and includes funding source shifts from the Transportation Fund to the Automated Traffic Safety Camera (ATSC) Fund for several eligible safety programs. Most of the programs affected by this reduction are maintenance functions across the department, including street surface and sign maintenance, landscaping and tree maintenance, preventative and repair functions, and some roadway cleaning services.

The proposed budget prioritizes preservation of programs where possible and makes program reductions in areas that are expected to have deferred or delayed impacts on residents. This approach maintains safety and provides ongoing regular use of the various transportation assets in Seattle.

Increase Commercial Parking Tax Rate

Revenues \$9,282,474

This item increases the current Commercial Parking Tax rate from 14.5% to 17%. The 17% tax rate would equate to a \$0.75 increase above the current tax rate of 14% on a \$30 parking fee. This tax is assessed on parking in privately-owned parking facilities open to the public in the city. This change is a necessary component of the overall balancing strategy for the Transportation Fund, which would otherwise be in deficit position without this change.

Street Use Fee Schedule Changes

Revenues \$3,936,084

Companion legislation submitted with the 2027-2028 Proposed Budget includes fee increase legislation to better align Street Use fees with the actual cost of providing those services, consistent with guidance outlined in SMC 15.04.074. This item adds revenue to reflect the proposed increase. The proposal is a 5% increase to SDOT's hourly rate for review and inspection and a 30% increase to permit issuance, renewal, and modification fees. The changes help SDOT maintain service levels, reduce reliance on Use & Occupation fees, and improve cost recovery. The modifications also support positive uses of the right-of-way, aligning service rates and fees with policy goals that support businesses, homeowners, and the development of more livable communities.

Implement Seattle Transit Measure (STM) - Operating & Maintenance

Expenditures \$20,431,711

Revenues \$88,948,818

This item adds appropriation to implement the proposed STM package for 0.3% sales and use tax dedicating funding to provide additional transit service, fund streetcar operations and staffing support for Sound Transit 3 and expand the Transit Access Program (TAP). This change reflects the STM which, if approved by voters in November, would take effect starting in April 2027 and is anticipated to generate \$102 million in sales tax in 2027.

Seattle Department of Transportation

Proposed Capital

Adjust Capital Infrastructure Budget

Expenditures \$(14,218,964)

This item reduces budget across many CIP projects supported by the Transportation Fund and the Seattle Transportation Benefit District Fund to address projected revenue shortfalls in both funds. High priority safety projects will be funded with Automated Traffic Safety Camera revenues, including sidewalk improvements, ADA curb ramps, and school safety pedestrian investments. The reductions in this item are focused on projects that are ready to close out, release budgeted contingency, or defer specific scope elements that have not yet moved beyond early design stages. While it is possible some projects may experience slower delivery because of these reductions, this budget change prioritizes safety and continued operation of transportation assets where projects will see reduced budget.

Capital Real Estate Excise Tax Reductions

Expenditures \$(1,562,138)

This change reduces various CIP projects funded by Real Estate Excise Tax (REET), due to reduced REET revenue projections in the August forecast. Critical safety and maintenance needs are prioritized in this proposed budget so these reductions are expected to have minimal impact. Further adjustments to SDOT's REET budget will be evaluated in future budget years.

Levy Realignment in 3rd Ave Revitalization

Expenditures \$(1,000,000)

This item supports a transfer of budget between operating and capital functions for downtown mobility work delivered by the construction coordination mobility management team. This change is part one of a two-part transfer to support these functions alongside other reductions to the Transportation Fund. The other half of this transfer is included in the Capital Infrastructure Adjustments change item. The construction coordination work under this program will continue to be supported through this realignment of budget.

Implement Seattle Transit Measure (STM) - Capital Improvement Program

Expenditures \$4,459,144

This item increases appropriation to implement the proposed STM package for 0.3% sales and use tax dedicating funding to transit-focused capital improvements including First Hill Streetcar battery preplacement. This change reflects the STM which, if approved by voters in November, would take effect starting in April 2027 and is anticipated to generate \$102 million in sales tax in 2027.

Proposed Technical

SDOT Fund Balancing

Revenues \$8,404,382

This is a technical item to record a fund balancing entry for the Transportation Fund, Move Seattle Levy Fund, Transportation Levy Fund, Automated Traffic Safety Fund, Streetcar Operating Fund, and the Seattle Transportation Benefit District Fund, which are primarily managed by this department.

Shoreline Street Ends Updates

Expenditures \$356,000

This item adjusts SDOT's budget to account for updated projections for Shoreline Street End Revenue. This is an

Seattle Department of Transportation

annual change that aligns projected shoreline street end permit revenue with the budget for Shoreline Street End program and supports the management of shoreline street ends.

Operating and Maintenance Technical Adjustments

Expenditures	\$4,441,994
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This item implements budget adjustments related to cost inflation for labor and non-labor operating and maintenance programs. These are annual increases that reflect inflation and other base cost increases independent of direct service changes.

Reimbursable Technical Adjustments

Expenditures	\$(1,559,401)
Revenues	\$(2,842,059)

This technical change reduces ongoing budget expenditures and revenue assumptions in the Transportation Fund. These changes reflect updated assumptions about department-wide work that is reimbursable through various interdepartmental and partnership agreements along with fees to outside customers.

Street Use Technical Adjustment

Expenditures	\$1,751,799
Revenues	\$(4,015,141)

This technical adjustment aligns SDOT's budget with anticipated revenues and expenditures in SDOT's Street Use program, which is funded by permit issuance fees, hourly service fees, use and occupation fees, and modification fees. Revenues were lowered to reflect the continuing downturn in property development based on the August revenue forecast. Expenditures were increased to adjust for labor rate changes, workload updates, and inflation.

Debt Service Technical Adjustments

Expenditures	\$1,381,871
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This technical adjustment updates annual operating debt service obligations on historical bond issuance and reduces ongoing budget in the Transportation Fund.

Streetcar Technical Adjustment

Expenditures	\$500,186
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This technical change increases appropriations for the Seattle Streetcar Operations Fund. The increase reflects updated cost projections, including adjustments for inflation.

Operating and Maintenance Technical Adjustments - 2026 Transfers

Expenditures	-
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This technical adjustment applies 2026 net-zero transfers to the 2027 budget year across various operating and maintenance programs to align budgets with projected costs and correct errors in budget coding.

First Hill Streetcar Technical Grant Adjustment

Revenues	-
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This technical adjustment updates the grant year for a grant providing baseline revenue for First Hill Streetcar operations.

Seattle Department of Transportation

Ongoing Changes from Current Year Legislation

Expenditures	\$(2,659,709)
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This change includes ongoing changes resulting from current year legislation passed by City Council in 2026. For SDOT, this includes the ongoing transfer of the Seattle Transportation Levy Electrification program budget from operating and maintenance to a new CIP project of the same name (MC-TR-C163). See the CIP budget for more information.

Previous Out-Year Adjustments

Expenditures	\$46,831,200
Revenues	\$1,075,000

This item increases Capital Improvement Program project budgets that were previously approved in past supplemental budget legislation which updated budget and planning estimates. Please see the CIP budget for more information on individual capital project budgets.

CIP Technical Adjustments 2027

Expenditures	\$(6,249,946)
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This item adjusts various CIP project budgets to align them with planning assumptions, corrects errors from previous years, and cleans up budget coding for multiple projects across various funds. The net impact is a reduction of \$6.2 million in 2027. Please see the proposed CIP budget for more detail on individual CIP project budgets.

CIP Technical Adjustments 2028-2032

Expenditures	-
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This item adjusts various CIP project budgets to align them with planning assumptions, error corrections from previous years, and budget coding cleanup for multiple projects across various Funds. The net impact is a reduction of \$132 million in planning assumptions in future years. Please see the CIP budget for more detail on individual CIP project budgets.

Ongoing CIP Other Funds Update - 2032

Expenditures	-
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This item updates planning assumptions for 2032 Other Funds, in the CIP budget. Changes total \$224 million across all CIP projects. Please see the CIP budget for more information.

Ongoing CIP Real Estate Excise Tax (REET) Update - 2032

Expenditures	-
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This item updates planning assumptions for 2032, REET Fund, in the CIP budget. Changes total \$14 million. Please see the CIP budget for more information.

Real Estate Excise Tax Debt Service Update

Expenditures	-
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This item updates current and future year Real Estate Excise Tax debt service changes to SDOT's budget. There is a \$5.5 million increase in 2032 in the CIP.

Seattle Department of Transportation

Revenue Technical Adjustments

Revenues	\$(35,281,956)
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This change corrects SDOT-forecasted revenue projections for numerous transportation revenues, including forecasted transportation-specific revenues, interest, and cost center programs to align with baseline 2027 revenue projections. This is a companion change to centrally forecasted revenue updates.

April Revenue Forecast Update

Revenues	\$(60,227,239)
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This change incorporates updates from the April Revenue Forecast update.

August Revenue Forecast Update

Revenues	\$(3,879,539)
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This change incorporates updates from the August Revenue Forecast update.

Seattle Department of Transportation

Expenditure Overview

Appropriations	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
SDOT - BC-TR-16000 - Central Waterfront				
13000 - Transportation Fund	3,346,581	600,000	750,000	750,000
30020 - REET II Capital Fund	7,714	-	-	-
35040 - Waterfront LID #6751	15,403,740	-	-	-
35900 - Central Waterfront Improvement Fund	(2,199,773)	-	-	-
36900 - 2022 Multipurpose LTGO Bond Fund	3,302,517	-	-	-
37300 - 2025 Multipurpose LTGO Bond Fund	2,492,990	-	-	-
Total for BSL: BC-TR-16000	22,353,769	600,000	750,000	750,000
SDOT - BC-TR-19001 - Major Maintenance/Replacement				
00100 - General Fund	221,937	-	-	-
00164 - Unrestricted Cumulative Reserve Fund	-	458,600	-	-
10398 - Move Seattle Levy Fund	16,770,772	-	-	-
10399 - Transportation Levy Fund	25,006,925	69,426,523	74,793,235	132,265,947
10800 - Seattle Streetcar Operations	164,430	-	-	-
13000 - Transportation Fund	34,334,966	21,447,215	4,002,894	7,890,341
18500 - Automated Traffic Safety Camera Fund	190,821	-	2,533,000	3,322,500
19900 - Transportation Benefit District Fund	3,559,254	4,929,950	8,199,000	8,183,000
30010 - REET I Capital Fund	481,861	188,000	188,000	-
30020 - REET II Capital Fund	10,374,340	8,765,229	8,736,749	10,634,139
36810 - 2021 West Seattle Bridge Repair LTGO Bond Fund	844,248	-	-	-
Total for BSL: BC-TR-19001	91,949,553	105,215,517	98,452,878	162,295,927
SDOT - BC-TR-19002 - Major Projects				
10399 - Transportation Levy Fund	33,744	424,000	-	-
13000 - Transportation Fund	2,788,545	125,000	-	-
36810 - 2021 West Seattle Bridge Repair LTGO Bond Fund	10,750	-	-	-
Total for BSL: BC-TR-19002	2,833,039	549,000	-	-
SDOT - BC-TR-19003 - Mobility-Capital				
00100 - General Fund	324,974	602,000	-	-
00164 - Unrestricted Cumulative Reserve	914,294	1,989,400	-	-

Seattle Department of Transportation

Fund				
10398 - Move Seattle Levy Fund	46,292,820	5,590,000	3,833,520	-
10399 - Transportation Levy Fund	40,571,704	103,108,709	129,720,574	136,345,218
13000 - Transportation Fund	118,540,216	88,715,227	25,430,833	13,871,549
14500 - Payroll Expense Tax	-	1,558,106	-	-
18500 - Automated Traffic Safety Camera Fund	9,315,481	9,378,109	10,296,587	12,359,729
19900 - Transportation Benefit District Fund	17,739,124	18,968,411	18,669,248	14,684,961
30010 - REET I Capital Fund	2,785,971	3,267,419	350,000	-
30020 - REET II Capital Fund	10,037,016	1,560,574	319,092	5,146,598
Total for BSL: BC-TR-19003	246,521,600	234,737,955	188,619,854	182,408,055
SDOT - BC-TR-19004 - Capital General Expense				
30020 - REET II Capital Fund	6,984,596	6,547,877	6,179,388	6,187,174
Total for BSL: BC-TR-19004	6,984,596	6,547,877	6,179,388	6,187,174
SDOT - BO-TR-12001 - South Lake Union Streetcar Operations				
10800 - Seattle Streetcar Operations	4,679,007	4,533,989	4,692,679	4,856,921
Total for BSL: BO-TR-12001	4,679,007	4,533,989	4,692,679	4,856,921
SDOT - BO-TR-12002 - First Hill Streetcar Operations				
10800 - Seattle Streetcar Operations	9,975,707	9,757,014	10,098,510	10,451,958
Total for BSL: BO-TR-12002	9,975,707	9,757,014	10,098,510	10,451,958
SDOT - BO-TR-16000 - Waterfront and Civic Projects				
13000 - Transportation Fund	4,774,907	9,626,786	9,972,480	10,321,517
14500 - Payroll Expense Tax	250,000	-	-	-
19900 - Transportation Benefit District Fund	2,296,000	-	3,120,000	3,229,200
35900 - Central Waterfront Improvement Fund	-	-	-	-
Total for BSL: BO-TR-16000	7,320,906	9,626,786	13,092,480	13,550,717
SDOT - BO-TR-17001 - Bridges & Structures				
00100 - General Fund	5,501,500	2,816,158	2,710,616	2,708,170
13000 - Transportation Fund	8,149,735	11,590,819	10,541,695	10,879,961
18500 - Automated Traffic Safety Camera Fund	-	-	649,980	672,730
19900 - Transportation Benefit District Fund	2,556,856	2,611,224	2,702,151	2,796,726
Total for BSL: BO-TR-17001	16,208,091	17,018,201	16,604,442	17,057,587

Seattle Department of Transportation

SDOT - BO-TR-17003 - Mobility Operations

00100 - General Fund	28,278,283	26,652,430	22,581,344	22,399,580
10398 - Move Seattle Levy Fund	1,964,451	-	-	-
10399 - Transportation Levy Fund	7,473,593	13,612,931	10,685,635	11,059,543
13000 - Transportation Fund	27,873,131	26,818,260	21,307,382	22,268,094
18500 - Automated Traffic Safety Camera Fund	568,124	2,004,011	6,055,760	6,267,709
19900 - Transportation Benefit District Fund	42,863,272	55,231,428	69,365,726	85,648,504
Total for BSL: BO-TR-17003	109,020,855	124,319,059	129,995,846	147,643,429

SDOT - BO-TR-17004 - ROW Management

00100 - General Fund	-	1,597,592	1,465,648	1,516,946
13000 - Transportation Fund	46,613,610	48,911,076	49,889,050	51,635,617
14500 - Payroll Expense Tax	-	1,767,725	-	-
Total for BSL: BO-TR-17004	46,613,610	52,276,393	51,354,698	53,152,563

SDOT - BO-TR-17005 - Maintenance Operations

00100 - General Fund	14,022,047	18,881,199	17,798,359	17,550,208
10399 - Transportation Levy Fund	4,175,821	4,059,450	4,323,795	4,475,129
13000 - Transportation Fund	34,470,820	36,222,817	31,663,694	34,076,381
14500 - Payroll Expense Tax	942,889	-	-	-
19900 - Transportation Benefit District Fund	4,161,865	4,238,962	3,095,816	4,518,711
Total for BSL: BO-TR-17005	57,773,441	63,402,428	56,881,664	60,620,429

SDOT - BO-TR-17006 - Parking Enforcement

00100 - General Fund	-	-	-	-
Total for BSL: BO-TR-17006	-	-	-	-

SDOT - BO-TR-18001 - Leadership and Administration

00100 - General Fund	(204)	-	-	-
13000 - Transportation Fund	(14,810,720)	-	-	-
Total for BSL: BO-TR-18001	(14,810,925)	-	-	-

SDOT - BO-TR-18002 - General Expense

00100 - General Fund	8,442,757	9,035,407	14,424,971	15,955,153
13000 - Transportation Fund	33,668,794	22,424,079	23,448,950	24,175,709
19900 - Transportation Benefit District Fund	10,200,000	13,600,000	14,134,000	14,610,178
Total for BSL: BO-TR-18002	52,311,551	45,059,486	52,007,921	54,741,040

Department Total	659,734,802	673,643,705	628,730,361	713,715,800
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Department Full-Time Equivalents Total*	1,188.50	1,291.00	1,282.00	1,282.00
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Seattle Department of Transportation

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

Budget Summary by Fund Seattle Department of Transportation

	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
00100 - General Fund	56,791,293	59,584,785	58,980,937	60,130,056
00164 - Unrestricted Cumulative Reserve Fund	914,294	2,448,000	-	-
10398 - Move Seattle Levy Fund	65,028,043	5,590,000	3,833,520	-
10399 - Transportation Levy Fund	77,261,787	190,631,613	219,523,239	284,145,837
10800 - Seattle Streetcar Operations	14,819,145	14,291,003	14,791,189	15,308,879
13000 - Transportation Fund	299,750,585	266,481,278	177,006,978	175,869,169
14500 - Payroll Expense Tax	1,192,889	3,325,831	-	-
18500 - Automated Traffic Safety Camera Fund	10,074,426	11,382,120	19,535,327	22,622,668
19900 - Transportation Benefit District Fund	83,376,371	99,579,975	119,285,941	133,671,280
30010 - REET I Capital Fund	3,267,831	3,455,419	538,000	-
30020 - REET II Capital Fund	27,403,666	16,873,680	15,235,229	21,967,911
35040 - Waterfront LID #6751	15,403,740	-	-	-
35900 - Central Waterfront Improvement Fund	(2,199,773)	-	-	-
36810 - 2021 West Seattle Bridge Repair LTGO Bond Fund	854,998	-	-	-
36900 - 2022 Multipurpose LTGO Bond Fund	3,302,517	-	-	-
37300 - 2025 Multipurpose LTGO Bond Fund	2,492,990	-	-	-
Budget Totals for SDOT	659,734,802	673,643,705	628,730,361	713,715,800

Seattle Department of Transportation

Revenue Overview

2027 Estimated Revenues

Account Code	Account Name	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
322040	Nonbus Lic&Perm-Comm Park	630,475	616,832	629,604	636,356
322170	Nonbus Lic&Perm-Truck Overload	149,171	151,029	145,000	145,000
322260	Nonbus Lic&Perm-Meter Hood Fee	2,872,724	3,437,960	3,751,688	3,843,205
344010	Street Maintenance & Repair	(67,741)	-	-	-
344020	Vehicle & Equipment Repair	(169)	-	-	-
344900	Transportation-Other Rev	58,869	-	-	-
360290	Parking Fees	33,620,035	32,168,400	32,787,420	33,128,639
Total Revenues for: 00100 - General Fund		37,263,364	36,374,221	37,313,712	37,753,200
311010	Real & Personal Property Taxes	76	-	-	-
Total Revenues for: 10394 - Bridging The Gap Levy Fund		76	-	-	-
311010	Real & Personal Property Taxes	826,237	-	-	-
344900	Transportation-Other Rev	9,948	-	-	-
360020	Inv Earn-Residual Cash	-	-	-	-
Total Revenues for: 10398 - Move Seattle Levy Fund		836,185	-	-	-
400000	Use of/Contribution to Fund Balance	-	5,590,000	3,833,520	-
Total Resources for:10398 - Move Seattle Levy Fund		836,185	5,590,000	3,833,520	-
311000	Property Taxes	-	188,870,000	190,758,700	192,666,287
311010	Real & Personal Property Taxes	184,355,232	-	-	-
Total Revenues for: 10399 - Transportation Levy Fund		184,355,232	188,870,000	190,758,700	192,666,287
400000	Use of/Contribution to Fund Balance	-	1,761,613	28,764,539	91,479,550
Total Resources for:10399 - Transportation Levy Fund		184,355,232	190,631,613	219,523,239	284,145,837
331110	Direct Fed Grants	426,110	-	-	-
344050	Transit Charges	-	60,000	-	-
344900	Transportation-Other Rev	221,727	-	-	-
360020	Inv Earn-Residual Cash	-	10,000	10,000	10,000

Seattle Department of Transportation

360360	Sponsorship And Royalties	233,796	242,000	238,000	235,000
374030	Capital Contr-Fed Dir Grants	-	409,685	424,024	438,866
397010	Operating Transfers In	10,200,000	13,600,000	14,134,000	14,610,178
Total Revenues for: 10800 - Seattle Streetcar Operations		11,081,634	14,321,685	14,806,024	15,294,044
400000	Use of/Contribution to Fund Balance	-	(30,682)	(14,835)	14,835
Total Resources for:10800 - Seattle Streetcar Operations		11,081,634	14,291,003	14,791,189	15,308,879
313020	Sales & Use Tax	189,657	-	-	-
316020	B&O Tax-Admissions Rev	(3,761)	-	-	-
316060	B&O Tax-Commercial Parking	51,347,243	52,100,699	63,228,895	65,377,166
318020	Employee Hrs Tax	-	353,000	-	-
318060	Comm Parking Tax Penalties Int	90,837	-	-	-
321900	Bus Lic&Perm-Other	-	1,546,940	1,820,000	1,820,000
322040	Nonbus Lic&Perm-Comm Park	-	36,392	118,000	118,000
322060	Nonbus Lic&Perm-Sign	-	-	-	-
322150	Nonbus Lic&Perm-Issuance	8,787,779	9,455,000	12,658,910	13,179,194
322160	Nonbus Lic&Perm-Renewal	1,694,669	-	-	-
322180	Nonbus Lic&Perm-Oth Street Use	151,352	-	-	-
322190	Nonbus Lic&Perm-Penalties	2,160	-	-	-
322900	Nonbus Lic&Perm-Other	2,413,400	4,055,529	2,793,600	2,812,600
330020	Intergov-Revenues	450,363	1,515,374	4,700,000	4,700,000
331000	Direct Federal Grants	-	4,230,000	1,500,000	-
331110	Direct Fed Grants	31,718,445	54,610,066	15,291,000	2,544,000
333110	Ind Fed Grants	46,590,064	871,302	-	-
334010	State Grants	13,830,406	15,150,000	1,100,000	-
335011	Multimodal Transportation Dist	1,262,637	1,013,000	996,000	996,000
335050	Mtr Veh Fuel Tx-St Improvement	13,959,721	14,405,750	14,405,750	14,405,750
337050	Proceeds-Countywide Tax Levy	63,546	-	-	-
337070	Payment In Lieu Of Taxes	-	95,000	65,000	65,000
341300	Administrative Fees & Charges	467,724	-	-	-
341360	Fees	(689)	-	-	-
344010	Street Maintenance & Repair	(341,484)	-	-	-
344020	Vehicle & Equipment Repair	(400)	-	-	-
344070	Street Occupation Rev	-	18,654,000	16,261,000	16,400,000
344080	Street Use Rev	14,265,917	1,511,714	-	-
344090	Annual Fees Rev	1,143,402	893,000	1,810,000	1,810,000
344130	Plan Review & Inspection	17,413,491	22,355,855	21,465,888	22,348,141
344900	Transportation-Other Rev	68,694,660	38,747,070	32,953,014	37,775,396
350030	Parking Infraction Penalties	595,722	2,150,000	-	-

Seattle Department of Transportation

350180	Misc Fines & Penalties	145,442	-	-	-
350190	Nsf Check Fees	20	-	-	-
360020	Inv Earn-Residual Cash	2,178,563	1,508,000	143,000	793,000
360210	Oth Interest Earnings	31	-	-	-
360220	Interest Earned On Delinquent A	428,647	-	-	-
360250	Other Equip/Vehicle Rentals	(13,596)	-	-	-
360310	Lt Space/Facilities Leases	217,800	254,000	254,000	254,000
360380	Sale Of Junk Or Salvage	6,239	-	-	-
360580	Uncollectible Expense - Misc	(317,435)	-	-	-
360750	Misc Reimb Adj-Pers & Other	-	608,911	-	-
360900	Miscellaneous Revs-Other Rev	16,360	320,000	-	-
395010	Sales Of Land & Buildings	19,793	35,000	4,893,000	219,500
Total Revenues for: 13000 - Transportation Fund		277,468,723	246,475,602	196,457,057	185,617,747
400000	Use of/Contribution to Fund Balance	-	20,612,676	(19,060,079)	(9,336,578)
Total Resources for:13000 - Transportation Fund		277,468,723	267,088,278	177,396,978	176,281,169
350010	Traffic Infractn Penal, Non-Pa	-	-	30,790,814	37,853,527
350030	Parking Infraction Penalties	9,234,531	17,671,025	-	-
360020	Inv Earn-Residual Cash	-	367,638	396,000	792,000
Total Revenues for: 18500 - Automated Traffic Safety Camera Fund		9,234,531	18,038,663	31,186,814	38,645,527
400000	Use of/Contribution to Fund Balance	-	(1,028,004)	(790,557)	(2,966,884)
Total Resources for:18500 - Automated Traffic Safety Camera Fund		9,234,531	17,010,659	30,396,257	35,678,643
313020	Sales & Use Tax	54,348,585	56,632,502	102,745,100	119,981,104
317030	Trans Ben Dist Vehicle Fees	20,150,384	22,122,777	19,886,046	20,003,778
360020	Inv Earn-Residual Cash	-	1,240,000	983,000	2,122,416
Total Revenues for: 19900 - Transportation Benefit District Fund		74,498,969	79,995,279	123,614,147	142,107,298
400000	Use of/Contribution to Fund Balance	-	19,584,696	(4,328,206)	(8,436,018)
Total Resources for:19900 - Transportation Benefit District Fund		74,498,969	99,579,975	119,285,941	133,671,280
391030	Lid Bond Proceeds	6,420,366	-	-	-
Total Revenues for: 35040 - Waterfront LID #6751		6,420,366	-	-	-
337080	Other Private Contrib & Dons	13,000,000	-	-	-

Seattle Department of Transportation

Total Revenues for: 35900 - Central Waterfront Improvement Fund	13,000,000	-	-	-
Total SDOT Resources	614,159,079	630,565,749	602,540,836	682,839,008

Seattle Department of Transportation

Appropriations by Budget Summary Level and Program

SDOT - BC-TR-16000 - Central Waterfront

The purpose of the Central Waterfront Budget Summary Level is to design, manage, and construct improvements to the transportation infrastructure and public spaces along the Central Waterfront.

Program Expenditures	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Central Waterfront	22,353,769	600,000	750,000	750,000
Total	22,353,769	600,000	750,000	750,000
Full-time Equivalents Total*	1.00	6.50	6.50	6.50

**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.*

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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Bridges & Structures	46,134,372	32,763,242	39,405,921	49,216,072
Landslide Mitigation	414,028	2,200,395	2,386,049	504,965
Roads	30,635,063	56,082,368	38,426,945	92,939,298
Sidewalk Maintenance	9,101,308	9,066,395	8,651,161	9,300,912
Signs, Signals and Markings	1,553,852	2,517,180	3,620,874	4,403,753
Streetcar Repair	164,430	-	3,200,000	3,200,000
Trails and Bike Paths	2,980,506	2,165,327	2,269,928	2,221,927
Urban Forestry	965,995	420,610	492,000	509,000
Total	91,949,553	105,215,517	98,452,878	162,295,927
Full-time Equivalents Total*	108.25	110.25	110.25	110.25

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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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Bridges & Structures	46,134,372	32,763,242	39,405,921	49,216,072
Full Time Equivalents Total	22.75	24.75	24.75	24.75

Seattle Department of Transportation

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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Landslide Mitigation	414,028	2,200,395	2,386,049	504,965
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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Roads	30,635,063	56,082,368	38,426,945	92,939,298
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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Sidewalk Maintenance	9,101,308	9,066,395	8,651,161	9,300,912
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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Signs, Signals and Markings	1,553,852	2,517,180	3,620,874	4,403,753
Full Time Equivalents Total	1.00	1.00	1.00	1.00

Seattle Department of Transportation

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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Streetcar Repair	164,430	-	3,200,000	3,200,000

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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Trails and Bike Paths	2,980,506	2,165,327	2,269,928	2,221,927
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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Urban Forestry	965,995	420,610	492,000	509,000
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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Alaskan Way Viaduct	64,978	-	-	-
Magnolia Bridge Replacement	33,744	424,000	-	-
SR-520	2,734,317	125,000	-	-
Total	2,833,039	549,000	-	-
Full-time Equivalents Total*	24.50	24.50	24.50	24.50

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Seattle Department of Transportation

The following information summarizes the programs in Major Projects Budget Summary Level:

Alaskan Way Viaduct

The purpose of the Alaskan Way Viaduct and Seawall Replacement Program is to fund the City's involvement in the replacement of the seismically-vulnerable viaduct and seawall. The Alaskan Way Viaduct is part of State Route 99, which carries one-quarter of the north-south traffic through downtown Seattle and is a major truck route serving the city's industrial areas

	2025	2026	2027	2028
Expenditures/FTE	Actuals	Adopted	Proposed	Proposed
Alaskan Way Viaduct	64,978	-	-	-
Full Time Equivalents Total	23.00	23.00	23.00	23.00

Magnolia Bridge Replacement

	2025	2026	2027	2028
Expenditures/FTE	Actuals	Adopted	Proposed	Proposed
Magnolia Bridge Replacement	33,744	424,000	-	-

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.

	2025	2026	2027	2028
Expenditures/FTE	Actuals	Adopted	Proposed	Proposed
SR-520	2,734,317	125,000	-	-
Full Time Equivalents Total	1.50	1.50	1.50	1.50

Seattle Department of Transportation

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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Corridor & Intersection Imprv	58,953,426	71,395,253	52,421,612	38,008,899
Freight Mobility	22,344,432	4,648,283	6,432,893	7,216,222
Intelligent Transp System	4,047,935	2,447,362	2,521,646	2,558,902
Neighborhood Enhancements	10,740,865	25,664,028	18,278,139	19,686,150
New Trails and Bike Paths	36,520,347	32,638,546	24,232,647	30,420,135
Sidewalks & Ped Facilities	34,536,031	47,369,805	49,868,634	50,855,414
Transit & HOV	79,378,563	50,574,678	34,864,283	33,662,333
Total	246,521,600	234,737,955	188,619,854	182,408,055
Full-time Equivalents Total*	209.00	241.00	241.00	241.00

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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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Corridor & Intersection Imprv	58,953,426	71,395,253	52,421,612	38,008,899
Full Time Equivalents Total	47.50	54.50	54.50	54.50

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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Freight Mobility	22,344,432	4,648,283	6,432,893	7,216,222
Full Time Equivalents Total	5.50	5.50	5.50	5.50

Seattle Department of Transportation

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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Intelligent Transp System	4,047,935	2,447,362	2,521,646	2,558,902
Full Time Equivalents Total	11.25	11.25	11.25	11.25

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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Neighborhood Enhancements	10,740,865	25,664,028	18,278,139	19,686,150
Full Time Equivalents Total	26.25	27.25	27.25	27.25

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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
New Trails and Bike Paths	36,520,347	32,638,546	24,232,647	30,420,135
Full Time Equivalents Total	2.00	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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Sidewalks & Ped Facilities	34,536,031	47,369,805	49,868,634	50,855,414
Full Time Equivalents Total	90.50	113.50	113.50	113.50

Seattle Department of Transportation

Transit & HOV

The purpose of the Transit & HOV Program is to move more people in less time throughout the city.

	2025	2026	2027	2028
Expenditures/FTE	Actuals	Adopted	Proposed	Proposed
Transit & HOV	79,378,563	50,574,678	34,864,283	33,662,333
Full Time Equivalents Total	26.00	27.00	27.00	27.00

SDOT - BC-TR-19004 - Capital General Expense

The purpose of the Capital General Expense Budget Summary Level is to meet debt service obligations on funds borrowed to meet the Seattle Department of Transportation's capital expenditure requirements.

Program Expenditures	2025	2026	2027	2028
	Actuals	Adopted	Proposed	Proposed
Capital Debt Service	6,984,596	6,547,877	6,179,388	6,187,174
Total	6,984,596	6,547,877	6,179,388	6,187,174

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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	2025	2026	2027	2028
	Actuals	Adopted	Proposed	Proposed
S Lake Union Streetcar Ops	4,679,007	4,533,989	4,692,679	4,856,921
Total	4,679,007	4,533,989	4,692,679	4,856,921

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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	2025	2026	2027	2028
	Actuals	Adopted	Proposed	Proposed
First Hill Streetcar Ops	9,975,707	9,757,014	10,098,510	10,451,958
Total	9,975,707	9,757,014	10,098,510	10,451,958

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Seattle Department of Transportation

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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Waterfront and Civic Projects	7,320,906	9,626,786	13,092,480	13,550,717
Total	7,320,906	9,626,786	13,092,480	13,550,717
Full-time Equivalents Total*	1.00	21.00	21.00	21.00

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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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Bridge Operations	4,836,289	4,762,394	4,671,382	4,792,169
Engineering & Ops Support	1,035,425	1,506,179	912,833	918,874
Structures Engineering	1,979,828	1,829,185	1,772,649	1,862,798
Structures Maintenance	8,356,548	8,920,443	9,247,578	9,483,746
Total	16,208,091	17,018,201	16,604,442	17,057,587
Full-time Equivalents Total*	62.00	62.00	62.00	62.00

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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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Bridge Operations	4,836,289	4,762,394	4,671,382	4,792,169
Full Time Equivalents Total	17.50	17.50	17.50	17.50

Seattle Department of Transportation

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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Engineering & Ops Support	1,035,425	1,506,179	912,833	918,874
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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Structures Engineering	1,979,828	1,829,185	1,772,649	1,862,798
Full Time Equivalents Total	6.50	6.50	6.50	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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Structures Maintenance	8,356,548	8,920,443	9,247,578	9,483,746
Full Time Equivalents Total	35.00	35.00	35.00	35.00

Seattle Department of Transportation

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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Commuter Mobility	23,645,855	26,451,277	21,095,715	21,701,095
Neighborhoods	1,315,660	621,603	629,551	649,831
Parking & CurbSpace	17,065,398	18,598,591	16,371,063	16,532,603
Signs & Markings	6,309,712	5,335,422	5,573,187	5,690,907
Traffic Signals	15,836,226	13,740,732	13,911,309	14,338,006
Transit Operations	41,618,979	52,991,591	66,931,604	83,129,186
Urban Planning	3,229,026	6,579,843	5,483,417	5,601,801
Total	109,020,855	124,319,059	129,995,846	147,643,429
Full-time Equivalents Total*	185.75	191.75	184.75	184.75

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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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Commuter Mobility	23,645,855	26,451,277	21,095,715	21,701,095
Full Time Equivalents Total	62.25	63.25	57.25	57.25

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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Neighborhoods	1,315,660	621,603	629,551	649,831
Full Time Equivalents Total	6.50	6.50	6.50	6.50

Seattle Department of Transportation

Parking & Curbpace

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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Parking & Curbpace	17,065,398	18,598,591	16,371,063	16,532,603
Full Time Equivalents Total	35.00	38.00	38.00	38.00

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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Signs & Markings	6,309,712	5,335,422	5,573,187	5,690,907
Full Time Equivalents Total	25.50	25.50	24.50	24.50

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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Traffic Signals	15,836,226	13,740,732	13,911,309	14,338,006
Full Time Equivalents Total	33.25	33.25	33.25	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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Transit Operations	41,618,979	52,991,591	66,931,604	83,129,186
Full Time Equivalents Total	5.75	6.75	6.75	6.75

Seattle Department of Transportation

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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Urban Planning	3,229,026	6,579,843	5,483,417	5,601,801
Full Time Equivalents Total	17.50	18.50	18.50	18.50

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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
St Use Permit & Enforcement	46,613,610	51,776,393	51,354,698	53,152,563
Street Use Contingent Budget	-	500,000	-	-
Total	46,613,610	52,276,393	51,354,698	53,152,563
Full-time Equivalents Total*	140.25	146.25	146.25	146.25

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

The following information summarizes the programs in ROW Management Budget Summary Level:

St Use Permit & Enforcement

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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
St Use Permit & Enforcement	46,613,610	51,776,393	51,354,698	53,152,563
Full Time Equivalents Total	140.25	146.25	146.25	146.25

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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Street Use Contingent Budget	-	500,000	-	-

Seattle Department of Transportation

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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Emergency Response	7,560,342	8,838,198	8,506,716	8,715,496
Operations Support	12,994,120	11,976,861	9,703,807	10,092,727
Pavement Management/Repair	14,815,934	18,459,928	15,860,364	18,520,171
Street Cleaning	12,707,831	13,624,601	12,232,970	12,402,773
Tree & Landscape Maintenance	9,695,214	10,502,840	10,577,807	10,889,262
Total	57,773,441	63,402,428	56,881,664	60,620,429
Full-time Equivalents Total*	204.50	228.50	226.50	226.50

**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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Emergency Response	7,560,342	8,838,198	8,506,716	8,715,496
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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Operations Support	12,994,120	11,976,861	9,703,807	10,092,727
Full Time Equivalents Total	69.50	69.50	67.50	67.50

Seattle Department of Transportation

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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Pavement Management/Repair	14,815,934	18,459,928	15,860,364	18,520,171
Full Time Equivalents Total	68.25	68.25	68.25	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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Street Cleaning	12,707,831	13,624,601	12,232,970	12,402,773
Full Time Equivalents Total	22.50	43.50	43.50	43.50

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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Tree & Landscape Maintenance	9,695,214	10,502,840	10,577,807	10,889,262
Full Time Equivalents Total	25.25	28.25	28.25	28.25

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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Parking Enforcement	-	-	-	-
Total	-	-	-	-
Full-time Equivalents Total*	(2.00)	(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.*

Seattle Department of Transportation

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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Citywide Indirect Costs	54,893,609	55,021,585	62,823,065	65,377,785
Departmental Indirect Costs	24,213,115	27,291,324	27,672,819	28,696,813
Divisional Indirect Costs	18,378,400	17,044,809	25,319,004	26,342,161
Indirect Cost Recovery Offset	(112,458,449)	(99,357,718)	(115,814,888)	(120,416,759)
Pooled Benefits and PTO	162,400	-	-	-
Total	(14,810,925)	-	-	-
Full-time Equivalents Total*	254.25	261.25	261.25	261.25

**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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Citywide Indirect Costs	54,893,609	55,021,585	62,823,065	65,377,785

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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Departmental Indirect Costs	24,213,115	27,291,324	27,672,819	28,696,813
Full Time Equivalents Total	151.00	158.00	158.00	158.00

Seattle Department of Transportation

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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Divisional Indirect Costs	18,378,400	17,044,809	25,319,004	26,342,161
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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Indirect Cost Recovery Offset	(112,458,449)	(99,357,718)	(115,814,888)	(120,416,759)

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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Pooled Benefits and PTO	162,400	-	-	-

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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Citywide Initiatives	10,200,012	13,957,000	14,134,000	14,610,178
Debt Service	33,968,032	22,067,079	23,448,950	24,175,709
Judgment & Claims	8,143,507	9,035,407	14,424,971	15,955,153
Total	52,311,551	45,059,486	52,007,921	54,741,040

**FTE totals are provided for informational 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:

Seattle Department of Transportation

Citywide Initiatives

The purpose of the Citywide Initiatives program is to support citywide or multi-departmental system or process improvement initiatives.

	2025	2026	2027	2028
Expenditures/FTE	Actuals	Adopted	Proposed	Proposed
Citywide Initiatives	10,200,012	13,957,000	14,134,000	14,610,178

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

	2025	2026	2027	2028
Expenditures/FTE	Actuals	Adopted	Proposed	Proposed
Debt Service	33,968,032	22,067,079	23,448,950	24,175,709

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.

	2025	2026	2027	2028
Expenditures/FTE	Actuals	Adopted	Proposed	Proposed
Judgment & Claims	8,143,507	9,035,407	14,424,971	15,955,153

Office of Sustainability and Environment

Lylianna Allala, Director

(206) 256-5158

<https://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 advance healthy communities and facilitate a just transition from fossil fuels, while prioritizing people and communities most affected by economic, racial, and environmental injustices. OSE's work focuses on the following areas:

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

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

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

Budget Snapshot

	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Department Support				
General Fund Support	10,658,963	14,843,713	14,189,985	14,215,735
Other Funding - Operating	18,734,244	18,944,170	24,028,354	19,808,553
Total Operations	29,393,207	33,787,883	38,218,339	34,024,288
Total Appropriations	29,393,207	33,787,883	38,218,339	34,024,288
 Full-Time Equivalents Total*	 54.50	 55.50	 55.50	 55.50

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

Office of Sustainability and Environment

Budget Overview

The 2027-28 Proposed Budget focuses on maintaining OSE's core commitments around climate, environment, and sustainable communities. The proposed budget includes significant new funding to support food security and maintains OSE's major programs and commitments surrounding climate and the Seattle Green New Deal. The net effect of these changes is that OSE's proposed budget will increase by \$4.4 million in 2027 and 2028.

Enhanced Food Access Support

Supporting food access and addressing rising food insecurity is a priority for Mayor Wilson and the proposed budget increases funding for:

- Continuing the 2026 expansion of the Fresh Bucks voucher program by including \$6.3 million in ongoing General Fund funding. This funding supports more than 8,000 additional households and sustains an increased monthly benefit of \$60.
- Universal school meals in Seattle Public Schools during the 2027-28 academic year with \$4 million from the Families, Education, Preschool, and Promise (FEPP) Levy.

Continued Green New Deal and Climate Programming

The 2027-2028 Proposed Budget reflects difficult decisions made to stabilize the City's financial position and put the budget on sustainable footing. These reductions prioritize direct service delivery where possible.

Three major changes are proposed in the 2027-2028 Proposed Budget to help address the budget deficit:

- Shifting \$640,000 of staffing and administration costs for the Buildings and Energy program from General Fund to the JumpStart Payroll Expense Tax Fund (JumpStart tax);
- Adding \$400,000 of JumpStart tax to support staffing and administration for the Municipal Energy Efficiency Program (MEEP);
- Reducing by \$300,000 (out of \$4.5 million) Building Navigator Grants for compliance with Seattle's Building Emissions Performance Standards Greenhouse Gas Intensity Targets.

Additionally, this budget proposes transferring \$200,000 JumpStart tax for Duwamish Valley Small Business Support to the Office of Economic Development (OED) to consolidate workforce and business efforts in that department. It is anticipated that place-based business support in the Duwamish Valley will continue.

Overall, the proposed budget allocates \$16.5 million of JumpStart tax for Green New Deal programming. This includes:

- \$4.9 million for climate staffing and administration (including the \$1.4 million in funding shifts described above);
- \$4.2 million for continued Building Navigator Grants;
- \$1.25 million for the Environmental Justice Fund;
- \$1 million for Clean Energy Apprenticeships;
- \$800,000 for Clean Heat Program heat pump rebates;
- \$500,000 for Duwamish Valley Program Youth Leadership
- \$300,000 for Duwamish Valley urban forestry;

Green New Deal spending in other departments includes \$1.8 million in the Office of Housing (OH) for fully-funded heat pump conversions from oil home heating through the Clean Heat Program, and \$1.1 million in debt service costs in Finance and Administrative Services for EV charging infrastructure.

Office of Sustainability and Environment

Incremental Budget Changes

Office of Sustainability and Environment

	Dollars	FTE
2026 Adopted Budget	33,787,883	55.50
Baseline		
Baseline Adjustment to Remove 2026 One-Time Items	(6,665,628)	-
Technical corrections to align with new project structure	-	-
Citywide Adjustments for Standard Cost Changes	885,063	-
Reduce SCERS Retirement Contribution Rate	(104,474)	-
Proposed Operating		
Continue Fresh Bucks Increased Service Levels	6,275,495	-
FEPP Levy Funding for Universal School Meals at Seattle Public Schools in the 2027-28 School Year	4,140,000	-
Shift Building and Energy Policy Staffing Costs to Jumpstart Payroll Expense Tax Funding	-	-
Fund Municipal Energy Efficiency Program Staff with Jumpstart Payroll Expense Tax	400,000	-
Shift Duwamish Valley Small Business Support to Office of Economic Development	(200,000)	-
Reduce Funding for Building Navigator Grants	(300,000)	-
Proposed Technical		
Align Department Revenues with the April Forecast	-	-
Align Department Revenues with the August Forecast	-	-
Total Incremental Changes	\$4,430,456	-
Total 2027 Proposed Budget	\$38,218,339	55.50

Description of Incremental Budget Changes

Baseline

Baseline Adjustment to Remove 2026 One-Time Items

Expenditures \$(6,665,628)

This is a technical adjustment that removes 2026 budget actions funded on a one-time basis from OSE's 2027 and 2028 baselines. This comprises: \$6,275,000 for the expansion of Fresh Bucks, \$200,000 in one-time support for farmers markets, \$100,000 to support an Urban Forestry Statement of Legislative Intent (evaluating tree canopy policies and department structuring and resourcing), and \$75,000 in one-time support for climate resiliency planning at the Georgetown Neighborhood Center. These actions are all funded with General Fund.

Office of Sustainability and Environment

Technical corrections to align with new project structure

Expenditures -

This item makes technical corrections to align project and account budgets within OSE. There is no net budgetary impact from these changes.

Citywide Adjustments for Standard Cost Changes

Expenditures \$885,063

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

Reduce SCERS Retirement Contribution Rate

Expenditures \$(104,474)

The City's employee retirement system, the Seattle City Employees Retirement System (SCERS) is a defined benefit pension program funded by a combination of salary-based employer (i.e., the City) and employee contributions, and investment earnings. Based on the updated actuarial valuation for 2026, this item reduces the employer contribution rate from the endorsed rate of 15.06% to the SCERS minimum actuarial required rate of 13.48% for 2027 and 13.52% for 2028.

Proposed Operating

Continue Fresh Bucks Increased Service Levels

Expenditures \$6,275,495

This item increases General Fund appropriation authority to maintain higher Fresh Bucks service levels that were funded on a one-time basis in 2026. This increased funding allows Fresh Bucks to continue supporting a monthly benefit level of \$60 (an increase from \$40 prior to 2026) and to maintain higher enrollments of 8,000 households or more. This action also provides ongoing funding for OSE to hire a permanent Customer Service Representative to provide customer support. OSE will use an existing vacant position to fill this role.

Fresh Bucks is a healthy food program that helps Seattle residents afford fruits and vegetables. The program provides income-eligible enrolled households with monthly vouchers to buy fruits and vegetables at more than 57 participating retailers. Currently, Fresh Bucks has nearly 20,000 households enrolled and receiving benefits with a total budget over \$11 million.

FEPP Levy Funding for Universal School Meals at Seattle Public Schools in the 2027-28 School Year

Expenditures \$4,140,000

This item provides funding from the Families, Education, Preschool, and Promise (FEPP) Levy for OSE to administer contracts with Seattle Public Schools for universal school meals. This action supports the Mayor's plan to fund early implementation of universal school meals at Seattle Public Schools in advance of anticipated future state funding. An additional \$3.6 million was provided to OSE in the 2026 Midyear Supplemental Budget for the 2026-27 school year.

Office of Sustainability and Environment

Shift Building and Energy Policy Staffing Costs to Jumpstart Payroll Expense Tax Funding

Expenditures

-

This item shifts \$640,000 in General Fund funding that currently supports labor and administration for the Buildings and Energy Policy to the JumpStart tax. This aligns funding for staff with program funding that is JumpStart funded. This funding shift helps preserve limited General Fund resources while avoiding reductions to Green New Deal-supported programs.

Fund Municipal Energy Efficiency Program Staff with Jumpstart Payroll Expense Tax

Expenditures

\$400,000

This item provides ongoing JumpStart tax to support staffing for the Municipal Energy Efficiency Program (MEEP). This funding currently supports two full-time positions, who coordinate and advise capital departments such as Finance and Administrative Services (FAS), Seattle Public Library, Seattle Parks and Recreation, Seattle Center on building upgrades and system replacements. They also identify grant opportunities. In prior years, these positions were supported by Real Estate Excise Tax (REET) funding formerly budgeted in Finance and Administrative Services (FAS). With REET facing significant revenue challenges, maintaining this staff and programming requires alternative funding. For the broader MEEP program in 2027 and 2028, OSE will work with the capital departments to prioritize critical energy upgrades within their existing capital budgets.

Shift Duwamish Valley Small Business Support to Office of Economic Development

Expenditures

\$(200,000)

This item shifts funding for small business supports in the Duwamish Valley to the Office of Economic Development (OED). The Duwamish Valley Program's economic opportunity work currently supports over 70 small, mostly BIPOC- and immigrant-owned businesses through tailored technical assistance such as marketing support, navigation for Public Health requirements, and connecting businesses to Small Business Administration grants and the City's Storefront Repair Fund. This funding also supports business district activation events and local job connections.

Transferring this funding aligns and consolidates small business supports in the OED. OSE currently coordinates with the OED to administer this funding and will continue to maintain a partnership to ensure the program continues to meet the Duwamish Valley Action Plan's Economic Opportunity and Jobs Priority goals. No net funding reduction will occur as a result of this transfer.

Reduce Funding for Building Navigator Grants

Expenditures

\$(300,000)

This item reduces funding for the City's Building Navigator Decarbonization Grants program. Building Navigator grants provide under-resourced building owners with the capital and engineering support needed to meet upcoming emissions reduction targets imposed by the Seattle Building Emissions Performance Standard (BEPS) law. This reduction helps address the deficit and helps avoid higher-impact reductions in other Green New Deal and climate-related JumpStart tax funded programming. For 2027 and 2028, at least \$4.2 million will continue to be dedicated on an ongoing basis to support early compliance with BEPS Greenhouse Gas Intensity (GHGI) targets for affordable housing or buildings owned by small nonprofits. This level of funding will be sufficient to support 9-16 facilities per annual award cycle.

Proposed Technical

Align Department Revenues with the April Forecast

Revenues

\$25,000

This is a technical adjustment to capture centrally projected and forecast revenue increments for OSE.

Office of Sustainability and Environment

Align Department Revenues with the August Forecast

Revenues \$(620,892)

This is a technical adjustment to capture centrally projected and forecast revenue increments for OSE.

Expenditure Overview

	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Appropriations				
OSE - BO-SE-X1000 - Office of Sustainability and Environment				
00100 - General Fund	10,658,963	14,843,713	14,189,985	14,215,735
00155 - Sweetened Beverage Tax Fund	6,234,513	6,427,262	6,510,331	6,536,570
14500 - Payroll Expense Tax	12,499,731	12,516,909	13,378,023	13,271,983
17876 - FEPP Levy 2025	-	-	4,140,000	-
Total for BSL: BO-SE-X1000	29,393,207	33,787,883	38,218,339	34,024,288
Department Total	29,393,207	33,787,883	38,218,339	34,024,288
Department Full-Time Equivalents Total*	54.50	55.50	55.50	55.50

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

Budget Summary by Fund Office of Sustainability and Environment

	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
00100 - General Fund	10,658,963	14,843,713	14,189,985	14,215,735
00155 - Sweetened Beverage Tax Fund	6,234,513	6,427,262	6,510,331	6,536,570
14500 - Payroll Expense Tax	12,499,731	12,516,909	13,378,023	13,271,983
17876 - FEPP Levy 2025	-	-	4,140,000	-
Budget Totals for OSE	29,393,207	33,787,883	38,218,339	34,024,288

Office of Sustainability and Environment

Revenue Overview

2027 Estimated Revenues

Account Code	Account Name	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
331110	Direct Fed Grants	762,648	-	-	-
334010	State Grants	1,152,444	-	-	-
337010	Grants & Contr From Local Govt	115,571	-	-	-
341900	General Government-Other Rev	3,886,326	4,250,635	3,629,743	3,654,439
347030	Event Admission Fees	(540)	-	-	-
350180	Misc Fines & Penalties	61,000	20,000	45,000	15,000
360900	Miscellaneous Revs-Other Rev	175,541	-	-	-
367010	Private Grants & Contr	23,997	-	-	-
Total Revenues for: 00100 - General Fund		6,176,987	4,270,635	3,674,743	3,669,439
Total OSE Resources		6,176,987	4,270,635	3,674,743	3,669,439

Appropriations by Budget Summary Level and Program

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

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

Program Expenditures	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Office of Sustainability and Environment	29,393,207	33,787,883	38,218,339	34,024,288
Total	29,393,207	33,787,883	38,218,339	34,024,288
Full-time Equivalents Total*	54.50	55.50	55.50	55.50

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

Office of City Auditor

Arushi Thakorlal, Acting City Auditor

(206) 233-3801

<https://www.seattle.gov/audit/>

Department Overview

The Office of City Auditor was established by City Charter and serves as Seattle's independent performance audit function. The City Auditor is appointed by the City Council to a four-year term of office.

The Office of City Auditor seeks to promote honest, efficient management and full accountability throughout City government. It serves the public interest by providing the City Council, the Mayor, and City employees with accurate information, unbiased analyses and objective recommendations on how best to use public resources.

The Office of City Auditor conducts audits of City departments, programs, grantees and contracts, as well as some non-audit projects. Most of the office's work is performed in response to specific concerns or requests from City Councilmembers, but the City Auditor also independently initiates work to fulfill the office's mission. If resources are available, the City Auditor responds to requests from the Mayor, City departments and the public.

Through its work, the Office of City Auditor answers the following types of questions:

- Are City of Seattle programs being carried out in compliance with applicable laws and regulations, and is accurate information furnished to the City Council and Mayor on these programs?
- Do opportunities exist to eliminate inefficient use of public funds and waste?
- Are programs achieving desired results?
- Are there better ways to achieve program objectives at lower costs?
- Are there ways to improve the quality of service without increasing costs?
- What emerging or key issues should the City Council and Mayor consider?

Budget Snapshot

	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Department Support				
General Fund Support	2,459,389	2,642,064	2,614,680	2,638,707
Total Operations	2,459,389	2,642,064	2,614,680	2,638,707
Total Appropriations	2,459,389	2,642,064	2,614,680	2,638,707
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*

Office of City Auditor

Budget Overview

The City's 2027-2028 Proposed Budget maintains support for the Office of the City Auditor and preserves the services provided by the office to the City Council, Mayor and city departments, and the public. Technical adjustments have been made to bring the proposed budget into alignment with the centrally projected revenue forecast, internal service costs, and retirement contribution rates.

Incremental Budget Changes

Office of City Auditor

	Dollars	FTE
2026 Adopted Budget	2,642,064	10.00
Baseline		
Citywide Adjustments for Standard Cost Changes	(2,564)	-
Reduce SCERS Retirement Contribution Rate	(24,820)	-
Proposed Technical		
Align Department Revenues with the August Forecast	-	-
Total Incremental Changes	\$(27,384)	-
Total 2027 Proposed Budget	\$2,614,680	10.00

Description of Incremental Budget Changes

Baseline

Citywide Adjustments for Standard Cost Changes

Expenditures \$(2,564)

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

Reduce SCERS Retirement Contribution Rate

Expenditures \$(24,820)

The City's employee retirement system, the Seattle City Employees Retirement System (SCERS) is a defined benefit pension program funded by a combination of salary-based employer (i.e., the City) and employee contributions, and investment earnings. Based on the updated actuarial valuation for 2026, this item reduces the employer contribution rate from the endorsed rate of 15.06% to the SCERS minimum actuarial required rate of 13.48% for 2027 and 13.52% for 2028.

Office of City Auditor

Proposed Technical

Align Department Revenues with the August Forecast

Revenues \$33,734

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

Office of City Auditor

Expenditure Overview

	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Appropriations				
AUD - BO-AD-VG000 - Office of the City Auditor				
00100 - General Fund	2,459,389	2,642,064	2,614,680	2,638,707
Total for BSL: BO-AD-VG000	2,459,389	2,642,064	2,614,680	2,638,707
Department Total	2,459,389	2,642,064	2,614,680	2,638,707
Department 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*

Budget Summary by Fund Office of City Auditor

	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
00100 - General Fund	2,459,389	2,642,064	2,614,680	2,638,707
Budget Totals for AUD	2,459,389	2,642,064	2,614,680	2,638,707

Revenue Overview

2027 Estimated Revenues

Account Code	Account Name	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
341900	General Government-Other Rev	510,689	826,060	859,794	868,490
Total Revenues for: 00100 - General Fund		510,689	826,060	859,794	868,490
Total AUD Resources		510,689	826,060	859,794	868,490

Office of City Auditor

Appropriations by Budget Summary Level and Program

AUD - BO-AD-VG000 - Office of the City Auditor

The purpose of the Office of City Auditor Budget Summary Level is to provide unbiased analyses and objective recommendations to assist the City in using public resources more equitably, efficiently and effectively in delivering services to the public.

Program Expenditures	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Office of the City Auditor	2,459,389	2,642,064	2,614,680	2,638,707
Total	2,459,389	2,642,064	2,614,680	2,638,707
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

Aly Pennucci, Director

(206) 615-1962

<http://www.seattle.gov/budget/>

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 and data analysis.

Budget Snapshot

	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Department Support				
General Fund Support	9,911,007	10,187,847	9,546,780	9,661,513
Other Funding - Operating	0	0	0	0
Total Operations	9,911,007	10,187,847	9,546,780	9,661,513
Total Appropriations	9,911,007	10,187,847	9,546,780	9,661,513
Full-Time Equivalents Total*	44.00	39.00	37.00	37.00

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

Budget Overview

The 2027-2028 Proposed Budget maintains core services for the City Budget Office. The department will continue to invest in programs such as developing and monitoring the City's \$9 billion annual budget, forecasting special revenues and supporting data and analysis across the City departments.

The General Fund revenue forecast for the City's 2027-2028 Proposed Budget is insufficient to cover all anticipated Citywide costs. Reductions were identified to mitigate this shortfall. The budget reduces \$425,000 for one vacant and one transferred position on the Innovation & Performance team.

City Budget Office

Incremental Budget Changes

City Budget Office

	Dollars	FTE
2026 Adopted Budget	10,187,847	39.00
Baseline		
Citywide Adjustments for Standard Cost Changes	(124,371)	-
Reduce SCERS Retirement Contribution Rate	(91,968)	-
Align Accounts Budget with Projected Costs	-	-
Proposed Operating		
Remove Vacant Executive Position	(237,228)	(1.00)
Reduce Budget for Transferred Position	(187,500)	-
Proposed Technical		
Ongoing Changes from Current Year Legislation	-	(1.00)
Align Accounts Budget with Projected Costs	-	-
Total Incremental Changes	\$(641,067)	(2.00)
Total 2027 Proposed Budget	\$9,546,780	37.00

Description of Incremental Budget Changes

Baseline

Citywide Adjustments for Standard Cost Changes

Expenditures \$(124,371)

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

Reduce SCERS Retirement Contribution Rate

Expenditures \$(91,968)

The City's employee retirement system, the Seattle City Employees Retirement System (SCERS) is a defined benefit pension program funded by a combination of salary-based employer (i.e., the City) and employee contributions, and investment earnings. Based on the updated actuarial valuation for 2026, this item reduces the employer contribution rate from the endorsed rate of 15.06% to the SCERS minimum actuarial required rate of 13.48% for 2027 and 13.52% for 2028.

City Budget Office

Align Accounts Budget with Projected Costs

Expenditures -

Citywide technical adjustments made in the baseline phase reflect net-neutral adjustments to the baseline budget. These adjustments reallocate appropriation authority to align with anticipated spending. This change has no impact on budget appropriation or service levels.

Proposed Operating

Remove Vacant Executive Position

Expenditures \$(237,228)
Position Allocation (1.00)

This item reduces funding and position authority for a vacant 1.0 full-time Executive 2 position in the City Budget Office. The position previously supported Mayor's Office initiatives and some work will be realigned and absorbed by existing Mayor's Office staff. The position was initially grant-funded and then shifted to the General Fund when grant funding expired. The funding for the position is reduced to help address the structural deficit in the City's General Fund resources.

Reduce Budget for Transferred Position

Expenditures \$(187,500)

This item reduces funding for this position to help address the structural deficit in the City's General Fund resources and to reflect the transfer of 1.0 full-time Strategic Advisor 3-Exempt position from the City Budget Office to the Human Services Department. The position was transferred in the 2026 Year End Supplemental Budget Ordinance. The position is funded ongoing with existing HSD resources supporting homelessness response work.

Proposed Technical

Ongoing Changes from Current Year Legislation

Position Allocation (1.00)

This change includes the following ongoing or position changes resulting from current year legislation passed by City Council in 2026:

Transfer of 1.0 full-time Strategic Advisor 3-Exempt position from the City Budget Office to the Human Services Department in the Year End Supplemental Budget Ordinance. The position will provide immediate leadership in project management, evaluation, and coordination for HSD's homelessness response initiatives. The position will be funded with existing HSD resources.

Align Accounts Budget with Projected Costs

Expenditures -

This net-neutral technical adjustment reallocates appropriation authority to align with anticipated spending in labor and non-labor accounts. The total change among accounts is approximately \$20,000. This change has no impact on budget appropriation or service levels.

City Budget Office

Expenditure Overview

	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Appropriations				
CBO - BO-CB-CZ000 - City Budget Office				
00100 - General Fund	9,911,007	10,187,847	9,546,780	9,661,513
14500 - Payroll Expense Tax	-	-	-	-
Total for BSL: BO-CB-CZ000	9,911,007	10,187,847	9,546,780	9,661,513
Department Total	9,911,007	10,187,847	9,546,780	9,661,513
Department Full-Time Equivalents Total*	44.00	39.00	37.00	37.00

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

Budget Summary by Fund City Budget Office

	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
00100 - General Fund	9,911,007	10,187,847	9,546,780	9,661,513
14500 - Payroll Expense Tax	-	-	-	-
Budget Totals for CBO	9,911,007	10,187,847	9,546,780	9,661,513

Revenue Overview

2027 Estimated Revenues

Account Code	Account Name	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
341300	Administrative Fees & Charges	266,136	-	-	-
341900	General Government-Other Rev	1,570,412	2,182,787	2,691,160	2,722,522
360020	Inv Earn-Residual Cash	463	-	-	-
Total Revenues for: 00100 - General Fund		1,837,010	2,182,787	2,691,160	2,722,522
Total CBO Resources		1,837,010	2,182,787	2,691,160	2,722,522

City Budget Office

Appropriations by Budget Summary Level and Program

CBO - BO-CB-CZ000 - City Budget Office

The purpose of the City Budget Office Budget Summary Level is to develop and monitor the budget, carry out budget-related functions, oversee financial policies and plans, support and advance Citywide innovation and performance measurement, and provide financial and other strategic analysis.

Program Expenditures	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
City Budget Office	9,911,007	10,187,847	9,546,780	9,661,513
Total	9,911,007	10,187,847	9,546,780	9,661,513
Full-time Equivalents Total*	44.00	39.00	37.00	37.00

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

Civil Service Department

Andrea Scheele, Executive Director

(206) 233-7118

<https://www.seattle.gov/civil-service-department>

Department Overview

The **Civil Service Department** (CIV) administers civil service exams and appeals, supports two independent commissions overseeing civilian and public safety civil service systems, and advises lawmakers on related policies. This work ensures that public employees are qualified to perform the work of their position, and that they have fair access and opportunity for hire/promotion and fair employment.

The Civil Service Commission (CSC) hears employee appeals of alleged violations of the City's personnel rules, disciplinary actions, and alleged violations of the City of Seattle Personnel Ordinance. The Public Safety Civil Service Commission (PSCSC) directs the 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 appeals related to serious disciplinary decisions, examination and testing, has authority over classification for public safety classifications, other civil service issues. CSC and PSCSC are required by the City Charter, and the PSCSC is required by state law.

Budget Snapshot

	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Department Support				
General Fund Support	2,590,407	3,038,328	2,945,492	2,975,548
Total Operations	2,590,407	3,038,328	2,945,492	2,975,548
Total Appropriations	2,590,407	3,038,328	2,945,492	2,975,548
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*

Budget Overview

The 2027-2028 Proposed Budget maintains core services for the Civil Service Department (CIV).

The 2027-2028 Budget aligns overtime and external rental space budget with actual costs with no service impacts. It also makes baseline technical adjustments that decrease standard city costs such as retirement, internal services, and healthcare costs. The proposed budget decreases by three percent from 2026 Adopted Budget levels as result of all these changes.

Civil Service Department

Incremental Budget Changes

Civil Service Department

	Dollars	FTE
2026 Adopted Budget	3,038,328	10.00
Baseline		
Citywide Adjustments for Standard Cost Changes	(40,533)	-
Reduce SCERS Retirement Contribution Rate	(22,303)	-
Cost Neutral Reallocation of Detail Projects	-	-
Proposed Operating		
Align Budget for Public Safety Exam Overtime with Need	(10,000)	-
Align Budget for External Rental Space with Need	(20,000)	-
Proposed Technical		
Cost Neutral Reallocation of Non-labor Budget to Reflect Cadence of Fire and Police Testing	-	-
Align Department Revenues with August Forecast	-	-
Total Incremental Changes	\$(92,836)	-
Total 2027 Proposed Budget	\$2,945,492	10.00

Description of Incremental Budget Changes

Baseline

Citywide Adjustments for Standard Cost Changes

Expenditures \$(40,533)

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

Reduce SCERS Retirement Contribution Rate

Expenditures \$(22,303)

The City's employee retirement system, the Seattle City Employees Retirement System (SCERS) is a defined benefit pension program funded by a combination of salary-based employer (i.e., the City) and employee contributions, and investment earnings. Based on the updated actuarial valuation for 2026, this item reduces the employer contribution rate from the endorsed rate of 15.06% to the SCERS minimum actuarial required rate of 13.48% for 2027 and 13.52% for 2028.

Civil Service Department

Cost Neutral Reallocation of Detail Projects

Expenditures -

This is a cost neutral reallocation of budget to align budget with spending at the accounting level of detail project. This budget realignment is also in line with indirect cost allocation methodology and reconciliation for Civil Service Commission work.

Proposed Operating

Align Budget for Public Safety Exam Overtime with Need

Expenditures \$(10,000)

This ongoing item aligns the budget for overtime related to public safety civil service testing. This right-sizes the department's overtime budget to true operational costs without reducing services.

Align Budget for External Rental Space with Need

Expenditures \$(20,000)

This ongoing item aligns the budget for external rental costs with actual need of the Fire and Police Testing Unit. This budget reduction has no service impacts.

Proposed Technical

Cost Neutral Reallocation of Non-labor Budget to Reflect Cadence of Fire and Police Testing

Expenditures -

This item is a cost neutral reallocation of consultant, rentals, and other non-labor costs related to fire and police civil service exams. A majority of exams occur on a two-year cycle, so this reallocation aligns costs with when fire and police exams will be administered in this biennium.

Align Department Revenues with August Forecast

Revenues \$43,063

This is a technical adjustment to capture centrally projected revenue in line with the August Forecast. CIV's revenue results from cost allocation of their services to other departments.

Civil Service Department

Expenditure Overview

	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Appropriations				
CIV - BO-VC-V1CIV - Civil Service Commissions				
00100 - General Fund	2,590,407	3,038,328	2,945,492	2,975,548
Total for BSL: BO-VC-V1CIV	2,590,407	3,038,328	2,945,492	2,975,548
Department Total	2,590,407	3,038,328	2,945,492	2,975,548
Department 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*

Budget Summary by Fund Civil Service Department

	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
00100 - General Fund	2,590,407	3,038,328	2,945,492	2,975,548
Budget Totals for CIV	2,590,407	3,038,328	2,945,492	2,975,548

Revenue Overview

2027 Estimated Revenues

Account Code	Account Name	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
341060	Photocopy Svcs	(77)	-	-	-
341900	General Government-Other Rev	278,250	258,553	301,616	307,285
Total Revenues for: 00100 - General Fund		278,173	258,553	301,616	307,285
Total CIV Resources		278,173	258,553	301,616	307,285

Civil Service Department

Appropriations by Budget Summary Level and Program

CIV - BO-VC-V1CIV - Civil Service Commissions

The purpose of the Civil Service Commissions Budget Summary Level is to fund the work of two independent commissions, the Public Safety Civil Service Commission (PSCSC) and the Civil Service Commission (CSC). The PSCSC develops and administers entry and promotional civil service exams for ranks in the Seattle Police and Fire Departments and conducts hearings on employee appeals of discipline and other employment matters. The CSC conducts hearings on employment-related appeals filed by covered employees, investigates allegations of political patronage in hiring, and advises on the administration of the City's personnel system.

Program Expenditures	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Civil Service Commissions	2,590,407	3,038,328	2,945,492	2,975,548
Total	2,590,407	3,038,328	2,945,492	2,975,548
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*

Office of Economic and Revenue Forecasts

Jan Duras, Interim Director

(206) 615-1759

<https://www.seattle.gov/economic-and-revenue-forecasts>

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

	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Department Support				
General Fund Support	741,597	875,301	861,795	870,297
Total Operations	741,597	875,301	861,795	870,297
Total Appropriations	741,597	875,301	861,795	870,297
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*

Budget Overview

The budget for the Office of Economic and Revenue Forecasts (OERF) always fluctuates year-to-year due to the renewal cycle of subscriptions for data services used in forecasting, as well as inflation of various labor costs. Accordingly, the 2027 Proposed Budget includes an additional \$141,541 for baseline adjustments to subscriptions and labor costs, an increase of 16.2% above the 2026 Adopted Budget. However, the General Fund revenue forecast for the City's budget is insufficient to cover all anticipated citywide costs and General Fund reductions were identified to mitigate this shortfall. To preserve critical City services due to the General Fund deficit, a budget

Office of Economic and Revenue Forecasts

adjustment was made in OERF that reduced the department's overall labor budget. The resulting budget maintains core services and aligns budget to current staffing levels while reducing budget for a vacant position. Additional revenues were also identified in the form of payment for forecasting services provided by the department and cost sharing for subscriptions used by other departments, allowing the department to avoid the need for additional budget reductions.

Incremental Budget Changes

Office of Economic and Revenue Forecasts

	Dollars	FTE
2026 Adopted Budget	875,301	3.00
Baseline		
Adjustments for increased costs of existing subscriptions	146,715	-
Citywide Adjustments for Standard Cost Changes	3,008	-
Reduce SCERS Retirement Contribution Rate	(8,181)	-
Proposed Operating		
Eliminate Position Funding	(155,047)	-
Increase Revenue from Social Housing Developer as Fee for Forecasting Services	-	-
Increase Revenue from the Health Care Fund to Support S&P Global Subscription Costs	-	-
Total Incremental Changes	\$(13,506)	-
Total 2027 Proposed Budget	\$861,795	3.00

Description of Incremental Budget Changes

Baseline

Adjustments for increased costs of existing subscriptions

Expenditures \$146,715

This item includes baseline adjustments for increased costs for subscriptions to essential data services, including Placer.ai and S&P Global. Costs for the latter subscription will increase by \$40,000 per year due to the cancelation of cost subscription sharing agreements by other City departments who no longer need these subscriptions.

Citywide Adjustments for Standard Cost Changes

Expenditures \$3,008

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

Office of Economic and Revenue Forecasts

Reduce SCERS Retirement Contribution Rate

Expenditures \$(8,181)

The City's employee retirement system, the Seattle City Employees Retirement System (SCERS) is a defined benefit pension program funded by a combination of salary-based employer (i.e., the City) and employee contributions, and investment earnings. Based on the updated actuarial valuation for 2026, this item reduces the employer contribution rate from the endorsed rate of 15.06% to the SCERS minimum actuarial required rate of 13.48% for 2027 and 13.52% for 2028.

Proposed Operating

Eliminate Position Funding

Expenditures \$(155,047)

This item eliminates funding for one of the three positions currently funded in the Office of Economics and Revenue Forecasting. The department has had a vacancy for two years. This will not impact current staffing levels.

Increase Revenue from Social Housing Developer as Fee for Forecasting Services

Revenues \$12,500

This item adds revenue to the OERF budget from an annual and ongoing contribution of \$12,500 from Social Housing Developer for work done by OERF to forecast revenues from the Social Housing Tax.

Increase Revenue from the Health Care Fund to Support S&P Global Subscription Costs

Revenues \$10,000

This item transfers \$10,000 annually from the City's Health Care Fund to the Office of Economics and Revenue Forecasting for the cost of one subscription to S&P Global, a data service paid for by OERF and utilized by the City's Health Care Economist for cost forecasting.

Office of Economic and Revenue Forecasts

Expenditure Overview

	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Appropriations				
ERF - BO-ER-10000 - Economic and Revenue Forecasts				
00100 - General Fund	741,597	875,301	861,795	870,297
Total for BSL: BO-ER-10000	741,597	875,301	861,795	870,297
Department Total	741,597	875,301	861,795	870,297
Department 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*

Budget Summary by Fund Office of Economic and Revenue Forecasts

	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
00100 - General Fund	741,597	875,301	861,795	870,297
Budget Totals for ERF	741,597	875,301	861,795	870,297

Revenue Overview

2027 Estimated Revenues

Account Code	Account Name	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
330020	Intergov-Revenues	-	-	12,500	12,500
341300	Administrative Fees & Charges	-	-	10,000	10,000
Total Revenues for: 00100 - General Fund		-	-	22,500	22,500
Total ERF Resources		-	-	22,500	22,500

Office of Economic and Revenue Forecasts

Appropriations by Budget Summary Level and Program

ERF - BO-ER-10000 - Economic and Revenue Forecasts

The purpose of the Economic and Revenue Forecasts Budget Summary Level is to provide support to the Forecast Council, perform economic and revenue forecasts, conduct special studies at the request of the Forecast Council, and provide ad hoc analytical support on economic and revenue estimation for legislative and executive staff consistent with the work program.

Program Expenditures	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Economic and Revenue Forecasts	741,597	875,301	861,795	870,297
Total	741,597	875,301	861,795	870,297
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.*

Office of the Employee Ombud

Amarah Khan, Director

(206) 256-5982

<https://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 shares information on patterns of inappropriate workplace conduct at the City.

Budget Snapshot

	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Department Support				
General Fund Support	1,264,249	1,314,006	1,360,651	1,378,482
Total Operations	1,264,249	1,314,006	1,360,651	1,378,482
Total Appropriations	1,264,249	1,314,006	1,360,651	1,378,482

Full-Time Equivalents Total*	6.00	6.00	6.00	6.00
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** FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

Budget Overview

The 2027-2028 Proposed Budget maintains core services for the Office of Employee Ombud (OEO). The department will maintain full staffing levels and will continue its current service levels to City of Seattle employees, including conflict management and resolution, and training and capacity building to departments. Budgetary adjustments are all baseline items related to standard costs of operation.

Office of the Employee Ombud

Incremental Budget Changes

Office of the Employee Ombud

	Dollars	FTE
2026 Adopted Budget	1,314,006	6.00
Baseline		
Citywide Adjustments for Standard Cost Changes	41,994	-
Reduce SCERS Retirement Contribution Rate	(12,849)	-
Baseline Correction to Non-Labor Budget	17,500	-
Proposed Technical		
Align Department Revenues with August Forecast	-	-
Total Incremental Changes	\$46,646	-
Total 2027 Proposed Budget	\$1,360,651	6.00

Description of Incremental Budget Changes

Baseline

Citywide Adjustments for Standard Cost Changes

Expenditures \$41,994

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

Reduce SCERS Retirement Contribution Rate

Expenditures \$(12,849)

The City's employee retirement system, the Seattle City Employees Retirement System (SCERS) is a defined benefit pension program funded by a combination of salary-based employer (i.e., the City) and employee contributions, and investment earnings. Based on the updated actuarial valuation for 2026, this item reduces the employer contribution rate from the endorsed rate of 15.06% to the SCERS minimum actuarial required rate of 13.48% for 2027 and 13.52% for 2028.

Baseline Correction to Non-Labor Budget

Expenditures \$17,500

This item corrects for \$17,500 in spending appropriation that was inadvertently removed in the 2025-2026 biennium due to incorrect budget coding. The \$17,500 pays for a case management software subscription that has always been part of and is required to maintain status quo operations.

Office of the Employee Ombud

Proposed Technical

Align Department Revenues with August Forecast

Revenues \$43,750

This is a technical adjustment to capture centrally projected revenue in line with the August Forecast. OEO's revenue results from cost allocation of their services to other departments.

Office of the Employee Ombud

Expenditure Overview

	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Appropriations				
OEO - BO-EM-V10MB - Office of Employee Ombud				
00100 - General Fund	1,264,249	1,314,006	1,360,651	1,378,482
Total for BSL: BO-EM-V10MB	1,264,249	1,314,006	1,360,651	1,378,482
Department Total	1,264,249	1,314,006	1,360,651	1,378,482
Department 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*

Budget Summary by Fund Office of the Employee Ombud

	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
00100 - General Fund	1,264,249	1,314,006	1,360,651	1,378,482
Budget Totals for OEO	1,264,249	1,314,006	1,360,651	1,378,482

Revenue Overview

2027 Estimated Revenues

Account Code	Account Name	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
341900	General Government-Other Rev	550,970	553,963	597,713	605,930
Total Revenues for: 00100 - General Fund		550,970	553,963	597,713	605,930
Total OEO Resources		550,970	553,963	597,713	605,930

Office of the Employee Ombud

Appropriations by Budget Summary Level and Program

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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Employee Ombud Office	1,264,249	1,314,006	1,360,651	1,378,482
Total	1,264,249	1,314,006	1,360,651	1,378,482
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*

Seattle Retirement

Jeff Davis, Executive Director

(206) 386-1293

<https://www.seattle.gov/retirement/>

Department Overview

Seattle Retirement includes two separate member funds, the Seattle City Employees' Retirement System (SCERS), which manages and administers a 401(a) defined benefit plan, and the voluntary Deferred Compensation Program, which manages and administers a 457(b) plan.

SCERS 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 10,000 active employee members, 3,800 terminated employee members and 7,900 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.

Seattle Retirement is also the administrator of the City's Voluntary Deferred Compensation Plan. The Deferred Compensation Plan is led by a seven-member Committee. Both SCERS and the City's Deferred Compensation Plan retain their independent identities while sharing leadership.

Please note that the appropriations detailed in the following tables reflect only the costs to administer the two benefit systems and not the payment of benefits or investment management fees.

Budget Snapshot

	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Department Support				
General Fund Support	663,014	716,409	818,249	849,466
Other Funding - Operating	11,526,981	15,669,648	13,505,782	14,221,711
Total Operations	12,189,995	16,386,058	14,324,031	15,071,177
Total Appropriations	12,189,995	16,386,058	14,324,031	15,071,177
Full-Time Equivalents Total*	35.50	35.50	33.50	33.50

** 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 Retirement

Budget Overview

The Seattle City Employees' Retirement System (SCERS) relies on the long-term health of its assets to sustain its long-term financial obligations to SCERS members. The long-term health of SCERS is measured by the annual January 1 funding status, a percentage that represents the value of the asset portfolio over the reserves needed to pay retirement benefits to employees.

As of January 1, 2026, SCERS net assets are valued at \$4.96 billion with a 79.7% funded status. This is an increase from 76.0% in 2025. SCERS funding status has generally increased steadily since 2010 due to changes SCERS has made to positively impact the funding status over the long-term.

Annual Contributions: The plan's actuaries determine an "annual required contribution" (ARC) into SCERS so its assets grow in tandem with pension costs, which rise as new employees join SCERS, wages increase, and retirees live longer. In 2025 SCERS and the City enhanced the plan by revising its ARC calculation so SCERS will be fully funded after a fixed 30-year period beginning January 1, 2013, and ending January 1, 2043. The annual required contribution is composed of two parts: employee contributions, which are established by the City's labor agreements; and employer contributions. Employer contribution amounts are reflected in departmental budgets throughout the 2027-28 Proposed Budget.

Investment Return Assumption: In January 2014, SCERS decreased its long-term investment return assumption from 7.75% to 7.50% in anticipation of slower asset growth over the next 30 years. In January 2020, SCERS decreased this assumption to 7.25%; and in January 2023, SCERS decreased the assumption further to the current 6.75%. This assumption raised the ARC so the plan relies more on employee and employer contributions that are based on salaries, which are less volatile than the investment returns affected by portfolio experience and the economy.

Asset Smoothing: SCERS implemented an asset smoothing policy in 2011 to protect the funded status from volatile year-to-year swings by recognizing annual investment return gains and losses evenly over five years. This policy results in gradual changes in the ARC so the City's contribution is more stable.

Layered Amortization: SCERS is on track to be fully funded by January 1, 2043, the end of its closed 30-year period. Closed periods can generate excessive contribution rate volatility in the second half of the period. To help stabilize the City's contribution rate, starting January 1, 2027, layered amortization will be added to the actuarial methodology used to calculate the unfunded liability and establish annual contribution rates.

Pension Plan for New Employees Hired on or After January 1, 2017: In 2016, the City and labor unions agreed, and Council approved, a new defined benefit plan tier (SCERS II) for new employees hired on or after January 1, 2017. SCERS II has a similar structure to the existing plan (SCERS I).

Under SCERS II, there are combined savings for annual employer and employee contributions. Members of the new plan contribute 7% of their salary toward their retirement benefit, compared to 10.03% under SCERS I. For 2025, employers contributed 14.94% for SCERS II members compared to 15.33% for SCERS I members. Given the lower contributions into the plan, the SCERS II plan provides a retirement benefit lower than the SCERS I plan, but consistent with the design of the current SCERS I plan.

The 2027-28 Proposed Budget for the management of SCERS largely reflects a decrease in costs as a result of the completion of a pension system migration project. The 2027-28 Proposed Budget also includes an increase in personnel costs for the management of Deferred Compensation and removes two long-term vacant positions.

Seattle Retirement

Incremental Budget Changes

Seattle Retirement

	Dollars	FTE
2026 Adopted Budget	16,386,058	35.50
Baseline		
Citywide Adjustments for Standard Cost Changes	261,326	-
Reduce SCERS Retirement Contribution Rate	(84,452)	-
Proposed Operating		
Remove One-Time Funding for Technology Upgrade	(2,334,409)	-
Increase Deferred Compensation Personnel Budget	95,509	-
Proposed Technical		
Fund Balancing Entry	-	-
RET Position Cleanup	-	(2.00)
Total Incremental Changes	\$(2,062,027)	(2.00)
Total 2027 Proposed Budget	\$14,324,031	33.50

Description of Incremental Budget Changes

Baseline

Citywide Adjustments for Standard Cost Changes

Expenditures \$261,326

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

Reduce SCERS Retirement Contribution Rate

Expenditures \$(84,452)

The City's employee retirement system, the Seattle City Employees Retirement System (SCERS) is a defined benefit pension program funded by a combination of salary-based employer (i.e., the City) and employee contributions, and investment earnings. Based on the updated actuarial valuation for 2026, this item reduces the employer contribution rate from the endorsed rate of 15.06% to the SCERS minimum actuarial required rate of 13.48% for 2027 and 13.52% for 2028.

Seattle Retirement

Proposed Operating

Remove One-Time Funding for Technology Upgrade

Expenditures \$(2,334,409)

This item reduces the SCERS budget by \$2.3 million in 2027 and \$1.7 million in 2028 due primarily to completion of the Pension Administration System migration project in 2026 and residual implementation costs in 2027-2028.

Increase Deferred Compensation Personnel Budget

Expenditures \$95,509

This item adjusts the Deferred Compensation budget in 2027 and 2028 to align appropriation with actual personnel costs, which include salaries, benefits, and overhead.

Proposed Technical

Fund Balancing Entry

Revenues \$(2,309,938)

This is a technical item to record a fund balancing entry for the Employees' Retirement Fund, which is managed by Seattle Retirement.

RET Position Cleanup

Position Allocation (2.00)

This item eliminates two long-term vacancies that the department does not plan to fill.

Seattle Retirement

Expenditure Overview

	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Appropriations				
RET - BO-RE-R1E00 - Employee Benefit Management				
61030 - Employees' Retirement Fund	11,526,981	15,669,648	13,505,782	14,221,711
Total for BSL: BO-RE-R1E00	11,526,981	15,669,648	13,505,782	14,221,711
RET - BO-RE-R2E00 - Deferred Comp Management				
00100 - General Fund	-	-	818,249	849,466
Total for BSL: BO-RE-R2E00	-	-	818,249	849,466
RET - BO-RE-R2E000 - Deferred Comp Management				
00100 - General Fund	663,014	716,409	-	-
Total for BSL: BO-RE-R2E000	663,014	716,409	-	-
Department Total	12,189,995	16,386,058	14,324,031	15,071,177
Department Full-Time Equivalents Total*	35.50	35.50	33.50	33.50

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

Budget Summary by Fund Seattle Retirement

	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
00100 - General Fund	663,014	716,409	818,249	849,466
61030 - Employees' Retirement Fund	11,526,981	15,669,648	13,505,782	14,221,711
Budget Totals for RET	12,189,995	16,386,058	14,324,031	15,071,177

Seattle Retirement

Revenue Overview

2027 Estimated Revenues

Account Code	Account Name	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
360900	Miscellaneous Revs-Other Rev	663,014	729,739	815,573	840,040
Total Revenues for: 00100 - General Fund		663,014	729,739	815,573	840,040
360010	Investment Interest	45,473,034	-	-	-
360030	Securities Lending Revenue	(23,404)	-	-	-
360090	Realized Gains/Losses On Invm	131,721,879	-	-	-
360120	Security Lending Income Gasb 2	57,455	-	-	-
360210	Oth Interest Earnings	38,799	-	-	-
360230	Dividend Income	18,103,018	-	-	-
360240	Other Investment Income	18,883,714	-	-	-
360430	Employr Pnsn Contributions	177,916,281	11,863,614	11,863,614	11,863,614
360440	Employr Dth Ben Contribution	175,424	-	-	-
360450	Emplyee Pnsn Contribution	101,838,250	3,952,106	3,952,106	3,952,106
360460	Emplyee Dth Ben Contribution	175,442	-	-	-
360900	Miscellaneous Revs-Other Rev	269,425	-	-	-
Total Revenues for: 61030 - Employees' Retirement Fund		494,629,317	15,815,720	15,815,720	15,815,720
400000	Use of/Contribution to Fund Balance	-	(146,072)	(2,309,938)	(1,594,009)
Total Resources for: 61030 - Employees' Retirement Fund		494,629,317	15,669,648	13,505,782	14,221,711
Total RET Resources		495,292,331	16,399,387	14,321,355	15,061,751

Seattle Retirement

Appropriations by Budget Summary Level and Program

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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Employee Benefit Management	11,526,981	15,669,648	13,505,782	14,221,711
Total	11,526,981	15,669,648	13,505,782	14,221,711
Full-time Equivalents Total*	32.50	32.50	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*

RET - BO-RE-R2E00 - Deferred Comp Management

The purpose of the Deferred Compensation Management Budget Summary Level is to manage and administer deferred compensation assets and benefits.

Program Expenditures	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Deferred Compensation Management	663,014	716,409	818,249	849,466
Total	663,014	716,409	818,249	849,466
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*

Ethics and Elections Commission

Wayne Barnett, Executive Director

(206) 684-8500

<https://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 and 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.

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: The Commission fulfills the public's mandate of full campaign disclosure by:

- training organizations that are 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 a video voters' guide with King County and the Seattle Channel.

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 is being spent on lobbying activities. 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 and renewed with the passage of Seattle Proposition 1 in August 2025. The program provides 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

	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Department Support				
General Fund Support	1,502,236	1,533,091	1,548,761	1,575,649
Other Funding - Operating	5,647,539	3,091,560	3,102,417	3,114,823
Total Operations	7,149,775	4,624,652	4,651,178	4,690,472
Total Appropriations	7,149,775	4,624,652	4,651,178	4,690,472
Full-Time Equivalents Total*	9.40	9.40	9.80	9.80

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

Budget Overview

The 2027-2028 Proposed Budget for the Seattle Ethics and Elections Commission maintains investments at current service levels. The appropriations from the Election Voucher Fund vary with the election cycle.

The budget incorporates a change made in the 2026 Mid-Year Supplemental Budget Ordinance (Ordinance 127496) that converts a part-time position to full-time in support of the Democracy Voucher Program.

Ethics and Elections Commission

Incremental Budget Changes

Ethics and Elections Commission

	Dollars	FTE
2026 Adopted Budget	4,624,652	9.40
Baseline		
Citywide Adjustments for Standard Cost Changes	39,400	-
Reduce SCERS Retirement Contribution Rate	(12,874)	-
Proposed Technical		
Fund Balancing Entry	-	-
Ongoing Changes from Current Year Legislation	-	0.40
Total Incremental Changes	\$26,526	0.40
Total 2027 Proposed Budget	\$4,651,178	9.80

Description of Incremental Budget Changes

Baseline

Citywide Adjustments for Standard Cost Changes

Expenditures \$39,400

Citywide technical adjustments made in the baseline phase reflect changes to internal services costs, including rates from the Department of Finance & Administrative Services, Seattle Information Technology Department, Seattle Department of Human Resources, and for healthcare and other central cost factors. These adjustments reflect initial assumptions about these costs and inflators early in the budget process. In 2028, this item is \$78,000.

Reduce SCERS Retirement Contribution Rate

Expenditures \$(12,874)

The City's employee retirement system, the Seattle City Employees Retirement System (SCERS), is a defined benefit pension program funded by a combination of salary-based employer (i.e., the City) and employee contributions, and investment earnings. Based on the updated actuarial valuation for 2026, this item reduces the employer contribution rate from the endorsed rate of 15.06% to the SCERS minimum actuarial required rate of 13.48% for 2027 and 13.52% for 2028.

Proposed Technical

Fund Balancing Entry

Revenues \$(1,339,083)

This is a technical item to record a fund balancing entry for the Election Vouchers Fund, which is managed by the Ethics and Elections Commission.

Ethics and Elections Commission

Ongoing Changes from Current Year Legislation

Position Allocation	0.40
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This change includes ongoing or position changes resulting from current year legislation passed by City Council in 2026. This item increases a part-time position to full-time consistent with Ordinance 127496, the Mid-Year Supplemental Budget Ordinance. The position supports the increased work associated with the Democracy Voucher Program.

Ethics and Elections Commission

Expenditure Overview

	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Appropriations				
ETH - BO-ET-V1T00 - Ethics and Elections				
00100 - General Fund	1,502,236	1,533,091	1,548,761	1,575,649
Total for BSL: BO-ET-V1T00	1,502,236	1,533,091	1,548,761	1,575,649
ETH - BO-ET-VT123 - Election Vouchers				
12300 - Election Vouchers Fund	5,647,539	3,091,560	3,102,417	3,114,823
Total for BSL: BO-ET-VT123	5,647,539	3,091,560	3,102,417	3,114,823
Department Total	7,149,775	4,624,652	4,651,178	4,690,472
Department Full-Time Equivalents Total*	9.40	9.40	9.80	9.80

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

Budget Summary by Fund Ethics and Elections Commission

	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
00100 - General Fund	1,502,236	1,533,091	1,548,761	1,575,649
12300 - Election Vouchers Fund	5,647,539	3,091,560	3,102,417	3,114,823
Budget Totals for ETH	7,149,775	4,624,652	4,651,178	4,690,472

Revenue Overview

2027 Estimated Revenues

Account Code	Account Name	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
311010	Real & Personal Property Taxes	2,988,747	4,441,500	4,441,500	4,441,500
Total Revenues for: 12300 - Election Vouchers Fund		2,988,747	4,441,500	4,441,500	4,441,500
400000	Use of/Contribution to Fund Balance	-	(1,349,940)	(1,339,083)	(1,326,677)
Total Resources for: 12300 - Election Vouchers Fund		2,988,747	3,091,560	3,102,417	3,114,823
Total ETH Resources		2,988,747	3,091,560	3,102,417	3,114,823

Ethics and Elections Commission

Appropriations by Budget Summary Level and Program

ETH - BO-ET-V1T00 - Ethics and Elections

The purpose of the Ethics and Elections Budget Summary Level is to: 1) audit, investigate, and conduct hearings regarding non-compliance with, or violations of, Commission-administered ordinances; 2) advise all City officials and employees of their obligations under Commission-administered ordinances; and 3) publish and broadly distribute information about the City's ethical standards, City election campaigns, campaign financial disclosure statements, and lobbyist disclosure statements.

Program Expenditures	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Ethics and Elections	1,502,236	1,533,091	1,548,761	1,575,649
Total	1,502,236	1,533,091	1,548,761	1,575,649
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 vouchers to eligible Seattle residents that they can use to contribute to candidates for City office who qualify to participate in the Election Voucher program.

Program Expenditures	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Election Vouchers	5,647,539	3,091,560	3,102,417	3,114,823
Total	5,647,539	3,091,560	3,102,417	3,114,823
Full-time Equivalents Total*	3.50	3.50	3.90	3.90

**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*

Department of Finance and Administrative Services

Kiersten Grove, Director

(206) 386-0041

<https://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 10 divisions and work behind-the-scenes providing critical functions, such as managing 120 City facilities including police and fire stations, overseeing the City's neighborhood customer service centers and Customer Service Bureau, and supporting minority-owned businesses to equitably compete for City contracts.

Broadly, FAS' work can be split into three categories.

Customer Services

FAS oversees the City's Customer Service Bureau, the Downtown Customer Service Center, and six neighborhood customer service centers located throughout the city. Over the phone, online, and in person, customers can get information, request services, pay bills, resolve problems, and voice opinions. The department also oversees the Find It, Fix It app, which operates similar to a 311 line for the City. In addition, FAS oversees the City's efforts to comply with Title II of the Americans with Disabilities Act. Finally, through the Seattle Animal Shelter, FAS advocates for animal welfare, reunites lost animals with their owners, and connects pets with their forever homes through adoption.

Regulatory Services

FAS ensures that all businesses operating in Seattle are properly licensed and pay the required business and occupation taxes. FAS issues regulatory licenses for certain business types, including taxis, transportation network companies and for-hire vehicles, adult entertainment venues, door-to-door salespeople, short-term rentals, recreational cannabis establishments, and trade shows—and enforces requirements related to those licenses. FAS also monitors certain types of businesses to increase consumer safety and ensure proper charges for services. This includes setting rate caps for tows on private property, as well as ensuring that consumers are not overcharged due to an inaccurate device, such as a gas pump or a supermarket scanner or scale. FAS also enforces animal-related ordinances, including the investigation of animal cruelty, neglect, and abuse. As the central coordinator for City purchasing and contracting, FAS establishes policies and procedures to ensure fair competition for City-funded procurements and oversees programs to ensure everyone in the community has equitable access to compete for contracts and work on City-funded projects. These efforts include the Citywide women- and minority-owned business (WMBE) program, which works to support equitable access to City contracting opportunities for women- and BIPOC-owned businesses. FAS also administers the City's Priority Hire program to increase employment within the construction trades among women, people of color, and those living in economically distressed ZIP codes.

Operational Services

FAS builds, manages, and maintains many City-owned buildings, including Seattle City Hall, the Seattle Municipal Tower, the Justice Center, the Joint Training Facility, 33 neighborhood fire stations and five police precincts. When departments need to acquire property or when the City no longer has a purpose for a property, FAS is responsible for managing the acquisition or disposition of the property. FAS also maintains the City's 4,000-vehicle fleet, which includes police patrol cars, fire engines, and heavy equipment. FAS' budget is split into the following 10 divisions:

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Public-Facing Divisions

- **Consumer Protection** regulates 21 specific business types, including short-term rentals, adult entertainment, cannabis businesses, taxis, for-hire or TNC vehicles, and others to protect consumers.
- **Customer Service** leads the City's 311 phone service and serves constituents through its Customer Service Bureau and neighborhood customer service centers.
- **Purchasing and Contracting** manages bids, public works, and contracting needs. The division also supports the City's race and social justice initiative by expanding contracting equity for women- and minority-owned businesses and supporting labor equity on City construction projects.
- **Seattle Animal Shelter** promotes safety and animal welfare by enforcing animal laws, operating sheltering and adoption programs, managing a spay and neuter clinic, and providing care and services for over 5,000 animals annually.

Internal-Facing Divisions

- **Accounting and Budget Services** provides everything from budget oversight to financial planning for FAS, other small departments, and City executive offices to create transparent, understandable financial reports.
- **Capital Development** plans, designs, and builds City structures, facilities, and workspaces in a manner that is fiscally responsible, environmentally sustainable, and responsibly compliant with equal access for all.
- **Facility Operations** manages and maintains more than 120 public structures, including offices, parking garages, maintenance shops, and police and fire stations.
- **Fleet Management** leads the procurement, maintenance, and fueling for the City's 4,000-plus vehicle fleet, providing safe, cost-effective services, and environmentally sustainable transportation for City employees.
- **Human Resources** partners with FAS' diverse group of divisions to support recruitment, hiring, compensation and classification, and performance management in a way that is equitable and fosters a respectful, collaborative, and safe work environment.
- **Real Estate and Planning Services** manages citywide real estate portfolio development. The team acquires, disposes of, and leases real property for public purposes. The team also collaborates with City departments on real estate transactions and coordinates department emergency planning.

Across divisions, the **Director's Office** provides leadership and coordination and oversees policy and equity, the Americans with Disabilities Title II program, and the public disclosure program.

Internal service operations in FAS are primarily supported through charges to other City departments and, in some cases such as when the City leases space, by private businesses or individuals. FAS also collects certain fees, specifically to pay for its services, such as the Seattle Animal Shelter Spay and Neuter Clinic, pet licensing, passport application processing, the Weights and Measures program, and for-hire driver licenses.

The Office of City Finance (OCF) Overview

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

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

The Office of City Finance divisions are as follows:

- **License and Tax Administration** manages the City's taxes, including Business & Occupation (B&O) and the Payroll Expense Tax, the City business licensing process and collects more than \$1 billion in annual fees and taxes from 100,000 commercial enterprises doing business in the City.
- **Treasury Services** receives, processes, reconciles, and distributes the City's funds. Treasury also collects debts and monitors cash flow to ensure City operations, like utilities and payroll, are funded. Treasury is the legal stewards of the City's cash assets.
- **Citywide Accounting and Systems (CAS)** prepares the City's Annual Comprehensive Financial Report and other reports required by the State and Federal governments to facilitate transparency in the City's 420,000 plus annual transactions. CAS also manages Citywide business processes and software to support financial activities across the organization, including PeopleSoft, as well as across multiple jurisdictions in Western Washington.
- **Payroll** manages payroll processes for the City, including managing tax withholdings and state payroll audits.
- **Risk Management and Claims Processing** reviews City contracts to specify appropriate insurance levels, advises City departments on how to reduce or avoid loss, adjusts claims for damages filed and administers all City insurance policies and the City's self-insurance program.
- **Debt Management** manages the City's bond issuance programs – including minimizing debt service and issuance costs, retaining the highest practical credit rating, and maintaining full and complete financial disclosure and reporting

Citywide 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. For these areas FAS works with the City Budget Office to facilitate resource requests and financial plans when required. Those units are:

- **Judgment and Claims**, which provides for the payment of legal claims and suits brought against the City government and is part of the Office of City Finance.
- **Jail Services**, which provides for the booking, housing, transporting, and guarding of City inmates who are adults charged with or convicted of misdemeanor crimes alleged to have been committed within City limits.
- **Indigent Defense Services**, which secures legal defense services, as required by state law, for indigent people facing criminal charges in Seattle Municipal Court.
- **Transit Benefits**, which pays for the transit benefits offered to City employees and is part of the Office of City Finance.

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Budget Snapshot

	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Department Support				
General Fund Support	65,196,156	71,250,562	75,669,408	76,176,986
Other Funding - Operating	516,548,843	328,171,202	326,054,018	333,253,702
Total Operations	581,744,999	399,421,764	401,723,426	409,430,688
Capital Support				
General Fund Support	930,212	0	0	0
Other Funding - Capital	65,997,480	50,991,237	76,797,915	50,243,957
Total Capital	66,927,692	50,991,237	76,797,915	50,243,957
Total Appropriations	648,672,691	450,413,001	478,521,340	459,674,645

Full-Time Equivalents Total* 631.50 627.00 614.00 614.00

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

Budget Overview

The City's 2027-2028 Proposed Budget maintains services for the Department of Finance and Administrative Services (FAS). As an internal services department, FAS supports all City departments through its fleets, facilities, customer service, finance, contracting and purchasing functions. FAS bills many of its functions to other City departments through central rates and allocations. FAS also performs general government functions, like business licensing and tax collection, consumer protection, parking meter collections, and operation of the Seattle Animal Shelter, which are funded directly in the General Fund. The Office of City Finance (OCF) is included in the FAS budget but acts as an independent office within FAS and reports up a separate chain of management.

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

The proposed budget includes using \$7 million in 2027 from the FAS operating fund balance, on a one-time basis, to mitigate central rate increases. The fund balance is used to cover inflationary costs for contracts supporting financial systems, increased costs for utilities, higher external vendor maintenance costs, increased facilities maintenance costs, and other operational increases. The proposed budget also includes minor non-labor operating reductions across divisions in FAS and OCF.

The operating budget makes key investments in several high-priority areas including:

- Expanding access to public restrooms in high-traffic areas through a contracted provider;
- Relocating the University Customer Service Center to better meet public accessibility and operational standards. The new location identified also mitigates safety and infrastructure deficiencies that exist for customers and staff at the current location and will generally improve customer interface and staff workspace; and
- Restoring electric vehicle premiums to replace end-of-life-cycle fleet as scheduled with electric equivalents.

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The premiums were temporarily removed in the 2025 and 2026 Adopted Budgets as part of mitigatory measures to address budget challenges.

In capital investments, FAS's Proposed 2027-32 Capital Improvement Program (CIP) includes new funding for the replacement of the Seattle Licensing Information Management (SLIM) platform used to collect more than \$1 billion annually in taxes and millions of dollars annually in regulatory fees. SLIM was created 30 years ago and is past its end of service life, making prolonged use a significant risk to the City's annual collection of taxes and regulatory license fees. The Consumer Protection, License and Tax Administration, and Treasury Services divisions have begun the work of replacing SLIM.

In addition, the Proposed 2027-32 CIP adds new funding and repurposes unused funding to support critical public asset preservation projects with a focus on public safety facilities. Specifically, the Proposed CIP will invest in critical renovations at Fire Station 25 and the Seattle Justice Center. The Proposed CIP also adds additional funding to the Waterfront Operations and Tribal Interpretive Center project at the Bakun Building, which was purchased in 2023 to serve as the City's waterfront operations office and provide a cultural space for the Muckleshoot Indian Tribe.

Other Budget Changes:

The 2027-28 Proposed Budget includes a budget and positions transfer of technical teams and associated processes from the OCF to the Seattle Information Technology Department (ITD) to establish a more effective Citywide governance and ownership model – specifically as related to Workday, PeopleSoft, Revenue Solutions Inc./Government Premier, and STORM. ITD is well positioned to assume stewardship given its established enterprise governance framework, mature oversight capabilities, and capacity to scale support resources as needed. OCF will retain business functional support and governance responsibilities for PeopleSoft.

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Incremental Budget Changes

Department of Finance and Administrative Services

	Dollars	FTE
2027 Beginning Budget	450,682,302	627.00
Baseline		
Fleet Capital Appropriation Adjustment	3,307,892	-
Fuel Appropriation Adjustment	589,210	-
Vehicle Tolls and Fees Increase	10,000	-
Labor Cost Inflation Rate-Funded	5,250,780	-
AssetWorks Contract Inflation	29,450	-
Benaroya Hall Contract Inflation	22,745	-
CBRE Contract Inflation	517,704	-
Electric Utility Cost Increase	311,706	-
Postage Fee Increase	63,683	-
Property Assessment Fees Increase	127,895	-
Office of City Finance – Contract Inflation	846,221	-
Office of City Finance – Sales Tax Changes	521,674	-
Baseline Debt Service Adjustment	(9,438,943)	-
Align Department Revenues with April Forecast	-	-
Central Rates Cost Increase	1,148,640	-
Removal of One-Time Items	(1,535,000)	-
Zero Out Capital Development Operating Budget	(145,334)	-
Reduce SCERS Retirement Contribution Rate	(1,454,966)	-
Citywide Adjustments for Standard Cost Changes	(290,951)	-
Proposed Operating		
Add funding to Expand Access to Public Restrooms	1,422,000	1.00
Add One-time Funding to Relocate the University Customer Service Center	740,000	-
Align Budget for the University Customer Service Center Incremental Rent Increase	51,935	-
Upgrade Fuel Management Technology	677,000	-
Seattle Licensing Information Management (SLIM) Debt Service	297,583	-
Increase External Revenues	-	-
Increase Passport Revenue	-	-
Increase Rebate Revenues	-	-
Decrease Funding for Various Operational Changes	(256,421)	-
Add One-time Funding to Improve the Contracting Risk Review Process	144,000	-
Add a Position and Funding for Local Improvement District (LID) Delinquency Collections	546,333	1.00
Workday Surge Support for Labor Contract Negotiations	400,000	-

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Transfer Systems to the Information Technology Department	(15,010,547)	(14.00)
Office of City Finance Various Operational Reductions	(1,071,796)	-
Seattle Chinese Garden Improvements	2,500,000	-
Repurpose Older Bond Funds for Current Projects	-	-
Increase 2027-28 Judgment Claims Budget	9,243,765	-
Inflation Increase for Jail Services	1,200,000	-
Proposed Capital		
Fire Station 25 Renovations	4,500,000	-
Fire Station 25 Debt Service	88,838	-
Seattle Licensing Information Management (SLIM) Replacement for Department of Finance and Administrative Services	2,779,000	-
Seattle Licensing Information Management (SLIM) Replacement for Office of City Finance	4,019,000	-
Asset Preservation - Schedule 1	1,200,000	-
Transfer of Tukwila Firing Range Underspend	(1,200,000)	-
Waterfront Operations and Tribal Interpretive Center (Bakun Building) Contingency	1,450,000	-
Real Estate Excise Tax (REET) Outyear Allocation	-	-
Proposed Technical		
CIP Technical Adjustments - Outer Year Budget for Ongoing Programs	14,400,000	-
Limited Tax General Obligation (LTGO) and Unlimited Tax General Obligation (UTGO) Cost of Issuance Adjustment	1,623,857	-
Technical Clean-up of Unfunded Seattle Animal Shelter Position	-	(1.00)
CIP Technical Adjustments - Bond Alignment	(1,619,261)	-
CIP Technical Adjustments - Debt Service Alignment	(226,673)	-
Operating Technical Adjustments - Debt Service Alignment	(377,820)	-
Align Department Revenues with August Forecast	-	-
Ongoing Changes from Current Year Legislation	175,000	-
Unlimited Tax General Obligation (UTGO) Debt Service Adjustment	(5,350)	-
Transit Benefit Fund Budget Adjustments	266,189	-
Fund Balancing Entry	-	-
Total Incremental Changes	\$27,839,039	(13.00)
Total 2027 Proposed Budget	\$478,521,340	614.00

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Description of Incremental Budget Changes

Baseline

Fleet Capital Appropriation Adjustment

Expenditures \$3,307,892

This item increases Fleet Capital appropriation to meet the scheduled replacement costs for 2027 and 2028. Appropriation will vary from year to year to match the annual planned replacements.

This item accounts for rate adjustments to recover the revenues for Electric Vehicle (EV) premiums that were removed for two years due to financial constraints, new vehicles added to the fleet, and vehicle replacement costs growing at around 19% the past two years.

Fuel Appropriation Adjustment

Expenditures \$589,210

This item increases appropriation to fund increased fuel costs for City-owned vehicles.

Vehicle Tolls and Fees Increase

Expenditures \$10,000

This item increases appropriation to account for vehicle tolls and fees increases for City-owned vehicles.

Labor Cost Inflation Rate-Funded

Expenditures \$5,250,780

This item increases appropriation to fund labor cost changes for Finance and Administrative Services staff in rate-funded programs, including cost of living and labor contract adjustments, and changes to workers' compensation and pooled benefits.

AssetWorks Contract Inflation

Expenditures \$29,450

This item increases appropriation to fund the inflation for the AssetWorks contract, which provides 7% inflation annually.

Benaroya Hall Contract Inflation

Expenditures \$22,745

This item increases appropriation to fund contractually required inflation for the Benaroya Hall contract.

CBRE Contract Inflation

Expenditures \$517,704

This item increases appropriation to fund contract inflation for CBRE's building management services at the Seattle Municipal Tower.

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Electric Utility Cost Increase

Expenditures \$311,706

This item increases appropriation to fund increases to electric utilities for City-owned properties.

Postage Fee Increase

Expenditures \$63,683

This item increases appropriation to account for a postage fee increase related to passport applications.

Property Assessment Fees Increase

Expenditures \$127,895

This item increases appropriation to reflect increases to King County property assessment fees for City-owned properties.

Office of City Finance – Contract Inflation

Expenditures \$846,221

This item increases appropriation authority to reflect inflation associated with various contracts across the Office of City Finance (OCF). OCF holds several Citywide vendor contracts for key Citywide systems that support critical operating infrastructure for the City's financial system.

Business Systems requires an appropriation increase for inflation related to Oracle licensing that supports the citywide PeopleSoft financial system. License and Tax Administration requires an appropriation increase for inflation related to Revenue Solutions Inc support and licensing contracts, and ongoing legal support from the Law Department.

Office of City Finance – Sales Tax Changes

Expenditures \$521,674

This item increases appropriation to reflect recent changes to Washington State sales tax to various contracts across the Office of City Finance (OCF). OCF holds several finance vendor contracts for key Citywide systems that support critical operating infrastructure for the City's financial system.

Business Systems requires an appropriation increase to cover sales tax changes related to CodeSmart (consultant support STORM), Cherry Road (hosting and support for PeopleSoft) and Workday's support subscription plan. License and Tax Administration requires an appropriation increase to cover sales tax changes related to Revenue Solutions Inc system support and licensing costs.

Baseline Debt Service Adjustment

Expenditures \$(9,438,943)

This item decreases appropriation to reflect debt services payments related primarily to the conclusion of Schedule 1 facilities projects.

Align Department Revenues with April Forecast

Revenues \$(2,002,629)

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

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Central Rates Cost Increase

Expenditures	\$1,148,640
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This item aligns appropriation to projected Information Technology Department and Human Resources central rate cost increases.

Removal of One-Time Items

Expenditures	\$(1,535,000)
Revenues	\$(715,000)

This item decreases appropriation authority in both 2027 and in 2028 to reflect the removal of one-time items funded in the 2025 and 2026 Adopted budgets including transition of Business Improvement Area (BIA)s to a new collection system, purchase of new fire fleet vehicles, and Women and Minority-Owned Business technical assistance stabilization.

Zero Out Capital Development Operating Budget

Expenditures	\$(145,334)
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This technical item decreases appropriation to clear out the operating budget for FAS' Capital Development division, which has a zero-based budget due to indirect billing.

Reduce SCERS Retirement Contribution Rate

Expenditures	\$(1,454,966)
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The City's employee retirement system, the Seattle City Employees Retirement System (SCERS) is a defined benefit pension program funded by a combination of salary-based employer (i.e., the City) and employee contributions, and investment earnings. Based on the updated actuarial valuation for 2026, this item reduces the employer contribution rate from the endorsed rate of 15.06% to the SCERS minimum actuarial required rate of 13.48% for 2027 and 13.52% for 2028.

Citywide Adjustments for Standard Cost Changes

Expenditures	\$(290,951)
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Citywide technical adjustments made in the baseline phase reflect changes to internal services costs, including rates from the Department of Finance and Administrative Services, Seattle Information Technology Department, Seattle Department of Human Resources, and for healthcare and other central cost factors. These adjustments reflect initial assumptions about these costs and inflators early in the budget process.

Proposed Operating

Add funding to Expand Access to Public Restrooms

Expenditures	\$1,422,000
Position Allocation	1.00

This General Fund increase funds the expansion of public restroom from a pilot of four to a program of 10 sites across the City and transfers project management from the Seattle Department of Transportation (SDOT) to Finance and Administrative Services (FAS). One Strategic Advisor 2 position is added to manage the pilot expansion and implementation.

In summer 2026, SDOT launched a year-long pilot to expand access to public restrooms in the Pioneer Square

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neighborhood and surrounding downtown and stadium areas, which lacked fully functional, accessible facilities. The demand for clean, reliable bathrooms is high due to the volume of residents, commuters, and tourists who frequent these areas. Additionally, this work supports the City's ongoing services provided to persons experiencing unsheltered homelessness. Under the current pilot, SDOT is partnering with a contractor, Throne Labs, which installed four of its modular restroom units in Pioneer Square. After FAS assumes project management responsibilities, FAS will utilize the appropriate contracting mechanism to expand the program and work with SDOT and other city departments to determine the location for the 10 sites.

Add One-time Funding to Relocate the University Customer Service Center

Expenditures	\$740,000
Revenues	\$740,000

This item increases appropriation authority to support one-time costs for the relocation of the University Customer Service Center from the current facility to a facility that better meets operational and accessibility standards. The effort aims to improve ADA accessibility, the work environment and customer interface. One-time costs will be funded with department operating fund balance.

This increase will fund tenant improvements to make the space conducive for the public and staff and the security deposit required to begin renovations. Tenant improvements include: 1) ADA accessibility requirements for staff and customers; 2) public lobby to accommodate waiting customers; 3) service windows for financial transactions; 4) secure, enclosed work area for staff members; 5) interior conference room; 6) staff restrooms; and 7) kitchenette.

Align Budget for the University Customer Service Center Incremental Rent Increase

Expenditures	\$51,935
Revenues	\$51,935

This item increases appropriation authority to support higher rent and parking costs associated with relocation of the University Customer Service Center from the current facility to a facility that better meets operational and accessibility standards. One-time costs will be funded with department operating fund balance and the ongoing increase will be built into central rates

Relocation will maintain in-person services, improve accessibility compliance and provide adequate space to meet customer demand while maintaining current service levels in the University service area.

Upgrade Fuel Management Technology

Expenditures	\$677,000
Revenues	\$677,000

This item increases appropriation authority by \$677,000 in 2027 one-time and decreases appropriation authority by \$153,000 in 2028 ongoing to allow Fleet Management to upgrade its current proprietary fuel hardware with FuelCloud, a modern cloud-based system that integrates directly with the City's vehicle telematics platform and serves 34 City fuel sites. There is a one-time setup cost in 2027, with anticipated ongoing subscription savings from switching to the new vendor. One-time costs will be funded with department operating fund balance.

The City dispenses over two million gallons of fuel annually, representing \$8.5 million in fuel transactions. This investment modernizes the infrastructure supporting those transactions and improves authentication controls, data integrity, and provides real-time reporting.

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Seattle Licensing Information Management (SLIM) Debt Service

Expenditures \$297,583

This item increases appropriation authority to support debt service for the Seattle Licensing Information Management Replacement Projects.

Increase External Revenues

Revenues \$1,191,328

This item increases revenue appropriation authority to reflect revenues for external retail lease payments, parking fees and investment income.

Increase Passport Revenue

Revenues \$250,000

This item increases revenue appropriation authority to align with anticipated passport application processing revenues.

Increase Rebate Revenues

Revenues \$400,000

This proposal increases revenue appropriation authority to reflect higher rebate revenues on City contracts.

Decrease Funding for Various Operational Changes

Expenditures \$(256,421)

This item right sizes various budgets with actual operational need. Specifically, it adjusts appropriation authority to align with reduced operational budget for fees, services, supplies, and other items across FAS.

Add One-time Funding to Improve the Contracting Risk Review Process

Expenditures \$144,000

Revenues \$144,000

This item increases one-time appropriation authority in 2027 to improve the contract risk review process requiring appropriate insurance from vendors and consultants that contract with City departments. This one-time investment will fund the transition of the existing ad-hoc, manual process into a systematized online resource.

The ongoing costs of system support will be absorbed within existing budget.

Add a Position and Funding for Local Improvement District (LID) Delinquency Collections

Expenditures \$546,333

Revenues \$546,333

Position Allocation 1.00

This item adds ongoing position authority and funding for 1.0 FTE Strategic Advisor 2 and adds \$314,000 in one-time funds to develop and implement an online payment option and develop a property foreclosure process to collect Central Waterfront (CWF) and South Lake Union (SLU) Local Improvement District (LID) delinquent assessments. These administrative costs are supported by each of the LID funds accordingly.

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Workday Surge Support for Labor Contract Negotiations

Expenditures	\$400,000
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This item increases appropriation authority for non-labor to support surge capacity that can assist in implementing labor union contract changes in the Workday system as they are negotiated in a timely manner. This capacity will maintain the Workday team's focus on core business critical stabilization priorities and the cyclical essential activities such as open enrollment, annual wage increases, and year-end compliance.

Transfer Systems to the Information Technology Department

Expenditures	\$(15,010,547)
Position Allocation	(14.00)

This item decreases position authority by 14.0 FTE and appropriation authority by \$15,010,547 in 2027 and \$15,133,555 in 2028 to reflect a transition of technical teams and associated processes from the Office of City Finance to the Information Technology Department to establish a more effective Citywide governance and ownership model.

Office of City Finance Various Operational Reductions

Expenditures	\$(1,071,796)
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This item right sizes various budgets with operational need. Specifically, it reduces budgets in temporary employment services and unassigned labor accounts and removes funding for contracted services that are no longer needed.

Seattle Chinese Garden Improvements

Expenditures	\$2,500,000
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This item increases appropriation to support capital improvements at the Seattle Chinese Garden, located at the South Seattle College campus. Funding for this project was previously appropriated in the 2025 Adopted Budget but is shifted to 2027 to better align budget with anticipated expenditures.

Repurpose Older Bond Funds for Current Projects

Expenditures	-
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This item makes baseline and technical adjustments to repurpose older bond funds for use in current capital projects and to replenish outyear bond appropriation. The impacted projects are; 1) Electrical Infrastructure Upgrades; 2. Waterfront Operations and Tribal Interpretive Center (Bakun Building); and 3. City Hall Plaza.

Increase 2027-28 Judgment Claims Budget

Expenditures	\$9,243,765
Revenues	\$9,243,765

This item aligns appropriations to the Judgment & Claims Fund with the Proposed Central Cost Manual.

Inflation Increase for Jail Services

Expenditures	\$1,200,000
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The City has a long-term inter-local agreement with King County to provide jail services for the City's misdemeanants through 2030. Final rates from King County for the biennium budget require an increase of \$1.2 million in 2027 and

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\$2.2 million in 2028 due to annual increase of 1.5% - 3.0% for surcharges plus CPI inflation to cover the City's contract obligation.

Proposed Capital

Fire Station 25 Renovations

Expenditures	\$4,500,000
Revenues	\$3,000,000

This item creates a new discrete CIP Project and increases appropriation authority by \$8.7 million over the biennium in the Asset Preservation – Schedule 2 Facilities Budget Summary Level. The current Schedule 2 buildings consist of 71 City assets, such as fire stations, police precincts, municipal tenant spaces, vehicle maintenance facilities, warehouses, and training facilities.

This increase funds the Fire Station 25 HVAC, Roof, and Hood Project, which replaces and upgrades outdated and failing systems, specifically, the HVAC, roof, and range hood in the facility and has an estimated total project cost of \$8.7 million. FAS plans to use \$3 million of the FAS Operating Fund balance and the remaining \$5.7 million will be limited tax general obligation (LTGO) bond financed.

This project was selected because the current HVAC equipment is beyond its expected service life, the roof has several deficiencies, and the hood does not perform effectively. The project feasibility and scoping phases are complete, and the design phase is anticipated to begin by the end of 2026.

Fire Station 25 Debt Service

Expenditures	\$88,838
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This item increases appropriation authority in the Fire Station Improvements Debt Service CIP, to support the funding of the Fire Station 25 HVAC, roof, and hood project.

Seattle Licensing Information Management (SLIM) Replacement for Department of Finance and Administrative Services

Expenditures	\$2,779,000
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This item adds 2.8 million in 2027 and \$3.1 million 2028 to support the Seattle Licensing Information Management (SLIM) Replacement project. The funding supports the replacement of the Seattle Licensing Information Management platform used to collect \$1 billion annually in taxes and millions of dollars annually in regulatory fees.

SLIM was created 30 years ago and is past its end of service life, making continued use a significant risk to the City's annual collection of taxes and regulatory license fees. The Consumer Protection division (CPD), License and Tax Administration (LTA), and Treasury Services divisions have begun the work of replacing SLIM but need additional funding to complete it.

This increase is for CPD's portion of the larger SLIM project supporting the collection of millions of dollars in regulatory licensing fees. The LTA and Treasury scope is described in a separate CIP Budget item for Office of City Finance. The total cost of both items combined is \$14 million, which represents the total cost for the City to transition from and replace SLIM. The increase will be funded with limited tax general obligation (LTGO) bond financing, and the debt service cost can be found in related budget item, SLIM Debt Service.

Seattle Licensing Information Management (SLIM) Replacement for Office of City Finance

Expenditures	\$4,019,000
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This item adds \$4 million in 2027 and \$4.1 million in 2028 to support the Seattle License and Information

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Management System Upgrade CIP Project. The funding supports the replacement of the Seattle Licensing Information Management platform used to collect \$1 billion annually in taxes and millions of dollars annually in regulatory fees.

The SLIM platform was created 30 years ago and is past its end of service life, making its continued use a significant risk to the collection of \$1 billion in taxes annually enforced by the city. The Consumer Protection division (CPD), License and Tax Administration (LTA), and Treasury Services divisions have begun the work of replacing SLIM but need additional funding to complete it.

This increase supports the transition from SLIM for Office of City Finance-owned functions in LTA, Treasury Services, and auditing. This item aligns with the Department of Finance and Administrative Services submission for their Consumer Protection division. The total cost of both items combined is \$14 million, which represents the total cost for the City to transition from and replace SLIM. The increase will be funded by limited tax general obligation (LTGO) bond financing, and the debt service cost can be found in related budget item, SLIM Debt Service.

Asset Preservation - Schedule 1

Expenditures	\$1,200,000
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This item amends the Asset Preservation – Schedule 1 ongoing CIP Project by increasing appropriation authority by \$14.4 million within the Department of Finance and Administrative Services. Schedule 1 facilities include the Seattle Municipal Tower, the Seattle City Hall, and the Seattle Justice Center (SJC). This increase funds two large-scale deferred maintenance projects in the following areas within Asset Preservation – Schedule 1: SJC Elevators and Buildings Critical Systems Upgrades.

This increase is offset by underspend in the Tukwila Firing Range project, which will complete \$14.4 million under budget.

Transfer of Tukwila Firing Range Underspend

Expenditures	\$(1,200,000)
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This item amends the Public Safety Facilities-Police Budget Summary Level in the ongoing Seattle Police Facilities master project by decreasing appropriation authority by \$14.4 million and re-appropriating within the Department of Finance and Administrative Services to the Asset Preservation – Schedule 1 Facilities Budget Summary Level. Schedule 1 facilities include the Seattle Municipal Tower, the Seattle City Hall and the Seattle Justice Center (SJC). The Real Estate Excise Tax appropriation currently funds the Tukwila Firing Range project within the Seattle Police Facilities master project, which will complete \$14.4 million under budget.

This item supports Asset Preservation – Schedule 1 program funding, which has not seen an adjustment for inflation and escalation since 2014, and helps fund two large-scale deferred maintenance in the following areas within Asset Preservation – Schedule 1: SJC Elevators and Buildings Critical Systems Upgrades. See the Asset Preservation-Schedule 1 budget change item for additional details.

Waterfront Operations and Tribal Interpretive Center (Bakun Building) Contingency

Expenditures	\$1,450,000
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This item adds funding to the Waterfront Operations and Tribal Interpretive Center capital project. The lowest bid came back higher than expected and contingency funds were used to cover the funding gap. This increase is necessary to provide construction contingency at industry standard levels.

Real Estate Excise Tax (REET) Outyear Allocation

Expenditures	-
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This item adds \$18.73 million of discretionary Real Estate Excise Tax (REET) 1 budget to the Asset Preservation – Schedule 1 Facilities capital project in 2032. Schedule 1 facilities include the Seattle Municipal Tower (SMT), the Seattle City Hall (SCH), and the Seattle Justice Center (SJC).

Proposed Technical

CIP Technical Adjustments - Outer Year Budget for Ongoing Programs

Expenditures	\$14,400,000
Revenues	\$10,900,000

This item makes baseline and technical adjustments to several capital project budgets, including adding reimbursable appropriation to cover a large tenant improvement project at Seattle Municipal Tower, adding outyear budget to 2032 for ongoing capital projects, and making small corrections to detail projects to promote consistency.

Limited Tax General Obligation (LTGO) and Unlimited Tax General Obligation (UTGO) Cost of Issuance Adjustment

Expenditures	\$1,623,857
Revenues	\$1,623,857

This item is a technical adjustment to appropriation related to the Cost of Issuance for the 2027 Limited Tax General Obligation (LTGO) Bond Issuance and the Unlimited Tax General Obligation (UTGO) Bond Refunding, and the Bond Interest Redemption Fund debt service payment.

Technical Clean-up of Unfunded Seattle Animal Shelter Position

Position Allocation	(1.00)
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This technical item reduces an unfunded and unfilled position in the Seattle Animal Shelter that was scheduled to sunset on in December 2024. This technical change has no staffing or budget impact.

CIP Technical Adjustments - Bond Alignment

Expenditures	\$(1,619,261)
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This item makes baseline and technical adjustments to several capital projects to align bond entries with spend plan.

CIP Technical Adjustments - Debt Service Alignment

Expenditures	\$(226,673)
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This item makes baseline and technical adjustments to several Budget Control Levels in the Department of Finance and Administrative Services' Capital Improvement Program (CIP) to align debt service entries with updated debt schedule.

Operating Technical Adjustments - Debt Service Alignment

Expenditures	\$(377,820)
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This item makes baseline and technical adjustments to several capital projects to align debt service entries with the updated debt schedule.

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Align Department Revenues with August Forecast

Revenues	\$133,813
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This is a technical adjustment to capture centrally projected and forecast General Fund revenue increments for this department.

Ongoing Changes from Current Year Legislation

Expenditures	\$175,000
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This change includes ongoing or position changes resulting from current year legislation passed by City Council in 2026. It includes one-time funding in 2027 for startup costs to implement the Fair Pricing legislation, creating a new regulatory framework for algorithmic price discrimination for groceries and essential goods effective September 1, 2027.

The Consumer Protection Division within the Finance and Administrative Services Department (FAS) will use these one-time funds for several startup costs, including: 1) outreach to grocery stores; 2) development of customer-focused materials (including translation); and 3) technical rulemaking. Due to the specialized nature of this work, FAS anticipates hiring external consultants to complete these activities.

Unlimited Tax General Obligation (UTGO) Debt Service Adjustment

Expenditures	\$(5,350)
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Revenues	\$(5,350)
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This item is a technical adjustment to the debt service of the Seawall UTGO Bond.

Transit Benefit Fund Budget Adjustments

Expenditures	\$266,189
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Revenues	\$557,000
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This item adjusts expected expenditures (appropriations) and revenues in the City's Transit Benefit Fund for 2027 and 2028, used to pay for ORCA and ferry passes. Expenditures in 2027 are expected to be \$4.5 million, an increase of 6% over approved 2026 Adopted Budget levels, with an increase to \$5 million in 2028 (10%), based on ridership trends and increasing rates. Projected expense levels are fully backed by collections from departments and the Finance General Fund via central rates.

Fund Balancing Entry

Revenues	\$69,649,615
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This is a technical item to record a fund balancing entry for the 50300 Finance and Administrative Services Fund, 50321 Fleet Capital Fund, 67600 FileLocal Agency Fund, 63000 Transit Benefit Fund, and 12100 Wheelchair Accessible Fund, which are primarily managed by this department.

Department of Finance and Administrative Services

Expenditure Overview

Appropriations	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
FAS - BC-FA-A1IT - Information Technology				
00100 - General Fund	400,000	-	-	-
00164 - Unrestricted Cumulative Reserve Fund	1,832,783	-	-	-
37300 - 2025 Multipurpose LTGO Bond Fund	4,043,169	-	-	-
37400 - 2026 Multipurpose LTGO Bond Fund	10,908,276	-	-	-
37500 - 2027 Multipurpose LTGO Bond Fund	-	-	6,798,000	-
37600 - 2028 Multipurpose LTGO Bond Fund	-	-	-	7,178,000
50300 - Finance and Administrative Services Fund	4,726	-	-	-
Total for BSL: BC-FA-A1IT	17,188,954	-	6,798,000	7,178,000
FAS - BC-FA-ADAIMPR - ADA Improvements				
30010 - REET I Capital Fund	516,986	1,500,000	3,062,733	-
Total for BSL: BC-FA-ADAIMPR	516,986	1,500,000	3,062,733	-
FAS - BC-FA-APSCH1FAC - Asset Preservation - Schedule 1 Facilities				
30010 - REET I Capital Fund	929,469	4,000,000	4,200,000	5,100,000
37200 - 2024 Multipurpose LTGO Bond Fund	861,931	-	-	-
37300 - 2025 Multipurpose LTGO Bond Fund	254,331	-	-	-
50300 - Finance and Administrative Services Fund	-	500,000	-	-
50322 - Facility Asset Preservation Fund	2,600,525	2,152,000	2,152,000	2,152,000
Total for BSL: BC-FA-APSCH1FAC	4,646,256	6,652,000	6,352,000	7,252,000
FAS - BC-FA-APSCH2FAC - Asset Preservation - Schedule 2 Facilities				
30010 - REET I Capital Fund	1,181,175	5,439,000	3,701,000	3,631,000
36900 - 2022 Multipurpose LTGO Bond Fund	-	-	1,500,000	-
37600 - 2028 Multipurpose LTGO Bond Fund	-	-	-	4,200,000
50300 - Finance and Administrative Services Fund	-	-	3,000,000	-
50322 - Facility Asset Preservation Fund	2,453,421	1,848,000	1,848,000	1,848,000
Total for BSL: BC-FA-APSCH2FAC	3,634,595	7,287,000	10,049,000	9,679,000

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

00100 - General Fund	530,212	146,473	-	-
14500 - Payroll Expense Tax	414,272	-	-	-
30010 - REET I Capital Fund	992,090	1,305,000	-	-
Total for BSL: BC-FA-EXTPROJ	1,936,574	1,451,473	-	-

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

50300 - Finance and Administrative Services Fund	9,488,555	4,700,000	19,100,000	4,700,000
Total for BSL: BC-FA-FASPDS	9,488,555	4,700,000	19,100,000	4,700,000

FAS - BC-FA-GARDENREM - Garden of Remembrance

00164 - Unrestricted Cumulative Reserve Fund	42,290	33,957	35,000	36,050
Total for BSL: BC-FA-GARDENREM	42,290	33,957	35,000	36,050

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

00164 - Unrestricted Cumulative Reserve Fund	141,852	-	-	-
30010 - REET I Capital Fund	1,243,824	1,838,885	2,355,692	2,994,685
36900 - 2022 Multipurpose LTGO Bond Fund	-	-	13,510,000	-
37100 - 2023 Multipurpose LTGO Bond Fund	2,186,931	-	-	-
37200 - 2024 Multipurpose LTGO Bond Fund	565,448	-	-	-
37300 - 2025 Multipurpose LTGO Bond Fund	65,546	-	3,000,000	-
37400 - 2026 Multipurpose LTGO Bond Fund	-	11,100,000	-	-
37500 - 2027 Multipurpose LTGO Bond Fund	-	-	6,776,000	-
37600 - 2028 Multipurpose LTGO Bond Fund	-	-	-	12,411,144
50300 - Finance and Administrative Services Fund	222,366	-	-	-
Total for BSL: BC-FA-GOVTFAC	4,425,966	12,938,885	25,641,692	15,405,829

FAS - BC-FA-NBHFIRES - Neighborhood Fire Stations

30010 - REET I Capital Fund	5,938,028	6,208,715	5,759,489	5,993,078
Total for BSL: BC-FA-NBHFIRES	5,938,028	6,208,715	5,759,489	5,993,078

FAS - BC-FA-PSFACFIRES - Public Safety Facilities Fire

30010 - REET I Capital Fund	-	1,750,000	-	-
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34440 - 2003 Fire Facilities Levy Fund	101,444	-	-	-
36200 - 2015 Multipurpose LTGO Bond Fund	591,150	-	-	-
36300 - 2016 Multipurpose LTGO Bond Fund	1,004,000	-	-	-
37200 - 2024 Multipurpose LTGO Bond Fund	17,160,372	-	-	-
37400 - 2026 Multipurpose LTGO Bond Fund	-	8,065,680	-	-
Total for BSL: BC-FA-PSFACFIRE	18,856,965	9,815,680	-	-
FAS - BC-FA-PSFACPOL - Publ Safety Facilities Police				
30010 - REET I Capital Fund	252,523	550,000	-	-
Total for BSL: BC-FA-PSFACPOL	252,523	550,000	-	-
FAS - BO-FA-0001 - Citywide Operational Services				
00100 - General Fund	-	70,000	-	-
50300 - Finance and Administrative Services Fund	101,425,060	106,151,649	108,509,190	110,062,243
Total for BSL: BO-FA-0001	101,425,060	106,221,649	108,509,190	110,062,243
FAS - BO-FA-0002 - Citywide Admin Services				
00100 - General Fund	183,861	110,000	1,532,000	1,512,000
14500 - Payroll Expense Tax	605,187	1,146,288	1,110,257	1,511,131
35040 - Waterfront LID #6751	-	-	-	-
50300 - Finance and Administrative Services Fund	15,092,199	15,830,148	16,671,538	16,414,663
Total for BSL: BO-FA-0002	15,881,247	17,086,435	19,313,795	19,437,794
FAS - BO-FA-0003 - Office of City Finance				
00100 - General Fund	9,682,591	10,365,400	11,498,182	9,364,498
14000 - Coronavirus Local Fiscal Recovery Fund	-	-	-	-
14500 - Payroll Expense Tax	50,000	500,000	-	-
35040 - Waterfront LID #6751	-	-	-	-
35900 - Central Waterfront Improvement Fund	-	-	-	-
50300 - Finance and Administrative Services Fund	25,048,471	29,445,728	17,882,779	18,078,353
Total for BSL: BO-FA-0003	34,781,062	40,311,128	29,380,961	27,442,852
FAS - BO-FA-0004 - Other FAS Services				
00100 - General Fund	-	29,751	-	-
12100 - Wheelchair Accessible Fund	1,039,330	1,222,219	1,229,489	1,241,759

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50300 - Finance and Administrative Services Fund	734,499	753,285	776,030	799,311
67600 - FileLocal Agency Fund	252,174	267,420	264,247	264,365
Total for BSL: BO-FA-0004	2,026,003	2,272,676	2,269,766	2,305,435
FAS - BO-FA-0005 - Public Services				
00100 - General Fund	17,661,744	20,358,883	20,974,462	21,568,237
15260 - Animal Shelter Donation Fund	1,082,791	-	-	-
50300 - Finance and Administrative Services Fund	4,729,880	5,010,812	5,117,920	5,244,702
Total for BSL: BO-FA-0005	23,474,415	25,369,695	26,092,382	26,812,939
FAS - BO-FA-0006 - Leadership & Administration				
00100 - General Fund	8,619	327,522	622,230	1,689,718
50300 - Finance and Administrative Services Fund	72,118,164	77,034,344	69,961,907	73,553,054
Total for BSL: BO-FA-0006	72,126,783	77,361,866	70,584,137	75,242,772
FAS - BO-FA-BIALID - BIA-LID Administration				
19811 - BIA - Pioneer Square	969,057	-	-	-
19815 - BIA - Columbia City	114,925	-	-	-
19825 - BIA - Seattle Tourism	21,989,766	-	-	-
19830 - BIA - Capitol Hill	236,926	-	-	-
19835 - BIA - 15th Ave East	126,462	-	-	-
19840 - BIA - West Seattle	441,580	-	-	-
19845 - BIA - Ballard	953,692	-	-	-
19855 - BIA - Metropolitan	20,326,631	-	-	-
19857 - BIA - SODO	1,867,661	-	-	-
19880 - BIA - Chinatown-ID	195,157	-	-	-
19890 - BIA - U District	1,815,273	-	-	-
35040 - Waterfront LID #6751	4,402,542	-	-	-
Total for BSL: BO-FA-BIALID	53,439,671	-	-	-
FAS - BO-FA-CJ000 - Judgment & Claims Claims				
00126 - Judgment/Claims Fund	4,097,379	5,524,179	6,524,179	6,524,179
Total for BSL: BO-FA-CJ000	4,097,379	5,524,179	6,524,179	6,524,179
FAS - BO-FA-DEBTBIRF - Bond Interest and Redemption				
20130 - LTGO Bond Interest and Redemption Fund	143,825,113	941,184	398,739	389,633
Total for BSL: BO-FA-DEBTBIRF	143,825,113	941,184	398,739	389,633

Department of Finance and Administrative Services

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

20130 - LTGO Bond Interest and Redemption Fund	185,718	-	-	-
37300 - 2025 Multipurpose LTGO Bond Fund	229,232	-	-	-
37400 - 2026 Multipurpose LTGO Bond Fund	-	1,112,918	-	-
37500 - 2027 Multipurpose LTGO Bond Fund	-	-	2,141,220	-
37510 - 2027 LTGO Bond Fund B	-	-	1,194,000	-
Total for BSL: BO-FA-DEBTISS-L	414,950	1,112,918	3,335,220	-

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

20140 - UTGO Bond Interest Redemption Fund	-	1,577,000	1,521,000	-
Total for BSL: BO-FA-DEBTISS-U	-	1,577,000	1,521,000	-

FAS - BO-FA-DEBTUTGO - UTGO Debt Service

20140 - UTGO Bond Interest Redemption Fund	16,164,900	16,154,900	16,149,550	16,156,400
Total for BSL: BO-FA-DEBTUTGO	16,164,900	16,154,900	16,149,550	16,156,400

FAS - BO-FA-FLEETCAP - Fleet Capital Program

50321 - Fleet Capital Fund	32,612,153	20,176,230	22,769,122	23,642,310
Total for BSL: BO-FA-FLEETCAP	32,612,153	20,176,230	22,769,122	23,642,310
Total for BSL: BO-FA-FLEETS	-	-	-	-

FAS - BO-FA-INDGTDEF - Indigent Defense Services

00100 - General Fund	13,777,318	14,680,745	14,680,745	14,680,745
Total for BSL: BO-FA-INDGTDEF	13,777,318	14,680,745	14,680,745	14,680,745

FAS - BO-FA-JAILSVCS - Jail Services

00100 - General Fund	23,882,024	25,161,788	26,361,788	27,361,788
Total for BSL: BO-FA-JAILSVCS	23,882,024	25,161,788	26,361,788	27,361,788

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

00126 - Judgment/Claims Fund	38,189,787	34,701,876	42,945,641	48,043,577
Total for BSL: BO-FA-JR000	38,189,787	34,701,876	42,945,641	48,043,577

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

00126 - Judgment/Claims Fund	1,644,959	6,370,021	6,370,021	6,370,021
Total for BSL: BO-FA-JR020	1,644,959	6,370,021	6,370,021	6,370,021

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FAS - BO-FA-TRNSTBNFT - Transit Benefit

63000 - Transit Benefit Fund	3,982,176	4,251,000	4,517,189	4,958,000
Total for BSL: BO-FA-TRNSTBNFT	3,982,176	4,251,000	4,517,189	4,958,000
Department Total	648,672,691	450,413,001	478,521,340	459,674,645

Department Full-Time Equivalents Total*	631.50	627.00	614.00	614.00
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* FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here.

Budget Summary by Fund Department of Finance and Administrative Services

	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
00100 - General Fund	66,126,368	71,250,562	75,669,408	76,176,986
00126 - Judgment/Claims Fund	43,932,126	46,596,076	55,839,841	60,937,777
00164 - Unrestricted Cumulative Reserve Fund	2,016,925	33,957	35,000	36,050
12100 - Wheelchair Accessible Fund	1,039,330	1,222,219	1,229,489	1,241,759
14000 - Coronavirus Local Fiscal Recovery Fund	-	-	-	-
14500 - Payroll Expense Tax	1,069,459	1,646,287	1,110,257	1,511,131
15260 - Animal Shelter Donation Fund	1,082,791	-	-	-
19811 - BIA - Pioneer Square	969,057	-	-	-
19815 - BIA - Columbia City	114,925	-	-	-
19825 - BIA - Seattle Tourism	21,989,766	-	-	-
19830 - BIA - Capitol Hill	236,926	-	-	-
19835 - BIA - 15th Ave East	126,462	-	-	-
19840 - BIA - West Seattle	441,580	-	-	-
19845 - BIA - Ballard	953,692	-	-	-
19855 - BIA - Metropolitan	20,326,631	-	-	-
19857 - BIA - SODO	1,867,661	-	-	-
19880 - BIA - Chinatown-ID	195,157	-	-	-
19890 - BIA - U District	1,815,273	-	-	-
20130 - LTGO Bond Interest and Redemption Fund	144,010,831	941,184	398,739	389,633
20140 - UTGO Bond Interest Redemption Fund	16,164,900	17,731,900	17,670,550	16,156,400
30010 - REET I Capital Fund	11,054,094	22,591,600	19,078,915	17,718,764
34440 - 2003 Fire Facilities Levy Fund	101,444	-	-	-
35040 - Waterfront LID #6751	4,402,542	-	-	-
35900 - Central Waterfront Improvement Fund	-	-	-	-
36200 - 2015 Multipurpose LTGO Bond Fund	591,150	-	-	-

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36300 - 2016 Multipurpose LTGO Bond Fund	1,004,000	-	-	-
36900 - 2022 Multipurpose LTGO Bond Fund	-	-	15,010,000	-
37100 - 2023 Multipurpose LTGO Bond Fund	2,186,931	-	-	-
37200 - 2024 Multipurpose LTGO Bond Fund	18,587,751	-	-	-
37300 - 2025 Multipurpose LTGO Bond Fund	4,592,278	-	3,000,000	-
37400 - 2026 Multipurpose LTGO Bond Fund	10,908,276	20,278,598	-	-
37500 - 2027 Multipurpose LTGO Bond Fund	-	-	15,715,220	-
37510 - 2027 LTGO Bond Fund B	-	-	1,194,000	-
37600 - 2028 Multipurpose LTGO Bond Fund	-	-	-	23,789,144
50300 - Finance and Administrative Services Fund	228,863,920	239,425,966	241,019,364	228,852,327
50321 - Fleet Capital Fund	32,612,153	20,176,230	22,769,122	23,642,310
50322 - Facility Asset Preservation Fund	5,053,946	4,000,000	4,000,000	4,000,000
63000 - Transit Benefit Fund	3,982,176	4,251,000	4,517,189	4,958,000
67600 - FileLocal Agency Fund	252,174	267,420	264,247	264,365
Budget Totals for FAS	648,672,691	450,413,001	478,521,340	459,674,645

Department of Finance and Administrative Services

Revenue Overview

2027 Estimated Revenues

Account Code	Account Name	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
311010	Real & Personal Property Taxes	(92)	-	-	-
314030	Social Housing Tax	-	-	484,594	493,206
321010	Bus Lic&Perm-Police Alrm Mon	2,031,122	2,000,000	2,000,000	2,000,000
321020	Bus Lic&Perm-Prof/Occup	614,810	697,670	616,000	620,000
321030	BUS LIC&PERM	3,657,878	3,600,000	3,625,000	3,625,000
321040	Bus Lic&Perm-For Hire Driver	29,510	-	-	-
321050	Bus Lic&Perm-Tran Net Co Fee	2,292,007	5,700,000	4,393,000	4,439,000
321060	Bus Lic&Perm-Tow Oper/Comp	12,160	10,000	12,000	12,000
321080	Bus Lic&Perm-Bus Penalties	51,578	-	63,000	63,000
321900	Bus Lic&Perm-Other	374,456	380,000	380,000	380,000
322130	Nonbus Lic&Perm-Cats	269,684	410,000	374,000	374,000
322140	Nonbus Lic&Perm-Dog	866,430	1,498,473	1,200,000	1,200,000
322190	Nonbus Lic&Perm-Penalties	10,000	-	-	-
322200	Nonbus Lic&Perm-Lt Fees Taxi	6,540	-	-	-
322210	Nonbus Lic&Perm-Fines Taxi	2,140	-	-	-
322220	Nonbus Lic&Perm-Strmwtr Sewer	-	17,000	-	-
322230	Nonbus Lic&Perm-Tow Late Fees	473	-	-	-
322900	Nonbus Lic&Perm-Other	1,230	550	550	550
334010	State Grants	425,197	-	-	-
337080	Other Private Contrib & Dons	89,995	-	-	-
341180	Legal Service Fees	-	5,000	5,000	5,000
341200	Scanning Systems License	102,968	130,000	103,000	103,000
341210	St Wts & Meas Dev Reg Fees	112,176	117,000	122,000	122,000
341220	Animal Control Admin Fees	10,628	13,000	10,500	10,500
341230	Adoption Fees	86,850	180,000	87,000	87,000
341240	Kennel Fees	5,374	6,500	5,500	5,500
341250	Spay & Neuter Fees	139,885	158,000	135,000	135,000
341360	Fees	46,087	-	-	-
341370	Fees - Limo Inspections	-	250,000	275,000	275,000
341380	Fees - Limo Payments From St	254,637	-	-	-
341900	General Government-Other Rev	1,061,592	866,000	873,000	873,000
342160	False Alarm Fees	151,705	120,000	120,000	120,000
350090	City Litigation Recoveries	9,442	65,000	-	-
350170	Penalties On Delinquent Recs	6,667	-	-	-

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350190	Nsf Check Fees	80	-	-	-
360020	Inv Earn-Residual Cash	15,172,042	-	-	-
360180	Penalties-Spec Assessments	(831)	-	-	-
360220	Interest Earned On Delinquent A	(6)	-	-	-
360750	Misc Reimb Adj-Pers & Other	218,401	363,207	220,000	220,000
360900	Miscellaneous Revs-Other Rev	98,754	109,000	208,033	147,100
397010	Operating Transfers In	-	484,593	-	-
Total Revenues for: 00100 - General Fund		28,211,566	17,180,993	15,312,177	15,309,856
341180	Legal Service Fees	85,844	-	-	-
350090	City Litigation Recoveries	20,542	7,781,749	7,781,749	7,781,749
360180	Penalties-Spec Assessments	45,721	-	-	-
360370	Insurance Premiums & Recoveries	1,993,414	-	-	-
360420	Other Judgments & Settlements	34,982,902	39,272,327	48,516,092	53,614,028
397010	Operating Transfers In	13,666,000	(458,000)	(458,000)	(458,000)
Total Revenues for: 00126 - Judgment/Claims Fund		50,794,423	46,596,076	55,839,841	60,937,777
360020	Inv Earn-Residual Cash	297,906	-	-	-
Total Revenues for: 00155 - Sweetened Beverage Tax Fund		297,906	-	-	-
360020	Inv Earn-Residual Cash	4,607,105	-	-	-
Total Revenues for: 00164 - Unrestricted Cumulative Reserve Fund		4,607,105	-	-	-
360020	Inv Earn-Residual Cash	30,207	-	-	-
Total Revenues for: 10101 - Cable TV Franchise Fund		30,207	-	-	-
360020	Inv Earn-Residual Cash	47,136	-	-	-
Total Revenues for: 10113 - Group Term Life Fund		47,136	-	-	-
360020	Inv Earn-Residual Cash	1,151,326	-	-	-
Total Revenues for: 10200 - Park And Recreation Fund		1,151,326	-	-	-
360020	Inv Earn-Residual Cash	7,080	-	-	-
Total Revenues for: 10394 - Bridging The Gap Levy Fund		7,080	-	-	-
360020	Inv Earn-Residual Cash	2,793,241	-	-	-
Total Revenues for: 10398 - Move Seattle Levy Fund		2,793,241	-	-	-
360020	Inv Earn-Residual Cash	2,075,152	-	-	-
Total Revenues for: 10399 - Transportation		2,075,152	-	-	-

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Levy Fund

360020	Inv Earn-Residual Cash	63,146	-	-	-
Total Revenues for: 10800 - Seattle Streetcar Operations		63,146	-	-	-
311010	Real & Personal Property Taxes	7	-	-	-
360020	Inv Earn-Residual Cash	16,624	-	-	-
Total Revenues for: 11010 - Pike Place Market Renovation		16,631	-	-	-
360020	Inv Earn-Residual Cash	102,267	-	-	-
Total Revenues for: 11410 - Seattle Center Fund		102,267	-	-	-
360020	Inv Earn-Residual Cash	27,390	-	-	-
Total Revenues for: 11430 - Seattle Center McCaw Hall Fund		27,390	-	-	-
360020	Inv Earn-Residual Cash	(18,073)	-	-	-
Total Revenues for: 12010 - Municipal Arts Fund		(18,073)	-	-	-
321030	BUS LIC&PERM	52,669	-	-	-
321050	Bus Lic&Perm-Tran Net Co Fee	1,273,337	995,661	995,661	995,661
360020	Inv Earn-Residual Cash	342,807	-	-	-
Total Revenues for: 12100 - Wheelchair Accessible Fund		1,668,813	995,661	995,661	995,661
400000	Use of/Contribution to Fund Balance	-	226,559	233,828	246,098
Total Resources for:12100 - Wheelchair Accessible Fund		1,668,813	1,222,220	1,229,489	1,241,759
360020	Inv Earn-Residual Cash	610,579	-	-	-
Total Revenues for: 12200 - Short-Term Rental Tax Fund		610,579	-	-	-
360020	Inv Earn-Residual Cash	261,313	-	-	-
Total Revenues for: 12300 - Election Vouchers Fund		261,313	-	-	-
360020	Inv Earn-Residual Cash	671,710	-	-	-
Total Revenues for: 12400 - Arts and Culture Fund		671,710	-	-	-
360020	Inv Earn-Residual Cash	(5,712,071)	-	-	-
360320	Rent From Operating Property	15,580	-	-	-
Total Revenues for: 13000 - Transportation Fund		(5,696,491)	-	-	-

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360020	Inv Earn-Residual Cash	11,133,987	-	-	-
Total Revenues for: 14500 - Payroll Expense Tax		11,133,987	-	-	-
360020	Inv Earn-Residual Cash	290,808	-	-	-
Total Revenues for: 14510 - Opioid Settlement Proceed Fund		290,808	-	-	-
360020	Inv Earn-Residual Cash	5,417	-	-	-
Total Revenues for: 15010 - Bagley Wright Theatre Fund		5,417	-	-	-
360020	Inv Earn-Residual Cash	21,665	-	-	-
Total Revenues for: 15020 - Transportation Systems Mgmt		21,665	-	-	-
360020	Inv Earn-Residual Cash	57,550	-	-	-
Total Revenues for: 15030 - Downtown Health/Human Services		57,550	-	-	-
360020	Inv Earn-Residual Cash	16,711	-	-	-
397010	Operating Transfers In	33,000	-	-	-
Total Revenues for: 15040 - Garden Capital Trust Fund		49,711	-	-	-
360020	Inv Earn-Residual Cash	2,778	-	-	-
Total Revenues for: 15050 - Drug Enforcement Forfeiture		2,778	-	-	-
360020	Inv Earn-Residual Cash	(480)	-	-	-
Total Revenues for: 15060 - Vice Enforcement/ML Forfeiture		(480)	-	-	-
360020	Inv Earn-Residual Cash	(596)	-	-	-
Total Revenues for: 15070 - Money Laundering Forfeiture		(596)	-	-	-
360020	Inv Earn-Residual Cash	4,888	-	-	-
Total Revenues for: 15080 - Emergency Management Fund		4,888	-	-	-
360020	Inv Earn-Residual Cash	12,825	-	-	-
Total Revenues for: 15090 - Gift Catalog - Arts & Culture		12,825	-	-	-
360020	Inv Earn-Residual Cash	568	-	-	-
Total Revenues for: 15100 - Mayor's Small Business TF		568	-	-	-
360020	Inv Earn-Residual Cash	104	-	-	-
Total Revenues for: 15110 - Historical Record		104	-	-	-

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Preservation

360020	Inv Earn-Residual Cash	7	-	-	-
Total Revenues for: 15120 - Seattle Climate Action Now		7	-	-	-
360020	Inv Earn-Residual Cash	2,889	-	-	-
Total Revenues for: 15130 - Gift Catalog - SDOT		2,889	-	-	-
360020	Inv Earn-Residual Cash	8	-	-	-
Total Revenues for: 15140 - SFD - General Donations		8	-	-	-
360020	Inv Earn-Residual Cash	445	-	-	-
Total Revenues for: 15150 - SFD - Fire Prevention Training		445	-	-	-
360020	Inv Earn-Residual Cash	296	-	-	-
Total Revenues for: 15160 - SFD - CPR Training Medic II		296	-	-	-
360020	Inv Earn-Residual Cash	14,332	-	-	-
Total Revenues for: 15170 - SFD - Medic I Program Donation		14,332	-	-	-
360020	Inv Earn-Residual Cash	284	-	-	-
Total Revenues for: 15190 - SFD - Molly Matthews Memorial		284	-	-	-
360020	Inv Earn-Residual Cash	1,522	-	-	-
Total Revenues for: 15200 - SFD - Fire & Hazard Mitigation		1,522	-	-	-
360020	Inv Earn-Residual Cash	5,216	-	-	-
Total Revenues for: 15210 - Prostituted Children Rescue Fd		5,216	-	-	-
360020	Inv Earn-Residual Cash	42,713	-	-	-
Total Revenues for: 15220 - Community Services Donations		42,713	-	-	-
360020	Inv Earn-Residual Cash	1,398	-	-	-
Total Revenues for: 15230 - OCR Public Info/Educ Projects		1,398	-	-	-
360020	Inv Earn-Residual Cash	338	-	-	-
Total Revenues for: 15240 - P-Patch Gardenship Donations		338	-	-	-
360020	Inv Earn-Residual Cash	676	-	-	-

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Total Revenues for: 15250 - Gift Catalog - CBO		676	-	-	-
337080	Other Private Contrib & Dons	1,513,620	-	-	-
360020	Inv Earn-Residual Cash	71,439	-	-	-
Total Revenues for: 15260 - Animal Shelter Donation Fund		1,585,059	-	-	-
360020	Inv Earn-Residual Cash	1,934	-	-	-
Total Revenues for: 15270 - Off-Leash Area Donation Fund		1,934	-	-	-
360020	Inv Earn-Residual Cash	8,052	-	-	-
Total Revenues for: 15280 - Gift Catalog - Parks		8,052	-	-	-
360020	Inv Earn-Residual Cash	304	-	-	-
Total Revenues for: 15290 - South Lake Union Park Trust		304	-	-	-
360020	Inv Earn-Residual Cash	175	-	-	-
Total Revenues for: 15300 - Gift Catalog - SDHR		175	-	-	-
360020	Inv Earn-Residual Cash	(4,698)	-	-	-
Total Revenues for: 15310 - Gift Catalog - Police		(4,698)	-	-	-
360020	Inv Earn-Residual Cash	14	-	-	-
Total Revenues for: 15320 - Gift Catalog - Public Health		14	-	-	-
360020	Inv Earn-Residual Cash	899	-	-	-
Total Revenues for: 15330 - Gift Catalog - Seattle Center		899	-	-	-
360020	Inv Earn-Residual Cash	186	-	-	-
Total Revenues for: 15340 - COVID-19 Donation Fund		186	-	-	-
360020	Inv Earn-Residual Cash	271,273	-	-	-
Total Revenues for: 15350 - Library Trust & Memorial Fund		271,273	-	-	-
360020	Inv Earn-Residual Cash	248,230	-	-	-
Total Revenues for: 16200 - Human Services Fund		248,230	-	-	-
360020	Inv Earn-Residual Cash	4,584	-	-	-
Total Revenues for: 16402 - 2002 Levy Very LIH Fund		4,584	-	-	-

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360020	Inv Earn-Residual Cash	(4,080)	-	-	-
Total Revenues for: 16403 - 2002 Levy Multipurpose Fund		(4,080)	-	-	-
360020	Inv Earn-Residual Cash	(13,079)	-	-	-
Total Revenues for: 16404 - 2002 Levy O&M Fund		(13,079)	-	-	-
360020	Inv Earn-Residual Cash	(16,617)	-	-	-
Total Revenues for: 16410 - 1986 Housing Levy Capital Fund		(16,617)	-	-	-
360020	Inv Earn-Residual Cash	(5,899)	-	-	-
Total Revenues for: 16411 - 1995 Housing Levy Capital Fund		(5,899)	-	-	-
360020	Inv Earn-Residual Cash	10,967	-	-	-
Total Revenues for: 16412 - 1995 Levy O&M Fund		10,967	-	-	-
360020	Inv Earn-Residual Cash	2,441	-	-	-
Total Revenues for: 16413 - 1995 Levy Homebuyer Assist		2,441	-	-	-
360020	Inv Earn-Residual Cash	(30,034)	-	-	-
Total Revenues for: 16416 - 2009 Housing Levy Capital Fund		(30,034)	-	-	-
360020	Inv Earn-Residual Cash	(16,754)	-	-	-
Total Revenues for: 16417 - 2009 Levy O&M Fund		(16,754)	-	-	-
360020	Inv Earn-Residual Cash	(645,872)	-	-	-
Total Revenues for: 16418 - 2016 Housing Levy Capital Fund		(645,872)	-	-	-
360020	Inv Earn-Residual Cash	(1,557,549)	-	-	-
Total Revenues for: 16419 - 2016 Levy O&M Fund		(1,557,549)	-	-	-
360020	Inv Earn-Residual Cash	(8,595)	-	-	-
Total Revenues for: 16420 - 1986 Levy O&M Fund		(8,595)	-	-	-
360020	Inv Earn-Residual Cash	(202,503)	-	-	-
Total Revenues for: 16421 - O&M Sales Tax		(202,503)	-	-	-
360020	Inv Earn-Residual Cash	524,834	-	-	-
Total Revenues for: 16422 - 2023 Levy O&M		524,834	-	-	-
360020	Inv Earn-Residual Cash	5,135,258	-	-	-

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Total Revenues for: 16423 - 2023 Levy Low-Income Housing		5,135,258	-	-	-
360020	Inv Earn-Residual Cash	3,758,462	-	-	-
Total Revenues for: 16430 - Housing Incentive Fund		3,758,462	-	-	-
360020	Inv Earn-Residual Cash	125,880	-	-	-
Total Revenues for: 16440 - Housing Program Support Fund		125,880	-	-	-
360020	Inv Earn-Residual Cash	(125,215)	-	-	-
Total Revenues for: 16600 - Office of Housing Fund		(125,215)	-	-	-
360020	Inv Earn-Residual Cash	520,847	-	-	-
Total Revenues for: 17857 - 2011 Families and Education Levy		520,847	-	-	-
360020	Inv Earn-Residual Cash	19,095	-	-	-
Total Revenues for: 17861 - Seattle Preschool Levy Fund		19,095	-	-	-
360020	Inv Earn-Residual Cash	3,782,255	-	-	-
Total Revenues for: 17871 - Families Education Preschool Promise Levy		3,782,255	-	-	-
360020	Inv Earn-Residual Cash	28,526	-	-	-
Total Revenues for: 18100 - 2012 Library Levy Fund		28,526	-	-	-
360020	Inv Earn-Residual Cash	1,050,787	-	-	-
Total Revenues for: 18200 - 2019 Library Levy Fund		1,050,787	-	-	-
360020	Inv Earn-Residual Cash	517,467	-	-	-
Total Revenues for: 18500 - Automated Traffic Safety Camera Fund		517,467	-	-	-
311010	Real & Personal Property Taxes	125,848,783	-	-	-
317040	Leasehold Excise Tax Rev	801,946	-	-	-
360020	Inv Earn-Residual Cash	3,675,013	-	-	-
Total Revenues for: 19710 - Seattle Park District Fund		130,325,741	-	-	-
318010	Operating Assessments	(582)	-	-	-
360020	Inv Earn-Residual Cash	21,670	-	-	-
Total Revenues for: 19811 - BIA - Pioneer Square		21,088	-	-	-
360020	Inv Earn-Residual Cash	2,228	-	-	-

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Total Revenues for: 19815 - BIA - Columbia City		2,228	-	-	-
360020	Inv Earn-Residual Cash	94,163	-	-	-
Total Revenues for: 19825 - BIA - Seattle Tourism		94,163	-	-	-
360020	Inv Earn-Residual Cash	1,117	-	-	-
Total Revenues for: 19830 - BIA - Capitol Hill		1,117	-	-	-
360020	Inv Earn-Residual Cash	3,423	-	-	-
Total Revenues for: 19835 - BIA - 15th Ave East		3,423	-	-	-
360020	Inv Earn-Residual Cash	2,348	-	-	-
Total Revenues for: 19840 - BIA - West Seattle		2,348	-	-	-
360020	Inv Earn-Residual Cash	7,372	-	-	-
Total Revenues for: 19845 - BIA - Ballard		7,372	-	-	-
360020	Inv Earn-Residual Cash	177,796	-	-	-
360190	Deferred Interest-Spec Assessm	(210)	-	-	-
Total Revenues for: 19855 - BIA - Metropolitan		177,586	-	-	-
360020	Inv Earn-Residual Cash	11,131	-	-	-
Total Revenues for: 19857 - BIA - SODO		11,131	-	-	-
360020	Inv Earn-Residual Cash	6,255	-	-	-
Total Revenues for: 19880 - BIA - Chinatown-ID		6,255	-	-	-
360020	Inv Earn-Residual Cash	39,923	-	-	-
Total Revenues for: 19890 - BIA - U District		39,923	-	-	-
360020	Inv Earn-Residual Cash	2,429,677	-	-	-
Total Revenues for: 19900 - Transportation Benefit District Fund		2,429,677	-	-	-
332020	Build America Bonds Subsidy Pa	258,209	-	-	-
360000	Miscellaneous Revs	-	941,184	398,739	389,633
360020	Inv Earn-Residual Cash	(9,246)	-	-	-
360310	Lt Space/Facilities Leases	155,189	-	-	-
360420	Other Judgments & Settlements	84	-	-	-
360900	Miscellaneous Revs-Other Rev	888,586	-	-	-
391010	G.O.Bond Proceeds	33,090,000	-	-	-
391080	Premium On Gen Obl Bonds	1,769,096	-	-	-
397010	Operating Transfers In	107,850,379	-	-	-
Total Revenues for: 20130 - LTGO Bond Interest and Redemption Fund		144,002,297	941,184	398,739	389,633

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311010	Real & Personal Property Taxes	15,893,971	16,154,900	16,149,550	16,156,400
360020	Inv Earn-Residual Cash	110,758	-	-	-
391010	G.O.Bond Proceeds	-	1,577,000	1,521,000	-
Total Revenues for: 20140 - UTGO Bond Interest Redemption Fund		16,004,729	17,731,900	17,670,550	16,156,400
360020	Inv Earn-Residual Cash	356,254	-	-	-
Total Revenues for: 29500 - Local Improvement Guaranty Fd		356,254	-	-	-
317010	Real Estate Excise Tax Reet #1	1,371,080	-	-	-
Total Revenues for: 30010 - REET I Capital Fund		1,371,080	-	-	-
317020	Real Estate Excise Tax Reet #2	1,371,080	-	-	-
Total Revenues for: 30020 - REET II Capital Fund		1,371,080	-	-	-
360020	Inv Earn-Residual Cash	22,540	-	-	-
Total Revenues for: 32660 - Convention Center Reserve		22,540	-	-	-
360020	Inv Earn-Residual Cash	402	-	-	-
Total Revenues for: 33110 - Shoreline Pk Improvement Fund		402	-	-	-
360020	Inv Earn-Residual Cash	73	-	-	-
Total Revenues for: 33120 - Community Imprv Contrib Fund		73	-	-	-
360020	Inv Earn-Residual Cash	911,895	-	-	-
Total Revenues for: 33130 - Park Mitigation & Remediation		911,895	-	-	-
360020	Inv Earn-Residual Cash	1,037	-	-	-
Total Revenues for: 33600 - Open Spaces & Trails Bond Fund		1,037	-	-	-
360020	Inv Earn-Residual Cash	368	-	-	-
Total Revenues for: 33810 - 1999 Sea Ctr Phase II Redev		368	-	-	-
360020	Inv Earn-Residual Cash	682	-	-	-
Total Revenues for: 33850 - 2000 Parks Levy Fund		682	-	-	-
360020	Inv Earn-Residual Cash	37,891	-	-	-
Total Revenues for: 33860 - 2008 Parks Levy Fund		37,891	-	-	-

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360020	Inv Earn-Residual Cash	1,731	-	-	-
Total Revenues for: 34060 - Seattle Center Capital Reserve		1,731	-	-	-
360020	Inv Earn-Residual Cash	85,702	-	-	-
Total Revenues for: 34070 - McCaw Hall Capital Reserve		85,702	-	-	-
360020	Inv Earn-Residual Cash	42,818	-	-	-
Total Revenues for: 34200 - Muni Civic Ctr Non-Bond Fund		42,818	-	-	-
311010	Real & Personal Property Taxes	1	-	-	-
360020	Inv Earn-Residual Cash	4,934	-	-	-
Total Revenues for: 34440 - 2003 Fire Facilities Levy Fund		4,935	-	-	-
360020	Inv Earn-Residual Cash	3,604	-	-	-
Total Revenues for: 35010 - LID #6750 SLU - Bond Proceeds		3,604	-	-	-
360020	Inv Earn-Residual Cash	80,875	-	-	-
379010	Capital Assessments	(19,637)	-	-	-
Total Revenues for: 35030 - LID #6750 SLU - Assessments		61,238	-	-	-
318080	Other Taxes Penalties & Int	83,482	-	-	-
360020	Inv Earn-Residual Cash	556,902	-	-	-
360170	Interest-Special Assessments	3,456,450	-	-	-
379010	Capital Assessments	763,829	-	-	-
391031	LID Lump Sum Payments	8,823,492	-	-	-
Total Revenues for: 35040 - Waterfront LID #6751		13,684,156	-	-	-
360020	Inv Earn-Residual Cash	141	-	-	-
Total Revenues for: 35500 - 2011 Multipurpose LTGO Bond Fund		141	-	-	-
360020	Inv Earn-Residual Cash	1,224	-	-	-
Total Revenues for: 35600 - 2012 Multipurpose LTGO Bond Fund		1,224	-	-	-
360020	Inv Earn-Residual Cash	32	-	-	-
Total Revenues for: 35700 - 2013 Multipurpose LTGO Bond Fund		32	-	-	-
360020	Inv Earn-Residual Cash	41	-	-	-
Total Revenues for: 35710 - 2013 LTGO Series B Taxable		41	-	-	-

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360020	Inv Earn-Residual Cash	(1,281)	-	-	-
Total Revenues for: 35800 - Alaskan Way Seawall Const Fund		(1,281)	-	-	-
360020	Inv Earn-Residual Cash	1,510	-	-	-
Total Revenues for: 35820 - 2014 UTGO-Alaskan Way Seawall		1,510	-	-	-
360020	Inv Earn-Residual Cash	168	-	-	-
Total Revenues for: 35830 - 2015 UTGO-Alaskan Way Seawall		168	-	-	-
360020	Inv Earn-Residual Cash	376	-	-	-
Total Revenues for: 35840 - 2016 UTGO-Alaskan Way Seawall		376	-	-	-
360020	Inv Earn-Residual Cash	865,174	-	-	-
Total Revenues for: 35900 - Central Waterfront Improvement Fund		865,174	-	-	-
360020	Inv Earn-Residual Cash	155,286	-	-	-
Total Revenues for: 36000 - King County Parks Levy Fund		155,286	-	-	-
360020	Inv Earn-Residual Cash	2,916	-	-	-
Total Revenues for: 36100 - 2014 Multipurpose LTGO Bond Fund		2,916	-	-	-
360020	Inv Earn-Residual Cash	9,397	-	-	-
Total Revenues for: 36200 - 2015 Multipurpose LTGO Bond Fund		9,397	-	-	-
360020	Inv Earn-Residual Cash	5	-	-	-
Total Revenues for: 36210 - 2015 Taxable LTGO Bond Fund		5	-	-	-
360020	Inv Earn-Residual Cash	31,265	-	-	-
Total Revenues for: 36300 - 2016 Multipurpose LTGO Bond Fund		31,265	-	-	-
360020	Inv Earn-Residual Cash	22	-	-	-
Total Revenues for: 36310 - 2016 LTGO Taxable Bond Fund		22	-	-	-
360020	Inv Earn-Residual Cash	129,326	-	-	-
Total Revenues for: 36400 - 2017 Multipurpose LTGO Bond Fund		129,326	-	-	-
360020	Inv Earn-Residual Cash	87,527	-	-	-
Total Revenues for: 36410 - 2017 LTGO Taxable Bond Fund		87,527	-	-	-

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360020	Inv Earn-Residual Cash	(1,022)	-	-	-
Total Revenues for: 36500 - 2018 Multipurpose LTGO Bond Fund		(1,022)	-	-	-
360020	Inv Earn-Residual Cash	11,692	-	-	-
Total Revenues for: 36510 - 2018 LTGO Taxable Bond Fund		11,692	-	-	-
360020	Inv Earn-Residual Cash	119,668	-	-	-
Total Revenues for: 36600 - 2019 Multipurpose LTGO Bond Fund		119,668	-	-	-
360020	Inv Earn-Residual Cash	6,717	-	-	-
Total Revenues for: 36610 - 2019 LTGO Taxable Bond Fund		6,717	-	-	-
360020	Inv Earn-Residual Cash	(101,434)	-	-	-
Total Revenues for: 36700 - 2020 Multipurpose LTGO Bond Fund		(101,434)	-	-	-
360020	Inv Earn-Residual Cash	29,668	-	-	-
Total Revenues for: 36800 - 2021 Multipurpose LTGO Bond Fund		29,668	-	-	-
360020	Inv Earn-Residual Cash	174,474	-	-	-
Total Revenues for: 36810 - 2021 West Seattle Bridge Repair LTGO Bond Fund		174,474	-	-	-
360020	Inv Earn-Residual Cash	10,254	-	-	-
Total Revenues for: 36820 - 2021 LTGO Taxable Bond Fund		10,254	-	-	-
360020	Inv Earn-Residual Cash	723,786	-	-	-
Total Revenues for: 36900 - 2022 Multipurpose LTGO Bond Fund		723,786	-	-	-
360020	Inv Earn-Residual Cash	(2,265)	-	-	-
Total Revenues for: 36910 - 2022 LTGO Taxable Bond Fund		(2,265)	-	-	-
360020	Inv Earn-Residual Cash	309	-	-	-
Total Revenues for: 37000 - Garage Disposition Proceeds		309	-	-	-
360020	Inv Earn-Residual Cash	292,623	-	-	-
Total Revenues for: 37100 - 2023 Multipurpose LTGO Bond Fund		292,623	-	-	-
360020	Inv Earn-Residual Cash	(2,159)	-	-	-
Total Revenues for: 37110 - 2023 LTGO		(2,159)	-	-	-

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Taxable Bond Fund

360020	Inv Earn-Residual Cash	424,612	-	-	-
Total Revenues for: 37200 -		424,612	-	-	-

2024 Multipurpose LTGO Bond Fund

360900	Miscellaneous Revs-Other Rev	-	(300,000)	(300,000)	(300,000)
391010	G.O.Bond Proceeds	-	300,000	300,000	300,000
Total Revenues for: 37210 - 2024 LTGO		-	-	-	-

Taxable Bond Fund

360020	Inv Earn-Residual Cash	342,009	-	-	-
391010	G.O.Bond Proceeds	35,070,000	-	-	-
391080	Premium On Gen Obl Bonds	3,072,678	-	-	-
Total Revenues for: 37300 -		38,484,687	-	-	-

2025 Multipurpose LTGO Bond Fund

360020	Inv Earn-Residual Cash	(36,691)	-	-	-
360900	Miscellaneous Revs-Other Rev	-	1,112,918	-	-
391010	G.O.Bond Proceeds	-	32,365,680	-	-
Total Revenues for: 37400 - 2026		(36,691)	33,478,598	-	-

Multipurpose LTGO Bond Fund

360020	Inv Earn-Residual Cash	(56,101)	-	-	-
Total Revenues for: 37410 - 2026 LTGO Bond		(56,101)	-	-	-

Fund B

360900	Miscellaneous Revs-Other Rev	-	-	2,141,220	-
391010	G.O.Bond Proceeds	-	-	63,674,000	-
Total Revenues for: 37500 - 2027		-	-	65,815,220	-

Multipurpose LTGO Bond Fund

360020	Inv Earn-Residual Cash	(742)	-	-	-
360900	Miscellaneous Revs-Other Rev	-	-	1,194,000	-
391010	G.O.Bond Proceeds	-	-	39,800,000	-
Total Revenues for: 37510 - 2027 LTGO Bond		(742)	-	40,994,000	-

Fund B

391010	G.O.Bond Proceeds	-	-	-	84,289,144
Total Revenues for: 37600 - 2028		-	-	-	84,289,144

Multipurpose LTGO Bond Fund

360020	Inv Earn-Residual Cash	21,353,637	-	-	-
Total Revenues for: 41000 - Light Fund		21,353,637	-	-	-

343010	Architect/Engineering Svc Chrg	(7,009)	-	-	-
Total Revenues for: 43000 - Water Fund		(7,009)	-	-	-

360020	Inv Earn-Residual Cash	(918,073)	-	-	-
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Total Revenues for: 48100 - Construction and Inspections		(918,073)	-	-	-
334010	State Grants	222,366	-	-	-
341080	Resale Revenues	25,918	-	-	-
341090	Sales Of Merchandise	49,663	90,000	90,000	90,000
341180	Legal Service Fees	1,059	-	-	-
341300	Administrative Fees & Charges	-	-	-	-
341900	General Government-Other Rev	-	-	-	-
342140	Mail Messenger Service Fees	392,356	294,677	294,677	294,677
343010	Architect/Engineering Svc Chrg	9,495,564	4,700,000	19,100,000	4,700,000
343310	Recoveries	-	-	546,333	236,781
343320	Recoveries-Sundry	-	33,000	33,000	33,000
344020	Vehicle & Equipment Repair	-	-	-	-
344030	Fuel Sales	-	-	-	-
348110	FAS CCM REV - Other Services	87,747,847	92,933,197	83,970,834	95,369,214
348120	FAS CCM Rev - Rent	63,345,967	65,628,028	58,970,157	60,255,196
348125	FAS CCM Billed-Ext Leases	14,065,044	14,999,125	15,405,293	15,749,486
348130	Isf-Fas Fleets Maint	17,477,653	16,875,034	16,981,554	17,548,258
348140	Isf-Fas Fleets Fuel	8,504,528	8,774,785	9,447,966	9,823,313
348150	Isf-Fas Fleets	16,138,666	17,916,283	18,343,701	18,932,746
350190	Nsf Check Fees	265	-	-	-
360010	Investment Interest	-	-	445,328	287,441
360020	Inv Earn-Residual Cash	1,455,543	-	-	-
360220	Interest Earned On Deliquent A	11,931	-	-	-
360290	Parking Fees	1,595,888	3,944,741	4,190,741	4,190,741
360310	Lt Space/Facilities Leases	2,744,448	2,072,996	2,572,996	2,572,996
360350	Other Rents & Use Charges	2,604,457	11,000	11,000	11,000
360370	Insurance Premis & Recoveries	725,395	-	-	-
360380	Sale Of Junk Or Salvage	19,249	-	-	-
360390	Proceeds From Sale Of Assets	2,212	-	-	-
360420	Other Judgments & Settlements	50	-	-	-
360540	Cashiers Overages & Shortages	11	-	-	-
360690	Building/Oth Space Rent	2,419	50,000	50,000	50,000
360900	Miscellaneous Revs-Other Rev	5,196,072	2,828,857	3,549,119	3,565,987
397010	Operating Transfers In	2,162,437	-	-	-
Total Revenues for: 50300 - Finance and Administrative Services Fund		233,987,008	231,151,722	234,002,699	233,710,837
400000	Use of/Contribution to Fund Balance	-	8,274,244	7,016,665	(4,858,510)
Total Resources for: 50300 - Finance and Administrative Services Fund		233,987,008	239,425,966	241,019,364	228,852,327

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348150	Isf-Fas Fleets	22,118,985	21,475,553	24,321,692	26,729,188
360020	Inv Earn-Residual Cash	1,542,845	-	-	-
360390	Proceeds From Sale Of Assets	2,694,896	773,258	2,239,763	2,115,665
360900	Miscellaneous Revs-Other Rev	4,631,495	715,000	-	-
Total Revenues for: 50321 - Fleet Capital Fund		30,988,221	22,963,811	26,561,455	28,844,853
400000	Use of/Contribution to Fund Balance	-	(2,787,581)	(3,792,333)	(5,202,543)
Total Resources for:50321 - Fleet Capital Fund		30,988,221	20,176,230	22,769,122	23,642,310
360020	Inv Earn-Residual Cash	198,816	-	-	-
397010	Operating Transfers In	4,000,000	4,000,000	4,000,000	4,000,000
Total Revenues for: 50322 - Facility Asset Preservation Fund		4,198,816	4,000,000	4,000,000	4,000,000
360020	Inv Earn-Residual Cash	4,677,059	-	-	-
Total Revenues for: 50410 - Information Technology Fund		4,677,059	-	-	-
360020	Inv Earn-Residual Cash	402,991	-	-	-
Total Revenues for: 61030 - Employees' Retirement Fund		402,991	-	-	-
360020	Inv Earn-Residual Cash	402,005	-	-	-
360230	Dividend Income	312,267	-	-	-
Total Revenues for: 61050 - Fireman's Pension Actuarial		714,273	-	-	-
360020	Inv Earn-Residual Cash	9,862	-	-	-
Total Revenues for: 62010 - S.L. Denny Firemen's Relief		9,862	-	-	-
344150	Transit Subsidy	3,718,062	4,251,000	4,808,000	4,958,000
Total Revenues for: 63000 - Transit Benefit Fund		3,718,062	4,251,000	4,808,000	4,958,000
400000	Use of/Contribution to Fund Balance	-	-	(290,811)	-
Total Resources for:63000 - Transit Benefit Fund		3,718,062	4,251,000	4,517,189	4,958,000
360020	Inv Earn-Residual Cash	19,756	-	-	-
Total Revenues for: 63100 - Fire Fighters Healthcare Fund		19,756	-	-	-
360020	Inv Earn-Residual Cash	(449)	-	-	-
Total Revenues for: 65200 - Municipal Court Bail Trust Fnd		(449)	-	-	-
360020	Inv Earn-Residual Cash	(16)	-	-	-

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Total Revenues for: 65210 - Municipal Court Restitution Fd		(16)	-	-	-
360020	Inv Earn-Residual Cash	2,110	-	-	-
Total Revenues for: 67400 - Housing Loans Escrow Fund		2,110	-	-	-
344900	Transportation-Other Rev	-	271,263	277,365	288,378
360900	Miscellaneous Revs-Other Rev	179,879	-	-	-
Total Revenues for: 67600 - FileLocal Agency Fund		179,879	271,263	277,365	288,378
400000	Use of/Contribution to Fund Balance	-	(3,842)	(13,118)	(24,013)
Total Resources for: 67600 - FileLocal Agency Fund		179,879	267,420	264,247	264,365
360020	Inv Earn-Residual Cash	171,361	-	-	-
Total Revenues for: 67700 - Regulatory Agency Fund		171,361	-	-	-
360020	Inv Earn-Residual Cash	6,523	-	-	-
Total Revenues for: 70100 - H. H. Dearborn Fund		6,523	-	-	-
360020	Inv Earn-Residual Cash	447	-	-	-
Total Revenues for: 70200 - Beach Maintenance Fund		447	-	-	-
Total FAS Resources		766,290,636	385,271,587	469,829,937	440,041,571

Department of Finance and Administrative Services

Appropriations by Budget Summary Level and Program

FAS - BC-FA-A1IT - Information Technology

The purpose of the Information Technology Budget Summary Level is to replace, upgrade or maintain FAS information technology systems to meet the evolving enterprise activities of the City.

Program Expenditures	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Information Technology	14,956,172	-	-	-
Summit Re-Impl Dept Cap Needs	2,232,783	-	6,798,000	7,178,000
Total	17,188,954	-	6,798,000	7,178,000

**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 Information Technology Budget Summary Level:

Information Technology

Expenditures/FTE	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Information Technology	14,956,172	-	-	-

Summit Re-Impl Dept Cap Needs

Expenditures/FTE	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Summit Re-Impl Dept Cap Needs	2,232,783	-	6,798,000	7,178,000

FAS - BC-FA-ADAIMPR - ADA Improvements

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

Program Expenditures	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
ADA Improvements	516,986	1,500,000	3,062,733	-
Total	516,986	1,500,000	3,062,733	-

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Department of Finance and Administrative Services

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

This purpose of the Asset Preservation - Schedule 1 Facilities Budget Summary Level is to provide for long term preservation and major maintenance to the Department of Finance and Administration's Schedule 1 facilities. Schedule 1 facilities consist of existing and future office buildings located in downtown Seattle, including but not limited to City Hall, the Seattle Municipal Tower, and the Justice Center. Typical improvements may include, but are not limited to, energy efficiency enhancements through equipment replacement, upgrades/repairs to heating/ventilation/air conditioning systems, upgrades/repairs to electrical systems, upgrades/repairs to fire suppression systems, roof repairs or replacement, and structural assessments and repairs. This work ensures the long-term preservation of the operational use of the facilities.

Program Expenditures	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Asset Preserv_Sch 1 Facilities	4,646,256	6,652,000	6,352,000	7,252,000
Total	4,646,256	6,652,000	6,352,000	7,252,000

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

This purpose of the Asset Preservation - Schedule 2 Facilities Budget Summary Level is to provide for long term preservation and major maintenance to the Department of Finance and Administration's Schedule 2 facilities. Schedule 2 facilities consist of 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, 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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Asset Preserv_Sch 2 Facilities	3,634,595	7,287,000	10,049,000	9,679,000
Total	3,634,595	7,287,000	10,049,000	9,679,000

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Department of Finance and Administrative Services

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

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

Program Expenditures	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
FAS Oversight - External Proj	1,936,574	1,451,473	-	-
Total	1,936,574	1,451,473	-	-

**FTE totals are provided for informational 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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
FAS Project Delivery Services	9,488,555	4,700,000	19,100,000	4,700,000
Total	9,488,555	4,700,000	19,100,000	4,700,000

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FAS - BC-FA-GARDENREM - Garden of Remembrance

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

Program Expenditures	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Garden of Remembrance	42,290	33,957	35,000	36,050
Total	42,290	33,957	35,000	36,050

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Department of Finance and Administrative Services

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

The purpose of the General Government Facilities - General Budget Summary Level is to execute capital projects in general government facilities.

Program Expenditures	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
General Govt Facilities	4,425,966	12,938,885	25,641,692	15,405,829
Total	4,425,966	12,938,885	25,641,692	15,405,829

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

FAS - BC-FA-NBFIRE - Neighborhood Fire Stations

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

Program Expenditures	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Neighborhood Fire Stations	5,938,028	6,208,715	5,759,489	5,993,078
Total	5,938,028	6,208,715	5,759,489	5,993,078

**FTE totals are provided for informational 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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Public Safety Facilities_Fire	18,856,965	9,815,680	-	-
Total	18,856,965	9,815,680	-	-

**FTE totals are provided for informational 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-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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Publ Safety Facilities_Police	252,523	550,000	-	-
Total	252,523	550,000	-	-

**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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Billable Services	30,662,761	33,684,050	35,108,685	35,015,673
Citywide Asset Services	70,762,299	72,537,598	73,400,505	75,046,570
Total	101,425,060	106,221,649	108,509,190	110,062,243
Full-time Equivalents Total*	238.50	240.50	241.50	241.50

**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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Billable Services	30,662,761	33,684,050	35,108,685	35,015,673
Full Time Equivalents Total	29.50	29.50	29.50	29.50

Citywide Asset Services

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

Expenditures/FTE	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Citywide Asset Services	70,762,299	72,537,598	73,400,505	75,046,570
Full Time Equivalents Total	209.00	211.00	212.00	212.00

Department of Finance and Administrative Services

FAS - BO-FA-0002 - Citywide Admin Services

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

Program Expenditures	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Citywide Support Services	15,881,247	17,086,435	19,313,795	19,437,794
Total	15,881,247	17,086,435	19,313,795	19,437,794
Full-time Equivalents Total*	90.00	88.00	88.00	88.00

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

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, accounting, payroll, treasury, tax administration, risk management, debt issuance, and financial monitoring.

Program Expenditures	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Citywide Financial Services	25,493,971	29,445,728	20,382,779	18,078,353
Tax & Fee Collection Services	9,287,091	10,865,400	8,998,182	9,364,498
Total	34,781,062	40,311,128	29,380,961	27,442,852
Full-time Equivalents Total*	127.50	121.00	108.00	108.00

**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 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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Citywide Financial Services	25,493,971	29,445,728	20,382,779	18,078,353
Full Time Equivalents Total	93.50	86.00	73.00	73.00

Department of Finance and Administrative Services

Tax & Fee Collection Services

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

	2025	2026	2027	2028
Expenditures/FTE	Actuals	Adopted	Proposed	Proposed
Tax & Fee Collection Services	9,287,091	10,865,400	8,998,182	9,364,498
Full Time Equivalents Total	34.00	35.00	35.00	35.00

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	2025	2026	2027	2028
	Actuals	Adopted	Proposed	Proposed
Benaroya/Program Specific	734,499	753,285	776,030	799,311
FileLocal	252,174	267,420	264,247	264,365
General Fund Revenues	-	29,751	-	-
Wheelchair Accessible Fund	1,039,330	1,222,219	1,229,489	1,241,759
Total	2,026,003	2,272,676	2,269,766	2,305,435
Full-time Equivalents Total*	4.50	4.50	4.50	4.50

**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.

	2025	2026	2027	2028
Expenditures/FTE	Actuals	Adopted	Proposed	Proposed
Benaroya/Program Specific	734,499	753,285	776,030	799,311

FileLocal

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

	2025	2026	2027	2028
Expenditures/FTE	Actuals	Adopted	Proposed	Proposed
FileLocal	252,174	267,420	264,247	264,365
Full Time Equivalents Total	1.50	1.50	1.50	1.50

Department of Finance and Administrative Services

General Fund Revenues

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

	2025	2026	2027	2028
Expenditures/FTE	Actuals	Adopted	Proposed	Proposed
General Fund Revenues	-	29,751	-	-
Full Time Equivalents Total	1.00	1.00	1.00	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.

	2025	2026	2027	2028
Expenditures/FTE	Actuals	Adopted	Proposed	Proposed
Wheelchair Accessible Fund	1,039,330	1,222,219	1,229,489	1,241,759
Full Time Equivalents Total	2.00	2.00	2.00	2.00

FAS - BO-FA-0005 - Public Services

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

Program Expenditures	2025	2026	2027	2028
	Actuals	Adopted	Proposed	Proposed
Public Support Services	14,668,602	17,175,380	17,553,962	17,931,753
Seattle Animal Shelter	8,805,814	8,194,315	8,538,420	8,881,186
Total	23,474,415	25,369,695	26,092,382	26,812,939
Full-time Equivalents Total*	112.00	114.00	113.00	113.00

**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.

	2025	2026	2027	2028
Expenditures/FTE	Actuals	Adopted	Proposed	Proposed
Public Support Services	14,668,602	17,175,380	17,553,962	17,931,753
Full Time Equivalents Total	67.00	68.00	68.00	68.00

Department of Finance and Administrative Services

Seattle Animal Shelter

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

	2025	2026	2027	2028
Expenditures/FTE	Actuals	Adopted	Proposed	Proposed
Seattle Animal Shelter	8,805,814	8,194,315	8,538,420	8,881,186
Full Time Equivalents Total	45.00	46.00	45.00	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	2025	2026	2027	2028
	Actuals	Adopted	Proposed	Proposed
City Services	862,212	1,331,510	1,348,412	1,392,152
Debt Service	34,970,653	36,193,513	26,839,383	29,473,159
Department Stewardship	9,689,406	10,993,668	11,228,934	11,566,998
FAS Internal Service Charges	26,604,511	28,843,177	31,167,408	32,810,462
Total	72,126,783	77,361,866	70,584,137	75,242,772
Full-time Equivalents Total*	59.00	59.00	59.00	59.00

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

The following information summarizes the programs in 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.

	2025	2026	2027	2028
Expenditures/FTE	Actuals	Adopted	Proposed	Proposed
City Services	862,212	1,331,510	1,348,412	1,392,152
Full Time Equivalents Total	8.00	8.00	8.00	8.00

Debt Service

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

	2025	2026	2027	2028
Expenditures/FTE	Actuals	Adopted	Proposed	Proposed
Debt Service	34,970,653	36,193,513	26,839,383	29,473,159

Department of Finance and Administrative Services

Department Stewardship

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

Expenditures/FTE	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Department Stewardship	9,689,406	10,993,668	11,228,934	11,566,998
Full Time Equivalents Total	51.00	51.00	51.00	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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
FAS Internal Service Charges	26,604,511	28,843,177	31,167,408	32,810,462

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

#N/A

Program Expenditures	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
BIA-LID Administration	53,439,671	-	-	-
Total	53,439,671	-	-	-

**FTE totals are provided for informational 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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
GF Claims	4,097,379	3,792,109	4,792,109	4,792,109
Utility Claims Reimbursable	-	1,732,070	1,732,070	1,732,070
Total	4,097,379	5,524,179	6,524,179	6,524,179

**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:

Department of Finance and Administrative Services

GF Claims

	2025	2026	2027	2028
Expenditures/FTE	Actuals	Adopted	Proposed	Proposed
GF Claims	4,097,379	3,792,109	4,792,109	4,792,109

Utility Claims Reimbursable

	2025	2026	2027	2028
Expenditures/FTE	Actuals	Adopted	Proposed	Proposed
Utility Claims Reimbursable	-	1,732,070	1,732,070	1,732,070

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	2025	2026	2027	2028
	Actuals	Adopted	Proposed	Proposed
Bond Interest and Redemption	143,825,113	941,184	398,739	389,633
Total	143,825,113	941,184	398,739	389,633

**FTE totals are provided for informational 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	2025	2026	2027	2028
	Actuals	Adopted	Proposed	Proposed
LTGO Debt Issuance Cost	414,950	1,112,918	3,335,220	-
Total	414,950	1,112,918	3,335,220	-

**FTE totals are provided for informational 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-DEBTISS-U - Debt Issuance Cost - UTGO

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

Program Expenditures	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
UTGO Debt Issuance Cost	-	1,577,000	1,521,000	-
Total	-	1,577,000	1,521,000	-

**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-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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
UTGO Debt Service	16,164,900	16,154,900	16,149,550	16,156,400
Total	16,164,900	16,154,900	16,149,550	16,156,400

**FTE totals are provided for informational 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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Fleet Capital Program	32,612,153	20,176,230	22,769,122	23,642,310
Total	32,612,153	20,176,230	22,769,122	23,642,310

**FTE totals are provided for informational 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-INDGTDEF - Indigent Defense Services

The purpose of the Indigent Defense Services Budget Summary Level is to secure legal defense services, as required by State law, for indigent people facing criminal charges in Seattle Municipal Court.

Program Expenditures	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Indigent Defense Services	13,777,318	14,680,745	14,680,745	14,680,745
Total	13,777,318	14,680,745	14,680,745	14,680,745

**FTE totals are provided for informational 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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Jail Services	23,882,024	25,161,788	26,361,788	27,361,788
Total	23,882,024	25,161,788	26,361,788	27,361,788

**FTE totals are provided for informational 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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
GF Expenses	11,850,954	7,053,814	7,053,814	7,053,814
GF Judgments	26,334,806	21,598,383	29,842,148	34,940,084
Utility Expenses Reimbursable	4,028	2,468,932	2,468,932	2,468,932
Utility Judgments Reimbursable	-	3,580,747	3,580,747	3,580,747
Total	38,189,787	34,701,876	42,945,641	48,043,577

**FTE totals are provided for informational 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:

Department of Finance and Administrative Services

GF Expenses

Expenditures/FTE	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
GF Expenses	11,850,954	7,053,814	7,053,814	7,053,814

GF Judgments

Expenditures/FTE	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
GF Judgments	26,334,806	21,598,383	29,842,148	34,940,084

Utility Expenses Reimbursable

Expenditures/FTE	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Utility Expenses Reimbursable	4,028	2,468,932	2,468,932	2,468,932

Utility Judgments Reimbursable

Expenditures/FTE	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Utility Judgments Reimbursable	-	3,580,747	3,580,747	3,580,747

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

The purpose of the Police Action Expenses Budget Summary Level is to pay pending or actual settlements and judgments against the City related to police action cases, or pay related costs to investigate and defend the City against claims and judgments related to police action cases. The Police Action Expenses Budget Summary Level is supported by the Judgment/Claims Fund of the General Fund.

Program Expenditures	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
GF Police Action	1,644,959	6,370,021	6,370,021	6,370,021
Total	1,644,959	6,370,021	6,370,021	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.*

Department of Finance and Administrative Services

FAS - BO-FA-TRNSTBNFT - Transit Benefit

The purpose of the Transit Benefit Budget Summary Level is to pay for the transit benefits offered to City employees. The Transit Benefit Fund receives payments from Finance General and fee supported departments to pay for reduced cost King County Metro and other regional transit passes and related administrative expenses.

Program Expenditures	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Employee Transit Benefits	3,982,176	4,251,000	4,517,189	4,958,000
Total	3,982,176	4,251,000	4,517,189	4,958,000

**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.*

Finance General

Aly Pennucci, Director

(206) 615-1962

<https://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. Finance General also pays City and external agency bills for which no one department is responsible.

Budget Snapshot

	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Department Support				
General Fund Support	230,223,090	228,044,596	257,077,456	242,359,070
Other Funding - Operating	300,900,928	231,824,909	199,620,700	207,257,121
Total Operations	531,124,017	459,869,505	456,698,156	449,616,191
Total Appropriations	531,124,017	459,869,505	456,698,156	449,616,191

Budget Overview

Finance General serves as a central repository for ongoing City costs; including General Fund and other fund contributions to the operations of City departments, debt service payments made from centrally managed funds and contributions to outside organizations. It also provides a mechanism to hold appropriations temporarily until the City determines the appropriate managing department; to execute complex transfers of funds; to act as a contingency reserve to respond to unpredictable situations; and, to cover costs that vary with economic conditions. Budgetary changes are primarily driven by departmental adjustments which change the required fund contributions from Finance General and inflationary or forecast-based adjustments for Citywide bills.

Finance General's structure is two large Budget Summary Levels: one for appropriations to support cash transfers to the special funds and one for general expenses and reserves. Unlike other departments with less generalized Budget Summary Levels or various Programs to describe budget and spending, Finance General relies on the use of detailed projects for this work. **Table 1** on the following page presents a view of the project level breakdown for reference. Additional details on changes from the 2026 Adopted Budget to 2027-2028 Proposed Budget can be found in the **Description of Incremental Budget Changes to Budget** of this budget book section.

Finance General

Table 1: Finance General Detailed Projects by Budget Summary Level

<u>Budget Summary</u>		<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>
<u>Level / Fund</u>	<u>Budget Book Title</u>	<u>Actuals</u>	<u>Adopted</u>	<u>Proposed</u>	<u>Proposed</u>
FG - BO-FG-2QA00 - Appropriation to Special Funds					
00100 - General Fund	Bond Interest and Redemption Fund	13,388,936	12,499,041	11,402,136	10,233,236
00164 - Unrestricted Cumulative Reserve	Bond Interest and Redemption Fund	4,375,482	1,631,085	-	-
12200 - Short-Term Rental Tax Fund	Bond Interest and Redemption Fund	2,010,193	2,008,041	2,009,079	2,008,100
30010 - REET I Capital Fund	Bond Interest and Redemption Fund	209,482	703,000	1,249,985	1,120,665
30020 - REET II	Bond Interest and Redemption Fund	-	320,450	320,800	316,900
00100 - General Fund	CD/SE Redevelopment Fund Transfer	-	1,350,000	-	-
14500 - Payroll Expense Tax	Community Roots Housing Loan Payment	333,333	333,333	-	-
00100 - General Fund	Emergency Fund	12,321,371	2,554,610	4,658,778	2,678,966
00100 - General Fund	Finance & Administrative Svs Fund	8,778,388	8,683,611	5,573,537	5,872,011
00100 - General Fund	Firefighters Pension Fund	25,168,305	25,505,040	18,012,587	18,016,208
14500 - Payroll Expense Tax	General Fund Contribution - Other	270,610,530	200,838,671	172,986,004	182,286,004
14500 - Payroll Expense Tax	General Fund Contribution - PET Admin	9,104,688	9,525,817	9,821,118	10,076,467
00100 - General Fund	Information Technology Fund	2,468,139	3,446,217	4,715,076	6,750,654
36100 – 2014 MP LTGO Bond Fund	Information Technology Fund	-	78,670	-	-
36400 - 2017 MP LTGO Bond Fund	Information Technology Fund	-	2,083,063	-	-
36700 - 2020 LTGO Bond Fund	Information Technology Fund	-	-	294,074	-
36800 -2021 Limited Tax GO Bond	Information Technology Fund	-	-	636,774	-
36810 - 2021 W Sea Br LTGO Bond Fd	Information Technology Fund	-	-	371,000	-
37100 - 2023 MP LTGO Bond Fund	Information Technology Fund	-	-	286,878	-
37200 - 2024 MP LTGO Bond Fund	Information Technology Fund	-	-	561,637	-
00100 - General Fund	Insurance	17,154,143	20,500,000	22,000,000	25,000,000
00100 - General Fund	Judgment and Claims Fund	15,738,203	1,817,624	1,849,142	2,045,297
00100 - General Fund	Library Fund	65,534,495	65,702,413	66,520,612	67,598,975
00100 - General Fund	Light Fund	69,370	1,000,000	-	-
00100 - General Fund	Office of Labor Standards Fund	7,832,674	10,906,556	9,964,105	10,064,322

Finance General

<u>Budget Summary</u>		<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>
<u>Level / Fund</u>	<u>Budget Book Title</u>	<u>Actuals</u>	<u>Adopted</u>	<u>Proposed</u>	<u>Proposed</u>
00100 - General Fund	Police Relief and Pension Fund	16,072,313	15,822,742	24,850,346	24,869,425
00100 - General Fund	Revenue Stabilization Account	270,656	7,806,742	4,127,723	4,062,603
00100 - General Fund	Seattle Center	-	-	2,000,000	1,000,000
00100 - General Fund	Seattle Department of Human Resources	486,712	513,779	535,351	558,985
Total for BCL: BO-FG-2QA00		471,927,412	395,630,505	364,746,742	374,558,818
FG - BO-FG-2QD00 - General Purpose					
00100 - General Fund	Arena Partnership	1,696,254	2,182,000	2,397,000	2,509,000
12400 - Arts and Culture Fund	Arena Partnership	10,136,633	11,157,000	10,158,000	10,478,000
13000 - Transportation Fund	Arena Partnership	508,278	607,000	390,000	412,000
18500 - ATSC Fund	Automated Traffic Safety Camera (ATSC) Fund Reserve	-	675,000	-	-
00102 – CD/SE Seattle Reinvestment Fund	CD/SE Seattle Reinvestment Reserve	-	1,350,000	-	-
00100 - General Fund	Central Service Cost Reserve	-	-	2,000,000	2,000,000
00100 - General Fund	Dept of Justice Monitor	118,085	113,000	-	-
00100 - General Fund	Election Expense	2,755,949	2,686,000	2,686,000	2,686,000
00100 - General Fund	Federal Backfill Reserve	-	1,060,000	22,510,000	-
00100 - General Fund	Fire Hydrants	12,558,548	12,812,000	16,473,414	17,193,872
00100 - General Fund	Get Engaged Program	35,000	50,000	50,000	50,000
00100 - General Fund	Hist. Benson Trolley Rsv	-	200,000	-	-
00100 - General Fund	Neighborhood Gathering Places Repairs Rsv	-	500,000	-	-
00100 - General Fund	PacSci Center Lease	120,000	120,000	120,000	120,000
00100 - General Fund	Paid Family Leave Backfill Reimbursement	-	982,000	982,000	982,000
00100 - General Fund	Pearl Warren Building Redev. Project	-	500,000	-	-
00100 - General Fund	Portable Art Allocation	491,485	502,000	504,000	515,000
00100 - General Fund	Puget Sound Clean Air Agency Assessment	876,809	882,000	870,000	1,000,500
00100 - General Fund	Rank Choice Voting Rsv	280,678	1,200,000	2,200,000	2,200,000
00100 - General Fund	Site Preservation – Black Panther Party	-	900,000	-	-
00100 - General Fund	State Examiner Office Space and Invoices	1,163,167	1,480,000	1,480,000	1,480,000
00100 - General Fund	Street Lighting	-	16,650,000	21,500,000	25,800,000
00100 - General Fund	Tax Refund - Audit and Interest Reserve	691,012	1,550,000	1,550,000	1,550,000
00100 - General Fund	Transit Pass Subsidy	2,729,400	3,031,000	3,031,000	3,031,000

Finance General

<u>Budget Summary</u>		<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>
<u>Level / Fund</u>	<u>Budget Book Title</u>	<u>Actuals</u>	<u>Adopted</u>	<u>Proposed</u>	<u>Proposed</u>
00100 - General Fund	Trial Court Improvement Account Reserve	-	150,000	150,000	150,000
00100 - General Fund	Voter Registration and Election Pamphlets	3,477,252	2,900,000	2,900,000	2,900,000
Total for BCL: BO-FG-2QD00		37,638,552	64,239,000	91,951,414	75,057,372
Department Total		509,565,963	459,869,505	456,698,156	449,616,190

Finance General

Incremental Budget Changes

Finance General

	Dollars	FTE
2026 Adopted Budget	459,869,505	-
Baseline		
Align Finance General JumpStart Contributions to the 2026 Adopted Financial Plan	(16,196,230)	-
Align Finance General Revenues for the April 2026 Forecast	-	-
Align JumpStart Payroll Expense Tax Revenue for Baseline Adjustments	-	-
Baseline Alignment of Emergency and Revenue Stabilization Fund Contributions	(694,290)	-
Increase Baseline Budget for General Fund Fire Hydrant Costs	5,000,000	-
Increase Insurance Premium Reserve	3,075,000	-
Recognize Revenue from Finance General Rates Payment	-	-
Reduce SCERS Retirement Contribution Rate	(521,706)	-
Remove Department of Justice Reserve	(113,000)	-
Remove of One-time Items	(20,595,414)	-
Restore General Fund Transfer for Police Pension	6,941,230	-
Citywide Adjustments for Standard Cost Changes	701,231	-
Proposed Operating		
Align General Fund Support for Permitting Improvements	(428,000)	-
Align General Fund Support for Unified Care Team Technology Needs to Expected Costs	(120,000)	-
Align General Fund Transfer for Office of Labor Standards for Revenue and Spending Changes	(795,769)	-
Align General Fund Transfer to Public Safety Pension Programs for Updated Revenue Expectations	(5,400,000)	-
Appropriate General Fund Reserve for Central Service Department Cost Allocation Reconciliation Rebate	2,000,000	-
Appropriate Reserve for Ranked Choice Voting	1,000,000	-
Fund Reserve to Backfill Potential Federal Funding Loss	22,510,000	-
Reduce JumpStart Payroll Expense Tax Revenue for Healthcare Exemption	-	-
Transfer General Fund to Seattle Center Fund for Interfund Loan Payments	2,000,000	-
Transfer Immigration Support Funding to Office of Labor Standards via Finance General Transfer	125,000	-
Update General Fund Reserves for Ongoing Citywide Bills	925,414	-
Use Bond Proceeds for Public Safety Information Technology Replacements	2,150,363	-
Proposed Technical		
Align Debt Service Payment Appropriation with Expected Costs	(2,179,617)	-
Align Finance General Revenues for the August 2026 Forecast	-	-

Finance General

	Dollars	FTE
Final Alignment Revenue Stabilization Fund and Emergency Fund Contributions	(880,561)	-
Ongoing Changes from Current Year Legislation	(675,000)	-
Reduce General Fund Transfer to Seattle City Light for Public Safety Lighting	(1,000,000)	-
Fund Balancing Adjustments - Proposed	-	-
Total Incremental Changes	\$(3,171,349)	-
Total 2027 Proposed Budget	\$456,698,156	-

Description of Incremental Budget Changes

Baseline

Align Finance General JumpStart Contributions to the 2026 Adopted Financial Plan

Expenditures \$(16,196,230)

This item aligns all JumpStart Payroll Expense Tax Fund contributions to the General Fund to align with the 2026 Adopted Budget Financial Plan. The budgetary system does not automatically align with future year anticipated changes. This manual adjustment is used for financial planning during the 2027-2028 planning process.

Align Finance General Revenues for the April 2026 Forecast

Revenues \$66,953,453

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

Align JumpStart Payroll Expense Tax Revenue for Baseline Adjustments

Revenues \$(27,563,012)

This action aligns expected JumpStart Payroll Expense Tax contributions to the General Fund with baseline expense adjustments. It was entered after the Citywide Adjustment for central costs to capture any adjustments for jumpstart tax contributions for administrative costs related to Seattle Department of Human Resources costs.

Baseline Alignment of Emergency and Revenue Stabilization Fund Contributions

Expenditures \$(694,290)

Revenues \$(5,056,902)

This item aligns the 2027 and 2028 General Fund contribution with the General Fund financial plan and zeros out revenues to the funds for alignment during the proposed budget process. Additional changes to these contributions and revenue can be found in the Proposed Technical section.

Increase Baseline Budget for General Fund Fire Hydrant Costs

Expenditures \$5,000,000

This baseline adjustment increases the General Fund budget for fire hydrants maintained by Seattle Public Utilities on behalf of the City. These are hydrants that are on public rights-of-way or publicly owned properties. This change represents early estimates of costs in 2027 and 2028. These costs are finalized in the Proposed Technical section via an additional incremental change.

Finance General

Increase Insurance Premium Reserve

Expenditures \$3,075,000

This baseline adjustment increases the General Fund reserve associated with general liability and other insurance premiums. This amount reflects a 15 percent increase in expected year-over-year costs and estimates from early in the budget process. The final alignment of insurance costs with expected premiums and 2026 actuals can be found in the Proposed Technical section.

Recognize Revenue from Finance General Rates Payment

Revenues \$(513,779)

This net-zero citywide technical item moves the revenue budget for Seattle Department of Human Resources (SHDR) Central Cost billing for Finance General from Finance General to SDHR in line with how revenue actuals are posted. This aligns revenue from Finance General with other central cost billing revenue collected by SDHR and enables the department to demonstrate how rate collections align with anticipated costs.

Reduce SCERS Retirement Contribution Rate

Expenditures \$(521,706)

The City's employee retirement system, the Seattle City Employees Retirement System (SCERS) is a defined benefit pension program funded by a combination of salary-based employer (i.e., the City) and employee contributions, and investment earnings. Based on the updated actuarial valuation for 2026, this item reduces the employer contribution rate from the endorsed rate of 15.06% to the SCERS minimum actuarial required rate of 13.48% for 2027 and 13.52% for 2028.

Remove Department of Justice Reserve

Expenditures \$(113,000)

This action removes the Department of Justice reserve that was created in 2013. This reserve was created to pay for monitoring and implementation costs associated with the Seattle Police Department consent decree. The City of Seattle is no longer under an active consent decree and expects no future monitoring costs related to the 2012 agreement.

Remove of One-time Items

Expenditures \$(20,595,414)

Revenues \$(1,350,000)

This item removes items from the 2027-28 baseline that were designated as one-time from the prior biennium.

Removals include:

- Executive included items for information technology projects, Office of Labor Standards one-time needs, loan forgiveness for the Community Roots Housing agency, and demolition costs for the Pearl Warren building.
- Council-added items for immigrant small business support, a Central District and Southeast Seattle support fund, the movement and storage of the historic Benson Trolley, dedicated funding for neighborhood gathering places and Black Panther Party, federal backfill reserves, and an excess JumpStart Fund transfer to the General Fund. The \$1.1 million federal backfill reserve from 2026 Adopted is included in the 2027 budget. Please see item Fund Reserve to Backfill Potential Federal Funding Loss for additional details.

Finance General

Restore General Fund Transfer for Police Pension

Expenditures \$6,941,230

This baseline adjustment restores the General Fund transfer to the Police Pension Department (PPEN) to 2024 levels. During the 2025-26 biennium, PPEN utilized available fund balance to temporarily reduce General Fund contributions to the fund. There is not sufficient fund balance to continue this practice for the 2027-28 biennium.

Citywide Adjustments for Standard Cost Changes

Expenditures \$701,231

Citywide technical adjustments made in the baseline phase reflect changes to internal services costs, including rates from the Department of Finance & Administrative Services, Seattle Information Technology Department, Seattle Department of Human Resources, and for healthcare and other central cost factors. These adjustments reflect initial assumptions about these costs and inflators early in the budget process. This item also includes associated General Fund cash transfer changes as a result of technical baseline adjustments for central costs made in Seattle Public Library, Office of Labor Standards, Police Relief and Pension, and Firefighters' Pension.

Proposed Operating

Align General Fund Support for Permitting Improvements

Expenditures \$(428,000)

This item reduces General Fund support to Information Technology Department for permitting support work to align with current spending plans. The 2026 Adopted Budget included \$750,000 as a placeholder to support this work; there was not a specific spending plan at that time. This item aligns the budget with the projected actual costs in 2027.

Align General Fund Support for Unified Care Team Technology Needs to Expected Costs

Expenditures \$(120,000)

This item decreases Unified Care Team funding (UCT) for geographic information system (GIS) services by \$120,000. Funding is held in Finance General for work within the Information Technology Department's GIS team for mapping services. This item aligns the budget with projected actual costs; \$150,000 of budget remains, which will not impact the department's ability to complete UCT services.

Align General Fund Transfer for Office of Labor Standards for Revenue and Spending Changes

Expenditures \$(795,769)

This item reduces the General Fund transfer to the Office of Labor Standards to align with operational reduction packages in the department. It also reduces the cash transfer related to the Network Company License fee that is collected by the General Fund, pays for administration costs in Finance and Administrative Services, and then the remaining revenue is transferred to the Labor Standards Fund to fund implementation of the App-Based Worker Minimum Payment and App-based Worker Deactivation Rights Ordinances. The fee transfer is aligned with the August forecast for proposed budgets and reconciled using current year supplemental processes as needed.

Align General Fund Transfer to Public Safety Pension Programs for Updated Revenue Expectations

Expenditures \$(5,400,000)

The General Fund provides funding to the legacy police and fire pension programs for retirees eligible for benefits in excess of the State of Washington's pension program. This item updates the annual contribution from the General Fund to reflect expected pension and medical benefit costs in 2027 and 2028.

Finance General

Appropriate General Fund Reserve for Central Service Department Cost Allocation Reconciliation Rebate

Expenditures \$2,000,000

Central service department expenses are cost allocated to five special fund departments and the General Fund in alignment with published rate methodologies. The special fund departments are Seattle City Light, Seattle Public Utilities, Seattle Department of Transportation, Seattle Department of Construction and Inspections, and Seattle Retirement. Revenue from these departments is deposited into the General Fund and reconciled annually for actual expenditures. Historically, General Fund revenue expectations for central service department expenses have not considered spending reductions which occur after baseline alignment. The General Fund has absorbed rebates as required in the current year. In recent years, the annual reconciliation of central service costs has resulted in larger General Fund revenue rebates for absorption. To capture these anticipated revenue rebates as transparently as possible and reduce unexpected General Fund impacts, a Finance General reserve is being created in the 2027 and 2028 Proposed Budget to hold General Fund to offset revenue rebates. In 2027, the City Budget Office anticipates that the General Fund may provide a revenue rebate to the five paying departments because of budgetary changes that occurred in the 2026 Adopted Budget of approximately \$2.0 million. A similar reserve is being held in 2028 for budget reductions made in 2027. Mid-Year Supplemental Ordinance processes will be used to abandon appropriation authority after the rebate has been processed as required. For additional information about Central Service Department and Commissions Allocation Rates, please see the Cost Allocation Appendix to the Budget Book.

Appropriate Reserve for Ranked Choice Voting

Expenditures \$1,000,000

A \$1.0 million planning reserve has been held in the General Fund financial plan in expectation of the implementation of the Ranked Choice Voting (RCV) Program in 2027. This action appropriates this reserve in anticipation of program rollout during the 2027 election cycles which will increase election costs passed through to the City of Seattle from King County Elections. This appropriation adds to existing ongoing RCV project budget until actual impacts are known by election cost type and can be attributed to the appropriate Finance General election project. The total reserve for the Ranked Choice Voting Program's ongoing operational cost is \$2.2 million.

Fund Reserve to Backfill Potential Federal Funding Loss

Expenditures \$22,510,000

This item appropriates General Fund abandoned in the 2026 Year-End Supplemental related to potential cuts to federal funding for City priority services from Finance General (\$2.06 million) and Human Services Department (\$20.45 million). This funding is being held as a one-time reserve in Finance General in 2027 to help mitigate the impacts of potential cuts to federal grants currently supporting housing and homelessness programs in the City of Seattle. This reserve is in addition to \$37.4 million under administrative hold for the same purpose in 2027 in the Office of Housing.

Reduce JumpStart Payroll Expense Tax Revenue for Healthcare Exemption

Revenues \$(5,500,000)

This item reduces Payroll Expense Tax revenues by \$5.5 million in 2027 and \$5.77 million in 2028 as a result of extending the exemption for healthcare providers.

Transfer General Fund to Seattle Center Fund for Interfund Loan Payments

Expenditures \$2,000,000

The General Fund will provide Seattle Center with funding for an interfund loan repayment of \$2.0 million in 2027 and \$1.0 million in 2028. This support will take the form of a cash transfer from the General Fund to the Seattle

Finance General

Center Fund which makes the loan payments to the lending fund. For additional information about this item, please see the Seattle Center Budget Section.

Transfer Immigration Support Funding to Office of Labor Standards via Finance General Transfer

Expenditures \$125,000

This item transfers \$125,000 in ongoing General Fund from the Office of Immigrant and Refugee Affairs to Finance General to support a cash transfer to the Office of Labor Standards Fund. The Office of Labor Standards will use this funding for Community Outreach and Education Fund contracts that include Know Your Rights trainings and labor standards education for immigrant and refugee communities. Please see the Office of Immigrant and Refugee Affairs Budget Section for the corresponding reduction and the Office of Labor Standards Budget Section for the appropriation supported by this cash transfer.

Update General Fund Reserves for Ongoing Citywide Bills

Expenditures \$925,414

This item reflects the final alignment of budget for Citywide financial reserves for central bills paid by Finance General. When coupled with changes in the baseline section incremental change Increase Baseline Budget for Fire Hydrant Costs, the General Fund contribution to the utilities for services on public properties and right-of-way such as street lighting increased by \$4.9 million in 2027 and \$9.2 million in 2028 and fire hydrants increased by \$3.7 million in 2027 and \$4.4 million in 2028 from the 2026 Adopted Budget. This change also aligned the portable art maintenance budget for costs paid to the Office of Arts and Culture for inflation, updated insurance costs for lower-than-expected 2026 expense actuals, reduced budget for the City payments for the Climate Pledge Arena revenue sharing with the August forecast, and increased budget the City of Seattle Puget Sound Air Quality assessment slightly from 2026 levels. The net impact of these four changes was a decrease of \$2.6 million in 2027 and 2028.

Use Bond Proceeds for Public Safety Information Technology Replacements

Expenditures \$2,150,363

This item appropriates excess LTGO bond fund balance for the Public Safety Tech Equipment project in the Seattle Information Technology Department. In 2028, the General Fund will support these costs unless additional residual bond proceeds become available. For additional information about this item, see the Public Safety Tech Equipment CIP project (MC-IT-C9301) in the Seattle Information Technology Department budget book section.

Proposed Technical

Align Debt Service Payment Appropriation with Expected Costs

Expenditures \$(2,179,617)

Finance General debt service reserves for various funds have been updated to reflect anticipated needs in 2027 and 2028. These amounts are updated annually based on former and current project debt service requirements.

Align Finance General Revenues for the August 2026 Forecast

Revenues \$19,743,846

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

Finance General

Final Alignment Revenue Stabilization Fund and Emergency Fund Contributions

Expenditures	\$(880,561)
Revenues	\$8,786,501

This adjustment aligns the Emergency Fund and Revenue Stabilization Fund contributions from General Fund related to the August Revenue Forecast updates. The total contribution amounts to the Emergency Fund are \$4.7 million and \$2.7 million in 2027 and 2028, respectively. For the Revenue Stabilization Fund, the contribution for both 2027 and 2028 is approximately \$4.1 million.

Ongoing Changes from Current Year Legislation

Expenditures	\$(675,000)
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This change includes ongoing expense changes resulting from current year legislation passed by City Council in 2026. This action removes the ongoing Automated Traffic Safety Camera (ATSC) Fund Reserve in Finance General to fund ongoing needs associated with 2026 Mid-Year Ordinance (127496) and the 2026 Year-End Supplemental submitted in September 2026. In 2027 and 2028, ongoing ATSC funding for operating costs in the Law Department and Seattle Municipal Court are appropriated directly in these Departments as needed. Please see these Departments' Budget Book Sections for additional details.

Reduce General Fund Transfer to Seattle City Light for Public Safety Lighting

Expenditures	\$(1,000,000)
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The General Fund cash transfer to Seattle City Light for projects related to public safety lighting is being reduced in 2026 as part of the Year-End Supplemental on an ongoing basis. This ongoing change aligns Finance General with Seattle City Light's 2026 Adopted Capital Improvement Program.

Fund Balancing Adjustments - Proposed

Revenues	\$(33,468,749)
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This is a technical item to record a fund balancing entry for the General Fund, JumpStart Payroll Expense Tax Fund, Sweetened Beverage Tax Fund, various bond funds, and other cross-departmental funds, which are primarily managed by this department.

Finance General

Expenditure Overview

Appropriations	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
FG - BO-FG-2QA00 - Appropriation to Special Funds				
00100 - General Fund	187,850,736	177,594,596	175,674,042	178,191,698
00164 - Unrestricted Cumulative Reserve Fund	4,375,482	1,631,085	-	-
10394 - Bridging The Gap Levy Fund	212,851	-	-	-
12200 - Short-Term Rental Tax Fund	2,010,193	2,008,041	2,009,079	2,008,100
14500 - Payroll Expense Tax	281,548,240	211,211,600	183,342,473	192,921,456
30010 - REET I Capital Fund	209,482	703,000	1,249,985	1,120,665
30020 - REET II Capital Fund	-	320,450	320,800	316,900
33850 - 2000 Parks Levy Fund	20,488	-	-	-
36100 - 2014 Multipurpose LTGO Bond Fund	-	78,670	-	-
36400 - 2017 Multipurpose LTGO Bond Fund	-	2,083,063	-	-
36410 - 2017 LTGO Taxable Bond Fund	472,000	-	-	-
36510 - 2018 LTGO Taxable Bond Fund	547,000	-	-	-
36610 - 2019 LTGO Taxable Bond Fund	314,000	-	-	-
36700 - 2020 Multipurpose LTGO Bond Fund	-	-	294,074	-
36800 - 2021 Multipurpose LTGO Bond Fund	-	-	636,774	-
36810 - 2021 West Seattle Bridge Repair LTGO Bond Fund	-	-	371,000	-
36820 - 2021 LTGO Taxable Bond Fund	537,000	-	-	-
37000 - Garage Disposition Proceeds	9,281	-	-	-
37100 - 2023 Multipurpose LTGO Bond Fund	-	-	286,878	-
37200 - 2024 Multipurpose LTGO Bond Fund	-	-	561,637	-
Total for BSL: BO-FG-2QA00	478,106,751	395,630,505	364,746,742	374,558,819
FG - BO-FG-2QD00 - General Purpose				
00100 - General Fund	42,372,354	50,450,000	81,403,414	64,167,372
00102 - Central District and Southeast Seattle Reinvestment Fund	-	1,350,000	-	-
12400 - Arts and Culture Fund	10,136,633	11,157,000	10,158,000	10,478,000
13000 - Transportation Fund	508,278	607,000	390,000	412,000
18500 - Automated Traffic Safety Camera Fund	-	675,000	-	-
Total for BSL: BO-FG-2QD00	53,017,266	64,239,000	91,951,414	75,057,372
Department Total	531,124,017	459,869,505	456,698,156	449,616,191

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

Finance General

Budget Summary by Fund Finance General

	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
00100 - General Fund	230,223,090	228,044,596	257,077,456	242,359,070
00102 - Central District and Southeast Seattle Reinvestment Fund	-	1,350,000	-	-
00164 - Unrestricted Cumulative Reserve Fund	4,375,482	1,631,085	-	-
10394 - Bridging The Gap Levy Fund	212,851	-	-	-
12200 - Short-Term Rental Tax Fund	2,010,193	2,008,041	2,009,079	2,008,100
12400 - Arts and Culture Fund	10,136,633	11,157,000	10,158,000	10,478,000
13000 - Transportation Fund	508,278	607,000	390,000	412,000
14500 - Payroll Expense Tax	281,548,240	211,211,600	183,342,473	192,921,456
18500 - Automated Traffic Safety Camera Fund	-	675,000	-	-
30010 - REET I Capital Fund	209,482	703,000	1,249,985	1,120,665
30020 - REET II Capital Fund	-	320,450	320,800	316,900
33850 - 2000 Parks Levy Fund	20,488	-	-	-
36100 - 2014 Multipurpose LTGO Bond Fund	-	78,670	-	-
36400 - 2017 Multipurpose LTGO Bond Fund	-	2,083,063	-	-
36410 - 2017 LTGO Taxable Bond Fund	472,000	-	-	-
36510 - 2018 LTGO Taxable Bond Fund	547,000	-	-	-
36610 - 2019 LTGO Taxable Bond Fund	314,000	-	-	-
36700 - 2020 Multipurpose LTGO Bond Fund	-	-	294,074	-
36800 - 2021 Multipurpose LTGO Bond Fund	-	-	636,774	-
36810 - 2021 West Seattle Bridge Repair LTGO Bond Fund	-	-	371,000	-
36820 - 2021 LTGO Taxable Bond Fund	537,000	-	-	-
37000 - Garage Disposition Proceeds	9,281	-	-	-
37100 - 2023 Multipurpose LTGO Bond Fund	-	-	286,878	-
37200 - 2024 Multipurpose LTGO Bond Fund	-	-	561,637	-
Budget Totals for FG	531,124,017	459,869,505	456,698,156	449,616,191

Revenue Overview

2027 Estimated Revenues

Account Code	Account Name	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
311010	Real & Personal Property Taxes	321,332,465	327,263,027	338,414,092	360,004,779
313010	Sales & Use Tax-Local Share	318,998,011	332,557,008	354,850,923	367,803,342
313030	Sales & Use Tax-Brkrd Nat Gas	1,296,466	1,884,786	1,330,221	1,343,095
313040	Sales & Use Tax-Crim Justice	29,180,436	69,296,380	78,052,453	80,465,896
314010	Payroll Expense Tax	1,637,908	-	-	-

Finance General

Account Code	Account Name	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
316010	B&O Tax	383,181,983	478,963,312	495,658,481	520,360,255
316020	B&O Tax-Admissions Rev	168,632	-	-	-
316070	B&O Tax-Gas Utility	14,330,567	14,080,277	14,663,711	14,805,628
316080	B&O Tax-Garbage Utility	1,409,945	1,313,557	1,502,450	1,521,231
316100	B&O Tax-Cable Tv Utility	10,920,263	9,712,491	11,170,470	11,338,027
316110	B&O Tax-Telephone/Graph Util	13,901,629	11,211,171	12,551,907	12,928,464
316120	B&O Tax-Steam Utility	1,912,531	2,016,515	1,995,103	2,076,542
316130	B&O Tax-Electric Utility	73,409,511	72,548,249	79,041,228	86,091,337
316140	B&O Tax-Water Utility	39,871,117	39,379,037	41,210,500	42,977,492
316150	B&O Tax-Sewer Utility	51,593,960	75,890,815	82,626,070	88,058,708
316160	B&O Tax-Solid Waste Utility	26,630,328	29,007,389	29,072,310	29,944,480
316170	B&O Tax-Drainage Utility	20,658,050	-	-	-
316180	B&O Tax-Trans Fee-In City	6,785,732	5,929,816	5,989,114	6,049,005
317040	Leasehold Excise Tax Rev	8,319,309	8,058,122	9,178,426	9,607,456
317060	Gambling Excise Tax Rev	463,928	308,357	399,762	397,777
318030	Business & Occup Tax Penalties	3,357,614	-	-	-
318040	Business & Occup Tax Interest	1,395,316	-	-	-
318070	Utility Tx Penalties & Int	221,519	-	-	-
318110	Firearms & Ammunition Tax	90,342	87,867	85,000	85,000
318120	Sweet Bev Tax Penalty and Int	28	-	-	-
318310	Transportation Network Co Tax	5,293,569	5,501,609	5,836,468	6,207,562
321100	Bus Lic&Perm-Business Gen	21,648,337	21,890,679	22,145,623	22,470,470
335010	Marijuana Enforcement	2,234,962	1,828,342	1,727,148	1,735,784
335030	Vessel Registration Fees	106,948	130,000	100,000	100,000
335070	Criminal Justice Hi Crm	2,794,295	3,087,463	3,220,999	3,436,282
335080	Criminal Justice Pop	2,314,858	2,068,717	2,601,669	2,775,558
335090	Criminal Justice Dcd #1	1,146,084	1,180,338	1,319,583	1,407,780
335120	Rev Sharing Dui-Cities	85,323	88,332	85,000	85,000
335140	Liquor Excise Tax	5,134,502	5,324,197	4,898,270	4,950,882
335150	Liquor Board Profits	5,947,108	6,019,314	6,023,112	6,033,503
341900	General Government-Other Rev	1,855,702	1,655,193	1,629,515	1,629,515
350190	Nsf Check Fees	2,734	3,000	2,000	2,000
360020	Inv Earn-Residual Cash	-	15,042,960	11,175,664	7,126,906
360130	Interest On Contracts/Notes Re	1,007,704	962,559	747,278	646,346
360180	Penalties-Spec Assessments	167,467	100,000	-	-
360220	Interest Earned On Delinquent A	399	-	-	-
360900	Miscellaneous Revs-Other Rev	181,640	5,000	5,000	5,000
397010	Operating Transfers In	280,048,551	211,211,601	182,807,122	192,362,471
Total Revenues for: 00100 - General Fund		1,661,037,773	1,755,607,480	1,802,116,672	1,886,833,572

Finance General

Account Code	Account Name	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
400000	Use of/Contribution to Fund Balance	-	(6,695,014)	(43,668,293)	(107,621,349)
Total Resources for:00100 - General Fund		1,661,037,773	1,748,912,466	1,758,448,379	1,779,212,223
397010	Operating Transfers In	-	1,350,000	-	-
Total Revenues for: 00102 - Central District and Southeast Seattle Reinvestment Fund		-	1,350,000	-	-
318100	Sweetened Beverage Tax	21,017,051	22,337,793	20,251,809	19,321,666
318120	Sweet Bev Tax Penalty and Int	575,266	-	-	-
Total Revenues for: 00155 - Sweetened Beverage Tax Fund		21,592,317	22,337,793	20,251,809	19,321,666
400000	Use of/Contribution to Fund Balance	-	(136,815)	1,506,147	1,186,088
Total Resources for:00155 - Sweetened Beverage Tax Fund		21,592,317	22,200,978	21,757,956	20,507,754
360020	Inv Earn-Residual Cash	-	1,500,000	1,000,000	1,000,000
395010	Sales Of Land & Buildings	-	3,788,500	4,893,000	219,500
Total Revenues for: 00164 - Unrestricted Cumulative Reserve Fund		-	5,288,500	5,893,000	1,219,500
400000	Use of/Contribution to Fund Balance	-	(935,803)	(1,663,496)	(410,512)
Total Resources for:00164 - Unrestricted Cumulative Reserve Fund		-	4,352,697	4,229,504	808,988
397010	Operating Transfers In	270,656	(8,872,213)	4,127,723	4,062,603
Total Revenues for: 00166 - Revenue Stabilization Fund		270,656	(8,872,213)	4,127,723	4,062,603
400000	Use of/Contribution to Fund Balance	-	8,872,213	(4,127,723)	(4,062,603)
Total Resources for:00166 - Revenue Stabilization Fund		270,656	-	-	-
397000	Operating Transfers In Summ	-	(501,000)	-	-
397010	Operating Transfers In	12,321,371	(19,256,885)	4,658,778	2,678,966
397100	Intrafund Revenues	-	33,687,000	-	-
Total Revenues for: 10102 - Emergency Fund		12,321,371	13,929,115	4,658,778	2,678,966
400000	Use of/Contribution to Fund Balance	-	(13,929,115)	(4,658,778)	(2,678,966)
Total Resources for:10102 - Emergency Fund		12,321,371	-	-	-
397010	Operating Transfers In	20,488	-	-	-
Total Revenues for: 10200 - Park And Recreation Fund		20,488	-	-	-

Finance General

Account Code	Account Name	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
317060	Gambling Excise Tax Rev	(32,139)	-	-	-
317090	Short Term Rental Tax	12,177,185	12,498,874	11,768,621	12,022,831
Total Revenues for: 12200 - Short-Term Rental Tax Fund		12,145,046	12,498,874	11,768,621	12,022,831
400000	Use of/Contribution to Fund Balance	-	317,105	1,178,509	1,090,383
Total Resources for:12200 - Short-Term Rental Tax Fund		12,145,046	12,815,979	12,947,130	13,113,214
316020	B&O Tax-Admissions Rev	(650,234)	-	-	-
Total Revenues for: 12400 - Arts and Culture Fund		(650,234)	-	-	-
397010	Operating Transfers In	212,851	-	-	-
Total Revenues for: 13000 - Transportation Fund		212,851	-	-	-
314010	Payroll Expense Tax	402,722,360	392,654,060	400,017,910	415,946,854
314020	Payroll Expense Tax P&I	3,136,325	-	-	-
360020	Inv Earn-Residual Cash	-	9,721,337	10,753,943	11,537,404
Total Revenues for: 14500 - Payroll Expense Tax		405,858,686	402,375,397	410,771,853	427,484,257
400000	Use of/Contribution to Fund Balance	-	26,133,135	42,815,976	35,427,652
Total Resources for:14500 - Payroll Expense Tax		405,858,686	428,508,532	453,587,829	462,911,909
360420	Other Judgments & Settlements	2,327,933	-	-	-
Total Revenues for: 14510 - Opioid Settlement Proceed Fund		2,327,933	-	-	-
318010	Operating Assessments	711,078	-	-	-
360190	Deferred Interest-Spec Assessm	3,040	-	-	-
Total Revenues for: 19811 - BIA - Pioneer Square		714,118	-	-	-
318010	Operating Assessments	114,856	-	-	-
360190	Deferred Interest-Spec Assessm	201	-	-	-
Total Revenues for: 19815 - BIA - Columbia City		115,057	-	-	-
318010	Operating Assessments	22,319,819	-	-	-
Total Revenues for: 19825 - BIA - Seattle Tourism		22,319,819	-	-	-

Finance General

Account Code	Account Name	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
318010	Operating Assessments	227,041	-	-	-
360190	Deferred Interest-Spec Assessm	210	-	-	-
Total Revenues for: 19830 - BIA - Capitol Hill		227,251	-	-	-
318010	Operating Assessments	123,724	-	-	-
360190	Deferred Interest-Spec Assessm	574	-	-	-
Total Revenues for: 19835 - BIA - 15th Ave East		124,298	-	-	-
318010	Operating Assessments	467,918	-	-	-
360190	Deferred Interest-Spec Assessm	1,536	-	-	-
Total Revenues for: 19840 - BIA - West Seattle		469,453	-	-	-
318010	Operating Assessments	990,159	-	-	-
360190	Deferred Interest-Spec Assessm	1,268	-	-	-
Total Revenues for: 19845 - BIA - Ballard		991,427	-	-	-
318010	Operating Assessments	19,729,890	-	-	-
360190	Deferred Interest-Spec Assessm	48,598	-	-	-
Total Revenues for: 19855 - BIA - Metropolitan		19,778,488	-	-	-
318010	Operating Assessments	1,874,811	-	-	-
360190	Deferred Interest-Spec Assessm	3,102	-	-	-
Total Revenues for: 19857 - BIA - SODO		1,877,913	-	-	-
318010	Operating Assessments	155,316	-	-	-
360190	Deferred Interest-Spec Assessm	303	-	-	-
Total Revenues for: 19880 - BIA - Chinatown-ID		155,619	-	-	-
318010	Operating Assessments	1,759,545	-	-	-
360190	Deferred Interest-Spec Assessm	20,165	-	-	-
Total Revenues for: 19890 - BIA - U District		1,779,710	-	-	-
397010	Operating Transfers In	9,281	-	-	-
Total Revenues for: 20130 - LTGO Bond Interest and Redemption Fund		9,281	-	-	-
317010	Real Estate Excise Tax Reet #1	34,853,415	38,055,571	38,571,120	44,145,657
318080	Other Taxes Penalties & Int	4,560	-	-	-
Total Revenues for: 30010 - REET I Capital Fund		34,857,974	38,055,571	38,571,120	44,145,657
400000	Use of/Contribution to Fund Balance	-	13,558,328	1,775,732	1,512,009
Total Resources for: 30010 - REET I Capital Fund		34,857,974	51,613,900	40,346,853	45,657,666

Finance General

Account Code	Account Name	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
317000	Excise Tax In Lieu Of Prop Tax	-	(565,619)	(565,619)	(565,619)
317020	Real Estate Excise Tax Reet #2	34,853,317	38,621,190	39,136,739	44,711,276
318080	Other Taxes Penalties & Int	4,283	-	-	-
Total Revenues for: 30020 - REET II Capital Fund		34,857,599	38,055,571	38,571,120	44,145,657
400000	Use of/Contribution to Fund Balance	-	5,348,368	(1,027,321)	6,221,939
Total Resources for:30020 - REET II Capital Fund		34,857,599	43,403,939	37,543,799	50,367,596
318080	Other Taxes Penalties & Int	2,459	-	-	-
360170	Interest-Special Assessments	946	-	-	-
379010	Capital Assessments	49,638	-	-	-
Total Revenues for: 35030 - LID #6750 SLU - Assessments		53,043	-	-	-
400000	Use of/Contribution to Fund Balance	-	78,670	-	-
Total Resources for:36100 - 2014 Multipurpose LTGO Bond Fund		-	78,670	-	-
400000	Use of/Contribution to Fund Balance	-	2,083,063	-	-
Total Resources for:36400 - 2017 Multipurpose LTGO Bond Fund		-	2,083,063	-	-
400000	Use of/Contribution to Fund Balance	-	-	294,074	-
Total Resources for:36700 - 2020 Multipurpose LTGO Bond Fund		-	-	294,074	-
400000	Use of/Contribution to Fund Balance	-	-	636,774	-
Total Resources for:36800 - 2021 Multipurpose LTGO Bond Fund		-	-	636,774	-
400000	Use of/Contribution to Fund Balance	-	-	371,000	-
Total Resources for:36810 - 2021 West Seattle Bridge Repair LTGO Bond Fund		-	-	371,000	-
400000	Use of/Contribution to Fund Balance	-	-	15,010,000	-
Total Resources for:36900 - 2022 Multipurpose LTGO Bond Fund		-	-	15,010,000	-

Finance General

Account Code	Account Name	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
400000	Use of/Contribution to Fund Balance	-	-	286,878	-
Total Resources for:37100 - 2023 Multipurpose LTGO Bond Fund		-	-	286,878	-
400000	Use of/Contribution to Fund Balance	-	-	561,637	-
Total Resources for:37200 - 2024 Multipurpose LTGO Bond Fund		-	-	561,637	-
400000	Use of/Contribution to Fund Balance	-	-	3,000,000	-
Total Resources for:37300 - 2025 Multipurpose LTGO Bond Fund		-	-	3,000,000	-
400000	Use of/Contribution to Fund Balance	-	(13,200,000)	-	-
Total Resources for:37400 - 2026 Multipurpose LTGO Bond Fund		-	(13,200,000)	-	-
400000	Use of/Contribution to Fund Balance	-	-	(13,200,000)	-
Total Resources for:37500 - 2027 Multipurpose LTGO Bond Fund		-	-	(13,200,000)	-
400000	Use of/Contribution to Fund Balance	-	27,250,000	(36,301,824)	-
Total Resources for:37510 - 2027 LTGO Bond Fund B		-	27,250,000	(36,301,824)	-
400000	Use of/Contribution to Fund Balance	-	-	-	-
Total Resources for:37600 - 2028 Multipurpose LTGO Bond Fund		-	-	-	-
400000	Use of/Contribution to Fund Balance	-	-	3,137,459	-
Total Resources for:37800 - Seattle Center UTGO Bond Fund		-	-	3,137,459	-
Total FG Resources		2,233,467,939	2,329,370,224	2,302,657,447	2,372,579,349

Finance General

Appropriations by Budget Summary Level and Program

FG - BO-FG-2QA00 - Appropriation to Special Funds

The purpose of the Appropriation to Special Funds Budget Summary Level is to appropriate General Fund and other centrally managed resources, several of which are based upon the performance of certain City revenues, to bond redemption or special purpose funds. These appropriations are implemented as operating transfers to the funds or accounts they support.

Program Expenditures	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Appropriation to Special Funds	478,106,751	395,630,505	364,746,742	374,558,819
Total	478,106,751	395,630,505	364,746,742	374,558,819

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

FG - BO-FG-2QD00 - General Purpose

The purpose of the General Purpose Budget Summary Level is to provide appropriation authority to those programs for which there is no single appropriate managing department, or for which there is Council and/or Mayor desire for additional budget oversight.

Program Expenditures	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
General Purpose	53,017,266	64,239,000	91,951,414	75,057,372
Total	53,017,266	64,239,000	91,951,414	75,057,372

**FTE totals are provided for informational 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

Kimberly Loving, Director

(206) 684-7999

<https://www.seattle.gov/personnel/>

Department Overview

The Seattle Department of Human Resources (SDHR) is responsible for centrally setting the strategic direction for human resources services: identifying, hiring, and retaining the City's dynamic, diverse workforce, as well as developing and administering a compensation and benefits program to create a quality employee experience. SDHR also provides core human resources (HR) support services to all City employees. The department's General Fund Budget is for **SDHR Operations**. SDHR provides human resources services to city departments, and these services are charged to departments through cost allocation (the methodology is detailed in the appendix of this budget book). In addition to departmental operations, SDHR also administers **Personnel Compensation Trust Funds**, five separate funds related to employee benefits.

SDHR Operations

SDHR's primary operational functions are to:

- create greater HR accountability and collaboration Citywide so that consistent, cost-effective services are provided to all employees;
- provide full-service HR to a portfolio of 20 departments;
- ensure a culture of respect and dignity for all employees;
- develop consistent policies, improved services, and programs that enhance the workforce;
- provide executive recruitment and succession planning services.

SDHR establishes Citywide personnel rules; offers strategic consultative assistance to departments, policymakers and employees; and ensures department staff and managers receive information and resources required to meet business needs and legal requirements such as leave administration.

Divisions within SDHR operations include:

Business Operations: establishes Citywide personnel rules; offers strategic consultative assistance to departments, policymakers, and employees; provides internal fiscal management and budget development; and spearheads Citywide Human Resources policies and programs in partnership with the multi-departmental Human Resources Leadership Team (HRLT).

Citywide Shared Administrative Services: administers Citywide quality and cost-effective employee benefits, including health care and workers' compensation; provides Citywide safety, classification/compensation and Workforce Analytics & Reporting services; and handles absence management.

Citywide Labor Relations: develops and implements labor relations strategies in collaboration with labor management teams across the City and develops training in coordination with HR systems administration and operations, while bargaining the impacts of management strategy and philosophy with labor partners.

Citywide Learning & Accountability: responds to and thoroughly investigates employee allegations of harassment, discrimination, retaliation, and harassment-related misconduct in a manner which reflects an acknowledgement of the historical limitations of the employment law; provides departments with online training resources and advisory support in order to educate and develop City employees.

Human Resources Service Delivery: provides HR support to executive offices and direct HR services to 20 departments; strategic alignment with department HR leaders and staff; and a consistent network for HR practitioners across the City; provides talent recruitment to executive offices and direct recruitment to 20

Seattle Department of Human Resources

departments; manages the NEOGOV software platform for Talent Management; provides a City focused standard for talent engagement, selection, and staffing accountability for equitable outcomes through the Talent, Experience, Alignment branded model of equitable recruiting practices.

Personnel Compensation Trust Funds

The Seattle Department of Human Resources (SDHR) administers five Personnel Compensation Trust Funds related to employee benefits. These funds are managed through Citywide contractual obligations on behalf of employees and City departments. The administering department collects funds from other City departments, which are then paid out to various insurance companies, service providers, and individuals.

Health Care Fund: contains the revenues and expenses related to the City's medical, dental and vision insurance programs; Flexible Spending Account program; Employee Assistance Program; COBRA continuation coverage; and other healthcare related items. The City is self-insured for both the Aetna and Kaiser medical plans, the vision plan, and one dental plan and carries insurance for the remaining dental plan.

Fire Fighters Health Care Fund: was created to track fire fighter employee contributions previously held within the larger Health Care Fund. Fire fighter premium collections are distributed directly to the trust that provides fire fighters' healthcare.

Industrial Insurance Fund: captures the revenues and expenditures associated with the City's Workers' Compensation and Safety programs. Since 1972, the City of Seattle has been a self-insured employer as authorized under state law. The Industrial Insurance Fund receives payments from City departments to pay for these costs and related administrative expenses. Overall costs include fees levied by the Washington State Department of Labor and Industries, reinsurance premiums, and administrative costs to manage the program.

Unemployment Insurance Fund: contains the revenues and expenditures associated with the City's unemployment benefit and administration costs. The City is a self-insured employer with respect to unemployment insurance.

Group Term Life Insurance Fund: contains the revenues and expenses related to the City's group term life insurance, long-term disability insurance, and accidental death and dismemberment insurance plans.

Budget Snapshot

	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Department Support				
General Fund Support	22,491,419	23,268,676	22,351,435	22,624,152
Other Funding - Operating	420,637,768	462,465,700	494,271,793	527,630,903
Total Operations	443,129,187	485,734,376	516,623,229	550,255,056
Total Appropriations	443,129,187	485,734,376	516,623,229	550,255,056
Full-Time Equivalents Total*	102.50	97.50	93.00	93.00

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

Seattle Department of Human Resources

Budget Overview

The 2027-2028 Proposed Budget for the Seattle Department of Human Resources (SDHR) maintains core services. SDHR will continue to:

- Provide full HR services for the 20 City departments in SDHR's Service Delivery portfolio;
- Administer employee benefits, leave, and workers' compensation programs Citywide;
- Administer the City's centralized system for recruitment and hiring of employees;
- Manage HR compliance, personnel policy, and legislation requirements;
- Develop and administer the City's system for position classifications, wages, and reporting and analytics of employee data;
- Respond to and thoroughly investigate employee allegations of harassment, discrimination, retaliation, and harassment-related misconduct;
- Develop and implement labor relations strategies, oversee collective bargaining, and respond to grievances.

The General Fund revenue forecast for the City's budget is insufficient to cover all anticipated Citywide costs. General Fund reductions were identified to mitigate this shortfall. To preserve critical City services due to the General Fund deficit, budget adjustments in SDHR include eliminating two vacant positions: an Administrative Staff Analyst position in the Shared Administrative Services division and a Policy and Legislation Lead in the Business Operations division. Most of the work of these positions will be absorbed by existing staff and management. To better align with anticipated costs, the temporary labor budget for the Learning and Development division was reduced by \$65,000, and the remainder was reallocated elsewhere to align with actual spending with no impact to service levels. The budget also removes position authority for a vacant Executive 2 and has no service impact for SDHR because the position was previously on loan to another department.

Baseline adjustments include reductions for retirement contributions and citywide standard costs. Technical adjustments include already implemented position adjustments, cost-neutral reallocation of budget to make vacancy savings assumptions more transparent, and forecasted revenue.

In total, General Fund expenditures decrease by approximately \$920,000 (4%) from 2026 Adopted Budget levels.

Personnel Compensation Trust Funds

The following provides a summary of each of the five individual funds that comprise the Personnel Compensation Trust Funds administered by SDHR:

Health Care Fund: Total City health care costs including medical, dental and vision care, and administration costs, are estimated to increase to \$421.1 million in 2027, an increase of \$28 million (7.3%) from the 2026 Adopted Budget. Growth in medical claims is now projected at 8.1% over 2026 levels. For 2028, total costs are expected to increase to \$451.2 million (7.2%) over 2027 levels. The 2027 Proposed Budget assumes an estimate of approximately 12,600 regular and 200 benefits-eligible temporary employees enrolled in healthcare, along with enrolled family members.

Fire Fighters Health Care Fund: Firefighter payments are expected to increase to \$2.2 million in 2027, an increase of \$200,000 (10%) above 2026 Adopted Budget levels. No change is anticipated for 2028.

Industrial Insurance Fund: Total costs including medical and time-loss claims, plus administrative costs, are estimated to be \$56.7 million in 2027 - a decrease of -1% from the 2026 Adopted budget, reflecting a reduction in administrative costs - and \$61.5 million in 2028, an increase of 8% over 2027 in anticipation of higher claims growth.

Unemployment Insurance Fund: Unemployment insurance expenses are projected to be \$5 million in the 2027 Proposed Budget, an increase of \$1.3 million (37%) from the 2026 Adopted Budget. In 2028, these costs are expected to normalize, declining by \$1.6 million (-33%).

Seattle Department of Human Resources

Group Term Life Insurance Fund: Total costs in the fund are expected to be \$9.2 million in the 2027 Proposed Budget, an increase of \$2 million (28%) from the 2026 Adopted Budget, due to increased rates for group term life insurance coverage in the City's latest contract. Costs in 2028 are expected to be flat, with an increase of just \$92,000 (1%).

Seattle Department of Human Resources

Incremental Budget Changes

Seattle Department of Human Resources

	Dollars	FTE
2026 Adopted Budget	485,734,376	97.50
Baseline		
Reduce SCERS Retirement Contribution Rate	(234,672)	-
Citywide Adjustments for Standard Cost Changes	(253,965)	-
Budget-neutral Reallocation of Project Costs	-	-
Align Seattle Department of Human Resources Revenues with the April Forecast	-	-
Transfer Revenue from Finance General to SDHR	-	-
Proposed Operating		
Eliminate Administrative Staff Analyst Position	(155,888)	(1.00)
Reduce and Reallocate Learning & Development Division Temporary Labor Budget	(65,000)	-
Eliminate Policy & Legislation Lead Position	(207,716)	(1.00)
Eliminate Position Authority for Executive 2 Position	-	(1.00)
Transfer from Health Care Fund to OERF for S&P Global Subscription	10,000	-
Proposed Technical		
Remove Senior Training and Education Coordinator Position Eliminated in 2025 Adopted Budget	-	(1.00)
Reclassify Benefits Manager Position	-	-
Reclassify Learning & Development Manager Position	-	-
Labor Vacancy Assumptions	-	-
Cost Neutral Project Consolidation	-	-
Technical Position Adjustments	-	(0.50)
Align Department Revenues with the August Forecast	-	-
Health Care Fund Revenue and Expenditure Adjustments	28,822,236	-
2027-28 Industrial Insurance Budget Adjustments	(589,286)	-
Group Term Life Fund Revenue and Expenditure Adjustments	2,011,903	-
Fire Fighter Health Care Fund Revenue and Expenditure Adjustments	200,000	-
Unemployment Insurance Fund Revenue and Expenditure Adjustments	1,351,240	-
Fund Balancing Entries for Personnel Compensation Trust Funds	-	-
Total Incremental Changes	\$30,888,853	(4.50)
Total 2027 Proposed Budget	\$516,623,229	93.00

Seattle Department of Human Resources

Description of Incremental Budget Changes

Baseline

Reduce SCERS Retirement Contribution Rate

Expenditures \$(234,672)

The City's employee retirement system, the Seattle City Employees Retirement System (SCERS) is a defined benefit pension program funded by a combination of salary-based employer (i.e., the City) and employee contributions, and investment earnings. Based on the updated actuarial valuation for 2026, this item reduces the employer contribution rate from the endorsed rate of 15.06% to the SCERS minimum actuarial required rate of 13.48% for 2027 and 13.52% for 2028.

Citywide Adjustments for Standard Cost Changes

Expenditures \$(253,965)

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

Budget-neutral Reallocation of Project Costs

Expenditures -

This budget-neutral item reallocates budget across projects and accounts to reflect how expenditures are actually charged.

Align Seattle Department of Human Resources Revenues with the April Forecast

Revenues \$564,417

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

Transfer Revenue from Finance General to SDHR

Revenues \$513,779

This net-zero citywide technical item moves the revenue budget for SDHR Central Cost billing supported by the Jumpstart Tax from Finance General to SDHR, in line with how revenue actuals are posted. This aligns revenue with other central cost billing revenue collected by SDHR and enables the department to demonstrate how rate collections align with anticipated costs. This funding pays for benefits administration, talent acquisition, and HR service delivery work needed related to JumpStart tax expenditure activity across the city.

Proposed Operating

Eliminate Administrative Staff Analyst Position

Expenditures \$(155,888)

Position Allocation (1.00)

This ongoing item eliminates a vacant Administrative Staff Analyst in the Shared Administrative Services Division. Most of this work will be absorbed by the other 42 staff within the division, and a small amount of work will be absorbed by the SDHR Directors' Executive Assistant.

Seattle Department of Human Resources

Reduce and Reallocate Learning & Development Division Temporary Labor Budget

Expenditures	\$(65,000)
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This ongoing item reduces budget by \$65,000 for temporary labor supporting the development of online learning content for City departments. SDHR has not needed temporary labor to support online learning. Of the \$170,000 previously allocated for this purpose, the remaining \$105,000 will be reprioritized to regular salaries to align budget with where spending actually occurs.

Eliminate Policy & Legislation Lead Position

Expenditures	\$(207,716)
Position Allocation	(1.00)

This ongoing item eliminates a vacant Policy & Legislation Lead position (Strategic Advisor 3, General Government) in the Business Operations division. In 2026, SDHR consolidated teams to create the Equity, Policy, and Legislation team with three Strategic Advisors. The vacant Strategic Advisor 3 position being eliminated in this action is one of two Strategic Advisors positions that focus on legislation and policy review. This reduction will result in one Strategic Advisor 2 position for operational legislation review and implementation. The most complex legislative policy work such as interpretation, rule structuring and Seattle Municipal Code alignment will be absorbed by the Business Operations Director.

Eliminate Position Authority for Executive 2 Position

Expenditures	-
Position Allocation	(1.00)

This item eliminates position authority for a vacant Executive 2 position. This position was previously on loan to the Mayor's Office, so the removal of the position does not impact SDHR service provision. The associated funding remains and is reprioritized to department needs including cyclical staffing needs in the Labor Relations division.

Transfer from Health Care Fund to OERF for S&P Global Subscription

Expenditures	\$10,000
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This item transfers \$10,000 annually from the City's Health Care Fund to the Office of Economics and Revenue Forecasting (OERF) for the cost of one subscription to S&P Global.

Proposed Technical

Remove Senior Training and Education Coordinator Position Eliminated in 2025 Adopted Budget

Position Allocation	(1.00)
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This Senior Training and Education Coordinator position was eliminated as of June 30, 2025, per the 2025 Adopted Budget. However, the pocket remained open to allow the occupant to remain on a temporary assignment out-of-class to another department. Now that the pocket has been vacated, the position can be formally eliminated.

Reclassify Benefits Manager Position

Position Allocation	-
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This item reclassifies the Benefits Manager position in SDHR from Manager 3, General Government to Manager 1, General Government. The position has been filled at the Manager 1 level for over a year, and the differential in funding will be used help align salary budget with actual salary costs.

Seattle Department of Human Resources

Reclassify Learning & Development Manager Position

Position Allocation -

This position-only item reclassifies the Learning & Development Manager position from a Manager 2 Exempt to Strategic Advisor 1 Exempt. The change reflects adjustments to the position's official job duties since the Learning & Development division was eliminated in 2025, leaving this position without any supervisory responsibilities.

Labor Vacancy Assumptions

Expenditures -

This cost-neutral item reallocates labor budget from the salary and wages account to a salary adjustments account to more effectively track vacancy savings within the department. SDHR budgets a vacancy assumption of approximately 5 percent and carefully manages vacancies in order to keep labor costs aligned with labor budget, which is budgeted at the mid-point salary for each position.

Cost Neutral Project Consolidation

Expenditures -

Position Allocation -

This cost-neutral item consolidates SDHR's operating budget onto fewer projects, shifting costs between two BSLs, to better align the department's cost of services with its org structure.

Technical Position Adjustments

Expenditures -

Position Allocation (0.50)

This cost-neutral action adjusts two positions and reallocates corresponding budget to reflect a reclassification action that has already occurred. This eliminates a vacant Administrative Specialist II position in the Benefits Administration Unit. The associated funding is reallocated to the Compensation & Classification Unit to support the permanent reclassification of a part-time Administrative Specialist II position to a full-time Senior Management Systems Analyst role.

Align Department Revenues with the August Forecast

Revenues \$(1,346,445)

This is a technical adjustment to capture centrally projected and forecasted General Fund revenue increments for SDHR. SDHR charges departments for Human Resources services and collects this as revenue into the General Fund. This reduction in revenue reflects decreases in service as result of 2027 budget reductions. SDHR's cost allocation methodology is detailed in the appendix of the budget book.

Health Care Fund Revenue and Expenditure Adjustments

Expenditures \$28,822,236

Revenues \$37,922,466

This item adjusts the budget for expenditures and expected revenues in the City's Health Care Fund (10112). Expenditures in 2027 are expected to increase by \$28.8 million (7.3%) above the 2026 Adopted Budget due to typical trends in medical costs plus current inflationary pressures, particularly facing inpatient services and specialty drugs. In 2028, expenditures are expected to increase by \$30.1 million (7.2%).

Seattle Department of Human Resources

2027-28 Industrial Insurance Budget Adjustments

Expenditures	\$(589,286)
Revenues	\$292,645

This item adjusts appropriation to the City's industrial insurance (workers compensation) fund (10110). Total costs including medical and time-loss claims, plus administrative costs, are estimated to be \$56.7 million in 2027 - a decrease of -1% from the 2026 Adopted budget, reflecting a reduction in administrative costs - and \$61.5 million in 2028, an increase of 8% over 2027 in anticipation of higher claims growth.

Group Term Life Fund Revenue and Expenditure Adjustments

Expenditures	\$2,011,903
Revenues	\$1,992,429

This item adjusts the budget for expenditures and expected revenues in the City's Group Term Life Fund (10113). Expenditures in 2027 are expected to increase by \$2 million (27.5%) above the 2026 Adopted Budget due to a 53% increase in Group Term Life insurance rates charged by the insurer, Securian. In 2028, expenditures are expected to increase by \$92,000 (1.0%).

Fire Fighter Health Care Fund Revenue and Expenditure Adjustments

Expenditures	\$200,000
Revenues	\$200,000

This item adjusts the budget for expenditures and expected revenues in the Fire Fighter Health Care Fund (63100). This fund passes employee contributions for health care to a union-designated vendor per the collective bargaining agreement. Additional appropriation authority for 2027 of \$200,000 (10%) above the 2026 Adopted Budget is requested. No additional increase is requested for 2028.

Unemployment Insurance Fund Revenue and Expenditure Adjustments

Expenditures	\$1,351,240
Revenues	\$318,933

This item adjusts the budget for expenditures and expected revenues in the City's Unemployment Insurance Fund (10111). Expenditures in 2027 are expected to increase by \$1.3 million (37%) above the 2026 Adopted Budget due to anticipated workforce reductions and tightening labor market. In 2028, expenditures are expected to normalize with a decrease of \$1.6 million (33%).

Fund Balancing Entries for Personnel Compensation Trust Funds

Revenues	\$(19,973,925)
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This is a technical item to record all fund balancing entries for the Personnel Compensation Trust Funds (PCTFs) managed by SDHR.

Seattle Department of Human Resources

Expenditure Overview

	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Appropriations				
SDHR - BO-HR-GTL - GTL/LTD/AD&D Insurance Service				
10113 - Group Term Life Fund	7,016,321	7,231,887	9,243,790	9,336,228
Total for BSL: BO-HR-GTL	7,016,321	7,231,887	9,243,790	9,336,228
SDHR - BO-HR-HEALTH - Health Care Services				
10112 - Health Care Fund	366,276,234	392,285,572	421,117,808	451,255,521
63100 - Fire Fighters Healthcare Fund	1,839,329	2,000,000	2,200,000	2,200,000
Total for BSL: BO-HR-HEALTH	368,115,562	394,285,572	423,317,808	453,455,521
SDHR - BO-HR-INDINS - Industrial Insurance Services				
10110 - Industrial Insurance Fund	43,005,322	57,303,923	56,714,638	61,497,045
Total for BSL: BO-HR-INDINS	43,005,322	57,303,923	56,714,638	61,497,045
SDHR - BO-HR-N5000 - Leadership and Administration				
00100 - General Fund	11,907,284	11,865,463	9,869,915	10,138,942
Total for BSL: BO-HR-N5000	11,907,284	11,865,463	9,869,915	10,138,942
SDHR - BO-HR-N6000 - HR Services				
00100 - General Fund	10,584,135	11,403,213	12,481,520	12,485,210
Total for BSL: BO-HR-N6000	10,584,135	11,403,213	12,481,520	12,485,210
SDHR - BO-HR-UNEMP - Unemployment Services				
10111 - Unemployment Insurance Fund	2,500,563	3,644,317	4,995,557	3,342,110
Total for BSL: BO-HR-UNEMP	2,500,563	3,644,317	4,995,557	3,342,110
Department Total	443,129,187	485,734,376	516,623,229	550,255,056
Department Full-Time Equivalents Total*	102.50	97.50	93.00	93.00

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

Seattle Department of Human Resources

Budget Summary by Fund Seattle Department of Human Resources

	2025	2026	2027	2028
	Actuals	Adopted	Proposed	Proposed
00100 - General Fund	22,491,419	23,268,676	22,351,435	22,624,152
10110 - Industrial Insurance Fund	43,005,322	57,303,923	56,714,638	61,497,045
10111 - Unemployment Insurance Fund	2,500,563	3,644,317	4,995,557	3,342,110
10112 - Health Care Fund	366,276,234	392,285,572	421,117,808	451,255,521
10113 - Group Term Life Fund	7,016,321	7,231,887	9,243,790	9,336,228
63100 - Fire Fighters Healthcare Fund	1,839,329	2,000,000	2,200,000	2,200,000
Budget Totals for SDHR	443,129,187	485,734,376	516,623,229	550,255,056

Seattle Department of Human Resources

Revenue Overview

2027 Estimated Revenues

Account Code	Account Name	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
341190	Personnel Service Fees	22,730,743	23,173,663	22,900,406	23,672,019
360900	Miscellaneous Revs-Other Rev	223,211	72,325	77,333	79,557
Total Revenues for: 00100 - General Fund		22,953,954	23,245,988	22,977,739	23,751,576
360710	Wc Contrib-Medical Claims	31,533,895	36,435,746	38,945,746	43,450,087
360720	Wc Contrib-Pension Payouts	7,645,727	9,804,000	8,500,000	8,500,000
360730	Wc Contrib-Pooled Adm Costs	11,644,382	12,182,247	11,268,891	11,546,958
Total Revenues for: 10110 - Industrial Insurance Fund		50,824,004	58,421,992	58,714,638	63,497,045
400000	Use of/Contribution to Fund Balance	-	(1,118,069)	(2,000,000)	(2,000,000)
Total Resources for:10110 - Industrial Insurance Fund		50,824,004	57,303,923	56,714,638	61,497,045
360740	Unemployment Comp Contri	3,698,295	3,644,317	3,963,250	3,308,833
Total Revenues for: 10111 - Unemployment Insurance Fund		3,698,295	3,644,317	3,963,250	3,308,833
400000	Use of/Contribution to Fund Balance	-	-	1,032,307	33,276
Total Resources for:10111 - Unemployment Insurance Fund		3,698,295	3,644,317	4,995,557	3,342,110
341190	Personnel Service Fees	8,557	-	-	-
350190	Nsf Check Fees	40	-	-	-
360020	Inv Earn-Residual Cash	3,424,929	4,119,049	2,522,788	1,608,824
360370	Insurance Prems & Recoveries	15,282,493	19,005,055	16,978,850	17,148,638
360520	Health Care Ins Contrib-Employ	45,629,893	43,468,826	47,907,017	49,085,994
360530	Dental Premiums-Employee	2,634,103	2,593,154	2,737,871	2,793,671
360770	Health Care Premiums-Employ	308,255,794	332,219,131	369,208,078	394,890,507
360900	Miscellaneous Revs-Other Rev	802,983	813,513	786,590	786,590
Total Revenues for: 10112 - Health Care Fund		376,038,791	402,218,729	440,141,195	466,314,225
400000	Use of/Contribution to Fund Balance	-	(9,933,156)	(19,023,386)	(15,058,704)
Total Resources for:10112 - Health Care Fund		376,038,791	392,285,572	421,117,808	451,255,521
360020	Inv Earn-Residual Cash	-	37,597	51,213	51,725

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360470	Emplyee Grp Trm Life Contribut	4,658,256	4,643,088	6,303,583	6,366,619
360480	Grp Trm Life Insur Employr	589,085	714,972	971,596	981,312
360500	L/T Disabil Insur Employee Con	1,581,846	1,718,178	1,782,628	1,800,454
360510	L/T Disabil Insur Employer Con	114,461	120,372	117,616	118,792
Total Revenues for: 10113 - Group Term Life Fund		6,943,648	7,234,207	9,226,636	9,318,903
400000	Use of/Contribution to Fund Balance	-	(2,320)	17,154	17,326
Total Resources for:10113 - Group Term Life Fund		6,943,648	7,231,887	9,243,790	9,336,228
360520	Health Care Ins Contrib-Employ	1,834,398	2,000,000	2,200,000	2,200,000
Total Revenues for: 63100 - Fire Fighters Healthcare Fund		1,834,398	2,000,000	2,200,000	2,200,000
Total SDHR Resources		462,293,090	485,711,688	517,249,532	551,382,479

Seattle Department of Human Resources

Appropriations by Budget Summary Level and Program

SDHR - BO-HR-GTL - GTL/LTD/AD&D Insurance Service

The purpose of the Group Term Life Budget Summary Level is to provide appropriation authority for the City's group term life insurance, long-term disability insurance, and accidental death and dismemberment insurance.

Program Expenditures	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
GTL/LTD/AD&D Insurance	7,016,321	7,231,887	9,243,790	9,336,228
Total	7,016,321	7,231,887	9,243,790	9,336,228

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

SDHR - BO-HR-HEALTH - Health Care Services

The purpose of the Health Care Budget Summary Level is to provide for the City's medical, dental, and vision insurance programs; the Flexible Spending Account; the Employee Assistance Program; and COBRA continuation coverage costs.

Program Expenditures	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Health Care Services	368,115,562	394,285,572	423,317,808	453,455,521
Total	368,115,562	394,285,572	423,317,808	453,455,521

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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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Industrial Insurance Services	43,005,322	57,303,923	56,714,638	61,497,045
Total	43,005,322	57,303,923	56,714,638	61,497,045

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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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Citywide Indirect Costs	3,375,592	3,661,258	3,188,003	3,305,387
Departmental Indirect Costs	3,007,899	3,201,476	3,367,857	3,364,338
Divisional Indirect Costs	3,242,379	2,622,170	829,163	829,427
Pooled Benefits	2,281,414	2,380,559	2,484,892	2,639,791
Total	11,907,284	11,865,463	9,869,915	10,138,942
Full-time Equivalents Total*	31.00	31.00	18.00	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

Expenditures/FTE	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Citywide Indirect Costs	3,375,592	3,661,258	3,188,003	3,305,387

Departmental Indirect Costs

Expenditures/FTE	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Departmental Indirect Costs	3,007,899	3,201,476	3,367,857	3,364,338
Full Time Equivalents Total	17.00	17.00	16.00	16.00

Divisional Indirect Costs

Expenditures/FTE	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Divisional Indirect Costs	3,242,379	2,622,170	829,163	829,427
Full Time Equivalents Total	14.00	14.00	2.00	2.00

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Pooled Benefits

	2025	2026	2027	2028
Expenditures/FTE	Actuals	Adopted	Proposed	Proposed
Pooled Benefits	2,281,414	2,380,559	2,484,892	2,639,791

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 as well as absence management; provides recruitment and staffing services; advises on 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	2025	2026	2027	2028
	Actuals	Adopted	Proposed	Proposed
HR Investigations	925,750	1,102,071	1,096,269	1,096,585
HR Service Delivery	1,708,500	1,264,153	1,551,457	1,551,968
HR Shared/Admin Services	4,613,255	5,411,114	5,765,664	5,767,401
HR Work Force Equity	201,079	358,118	-	-
Labor Relations	948,183	1,362,901	2,235,908	2,236,639
Recruit Retent	1,743,320	1,538,226	1,457,440	1,457,775
Training/Org Effectiveness	444,048	366,631	374,783	374,841
Total	10,584,135	11,403,213	12,481,520	12,485,210
Full-time Equivalents Total*	71.50	66.50	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 HR Services Budget Summary Level:

HR Investigations

	2025	2026	2027	2028
Expenditures/FTE	Actuals	Adopted	Proposed	Proposed
HR Investigations	925,750	1,102,071	1,096,269	1,096,585
Full Time Equivalents Total	5.00	5.00	6.00	6.00

Seattle Department of Human Resources

HR Service Delivery

	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Expenditures/FTE				
HR Service Delivery	1,708,500	1,264,153	1,551,457	1,551,968
Full Time Equivalents Total	8.50	8.50	9.00	9.00

HR Shared/Admin Services

	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Expenditures/FTE				
HR Shared/Admin Services	4,613,255	5,411,114	5,765,664	5,767,401
Full Time Equivalents Total	38.00	37.00	37.00	37.00

HR Work Force Equity

	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Expenditures/FTE				
HR Work Force Equity	201,079	358,118	-	-
Full Time Equivalents Total	8.00	8.00	-	-

Labor Relations

	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Expenditures/FTE				
Labor Relations	948,183	1,362,901	2,235,908	2,236,639
Full Time Equivalents Total	5.00	5.00	12.00	12.00

Recruit Retent

	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Expenditures/FTE				
Recruit Retent	1,743,320	1,538,226	1,457,440	1,457,775
Full Time Equivalents Total	2.00	-	9.00	9.00

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Training/Org Effectiveness

	2025	2026	2027	2028
Expenditures/FTE	Actuals	Adopted	Proposed	Proposed
Training/Org Effectiveness	444,048	366,631	374,783	374,841
Full Time Equivalents Total	5.00	3.00	2.00	2.00

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	2025	2026	2027	2028
	Actuals	Adopted	Proposed	Proposed
Unemployment Services	2,500,563	3,644,317	4,995,557	3,342,110
Total	2,500,563	3,644,317	4,995,557	3,342,110

**FTE totals are provided for informational 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

Shannon Smith, Chief Technology Officer

(206) 386-0026

<https://www.seattle.gov/seattleIT>

Department Overview

The Seattle Information Technology Department puts powerful information and tools in the hands of people to unleash brilliance in service to our community.

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 CableTV Franchise fund, designated projects on behalf of the City, other departments, and regional partners.

Seattle IT is organized into ten divisions: Privacy & Engagement; Finance; Strategic Support; Advanced Digital Services; Public Safety Technologies; Technology Support; Data Enablement; Business Solutions; Security & Infrastructure; and Portfolio, Products & Project Management.

Budget Snapshot

	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Department Support				
Other Funding - Operating	240,864,492	286,110,324	265,113,518	273,067,793
Total Operations	240,864,492	286,110,324	265,113,518	273,067,793
Capital Support				
Other Funding - Capital	20,380,188	19,798,581	54,588,033	47,797,162
Total Capital	20,380,188	19,798,581	54,588,033	47,797,162
Total Appropriations	261,244,680	305,908,905	319,701,551	320,864,955
Full-Time Equivalents Total*	633.00	627.00	621.50	621.50

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

Budget Overview

As an internal service department, Seattle IT provides services to other City departments that in turn fund Seattle IT's budget. In the 2027-2028 Proposed Budget, Seattle IT is responding to requests for reductions to mitigate the General Fund deficit. The largest reduction of \$2.5 million is from ITD reevaluating current contracts and costs, looking at dozens of existing agreements and finding more efficient approaches. An additional \$1.3 million comes from three position reductions in administration and internal support, as well as \$540,000 in non-labor budget for emerging needs. A \$430,000 reduction is also made to the department's permitting support budget to reflect

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current spending plans.

ITD maintains the Cable Fund which holds revenues from cable franchise fees charged to cable customers. Cable subscriptions continue to decline as the nature of television programming changes with the increase of streaming television services. A reduction of \$1.1 million annually will reduce digital equity and digital engagement support, but will help the fund stay balanced through 2028.

Two of the largest dollar changes come from transfers, moving all department IT project budgets from the operating budget to the capital budget – a net-neutral change to the department, but a shift of \$28 million to align all department projects in the capital budget. Net-neutral to the City, but not to ITD, is the \$15 million and 14 FTEs technical team being transferred from the Office of City Finance, in order to establish a more effective Citywide governance and ownership model.

The capital budget for IT projects adds \$6.3 million to replace the Seattle Licensing Information Management Platform (SLIM) in the Department of Finance and Administration (FAS), \$700,000 to implement an enterprise digital preservation platform in the Office of the City Clerk, and \$530,000 for a data collection platform in the Department of Education and Early Learning (DEEL).

The proposed budget also includes many technical adjustments and Citywide changes, including the removal of \$8.4 million in unneeded double budget authority, a combined \$3.3 million increase for Seattle Public Utilities and Seattle City Light, and several baseline adjustments resulting in a \$1.5 million increase.

Seattle Information Technology Department

Incremental Budget Changes

Seattle Information Technology Department

	Dollars	FTE
2027 Beginning Budget	305,151,904	627.00
Baseline		
Remove 2026 One-Time Items	(2,333,992)	-
Realign Post-Rate Revenue Changes	(188,036)	-
Update Counts Used to Cost Department IT Budgets	323,731	-
Inflation Adjustments	6,072,901	-
Realign Labor and Maintenance Budget	1,000,316	-
Baseline Technical Adjustments	841	-
Align Depreciation, Principal & Interest	(1,192,606)	-
Adjust Capital Projects Outyears	-	-
Revise Department IT Project Budgets	(858,164)	-
Realign Direct Billing Programs	5,328	-
Modify Indirect Cost Model	(1,022,852)	-
Increase in Leased Telecommunication Infrastructure	1,077,521	-
Align Cable Fund Budget to Revenues	(668,548)	-
Remove IT Project Double Appropriation for Staffing	(8,374,170)	-
Proposed Operating		
Align ITD Contracts and Costs	(2,462,735)	-
Remove Vacant Administration and Support Positions	(1,259,447)	(3.00)
Reduce Digital Equity and Digital Engagement to Align with Cable Fund Revenues	(1,115,101)	(5.00)
Align General Fund Support for Permitting Improvements	(428,513)	(1.00)
Realign SPU and SCL Technology Budgets	3,262,423	-
Transfer of Office of City Finance (OCF) Technical Staff and Non-Labor Budget	15,057,991	14.00
Consolidating Department IT Projects into the ITD Capital Budget	-	-
Proposed Capital		
Replace Seattle Licensing Information Management (SLIM) for FAS	6,318,456	-
Replace K-12 Data Collection Platform for DEEL	528,097	-
Replace Digital Preservation Systems for the City Clerk	706,208	-
Reinstate Seattle Channel Capital Program	100,000	-
Proposed Technical		
Ongoing Changes from Current Year Legislation	-	(10.50)
Total Incremental Changes	\$14,549,648	(5.50)
Total 2027 Proposed Budget	\$319,701,551	621.50

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Description of Incremental Budget Changes

Baseline

Remove 2026 One-Time Items

Expenditures	\$(2,333,992)
Revenues	\$(2,183,992)

This item includes budget adjustments for one-time changes in the 2026 Adopted Budget, including removal funding for a Seattle Department of Transportation budget system, an Office of Economic Development customer relationship management project, and permitting funding.

Realign Post-Rate Revenue Changes

Expenditures	\$(188,036)
Revenues	\$(1,498,676)

This item updates budget and revenues to reflect changes made to Seattle IT's budget after customer rates were finalized during the 2026 budgeting process.

Update Counts Used to Cost Department IT Budgets

Expenditures	\$323,731
Revenues	\$323,731

This baseline change updates the counts (of devices, licenses, employees, etc.) used in Seattle IT's various cost recovery methodologies to better reflect current IT usage across the City and ultimately update the rates charged to departments to reflect current usage.

Inflation Adjustments

Expenditures	\$6,072,901
Revenues	\$6,000,613

This change updates ITD's base budget for inflation factors and provides budget for increasing costs. The City Budget Office provides ITD inflation assumptions for items such as wage adjustments, health care and retirement that are part of this adjustment.

Realign Labor and Maintenance Budget

Expenditures	\$1,000,316
Revenues	\$1,220,690

This change realigns budget for Seattle IT's staffing and labor costs where the expenditures are occurring, and also realigns Seattle IT's funding for annual software maintenance contracts with the projected IT service needs for the coming year.

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Baseline Technical Adjustments

Expenditures	\$841
Revenues	\$841

This item makes several technical adjustments to multiple projects to better align project budgets with anticipated changes in project spending. In some cases, projects have been canceled or delayed while other projects the budget is increased to match the forecasted spending.

Align Depreciation, Principal & Interest

Expenditures	\$(1,192,606)
Revenues	\$(1,763,606)

This baseline change adjusts the amounts and distribution of Seattle Information Technology's depreciation, principal and interest budget based on the bond debt service schedule and planned spending in the proposed budget

Adjust Capital Projects Outyears

Expenditures	-
Revenues	\$13,232,662

This baseline update includes adjusting Seattle IT's budget to reflect the out-year changes to ongoing CIP projects to better align with forecasted project spending plans.

Revise Department IT Project Budgets

Expenditures	\$(858,164)
Revenues	\$(858,164)

This is an adjustment to reflect the change in budget authority for previously approved department requested projects adopted in prior budget cycles. Due to changes in project timelines, the project budgets need to be adjusted to reflect the new spending forecast. This is for the continuation of approved projects and is not a change to project amounts, plans or scopes.

Realign Direct Billing Programs

Expenditures	\$5,328
Revenues	\$5,328

Seattle IT's development of its budget begins nearly a year before the adopted budget year begins. This timing lag combined with the speed of the evolution of City operations creates a need to constantly realign labor budgets to different work areas within IT. This realigns budget to the most recent organization of Seattle IT's resources.

Modify Indirect Cost Model

Expenditures	\$(1,022,852)
Revenues	\$(833,682)

Indirect costs, such as internal service costs and employee healthcare, are received by Seattle IT from other departments into a single project and distributed through a series of journal entries across all Seattle IT projects. The current process is difficult to manage and requires constant reconciliation and adjustment. This item discontinues the redistribution of the indirect costs, replacing the process with a revenue collection strategy that replicates the

Seattle Information Technology Department

impact to City departments.

Increase in Leased Telecommunication Infrastructure

Expenditures	\$1,077,521
Revenues	\$1,077,521

Seattle IT constructs and maintains the telecommunications network for the City's contact centers. This network includes a mix of City owned and leased telecommunication infrastructure necessary for telephone lines to function. This proposal reflects increased funding needed for the existing telecommunication circuit lease contracts.

Align Cable Fund Budget to Revenues

Expenditures	\$(668,548)
Revenues	\$(94,265)

This item adjusts the Cable Television Franchise Fee Fund budget, reducing the cable fund to match the reductions needed to balance the fund in the proposed budget. More information about the reductions are listed in the Proposed Operating section of the budget.

Remove IT Project Double Appropriation for Staffing

Expenditures	\$(8,374,170)
Revenues	\$(8,374,170)

This is a technical adjustment to remove double-budget authority, related to Seattle IT staff working on department IT projects in either the operating or capital budgets. Because of the difference in budgeting methodology between operating and capital resulted in budget for these staff being captured twice in ITD's budget. This adjustment corrects the duplication without impacting operations or projects.

Proposed Operating

Align ITD Contracts and Costs

Expenditures	\$(2,462,735)
Revenues	\$(2,462,735)

ITD maintains many contracts with outside vendors and companies for everything from software licenses to data storage support. Responding to the City's need for reductions, the department reviewed their contracts to make them more efficient or more affordable solutions. This change makes an initial round of reductions in 2027, and then reduces an additional \$1.1 million in 2028. The reductions and changes should not have an impact on ITD's ability to deliver services at the current levels.

Remove Vacant Administration and Support Positions

Expenditures	\$(1,259,447)
Revenues	\$(1,259,447)
Position Allocation	(3.00)

In previous budgets, ITD has taken reductions in staffing to service-delivery branches of the department. As the City continues to face fiscal challenges, ITD is reducing central administrative and support functions. This item reduces \$540,000 in non-labor budget used for emerging priorities, as well as three vacant positions: Account Principal; Manager 2, Information Technology; and Administrative Staff Analyst. These changes will reduce ITD's staffing capacity, but the department will sustain core functions with existing positions.

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Reduce Digital Equity and Digital Engagement to Align with Cable Fund Revenues

Expenditures	\$(1,115,101)
Revenues	\$(615,939)
Position Allocation	(5.00)

The Cable Fund is maintained in ITD and contains the revenues from cable franchise fees charged to cable customers. Cable subscriptions continue to decline as the nature of television programming changes with the increase of streaming television services. This spending reduction will balance the Cable Fund through 2028, thereafter additional reductions or changes in how Cable Fund-supported expenditures are funded will need to be taken. Reductions in this item include: \$45,000 reduction in Technology Matching Fund grants, leaving \$410,000 for grants; eliminating 1 vacant FTE (Strategic Advisor 2) and 1 filled FTE (Strategic Advisor 1) from the Digital Equity program; and 1 filled FTE (Information Technology Professional A) and 2 vacant FTEs (Information Technology Professional Bs) in the Digital Engagement program.

Align General Fund Support for Permitting Improvements

Expenditures	\$(428,513)
Revenues	\$(428,513)
Position Allocation	(1.00)

This item reduces General Fund support to the Information Technology Department for permitting support work to align with current spending plans. The 2026 Adopted Budget included \$750,000 as a placeholder to support this work; there was not a specific spending plan at that time. This item aligns the budget with the projected actual costs in 2027.

Realign SPU and SCL Technology Budgets

Expenditures	\$3,262,423
Revenues	\$3,262,423

This change increases appropriation authority for the anticipated Seattle Public Utilities and Seattle City Light's budget for IT projects in 2027 and 2028. This change will align budget with the forecasted spending plans.

Transfer of Office of City Finance (OCF) Technical Staff and Non-Labor Budget

Expenditures	\$15,057,991
Revenues	\$15,057,991
Position Allocation	14.00

This item transfers position authority by 14.0 FTE and appropriation authority by \$15 million in 2027 and \$15 million in 2028 from the Department of Finance and Administrative Services to ITD to reflect a transition of technical teams and associated processes from the Office of City Finance to ITD to establish a more effective Citywide governance and ownership model. This is a net-neutral change to the overall City budget.

Consolidating Department IT Projects into the ITD Capital Budget

Expenditures	\$0
Revenues	\$0

Historically some department project budgets are budgeted in ITD's operating budget, and other, usually larger projects, in the capital budget, creating inconsistent budget management. This net-neutral change shifts \$28 million of funding and consolidates all department IT projects into identifiable capital projects.

Seattle Information Technology Department

Proposed Capital

Replace Seattle Licensing Information Management (SLIM) for FAS

Expenditures	\$6,318,456
Revenues	\$6,318,456

The Seattle Licensing Information Management Platform (SLIM) in the Department of Finance and Administration (FAS) was created 30 years ago and is now past its end of life, making its continued use a significant risk to the collection of \$1 billion of taxes annually from 30 regulatory licenses (presently) enforced by the City. Additional information on this project can be found in the FAS section of the proposed budget.

Replace K-12 Data Collection Platform for DEEL

Expenditures	\$528,097
Revenues	\$528,097

The Department of Education and Early Learning (DEEL) is replacing an existing fragmented system for data collection, with new secure system that will allow more timely data evaluation and the ability for users to manage their submittals. This ongoing investment will increase efficiency and meet the needs for increased users in coming years that is forecast to triple.

Replace Digital Preservation Systems for the City Clerk

Expenditures	\$706,208
Revenues	\$706,208

This item is for Preservica, an enterprise digital preservation platform that replaces legacy systems with a secure, compliant, and sustainable solution. The platform provides automated preservation workflows, geographic redundancy, scalable digital ingest capacity, public access capabilities, and integration with other systems.

Reinstate Seattle Channel Capital Program

Expenditures	\$100,000
Revenues	\$100,000

The Seattle Channel Capital Improvement Project was eliminated due to funding constraints in 2025; however the City Council reversed the reduction. Revenues from the Cable Fund public, educational and governmental (PEG) fees, which is dedicated funding for capital expenditures, will fund this program ongoing.

Proposed Technical

Ongoing Changes from Current Year Legislation

Position Allocation	(10.50)
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This change includes ongoing or position changes resulting from current year legislation passed by City Council in 2026. ITD eliminated 10.5 vacant positions in 2026 to bring their position numbers in line with a budget reduction to their personnel budget.

Seattle Information Technology Department

Expenditure Overview

	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Appropriations				
ITD - BC-IT-C0600 - City Department Projects				
50410 - Information Technology Fund	-	-	35,446,453	27,593,988
Total for BSL: BC-IT-C0600	-	-	35,446,453	27,593,988
ITD - BC-IT-C0700 - Capital Improvement Projects				
50410 - Information Technology Fund	20,380,188	19,798,581	19,141,580	20,203,175
Total for BSL: BC-IT-C0700	20,380,188	19,798,581	19,141,580	20,203,175
ITD - BO-IT-D0100 - Leadership and Administration				
14500 - Payroll Expense Tax	-	-	-	-
50410 - Information Technology Fund	27,627,863	29,506,033	49,085,475	50,169,181
Total for BSL: BO-IT-D0100	27,627,863	29,506,033	49,085,475	50,169,181
ITD - BO-IT-D0200 - Cable Franchise				
10101 - Cable TV Franchise Fund	5,159,754	6,035,627	5,367,079	5,445,140
Total for BSL: BO-IT-D0200	5,159,754	6,035,627	5,367,079	5,445,140
ITD - BO-IT-D0300 - Technology Infrastructure				
50410 - Information Technology Fund	61,061,910	67,984,000	61,642,428	65,158,265
Total for BSL: BO-IT-D0300	61,061,910	67,984,000	61,642,428	65,158,265
ITD - BO-IT-D0400 - Frontline Services and Workplace				
50410 - Information Technology Fund	51,224,052	51,296,931	47,387,917	48,541,535
Total for BSL: BO-IT-D0400	51,224,052	51,296,931	47,387,917	48,541,535
ITD - BO-IT-D0500 - Digital Security & Risk				
50410 - Information Technology Fund	7,708,101	8,731,226	7,226,951	7,438,640
Total for BSL: BO-IT-D0500	7,708,101	8,731,226	7,226,951	7,438,640
ITD - BO-IT-D0600 - Applications				
14500 - Payroll Expense Tax	1,145,547	1,158,789	1,016,946	1,054,765
50410 - Information Technology Fund	81,507,108	113,782,451	86,244,188	87,848,756
Total for BSL: BO-IT-D0600	82,652,655	114,941,240	87,261,134	88,903,521
ITD - BO-IT-D0800 - Client Solutions				
50410 - Information Technology Fund	5,430,157	7,615,268	7,142,533	7,411,511
Total for BSL: BO-IT-D0800	5,430,157	7,615,268	7,142,533	7,411,511
Department Total	261,244,680	305,908,905	319,701,551	320,864,955

Seattle Information Technology Department

Department Full-Time Equivalents Total*	633.00	627.00	621.50	621.50
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** FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here.*

Budget Summary by Fund Seattle Information Technology Department

	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
10101 - Cable TV Franchise Fund	5,159,754	6,035,627	5,367,079	5,445,140
14500 - Payroll Expense Tax	1,145,547	1,158,789	1,016,946	1,054,765
50410 - Information Technology Fund	254,939,380	298,714,490	313,317,526	314,365,050
Budget Totals for ITD	261,244,680	305,908,905	319,701,551	320,864,955

Seattle Information Technology Department

Revenue Overview

2027 Estimated Revenues

Account Code	Account Name	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
321090	Bus Lic&Perm-Cable Fran Fees	-	4,842,575	4,731,888	4,291,823
321900	Bus Lic&Perm-Other	5,005,195	-	-	-
360020	Inv Earn-Residual Cash	-	28,137	44,558	40,414
360210	Oth Interest Earnings	-	-	67,012	-
Total Revenues for: 10101 - Cable TV Franchise Fund		5,005,195	4,870,712	4,843,458	4,332,237
400000	Use of/Contribution to Fund Balance	-	1,164,915	523,621	1,112,903
Total Resources for:10101 - Cable TV Franchise Fund		5,005,195	6,035,627	5,367,079	5,445,140
341400	Fiber Communications Revenues	1,863,871	-	-	-
342130	Communication Service Fees	24,027	-	-	-
348160	Isf-Itd Fund Alloc Rev	-	-	100,000	100,000
348170	Isf-Itd Alloc Rev	209,147,396	230,261,919	248,203,264	256,330,816
348180	Isf-Itd Billed Rev	36,578,896	63,731,996	58,559,446	49,280,029
360020	Inv Earn-Residual Cash	-	-	-	-
360220	Interest Earned On Delinquent A	292	-	-	-
360900	Miscellaneous Revs-Other Rev	25,084	-	-	-
391010	G.O.Bond Proceeds	8,695,000	5,079,000	6,900,000	8,810,000
391080	Premium On Gen Obl Bonds	500,000	-	-	-
Total Revenues for: 50410 - Information Technology Fund		256,834,566	299,072,915	313,762,709	314,520,845
400000	Use of/Contribution to Fund Balance	-	(358,425)	(445,182)	(155,794)
Total Resources for:50410 - Information Technology Fund		256,834,566	298,714,490	313,317,527	314,365,050
Total ITD Resources		261,839,762	304,750,116	318,684,606	319,810,190

Seattle Information Technology Department

Appropriations by Budget Summary Level and Program

ITD - BC-IT-C0600 - City Department Projects

The City Department Projects Budget Summary Level provides support for department information technology projects and initiatives.

Program Expenditures	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Dept Requested Projects	-	-	35,446,453	27,593,988
Total	-	-	35,446,453	27,593,988

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

ITD - 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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Application Services CIP	5,069,881	767,482	-	-
Citywide IT Initiatives CIP	524,552	4,733,241	3,444,086	1,941,556
Communications CIP	8,297,110	4,060,000	2,210,000	3,220,000
Enterprise Compute Services CIP	3,335,816	5,150,000	8,250,000	9,650,000
Fiber Enterprise Initiatives CIP	2,429,480	4,987,858	5,137,494	5,291,619
Programmatic Initiatives CIP	744,632	-	-	-
Radio Communications CIP	(55,361)	-	-	-
Seattle Channel CIP	34,076	100,000	100,000	100,000
Total	20,380,188	19,798,581	19,141,580	20,203,175

**FTE totals are provided for informational 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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Application Services CIP	5,069,881	767,482	-	-

Seattle Information Technology Department

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.

	2025	2026	2027	2028
Expenditures/FTE	Actuals	Adopted	Proposed	Proposed
Citywide IT Initiatives CIP	524,552	4,733,241	3,444,086	1,941,556

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.

	2025	2026	2027	2028
Expenditures/FTE	Actuals	Adopted	Proposed	Proposed
Communications CIP	8,297,110	4,060,000	2,210,000	3,220,000

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.

	2025	2026	2027	2028
Expenditures/FTE	Actuals	Adopted	Proposed	Proposed
Enterprise Compute Services CIP	3,335,816	5,150,000	8,250,000	9,650,000

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.

	2025	2026	2027	2028
Expenditures/FTE	Actuals	Adopted	Proposed	Proposed
Fiber Enterprise Initiatives CIP	2,429,480	4,987,858	5,137,494	5,291,619

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.

	2025	2026	2027	2028
Expenditures/FTE	Actuals	Adopted	Proposed	Proposed
Programmatic Initiatives CIP	744,632	-	-	-

Seattle Information Technology Department

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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Radio Communications CIP	(55,361)	-	-	-

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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Seattle Channel CIP	34,076	100,000	100,000	100,000

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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Chief Privacy Office	-	-	-	-
Citywide Indirect Costs	14,545,512	7,407,778	14,112,487	14,208,251
CTO / Executive Team	-	-	-	-
Departmental Indirect Costs	20,261,573	21,964,362	19,271,366	19,165,562
Executive Advisor	-	-	-	-
Indirect Cost Recovery Offset	(7,436,648)	-	-	-
Pooled Benefits and PTO	257,426	133,894	15,701,622	16,795,369
Total	27,627,863	29,506,033	49,085,475	50,169,181
Full-time Equivalents Total*	80.50	80.50	77.50	77.50

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

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

Seattle Information Technology Department

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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Chief Privacy Office	-	-	-	-

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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Citywide Indirect Costs	14,545,512	7,407,778	14,112,487	14,208,251

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	2025 Actuals	2026 Adopted	2027 Proposed	2028 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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Departmental Indirect Costs	20,261,573	21,964,362	19,271,366	19,165,562
Full Time Equivalents Total	80.50	80.50	77.50	77.50

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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Executive Advisor	-	-	-	-

Seattle Information Technology Department

Indirect Cost Recovery Offset

This budget program is used for the indirect cost recovery of Citywide and Departmental indirect costs incurred by Seattle IT.

	2025	2026	2027	2028
Expenditures/FTE	Actuals	Adopted	Proposed	Proposed
Indirect Cost Recovery Offset	(7,436,648)	-	-	-

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.

	2025	2026	2027	2028
Expenditures/FTE	Actuals	Adopted	Proposed	Proposed
Pooled Benefits and PTO	257,426	133,894	15,701,622	16,795,369

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	2025	2026	2027	2028
	Actuals	Adopted	Proposed	Proposed
Cable Franchise for Info Tech	5,159,754	6,035,627	5,367,079	5,445,140
Total	5,159,754	6,035,627	5,367,079	5,445,140

**FTE totals are provided for informational 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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Business Advancement Team	-	-	-	-
Communications Infrastructure	4,649,519	3,885,859	4,444,776	5,208,986
Customer Support Services	-	(1)	(1)	(1)
Database Systems	2,835,934	2,992,038	2,737,820	2,973,117
Enterprise Computing	520,959	200,000	212,650	216,750
Enterprise Services	3,629,789	4,113,767	3,614,094	3,940,177
Infrastructure Tools	5,335,696	6,915,428	8,446,223	8,756,143
Middleware	2,864,148	3,708,480	2,645,905	2,804,226
Network Operations	6,705,721	7,824,017	6,764,095	7,012,386
Radio Management	5,600,488	5,932,779	5,516,709	5,838,030
Systems Engineering	4,099,384	4,964,169	3,976,128	4,364,275
Telephone Engineering	13,459,667	14,092,892	11,234,133	11,190,763
Windows Systems	11,360,605	13,354,572	12,049,896	12,853,413
Total	61,061,910	67,984,000	61,642,428	65,158,265
Full-time Equivalents Total*	118.00	118.00	117.00	117.00

**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	2025 Actuals	2026 Adopted	2027 Proposed	2028 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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Communications Infrastructure	4,649,519	3,885,859	4,444,776	5,208,986
Full Time Equivalents Total	3.00	3.00	3.00	3.00

Seattle Information Technology Department

Customer Support Services

This budget program contains the funding associated with Seattle IT's Customer Support Operations. This team is responsible for providing support for end user software and devices, including planned and unplanned maintenance. The team also provides telephone and in person support.

Expenditures/FTE	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Customer Support Services	-	(1)	(1)	(1)

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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Database Systems	2,835,934	2,992,038	2,737,820	2,973,117
Full Time Equivalents Total	10.25	10.25	9.25	9.25

Enterprise Computing

This budget program contains the funding associated with providing and managing public cloud services for Seattle IT customers.

Expenditures/FTE	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Enterprise Computing	520,959	200,000	212,650	216,750

Enterprise Services

This budget program contains the funding associated with Seattle IT's messaging support and identity management services.

Expenditures/FTE	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Enterprise Services	3,629,789	4,113,767	3,614,094	3,940,177
Full Time Equivalents Total	9.00	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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Infrastructure Tools	5,335,696	6,915,428	8,446,223	8,756,143
Full Time Equivalents Total	13.00	13.00	13.00	13.00

Seattle Information Technology Department

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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Middleware	2,864,148	3,708,480	2,645,905	2,804,226
Full Time Equivalents Total	12.00	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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Network Operations	6,705,721	7,824,017	6,764,095	7,012,386
Full Time Equivalents Total	14.00	14.00	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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Radio Management	5,600,488	5,932,779	5,516,709	5,838,030
Full Time Equivalents Total	10.00	10.00	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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Systems Engineering	4,099,384	4,964,169	3,976,128	4,364,275
Full Time Equivalents Total	5.50	5.50	5.50	5.50

Seattle Information Technology Department

Telephone Engineering

This budget program contains funding for the design, maintenance and operations of the City's consolidated telephone systems.

Expenditures/FTE	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Telephone Engineering	13,459,667	14,092,892	11,234,133	11,190,763
Full Time Equivalents Total	17.00	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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Windows Systems	11,360,605	13,354,572	12,049,896	12,853,413
Full Time Equivalents Total	24.25	24.25	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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Community Technology and Broadband	1,480,779	1,745,491	1,249,225	1,278,097
Digital Workplace	14,680,989	15,853,012	15,702,099	15,992,567
Frontline Digital Services	35,062,284	33,711,290	30,436,593	31,270,871
Seattle Channel	-	(12,862)	-	-
Total	51,224,052	51,296,931	47,387,917	48,541,535
Full-time Equivalents Total*	146.75	136.75	129.75	129.75

**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:

Seattle Information Technology Department

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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Community Technology and Broadband	1,480,779	1,745,491	1,249,225	1,278,097
Full Time Equivalents Total	5.00	5.00	3.00	3.00

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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Digital Workplace	14,680,989	15,853,012	15,702,099	15,992,567
Full Time Equivalents Total	17.50	17.50	14.50	14.50

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 Lifecycle and IT Service Management.

Expenditures/FTE	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Frontline Digital Services	35,062,284	33,711,290	30,436,593	31,270,871
Full Time Equivalents Total	124.25	114.25	112.25	112.25

Seattle Channel

This budget program contains the funding associated with managing and operating the Seattle Channel. The Seattle Channel is an award-winning municipal television station with programming that highlights the diverse civic and cultural landscape of Seattle.

Expenditures/FTE	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Seattle Channel	-	(12,862)	-	-

Seattle Information Technology Department

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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Digital Security & Risk	7,708,101	8,731,226	7,226,951	7,438,640
Total	7,708,101	8,731,226	7,226,951	7,438,640
Full-time Equivalents Total*	16.00	16.00	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.*

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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Business Applications	28,456,212	32,563,745	45,786,400	46,866,198
Department Initiatives	19,601,707	43,891,310	4,140,152	4,273,891
Platform Applications	24,971,055	27,773,566	27,747,166	28,142,807
Service Modernization	9,623,681	10,712,618	9,587,415	9,620,623
Shared Platforms	-	1	1	1
Total	82,652,655	114,941,240	87,261,134	88,903,521
Full-time Equivalents Total*	249.84	254.06	262.78	262.78

**FTE totals are provided for informational 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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Business Applications	28,456,212	32,563,745	45,786,400	46,866,198
Full Time Equivalents Total	53.50	53.50	67.50	67.50

Seattle Information Technology Department

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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Department Initiatives	19,601,707	43,891,310	4,140,152	4,273,891
Full Time Equivalents Total	76.09	80.31	78.53	78.53

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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Platform Applications	24,971,055	27,773,566	27,747,166	28,142,807
Full Time Equivalents Total	76.25	76.25	72.75	72.75

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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Service Modernization	9,623,681	10,712,618	9,587,415	9,620,623
Full Time Equivalents Total	44.00	44.00	44.00	44.00

Shared Platforms

This budget program contains the funding associated with the Shared Platforms team which develops, maintains and provides user support for technology platforms shared across City departments, including, GIS, Sharepoint and Business Intelligence platforms.

Expenditures/FTE	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Shared Platforms	-	1	1	1

Seattle Information Technology Department

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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Client Solutions	5,430,157	7,615,268	7,142,533	7,411,511
Total	5,430,157	7,615,268	7,142,533	7,411,511
Full-time Equivalents Total*	21.91	21.69	20.47	20.47

**FTE totals are provided for informational 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

Mina Hashemi, Director

(206) 684-0213

<https://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

	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Department Support				
General Fund Support	3,376,919	3,529,826	3,553,421	3,528,532
Total Operations	3,376,919	3,529,826	3,553,421	3,528,532
Total Appropriations	3,376,919	3,529,826	3,553,421	3,528,532
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*

Budget Overview

The City's 2027 Proposed Budget maintains core services for the Office of Intergovernmental Relations. The department will continue to invest in all areas of services supporting regional, state, federal, tribal, and international affairs. The proposed budget restores funding for the Tribal Nations Summit, which occurs every other year so was previously removed from the 2026 Adopted Budget. The budget also makes technical adjustments to align budget with position costs accounts, internal service costs and retirement contribution rates.

Office of Intergovernmental Relations

Incremental Budget Changes

Office of Intergovernmental Relations

	Dollars	FTE
2026 Adopted Budget	3,529,826	10.00
Baseline		
Citywide Adjustments for Standard Cost Changes	(4,912)	-
Reduce SCERS Retirement Contribution Rate	(26,493)	-
Proposed Operating		
Restore Funding for 2027 Tribal Nations Summit	55,000	-
Proposed Technical		
Transfer Budget for Tribal Relations Director from Consultant to Labor Costs	-	-
Total Incremental Changes	\$23,595	-
Total 2027 Proposed Budget	\$3,553,421	10.00

Description of Incremental Budget Changes

Baseline

Citywide Adjustments for Standard Cost Changes

Expenditures \$(4,912)

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

Reduce SCERS Retirement Contribution Rate

Expenditures \$(26,493)

The City's employee retirement system, the Seattle City Employees Retirement System (SCERS) is a defined benefit pension program funded by a combination of salary-based employer (i.e., the City) and employee contributions, and investment earnings. Based on the updated actuarial valuation for 2026, this item reduces the employer contribution rate from the endorsed rate of 15.06% to the SCERS minimum actuarial required rate of 13.48% for 2027 and 13.52% for 2028.

Proposed Operating

Restore Funding for 2027 Tribal Nations Summit

Expenditures \$55,000

This change increases OIR's budget by \$55,000 to restore 2027 funding for the bi-annual Tribal Nations Summit,

Office of Intergovernmental Relations

previously reduced in the 2026 Adopted Budget as a one-time action. The next Tribal Nations Summits are intended to occur in 2027 and 2029. The Tribal Nations Summit is a bi-annual opportunity for the City to identify actions and desired outcomes that uphold the sovereignty and treaty rights of federally recognized tribes and to build partnerships, strengthen collaborations, and enhance diplomacy.

Proposed Technical

Transfer Budget for Tribal Relations Director from Consultant to Labor Costs

Expenditures	-
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This ongoing, budget-neutral item makes an account-level transfer to reflect that the Tribal Relations work is managed by a City employee not a consultant.

Office of Intergovernmental Relations

Expenditure Overview

	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Appropriations				
OIR - BO-IR-X1G00 - Office of Intergovernmental Relations				
00100 - General Fund	3,376,919	3,529,826	3,553,421	3,528,532
Total for BSL: BO-IR-X1G00	3,376,919	3,529,826	3,553,421	3,528,532
 Department Total	 3,376,919	 3,529,826	 3,553,421	 3,528,532
 Department 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*

Budget Summary by Fund Office of Intergovernmental Relations

	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
00100 - General Fund	3,376,919	3,529,826	3,553,421	3,528,532
Budget Totals for OIR	3,376,919	3,529,826	3,553,421	3,528,532

Revenue Overview

2027 Estimated Revenues

Account Code	Account Name	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
341900	General Government-Other Rev	1,786,039	1,644,356	1,745,332	1,759,477
Total Revenues for: 00100 - General Fund		1,786,039	1,644,356	1,745,332	1,759,477
 Total OIR Resources		 1,786,039	 1,644,356	 1,745,332	 1,759,477

Office of Intergovernmental Relations

Appropriations by Budget Summary Level and Program

OIR - BO-IR-X1G00 - Office of Intergovernmental Relations

The purpose of the Intergovernmental Relations Budget Summary Level is to promote and protect the City's federal, state, regional, tribal, and international interests by providing strategic advice, representation, and advocacy to, and on behalf of, City elected officials on a variety of issues. These include: federal and state executive and legislative actions; issues and events relating to the City's tribal and international relations; and jurisdictional issues involving King County, suburban cities, and regional governmental organizations.

Program Expenditures	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Office of Intergovernmental Relations	3,376,919	3,529,826	3,553,421	3,528,532
Total	3,376,919	3,529,826	3,553,421	3,528,532
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

Joy Hollingsworth, Council President

(206) 684-8809

<https://www.seattle.gov/council/>

Department Overview

The Legislative Department includes three divisions: the Seattle City Council, 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 Legislative Department is part of the legislative branch of government, which also includes the Office of City Auditor, the Office of Hearing Examiner, and the Office of Inspector General for Public Safety.

The Council is composed of two at-large and seven district-elected seats for a total of nine, nonpartisan, elected Councilmembers. In November 2023, seven district Councilmembers were elected to a four-year term beginning in 2024. Two at-large Councilmembers were elected to terms aligning with the election for a four-year term with the Mayor and City Attorney election in 2025. This approach staggers the district and at-large elections two years apart. Also in 2025, two district positions were appointed to the Council as resignation replacements. One special election was held in November 2025 to determine the District 2 Councilmember to serve the remainder of the term through 2027, and one special election will be held in November 2026 to determine the District 5 Councilmember to serve the remainder of the term through 2027.

The City Council establishes City laws; creates, evaluates and approves policies, legislation, and regulations; approves the City's annual operating and capital improvement budgets; and provides oversight to the City's executive departments. Each Councilmember has a staff of legislative assistants who assist in this work. The City Council division also includes the Communications and HR/Finance teams. These teams provide services to the entire Legislative department.

Central Staff provides policy and budget analysis for Councilmembers and their staff, as well project management related to City Council consultant contracts. The Office of the City Clerk advances principles of open government and inclusive access through effective facilitation of the legislative process and transparent, accountable stewardship of public information and the official record, including City Council proceedings and legislation. The City Clerk serves as ex-officio elections administrator and filing officer. The office also manages the City's Boards and Commissions Registry Program; coordinates public records disclosure requests; and provides information technology, administrative and operational support to the Legislative Department.

Budget Snapshot

	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Department Support				
General Fund Support	21,158,146	23,710,190	23,604,075	23,957,072
Total Operations	21,158,146	23,710,190	23,604,075	23,957,072
Total Appropriations	21,158,146	23,710,190	23,604,075	23,957,072
Full-Time Equivalents Total*	102.50	102.50	102.50	102.50

** 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*

Legislative Department

Budget Overview

The City's 2027-2028 Proposed Budget maintains services for the Legislative Department. Technical adjustments have been made to remove a one-time consultant study from 2026 and to bring the proposed budget into alignment with the centrally projected revenue forecast, internal service costs, and retirement contribution rates.

Incremental Budget Changes

Legislative Department

	Dollars	FTE
2026 Adopted Budget	23,710,190	102.50
Baseline		
Citywide Adjustments for Standard Cost Changes	170,523	-
Reduce SCERS Retirement Contribution Rate	(196,639)	-
Remove One-Time Funding for Consultant Report on Neighborhood Engagement and Mitigation Plans	(80,000)	-
Proposed Technical		
Align Department Revenues with the August Forecast	-	-
Total Incremental Changes	\$(106,115)	-
Total 2027 Proposed Budget	\$23,604,075	102.50

Description of Incremental Budget Changes

Baseline

Citywide Adjustments for Standard Cost Changes

Expenditures \$170,523

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

Reduce SCERS Retirement Contribution Rate

Expenditures \$(196,639)

The City's employee retirement system, the Seattle City Employees Retirement System (SCERS) is a defined benefit pension program funded by a combination of salary-based employer (i.e., the City) and employee contributions, and investment earnings. Based on the updated actuarial valuation for 2026, this item reduces the employer contribution rate from the endorsed rate of 15.06% to the SCERS minimum actuarial required rate of 13.48% for 2027 and 13.52% for 2028.

Legislative Department

Remove One-Time Funding for Consultant Report on Neighborhood Engagement and Mitigation Plans

Expenditures \$(80,000)

This removes a one-time item in the 2026 Adopted Budget, LEG-001-B-1, which added \$80,000 of General Fund resources to fund a consultant report on neighborhood engagement and mitigation plans related to permanent supportive housing.

Proposed Technical

Align Department Revenues with the August Forecast

Revenues \$(671,210)

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

Expenditure Overview

	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Appropriations				
LEG - BO-LG-G1000 - Legislative Department				
00100 - General Fund	15,820,273	18,441,913	18,375,180	18,541,233
Total for BSL: BO-LG-G1000	15,820,273	18,441,913	18,375,180	18,541,233
LEG - BO-LG-G2000 - Leadership and Administration				
00100 - General Fund	5,337,873	5,268,277	5,228,895	5,415,839
Total for BSL: BO-LG-G2000	5,337,873	5,268,277	5,228,895	5,415,839
Department Total	21,158,146	23,710,190	23,604,075	23,957,072
Department Full-Time Equivalents Total*	102.50	102.50	102.50	102.50

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

Budget Summary by Fund Legislative Department

	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
00100 - General Fund	21,158,146	23,710,190	23,604,075	23,957,072
Budget Totals for LEG	21,158,146	23,710,190	23,604,075	23,957,072

Legislative Department

Revenue Overview

2027 Estimated Revenues

Account Code	Account Name	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
341900	General Government-Other Rev	7,269,935	7,584,956	6,913,746	7,000,537
Total Revenues for: 00100 - General Fund		7,269,935	7,584,956	6,913,746	7,000,537
Total LEG Resources		7,269,935	7,584,956	6,913,746	7,000,537

Appropriations by Budget Summary Level and Program

LEG - BO-LG-G1000 - Legislative Department

The purpose of the Legislative Department Budget Summary Level is to set policy, enact City laws, approve the City's budget, provide oversight of City departments, and support the mission of the Council.

Program Expenditures	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Central Staff	4,032,196	4,589,646	4,581,351	4,615,904
City Clerk	5,054,378	4,678,823	4,692,164	4,742,437
City Council	6,733,699	9,173,445	9,101,665	9,182,893
Total	15,820,273	18,441,913	18,375,180	18,541,233
Full-time Equivalents Total*	96.50	96.50	96.50	96.50

**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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Central Staff	4,032,196	4,589,646	4,581,351	4,615,904
Full Time Equivalents Total	19.00	19.00	19.00	19.00

Legislative Department

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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
City Clerk	5,054,378	4,678,823	4,692,164	4,742,437
Full Time Equivalents Total	28.50	28.50	28.50	28.50

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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
City Council	6,733,699	9,173,445	9,101,665	9,182,893
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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Citywide Indirect Costs	3,794,534	3,913,584	3,874,227	4,046,711
Departmental Indirect Costs	1,543,339	1,354,693	1,354,668	1,369,128
Total	5,337,873	5,268,277	5,228,895	5,415,839
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*

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

Legislative Department

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.

	2025	2026	2027	2028
Expenditures/FTE	Actuals	Adopted	Proposed	Proposed
Citywide Indirect Costs	3,794,534	3,913,584	3,874,227	4,046,711

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.

	2025	2026	2027	2028
Expenditures/FTE	Actuals	Adopted	Proposed	Proposed
Departmental Indirect Costs	1,543,339	1,354,693	1,354,668	1,369,128
Full Time Equivalents Total	6.00	6.00	6.00	6.00

Office of the Mayor

Katie Wilson, Mayor

(206) 684-4000

<https://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

	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Department Support				
General Fund Support	15,058,574	15,910,386	14,244,459	14,809,088
Total Operations	15,058,574	15,910,386	14,244,459	14,809,088
Total Appropriations	15,058,574	15,910,386	14,244,459	14,809,088
Full-Time Equivalents Total*	40.50	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*

Budget Overview

The 2027-2028 Proposed Budget maintains core services for the Office of the Mayor. The proposed budget for the Office of the Mayor includes technical adjustments to align the department's budget with internal service cost changes.

Office of the Mayor

Incremental Budget Changes

Office of the Mayor

	Dollars	FTE
2026 Adopted Budget	15,910,386	40.50
Baseline		
Citywide Adjustments for Standard Cost Changes	(1,115,653)	-
Reduce SCERS Retirement Contribution Rate	(50,274)	-
Remove One-Time Items	(500,000)	-
Total Incremental Changes	\$(1,665,927)	-
Total 2027 Proposed Budget	\$14,244,459	40.50

Description of Incremental Budget Changes

Baseline

Citywide Adjustments for Standard Cost Changes

Expenditures \$(1,115,653)

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

Reduce SCERS Retirement Contribution Rate

Expenditures \$(50,274)

The City's employee retirement system, the Seattle City Employees Retirement System (SCERS) is a defined benefit pension program funded by a combination of salary-based employer (i.e., the City) and employee contributions, and investment earnings. Based on the updated actuarial valuation for 2026, this item reduces the employer contribution rate from the endorsed rate of 15.06% to the SCERS minimum actuarial required rate of 13.48% for 2027 and 13.52% for 2028.

Remove One-Time Items

Expenditures \$(500,000)

Revenues \$(500,000)

This item removes one-time funding added in the 2026 Adopted Budget related to a Casey Family Programs grant.

Office of the Mayor

Expenditure Overview

	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Appropriations				
MO - BO-MA-X1A00 - Office of the Mayor				
00100 - General Fund	15,058,574	15,910,386	14,244,459	14,809,088
Total for BSL: BO-MA-X1A00	15,058,574	15,910,386	14,244,459	14,809,088
 Department Total	 15,058,574	 15,910,386	 14,244,459	 14,809,088
 Department Full-Time Equivalents Total*	 40.50	 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*

Budget Summary by Fund Office of the Mayor

	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
00100 - General Fund	15,058,574	15,910,386	14,244,459	14,809,088
Budget Totals for MO	15,058,574	15,910,386	14,244,459	14,809,088

Revenue Overview

2027 Estimated Revenues

Account Code	Account Name	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
367010	Private Grants & Contr	568,800	500,000	-	-
Total Revenues for: 00100 - General Fund		568,800	500,000	-	-
 Total MO Resources		 568,800	 500,000	 -	 -

Office of the Mayor

Appropriations by Budget Summary Level and Program

MO - BO-MA-X1A00 - Office of the Mayor

The purpose of the Office of the Mayor Budget Summary Level is to provide executive leadership to support City departments, engage and be responsive to residents of the city, develop policy for the City, and provide executive administrative and management support to the City.

Program Expenditures	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Office of the Mayor	15,058,574	15,910,386	14,244,459	14,809,088
Total	15,058,574	15,910,386	14,244,459	14,809,088
Full-time Equivalents Total*	40.50	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 2027 and 2028. 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)	(D)	(E) = (C) + (D)
Department	2026 Adopted Total	2027 Proposed Changes	2027 Proposed Budget	2028 Proposed Changes	2028 Proposed Budget
City Budget Office	39	(2)	37	0	37
Civil Service Department	10	0	10	0	10
Community Assisted Response and Engagement	240	2	242	0	242
Community Police Commission	10	0	10	0	10
Department of Construction and Inspections	452	(30)	422	0	422
Department of Education and Early Learning	125	1	126	0	126
Department of Neighborhoods	68	(4)	64	0	64
Department of Parks and Recreation	1,219	(1)	1,218	0	1,218
Economic and Revenue Forecasts	3	0	3	0	3
Employees' Retirement System	36	(2)	34	0	34
Ethics and Elections Commission	11	0	11	0	11
Finance and Administrative Services	632	(13)	619	0	619
Human Services Department	482	34	516	0	516
Law Department	217	4	221	0	221
Legislative Department	103	0	103	0	103
Office for Civil Rights	35	0	35	1	36
Office of Arts and Culture	46	0	46	0	46
Office of Economic Development	63	(2)	61	0	61
Office of Emergency Management	16	0	16	0	16
Office of Hearing Examiner	5	0	5	0	5
Office of Housing	70	0	70	0	70
Office of Immigrant and Refugee Affairs	16	(2)	14	0	14
Office of Intergovernmental Relations	10	0	10	0	10
Office of Labor Standards	43	(1)	42	0	42
Office of Planning and Community Development	52	(2)	50	0	50
Office of Sustainability and Environment	56	0	56	0	56
Office of the City Auditor	10	0	10	0	10
Office of the Employee Ombud	6	0	6	0	6
Office of the Inspector General	23	0	23	0	23
Office of the Mayor	41	0	41	0	41
Seattle Center	269	6	275	0	275
Seattle City Light	1,873	61	1,934	40	1,974
Seattle Department of Human Resources	99	(5)	94	0	94
Seattle Department of Transportation	1,295	(9)	1,286	0	1,286
Seattle Fire Department	1,242	11	1,253	0	1,253
Seattle Information Technology	627	(6)	621	0	621
Seattle Municipal Court	210	3	213	5	218
Seattle Police Department	1,890	(24)	1,866	0	1,866
Seattle Public Utilities	1,605	19	1,624	9	1,633
Total Budgeted Positions	13,249	38	13,287	55	13,342
Seattle Firefighters' Pension Fund	4	0	4	0	4
Seattle Police Relief and Pension Fund	3	0	3	0	3
Seattle Public Library	707	10	717	0	717
Total Citywide Positions	13,963	48	14,011	55	14,066

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.

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Contract-in Positions: In addition to the counts above, the City has 25 contract-in positions that SDHR manages to be loaned to departments as unfunded sunset positions. The purpose of these positions is to retain work within the department that otherwise would have been contracted out to non-city employees. The following departments have contract-in positions on loan as of the 2027-2028 Proposed Budget: SCL (14), ARTS (2), CARE (1), FAS (1), LAW (1), OEO (1), OIRA (1), OSE (2), and ETH (2). The loan terms vary based on need and the departmental assignments of these positions are subject to change.

Summary of Full-Time Equivalent (FTE) Changes by Department

	(A)	(B)	(C) = (A) + (B)	(D)	(E) = (C) + (D)
Department	2026 Adopted Total	2027 Proposed Changes	2027 Proposed Budget	2028 Proposed Changes	2028 Proposed Budget
City Budget Office	39.00	(2.00)	37.00	0.00	37.00
Civil Service Department	10.00	0.00	10.00	0.00	10.00
Community Assisted Response and Engagement	240.00	2.00	242.00	0.00	242.00
Community Police Commission	10.00	0.00	10.00	0.00	10.00
Department of Construction and Inspections	452.00	(30.00)	422.00	0.00	422.00
Department of Education and Early Learning	124.50	1.00	125.50	0.00	125.50
Department of Neighborhoods	68.00	(4.00)	64.00	0.00	64.00
Department of Parks and Recreation	1,155.38	0.45	1,155.83	0.00	1,155.83
Economic and Revenue Forecasts	3.00	0.00	3.00	0.00	3.00
Employees' Retirement System	35.50	(2.00)	33.50	0.00	33.50
Ethics and Elections Commission	9.40	0.40	9.80	0.00	9.80
Finance and Administrative Services	627.00	(13.00)	614.00	0.00	614.00
Human Services Department	480.50	34.00	514.50	0.00	514.50
Law Department	213.80	4.00	217.80	0.00	217.80
Legislative Department	102.50	0.00	102.50	0.00	102.50
Office for Civil Rights	35.00	0.00	35.00	1.00	36.00
Office of Arts and Culture	44.75	0.00	44.75	0.00	44.75
Office of Economic Development	63.00	(2.00)	61.00	0.00	61.00
Office of Emergency Management	16.00	0.00	16.00	0.00	16.00
Office of Hearing Examiner	5.00	0.00	5.00	0.00	5.00
Office of Housing	69.00	0.00	69.00	0.00	69.00
Office of Immigrant and Refugee Affairs	16.00	(2.00)	14.00	0.00	14.00
Office of Intergovernmental Relations	10.00	0.00	10.00	0.00	10.00
Office of Labor Standards	43.00	(1.00)	42.00	0.00	42.00
Office of Planning and Community Development	50.50	(1.50)	49.00	0.00	49.00
Office of Sustainability and Environment	55.50	0.00	55.50	0.00	55.50
Office of the City Auditor	10.00	0.00	10.00	0.00	10.00
Office of the Employee Ombud	6.00	0.00	6.00	0.00	6.00
Office of the Inspector General	23.00	0.00	23.00	0.00	23.00
Office of the Mayor	40.50	0.00	40.50	0.00	40.50
Seattle Center	259.93	5.50	265.43	0.00	265.43
Seattle City Light	1,869.80	61.00	1,930.80	40.00	1,970.80
Seattle Department of Human Resources	97.50	(4.50)	93.00	0.00	93.00
Seattle Department of Transportation	1,291.00	(9.00)	1,282.00	0.00	1,282.00
Seattle Fire Department	1,220.85	11.13	1,231.98	0.00	1,231.98
Seattle Information Technology	627.00	(5.50)	621.50	0.00	621.50
Seattle Municipal Court	199.85	5.50	205.35	5.00	210.35
Seattle Police Department	1,879.40	(24.00)	1,855.40	0.00	1,855.40
Seattle Public Utilities	1,598.80	19.00	1,617.80	9.00	1,626.80
Total Budgeted FTE	13,101.96	43.48	13,145.44	55.00	13,200.44
Seattle Firefighters' Pension Fund	4.00	0.00	4.00	0.00	4.00
Seattle Police Relief and Pension Fund	3.00	0.00	3.00	0.00	3.00
Seattle Public Library	611.00	10.00	621.00	0.00	621.00
Total Citywide FTEs	13,719.96	53.48	13,773.44	55.00	13,828.44

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.

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General Fund (00100)

Amounts in \$1,000s	2025 Actuals	2026 Adopted	2026 Revised	2027 Proposed	2028 Proposed	2029 Projected	2030 Projected
<u>Beginning Budgetary Fund Balance</u>							
Beginning Balance Sheet Fund Balance	185,251		251,330				
Budgetary Fund Balance Adjustment	7,805		21				
<i>Beginning Budgetary Fund Balance</i>	193,056	141,710	251,351	70,288	123,957	241,578	417,093
<u>Sources of Funds</u>							
Property Tax (Including Medic One Levy)	386,382	402,485	400,597	417,701	442,106	466,580	492,972
Retail Sales Tax	348,178	401,853	422,134	432,903	448,269	461,506	482,599
Business & Occupation Tax	388,323	479,063	471,074	495,658	520,360	548,647	574,902
Utility Tax - Private	43,771	40,219	42,319	43,214	44,013	44,779	45,632
Utility Tax - Public	218,949	222,755	223,463	237,939	253,121	270,774	291,099
Other City Taxes	15,912	14,086	16,076	15,600	16,398	17,145	17,821
Parking Meters	36,493	35,606	35,758	36,539	36,972	37,416	37,497
Court Fines	23,553	24,672	20,895	22,712	22,877	23,035	23,197
Revenue from Other Public Entities	20,810	20,823	20,897	21,101	21,650	22,008	22,288
Grants	29,313	13,330	13,330	12,725	12,303	9,329	9,549
Fund Balance Transfers	280,483	22,370	10,799	10,473	10,737	10,942	11,182
JumpStart Payroll Expense Tax Fund Transfer	0	189,493	200,839	172,986	182,286	192,946	192,946
Service Charges & Reimbursements	82,107	78,873	78,800	81,327	83,168	84,565	86,030
Licenses, Permits, Interest Income and Other	71,812	73,554	72,779	68,742	64,942	64,859	65,169
Admission Tax	169	0	0	0	0	0	0
Sweetened Beverage Tax		0	0	0	0	0	0
<u>Budget Adjustments</u>							
Associated Revenues from Current Year CFD's			37,287				
Revenues from Current Year Legislated Ordinances			32,180				
<i>Total Budgetary Revenues</i>	1,946,254	2,019,184	2,099,228	2,069,621	2,159,203	2,254,531	2,352,882
<u>Expenditures</u>							
Administration	364,973	375,660	375,660	407,410	396,663	396,927	400,721
<i>Emergency Fund Contribution</i>	12,321	2,555	2,555	4,659	2,679	2,376	2,144
<i>Revenue Stabilization Fund Contribution</i>	271	7,807	7,807	4,128	4,063	4,258	5,944
Arts, Culture & Recreation	142,837	149,244	149,244	152,298	156,342	157,901	159,349
Education & Human Services	265,389	293,135	293,135	224,013	234,659	263,920	273,907
Livable & Inclusive Communities	63,426	76,174	76,174	63,286	65,428	64,201	64,719
Public Safety	945,727	1,008,374	1,008,374	1,073,851	1,094,204	1,100,886	1,107,170
Utilities, Transportation & Environment	89,446	99,541	99,541	96,309	97,544	98,546	99,451
<u>Budget Adjustments</u>							
Current Year Encumbrance Carry Forward			41,023				
Other Administrative Carry Forward (non-enc)			20,399				
Current Year Grant/Svc Contract Carry Forward			37,291				
Capital Carry Forward			5,071				
Legislated Carry Forward			15,712				
Other Standalone Legislation			16,009				
Q1 Grants Legislation			4,491				
Mid-year Supplemental Legislation			97,191				
Year-end Supplemental Legislation			40,615				
Other Administrative Adjustments			0				
Underspend Assumption		(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)
<i>Total Budgetary Expenditures</i>	1,884,390	2,002,489	2,280,291	2,015,953	2,041,582	2,079,016	2,103,404
<i>Ending Balance Sheet Adjustment</i>	(3,568)						
<i>Ending Budgetary Fund Balance</i>	251,351	158,405	70,288	123,957	241,578	417,093	666,572
<u>Financial Reserves - Revenue</u>							
Current Year Grant/Svc Contract/Capital CFD Revenues	37,287						
<u>Financial Reserves - Expense</u>							
Current Year Encumbrance CFD's	41,023						
Current Year Grant/Svc Contract/Capital Expenditure CFD's	62,761						
Legislated CFD	15,712						
<u>Planning Reserves</u>							
Planning Reserves	63,401	158,399	13,773	90,685	226,492	415,543	655,886
<i>Total Reserves</i>	145,610	158,399	13,773	90,685	226,492	415,543	655,886
<i>Ending Unreserved Budgetary Fund Balance</i>	105,741	7	56,515	33,271	15,086	1,550	10,685

The General Fund Financial Plan includes inflated select non-labor expenditures in 2029 and 2030, inflated by Office of Economic and Revenue Forecasts August Seattle MSA CPU-U 12 months ending June forecast.

Planning Reserves include unappropriated non-labor expenditures that are part of ongoing negotiations, escalate faster than inflation, or are estimated to begin after the budget period, and include projected labor costs associated with open collective bargaining agreements and potential healthcare cost increases above inflation in future years.

Judgment and Claims Fund (00126)

Amounts in \$1,000s	2025 Actuals	2026 Adopted	2026 Revised	2027 Proposed	2028 Proposed	2029 Projected	2030 Projected
<u>Beginning Budgetary Fund Balance</u>							
Beginning Balance Sheet Fund Balance	13,633		20,495				
Budgetary Fund Balance Adjustment							
<i>Beginning Budgetary Fund Balance</i>	13,633	133	20,495	2,995	2,995	2,995	2,995
<u>Sources of Funds</u>							
Insurance Reimbursements	1,993	0	0	0	0	0	0
City Litigation Recoveries	21	7,782	7,782	7,782	7,782	7,782	7,782
Department Contribution (CCM)	34,983	38,814	38,814	48,058	53,156	58,472	64,319
Operating Transfers In	13,666	0	0	0	0	0	0
Miscellaneous	132	0	0	0	0	0	0
<u>Budget Adjustments</u>							
Revenues from Current Year legislated ordinances			21,800				
<i>Total Budgetary Revenues</i>	50,794	46,596	68,396	55,840	60,938	66,253	72,101
<u>Expenditures</u>							
Judgment & Claims - Claims	4,097	5,524	5,524	6,524	6,524	7,003	7,531
Judgment & Claims - Litigation	38,190	34,702	34,702	42,946	48,044	52,243	56,862
Judgment & Claims - Police Action	1,645	6,370	6,370	6,370	6,370	7,007	7,708
<u>Budget Adjustments</u>							
Current Year Legislated CFD's			17,500				
Supplemental Changes			21,800				
<i>Total Budgetary Expenditures</i>	43,932	46,596	85,896	55,840	60,938	66,253	72,101
<i>Ending Balance Sheet Adjustment</i>	0						
<i>Ending Budgetary Fund Balance</i>	20,495	133	2,995	2,995	2,995	2,995	2,995
<u>Planning Reserves</u>							
State Indemnity	10,000	10,000	10,000	10,000	10,000	10,000	10,000
<i>Total Reserves</i>	10,000	10,000	10,000	10,000	10,000	10,000	10,000
<i>Ending Unreserved Budgetary Fund Balance</i>	10,495	(9,867)	(7,005)	(7,005)	(7,005)	(7,005)	(7,005)

Sweetened Beverage Tax Fund (00155)

Amounts in \$1,000s	2025 Actuals	2026 Adopted	2026 Revised	2027 Proposed	2028 Proposed	2029 Projected	2030 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	9,959	1,525	9,660				
Budgetary Fund Balance Adjustment	100		1				
<i>Beginning Budgetary Fund Balance</i>	10,059	1,525	9,662	3,075	1,569	383	(1,856)
Sources of Funds							
Sweetened Beverage Tax	21,890	22,338	21,963	20,252	19,322	18,269	17,458
<i>Total Budgetary Revenues</i>	21,890	22,338	21,963	20,252	19,322	18,269	17,458
Expenditures							
Department of Education and Early Learning	7,260		4,108				
Department of Neighborhoods	3,131	2,785	4,875	1,750	0	0	0
Human Services Department	5,114	12,633	12,633	13,140	13,611	13,611	13,611
Office of Sustainability and Environment	6,235	6,427	6,577	6,510	6,537	6,537	6,537
Seattle Parks and Recreation	324	356	356	357	360	360	360
<i>Total Budgetary Expenditures</i>	22,063	22,201	28,550	21,758	20,508	20,508	20,508
<i>Ending Balance Sheet Adjustment</i>	(224)						
<i>Ending Budgetary Fund Balance</i>	9,662	1,662	3,075	1,569	383	(1,856)	(4,906)
Planning Reserves							
Revenue Stabilization Reserve	0	1,000	1,000	1,000			
Planning Reserve	0	0	1	127	383	842	1,427
<i>Total Reserves</i>	0	1,000	1,001	1,127	383	842	1,427
<i>Ending Unreserved Budgetary Fund Balance</i>	9,662	662	2,074	442	()	(2,698)	(6,333)

Notes:

Significant projected shortfalls in 2029 and 2030 will need to be addressed in future years if forecasts do not recover.

Unrestricted Cumulative Reserve Fund (00164)

Amounts in \$1,000s	2025 Actuals	2026 Adopted	2026 Revised	2027 Proposed	2028 Proposed	2029 Projected	2030 Projected
<u>Beginning Budgetary Fund Balance</u>							
Beginning Balance Sheet Fund Balance	16,513	2,864	11,169				
Budgetary Fund Balance Adjustment	2,061	0	26				
<i>Beginning Budgetary Fund Balance</i>	18,573	2,864	11,194	3,782	5,445	5,856	6,560
<u>Sources of Funds</u>							
Street Vacation Fees		3,789		4,893	220	0	0
State Grants							
Federal Grants	(56)						
Investment Earnings	4,607	1,500	3,062	1,000	1,000	1,000	1,000
Miscellaneous Revenues	(14)						
<u>Budget Adjustments</u>							
Associated Revenues from Current Year CFD's			0				
Revenues from Current Year legislated ordinances			0				
<i>Total Budgetary Revenues</i>	4,537	5,289	3,062	5,893	1,220	1,000	1,000
<u>Expenditures</u>							
Debt Service Payments	4,375	1,631	2,279	0	0	0	0
Capital Project Spending	7,390	2,567	2,567	4,067	641	122	123
Tenant Relocation Assistance - Admin costs	151	155	155	163	168	174	180
Support to Operating Departments	0	0	0	0	0	0	0
<u>Budget Adjustments</u>							
Current Year Grant/Svc Contract/Capital CFD's			5,486				
Supplemental Changes			(12)				
<i>Total Budgetary Expenditures</i>	11,916	4,353	10,474	4,230	809	296	303
<i>Ending Balance Sheet Adjustment</i>							
<i>Ending Budgetary Fund Balance</i>	11,194	3,800	3,782	5,445	5,856	6,560	7,256
<u>Planning Reserves</u>							
Revenue Uncertainty Reserve ¹		3,800	0	4,893	5,113	5,113	5,113
<i>Total Reserves</i>	0	3,800	0	4,893	5,113	5,113	5,113
<i>Ending Unreserved Budgetary Fund Balance</i>	11,194	0	3,782	552	743	1,447	2,143

Notes:

¹ Street Vacation Fees are based on various economic factors related to site development. While the City does attempt to estimate Street Vacation Fee revenue based on preliminary site development, the fee can be delayed up to a few years. To account for the uncertainty, the City may hold planning reserves until more information is known on the underlying project.

Revenue Stabilization Fund (00166)

Amounts in \$1,000s	2025 Actuals	2026 Adopted	2026 Revised	2027 Proposed	2028 Proposed	2029 Projected	2030 Projected
<u>Beginning Budgetary Fund Balance</u>							
Beginning Balance Sheet Fund Balance	67,977	67,978	68,248				
Budgetary Fund Balance Adjustment	0	0	0				
<i>Beginning Budgetary Fund Balance</i>	67,977	67,978	68,248	78,023	82,151	86,213	90,472
<u>Sources of Funds</u>							
General Fund Contributions	271	7,807	9,775	4,128	4,063	4,258	4,780
<u>Budget Adjustments</u>							
Associated Revenues from Current Year CFD's							
Revenues from Current Year legislated ordinances							
<i>Total Budgetary Revenues</i>	271	7,807	9,775	4,128	4,063	4,258	4,780
<u>Expenditures</u>							
Expenses	0	0	0	0	0	0	0
<u>Budget Adjustments</u>							
Current Year Encumbrance CFD's			0				
Current Year Grant/Svc Contract/Capital CFD's			0				
Supplemental Changes			0				
<i>Total Budgetary Expenditures</i>	0	0	0	0	0	0	0
<i>Ending Balance Sheet Adjustment</i>	0						
<i>Ending Budgetary Fund Balance</i>	68,248	75,784	78,023	82,151	86,213	90,472	95,251
<u>Financial Reserves - Revenue</u>							
Current Year Grant/Svc Contract/Capital CFD Revenues	0						
<u>Financial Reserves - Expense</u>							
Current Year Encumbrance CFD's	0						
Current Year Grant/Svc Contract/Capital Expenditure CFD's	0						
<i>Total Reserves</i>	0	0	0	0	0	0	0
<i>Ending Unreserved Budgetary Fund Balance</i>	68,248	75,784	78,023	82,151	86,213	90,472	95,251

Office of Labor Standards Fund (00190)

Amounts in \$1,000s	2025 Actuals	2026 Adopted	2026 Revised	2027 Proposed	2028 Proposed	2029 Projected	2030 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	882		263				
Budgetary Fund Balance Adjustment	0						
<i>Beginning Budgetary Fund Balance</i>	<i>882</i>	<i>0</i>	<i>263</i>	<i>1,705</i>	<i>1,437</i>	<i>1,156</i>	<i>821</i>
Sources of Funds							
General Fund Transfer	7,833	8,456	8,456	8,115	8,214	8,427	8,575
Network Company License (NCL) Fee Revenue for OLS enforcement	0	2,451	2,451	1,849	1,850	1,869	1,906
Judgement and Claims (Worker Restitution)	151						
Budget Adjustments							
Associated Revenues from Current Year CFD's			0				
Revenues from Current Year legislated ordinances			1,252				
<i>Total Budgetary Revenues</i>	<i>7,984</i>	<i>10,907</i>	<i>12,159</i>	<i>9,964</i>	<i>10,064</i>	<i>10,296</i>	<i>10,482</i>
Expenditures							
Office of Labor Standards	6,864	6,433	6,413	6,157	6,256	6,469	6,617
Business Outreach and Education	199	790	790	600	600	600	600
Community Outreach and Education	1,520	1,233	1,233	1,358	1,358	1,358	1,358
Network Company License Fee - Community Outreach	0	267	267	267	267	267	267
Network Company License Fee - Administration	0	1,340	1,732	1,851	1,864	1,937	1,987
Non-Budgetary Worker Restitution			151				
Budget Adjustments							
Current Year Encumbrance CFD's			132				
Current Year Grant/Svc Contract/Capital CFD's			0				
Supplemental Changes			0				
<i>Total Budgetary Expenditures</i>	<i>8,583</i>	<i>10,062</i>	<i>10,717</i>	<i>10,233</i>	<i>10,345</i>	<i>10,630</i>	<i>10,830</i>
<i>Ending Balance Sheet Adjustment</i>	<i>(20)</i>						
<i>Ending Budgetary Fund Balance</i>	<i>263</i>	<i>844</i>	<i>1,705</i>	<i>1,437</i>	<i>1,156</i>	<i>821</i>	<i>473</i>
Financial Reserves - Revenue							
Current Year Grant/Svc Contract/Capital CFD Revenues	0						
Financial Reserves - Expense							
Current Year Encumbrance CFD's	132						
Current Year Grant/Svc Contract/Capital Expenditure CFD's							
Planning Reserves							
Network Company License Fee Revenue	0	844	1,573	1,305	1,024	689	341
<i>Total Reserves</i>	<i>132</i>	<i>844</i>	<i>1,573</i>	<i>1,305</i>	<i>1,024</i>	<i>689</i>	<i>341</i>
<i>Ending Unreserved Budgetary Fund Balance</i>	<i>132</i>	<i>0</i>	<i>132</i>	<i>132</i>	<i>132</i>	<i>132</i>	<i>132</i>

Notes/Assumptions

- 1.) Revenues for the NCL fee align with FAS forecast for collections less FAS expenditures needed to collect the fee, assuming no change in fee.
- 2.) Expenses maintain current service levels with modest CPI-U assumptions for non-labor accounts

Cable Franchise Fund (10101)

Amounts in \$1,000s	2025 Actuals	2026 Adopted	2026 Revised	2027 Proposed	2028 Proposed	2029 Projected	2030 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	1,994	1,994	1,888				
Budgetary Fund Balance Adjustment	18	18	0				
<i>Beginning Budgetary Fund Balance</i>	<i>2,012</i>	<i>2,012</i>	<i>1,888</i>	<i>2,843</i>	<i>2,320</i>	<i>1,207</i>	<i>1,279</i>
Sources of Funds							
Franchise Fees	4,588	4,697	4,697	4,260	3,864	3,504	3,178
Public Education & Government (PEG) Support Fees	417	521	390	472	428	388	352
Misc. Revenues/Rebates - True Up ¹	0	0	325	67	0	0	0
Misc. Revenues/Rebates - Audit ²			1,500				
Interest Earnings ³	30	30	49	45	40	37	33
Budget Adjustments							
<i>Total Budgetary Revenues</i>	<i>5,035</i>	<i>5,247</i>	<i>7,091</i>	<i>4,843</i>	<i>4,332</i>	<i>3,929</i>	<i>3,564</i>
Expenditures							
Applications BSL	370	386	386	298	274	277	279
Capital Improvement Projects BSL	0	0	100	100	100	100	100
Client Solutions BSL	27	28	28	10	10	10	10
Frontline Services & Workplace BSL	4,438	4,755	4,755	3,732	3,806	3,829	3,851
Leadership and Administration BSL	794	867	867	1,227	1,254	1,261	1,267
Future Reductions						(1,620)	(2,196)
Budget Adjustments							
<i>Total Budgetary Expenditures</i>	<i>5,160</i>	<i>6,036</i>	<i>6,136</i>	<i>5,367</i>	<i>5,445</i>	<i>3,857</i>	<i>3,312</i>
<i>Ending Balance Sheet Adjustment</i>	<i>0</i>						
<i>Ending Budgetary Fund Balance</i>	<i>1,888</i>	<i>1,224</i>	<i>2,843</i>	<i>2,320</i>	<i>1,207</i>	<i>1,279</i>	<i>1,531</i>
Financial Reserves - Revenue							
Financial Reserves - Expense							
PEG fees for Capital Improvements planned for appropriation in supplemental ordinances based on actual collection			290	662	990	1,279	1,531
<i>Total Reserves</i>	<i>0</i>	<i>0</i>	<i>290</i>	<i>662</i>	<i>990</i>	<i>1,279</i>	<i>1,531</i>
<i>Ending Unreserved Budgetary Fund Balance</i>	<i>1,888</i>	<i>1,224</i>	<i>2,553</i>	<i>1,658</i>	<i>217</i>	<i>0</i>	<i>0</i>

Notes:

Annual Rate of Decline - 9.3% based on 2025 vs 2024 payments received

1 - True Up amount for 2025 to be received in 2026, ongoing amount 0

2 - December Repayment of \$592,843 for franchise and \$53,895 for PEG fees from Comcast. A total of 1.5M addition to CF per discussions.

3 - Average annualized interest received in 2026

Emergency Fund (10102)

Amounts in \$1,000s	2025 Actuals	2026 Adopted	2026 Revised	2027 Proposed	2028 Proposed	2029 Projected	2030 Projected
<u>Beginning Budgetary Fund Balance</u>							
Beginning Balance Sheet Fund Balance	72,844	85,165	85,165				
Budgetary Fund Balance Adjustment	0	0	0				
<i>Beginning Budgetary Fund Balance</i>	72,844	85,165	85,165	87,720	92,378	95,057	97,434
<u>Sources of Funds</u>							
General Fund Contributions	12,321	2,555	2,555	4,659	2,679	2,376	2,144
<u>Budget Adjustments</u>							
Associated Revenues from Current Year CFD's			0				
Revenues from Current Year legislated ordinances			0				
<i>Total Budgetary Revenues</i>	12,321	2,555	2,555	4,659	2,679	2,376	2,144
<u>Expenditures</u>							
Expenses		0	0	0	0	0	0
<u>Budget Adjustments</u>							
Current Year Encumbrance CFD's			0				
Current Year Grant/Svc Contract/Capital CFD's			0				
Supplemental Changes			0				
<i>Total Budgetary Expenditures</i>	0	0	0	0	0	0	0
<i>Ending Balance Sheet Adjustment</i>	0						
<i>Ending Budgetary Fund Balance</i>	85,165	87,719	87,720	92,378	95,057	97,434	99,577
<u>Financial Reserves - Revenue</u>							
Current Year Grant/Svc Contract/Capital CFD Revenues	0						
<u>Financial Reserves - Expense</u>							
Current Year Encumbrance CFD's	0						
Current Year Grant/Svc Contract/Capital Expenditure CFD's	0						
<i>Total Reserves</i>	0	0	0	0	0	0	0
<i>Ending Unreserved Budgetary Fund Balance</i>	85,165	87,719	87,720	92,378	95,057	97,434	99,577

Industrial Insurance Fund (10110)

Amounts in \$1,000s	2025 Actuals	2026 Adopted	2026 Revised	2027 Proposed	2028 Proposed	2029 Projected	2030 Projected
<u>Beginning Budgetary Fund Balance</u>							
Beginning Balance Sheet Fund Balance	(1,708)	3,074	6,111	0	0	0	0
Budgetary Fund Balance Adjustment							
<i>Beginning Budgetary Fund Balance</i>	(1,708)	3,074	6,111	7,229	9,229	11,229	13,229
<u>Sources of Funds</u>							
Department Contributions	50,824	58,422	58,422	58,715	63,497	63,783	64,078
<i>Total Budgetary Revenues</i>	50,824	58,422	58,422	58,715	63,497	63,783	64,078
<u>Expenditures</u>							
Medical Claims	31,165	36,436	36,436	38,946	43,450	43,450	43,450
Pension Payouts	3,104	9,804	9,804	8,500	8,500	8,500	8,500
Pooled Costs	8,737	11,064	11,064	9,269	9,547	9,833	10,128
<i>Total Budgetary Expenditures</i>	43,005	57,304	57,304	56,715	61,497	61,783	62,078
<i>Ending Balance Sheet Adjustment</i>	0						
<i>Ending Budgetary Fund Balance</i>	6,111	4,192	7,229	9,229	11,229	13,229	15,229
<u>Financial Reserves - Revenue</u>							
Current Year Grant/Svc Contract/Capital CFD Revenues							
<u>Financial Reserves - Expense</u>							
Current Year Encumbrance CFD's							
Current Year Grant/Svc Contract/Capital Expenditure CFD's							
<u>Planning Reserves</u>							
Policy Reserve (25% of claims per RCW)	10,401	10,947	10,947	11,628	12,754	12,754	12,754
Pension Payouts (non-rate depts)	2,793	2,793	2,793	0	0	475	2,475
<i>Total Reserves</i>	13,194	13,740	13,740	11,628	12,754	13,229	15,229
<i>Ending Unreserved Budgetary Fund Balance</i>	(7,083)	(9,549)	(6,511)	(2,399)	(1,525)	0	0

Unemployment Insurance (10111)

Amounts in \$1,000s	2025 Actuals	2026 Adopted	2026 Revised	2027 Proposed	2028 Proposed	2029 Projected	2030 Projected
<u>Beginning Budgetary Fund Balance</u>							
Beginning Balance Sheet Fund Balance	2,038	2,038	3,235	1,616	583	550	550
Budgetary Fund Balance Adjustment							
<i>Beginning Budgetary Fund Balance</i>	2,038	2,038	3,235	1,616	583	550	550
<u>Sources of Funds</u>							
Unemployment Compensation Contributions	3,698	3,644	3,499	3,963	3,309	3,442	3,546
<u>Budget Adjustments</u>							
Associated Revenues from Current Year CFD's							
Revenues from Current Year legislated ordinances							
<i>Total Budgetary Revenues</i>	3,698	3,644	3,499	3,963	3,309	3,442	3,546
<u>Expenditures</u>							
Claims	2,474	3,612	3,587	4,963	3,309	3,408	3,510
Services	27	32	32	32	33	34	35
<u>Budget Adjustments</u>							
Current Year Encumbrance CFD's							
Current Year Grant/Svc Contract/Capital CFD's							
Supplemental Changes			1,500				
<i>Total Budgetary Expenditures</i>	2,501	3,644	5,118	4,996	3,342	3,442	3,546
<i>Ending Balance Sheet Adjustment</i>							
<i>Ending Budgetary Fund Balance</i>	3,235	2,038	1,616	583	550	550	550
<u>Financial Reserves - Revenue</u>							
Current Year Grant/Svc Contract/Capital CFD Revenues							
<u>Financial Reserves - Expense</u>							
Current Year Encumbrance CFD's							
Current Year Grant/Svc Contract/Capital Expenditure CFD's							
<u>Planning Reserves</u>							
Contingency Reserves	500	500	500	500	500	500	500
<i>Total Reserves</i>	500	500	500	500	500	500	500
<i>Ending Unreserved Budgetary Fund Balance</i>	2,735	1,538	1,116	83	50	50	50

Health Care Fund (10112)

Amounts in \$1,000s	2025 Actuals	2026 Adopted	2026 Revised	2027 Proposed	2028 Proposed	2029 Projected	2030 Projected
<u>Beginning Budgetary Fund Balance</u>							
Beginning Balance Sheet Fund Balance	116,164	121,821	125,975	145,678	164,702	179,760	191,300
Budgetary Fund Balance Adjustment							
<i>Beginning Budgetary Fund Balance</i>	116,164	121,821	125,975	145,678	164,702	179,760	191,300
<u>Sources of Funds</u>							
Department Contributions ¹	308,256	332,219	342,495	369,208	394,891	422,371	451,775
Employee Contributions	48,216	46,062	49,417	50,597	51,831	53,124	54,476
Miscellaneous	19,567	23,938	20,815	20,337	19,592	19,710	19,890
<u>Budget Adjustments</u>							
Associated Revenues from Current Year CFD's							
Revenues from Current Year legislated ordinances							
<i>Total Budgetary Revenues</i>	376,039	402,219	412,727	440,141	466,314	495,205	526,141
<u>Expenditures</u>							
Health Care Services	366,276	392,286	369,024	421,118	451,256	483,665	518,533
<u>Budget Adjustments</u>							
Current Year Encumbrance CFD's							
Current Year Grant/Svc Contract/Capital CFD's							
Supplemental Changes			24,000				
<i>Total Budgetary Expenditures</i>	366,276	392,286	393,024	421,118	451,256	483,665	518,533
<i>Ending Balance Sheet Adjustment</i>	48						
<i>Ending Budgetary Fund Balance</i>	125,975	131,755	145,678	164,702	179,760	191,300	198,908
<u>Financial Reserves - Revenue</u>							
Current Year Grant/Svc Contract/Capital CFD Revenues							
<u>Financial Reserves - Expense</u>							
Current Year Encumbrance CFD's							
Current Year Grant/Svc Contract/Capital Expenditure CFD's							
<u>Planning Reserves</u>							
Health Care Claims Reserve	125,975	131,755	145,678	164,702	179,760	191,300	198,908
<i>Total Reserves</i>	125,975	131,755	145,678	164,702	179,760	191,300	198,908
<i>Ending Unreserved Budgetary Fund Balance</i>	0	0	0	0	0	0	0

Group Term Life Fund (10113)

Amounts in \$1,000s	2025 Actuals	2026 Adopted	2026 Revised	2027 Proposed	2028 Proposed	2029 Projected	2030 Projected
<u>Beginning Budgetary Fund Balance</u>							
Beginning Balance Sheet Fund Balance	1,215	1,202	1,273	1,256	1,239	1,222	1,204
Budgetary Fund Balance Adjustment	19						
<i>Beginning Budgetary Fund Balance</i>	1,234	1,202	1,273	1,256	1,239	1,222	1,204
<u>Sources of Funds</u>							
Interest	47	38	51	51	52	52	53
Employee Contributions - GTL & AD&D	4,658	4,643	6,241	6,304	6,367	6,430	6,495
Employee Contributions - LTD	1,582	1,718	1,765	1,783	1,800	1,818	1,837
Department Contributions - GTL	589	715	962	972	981	991	1,001
Department Contributions - LTD	114	120	116	118	119	120	121
<i>Total Budgetary Revenues</i>	6,991	7,234	9,135	9,227	9,319	9,412	9,506
<u>Expenditures</u>							
GTL - Group Term Life Ins. & ADD	5,305	5,384	5,167	7,340	7,413	7,487	7,562
LTD - long Term Disability	1,711	1,848	1,885	1,904	1,923	1,942	1,962
<u>Budget Adjustments</u>							
Current Year Encumbrance CFD's							
Current Year Grant/Svc Contract/Capital CFD's							
Supplemental Changes			2,100				
<i>Total Budgetary Expenditures</i>	7,016	7,232	9,152	9,244	9,336	9,430	9,524
<i>Ending Balance Sheet Adjustment</i>	65						
<i>Ending Budgetary Fund Balance</i>	1,273	1,204	1,256	1,239	1,222	1,204	1,187
<u>Planning Reserves</u>							
<i>Total Reserves</i>	0	0	0	0	0	0	0
<i>Ending Unreserved Budgetary Fund Balance</i>	1,273	1,204	1,256	1,239	1,222	1,204	1,187

Park And Recreation Fund (10200)

Amounts in \$1,000s	2025 Actuals	2026 Adopted	2026 Revised	2027 Proposed	2028 Proposed	2029 Projected	2030 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	38,043	12,663	38,608	8,263	9,163	10,063	9,950
Budgetary Fund Balance Adjustment	200		(522)				
<i>Beginning Budgetary Fund Balance</i>	<i>38,243</i>	<i>12,663</i>	<i>38,086</i>	<i>8,263</i>	<i>9,163</i>	<i>10,063</i>	<i>9,950</i>
Sources of Funds							
Athletic Facility Fees	4,047	4,802	4,802	5,002	5,002	5,002	5,002
Building/Oth Space Rent	0	72	72	72	72	72	72
Capital Contributions	0	405	405	405	405	405	405
Community Dev Block Grant	1,203	808	808	808	808	808	808
Concession Proceeds	417	80	80	80	80	80	80
Exhibit Admission Charges	47	695	695	695	695	695	695
Federal and State Grants	4,654	277	277	277	277	277	277
General Government-Other Rev	2,805	2,318	2,318	2,318	2,318	2,376	2,436
Lease Revenue GASB87	1,888	0	0	0	0	0	0
Lt Space/Facilities Leases	1,444	1,006	1,006	1,006	1,006	1,031	1,057
Miscellaneous Revs-Other Rev	1,831	1,512	1,512	1,490	1,490	1,490	1,490
Other Private Contrib & Dons	1,948	1,511	1,511	1,511	1,511	1,511	1,511
Other Rents & Use Charges	1,340	1,415	1,415	1,415	1,415	1,415	1,415
Other Judgements/Settlements	3,242	0	0	0	0	0	0
Parking Fees	69	79	79	79	79	79	79
Parks and Recreation Recovery	2,858	100	100	115	115	115	115
Public Benefit Offset/Ti Offset	(2,137)	0	0	0	0	0	0
Recoveries		35	35	35	35	35	35
Recreation Education Fees	3,980	5,307	5,307	5,307	5,307	5,307	5,307
Recreation Activities Fees	20,641	19,229	19,229	19,641	19,641	19,641	19,641
Recreation Admission Fees	4,161	3,316	3,316	3,316	3,316	3,316	3,316
Recreation Shared Revs Arc	1,438	1,013	1,013	1,013	1,013	1,013	1,013
Resource Recovery Rev		2,851	2,851	2,851	2,851	2,851	2,851
Sales Of Merchandise	230	27	27	27	27	27	27
St Space Facilities Rentals	5,659	5,933	5,933	5,933	5,933	6,081	6,233
Budget Adjustments							
Associated Revenues from Current Year CFD's			34,500				
Revenues from Current Year legislated ordinances			15,033				
Revenues from Q3 (including grant abandonments)			1,120				
<i>Total Budgetary Revenues</i>	<i>61,764</i>	<i>52,792</i>	<i>103,444</i>	<i>53,397</i>	<i>53,397</i>	<i>53,628</i>	<i>53,865</i>
Expenditures¹							
Building For The Future	4,525	2,500	2,500	1,800	1,800	1,800	1,800
Debt and Special Funding	1,207	0	0	0	0	0	0
Fix It First	7,328	3,949	3,949	913	913	913	913
2008 Parks Levy	1,264	0	0	0	0	0	0
Parks and Facilities Maintenance and Repairs	4,653	5,344	5,344	6,172	6,187	6,341	6,500
Leadership and Administration	1,093	1,382	1,382	2,161	2,074	2,126	2,179
Departmentwide Programs	8,337	9,942	9,942	8,737	8,776	8,995	9,220
Recreation Facility Programs	14,374	15,313	15,313	13,635	13,660	14,001	14,351
Golf Programs	18,412	18,435	18,435	18,875	18,884	19,356	19,840
Zoo and Aquarium Programs	203	204	204	204	204	209	214
Budget Adjustments							
Current Year Encumbrance CFD's			0				
Current Year Grant/Svc Contract/Capital CFD's			58,335				
Supplemental Changes (Q2, Stand Alone, CFDs)			16,945				
Supplemental Changes (Q3)			919				
<i>Total Budgetary Expenditures</i>	<i>61,394</i>	<i>57,068</i>	<i>133,267</i>	<i>52,497</i>	<i>52,497</i>	<i>53,741</i>	<i>55,017</i>
<i>Ending Balance Sheet Adjustment</i>	<i>(527)</i>						
<i>Ending Budgetary Fund Balance</i>	<i>38,086</i>	<i>8,387</i>	<i>8,263</i>	<i>9,163</i>	<i>10,063</i>	<i>9,950</i>	<i>8,799</i>

Park And Recreation Fund (10200)

Amounts in \$1,000s	2025 Actuals	2026 Adopted	2026 Revised	2027 Proposed	2028 Proposed	2029 Projected	2030 Projected
Financial Reserves - Revenue							
Current Year Grant/Svc Contract/Capital CFD Revenues	34,500						
Financial Reserves - Expense							
Current Year Encumbrance CFD's	0						
Current Year Grant/Svc Contract/Capital Expenditure CFD's	58,335						
Planning Reserves							
Seattle Public Utilities Reservoir Use Fee Reserve ²	600	600	600				
Cash Flow Reserve ³	2,500	1,721	2,500	2,479	2,000	2,000	2,000
Capital Revenue Reserve ⁴	5,000	5,000	2,500	2,500	2,500	2,500	2,500
Planning Reserve ⁵	21	66	65	1,084	3,123	8,238	14,444
Operating Reserve ⁶	0	0	0	700	700	700	700
Duwamish Waterway Rental Revenue Reserve ⁷	750	1,000	1,000	1,000	1,350	1,550	1,750
Aquatics Revenue Reserve ⁸	900	0	0	1,400	1,400	1,400	1,400
Total Reserves	33,606	8,387	6,665	9,163	11,073	16,388	22,794
Ending Unreserved Budgetary Fund Balance	4,480	0	1,598	0	(1,010)	(6,438)	(13,995)

Notes:

1. Outyear operating expenditures are assumed to grow by 2.5%, unless otherwise noted. Capital expenditures are not assumed to grow.
2. The SPU Reservoir reserve holds anticipated property use fee expenses related to the joint use of SPU and SPR properties.
3. The financial plan carries a modest cash flow reserve to maintain financial stability in the face of one time unforeseen and unbudgeted expense or revenue issues.
4. The financial plan carries a Capital Revenue Reserve for capital projects where reimbursements for grant-related expenses are not received until a future year.
5. This reserve holds funds in future years for labor contracts that are not yet bargained.
6. This reserve is held due to projected operating budget deficit in 2027 and 2028.
7. This reserve reflects temporary rental income on the landbanked site that will be used for future site development or remediation work.
8. This reserve is held to continue covering the Aquatics subsidy while longer-term options are considered to rightsize the program.

Move Seattle Levy (10398)

Amounts in \$1,000s	2025 Actuals	2026 Adopted	2026 Revised	2027 Proposed	2028 Proposed	2029 Projected	2030 Projected
<u>Beginning Budgetary Fund Balance</u>							
Beginning Balance Sheet Fund Balance	102,486	10,180	41,923	3,834	0	0	0
Budgetary Fund Balance Adjustment	1,745		11				
<i>Beginning Budgetary Fund Balance</i>	104,231	10,180	41,934	3,834	0	0	0
<u>Sources of Funds</u>							
311010 - Real & Personal Property Taxes	2,770	0	0	0	0	0	0
<u>Budget Adjustments</u>							
Associated Revenues from Current Year CFD's	0	0	160	0	0	0	0
Revenues from Current Year legislated ordinances	0	0	0	0	0	0	0
<i>Total Budgetary Revenues</i>	2,770	0	160	0	0	0	0
<u>Expenditures</u>							
Safe Routes	11,971	0	1,105	0	0	0	0
Maintenance & Repair	15,512	0	10,875	0	0	0	0
Congestion Relief	36,975	5,590	24,946	3,834	0	0	0
Other	570	0	1,335	0	0	0	0
<u>Budget Adjustments</u>							
Current Year Encumbrance CFD's							
Current Year Grant/Svc Contract/Capital CFD's							
<i>Total Budgetary Expenditures</i>	65,027	5,590	38,261	3,834	0	0	0
<i>Ending Balance Sheet Adjustment</i>	(40)		0	0	0	0	0
<i>Ending Budgetary Fund Balance</i>	41,934	4,590	3,834		0	0	0
<u>Financial Reserves - Revenue</u>							
Current Year Grant/Svc Contract/Capital CFD Revenues	0	0	0	0	0	0	0
<u>Financial Reserves - Expense</u>							
Current Year Encumbrance CFD's	0	0	0	0	0	0	0
Current Year Grant/Svc Contract/Capital Expenditure CFD's	0	0	0	0	0	0	0
<i>Total Reserves</i>	0	0	0	0	0	0	0
<i>Ending Unreserved Budgetary Fund Balance</i>	41,934	4,590	3,834	0	0	0	0

2024 Seattle Transportation Levy (10399)

Amounts in \$1,000s	2025 Actuals	2026 Adopted	2026 Revised	2027 Proposed	2028 Proposed	2029 Projected	2030 Projected
<u>Beginning Budgetary Fund Balance</u>							
Beginning Balance Sheet Fund Balance	0		109,518				
Budgetary Fund Balance Adjustment	0		509				
<i>Beginning Budgetary Fund Balance</i>	0	11,201	110,027	130,035	101,270	9,791	2,442
<u>Sources of Funds</u>							
311010 - Real & Personal Property Taxes	185,215	186,415	188,870	190,759	192,666	194,593	196,539
360020 - Inv Earn-Residual Cash	2,075	0	0	0	0	0	0
<u>Budget Adjustments</u>							
Associated Revenues from Current Year CFD's							
Revenues from Current Year legislated ordinances							
<i>Total Budgetary Revenues</i>	187,290	186,415	188,870	190,759	192,666	194,593	196,539
<u>Expenditures</u>							
BC-TR-19001 - Major Maintenance/Replacement	25,007	68,429	49,280	74,793	132,266	84,405	85,753
BC-TR-19002 - Major Projects	34	424	466	0	0	0	0
BC-TR-19003 - Mobility-Capital	40,572	104,106	90,729	129,721	136,345	107,370	95,583
BO-TR-17003 - Mobility Operations	7,474	13,613	20,273	10,686	11,060	6,756	6,846
BO-TR-17005 - Maintenance Operations	4,176	4,059	8,114	4,324	4,475	3,411	3,455
<i>Total Budgetary Expenditures</i>	77,262	190,632	168,863	219,523	284,146	201,942	191,638
<i>Ending Balance Sheet Adjustment</i>	(1)						
<i>Ending Budgetary Fund Balance</i>	110,027	6,984	130,035	101,270	9,791	2,442	7,343
<u>Planning Reserves</u>							
Planning Reserves							
<i>Total Reserves</i>	0	0	0	0	0	0	0
<i>Ending Unreserved Budgetary Fund Balance</i>	110,027	6,984	130,035	101,270	9,791	2,442	7,343

Library Fund (10410)

Amounts in \$1,000s	2025 Actuals	2026 Adopted	2026 Revised	2027 Proposed	2028 Proposed	2029 Projected	2030 Projected
<u>Beginning Budgetary Fund Balance</u>							
Beginning Balance Sheet Fund Balance	3,197		790				
Budgetary Fund Balance Adjustment	(7)		(7)				
<i>Beginning Budgetary Fund Balance</i>	3,190	507	783	50	131	219	309
<u>Sources of Funds</u>							
General Subfund Support	66,554	65,703	65,703	66,521	67,599	69,289	71,021
Fines & Fees	85	120	120	120	120	130	135
Parking - Central Library	365	390	390	390	390	415	420
Copy & Print Services	151	105	105	105	105	150	150
Space Rental	92	150	150	150	150	105	107
Salvage Sales/Materials	53	85	85	85	85	59	59
Interdepartmental Support	33	27	27	27	27	30	32
Miscellaneous Revenue	4	3	3	3	3	6	6
Miscellaneous Interfund Transfer	166	178	178	178	178	190	200
Grants	1,407	0	0	0	0	0	0
<u>Budget Adjustments</u>							
Associated Revenues from Current Year CFD's			7,643				
Revenues from Current Year legislated ordinances			0				
<i>Total Budgetary Revenues</i>	68,909	66,760	74,403	67,578	68,657	70,374	72,130
<u>Expenditures</u>							
Chief Librarian's Office	654	660	660	661	667	683	701
Institutional & Strategic Advancement	1,360	1,388	1,388	1,391	1,401	1,436	1,472
Human Resources	2,853	2,845	2,845	2,951	3,028	3,104	3,181
Administrative Services	19,813	11,945	11,945	13,750	14,002	14,352	14,710
Capital Improvements	1,385	0	0	0	0	0	0
Library Programs & Services	45,009	49,923	49,923	48,744	49,472	50,709	51,976
<u>Budget Adjustments</u>							
Current Year Encumbrance CFD's			666				
Current Year Grant/Svc Contract/Capital CFD's			7,643				
Supplemental Changes			69				
<i>Total Budgetary Expenditures</i>	71,074	66,760	75,137	67,497	68,569	70,284	72,041
<i>Ending Balance Sheet Adjustment</i>	(242)						
<i>Ending Budgetary Fund Balance</i>	783	507	50	131	219	309	398
<u>Financial Reserves - Revenue</u>							
Current Year Grant/Svc Contract/Capital CFD Revenues	7,643						
<u>Financial Reserves - Expense</u>							
Current Year Encumbrance CFD's	666						
Current Year Grant/Svc Contract/Capital Expenditure CFD's	7,643						
<i>Total Reserves</i>	666	0	0	0	0	0	0
<i>Ending Unreserved Budgetary Fund Balance</i>	118	507	50	131	219	309	398

Seattle Streetcar Operations Fund (Fund 10800)

Amounts in \$1,000s	2025 Actuals	2026 Adopted	2026 Revised	2027 Proposed	2028 Proposed	2029 Projected	2030 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	2,253	48	(1,376)	0	0	0	0
Budgetary Fund Balance Adjustment	47	0	0	0	0	0	0
Beginning Budgetary Fund Balance	2,300	48	(1,376)	0	0	0	0
Sources of Funds							
South Lake Union							
Charges for Services	57	60	6	0	0	0	0
Sponsorship	94	97	67	93	93	96	100
Grants, Shared Revenues, & Contributions	244	0	526	0	0	0	0
First Hill							
Sponsorship	140	145	100	145	142	151	154
Grants, Shared Revenues, & Contributions	182	410	1,837	424	439	1,024	425
Miscellaneous Revenues & Interest	228	10	32	10	10	10	10
Cash Transfers In	10,200	13,600	14,933	14,134	14,610	14,944	16,286
Budget Adjustments							
Associated Revenues from Current Year CFD's	-						
Revenues from Current Year Legislated ordinances	-						
Total Budgetary Revenues	11,145	14,322	17,501	14,806	15,294	16,225	16,975
Expenditures							
Operations & Maintenance							
BO-TR-12001 - Streetcar Ops - S Lake Union	14,655	14,291	15,481	14,791	15,309	16,225	16,975
BO-TR-12002 - Streetcar Ops - First Hill	4,679	4,534	4,555	4,693	4,857	5,007	5,178
	9,976	9,757	10,926	10,099	10,452	11,218	11,797
Capital							
BC-TR-19001 - Major Maintenance/Replacement	164	0	645	0	0	0	0
	164	0	645	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	14,819	14,291	16,126	14,791	15,309	16,225	16,975
Ending Balance Sheet Adjustment	(1)						
Ending Budgetary Fund Balance	(1,375)	78	0	15	(15)	0	0
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							
Mid-life Streetcar Overhaul (FH Streetcar Repair)							
Total Reserves	0	0	0	0	0	0	0
Ending Unreserved Budgetary Fund Balance	(1,375)	78	0	15	(15)	0	0

Seattle Center Fund (11410)

Amounts in \$1,000s	2025 Actuals	2026 Adopted	2026 Revised	2027 Proposed	2028 Proposed	2029 Projected	2030 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	(8,322)		(10,096)				
Budgetary Fund Balance Adjustment	(192)		(251)				
<i>Beginning Budgetary Fund Balance</i>	<i>(8,515)</i>	<i>(8,563)</i>	<i>(10,347)</i>	<i>(9,868)</i>	<i>(9,516)</i>	<i>(9,413)</i>	<i>(10,830)</i>
Sources of Funds							
Monorail	1,561	1,207	1,207	965	965	984	1,004
Parking	8,787	10,159	10,159	10,324	10,324	10,531	10,741
Rentals, Leases, Reimbursements	15,494	13,971	13,971	15,828	15,828	16,144	16,467
Administration	11,734	2,432	2,432	3,075	1,575	1,607	1,639
Friends of the Waterfront ²	1,083	1,000	1,000	1,000	1,000		
Elliott Bay Connections Group ³				624	565	568	570
Budget Adjustments							
Associated Revenues from Current Year CFD's			40,338				
Revenues from Current Year legislated ordinances			8,161				
<i>Total Budgetary Revenues</i>	<i>38,659</i>	<i>28,769</i>	<i>77,268</i>	<i>31,815</i>	<i>30,257</i>	<i>29,833</i>	<i>30,421</i>
Expenditures							
Monorail Rehabilitation	1,593	1,207	1,207	965	965	969	974
Campus	24,740	24,625	24,625	24,489	24,493	24,615	24,738
Leadership & Administration	2,142	1,245	1,245	1,907	2,152	2,163	2,174
Waterfront	860	989	989	979	979	984	989
Elliott Bay Connections				624	565	568	570
Civic Projects	10,467						
Bldg & Campus Improvements	1,317	0	0	500	0	0	0
Interfund Loan Repayment ⁴	241	375	375	2,000	1,000	1,950	2,025
Budget Adjustments							
Current Year Encumbrance CFD's			0				
Current Year Grant/Svc Contract/Capital CFD's			40,134				
Supplemental Changes			8,213				
<i>Total Budgetary Expenditures</i>	<i>41,361</i>	<i>28,442</i>	<i>76,789</i>	<i>31,464</i>	<i>30,154</i>	<i>31,250</i>	<i>31,471</i>
<i>Ending Balance Sheet Adjustment</i>	<i>869</i>						
<i>Ending Budgetary Fund Balance</i>	<i>(10,347)</i>	<i>(8,235)</i>	<i>(9,868)</i>	<i>(9,516)</i>	<i>(9,413)</i>	<i>(10,830)</i>	<i>(11,879)</i>
Financial Reserves - Revenue							
Current Year Grant/Svc Contract/Capital CFD Revenues	40,338						
Financial Reserves - Expense							
Current Year Encumbrance CFD's	0						
Current Year Grant/Svc Contract/Capital Expenditure CFD's	40,134						
Planning Reserves							
Planning Reserves ⁴	0	0	39	789	2,300	4,724	7,866
<i>Total Reserves</i>	<i>(204)</i>	<i>0</i>	<i>39</i>	<i>789</i>	<i>2,300</i>	<i>4,724</i>	<i>7,866</i>
<i>Ending Unreserved Budgetary Fund Balance</i>	<i>(10,144)</i>	<i>(8,235)</i>	<i>(9,907)</i>	<i>(10,305)</i>	<i>(11,713)</i>	<i>(15,554)</i>	<i>(19,745)</i>

Notes/Assumptions:

1. Ordinance 126218 authorized an interfund loan of \$18 million from the REET II Capital Projects Fund (30020) to the Seattle Center Fund (11410), to be repaid by 2033 to avoid a permanent diversion of funds in compliance with BARS Section 3.9.1.
2. Per Ordinance 126758, Friends of the Waterfront discontinues its annual support for Waterfront Park operations and maintenance in 2029.
3. Elliott Bay Connections Group to provide financial support in 2027, pending finalization and legislative approval of agreement.
4. This holds funds related to open collective bargaining agreements and anticipated unbudgeted Healthcare Bill costs.

McCaw Hall Reserve Fund (11430)

Amounts in \$1,000s	2025 Actuals	2026 Adopted	2026 Revised	2027 Proposed	2028 Proposed	2029 Projected	2030 Projected
<u>Beginning Budgetary Fund Balance</u>							
Beginning Balance Sheet Fund Balance	3,606		4,243				
Budgetary Fund Balance Adjustment	36		1				
<i>Beginning Budgetary Fund Balance</i>	3,642	3,642	4,244	4,321	4,441	4,557	4,762
<u>Sources of Funds</u>							
Earned Income	6,098	5,876	5,876	5,876	5,876	5,993	6,113
<i>Total Budgetary Revenues</i>	6,098	5,876	5,876	5,876	5,876	5,993	6,113
<u>Expenditures</u>							
BO-SC-65000 McCaw Hall	5,478	5,798	5,798	5,756	5,760	5,789	5,818
<u>Budget Adjustments</u>							
Current Year Encumbrance CFD's							
Current Year Grant/Svc Contract/Capital CFD's							
Q3 Supplemental Changes							
<i>Total Budgetary Expenditures</i>	5,478	5,798	5,798	5,756	5,760	5,789	5,818
<i>Ending Balance Sheet Adjustment</i>	(19)						
<i>Ending Budgetary Fund Balance</i>	4,244	3,720	4,321	4,441	4,557	4,762	5,057
<i>Total Reserves</i>	0	0	0	0	0	0	0
<i>Ending Unreserved Budgetary Fund Balance</i>	4,244	3,720	4,321	4,441	4,557	4,762	5,057

Municipal Art Fund (Fund 12010)

Amounts in \$1,000s	2025 Actuals	2026 Adopted	2026 Revised	2027 Proposed	2028 Proposed	2029 Projected	2030 Projected
<u>Beginning Budgetary Fund Balance</u>							
Beginning Balance Sheet Fund Balance	12,497	12,119	12,122	8,735	7,118	5,538	3,911
Budgetary Fund Balance Adjustment	210	3					
<i>Beginning Budgetary Fund Balance</i>	<i>12,707</i>	<i>12,122</i>	<i>12,122</i>	<i>8,735</i>	<i>7,118</i>	<i>5,538</i>	<i>3,911</i>
<u>Sources of Funds</u>							
1% for Art	3,264	3,578	3,948	3,540	3,573	3,681	3,791
Collection Management Fees	371	494	494	473	490	505	520
Interest Earnings	453	112	112	250	258	266	274
Misc Income	83	20	20	20	21	22	22
<i>Total Budgetary Revenues</i>	<i>4,172</i>	<i>4,205</i>	<i>4,575</i>	<i>4,284</i>	<i>4,342</i>	<i>4,472</i>	<i>4,607</i>
<u>Expenditures¹</u>							
Public Art - Utilities (MO-AR-2VMA010)	1,158	1,526	1,526	1,525	1,525	1,571	1,618
Public Art - Non-Utilities (MO-AR-2VMA011)	2,116	2,849	2,849	2,822	2,847	2,932	3,020
Collection Management (MO-AR-2VMA012)	314	314	314	314	314	323	333
Leadership and Administration (BO-AR-VA150)	1,157	1,182	1,182	1,213	1,209	1,246	1,283
Conservation (MO-AR-2VMA02)	6	27	27	27	27	28	28
<u>Budget Adjustments</u>							
Current Year Encumbrance CFD's			2,064				
Current Year Grant/Svc Contract/Capital CFD's			0				
Supplemental Changes			0				
<i>Total Budgetary Expenditures</i>	<i>4,751</i>	<i>5,897</i>	<i>7,962</i>	<i>5,901</i>	<i>5,922</i>	<i>6,100</i>	<i>6,283</i>
<i>Ending Balance Sheet Adjustment</i>	<i>(6)</i>						
<i>Ending Budgetary Fund Balance</i>	<i>12,122</i>	<i>10,430</i>	<i>8,735</i>	<i>7,118</i>	<i>5,538</i>	<i>3,911</i>	<i>2,234</i>
<u>Financial Reserves - Expense</u>							
Current Year Encumbrance CFD's	2,064						
Current Year Grant/Svc Contract/Capital Expenditure CFD's	0						
<u>Planning Reserves</u>							
Planning Reserve				69	209	440	738
<i>Total Reserves</i>	<i>2,064</i>	<i>0</i>	<i>0</i>	<i>69</i>	<i>209</i>	<i>440</i>	<i>738</i>
<i>Ending Unreserved Budgetary Fund Balance</i>	<i>10,057</i>	<i>10,430</i>	<i>8,735</i>	<i>7,049</i>	<i>5,329</i>	<i>3,471</i>	<i>1,496</i>

Notes:

1. Outyear expenditure growth assumed at 3%.

Wheelchair Accessible Fund (12100)

Amounts in \$1,000s	2025 Actuals	2026 Adopted	2026 Revised	2027 Proposed	2028 Proposed	2029 Projected	2030 Projected
<u>Beginning Budgetary Fund Balance</u>							
Beginning Balance Sheet Fund Balance	8,969		9,741				
Budgetary Fund Balance Adjustment	146		2				
<i>Beginning Budgetary Fund Balance</i>	9,115	8,397	9,743	9,267	9,033	8,787	8,499
<u>Sources of Funds</u>							
Fees	1,326	996	996	996	996	996	996
Investment	343						
<i>Total Budgetary Revenues</i>	1,669	996	996	996	996	996	996
<u>Expenditures¹</u>							
Wheelchair Accessible Services Program	1,039	1,222	1,222	1,229	1,242	1,284	1,314
<u>Budget Adjustments</u>							
Current Year Encumbrance CFD							
Current Year Grant/Svc Contracts							
Supplemental Changes			250				
<i>Total Budgetary Expenditures</i>	1,039	1,222	1,472	1,229	1,242	1,284	1,314
<i>Ending Balance Sheet Adjustment</i>	(1)						
<i>Ending Budgetary Fund Balance</i>	9,743	8,171	9,267	9,033	8,787	8,499	8,181
<i>Total Reserves</i>	0	0	0	0	0	0	0
<i>Ending Unreserved Budgetary Fund Balance</i>	9,743	8,171	9,267	9,033	8,787	8,499	8,181

Notes:

¹ Assumes 3% annual growth for revenues after 2028 and 3.4% in 2028 and 2.3% in 2029 annual growth for expenditures.

Short Term Rental Tax (12200)

Amounts in \$1,000s	2025 Actuals	2026 Adopted	2026 Revised	2027 Proposed	2028 Proposed	2029 Projected	2030 Projected
<u>Beginning Budgetary Fund Balance</u>							
Beginning Balance Sheet Fund Balance	15,468		19,416				
Budgetary Fund Balance Adjustment	222		4				
<i>Beginning Budgetary Fund Balance</i>	15,690	0	19,421	2,551	1,372	282	408
<u>Sources of Funds</u>							
Short-Term Rental Tax	12,756	12,499	11,668	11,769	12,023	12,259	12,443
<u>Budget Adjustments</u>							
Associated Revenues from Current Year CFD's			0				
Revenues from Current Year legislated ordinances			0				
<i>Total Budgetary Revenues</i>	12,756	12,499	11,668	11,769	12,023	12,259	12,443
<u>Expenditures</u>							
Equitable Development Initiative (OPCD)	3,138	6,766	6,766	6,755	6,767	5,667	5,667
Permanent Supportive Housing (HSD) (1)	3,876	4,042	4,042	4,183	4,338	4,455	4,553
Debt Service	2,010	2,008	2,008	2,009	2,008	2,010	2,006
<u>Budget Adjustments</u>							
Current Year Encumbrance CFD's			4,586				
Current Year Grant/Svc Contract/Capital CFD's			11,136				
Supplemental Changes			0				
<i>Total Budgetary Expenditures</i>	9,025	12,816	28,538	12,947	13,113	12,133	12,226
<i>Ending Balance Sheet Adjustment</i>	0						
<i>Ending Budgetary Fund Balance</i>	19,421	(317)	2,551	1,372	282	408	625
<u>Financial Reserves - Revenue</u>							
Current Year Grant/Svc Contract/Capital CFD Revenues	0						
<u>Financial Reserves - Expense</u>							
Current Year Encumbrance CFD's	4,586						
Current Year Grant/Svc Contract/Capital Expenditure CFD's	11,136						
<u>Planning Reserves</u>							
Revenue Stabilization Reserve	0	1,200	0	250	250	250	250
Planning Reserve	0	0	0	0	0	12	25
<i>Total Reserves</i>	15,722	1,200	0	250	250	262	275
<i>Ending Unreserved Budgetary Fund Balance</i>	3,699	(1,517)	2,551	1,122	32	146	350

Notes/Assumptions:

1. HSD projected expenditure totals for 2029 and 2030 include contract inflation as prescribed by Seattle Municipal Code subsection 03.20.060, 2.7% added for 2029 and 2.2% added for 2030.

Election Voucher Fund (12300)

Amounts in \$1,000s	2025 Actuals	2026 Adopted	2026 Revised	2027 Proposed	2028 Proposed	2029 Projected	2030 Projected
<u>Beginning Budgetary Fund Balance</u>							
Beginning Balance Sheet Fund Balance	8,270	1,051	6,006				
Budgetary Fund Balance Adjustment	138		2				
<i>Beginning Budgetary Fund Balance</i>	8,408	1,051	6,007	8,307	9,646	10,973	7,984
<u>Sources of Funds</u>							
Property Taxes	3,250	4,442	4,442	4,442	4,442	4,442	4,442
<u>Budget Adjustments</u>							
Associated Revenues from Current Year CFD's			0				
Revenues from Current Year legislated ordinances			0				
<i>Total Budgetary Revenues</i>	3,250	4,442	4,442	4,442	4,442	4,442	4,442
<u>Expenditures</u>							
Staffing, Administration, and Research	941	972	972	972	972	1,383	1,000
Voucher Printing, Mailing, and Processing	828	270	270	153	153	716	0
Candidate Voucher Expenditures	3,707	900	900	1,978	1,990	5,332	9,000
Other	172	950	0	0	0	0	0
<u>Budget Adjustments</u>							
Current Year Encumbrance CFD's			0				
Current Year Grant/Svc Contract/Capital CFD's			0				
Supplemental Changes			0				
<i>Total Budgetary Expenditures</i>	5,648	3,092	2,142	3,102	3,115	7,431	10,000
<i>Ending Balance Sheet Adjustment</i>	(3)						
<i>Ending Budgetary Fund Balance</i>	6,007	2,401	8,307	9,646	10,973	7,984	2,425
<u>Financial Reserves - Revenue</u>							
Current Year Grant/Svc Contract/Capital CFD Revenues	0						
<u>Financial Reserves - Expense</u>							
Current Year Encumbrance CFD's	0						
Current Year Grant/Svc Contract/Capital Expenditure CFD's	0						
<u>Planning Reserves</u>							
Planning Reserve	0	0	0	22	67	141	237
Reserve for Future Elections				5,000	5,000	7,000	2,000
<i>Total Reserves</i>	0	0	0	5,022	5,067	7,141	2,237
<i>Ending Unreserved Budgetary Fund Balance</i>	6,007	2,401	8,307	4,624	5,906	843	188

Arts and Culture Fund (12400)

Amounts in \$1,000s	2025 Actuals	2026 Adopted	2026 Revised	2027 Proposed	2028 Proposed	2029 Projected	2030 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	18,770		17,941	8,905	8,283	8,181	8,410
Budgetary Fund Balance Adjustment	280		4				
<i>Beginning Budgetary Fund Balance</i>	19,049	8,271	17,945	8,905	8,283	8,181	8,410
Sources of Funds							
Admissions Tax	14,022	14,878	15,415	15,375	16,232	16,600	16,942
Arena Revenue over Threshold	10,137	10,514	9,358	10,266	10,093	10,341	10,567
Arts in Parks	36	0	0	0	0	0	0
NHL Annual Investment	197	203	210	209	215	222	228
Arts Facility Rentals (LHPAI, KSS)	81	72	72	105	90	92	94
Grant Revenue	0	0	0	0	0	0	0
Interest	672	550	586	575	575	592	610
Budget Adjustments							
Associated Revenues from Current Year CFD's			19				
Revenues from Current Year legislated ordinances			0				
<i>Total Budgetary Revenues</i>	25,145	26,217	25,660	26,530	27,205	27,847	28,442
Expenditures							
BO-AR-2VMA0 - Public Art	405	443	443	386	407	419	432
BO-AR-VA150 - Leadership and Administration	3,212	4,289	4,289	4,480	4,594	4,282	4,410
BO-AR-VA160 - Arts and Cultural Programs ¹	11,946	11,259	11,259	9,566	9,370	9,651	9,941
BO-AR-VA170 - Cultural Space	529	0	0	0	0	0	0
BO-AR-VA170 - Creative Placemaking		1,674	1,674	2,562	2,458	2,532	2,608
BO-FG-2QD00 - Payment for Revenue over Threshold	10,137	11,157	9,909	10,158	10,478	10,734	10,960
Budget Adjustments							
Current Year Encumbrance CFD's			4,630				
Current Year Grant/Svc Contract/Capital CFD's			2,425				
Supplemental Changes			70				
<i>Total Budgetary Expenditures</i>	26,228	28,823	34,699	27,153	27,307	27,618	28,351
<i>Ending Balance Sheet Adjustment</i>	(21)						
<i>Ending Budgetary Fund Balance</i>	17,945	5,665	8,905	8,283	8,181	8,410	8,501
Financial Reserves - Revenue							
Current Year Grant/Svc Contract/Capital CFD Revenues	19						
Financial Reserves - Expense							
Current Year Encumbrance CFD's	4,630						
Current Year Grant/Svc Contract/Capital Expenditure CFD's	2,425						
Planning Reserves							
Operating Reserve ²	3,218	3,430	3,533	3,399	3,366	3,377	3,478
Planning Reserve ³	0	0	0	607	1,030	1,879	2,757
Arena Reserve ⁴	0	2,231	1,982	2,032	2,096	2,147	2,192
<i>Total Reserves</i>	10,254	5,661	5,515	6,038	6,491	7,403	8,427
<i>Ending Unreserved Budgetary Fund Balance</i>	7,692	3	3,390	2,245	1,690	1,007	74

Notes:

1. Includes expenditure appropriation for Admissions-tax supported programs in Seattle Center and Seattle Parks and Recreation.
2. 20% operating reserve to address any short-term fluctuations in the Admissions Tax revenues. Seattle Municipal Code (SMC) 5.40.120
3. This reserve reflects projected labor costs and anticipated unbudgeted healthcare bill costs related to labor contracts that are not yet bargained.
4. Arena payment reserve as payments occur biannually.

Transportation Fund (Fund 13000)

Amounts in \$1,000s	2025 Actuals	2026 Adopted	2026 Revised	2027 Proposed	2028 Proposed	2029 Projected	2030 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	29,476	22,519	1,059	2,973	22,033	31,370	44,252
Budgetary Fund Balance Adjustment	607		(4)				
Beginning Budgetary Fund Balance	30,083	22,519	1,055	2,973	22,033	31,370	44,252
Sources of Funds							
Charges for Services	102,849	83,997	141,090	77,190	83,034	83,197	84,930
Licensing & Permits	13,178	15,094	13,774	17,391	17,930	16,943	17,392
Taxes	53,102	52,454	51,694	63,229	65,377	67,449	68,907
Fines & Forfeits	663	2,150	0	0	0	0	0
Concessions & Space Rent	16	254	254	254	254	254	254
Grants, Shared Revenues, & Contributions	107,352	90,375	215,519	33,358	18,011	15,557	49,624
Program Income, Interest, and Miscellaneous Revenues	(5,387)	2,152	888	5,036	1,013	50	50
Operating Transfers In	213	0	0	0	0	0	0
Total Budgetary Revenues	271,985	246,476	423,220	196,457	185,618	183,451	221,158
Expenditures							
Operations & Maintenance	141,249	156,201	145,188	147,213	153,769	151,096	149,890
BO-FG-2QD00 - General Purpose	508	607	607	390	412	622	621
BO-TR-16000 - Waterfront and Civic Projects	4,775	9,627	11,930	9,972	10,322	10,576	10,556
BO-TR-17001 - Bridges & Structures	8,150	11,591	11,847	10,542	10,880	10,987	10,985
BO-TR-17003 - Mobility Operations	27,873	26,818	28,892	21,307	22,268	22,443	22,436
BO-TR-17004 - ROW Management	46,614	48,911	43,707	49,889	51,636	50,950	50,949
BO-TR-17005 - Maintenance Operations	34,471	36,223	26,138	31,664	34,076	33,655	33,626
BO-TR-18001 - Leadership and Administration	(14,811)	0	0	0	0	0	0
BO-TR-18002 - General Expense	33,669	22,424	22,067	23,449	24,176	21,863	20,718
Capital	159,072	110,887	276,114	30,184	22,512	19,473	56,139
BO-TR-16000 - Waterfront and Civic Projects	3,347	600	2,003	750	750	750	750
BC-TR-19001 - Major Maintenance/Replacement	34,335	21,447	38,543	4,003	7,890	6,060	6,145
BC-TR-19002 - Major Projects	2,791	125	6,160	0	0	125	125
BC-TR-19003 - Mobility Capital	118,599	88,715	229,409	25,431	13,872	12,538	49,119
Total Budgetary Expenditures	300,320	267,088	421,302	177,397	176,281	170,569	206,029
Ending Balance Sheet Adjustment	(693)						
Ending Budgetary Fund Balance	1,055	1,906	2,973	22,033	31,370	44,252	59,381
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				19,714	19,714	19,714	19,714
Planning Reserves							
Planning Reserves for Levy Operations Costs Shifts				0	0	4,987	9,974
Cash Reserve (IFL Principal)				0	3,000	6,000	12,400
Operating Reserve (10% of CPT Revenue for Base Operating Expenses)				0	6,538	6,734	6,878
Operating Reserve (10% of Street Use Revenue for Base Operating Expenses)				0	0	5,404	5,619
Total Reserves	0	0	0	19,714	29,252	42,839	54,585
Ending Unreserved Budgetary Fund Balance	1,055	1,906	2,973	2,319	2,119	1,413	4,796

Notes/Assumptions:

¹ Department of Transportation is planning to make \$44.4 million in net budget reductions to in Q3 Year End Supplemental legislation in 2026, this is assumed and reflected in the "2026 Revised" column.

² Commercial Parking Tax revenues increased by \$9 million in 2027 and beyond through the proposed SDOT-112 - Increase Commercial Parking Tax legislation.

³ Projected CPT fund balance supports the overall 13000 Fund Balance. SDOT will continue to refine project funding profiles in future budget iterations to better align 13000 funding resources with expenditures.

⁴ Levy Operations Cost Shift repayments will total \$19.95 million over 2028-2032 to cover 2026 one-time funding adjustments

JumpStart Payroll Expense Tax (14500)

Amounts in \$1,000s	2025 Actuals	2026 Adopted	2026 Revised	2027 Proposed	2028 Proposed	2029 Projected	2030 Projected
<u>Beginning Budgetary Fund Balance</u>							
Beginning Balance Sheet Fund Balance	398,256		373,609				
Budgetary Fund Balance Adjustment	5,004		69				
<i>Beginning Budgetary Fund Balance</i>	<i>403,259</i>	<i>35,834</i>	<i>373,678</i>	<i>111,274</i>	<i>68,458</i>	<i>33,030</i>	<i>44,210</i>
<u>Sources of Funds</u>							
Payroll Expense Tax	405,859	392,654	393,997	402,449	422,177	442,026	462,827
Interest Earnings	11,133	9,721	10,422	8,323	5,307	5,131	5,151
Miscellaneous							
<u>Budget Adjustments</u>							
Associated Revenues from Current Year CFD's			0				
Revenues from Current Year legislated ordinances			0				
<i>Total Budgetary Revenues</i>	<i>416,992</i>	<i>402,375</i>	<i>404,419</i>	<i>410,772</i>	<i>427,484</i>	<i>447,157</i>	<i>467,978</i>
<u>Expenditures</u>							
Community Assisted Response and Engagement	0	1,987	1,987	1,987	1,987	2,037	2,081
Department of Education and Early Learning	4,507	0	0	0	0	0	0
Department of Finance and Administrative Services	1,069	1,646	1,646	1,110	1,511	610	610
Department of Neighborhoods	122	0	0	0	0	0	0
Finance General	281,548	211,212	211,212	183,342	192,921	203,961	204,208
Human Services Department	9,375	2,429	2,429	67,505	67,727	45,014	40,935
Office of Arts and Culture	304	0	0	0	0	0	0
Office of Economic Development	21,767	23,935	23,935	18,252	18,281	14,859	19,942
Office of Housing	95,994	142,459	142,459	140,201	139,188	132,682	152,796
Office of Immigrant and Refugee Affairs	145	149	149	147	147	147	147
Office of Labor Standards	271	0	0	0	0	0	0
Office of Planning and Community Development	11,816	23,182	23,182	22,983	22,990	21,071	25,226
Office of Sustainability and Environment	12,500	12,517	12,517	13,378	13,272	10,633	14,354
Seattle Center	995	504	504	501	501	507	513
Seattle Department of Construction and Inspections	1,460	1,586	1,586	2,780	2,780	2,842	2,898
Seattle Department of Transportation	1,193	3,326	3,326	0	0	0	0
Seattle Information Technology Department	1,146	1,159	1,159	1,017	1,055	1,056	1,058
Seattle Parks and Recreation	1,639	186	186	186	186	191	195
Seattle Public Library	60	0	0	0	0	0	0
Seattle Fire Department	534	1,475	1,475	0	0	0	0
Seattle Police Department	0	757	757	0	0	0	0
Office for Civil Rights	0	0	0	200	366	367	367
<u>Budget Adjustments</u>							
Current Year Encumbrance Carry Forward			135,465				
Other Administrative Carry Forward (non-enc)			84,398				
Current Year Grant/Svc Contract Carry Forward			0				
Capital Carry Forward			3,230				
Legislated Carry Forward			79,966				
Mid-Year Supplemental Legislation			1,356				
Year-End Supplemental Legislation			(66,100)				
Stand Alone Legislation			0				
<i>Total Budgetary Expenditures</i>	<i>446,444</i>	<i>428,509</i>	<i>666,823</i>	<i>453,588</i>	<i>462,912</i>	<i>435,977</i>	<i>465,330</i>
<i>Ending Balance Sheet Adjustment</i>	<i>(130)</i>						
<i>Ending Budgetary Fund Balance</i>	<i>373,678</i>	<i>9,701</i>	<i>111,274</i>	<i>68,458</i>	<i>33,030</i>	<i>44,210</i>	<i>46,858</i>
<u>Financial Reserves - Revenue</u>							
Current Year Grant/Svc Contract/Capital CFD Revenues	0						
<u>Financial Reserves - Expense</u>							
Current Year Encumbrance CFD's	135,465						
Current Year Grant/Svc Contract/Capital Expenditure CFD's	167,594						
<u>Planning Reserves</u>							
Revenue Stabilization Reserve	29,097	9,700	9,700	20,153	31,396	44,203	46,283
Planning Reserve	2,425						
<i>Total Reserves</i>	<i>334,581</i>	<i>9,700</i>	<i>9,700</i>	<i>20,153</i>	<i>31,396</i>	<i>44,203</i>	<i>46,283</i>
<i>Ending Unreserved Budgetary Fund Balance</i>	<i>39,097</i>	<i>1</i>	<i>101,573</i>	<i>48,304</i>	<i>1,634</i>	<i>7</i>	<i>576</i>

The 2027-2028 Proposed Budget shifts roughly half of the City's homelessness response investments in the Human Services Department from the General Fund to the JumpStart Fund in 2027. The financial plans for both the JumpStart Payroll Expense Tax Fund and the General Fund anticipate beginning to reverse this shift in 2029.

The JumpStart Payroll Expense Tax Fund financial plan shows a one-time reduction to investments in the Office of Housing, Office of Planning and Community Development, Office of Sustainability and Environment, and Office of Economic Development that will be necessary in 2029 to maintain a positive Unreserved Ending Fund Balance; those reductions are fully or partially restored in 2030. Even with this one-time reduction, in 2027-2030 the plan sustains Mayor Wilson's commitment that at least 30% of annual JumpStart tax revenues are allocated to the Office of Housing. CBO will be working with departments to identify alternative options to avoid this one-time reduction in 2029.

Opioid Settlement Fund (14510)

Amounts in \$1,000s	2025 Actuals	2026 Adopted	2026 Revised	2027 Proposed	2028 Proposed	2029 Projected	2029 Projected
<u>Beginning Budgetary Fund Balance</u>							
Beginning Balance Sheet Fund Balance	7,678	4,850	6,903	6,785	6,622	6,407	6,192
Budgetary Fund Balance Adjustment	(135)						
<i>Beginning Budgetary Fund Balance</i>	7,543	4,850	6,903	6,785	6,622	6,407	6,192
<u>Sources of Funds</u>							
Other Judgments & Settlements	2,328	1,792	1,792	1,668	1,668	1,668	1,668
Unrealized Gains and Losses	133	0	0	0	0	0	0
Interest Earn-Residual Cash	291						
<u>Budget Adjustments</u>							
<i>Total Budgetary Revenues</i>	2,752	1,792	1,792	1,668	1,668	1,668	1,668
<u>Expenditures</u>							
BO-HS-H7000 - Promoting Public Health	3,394	1,910	1,910	1,831	1,883	1,883	1,883
<u>Budget Adjustments</u>							
<i>Total Budgetary Expenditures</i>	3,394	1,910	1,910	1,831	1,883	1,883	1,883
<i>Ending Balance Sheet Adjustment</i>	0						
<i>Ending Budgetary Fund Balance</i>	6,901	4,732	6,785	6,622	6,407	6,192	5,977
<u>Financial Reserves - Revenue</u>							
Current Year Grant/Svc Contract/Capital CFD Revenues	0						
<u>Financial Reserves - Expense</u>							
	0						
	0						
<u>Planning Reserves</u>							
Operating Reserve to Account for Declining Ongoing Revenues	0	4,732	6,785	6,622	6,407	6,192	5,977
	0	0	0	0	0	0	0
	0	0	0	0	0	0	0
<i>Total Reserves</i>	0	4,732	6,785	6,622	6,407	6,192	5,977
<i>Ending Unreserved Budgetary Fund Balance</i>	6,901	0	0	0	0	0	0

Human Services Fund (16200)

Amounts in \$1,000s	2025 Actuals	2026 Adopted	2026 Legislated	2026 Revised	2027 Proposed	2028 Proposed	2029 Projected	2030 Projected
<u>Beginning Budgetary Fund Balance</u>								
Beginning Balance Sheet Fund Balance	20,754	12,007	19,750	19,750	13,914	13,177	12,440	11,703
Budgetary Fund Balance Adjustment	250		3	3				
<i>Beginning Budgetary Fund Balance</i>	<i>21,004</i>	<i>12,007</i>	<i>19,753</i>	<i>19,753</i>	<i>13,914</i>	<i>13,177</i>	<i>12,440</i>	<i>11,703</i>
<u>Sources of Funds</u>								
Federal Grants	54,493	65,134	65,134	65,134	60,991	60,995	60,995	60,995
State Grants	44,223	24,933	24,933	24,933	52,919	52,895	52,895	52,895
Interlocal Grants	8,616	1,160	1,160	1,160	1,190	1,191	1,191	1,191
Misc Fines & Penalties	22	0	0	0				
Inv Earn-Residual Cash	662	0	0	0				
Interfund Revenue	5,757	3,097	3,097	3,097	10,614	10,661	10,661	10,661
Administrative Fees & Charges		5,247	5,247	5,247	3,283	3,283	3,283	3,283
Operating Transfers In		2,900	2,900	2,900				
General Government-Other Rev	2,770	47	47	47		0	0	0
<u>Budget Adjustments</u>								
Associated Revenues from Current Year CFD's			82,289	82,289				
Revenues from Current Year legislated ordinances			(421)	29,951				
<i>Total Budgetary Revenues</i>	<i>116,543</i>	<i>102,517</i>	<i>184,386</i>	<i>214,758</i>	<i>128,997</i>	<i>129,025</i>	<i>129,025</i>	<i>129,025</i>
<u>Expenditures</u>								
BO-HS-H1000 - Supporting Affordability & Liv	19,836	13,924	13,924	13,924	20,479	20,504	20,504	20,504
BO-HS-H2000 - Preparing Youth for Success	0	0	0	0	0			
BO-HS-H3000 - Addressing Homelessness	11,829	15,210	15,210	15,210	18,236	18,239	18,239	18,239
BO-HS-H4000 - Supporting Safe Comm	5,733	30	30	30	30	30	30	30
BO-HS-H5000 - Leadership and Administration	7,061	5,313	5,313	5,313	7,523	7,523	7,523	7,523
BO-HS-H6000 - Promoting Healthy Aging	69,990	67,817	67,817	67,817	83,467	83,468	83,468	83,468
BO-HS-H7000 - Promoting Public Health	3,202	500	500	500		0	0	0
<u>Budget Adjustments</u>								
Current Year Encumbrance CFD's			341	341				
Current Year Grant/Svc Contract/Capital CFD's			82,096	82,096				
Supplemental Changes			4,994	35,366				
<i>Total Budgetary Expenditures</i>	<i>117,652</i>	<i>102,794</i>	<i>190,224</i>	<i>220,597</i>	<i>129,734</i>	<i>129,763</i>	<i>129,763</i>	<i>129,763</i>
<i>Ending Balance Sheet Adjustment</i>	<i>0</i>							
<i>Ending Budgetary Fund Balance</i>	<i>19,895</i>	<i>11,731</i>	<i>13,914</i>	<i>13,914</i>	<i>13,177</i>	<i>12,440</i>	<i>11,703</i>	<i>10,966</i>
<u>Financial Reserves - Revenue</u>								
Current Year Grant/Svc Contract/Capital CFD Revenues	82,289							
<u>Financial Reserves - Expense</u>								
Current Year Encumbrance CFD's	341							
Current Year Grant/Svc Contract/Capital Expenditure CFD's	82,096							
<u>Planning Reserves</u>								
Mandatory Reserve for Child Care Bonus Funds	0	821	2,097	2,097	2,097	2,097	2,097	2,097
Sex Industry Victims Fund		182	199	199	199	199	199	199
Healthy Aging Grant Reserve	0	10,727	11,618	11,618	10,881	10,144	9,407	8,670
<i>Total Reserves</i>	<i>147</i>	<i>11,731</i>	<i>13,914</i>	<i>13,914</i>	<i>13,177</i>	<i>12,440</i>	<i>11,702</i>	<i>10,966</i>
<i>Ending Unreserved Budgetary Fund Balance</i>	<i>19,748</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>

Low Income Housing Fund (16400)

Amounts in \$1,000s	2025 Actuals	2026 Adopted	2026 Revised	2027 Proposed	2028 Proposed	2029 Projected	2030 Projected
<u>Beginning Budgetary Fund Balance</u>							
Beginning Balance Sheet Fund Balance	270,547	64,853	404,215				
Budgetary Fund Balance Adjustment	6,249	0	6,023				
<i>Beginning Budgetary Fund Balance</i>	276,796	64,853	410,238	71,860	61,199	49,774	38,905
<u>Sources of Funds</u>							
Property Tax Levy	127,373	130,037	130,037	130,037	130,037	130,037	130,037
Local Option Sales Tax Revenue	4,353	3,500	3,500	4,345	4,267	4,228	4,228
MHA and Mitigation Payments	52,742	19,650	19,650	19,650	19,650	19,650	19,650
Transfer in of MHA Administrative Balances	7,000	5,000	5,000	0	0	0	0
Interest Earnings on Cash Balances	7,801	7,440	7,440	8,854	10,005	11,305	12,775
Program Income (includes loan repayments)	21,043	4,000	4,000	4,000	4,000	4,080	4,162
Local/State/Federal Weatherization Grants	6,057	8,871	8,871	3,186	3,186	3,186	3,186
Other State Grants	2,000	0	0	0	0	0	0
Seattle City Light Weatherization Funding	2,617	2,763	2,763	1,750	1,750	1,785	1,821
HOME	6,258	2,969	2,969	2,969	2,969	2,969	2,969
One-Time HUD Grants	3,590	0	0	0	0	0	0
Miscellaneous Other Revenues	61	0	0	8,705	7,632	7,784	7,940
<u>Budget Adjustments</u>							
Associated Revenues from Current Year CFD's			26,173				
Revenues from Current Year legislated ordinances			26,945				
<i>Total Budgetary Revenues</i>	240,896	184,230	237,348	183,495	183,495	185,024	186,767
<u>Expenditures</u>							
BO-HU-2000 - Homeownership & Sustainability	26,091	16,290	22,810	15,396	15,396	15,473	15,550
BO-HU-3000 - Multifamily Housing	81,363	180,430	198,355	178,760	179,523	180,421	181,323
<u>Budget Adjustments</u>							
Current Year Encumbrance CFD's			101,223				
Current Year Grant/Svc Contract/Capital CFD's			26,173				
Supplemental Changes			227,166				
<i>Total Budgetary Expenditures</i>	107,453	196,720	575,726	194,156	194,919	195,894	196,873
<u>Ending Balance Sheet Adjustment</u>							
<i>Ending Budgetary Fund Balance</i>	410,238	52,363	71,860	61,199	49,774	38,905	28,798
<u>Financial Reserves - Revenue</u>							
Current Year Grant/Svc Contract/Capital CFD Revenues	26,173						
<u>Financial Reserves - Expense</u>							
Current Year Encumbrance CFD's	101,223						
Current Year Grant/Svc Contract/Capital Expenditure CFD's	26,173						
<u>Planning Reserves</u>							
2023 Levy revenues for new O&M Trust Fund		37,843	37,843	30,000	25,000	20,000	15,000
CDBG Restricted Revolving Loan Funds		169	169	169	169	169	169
Multifamily and Homeownership Capital Funds		14,351	14,351	31,030	24,605	18,736	13,629
<i>Total Reserves</i>	101,223	52,363	52,363	61,199	49,774	38,905	28,798
<i>Ending Unreserved Budgetary Fund Balance</i>	309,015	0	19,498	0	0	0	0

Office of Housing Fund (16600)

Amounts in \$1,000s	2025 Actuals	2026 Adopted	2026 Revised	2027 Proposed	2028 Proposed	2029 Projected	2030 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	22,021	21,172	19,246	0	0	0	0
Budgetary Fund Balance Adjustment	412	0	5	0	0	0	0
<i>Beginning Budgetary Fund Balance</i>	<i>22,432</i>	<i>21,172</i>	<i>19,252</i>	<i>19,385</i>	<i>21,758</i>	<i>23,976</i>	<i>26,126</i>
Sources of Funds							
Property Tax Levy Admin	8,512	8,571	8,571	8,571	8,571	8,571	8,571
MHA/IZ Program Admin	(1,994)	2,600	2,600	2,600	2,600	2,600	2,600
HOME Admin	350	330	330	330	330	330	330
CDBG Admin	(137)	161	161	0	0	0	0
Local/State/Federal Weatherization Grants Admin	1,647	1,945	1,945	1,385	1,385	1,385	1,385
Seattle City Light Weatherization Admin	873	815	815	815	815	815	815
Multifamily Tax Exemption Fees	325	250	250	250	250	250	250
Interest Earnings and Miscellaneous	877	653	653	1,796	1,796	1,796	1,796
Budget Adjustments							
Associated Revenues from Current Year CFD's			3,231				
Revenues from Current Year legislated ordinances			303				
<i>Total Budgetary Revenues</i>	<i>10,454</i>	<i>15,327</i>	<i>18,860</i>	<i>15,748</i>	<i>15,748</i>	<i>15,748</i>	<i>15,748</i>
Expenditures							
BO-HU-1000 - Leadership and Administration	8,635	7,113	7,113	6,567	6,709	6,743	6,776
BO-HU-2000 - Homeownership & Sustainability	3,061	3,231	3,231	3,222	3,222	3,238	3,255
BO-HU-3000 - Multifamily Housing	1,902	2,868	2,868	3,586	3,599	3,617	3,635
Budget Adjustments							
Current Year Encumbrance CFD's			119				
Current Year Grant/Svc Contract/Capital CFD's			3,231				
Supplemental Changes			2,164				
<i>Total Budgetary Expenditures</i>	<i>13,598</i>	<i>13,213</i>	<i>18,726</i>	<i>13,375</i>	<i>13,530</i>	<i>13,598</i>	<i>13,666</i>
<i>Ending Balance Sheet Adjustment</i>	<i>(37)</i>						
<i>Ending Budgetary Fund Balance</i>	<i>19,252</i>	<i>23,286</i>	<i>19,385</i>	<i>21,758</i>	<i>23,976</i>	<i>26,126</i>	<i>28,208</i>
Financial Reserves - Revenue							
Current Year Grant/Svc Contract/Capital CFD Revenues	3,231						
Financial Reserves - Expense							
Current Year Encumbrance CFD's	1,119						
Current Year Grant/Svc Contract/Capital Expenditure CFD's	3,231						
Planning Reserves							
2023 Levy Admin Reserve		4,444	4,444	5,168	4,415	2,637	0
2023 Levy for Holding/Pre-Development Costs		1,429	1,429	1,429	1,429	1,429	1,429
Planning Reserves		0	0	299	908	1,910	3,207
MHA Administrative Balance Transfer to Capital		5,000	5,000	0	0	0	0
MHA Administrative Fund Balance		2,000	2,000	2,000	2,000	2,000	2,000
MFTE Administrative Fund Balance		500	500	450	400	350	300
Reserve for Data Management and Database Systems		2,000	2,000				
<i>Total Reserves</i>	<i>1,119</i>	<i>15,373</i>	<i>15,373</i>	<i>9,346</i>	<i>9,152</i>	<i>8,326</i>	<i>6,936</i>
<i>Ending Unreserved Budgetary Fund Balance</i>	<i>18,132</i>	<i>7,913</i>	<i>4,012</i>	<i>12,413</i>	<i>14,824</i>	<i>17,800</i>	<i>21,272</i>

Families and Education Levy (17857)

Amounts in \$1,000s	2025 Actuals	2026 Adopted	2026 Revised	2027 Proposed	2028 Proposed	2029 Projected	2030 Projected
<u>Beginning Budgetary Fund Balance</u>							
Beginning Balance Sheet Fund Balance	13,925	12,328	14,007	0	0	0	0
Budgetary Fund Balance Adjustment	233		4				
<i>Beginning Budgetary Fund Balance</i>	14,158	12,328	14,011	14,384	13,654	12,931	12,931
<u>Sources of Funds</u>							
Property Tax	0	0	0	0	0	0	0
Investment Earnings	521	50	509	50	50	0	0
<u>Budget Adjustments</u>							
Associated Revenues from Current Year CFD's			0				
Revenues from Current Year legislated ordinances			0				
<i>Total Budgetary Revenues</i>	521	50	509	50	50	0	0
<u>Expenditures</u>							
Early Learning	276	0	0	0	0	0	0
K-12 ¹	352	0	0	780	773	0	0
Administration	40	0	0	0	0	0	0
<u>Budget Adjustments</u>							
Current Year Encumbrance CFD's			136				
Current Year Grant/Svc Contract/Capital CFD's			0				
Supplemental Changes			0				
<i>Total Budgetary Expenditures</i>	668	0	136	780	773	0	0
<i>Ending Balance Sheet Adjustment</i>	0						
<i>Ending Budgetary Fund Balance</i>	14,010	12,378	14,384	13,654	12,931	12,931	12,931
<u>Financial Reserves - Revenue</u>							
Current Year Grant/Svc Contract/Capital CFD Revenues	0						
<u>Financial Reserves - Expense</u>							
Current Year Encumbrance CFD's	136						
Current Year Grant/Svc Contract/Capital Expenditure CFD's	0						
<u>Planning Reserves</u>							
FEPP 2025 Planning Expenses	0	0	0	0	0	0	0
Opportunity Promise	0	109	0	0	0	0	0
K-12 BIPOC Commitment (Project MISTER) ²	0	170	0	0	0	0	0
K-12 Summer Learning ³	0	100	0	0	0	0	0
FEPP Levy Commitment ⁴	0	12,000	14,384	13,654	12,931	12,931	12,931
<i>Total Reserves</i>	136	12,378	14,384	13,654	12,931	12,931	12,931
<i>Ending Unreserved Budgetary Fund Balance</i>	13,874	0	0	0	0	0	0

Notes

1. K-12 Revised Expenditures includes Project MISTER, Opportunity Promise, Summer Learning, Restorative Justice, Upward Bound, and Post Secondary Success Initiative
2. K-12 BIPOC Commitments Reserve includes remaining funding from \$4M BIPOC commitment and Black Girls CSR.
3. K-12 Summer Learning Supports for Summer 2026 (This line added for 2026 Fin Plan)
4. FEPP Levy Commitment reflects the adopted 2025 levy plan contribution from the FEL levy undesignated fund balance.

Seattle Preschool Program (17861)

Amounts in \$1,000s	2025 Actuals	2026 Adopted	2026 Revised	2027 Proposed	2028 Proposed	2029 Projected	2030 Projected
<u>Beginning Budgetary Fund Balance</u>							
Beginning Balance Sheet Fund Balance	503	0	523				
Budgetary Fund Balance Adjustment	8	0					
<i>Beginning Budgetary Fund Balance</i>	511	0	523	96	96	96	96
<u>Sources of Funds</u>							
Delinquent Property Tax	0	0	0	0	0	0	0
Investment Earnings	19	0	19	0	0	0	0
<u>Budget Adjustments</u>							
Associated Revenues from Current Year CFD's			0				
Revenues from Current Year legislated ordinances			0				
<i>Total Budgetary Revenues</i>	19	0	19	0	0	0	0
<u>Expenditures</u>							
SPP Summer Extension	0	0	0	0	0	0	0
Parks and Recreation Preschool Facilities ¹	7	0	0	0	0	0	0
<u>Budget Adjustments</u>							
Current Year Grant/Svc Contract/Capital CFD's			446				
<i>Total Budgetary Expenditures</i>	7	0	446	0	0	0	0
<i>Ending Balance Sheet Adjustment</i>	0						
<i>Ending Budgetary Fund Balance</i>	523	0	96	96	96	96	96
<u>Financial Reserves - Revenue</u>							
Current Year Grant/Svc Contract/Capital CFD Revenues	0						
<u>Financial Reserves - Expense</u>							
Current Year Grant/Svc Contract/Capital Expenditure CFD's ¹	446						
<u>Planning Reserves</u>							
Parks Department Preschool Facility Renovations	0	0	0	0	0	0	0
SPP Summer Extension	0	0	0	0	0	0	0
FEPP Levy Commitment ²	0	0	96	96	96	96	96
<i>Total Reserves</i>	446	0	96	96	96	96	96
<i>Ending Unreserved Budgetary Fund Balance</i>	77	0	0	0	0	0	0

Notes/Assumptions:

1. Funding is appropriated in Seattle Parks and Recreation's capital budget for the addition of a preschool classroom at the Queen Anne Community Center, which will be renovated. Construction is scheduled to begin in 2028.

2. Any unspent funds are anticipated to be used to support preschool activities outlined in the Families, Education, Preschool and Promise Levy 2025 spending plan. Date to be determined.

Families, Education, Preschool, and Promise 2018 Levy (17871)

Amounts in \$1,000s	2025 Actuals	2026 Adopted	2026 Revised	2027 Proposed	2028 Proposed	2029 Projected	2030 Projected
<u>Beginning Budgetary Fund Balance</u>							
Beginning Balance Sheet Fund Balance	110,160	58,273	92,099	125	125	125	125
Budgetary Fund Balance Adjustment	1,832		25				
<i>Beginning Budgetary Fund Balance</i>	<i>111,992</i>	<i>58,273</i>	<i>92,124</i>	<i>125</i>	<i>125</i>	<i>125</i>	<i>125</i>
<u>Sources of Funds</u>							
Property Tax ¹	90,823	1,362	1,362	0	0	0	0
Investment Earnings	3,782	579	1,742	0	0	0	0
Parent Tuition - Seattle Preschool Program	4,703	2,500	3,370	0	0	0	0
Families and Education Levy (2011) Fund Balance ²	0	12,000	0	0	0	0	0
<u>Budget Adjustments</u>							
Associated Revenues from Current Year CFD's			0				
Revenues from Current Year legislated ordinances			0				
<i>Total Budgetary Revenues</i>	<i>99,308</i>	<i>16,440</i>	<i>6,475</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>
<u>Expenditures</u>							
Early Learning	53,191	30,780	30,463	0	0	0	0
K-12 Programs	40,887	21,387	21,150	0	0	0	0
Post-Secondary Programs	13,192	5,534	5,534	0	0	0	0
Leadership and Administration	8,118	5,114	5,042	0	0	0	0
Transfer to 2025 FEPP Levy Fund (17876) ³	0	0	0	0	0	0	0
<u>Budget Adjustments</u>							
Current Year Encumbrance CFD's			35,762				
Current Year Grant/Svc Contract/Capital CFD's			522				
Supplemental Changes			0				
<i>Total Budgetary Expenditures</i>	<i>115,388</i>	<i>62,816</i>	<i>98,474</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>
<i>Ending Balance Sheet Adjustment</i>	<i>(3,788)</i>						
<i>Ending Budgetary Fund Balance</i>	<i>92,124</i>	<i>11,897</i>	<i>125</i>	<i>125</i>	<i>125</i>	<i>125</i>	<i>125</i>
<u>Financial Reserves - Revenue</u>							
Current Year Grant/Svc Contract/Capital CFD Revenues	0						
<u>Financial Reserves - Expense</u>							
Current Year Encumbrance CFD's	35,762						
Current Year Grant/Svc Contract/Capital Expenditure CFD's	522						
<u>Planning Reserves</u>							
FEPP Levy 2025 Renewal Reserve ³	0	11,357	125	125	125	125	125
Upward Bound Contingency ⁴	0	540	0	0	0	0	0
<i>Total Reserves</i>	<i>36,284</i>	<i>11,897</i>	<i>125</i>	<i>125</i>	<i>125</i>	<i>125</i>	<i>125</i>
<i>Ending Unreserved Budgetary Fund Balance</i>	<i>55,840</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>

Notes:

1. Outyear property tax growth estimated at 1% based on CBO forecast.
2. Based on the FEPP Levy 2018 Adopted Plan, it is assumed the Families and Education Levy (2011) Fund Balance will transfer into this fund; that date and amount is yet to be determined.
3. Per Ordinance 127238, it is expected to transfer remaining fund balance from FEPP Levy 2018 into FEPP Levy 25 before 2031; that date and amount is yet to be determined.
4. Upward Bound Contingency is available to sustain programming in the event of Federal TRIO Grant elimination

Families Education Preschool and Promise 2025 Levy (17876)

Amounts in \$1,000s	2025 Actuals	2026 Adopted	2026 Revised	2027 Proposed	2028 Proposed	2029 Projected	2030 Projected
<u>Beginning Budgetary Fund Balance</u>							
Beginning Balance Sheet Fund Balance			(10)				
Budgetary Fund Balance Adjustment							
<i>Beginning Budgetary Fund Balance</i>	0	0	(10)	93,464	111,787	121,238	121,509
<u>Sources of Funds</u>							
Property Tax	0	207,000	207,000	208,500	208,700	208,500	208,500
Preschool Tuition Collection ¹	0	2,800	2,800	7,753	8,097	9,317	9,899
Investment Earnings	0	2,300	2,300	4,900	4,400	4,400	3,700
Transfer from FEPP 2018 Levy Fund ²	0	0	0	0	0	0	0
<u>Budget Adjustments</u>							
Associated Revenues from Current Year CFD's			0				
Revenues from Current Year legislated ordinances			0				
<i>Total Budgetary Revenues</i>	0	212,100	212,100	221,153	221,197	222,217	222,099
<u>Expenditures</u>							
Early Learning	0	56,781	56,781	97,156	103,762	108,582	114,218
K-12 - Youth Supports	0	16,563	0	0	0	0	0
K-12 - Health & Safety	0	20,985	0	0	0	0	0
K-12	0	0	37,548	61,840	66,264	69,552	71,741
Postsecondary	0	6,395	6,395	12,554	13,339	14,090	14,519
Leadership and Administration	0	6,306	6,306	13,149	13,893	14,727	15,610
Human Services Department	0	11,122	11,122	11,508	11,931	12,360	12,805
Seattle Parks & Recreation	0	2,411	2,411	2,483	2,558	2,635	2,714
Office of Sustainability & Environment	0	0	0	4,140	0	0	0
<u>Budget Adjustments</u>							
Current Year Encumbrance CFD's			0				
Current Year Grant/Svc Contract/Capital CFD's			0				
Supplemental Changes			(1,937)				
<i>Total Budgetary Expenditures</i>	0	120,563	118,626	202,830	211,746	221,945	231,608
<i>Ending Balance Sheet Adjustment</i>	(10)						
<i>Ending Budgetary Fund Balance</i>	(10)	91,537	93,464	111,787	121,238	121,509	112,000
<u>Financial Reserves - Revenue</u>							
Current Year Grant/Svc Contract/Capital CFD Revenues	0						
<u>Financial Reserves - Expense</u>							
Current Year Encumbrance CFD's	0						
Current Year Grant/Svc Contract/Capital Expenditure CFD's	0						
<u>Planning Reserves</u>							
Reserves for levy out years (2030-2032)	0	91,537	93,464	111,787	121,238	121,509	112,000
<i>Total Reserves</i>	0	91,537	93,464	111,787	121,238	121,509	112,000
<i>Ending Unreserved Budgetary Fund Balance</i>	(10)	0	0	0	0	0	0

Notes

1. 2027 reflects first full-year of SPP tuition collection and inclusion of additional extended day full-year tuition revenue
2. Fund balance transfer from FEPP 2018 Levy (Fund 17871). Revenue Assumption per Ordinance 127238 CB 120981

2012 Library Levy Fund (18100)

Amounts in \$1,000s	2025 Actuals	2026 Adopted	2026 Revised	2027 Proposed	2028 Proposed	2029 Projected	2030 Projected
<u>Beginning Budgetary Fund Balance</u>							
Beginning Balance Sheet Fund Balance	973	0	139	0	0	0	0
Budgetary Fund Balance Adjustment	16			0	0	0	0
<i>Beginning Budgetary Fund Balance</i>	<i>990</i>	<i>72</i>	<i>139</i>	<i>13</i>	<i>13</i>	<i>13</i>	<i>13</i>
<u>Sources of Funds</u>							
Property Tax Revenue ¹	1	0	0	0	0	0	0
Interest Earnings	29	0	2	0	0	0	0
Operating Transfer	(170)	0	0	0	0	0	0
<u>Budget Adjustments</u>							
Associated Revenues from Current Year CFD's			0				
Revenues from Current Year legislated ordinances			0				
<i>Total Budgetary Revenues</i>	<i>(141)</i>	<i>0</i>	<i>2</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>
<u>Expenditures</u>							
Open Hours and Related Services	0	0	0	0	0	0	0
Collections	700	0	0	0	0	0	0
Technology and Online Services	0	0	0	0	0	0	0
Facilities - Regular Maintenance	0	0	0	0	0	0	0
Facilities - Major Maintenance	10	0	0	0	0	0	0
<u>Budget Adjustments</u>							
Current Year Encumbrance CFD's			0				
Current Year Grant/Svc Contract/Capital CFD's			53				
Supplemental Changes			75				
<i>Total Budgetary Expenditures</i>	<i>710</i>	<i>0</i>	<i>128</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>
<i>Ending Balance Sheet Adjustment</i>	<i>0</i>						
<i>Ending Budgetary Fund Balance</i>	<i>139</i>	<i>72</i>	<i>13</i>	<i>13</i>	<i>13</i>	<i>13</i>	<i>13</i>
<u>Financial Reserves - Revenue</u>							
Current Year Grant/Svc Contract/Capital CFD Revenues	0						
<u>Financial Reserves - Expense</u>							
Current Year Encumbrance CFD's	0						
Current Year Grant/Svc Contract/Capital Expenditure CFD's	53						
<u>Planning Reserves</u>							
Planning Reserves	0	0	0	0	0	0	0
Future Year Capital Reserve ²	0	0	0	0	0	0	0
<i>Total Reserves</i>	<i>53</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>
<i>Ending Unreserved Budgetary Fund Balance</i>	<i>86</i>	<i>72</i>	<i>13</i>	<i>13</i>	<i>13</i>	<i>13</i>	<i>13</i>

Notes:

1. Per CBO, 2012 levy estimated to collect 99.6% of total levied amount. Revenues collected in 2020 and beyond are delinquent payments of prior year taxes.

2019 Library Levy Fund (18200)

Amounts in \$1,000s	2025 Actuals	2026 Adopted	2026 Revised	2027 Proposed	2028 Proposed	2029 Projected	2030 Projected
<u>Beginning Budgetary Fund Balance</u>							
Beginning Balance Sheet Fund Balance	27,280		26,447				
Budgetary Fund Balance Adjustment	473		7				
<i>Beginning Budgetary Fund Balance</i>	<i>27,752</i>	<i>5,919</i>	<i>26,454</i>	<i>1,361</i>	<i>1,361</i>	<i>1,361</i>	<i>1,361</i>
<u>Sources of Funds</u>							
Property Tax Revenue ¹	31,793	31,750	31,750	0	0	0	0
Interest Earnings	1,051	100	250	0	0	0	0
Operating Transfer	(850)	0	0	0	0	0	0
<i>Total Budgetary Revenues</i>	<i>31,994</i>	<i>31,850</i>	<i>32,000</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>
<u>Expenditures</u>							
Open Hours and Related Services	15,987	17,379	17,379	0	0	0	0
Collections	6,320	6,598	6,598	0	0	0	0
Technology and Online Services - Operating	2,619	3,455	3,455	0	0	0	0
Technology and Online Services - Capital	546	474	474	0	0	0	0
Facilities - Regular Maintenance	1,898	2,073	2,073	0	0	0	0
Facilities - Major Maintenance	4,842	6,508	6,508	0	0	0	0
Children	406	341	341	0	0	0	0
Administration	664	899	899	0	0	0	0
<u>Budget Adjustments</u>							
Current Year Encumbrance CFD's			138				
Current Year Grant/Svc Contract/Capital CFD's			19,228				
Supplemental Changes			0				
<i>Total Budgetary Expenditures</i>	<i>33,282</i>	<i>37,727</i>	<i>57,093</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>
<i>Ending Balance Sheet Adjustment</i>	<i>(10)</i>						
<i>Ending Budgetary Fund Balance ²</i>	<i>26,454</i>	<i>42</i>	<i>1,361</i>	<i>1,361</i>	<i>1,361</i>	<i>1,361</i>	<i>1,361</i>
<u>Financial Reserves - Expense</u>							
Current Year Encumbrance CFD's	138						
Current Year Grant/Svc Contract/Capital Expenditure CFD's	19,228						
<i>Total Reserves</i>	<i>19,366</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>
<i>Ending Unreserved Budgetary Fund Balance</i>	<i>7,088</i>	<i>42</i>	<i>1,361</i>	<i>1,361</i>	<i>1,361</i>	<i>1,361</i>	<i>1,361</i>

Notes

1. Levy estimated to collect 99.6% of property tax revenues once all payments have been received.
2. SPL has set aside out-year collections from the 2019 levy for its capital program to address construction inflation and unforeseen emergent projects

2026 Library Levy Fund (18300)

Amounts in \$1,000s	2025 Actuals	2026 Adopted	2026 Revised	2027 Proposed	2028 Proposed	2029 Projected	2030 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	0	0	0	0	1,316	12,650	4,431
Budgetary Fund Balance Adjustment	0	0	0	0	0	0	0
<i>Beginning Budgetary Fund Balance</i>	0	0	0	0	1,316	12,650	4,431
Sources of Funds							
Property Tax Revenue ^{1,2}	0	0	0	68,263	68,263	68,263	68,263
Interest Earnings	0	0	0	13	387	141	8
Operating Transfer ³	0	0	0	0	0	0	1,200
Budget Adjustments							
Associated Revenues from Current Year CFD's			0				
Revenues from Current Year legislated ordinances			0				
<i>Total Budgetary Revenues</i>	0	0	0	68,275	68,650	68,404	69,471
Expenditures							
Open Hours and Related Services	0	0	0	27,948	29,611	31,664	32,968
Collections	0	0	0	8,911	9,215	9,532	9,913
Technology and Online Services	0	0	0	4,250	5,025	6,234	5,287
Facilities	0	0	0	24,714	12,283	27,964	23,558
Administration	0	0	0	1,136	1,182	1,229	1,277
Budget Adjustments							
Current Year Encumbrance CFD's			0				
Current Year Grant/Svc Contract/Capital CFD's			0				
Supplemental Changes			0				
<i>Total Budgetary Expenditures</i>	0	0	0	66,959	57,316	76,623	73,003
<i>Ending Balance Sheet Adjustment</i>	0						
<i>Ending Budgetary Fund Balance</i>	0	0	0	1,316	12,650	4,431	899
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							
Reserves for future spending ⁴	0	0	0	1,316	12,650	4,431	899
<i>Total Reserves</i>	0	0	0	1,316	12,650	4,431	899
<i>Ending Unreserved Budgetary Fund Balance</i>	0	0	0	0	0	0	0

Notes:

- Levy estimated to collect 99.6% of property tax revenues once all payments have been received.
- CBO estimates out-year property tax collections will be less than maximum allowable; see Fiscal Note to Ordinance 127419.
- Use of \$1.2M in estimated 2019 Library Levy Fund (18200) underspend is projected as a balancing component for 2026 Library Levy Revenues. Actual revenue need to be determined.
- Reserves resources to ensure continued programming per Library Levy goals, including unbudgeted unanticipated needs related to unbargained labor contracts.

ATSC Fund (Fund 18500)

Amounts in \$1,000s	2025 Actuals	2026 Adopted	2026 Revised	2027 Proposed	2028 Proposed	2029 Projected	2030 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	12,873	7,205	9,792	3,676	4,467	7,433	7,414
Budgetary Fund Balance Adjustment	225		3				
Beginning Budgetary Fund Balance	13,097	7,205	9,795	3,676	4,467	7,433	7,414
Sources of Funds							
Fines & Forefeits							
Red Light Camera Infractions	24	1,018	1,210	1,182	1,186	1,174	1,162
Automated Safety Camera Infractions	9,211	16,653	18,354	20,011	18,241	17,140	16,297
Speed Camera Infractions	0	0	0	9,597	18,426	16,584	14,925
Miscellaneous Revenues & Interest	517	368	460	396	792	262	237
Budget Adjustments							
Associated Revenues from Current Year CFD's			7,568				
Revenues from Current Year legislated ordinances							
Total Budgetary Revenues	9,752	18,039	27,593	31,187	38,646	35,159	32,621
Expenditures							
Operations & Maintenance							
BO-FG-2QD00 - General Purpose		675	0	0	0	0	0
BO-LW-J1500 - Criminal	0	0	60	319	321	318	307
BO-MC-2000 - Court Operations	281	364	552	3,041	3,846	3,588	3,588
BO-MC-3000 - Court Administration	55	30	30	670	780	750	750
BO-SP-P9000 - School Zone Camera Program - Seattle Police Department	2,643	4,560	4,728	6,831	8,109	8,275	8,261
BO-TR-17001 - Bridges & Structures	0	0	78	650	673	681	680
BO-TR-17003 - Mobility Operations	568	2,004	6,800	6,056	6,268	6,287	6,286
BO-TR-17005 - Maintenance Operations	0	0	23	0	0	0	0
Capital							
BC-TR-19001 - Major Maintenance/Replacement	9,506	9,378	13,873	12,830	15,682	15,279	14,284
BC-TR-19003 - Mobility Capital	191	-	93	2,533	3,323	4,138	4,983
	9,315	9,378	13,779	10,297	12,360	11,141	9,301
Budget Adjustments							
Current Year Encumbrance CFD's							
Current Year Grant/Svc Contract/Capital CFD's			7,568				
Supplemental Changes							
Total Budgetary Expenditures	13,053	17,011	33,712	30,396	35,679	35,178	34,157
Ending Balance Sheet Adjustment	(1)						
Ending Budgetary Fund Balance	9,795	8,233	3,676	4,467	7,433	7,414	5,878
Financial Reserves - Revenue							
Current Year Grant/Svc Contract/Capital CFD Revenues							
Financial Reserves - Expense							
Current Year Encumbrance CFD's							
Current Year Grant/Svc Contract/Capital Expenditure CFD's							
Planning Reserves							
Planning Reserves	0	0	255	442	689	996	1,357
Capital and Expansion Reserve ¹	0	3,500	0	500	1,750	1,750	0
Revenue Stabilization Reserve (10% of Revenue)	0	4,163	1,956	3,079	3,785	3,490	3,238
Total Reserves	0	7,663	2,211	4,021	6,224	6,236	4,595
Ending Unreserved Budgetary Fund Balance	9,795	570	1,464	445	1,209	1,178	1,282

Notes/Assumptions:

¹ New Camera Installation administrative costs included in Capital Reserve.

Seattle Metropolitan Park District (19710)

Amounts in \$1,000s	2025 Actuals	2026 Adopted	2026 Revised	2027 Proposed	2028 Proposed	2029 Projected	2030 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	95,262	6,097	111,368	9,990	11,774	8,458	4,891
Budgetary Fund Balance Adjustment	1,648	0	28	0	0	0	0
<i>Beginning Budgetary Fund Balance</i>	<i>96,909</i>	<i>6,097</i>	<i>111,396</i>	<i>9,990</i>	<i>11,774</i>	<i>8,458</i>	<i>4,891</i>
Sources of Funds							
Park District Property Tax	126,650	131,205	131,205	137,734	143,330	149,063	155,026
Interest Earnings	3,675	100	50	50	50	50	50
Budget Adjustments							
Associated Revenues from Current Year CFD's							
Revenues from Current Year legislated ordinances							
<i>Total Budgetary Revenues</i>	<i>130,325</i>	<i>131,305</i>	<i>131,255</i>	<i>137,784</i>	<i>143,380</i>	<i>149,113</i>	<i>155,076</i>
Expenditures¹							
Building For The Future - CIP	5,278	5,230	5,230	6,025	6,266	6,517	6,778
Debt and Special Financing ²	0	0	0	2,806	7,652	13,084	15,101
Fix It First - CIP	32,923	33,766	33,766	32,938	34,250	31,323	31,476
Maintaining Parks and Facilities - CIP	581	1,846	1,846	632	658	684	711
Parks and Facilities Maintenance and Repairs	35,323	46,825	46,825	40,355	43,332	45,065	46,868
Leadership and Administration	5,380	6,497	6,497	8,190	7,518	7,819	8,132
Departmentwide Programs	4,426	6,865	6,865	7,164	7,530	7,831	8,144
Recreation Facility Programs	21,518	22,356	22,356	25,266	26,452	27,511	28,611
Zoo and Aquarium Programs	5,264	5,475	5,475	5,694	5,921	6,158	6,404
Seattle Center - Waterfront	5,073	7,597	7,597	6,928	7,116	6,689	6,957
Budget Adjustments							
Current Year Encumbrance CFD's							
Current Year Grant/Svc Contract/Capital CFD's			93,207				
Supplemental Changes			3,000				
<i>Total Budgetary Expenditures</i>	<i>115,764</i>	<i>136,455</i>	<i>232,662</i>	<i>135,999</i>	<i>146,697</i>	<i>152,681</i>	<i>159,182</i>
<i>Ending Balance Sheet Adjustment</i>	<i>(74)</i>						
<i>Ending Budgetary Fund Balance</i>	<i>111,396</i>	<i>947</i>	<i>9,990</i>	<i>11,774</i>	<i>8,458</i>	<i>4,891</i>	<i>784</i>
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	93,207						
Planning Reserves							
Fund Balance Reserve for 2026	6,600	0	0	0	0	0	0
Waterfront Fund Balance Reserve for 2026	1,650	0	0	0	0	0	0
Waterfront Fund Balance Reserve for 2027-2028	1,952	0	1,952	1,209	524	0	0
Capital Contingency Reserve ³	0	947	3,500	3,500	0	0	0
Planning Reserve ⁴	0	0	0	3,057	8,815	17,360	28,578
Zoo Reserve ⁵	0	0	0	400	400	400	400
<i>Total Reserves</i>	<i>103,409</i>	<i>947</i>	<i>5,452</i>	<i>8,166</i>	<i>9,739</i>	<i>17,760</i>	<i>28,978</i>
<i>Ending Unreserved Budgetary Fund Balance</i>	<i>7,988</i>	<i>0</i>	<i>4,538</i>	<i>3,609</i>	<i>(1,281)</i>	<i>(12,869)</i>	<i>(28,194)</i>

Notes:

1. Outyear expenditures are assumed to grow by 4%, except where otherwise noted.
2. Expenditures in the out years reflect updated debt service schedule and rates per City Budget Office and Office of Citywide Finance.
3. The financial plan carries a small contingency for capital projects to address any unexpected project shortfalls.
4. This reserve holds funds in future years for labor contracts that are not yet bargained.
5. This reserve is held to cover one time inflationary costs related to the operating agreement with the Zoo.

Seattle Transportation Benefit District Fund (Fund 19900)

Amounts in \$1,000s	2025 Actuals	2026 Adopted	2026 Revised	2027 Proposed	2028 Proposed	2029 Projected	2030 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	66,892	42,390	61,284	26,767	31,095	39,531	54,053
Budgetary Fund Balance Adjustment	852	0	11	0	0	0	0
Beginning Budgetary Fund Balance	67,743	42,390	61,296	26,767	31,095	39,531	54,053
Sources of Funds							
Seattle Transit Measure Sales Tax	54,349	56,633	59,138	102,745	119,981	125,324	130,446
Vehicle License Fees	20,150	22,123	19,725	19,886	20,004	20,103	20,250
Miscellaneous Revenues & Interest	2,430	1,240	2,218	983	2,122	2,412	2,501
Cash Transfers In	0	0	1,556	0	0	0	0
Budget Adjustments							
Associated Revenues from Current Year CFD's							
Revenues from Current Year legislated ordinances							
Total Budgetary Revenues	76,929	79,995	82,638	123,614	142,107	147,839	153,197
Expenditures¹							
Operations & Maintenance	62,078	75,682	76,858	92,418	110,803	113,838	115,132
BO-TR-16000 - Waterfront and Civic Projects	2,296	-	2,380	3,120	3,229	3,342	3,459
BO-TR-17001 - Bridges & Structures	2,557	2,611	2,367	2,702	2,797	2,807	2,806
BO-TR-17003 - Mobility Operations	42,863	55,231	53,139	69,366	85,649	88,193	88,030
BO-TR-17005 - Maintenance Operations	4,162	4,239	4,039	3,096	4,519	4,553	4,552
BO-TR-18002 - General Expense	10,200	13,600	14,933	14,134	14,610	14,944	16,286
Capital	21,298	23,898	40,309	26,868	22,868	19,479	19,806
BC-TR-19001 - Major Maintenance/Replacement	3,559	4,930	8,122	8,199	8,183	6,119	6,263
BC-TR-19003 - Mobility Capital	17,739	18,968	32,186	18,669	14,685	13,360	13,543
Budget Adjustments							
Current Year Encumbrance CFD's							
Current Year Grant/Svc Contract/Capital CFD's							
Supplemental Changes							
Total Budgetary Expenditures	83,376	99,580	117,166	119,286	133,671	133,317	134,939
Ending Balance Sheet Adjustment							
Ending Budgetary Fund Balance	61,296	22,805	26,767	31,095	39,531	54,053	72,311
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							
Service Planning Reserve ²	0	0	0	5,000	5,000	18,367	21,079
Ramp Down Reserve ³	0	5,500	20,000	20,000	20,995	25,869	34,106
Total Reserves	0	5,500	20,000	25,000	25,995	44,236	55,185
Ending Unreserved Budgetary Fund Balance	61,296	17,305	6,767	6,095	13,536	9,817	17,126

Notes/Assumptions:

¹ Expenditures are in alignment with the latest version of the STM Workplan.

² Service Planning reserve reflects the need to build up a reserve to maintain consistent service and programmatic levels through the sales tax measure as projected cost increases outpace projected revenue increases.

³ Ramp Down reserve covers the costs of transit service and ILA obligation for Streetcar Program.

REET I Capital Projects Fund (30010)

Amounts in \$1,000s	2025 Actuals	2026 Adopted	2026 Revised	2027 Proposed	2028 Proposed	2029 Projected	2030 Projected
<u>Beginning Budgetary Fund Balance</u>							
Beginning Balance Sheet Fund Balance	65,485	6,204	61,018	9,685	7,910	6,398	5,627
Budgetary Fund Balance Adjustment	(73)		(73)				
<i>Beginning Budgetary Fund Balance</i>	65,412	6,204	60,945	9,685	7,910	6,398	5,627
<u>Sources of Funds</u>							
Real Estate Excise Tax Revenues	36,098	42,861	33,302	38,571	44,146	49,321	53,856
<i>Total Budgetary Revenues</i>	36,098	42,861	33,302	38,571	44,146	49,321	53,856
<u>Expenditures</u>							
Debt Service Payments	10,117	12,627	11,265	15,154	16,470	16,748	16,737
Operating Expenditures	3,048	2,604	3,885	1,487	1,500	1,559	1,599
Capital Expenditures	27,305	28,807	37,548	23,706	27,687	31,785	34,552
<u>Budget Adjustments</u>							
Current Year Grant/Svc Contract/Capital CFD's			40,608				
Supplemental Changes			(8,744)				
<i>Total Budgetary Expenditures</i>	40,470	44,037	84,562	40,347	45,658	50,092	52,888
<i>Ending Balance Sheet Adjustment</i>	(94)						
<i>Ending Budgetary Fund Balance</i>	60,945	5,027	9,685	7,910	6,398	5,627	6,594
<u>Financial Reserves - Expense</u>							
Cash Balance Reserve ¹	5,000	5,000	5,000	5,000	5,000	5,000	5,000
<i>Total Reserves</i>	5,000	5,000	5,000	5,000	5,000	5,000	5,000
<i>Ending Unreserved Budgetary Fund Balance</i>	55,945	27	4,685	2,910	1,398	627	1,594

¹ Cash Balance Reserve of \$5 million required by CRS Policy 12 (Resolution 31952).

REET II Capital Projects Fund (30020)

Amounts in \$1,000s	2025 Actuals	2026 Adopted	2026 Revised	2027 Proposed	2028 Projected	2029 Projected	2030 Projected
<u>Beginning Budgetary Fund Balance</u>							
Beginning Balance Sheet Fund Balance	60,659	7,155	56,098	11,025	12,052	5,830	5,157
Budgetary Fund Balance Adjustment							
<i>Beginning Budgetary Fund Balance</i>	60,659	7,155	56,098	11,025	12,052	5,830	5,157
<u>Sources of Funds</u>							
Real Estate Excise Tax Revenues	36,229	42,861	33,302	38,571	44,146	49,321	53,856
<i>Total Budgetary Revenues</i>	36,229	42,861	33,302	38,571	44,146	49,321	53,856
<u>Expenditures</u>							
Debt Service Payments	8,470	6,868	6,868	6,500	6,504	6,505	6,495
Capital Expenditures	32,320	36,760	36,691	31,044	43,864	43,489	47,130
<u>Budget Adjustments</u>							
Current Year Grant/Svc Contract/Capital CFD's			44,020				
Supplemental Changes			(9,204)				
<i>Total Budgetary Expenditures</i>	40,790	43,628.416	78,375	37,544	50,368	49,994	53,626
<i>Ending Balance Sheet Adjustment</i>							
<i>Ending Budgetary Fund Balance</i>	56,099	6,388	11,025	12,052	5,830	5,157	5,388
<u>Financial Reserves - Expense</u>							
Cash Balance Reserve ¹	5,000	5,000	5,000	5,000	5,000	5,000	5,000
<i>Total Reserves</i>	5,000	5,000	5,000	5,000	5,000	5,000	5,000
<i>Ending Unreserved Budgetary Fund Balance</i>	51,099	1,388	6,025	7,052	830	157	388

¹Cash Balance Reserve of \$5 million required by CRS Policy 12 (Resolution 31952).

Park Mitigation & Remediation (33130)

Amounts in \$1,000s	2025 Actuals	2026 Adopted	2026 Revised	2027 Proposed	2028 Proposed	2029 Projected	2030 Projected
<u>Beginning Budgetary Fund Balance</u>							
Beginning Balance Sheet Fund Balance	24,036	20,090	24,915	21,002	14,002	1,754	912
Budgetary Fund Balance Adjustment	400		6				
<i>Beginning Budgetary Fund Balance</i>	24,437	20,090	24,921	21,002	14,002	1,754	912
<u>Sources of Funds</u>							
Taxes and Interest	912	0	0	0	0	0	0
Grants and Other Revenue (State Grant)	0	721	0	0	0	0	0
<u>Budget Adjustments</u>							
Associated Revenues from Current Year CFD's			713	0			
Revenues from Current Year legislated ordinances			0	0			
<i>Total Budgetary Revenues</i>	912	721	713	0	0	0	0
<u>Expenditures</u>							
Arboretum Trail Renovations	61	0	0	0	0	0	0
Arboretum North Entry Mitigation	367	0	0	7,000	12,248	842	912
<u>Budget Adjustments</u>							
Current Year Encumbrance CFD's							
Current Year Grant/Svc Contract/Capital CFD's			4,633				
Supplemental Changes							
<i>Total Budgetary Expenditures</i>	427	0	4,633	7,000	12,248	842	912
<i>Ending Balance Sheet Adjustment</i>							
<i>Ending Budgetary Fund Balance</i>	24,921	20,811	21,002	14,002	1,754	912	0
<u>Financial Reserves - Revenue</u>							
Current Year Grant/Svc Contract/Capital CFD Revenues	713						
<u>Financial Reserves - Expense</u>							
Current Year Encumbrance CFD's							
Current Year Grant/Svc Contract/Capital Expenditure CFD's	4,633						
<u>Planning Reserves</u>							
<i>Total Reserves</i>	3,919	0	0	0	0	0	0
<i>Ending Unreserved Budgetary Fund Balance</i>	21,002	20,811	21,002	14,002	1,754	912	0

2008 Parks Levy Fund (33860)

Amounts in \$1,000s	2025 Actuals	2026 Adopted	2026 Revised	2027 Proposed	2028 Proposed	2029 Projected	2030 Projected
<u>Beginning Budgetary Fund Balance</u>							
Beginning Balance Sheet Fund Balance	1,887	38	660	0	0	0	0
Budgetary Fund Balance Adjustment	31						
<i>Beginning Budgetary Fund Balance</i>	1,918	38	660	0	0	0	0
<u>Sources of Funds</u>							
Taxes and Interest	38	0	0	0	0	0	0
<u>Budget Adjustments</u>							
Associated Revenues from Current Year CFD's							
Revenues from Current Year legislated ordinances							
<i>Total Budgetary Revenues</i>	38	0	0	0	0	0	0
<u>Expenditures</u>							
2008 Levy-Neighborhood Pk Acq	242						
2008 Levy Neighborhood Pks & PG	892						
2008 Levy Opportunity Fund Dev	162						
<u>Budget Adjustments</u>							
Current Year Encumbrance CFD's							
Current Year Grant/Svc Contract/Capital CFD's			584				
Supplemental Changes Add to 2026 Year End Supplemental			75				
<i>Total Budgetary Expenditures</i>	1,296	-	659	0	0	0	0
<i>Ending Budgetary Fund Balance</i>	660	38	0	0	0	0	0
<u>Financial Reserves - Revenue</u>							
Current Year Grant/Svc Contract/Capital CFD Revenues							
<u>Financial Reserves - Expense</u>							
Current Year Encumbrance CFD's							
Current Year Grant/Svc Contract/Capital Expenditure CFD's	584						
<u>Planning Reserves</u>							
<i>Total Reserves</i>	584	0	0	0	0	0	0
<i>Ending Unreserved Budgetary Fund Balance</i>	76	38	0	0	0	0	0

McCaw Hall Capital Reserve (34070)

Amounts in \$1,000s	2025 Actuals	2026 Adopted	2026 Revised	2027 Proposed	2028 Proposed	2029 Projected	2030 Projected
<u>Beginning Budgetary Fund Balance</u>							
Beginning Balance Sheet Fund Balance	2,160	0	2,578	25	25	25	26
Budgetary Fund Balance Adjustment	33	0	1	0	0	0	0
<i>Beginning Budgetary Fund Balance</i>	<i>2,192</i>	<i>0</i>	<i>2,579</i>	<i>25</i>	<i>25</i>	<i>25</i>	<i>26</i>
<u>Sources of Funds</u>							
Real Estate Excise Tax Fund I (Operating Transfer In)	263	337	337	357	368	375	383
McCaw Hall Tenant Contributions	230	337	337	357	368	375	383
Interest Earnings	86	17	17	17	17	17	18
<u>Budget Adjustments</u>							
Associated Revenues from Current Year CFD's			0				
Revenues from Current Year legislated ordinances			0				
	579						
<i>Total Budgetary Revenues</i>	<i>579</i>	<i>691</i>	<i>691</i>	<i>731</i>	<i>753</i>	<i>768</i>	<i>783</i>
<u>Expenditures</u>							
McCaw Hall Capital Reserve Expenses	192	691	691	731	753	768	783
<u>Budget Adjustments</u>							
Current Year Encumbrance CFD's			0				
Current Year Grant/Svc Contract/Capital CFD's			2,553				
Supplemental Changes			0				
<i>Total Budgetary Expenditures</i>	<i>192</i>	<i>691</i>	<i>3,244</i>	<i>731</i>	<i>753</i>	<i>768</i>	<i>783</i>
<i>Ending Balance Sheet Adjustment</i>	<i>0</i>						
<i>Ending Budgetary Fund Balance</i>	<i>2,579</i>	<i>0</i>	<i>25</i>	<i>25</i>	<i>25</i>	<i>26</i>	<i>26</i>
<u>Financial Reserves - Revenue</u>							
Current Year Grant/Svc Contract/Capital CFD Revenues	0						
<u>Financial Reserves - Expense</u>							
Current Year Encumbrance CFD's	0						
Current Year Grant/Svc Contract/Capital Expenditure CFD's	2,553						
<i>Total Reserves</i>	<i>2,553</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>
<i>Ending Unreserved Budgetary Fund Balance</i>	<i>25</i>	<i>0</i>	<i>25</i>	<i>25</i>	<i>25</i>	<i>26</i>	<i>26</i>

King County Parks Levy (36000)

Amounts in \$1,000s	2025 Actuals	2026 Adopted	2026 Revised	2027 Proposed	2028 Proposed	2029 Projected	2030 Projected
<u>Beginning Budgetary Fund Balance</u>							
Beginning Balance Sheet Fund Balance	4,256	1,071	4,126	619	4	3	3
Budgetary Fund Balance Adjustment	73	0	1				
<i>Beginning Budgetary Fund Balance</i>	<i>4,328</i>	<i>1,071</i>	<i>4,127</i>	<i>619</i>	<i>4</i>	<i>3</i>	<i>3</i>
<u>Sources of Funds</u>							
Levy Allocation	3,506	3,309	3,506	6,279	6,279	6,279	6,279
Interest Earnings	155	0	0	0	0	0	0
<u>Budget Adjustments</u>							
Associated Revenues from Current Year CFD's			0				
Supplemental Changes - Seattle Center			5,248				
<i>Total Budgetary Revenues</i>	<i>3,662</i>	<i>3,309</i>	<i>8,754</i>	<i>6,279</i>	<i>6,279</i>	<i>6,279</i>	<i>6,279</i>
<u>Expenditures</u>							
Fix it First	1,966	2,500	2,475	5,048	4,433	4,433	4,433
Departmentwide Programs	30	30	30	30	30	30	30
Parks and Facilities Maintenance and Repairs	1,094	1,036	1,036	1,036	1,036	1,036	1,036
Recreation Facility Programs	773	782	782	781	781	781	781
<u>Budget Adjustments</u>							
Current Year Encumbrance CFD's			0				
Current Year Grant/Svc Contract/Capital CFD's			2,692				
Supplemental Changes - Seattle Center			5,248				
<i>Total Budgetary Expenditures</i>	<i>3,863</i>	<i>4,347</i>	<i>12,262</i>	<i>6,895</i>	<i>6,280</i>	<i>6,280</i>	<i>6,280</i>
<i>Ending Balance Sheet Adjustment</i>							
<i>Ending Budgetary Fund Balance</i>	<i>4,127</i>	<i>32</i>	<i>619</i>	<i>4</i>	<i>3</i>	<i>3</i>	<i>2</i>
<u>Financial Reserves - Revenue</u>							
Current Year Grant/Svc Contract/Capital CFD Revenues	-						
<u>Financial Reserves - Expense</u>							
Current Year Encumbrance CFD's	-						
Current Year Grant/Svc Contract/Capital Expenditure CFD's	2,692						
<u>Planning Reserves</u>							
Planning Reserve ¹				5	29	58	95
<i>Total Reserves</i>	<i>2,692</i>	<i>0</i>	<i>0</i>	<i>5</i>	<i>29</i>	<i>58</i>	<i>95</i>
<i>Ending Unreserved Budgetary Fund Balance</i>	<i>1,435</i>	<i>32</i>	<i>619</i>	<i>0</i>	<i>(26)</i>	<i>(55)</i>	<i>(93)</i>

Notes:

1. This reserve provides for future anticipated personnel costs

Seattle City Light Fund (41000)

Amounts in \$1,000s	2025 Actuals	2026 Adopted	2026 Revised	2027 Proposed	2028 Proposed	2029 Projected	2030 Projected
Beginning Cash Balance							
Beginning Cash Balance	501,708	400,804	687,971	588,990	570,990	625,091	684,894
<i>Beginning Cash Balance</i>	501,708	400,804	687,971	588,990	570,990	625,091	684,894
Sources of Funds							
Retail Power Sales	1,151,363	1,347,800	1,203,351	1,319,050	1,452,661	1,595,272	1,773,572
Revenue from RSA Surcharge	41,636	0	13,387	0	0	0	0
Wholesale Power, Net	31,443	55,000	55,000	30,000	30,000	100,000	100,000
Power Contracts	12,488	7,642	11,804	12,180	11,552	10,510	1
Power Marketing, Net	18,888	7,408	6,550	4,358	4,358	4,358	4,350
Other Outside Sources	29,245	32,898	31,411	32,092	32,792	33,511	34,250
Interest on Cash Accounts	24,458	10,498	18,567	17,385	14,776	15,655	16,551
Cash from (to) Rate Stabilization Account	(42,218)	0	(12,065)	0	0	0	0
Cash from Contributions	12,522	42,250	40,871	41,582	42,302	45,123	46,379
Cash from Bond Proceeds	300,000	247,080	187,000	237,000	311,500	346,000	361,000
Budget Adjustments							
Associated Revenues from Current Year CFD's			784				
Revenues from Current Year legislated ordinances			14,288				
<i>Total Budgetary Revenues</i>	1,579,825	1,750,575	1,570,947	1,693,647	1,899,941	2,150,429	2,336,102
Expenditures							
Power Contracts	279,546	393,960	303,888	300,007	354,501	486,819	503,739
Production	55,701	79,470	120,445	172,150	191,781	209,337	248,736
Transmission	18,969	16,559	23,636	23,918	24,217	24,527	24,848
Distribution	126,043	109,528	118,957	116,882	120,578	117,747	120,203
Conservation	2,831	4,761	13,420	13,580	13,746	13,918	14,097
Customer Accounting	62,242	55,624	39,550	40,021	40,509	41,017	41,544
Administration	158,416	167,372	145,620	147,353	149,152	151,021	152,961
Uncollectable Accounts	7,342	10,762	9,075	9,944	10,947	12,018	13,356
Taxes and Franchise Payments	63,887	80,660	61,854	66,912	73,545	80,974	89,701
Debt Service	233,101	238,400	248,499	230,622	255,193	267,819	275,884
Capital Expenditures	372,823	456,550	467,042	492,905	504,338	566,404	677,330
Technical and Accounting Adjustments	187,021	193,218	0	303,300	291,972	119,025	135,003
Budget Adjustments							
Current Year Encumbrance CFD's			30,146				
Current Year Grant/Svc Contract/Capital CFD's			252,650				
Supplemental Changes			(28,293)				
<i>Total Budgetary Expenditures</i>	1,567,921	1,806,864	1,806,489	1,917,593	2,030,478	2,090,626	2,297,401
<i>Ending Cash Balance Adjustment</i>	174,360		136,560	205,946	184,638		
<i>Ending Cash Balance</i>	687,971	344,515	588,990	570,990	625,091	684,894	723,596
Financial Reserves - Revenue							
Current Year Grant/Svc Contract/Capital CFD Revenues	784						
Financial Reserves - Expense							
Current Year Encumbrance CFD's	30,146						
Current Year Grant/Svc Contract/Capital Expenditure CFD's	252,650						
Planning Reserves							
Construction Account		0	0	11,100	80,200	87,500	47,400
Other Restricted Accounts	174,024	184,200	188,000	203,000	217,600	217,100	216,800
Rate Stabilization Account	110,402	100,000	122,500	122,500	122,500	122,500	122,500
BTL Planning Reserve Amounts from CBO		0	7,530	26,966	58,460	105,466	163,646
<i>Total Reserves</i>	566,439	284,200	318,030	363,566	478,760	532,566	550,346
<i>Ending Unreserved Cash Balance</i>	121,532	60,315	270,960	207,424	146,331	152,328	173,250

Notes/Assumptions:

- 1.) Beginning cash balance for 2026 ties to ending actual cash balance for 2025 as indicated in the June 2026 City Cash Report.
- 2.) Revenues include bond sales and therefore differ from the revenue table. RSA revenues are also treated differently than in the revenue table.
- 3.) Retail Power Sales are projected to increase approximately in line with the 9.5% annual retail rate increases outlined in the proposed 2027-2032 Strategic Plan.
- 4.) The RSA surcharge was removed on Apr. 1, 2026, so only three months of RSA surcharge revenue is forecast in 2026, and none in years thereafter.
- 5.) O&M labor spending is assumed to increase at a rate of 4.5% each year.
- 6.) O&M labor benefits spending is assumed to increase at a rate of CPI + 1.5% each year.
- 7.) O&M overhead spending is assumed to increase at a rate of CPI + 1.5% each year.
- 8.) O&M non-labor spending is assumed to increase at a rate of CPI + 1.0% each year.
- 9.) Transfers to the city within O&M spending are assumed to increase at the rate of CPI each year.
- 10.) CPI assumptions used are from the City of Seattle Office of Economic and Revenue Forecasts, a/o Jan. 2026.

Water Fund (43000)

Amounts in \$1,000s	2025 Actuals	2026 Adopted	2026 Revised	2027 Proposed	2028 Proposed	2029 Projected	2030 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance							
Budgetary Fund Balance Adjustment							
<i>Beginning Budgetary Fund Balance¹</i>	158,810	146,332	176,110	137,799	142,415	145,048	139,699
Sources of Funds							
Rate Revenue							
Retail Water Sales (343110)	238,102	233,113	233,113	240,820	251,352	262,415	272,956
Wholesale Water Sales (343120)	62,029	59,708	61,208	61,734	62,452	64,478	67,419
Fees							
Tap Fees (343360)	6,303	7,088	6,500	6,581	6,664	6,747	6,831
Other Revenues							
Other Non-Operating Revenue (309010)		795	12,846	16,625	17,352	18,116	18,844
Build America Bond Interest Income (332020)	284						
Rentals-Non-City (360350)	208	873	1,100	1,128	1,156	1,185	1,214
Other Operating Revenues (343130)	5,112	5,914	7,295	7,035	7,198	7,366	7,537
Capital Grants and Contributions (334010)	7,065	12,240	11,240	11,521	11,809	12,104	12,406
Public Works Loan Proceeds (379020)	2,417	10,000	10,000	5,000	0	0	0
Miscellaneous	9,840						
Reimbursements							
Call Center Reimbursement from SCL (360750)	11	5,249	2,879	2,994	3,114	3,239	3,368
GF - Public Fire Hydrant Reimbursement (343350)	12,680	12,846	12,849	16,625	17,352	18,116	18,844
Intrafund Transfers							
Transfers from Construction Fund (397100)	83,716	96,097	138,890	85,175	108,867	115,994	106,071
Op Transfer In - Rev Stab Subfund (397100)	17,795		19,000	0	0	0	0
Budget Adjustments							
Associated Revenues from Current Year CFD's							
Revenues from Current Year legislated ordinances							
<i>Total Budgetary Revenues</i>	445,563	443,923	516,920	455,238	487,316	509,758	515,492
Expenditures							
BC-SU-C110B - Distribution	57,589	63,647	63,647	64,082	69,007	76,624	81,806
BC-SU-C120B - Transmission	24,128	9,751	9,751	7,762	17,056	33,507	27,756
BC-SU-C130B - Watershed Stewardship	2,265	1,472	1,472	3,839	3,224	3,551	1,062
BC-SU-C140B - Water Quality & Treatment	3,605	17,756	17,756	24,387	21,572	33,785	9,416
BC-SU-C150B - Water Resources	7,374	19,719	19,719	12,815	16,648	23,942	39,669
BC-SU-C160B - Habitat Conservation Program	3,656	1,069	1,069	1,132	4,519	1,372	640
BC-SU-C410B - Shared Cost Projects	31,285	57,678	57,678	31,330	44,596	24,935	23,849
BC-SU-C510B - Technology	3,721	5,723	5,723	5,659	4,221	4,221	4,221
BO-SU-N000B - General Expense	167,624	141,610	141,610	145,854	144,598	150,376	156,392
BO-SU-N100B - Leadership and Administration	71,380	80,206	80,206	82,888	86,685	89,774	93,365
BO-SU-N200B - Utility Service and Operations	82,208	92,691	92,691	97,954	101,946	105,323	109,536
Budget Adjustments							
Current Year Encumbrance CFD's			30,496				
Current Year Grant/Svc Contract/Capital CFD's			75,751				
Supplemental Changes			13,887				
<i>Total Budgetary Expenditures</i>	454,832	491,321	611,456	477,702	514,072	547,411	547,711
<i>Technical Adjustments²</i>	(26,569)	(48,115)	(56,224)	(27,079)	(29,389)	(32,304)	(32,890)
<i>Ending Budgetary Fund Balance</i>	176,110	147,049	137,799	142,415	145,048	139,699	140,369
Department Managed Reserves							
Bond Reserve Account	36,945	4,763	19,164	19,739	20,331	20,941	21,570
Revenue Stabilization Fund	4,590	27,719	4,590	4,590	4,590	4,590	4,590
BPA Account		481					
Department Planning Reserve	4,006	4,086	4,045	4,086	4,127	4,168	4,210
<i>Total Reserves</i>	45,541	37,049	27,799	28,415	29,048	29,699	30,369
<i>Ending Unreserved Budgetary Fund Balance</i>	130,569	110,000	110,000	114,000	116,000	110,000	110,000

Notes/Assumptions:

¹ Beginning Fund Balance is cash balance at the beginning of the year as reported by Seattle Public Utilities.

² Technical Adjustments represent non-budgetary items, including accounting adjustments, that affect budgetary fund balances. These items can be non-budgetary expenditures or can represent technical revenue or spending adjustments such as assumptions around accomplishment rates. SPU targets a \$110 million ending budgetary fund balance for the Water Fund.

Drainage & Wastewater Fund (44010)

Amounts in \$1,000s	2025 Actuals	2026 Adopted	2026 Revised	2027 Proposed	2028 Proposed	2029 Projected	2030 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	439,977	495,735	584,695	551,873	551,259	556,420	519,347
Budgetary Fund Balance Adjustment							
<i>Beginning Budgetary Fund Balance ¹</i>	439,977	495,735	584,695	551,873	551,259	556,420	519,347
Sources of Funds							
Operating Revenues							
Wastewater Utility Services (343140)	401,474	415,248	407,446	453,314	494,119	563,505	629,690
Drainage Utility Services (343150)	210,569	211,180	215,623	226,300	229,369	258,757	280,356
Other Operating Revenues (343130)		7,555	5,805	5,950	6,098	6,251	6,407
Fees							
Side Sewer Permit Fees (343160)	1,695	0	2,003	2,053	2,104	2,157	2,211
Drainage Permit Fees (343180)	412	0	423	433	444	455	467
Other Revenues							
Non-Operating Revenues (309010)	0	0	0	0	0	16,000	24,000
Build America Bond Interest Income (332020)	553	0	28,003	28,703	29,421	30,156	30,910
Grants & Contributions (337010)	0	0	6,771	9,698	9,799	9,903	7,180
Special Development Charges (379020)	2,138	5,700	0	0	0	0	0
Miscellaneous	30,346	0	0	0	0	0	0
Reimbursements							
Call Center Reimbursement from SCL (360750)	11	5,394	2,967	3,085	3,209	3,337	3,470
CIP External Funding (337010)	0	47,474	23,843	31,718	37,610	81,048	78,325
Loan Reimbursements (379020)	2,138	28,600	17,600	17,600	0	0	0
Intrafund Transfers							
Transfer from Construction Fund (397100)	92,102	115,259	117,229	89,972	94,497	147,656	156,511
Budget Adjustments							
Associated Revenues from Current Year CFD's							
Revenues from Current Year legislated ordinances							
<i>Total Budgetary Revenues</i>	741,439	836,409	827,711	868,826	906,671	1,119,225	1,219,527
Expenditures							
BC-SU-C333B - Protection of Beneficial Uses	20,128	0	0	0	0	0	0
BC-SU-C350B - Sediments	17,588	31,173	31,173	29,260	48,139	149,969	160,963
BC-SU-C360B - Combined Sewer Overflows	76,728	86,532	86,532	70,436	15,129	25,817	387
BC-SU-C370B - Rehabilitation	42,502	58,552	58,552	55,389	72,970	86,809	79,105
BC-SU-C380B - Flooding, Sewer Backup & Lndsl	7,045	0	0	0	0	0	0
BC-SU-C390B - Drainage and Wastewater Infrastructure	0	128,937	128,937	72,672	91,944	119,342	168,946
BC-SU-C410B - Shared Cost Projects	23,875	69,159	69,159	41,369	27,081	47,104	75,111
BC-SU-C510B - Technology	3,118	6,268	6,268	6,198	4,623	4,623	4,623
BO-SU-N000B - General Expense	372,400	421,264	421,264	442,773	453,404	471,540	490,402
BO-SU-N100B - Leadership and Administration	73,784	82,300	82,300	86,208	89,448	93,026	96,747
BO-SU-N200B - Utility Service and Operations	84,492	94,997	94,997	102,747	106,632	110,897	115,333
Budget Adjustments							
Current Year Encumbrance CFD's			1,155				
Current Year Grant/Svc Contract/Capital CFD's			106,941				
Supplemental Changes			10,045				
<i>Total Budgetary Expenditures</i>	721,658	979,183	1,097,324	907,052	909,371	1,109,128	1,191,616
<i>Technical Adjustments ²</i>	(124,938)	(62,538)	(236,791)	(37,612)	(7,862)	47,170	105,156
<i>Ending Budgetary Fund Balance</i>	584,695	415,499	551,873	551,259	556,420	519,347	442,102
Department Managed Reserves							
Bond Reserve Account	34,227	31,057	34,227	34,227	34,227	34,227	34,227
<i>Total Reserves</i>	34,227	31,057	34,227	34,227	34,227	34,227	34,227
<i>Ending Unreserved Budgetary Fund Balance</i>	550,469	384,441	517,647	517,032	522,194	485,121	407,876

Notes/Assumptions:

¹ Beginning Fund Balance is cash balance at the beginning of the year as reported by Seattle Public Utilities.

² Technical Adjustments represent non-budgetary items, including accounting adjustments, that affect budgetary fund balances. These items can be non-budgetary expenditures or can represent technical revenue or spending adjustments (such as assumptions around accomplishment rates).

Solid Waste Fund (45010)

Amounts in \$1,000s	2025 Actuals	2026 Adopted	2026 Revised	2027 Proposed	2028 Proposed	2029 Projected	2030 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	194,703	184,100	220,000	212,584	216,834	206,814	177,043
Budgetary Fund Balance Adjustment							
<i>Beginning Budgetary Fund Balance¹</i>	194,703	184,100	220,000	212,584	216,834	206,814	177,043
Sources of Funds							
Rate Revenue							
Residential Services (343200)	178,705	179,121	179,121	183,253	190,681	197,925	205,341
Commercial Services (343200)	79,162	77,032	79,020	81,324	84,005	87,070	90,270
Recycling and Disposal Station Charges (343210)	22,397	21,337	21,337	22,144	22,956	23,072	25,236
Recycling Processing Revenues (343280)	6,607	5,905	5,905	5,185	5,121	5,113	5,101
Other Utility Operating Revenue (343130)	1	7,401	8,365	8,611	8,838	8,859	8,780
Other Revenues							
Other Nonoperating Revenue (309010)	0	36	5,400	5,280	5,395	5,226	4,660
Operating Fees, Contributions and Grants (337010)	39	181	1,000	1,000	1,000	1,000	1,000
Miscellaneous	19,759	0	0	0	0	0	0
Reimbursements							
Call Center Reimbursement from SCL (360750)	965	5,014	2,879	2,994	3,114	3,239	3,368
KC Reimb for Local Hzrd Waste Mgt Prgm (360750)	0	0	6,531	6,993	6,576	6,839	7,113
Budget Adjustments							
Associated Revenues from Current Year CFD's							
Revenues from Current Year legislated ordinances							
<i>Total Budgetary Revenues</i>	306,670	296,028	309,559	316,784	327,686	338,343	350,870
Expenditures							
BC-SU-C230B - New Facilities	11,818	11,440	14,364	19,174	23,120	19,676	18,204
BC-SU-C240B - Rehabilitation & Heavy Eqpt	246	761	3,018	1,677	1,267	3,787	4,747
BC-SU-C410B - Shared Cost Projects	430	5,669	14,467	5,486	2,199	2,714	854
BC-SU-C510B - Technology	1,285	1,635	1,895	1,617	1,206	1,206	1,206
BO-SU-N000B - General Expense	208,248	193,515	225,049	202,985	218,670	227,416	236,513
BO-SU-N100B - Leadership and Administration	20,532	22,683	22,833	23,489	24,349	25,323	26,336
BO-SU-N200B - Utility Service and Operations	48,617	50,623	49,487	52,145	55,485	57,705	60,013
Budget Adjustments							
Current Year Encumbrance CFD's			(264)				
Current Year Grant/Svc Contract/Capital CFD's			39,474				
Supplemental Changes			5,575				
<i>Total Budgetary Expenditures</i>	291,177	286,327	375,897	306,573	326,295	337,826	347,873
<i>Technical Adjustments²</i>	(9,803)	13,594	(58,922)	5,961	11,411	30,287	(10,807)
<i>Ending Budgetary Fund Balance</i>	220,000	180,207	212,584	216,834	206,814	177,043	190,847
Planning Reserves							
Revenue Stabilization Fund	43,569	44,290	44,075	45,176	46,306	47,464	48,650
<i>Total Reserves</i>	43,569	44,290	44,075	45,176	46,306	47,464	48,650
<i>Ending Unreserved Budgetary Fund Balance</i>	176,430	135,917	168,509	171,658	160,508	129,580	142,197

Notes:

¹ Beginning Fund Balance is cash balance at the beginning of the year as reported by Seattle Public Utilities.

² 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	2025 Actuals	2026 Adopted	2026 Revised	2027 Proposed	2028 Proposed	2029 Projected	2030 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	(8,642)	23,287	(32,391)	14,496	11,075	8,929	11,552
Budgetary Fund Balance Adjustment	52,924	0	54,077				
<i>Beginning Budgetary Fund Balance</i>	44,282	23,287	21,686	14,496	11,075	8,929	11,552
Sources of Funds							
Contingent Budget Authority Offset	0	8,064	0	8,064	8,064	8,064	8,064
Boiler	1,436	2,019	2,019	1,754	1,824	1,878	1,934
Building Development	36,543	43,084	45,240	44,037	45,794	48,127	49,571
Electrical	8,868	9,931	9,931	9,620	10,108	10,623	10,942
Elevator	3,429	7,150	7,150	6,374	6,665	6,920	7,127
Grant Revenues	0	0	0	0	0	0	0
Interest	2,236	3,271	3,271	3,271	3,271	3,271	3,271
Land Use	4,994	5,104	5,104	6,156	6,379	6,572	6,769
Noise	296	334	334	314	325	335	345
Other Miscellaneous Revenues	4,987	1,788	2,090	1,759	1,775	1,789	1,842
Peer Review Reimb	112	1,014	1,014	1,250	1,250	1,250	1,250
Refrigeration & Furnace	1,341	1,416	1,416	1,424	1,476	1,521	1,567
Rental Registration & Inspection Ordinance (RRIO)	4,563	3,016	4,482	3,837	2,914	3,416	3,518
Signs	521	570	570	554	574	591	609
Site Review & Development	4,311	5,835	4,871	4,859	5,035	5,187	5,343
Technology Fee (PI&T)	3,358	4,412	4,110	4,498	4,498	4,498	4,498
Fee Change - CPI*				1,416	1,216	862	888
Fee Change - Building Development		6,595		3,567	3,709	3,898	4,015
Fee Change - Land Use		764		499	517	532	548
Fee Change - Boiler				263	274	282	290
Fee Change - Elevator				319	333	346	356
Fee Change - Refrigeration & Furnace				214	221	228	235
Fee Change - RRIO		819					
Fee Change - Rental Regulatory Fee				1,362	791	1,435	874
<i>Total Budgetary Revenues</i>	76,993	105,187	91,603	105,412	107,014	111,627	113,858
Expenditures							
Compliance	5,965	6,645	6,645	7,900	7,776	7,749	7,749
Customer Success	10,639	12,543	10,029	11,402	11,404	11,387	11,387
Government Policy, Safety & Support	1,571	2,093	2,006	2,128	2,129	2,126	2,126
Inspections	31,982	34,745	32,143	33,992	33,998	33,945	33,945
Land Use and Engineering Services	36,841	45,194	36,329	41,120	41,128	41,077	41,077
Leadership and Administration	(9)			0	1,083	1,083	1,131
Process Improvements	3,769	3,682	3,682	2,818	2,819	2,814	2,814
Technology Investments	8,572	10,636	7,896	9,473	8,823	8,823	8,823
Budget Adjustments							
Current Year Encumbrance CFD's			63				
<i>Total Budgetary Expenditures</i>	99,331	115,539	98,794	108,833	109,160	109,003	109,052
<i>Ending Balance Sheet Adjustment</i>	(258)						
<i>Ending Budgetary Fund Balance</i>	21,686	12,935	14,496	11,075	8,929	11,552	16,359
Financial Reserves - Revenue							
Current Year Grant/Svc Contract/Capital CFD Revenues	0						
Financial Reserves - Expense							
Current Year Encumbrance CFD's	63						
Planning Reserves							
Core Staffing	0	12,000	0	8,000	1,000	0	0
Planning Reserve	0	0	0	2,527	7,688	16,252	27,320
<i>Total Reserves</i>	63	12,000	0	10,527	8,688	16,252	27,320
<i>Ending Unreserved Budgetary Fund Balance</i>	21,623	935	14,496	548	241	(4,700)	(10,961)

Notes/Assumptions:

* CPI increases applied to all existing fees. Fee change amounts for other categories are in addition to CPI.

Finance and Administrative Services Fund (50300)

Amounts in \$1,000s	2025 Actuals	2026 Adopted	2026 Revised	2027 Proposed	2028 Proposed	2029 Projected	2030 Projected
<u>Beginning Budgetary Fund Balance</u>							
Beginning Balance Sheet Fund Balance	43,893	15,386	48,084	20,146	13,130	17,988	17,988
Budgetary Fund Balance Adjustment	(10,398)		(9,878)				
<i>Beginning Budgetary Fund Balance</i>	33,495	15,386	38,206	20,146	13,130	17,988	17,988
<u>Sources of Funds</u>							
General Fund Support ¹	9,458	8,771	8,684	5,574	5,872	5,872	5,872
Revenues from Other City Departments ¹	199,984	208,355	232,115	198,092	212,043	213,651	220,274
External Revenues ²	13,359	9,325	10,721	10,792	10,808	11,133	11,467
Capital Improvements ³	9,718	4,700	17,700	19,100	4,700	4,700	4,700
Investment Income ⁴	1,468	0	1,175	445	287	222	190
<u>Budget Adjustments</u>							
Associated Revenues from Current Year CFD's			5,026				
<i>Total Budgetary Revenues</i>	233,987	231,152	275,421	234,003	233,711	235,577	242,503
<u>Expenditures⁵</u>							
Capital Improvements	9,716	5,200	18,200	22,100	4,700	4,700	4,700
Citywide Operational Services	101,425	106,152	111,324	108,509	110,062	113,364	116,765
Citywide Admin Services	15,092	15,830	15,830	16,672	16,415	16,907	17,414
Office of City Finance	25,048	29,446	29,446	17,883	18,078	18,621	19,179
Other FAS Services	734	753	753	776	799	823	848
Public Services	4,730	5,011	5,011	5,118	5,245	5,402	5,564
Leadership & Administration	72,118	77,034	77,034	69,962	73,553	75,760	78,032
<u>Budget Adjustments</u>							
2025 Grant/Svc Contract/Capital CFD's (into 2026)			7,358				
2025 Encumbrance CFD's (into 2026)			6,345				
2025 Legislated CFD (into 2026)			2,227				
2026 Q2 Changes			1,780				
2026 Q3 Changes			18,172				
<i>Total Budgetary Expenditures</i>	228,864	239,426	293,481	241,019	228,852	235,577	242,503
<i>Ending Balance Sheet Adjustment</i>	(412)						
<i>Ending Budgetary Fund Balance</i>	38,206	7,112	20,146	13,130	17,988	17,988	17,988
<u>Financial Reserves - Revenue</u>							
2025 Grant/Svc Contract/Capital CFD's (into 2026)	5,026						
<u>Financial Reserves - Expense</u>							
2025 Grant/Svc Contract/Capital CFD's (into 2026)	7,358						
2025 Encumbrance CFD's (into 2026)	6,345						
2025 Legislated CFD (into 2026)	2,227						
<u>Planning Reserves</u>							
FAS Reserve	5,500	5,500	5,500	5,500	5,500	5,500	5,500
OCF Reserve	1,000	1,000	1,000	1,000	1,000	1,000	1,000
<i>Total Reserves</i>	17,404	6,500	6,500	6,500	6,500	6,500	6,500
<i>Ending Unreserved Budgetary Fund Balance</i>	20,802	612	13,646	6,630	11,488	11,488	11,488

Notes:
¹ Rate revenues are set to ensure all expenditures are recovered, less planned uses of fund balance.

² Assumes 3% annual growth for external revenues after 2028.

³ Per 2027-2032 Proposed CIP.

⁴ Based on April fund balance projection and City Treasury interest rates.

⁵ Assumes 3% annual growth for expenditures after 2028, excluding Capital Improvements, which matches the 2027-2032 Proposed CIP.

Fleet Capital Fund (50321)

Amounts in \$1,000s	2025 Actuals	2026 Adopted	2026 Revised	2027 Proposed	2028 Proposed	2029 Projected	2030 Projected
<u>Beginning Budgetary Fund Balance</u>							
Beginning Balance Sheet Fund Balance	153,551	23,588	164,871	2,129	5,921	11,124	11,699
Budgetary Fund Balance Adjustment	(110,832)		(123,776)				
<i>Beginning Budgetary Fund Balance</i>	42,719	23,588	41,095	2,129	5,921	11,124	11,699
<u>Sources of Funds</u>							
Revenues from Other City Departments ^{1,2}	22,119	22,191	23,610	24,322	26,729	29,076	31,328
Proceeds From Sale Of Assets ³	7,326	773	1,488	2,240	2,116	2,497	2,382
Investment Income	1,543						
<u>Budget Adjustments</u>							
2026 Supplemental Changes			4,640				
<i>Total Budgetary Revenues</i>	30,988	22,964	29,738	26,561	28,845	31,573	33,710
<u>Expenditures</u>							
Fleet Capital Program ⁴	32,612	20,176	20,176	22,769	23,642	30,998	40,232
<u>Budget Adjustments</u>							
2025 Encumbrance CFD's (into 2026)			37,160				
2026 Q2 and Q3 Supplemental Changes ⁵			11,368				
<i>Total Budgetary Expenditures</i>	32,612	20,176	68,704	22,769	23,642	30,998	40,232
<i>Ending Budgetary Fund Balance</i>	41,095	26,376	2,129	5,921	11,124	11,699	5,176
<u>Financial Reserves - Revenue</u>							
Salvage Revenue		14,945					
<u>Financial Reserves - Expense</u>							
2025 Encumbrance CFD's (into 2026)	37,160						
<u>Planning Reserves</u>							
Reserves against fund balance ⁶		41,321	4,138	7,930	13,133	13,708	7,185
<i>Total Reserves</i>	37,160	26,376	4,138	7,930	13,133	13,708	7,185
<i>Ending Unreserved Budgetary Fund Balance</i>	3,935	0	0	0	0	0	0

Notes:

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 2026 Revised includes revenue from clients for fleet upgrades and adds. These are billed in addition to stated CCM rates.

³ Revenues from Other City Departments are based on the replacement model's projections of future collections. 2027-2030 revenues include a premium to recover for the rate holiday in effect 2025 through 2026.

⁴ Expenditures are set to match planned vehicle replacements and are inconsistent from year to year. 2029 and 2030 include assumed costs for vehicles ordered in 2026 that will not be paid for until delivery in those years.

⁵ 2026 Revised is adjusted downwards by \$13.9 million to account for vehicles on order that will not be delivered until 2029 and 2030. Expenditures in those years are also adjusted to account for this.

⁶ All fund balance reserved for future vehicle replacements.

Asset Preservation Fund (50322)

Amounts in \$1,000s	2025 Actuals	2026 Adopted	2026 Revised	2027 Proposed	2028 Proposed	2029 Projected	2030 Projected
<u>Beginning Budgetary Fund Balance</u>							
Beginning Balance Sheet Fund Balance	5,149	2,714	4,379	2,911	2,911	2,911	2,911
Budgetary Fund Balance Adjustment	87		1				
<i>Beginning Budgetary Fund Balance</i>	5,237	2,714	4,380	2,911	2,911	2,911	2,911
<u>Sources of Funds¹</u>							
Transfer from Space Rent	4,000	4,000	4,000	4,000	4,000	4,000	4,120
Investment Income	199	0	0	0	0	0	0
<i>Total Budgetary Revenues</i>	4,199	4,000	4,000	4,000	4,000	4,000	4,120
<u>Expenditures¹</u>							
Asset Preservation Schedule 1 Facilities	2,601	2,152	2,152	2,152	2,152	2,152	2,217
Asset Preservation Schedule 2 Facilities	2,453	1,848	1,848	1,848	1,848	1,848	1,903
<u>Budget Adjustments</u>							
2025 Grant/Svc Contract/Capital CFD's (into 2026)			1,469				
<i>Total Budgetary Expenditures</i>	5,054	4,000	5,469	4,000	4,000	4,000	4,120
<i>Ending Balance Sheet Adjustment</i>	(1)						
<i>Ending Budgetary Fund Balance</i>	4,380	2,714	2,911	2,911	2,911	2,911	2,911
<u>Financial Reserves - Expense</u>							
2025 Grant/Svc Contract/Capital CFD's (into 2026)	1,469						
<u>Planning Reserves</u>							
Reserves against fund balance ²		2,714	2,911	2,911	2,911	2,911	2,911
<i>Total Reserves</i>	1,469	2,714	2,911	2,911	2,911	2,911	2,911
<i>Ending Unreserved Budgetary Fund Balance</i>	2,911	0	0	0	0	0	0

Notes:
¹ Projected based on 2027-2032 Proposed CIP.

² All fund balance reserved for future work.

Information Technology Fund (50410)

Amounts in \$1,000s	2025 Actuals	2026 Adopted	2026 Revised	2027 Proposed	2028 Proposed	2029 Projected	2030 Projected
<u>Beginning Budgetary Fund Balance</u>							
Beginning Balance Sheet Fund Balance ¹	13,048	0	15,174	18,017	18,463	18,618	19,118
Budgetary Fund Balance Adjustment	39,587	0	44,033				
<i>Beginning Budgetary Fund Balance</i>	<i>52,635</i>	<i>12,555</i>	<i>59,207</i>	<i>18,017</i>	<i>18,463</i>	<i>18,618</i>	<i>19,118</i>
<u>Sources of Funds</u>							
Rates: Allocated	191,278	208,757	208,757	230,460	237,922	231,827	232,403
Rates: Direct Billed	37,371	44,531	44,531	50,181	40,664	33,321	33,556
Billable Project Revenues ²	0	20,592	20,592	7,226	7,408	7,433	7,453
Bond Proceeds	9,195	5,079	5,079	6,900	8,410	6,506	6,894
Cable Fund Revenues	5,395	6,036	6,036	5,367	5,445	3,857	3,312
ITD's Cost of Technology Consumption ³	12,801	13,842	13,842	12,591	13,582	13,530	13,483
Non-City Agency Revenues ⁴	794	191	191	793	845	293	297
Interest Earnings	4,677	43	433	244	245	246	244
<u>Budget Adjustments</u>							
Rates: Direct Billed (CIP Carryforward Items) ⁵			12,106				
Rates: Direct Billed (Grants Carryforward) ⁶			563				
Rates: Direct Billed (Operating Carryforward Items) ⁷			2,639				
Mid-Year Supplemental			543				
Year End Supplemental			7,249				
Grants			698				
CIP Abandonment			(16,732)				
One-Time Projects ⁸			(198)				
Revenue True-Up - Rebate ⁹			(5,975)				
Revenue Overcollection Refund			(6,155)				
<i>Total Budgetary Revenues</i>	<i>261,512</i>	<i>299,072</i>	<i>294,200</i>	<i>313,763</i>	<i>314,521</i>	<i>297,013</i>	<i>297,641</i>
<u>Expenditures</u>							
Applications BSL	81,507	113,782	113,782	86,244	87,878	88,698	89,682
Client Solutions BSL	5,430	7,615	7,615	7,143	7,412	7,421	7,429
Digital Security & Risk BSL	7,708	8,731	8,731	7,227	7,439	7,519	7,595
Frontline Services & Workplace BSL	51,224	51,297	51,297	47,388	48,542	49,127	49,679
Leadership and Administration BSL ¹⁰	27,628	29,506	29,506	49,085	50,140	50,404	50,663
Technology Infrastructure BSL ¹⁰	61,062	67,984	67,984	61,642	65,158	61,879	60,075
Capital Improvement Projects BSL	20,380	19,799	19,799	19,142	20,203	13,620	15,548
City Department BSL	0	0	0	35,446	27,594	19,464	19,465
<u>Budget Adjustments</u>							
Encumbrance CFD's (Legislated)			1,471				
Grant/Svc Contract/Capital CFD's			36,513				
Legislated Carryforward			3,533				
Mid-Year Supplemental			543				
Year End Supplemental			10,649				
Future Cable Fund Reductions						(1,620)	(2,196)
Grants			698				
CIP Abandonment			(16,732)				
<i>Total Budgetary Expenditures</i>	<i>254,939</i>	<i>298,714</i>	<i>335,390</i>	<i>313,318</i>	<i>314,365</i>	<i>296,513</i>	<i>297,941</i>
<i>Ending Balance Sheet Adjustment¹</i>	<i>0</i>						
<i>Ending Budgetary Fund Balance</i>	<i>59,207</i>	<i>12,912</i>	<i>18,017</i>	<i>18,463</i>	<i>18,618</i>	<i>19,118</i>	<i>18,818</i>
<u>Financial Reserves - Revenue</u>							
Grant/Svc Contract/Capital CFD Revenues ¹¹	15,309	0	0	0	0	0	0
<u>Financial Reserves - Expense</u>							
Encumbrance CFD's	1,471	0	0	0	0	0	0
Grant/Svc Contract/Capital Expenditure CFD's ¹²	39,519	0	0	0	0	0	0
<u>Planning Reserves - Revenue</u>							
Planning Reserves	0	0	0	0	0	0	0

Information Technology Fund (50410)

Amounts in \$1,000s	2025 Actuals	2026 Adopted	2026 Revised	2027 Proposed	2028 Proposed	2029 Projected	2030 Projected
<u>Planning Reserves - Expense</u>							
Planning Reserves	0	0	0	0	0	0	0
Radio and Video Reserves	4,914	4,280	4,596	4,813	5,038	5,271	5,512
Internal Policy Reserves	459	260	260	310	340	340	340
Computer Replacement ¹³	3,641	296	3,641	3,696	3,788	3,883	3,980
Revenue True Up - Rebate	5,975	8,000		499	1,024	1,024	1,024
Cash Float	3,137	0	3,660	4,190	3,412	2,763	2,782
Rates and Risk Reserve				4,954	5,016		
<i>Total Reserves</i>	43,808	12,836	12,158	18,462	18,618	13,282	13,640
<i>Ending Unreserved Budgetary Fund Balance</i>	15,399	76	5,860	0	0	5,837	5,178

Notes:

¹Beginning Balance Sheet Fund Balance/Ending Balance Sheet Adjustment exclude account 143900 - Prepaid Expenses-Other per CWA's guidance.

²Billable Project Revenues: Double budget appropriation for IT Project Management resources that are not assigned to specific Projects.

³ITD's Cost of Technology Consumption: ITD's consumption of ITD projects and services. Represents intra-fund (50410) revenue.

⁴Non-City Agency Revenues: Revenue collected from Agencies outside of the City of Seattle (e.g., King County).

⁵Rates Direct Billed (2025 CIP Carryforward Items): Unspent CIP budget, carried forward from FY 2025 to FY 2026, that will be direct billed to customers (i.e., ITD bills customers based on actual expenses).

⁶Direct Billed (2025 Grants Carryforward): Unspent grant budget, carried forward from FY 2025 to FY 2026, that will be direct billed to customers (i.e., ITD bills customers based on actual expenses).

⁷Rates Direct Billed (2025 Operating Carryforward Items): Unspent operating budget, carried forward from FY 2025 to FY 2026, that will be direct billed to customers (i.e., ITD bills customers based on actual expenses).

⁸One-Time Projects: Reserves for various one-time ITD projects.

⁹Revenue True-Up Rebate: Rebate for 2025 underspend.

¹⁰Expenditures in the out years are reflecting the real debt service schedule in the out years instead of standard inflation per CBO.

¹¹Current Year Grant/Svc Contract/Capital CFD Revenues: Includes the direct billed revenues to be collected in FY 2026 for CIP (excluding PC-IT-C7050 'Radio Communications CIP'), Encumbrances, Grants, and Special Carryforward budgets.

¹²Current Year Grant/Svc Contract/Capital Expenditure CFD's: Includes the allocated revenues collected in FY 2025 for CIP (excluding PC-IT-C7050 'Radio Communications CIP'), and Special Carryforward budgets.

¹³Computer Replacement: Replacements of City PC devices, including 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	2025 Actuals	2026 Adopted	2026 Revised	2027 Proposed	2028 Proposed	2029 Projected	2030 Projected
<u>Beginning Budgetary Fund Balance</u>							
Beginning Balance Sheet Fund Balance	3,367	3,956	6,839	32,581	28,024	22,495	24,277
Budgetary Fund Balance Adjustment	0		0				
<i>Beginning Budgetary Fund Balance</i>	3,367	3,956	6,839	32,581	28,024	22,495	24,277
<u>Sources of Funds</u>							
General Fund	25,168	25,499	25,499	18,013	18,016	25,499	25,499
Fire Insurance Premium Tax	1,601	1,551	1,551	1,551	1,551	1,629	1,710
Medicare Rx Subsidy Refund	946	410	410	410	410	410	410
<u>Budget Adjustments</u>							
Associated Revenues from Current Year CFD's			0				
Revenues from Current Year legislated ordinances			25,770				
<i>Total Budgetary Revenues</i>	27,715	27,460	53,230	19,974	19,977	27,538	27,619
<u>Expenditures</u>							
Death Benefits	24	19	19	30	32	33	34
Administration	1,087	1,030	1,030	1,300	1,200	1,223	1,225
Medical Benefits Paid	13,374	16,500	16,500	16,273	17,412	17,743	17,778
Pension Bfts - Paid to Members	7,222	7,320	7,320	6,928	6,862	6,757	6,614
Pension Bfts - Annual Transfer to Actuarial Account 61050	2,537	2,618	2,618	0	0	0	0
<u>Budget Adjustments</u>							
Current Year Encumbrance CFD's			0				
Current Year Grant/Svc Contract/Capital CFD's			0				
Supplemental Changes			0				
<i>Total Budgetary Expenditures</i>	24,243	27,487	27,487	24,531	25,506	25,756	25,652
<i>Ending Balance Sheet Adjustment</i>	0						
<i>Ending Budgetary Fund Balance</i>	6,839	3,929	32,581	28,024	22,495	24,277	26,245
<u>Financial Reserves - Revenue</u>							
Current Year Grant/Svc Contract/Capital CFD Revenues	0						
<u>Financial Reserves - Expense</u>							
Current Year Encumbrance CFD's	0						
Current Year Grant/Svc Contract/Capital Expenditure CFD's	0						
<u>Planning Reserves</u>							
Contingency Reserve	0	500	500	500	500	500	500
Rate Stabilization Reserve	0	3,429	32,081	27,524	21,995	23,777	25,745
<i>Total Reserves</i>	0	3,929	32,581	28,024	22,495	24,277	26,245
<i>Ending Unreserved Budgetary Fund Balance</i>	6,839	0	0	0	0	0	0

Notes:

Revenues from Current Year legislated ordinances includes a transfer from the FPEN Actuarial Fund (61050). It would be approved via budget legislation and would take effect before the end of 2026. Amount of approximately \$25.8M is budgetary fund balance that will be transferred. In addition, a non-budgetary balance of approximately \$18.4M will shift to FPEN.

FPEN Actuarial (61050)

Amounts in \$1,000s	2025 Actuals	2026 Adopted	2026 Revised	2027 Proposed	2028 Proposed	2029 Projected	2030 Projected
<u>Beginning Budgetary Fund Balance</u>							
Beginning Balance Sheet Fund Balance	33,570		40,897				
Budgetary Fund Balance Adjustment	(14,319)		(18,396)				
<i>Beginning Budgetary Fund Balance</i>	19,250	22,437	22,502	0	0	0	0
<u>Sources of Funds</u>							
Investment Earnings	402	400	400	0	0	0	0
Dividend Income	312	250	250	0	0	0	0
Transfer from FPEN 61040	2,537	2,618	2,618	0	0	0	0
<u>Budget Adjustments</u>							
Associated Revenues from Current Year CFD's			0				
Revenues from Current Year legislated ordinances			0				
<i>Total Budgetary Revenues</i>	3,251	3,268	3,268	0	0	0	0
<u>Expenditures</u>							
Pension Benefits	0	0	0	0	0	0	0
Transfer to FPEN 61040	0	0	25,770	0	0	0	0
<u>Budget Adjustments</u>							
Current Year Encumbrance CFD's			0				
Current Year Grant/Svc Contract/Capital CFD's			0				
Supplemental Changes			0				
<i>Total Budgetary Expenditures</i>	0	0	25,770	0	0	0	0
<i>Ending Balance Sheet Adjustment</i>	0						
<i>Ending Budgetary Fund Balance</i>	22,502	25,705	0	0	0	0	0
<u>Financial Reserves - Revenue</u>							
Current Year Grant/Svc Contract/Capital CFD Revenues	0						
<u>Financial Reserves - Expense</u>							
Current Year Encumbrance CFD's	0						
Current Year Grant/Svc Contract/Capital Expenditure CFD's	0						
<i>Ending Unreserved Budgetary Fund Balance</i>	22,502	25,705	0	0	0	0	0

Notes/Assumptions:

Transfer to FPEN fund (61040) would be approved via budget legislation and would take effect before the end of 2026. Amount of approximately \$25.8M is budgetary fund balance that will be transferred. In addition, a non-budgetary balance of approximately \$18.4M will shift to FPEN.

Police Relief & Pension Fund (61060)

Amounts in \$1,000s	2025 Actuals	2026 Adopted	2026 Revised	2027 Proposed	2028 Proposed	2029 Projected	2030 Projected
<u>Beginning Budgetary Fund Balance</u>							
Beginning Balance Sheet Fund Balance	15,206		12,419				
Budgetary Fund Balance Adjustment							
<i>Beginning Budgetary Fund Balance</i>	15,206	8,932	12,419	355	1,431	2,453	3,966
<u>Sources of Funds</u>							
General Subfund	16,072	15,822	15,822	24,850	24,869	25,367	25,874
Police Auction Proceeds	229	122	122	122	122	124	127
<u>Budget Adjustments</u>							
Associated Revenues from Current Year CFD's			0				
Revenues from Current Year legislated ordinances			4,000				
<i>Total Budgetary Revenues</i>	16,301	15,944	19,944	24,972	24,991	25,491	26,001
<u>Expenditures</u>							
Death Benefits	25	25	25	26	27	27	28
Medical Benefits Paid	13,133	13,800	13,300	14,141	14,462	14,748	15,009
Pension Benefits Paid	4,726	7,390	7,390	8,415	8,146	7,842	7,505
Administration	1,200	1,293	1,293	1,315	1,335	1,361	1,388
<u>Budget Adjustments</u>							
Current Year Encumbrance CFD's			0				
Current Year Grant/Svc Contract/Capital CFD's			0				
Supplemental Changes			10,000				
<i>Total Budgetary Expenditures</i>	19,084	22,508	32,008	23,897	23,970	23,978	23,930
<i>Ending Balance Sheet Adjustment</i>	(3)						
<i>Ending Budgetary Fund Balance</i>	12,419	2,368	355	1,431	2,453	3,966	6,037
<u>Financial Reserves - Revenue</u>							
Current Year Grant/Svc Contract/Capital CFD Revenues	0						
<u>Financial Reserves - Expense</u>							
Current Year Encumbrance CFD's	0						
Current Year Grant/Svc Contract/Capital Expenditure CFD's	0						
<u>Planning Reserves</u>							
Contingency Reserve	500	500	500	500	500	500	500
Rate Stabilization Reserve	11,919	1,868	(145)	931	1,953	3,466	5,537
<i>Total Reserves</i>	12,419	2,368	355	1,431	2,453	3,966	6,037
<i>Ending Unreserved Budgetary Fund Balance</i>	0	0	0	0	0	0	0

Transit Benefit Fund (63000)

Amounts in \$1,000s	2025 Actuals	2026 Adopted	2026 Revised	2027 Proposed	2028 Proposed	2029 Projected	2030 Projected
<u>Beginning Budgetary Fund Balance</u>							
Beginning Balance Sheet Fund Balance	(13)	0	(277)	(277)	14	14	14
Budgetary Fund Balance Adjustment							
<i>Beginning Budgetary Fund Balance</i>	(13)	0	(277)	(277)	14	14	14
<u>Sources of Funds</u>							
Transit Subsidy Payments - Employer	3,718	4,251	4,251	4,808	4,958	5,057	5,158
<i>Total Budgetary Revenues</i>	3,718	4,251	4,251	4,808	4,958	5,057	5,158
<u>Expenditures</u>							
Transit Passes	3,982	4,251	4,251	4,517	4,958	5,057	5,158
<i>Total Budgetary Expenditures</i>	3,982	4,251	4,251	4,517	4,958	5,057	5,158
<i>Ending Balance Sheet Adjustment</i>							
<i>Ending Budgetary Fund Balance</i>	(277)	0	(277)	14	14	14	14
<u>Planning Reserves</u>							
<i>Total Reserves</i>	0	0	0	0	0	0	0
<i>Ending Unreserved Budgetary Fund Balance</i>	(277)	0	(277)	14	14	14	14

Firefighter Health Care Fund (63100)

Amounts in \$1,000s	2025 Actuals	2026 Adopted	2026 Revised	2027 Proposed	2028 Proposed	2029 Projected	2030 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	593	598	624	769	769	769	769
Budgetary Fund Balance Adjustment	9						
<i>Beginning Budgetary Fund Balance</i>	602	598	624	769	769	769	769
Sources of Funds							
Employee Contributions	1,834	1,985	1,990	2,180	2,180	2,180	2,180
Interest earnings	20	15	20	20	20	20	20
Budget Adjustments							
Associated Revenues from Current Year CFD's							
Revenues from Current Year legislated ordinances							
<i>Total Budgetary Revenues</i>	1,854	2,000	2,010	2,200	2,200	2,200	2,200
Expenditures							
Health Care Services	1,839	2,000	1,865	2,200	2,200	2,200	2,200
Budget Adjustments							
Current Year Encumbrance CFD's							
Current Year Grant/Svc Contract/Capital CFD's							
Supplemental Changes							
<i>Total Budgetary Expenditures</i>	1,839	2,000	1,865	2,200	2,200	2,200	2,200
<i>Ending Balance Sheet Adjustment</i>	8						
<i>Ending Budgetary Fund Balance</i>	624	598	769	769	769	769	769
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	624	598	769	769	769	769	769
<i>Total Reserves</i>	624	598	769	769	769	769	769
<i>Ending Unreserved Budgetary Fund Balance</i>	0	0	0	0	0	0	0

FileLocal Agency Fund (67600)

Amounts in \$1,000s	2025 Actuals	2026 Adopted	2026 Revised	2027 Proposed	2028 Proposed	2029 Projected	2030 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	82		9				
<i>Beginning Budgetary Fund Balance</i>	82	82	9	13	26	50	73
Sources of Funds¹							
Agency Revenue (Labor Reimbursement)	180	271	271	277	288	297	306
<i>Total Budgetary Revenues</i>	180	271	271	277	288	297	306
Expenditures¹							
FileLocal Agency	252	267	267	264	264	273	280
<i>Total Budgetary Expenditures</i>	252	267	267	264	264	273	280
<i>Ending Balance Sheet Adjustment</i>	(1)						
<i>Ending Budgetary Fund Balance</i>	9	86	13	26	50	73	100
Planning Reserves							
Reserves against fund balance ²		86	13	26	50	73	100
<i>Total Reserves</i>	0	86	13	26	50	73	100
<i>Ending Unreserved Budgetary Fund Balance</i>	9	0	0	0	0	0	0

¹ Assumes 3% annual growth for revenues after 2028 and 3.4% in 2028 and 2.3% in 2029 annual growth for expenditures.

² All fund balance reserved for future work.

Cost Allocation

The following sections provide a summary of the cost allocation methodology used for the Central Service Office and Department allocation, Department of Finance and Administrative Services allocation, Information Technology Department allocation, and Seattle Department of Human Resources allocation.

Central Service Office and Department Cost Allocation

Table 1 displays the central offices and departments that are reimbursed for services provided to Seattle City Light, Seattle Public Utilities, Seattle Department of Transportation, Seattle Department of Inspections and Constructions, and Seattle Retirement Department. Rates of collection from these departments are adjusted biannually for a two-year collection period. Revenue is collected via a monthly allocation from January to December. Actual expenses and revenue collections are reconciled annually in March for the prior year. Rebates are provided for any overcollection to the paying fund based on actuals. Conversely, a surcharge is assessed, if needed, for under collection. For detailed information about the services these departments provide, please see the department-specific budget book section.

Table 1: Central Service Department and Allocation Methodology

Central Service Department	Billing Methodology
City Auditor	Number of audit reports per department over prior two-year period
City Budget Office	Number of full-time equivalent time spent on cost allocation departments/funds as of the end of the most recent year
Civil Service Department	Prior Cycle: Five-year average number of civil service cases by department NEW 2027-2028: Number Civil Service positions by Department in current year.
Office for Civil Rights	Enforcement: 2-year average number of cases filed by department Race and Social Justice: Number of budgeted FTE by department in most recent Adopted Budget Community Investments, Policy and Commissions: 100% General Fund Administration: Cost applied proportionally to department programs before allocation method applied
Office of Employee Ombud	Number of budgeted FTE by department in most recent Adopted Budget
Office of Intergovernmental Relations	Allocation of staff time and assignments by department
Office of Sustainability and Environment	Management assessment of staff time on work programs
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.

Central Service Department	Billing Methodology
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.
State Examiner (State Auditor)	75% of costs allocated by PeopleSoft data usage; 25% of costs allocated by number of budgeted FTE by department in most recent Adopted Budget
Emergency Management	Citywide actual operating expenditure dollar spread for most recent completed year

Methodology Updates for 2027-2028 Proposed Budget

Rate methodology for Central Service Departments and Commissions is reviewed every two years. Any changes or revisions to the department's cost allocation methods are described below.

Civil Service Department

In this cycle, the Civil Service Department's (CIV) factors were updated to more accurately reflect the work that it provides for all departments with Civil Service and Public Safety Civil Service positions. While CIV does spend time working on employee appeals, the volume and departmental source of those appeals is not uniform or predictable.

However, all Civil Service positions and departments have access to and benefit from the services the Civil Service Commission and its staff provide. Using civil service position counts by department will provide a more accurate and equitable way to distribute the costs of this work, regardless of the source or number volume of employee appeals filed.

Department of Finance and Administrative Services

For detailed information about the services this department provides, please see the department-specific budget book section.

Table 2: Department of Finance and Administrative Services Allocation Methodology

Department Categories	Service Provider	Service Provided	Billing Methodology	Billing Method
Fleet Management Division	Motor Pool	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
Fleet Management Division	Vehicle Fuel	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
Fleet Management Division	Vehicle Leasing	Vehicles owned by, and leased from, Fleet Services	Calculated rate per month per vehicle based on three lease-rate components: 1) vehicle replacement; 2) routine maintenance; and 3) overhead	Fleets rates
Fleet Management Division	Vehicle Leasing	Vehicles owned directly by Utility Departments	Charge for overhead only as outlined in MOUs with Utilities	Fleets rates
Fleet Management Division	Vehicle Maintenance	Vehicle maintenance labor	Actual maintenance service hours, not included in the routine maintenance component of the Lease Rate (above)are billed at an hourly rate.	Direct bill
Fleet Management Division	Vehicle Maintenance	Vehicle parts and supplies	Actual vehicle parts and supplies, used in vehicle maintenance services, and not included in the routine maintenance component of the Lease Rate (above) are billed at cost plus a percentage mark-up.	Direct bill
Facility Services	Distribution Services	U.S. Mail delivery	Sampling of pieces of mail delivered to client	Cost allocation to all relevant City Departments
Facility Services	Distribution Services	Interoffice mail, special deliveries	Volume, frequency, and distance of deliveries	Cost allocation to all relevant City Departments
Facility Services	Facilities Maintenance	Crafts Services: Plumbing, carpentry, HVAC, electrical, and painting	Regular maintenance costs included in office space rent and provided as part of space rent	Space rent rates

Department Categories	Service Provider	Service Provided	Billing Methodology	Billing Method
Facility Services	Facilities Maintenance	Crafts Services: Plumbing, carpentry, HVAC, electrical, and painting	Non-routine services charged directly to service user(s) at an hourly rate	Direct bill
Facility Services	Janitorial Services	Janitorial services	Incorporated with Space Rent rates, which are allocated by square feet occupied by rent schedule	Space rent rates
Facility Services	Logistics and Emergency Management	Logistics and Emergency Management	Incorporated with Space Rent rates, which are allocated by square feet occupied by rent schedule	Space rent rates
Facility Services	Parking Services	Parking services	Monthly parking costs for City vehicles are charged to department based on actual use	Direct bill; direct purchase
Facility Services	Parking Services	Parking services	Hourly parking vouchers are sold to departments in advance of use, as requested	Direct bill; direct purchase
Facility Services	Parking Services	Parking services	Vouchers for private tenants and personal vehicles of City staff are sold on monthly and hourly bases, as requested	Direct bill; direct purchase
Facility Services	Property Management Services	Office & other building space	Incorporated with Space Rent rates, which are allocated by square feet occupied by rent schedule	Space rent rates
Facility Services	Property Management Services	Leased spaces	Service agreements with commercial tenants, building owners and/or affected departments	Direct bill
Facility Services	Real Estate Services	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
Facility Services	Warehousing Services	Surplus service	Commodity type, weighting by effort and time	Cost allocation to all relevant City Departments
Facility Services	Warehousing Services	Records storage	Cubic feet and retrieval requests	Cost allocation to all relevant City Departments
Facility Services	Warehousing Services	Material storage	Number of pallets used/stored	Cost allocation to all relevant City Departments

Department Categories	Service Provider	Service Provided	Billing Methodology	Billing Method
Facility Services	Warehousing Services	Paper procurement	Paper usage by weight	Cost allocation to all relevant City Departments
Technical Services	Capital Development and Construction Management	Project management	Project management hours billed at actual Project Managers' hourly rates in CIP projects Applicable indirect charges are billed based on FAS' methodology	Direct bill
Technical Services	Capital Development and Construction Management	Space planning and design	Project management hours billed at actual Project Managers' hourly rates in CIP projects. Applicable indirect charges are billed based on FAS' methodology.	Direct bill
Technical Services	Capital Development and Construction Management	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	Business Licensing and Tax Administration	Administration, audit, and customer service for City tax codes and regulatory licenses	General Fund support	The program is directly budgeted in General Fund
Financial, Regulatory and Purchasing/Contracting Services	Business Systems	Maintain and develop the City-wide financial management system	Allocation based on average of the prior 3 years' transaction counts in various PeopleSoft (PS) modules by department	Cost allocation to all relevant city departments
Financial, Regulatory and Purchasing/Contracting Services	Business Systems	Govern the City-wide Financial Management Program (FinMAP)	Allocation based on average of the prior 3 years' transaction counts in various PeopleSoft (PS) modules by department	Cost allocation to all relevant city departments
Financial, Regulatory and Purchasing/Contracting Services	Business Systems	Support and enhance the City-wide HR system	Allocation based on average of the prior 3 years' transaction counts in various PeopleSoft (PS) modules by department	Cost allocation to all relevant city departments
Financial, Regulatory and Purchasing/Contracting Services	Citywide Accounting/Payroll	Citywide accounting services	Percent of staff time by department	Cost allocation to all relevant city departments

Department Categories	Service Provider	Service Provided	Billing Methodology	Billing Method
Financial, Regulatory and Purchasing/Contracting Services	Citywide Accounting/Payroll	Citywide payroll services	Percent of staff time by department and adopted Full Time Equivalent (FTEs) Positions by department	Cost allocation to all relevant city departments
Financial, Regulatory and Purchasing/Contracting Services	Contracting Services	Provide contracting support and administration	Allocation based on 3 years' average of contract amounts (50%) and contract counts (50%) for Contract Admin/ADA	Cost allocation to relevant CIP departments
Financial, Regulatory and Purchasing/Contracting Services	Contracting Services	Women and minority business development and contract compliance	Allocation based on 3 years' average of contract amounts (50%) and contract counts (50%) for WMBE/Compliance	Cost allocation to relevant CIP departments
Financial, Regulatory and Purchasing/Contracting Services	Contracting Services	Social equity monitoring	Allocation based on three years' average of contract amounts (50%) and contract counts (50%) for Labor Equity General Fund support	Cost allocation to relevant CIP departments Cost allocation to General Fund
Financial, Regulatory and Purchasing/Contracting Services	Debt Management	Debt financing for the City	Allocation based on historical number of bond sales	Cost allocation to General Fund, SCL, SPU
Financial, Regulatory and Purchasing/Contracting Services	Fiscal and Policy Management	City financial policy and planning	Allocated to all relevant city departments based on overall City Finance Division work effort	Cost allocation to all relevant city departments
Financial, Regulatory and Purchasing/Contracting Services	Investments	Investment of City funds	Percent share by department of annual investment earnings through the Citywide Investment Pool	Cost allocation to all relevant City Departments
Financial, Regulatory and Purchasing/Contracting Services	Purchasing Services	Provide centralized procurement services and coordination	Percent share by department for Purchasing Services based on total number of purchase orders and blank contracts issued (50%) and purchase orders spending (50%)	Cost allocation to all relevant City departments

Department Categories	Service Provider	Service Provided	Billing Methodology	Billing Method
Financial, Regulatory and Purchasing/Contracting Services	Purchasing Services	Provide centralized consultant services	Percent share by department for consultant services costs based on total spending in previous two years	Cost allocation to all relevant City departments
Financial, Regulatory and Purchasing/Contracting Services	Regulatory Compliance and Consumer Protection	Regulate, manage, and/or enforce: commercial weighing and measuring devices, noise code and nightlife regulations, delinquent tax accounts, disposal of abandoned RVs in the public right-of-way, used goods (pawn shop), cannabis, trade shows, short-term rentals, adult entertainment, recyclers, alarm systems, and parking garage license programs, Taxicab, for-hire vehicle, transportation network, and limousine industries	External fee revenue; General Fund support	External fees. The program is directly budgeted in General Fund
Financial, Regulatory and Purchasing/Contracting Services	Remittance Processing	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
Financial, Regulatory and Purchasing/Contracting Services	Risk Management and Claims Processing	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
Financial, Regulatory and Purchasing/Contracting Services	Treasury Operations	Bank reconciliation, warrant issuance	Percent share by department based on staff time	Cost allocation to all relevant City departments
Seattle Animal Shelter	Seattle Animal Shelter	Animal care and animal control enforcement; spay and neuter services to the public	External fee revenues; General Fund	External revenues; General Fund

Department Categories	Service Provider	Service Provided	Billing Methodology	Billing Method
Office of Constituent Services	Constituent Services	Service delivery	Number of constituent contacts (inquiries, complaints, requests for service)	Cost allocation all relevant City Departments
Office of Constituent Services	Neighborhood Payment and Information Services	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
Central and Department Administration	Central & Dept Admin	Provide executive, communications, financial, human resources, and business support and strategic planning and analysis to the department (FAS Department-wide)	Average of all FAS' services	Cost allocation all relevant City Departments
Central and Department Administration	Central & Dept Admin	FAS Citywide charges from Information Technology and Human Resources Departments, other Central Cost charges including Judgment and Claims, Workers' Compensation, etc.	Average of all FAS' services	Cost allocation all relevant City Departments

Information Technology Department

For detailed information about the services this department provides, please see the department-specific budget book section.

Table 3: Information Technology Department Allocation Methodology

Budget Summary Level	Budget Program	Service or Project Provided	Billing Methodology	Billing Method
Leadership and Administration	Citywide Indirect Costs	Citywide Overhead	Average Information Technology (IT) Allocation Modified for Leadership and Administration (L&A)	Allocation
Leadership and Administration	Citywide Indirect Costs	Cost Recovery Balance	Seattle Department of Construction and Inspections (100%)	Allocation
Leadership and Administration	Citywide Indirect Costs	Department Overhead	Average IT Allocation Modified for L&A	Allocation
Leadership and Administration	Departmental Indirect Costs	Accounting	Average IT Allocation Modified for L&A	Allocation
Leadership and Administration	Departmental Indirect Costs	Budget and Analysis	Average IT Allocation Modified for L&A	Allocation
Leadership and Administration	Departmental Indirect Costs	Citywide Public Records Act	Average IT Allocation Modified for L&A	Allocation
Leadership and Administration	Departmental Indirect Costs	Communications	Average IT Allocation Modified for L&A	Allocation
Leadership and Administration	Departmental Indirect Costs	Executive Team	Average IT Allocation Modified for L&A	Allocation
Leadership and Administration	Departmental Indirect Costs	General Admin Services	Average IT Allocation Modified for L&A	Allocation
Leadership and Administration	Departmental Indirect Costs	Governance and Strategic Initiatives	Average IT Allocation Modified for L&A	Allocation
Leadership and Administration	Departmental Indirect Costs	Human Resources / Talent	Average IT Allocation Modified for L&A	Allocation
Leadership and Administration	Departmental Indirect Costs	IT Compliance	Average IT Allocation	Allocation
Leadership and Administration	Departmental Indirect Costs	Privacy	Modified Average IT Allocation Percent with Cable Fund	Allocation
Leadership and Administration	Departmental Indirect Costs	Procurement and Contracting	Average IT Allocation Modified for L&A	Allocation

Budget Summary Level	Budget Program	Service or Project Provided	Billing Methodology	Billing Method
Leadership and Administration	Departmental Indirect Costs	Race and Social Justice	Average IT Allocation Modified for L&A	Allocation
Leadership and Administration	Departmental Indirect Costs	Strategic Business Operations	Average IT Allocation Modified for L&A	Allocation
Leadership and Administration	Departmental Indirect Costs	Training-Chief Of Staff	Average IT Allocation Modified for L&A	Allocation
Leadership and Administration	Pooled Benefits And PTO	Leave / Time-Off	Indirect Cost Recovery	Internal Indirect Cost
Leadership and Administration	Pooled Benefits And PTO	Pooled Benefits	Average IT Allocation Modified for L&A	Allocation
Technology Infrastructure	Communications Infrastructure	Data Center	Number of Rack Units	Allocation
Technology Infrastructure	Communications Infrastructure	Media Access Control Services-Direct Bill	Based on 2025 Media Access Controls Actuals	Direct Bill for Actuals
Technology Infrastructure	Database Systems	Database Systems	Average IT Allocation	Allocation
Technology Infrastructure	Computing	Cloud - Direct Bill	Direct Bill based on department usage	Direct Bill for Actuals
Technology Infrastructure	Enterprise Services	Messaging Support & Identification Management	Number of Email Accounts/Office 365 Accounts	Allocation
Technology Infrastructure	Infrastructure Tools	Infrastructure Tools	Average IT Allocation	Allocation
Technology Infrastructure	Infrastructure Tools	Security & Infrastructure Billable Services	Project Billing (100%)	Direct Bill for Actuals
Technology Infrastructure	Infrastructure Tools	Security & Infrastructure Individual Contributors	Security & Infrastructure Divisional Average	Allocation
Technology Infrastructure	Middleware	Architecture & Strategy	Average IT Allocation	Allocation
Technology Infrastructure	Middleware	Middleware/Integration Services	Average IT Allocation	Allocation
Technology Infrastructure	Middleware	Solution Engagement & Escalations	Average IT Allocation	Allocation
Technology Infrastructure	Network Operations	Network Infrastructure	Number of Active Unified Diagnostic Services - WiFi Ports	Allocation

Budget Summary Level	Budget Program	Service or Project Provided	Billing Methodology	Billing Method
Technology Infrastructure	Radio Management	Citywide Radio Ops-Direct Bill	Based on 2025 Radio Shop Installs and Maintenance Actuals	Direct Bill for Actuals
Technology Infrastructure	Radio Management	Pagers-Direct Bill	Based on 2025 Pager Actuals	Direct Bill for Actuals
Technology Infrastructure	Radio Management	Public Safety Emergency Radio Network (PSERN) Operator Services	Number of Public Safety Emergency Radio Network (PSERN) Radios & Consoles	Allocation
Technology Infrastructure	Radio Management	Radio Comm Support Services	Number of Radios	Allocation
Technology Infrastructure	Systems Engineering	Backup & Recovery	Number of Backup Gigabytes	Allocation
Technology Infrastructure	Systems Engineering	Storage - Storage Area Network	Number of Storage Storage Area Network Gigabytes	Allocation
Technology Infrastructure	Telephone Engineering	Consolidated Telecom	Number of Landline Extensions	Allocation
Technology Infrastructure	Telephone Engineering	Interactive Voice Response & Call Center Elements	Interactive Voice Response - 2025 Usage	Allocation
Technology Infrastructure	Windows Systems	Platform Technologies	Number of computers + Number of Memory Gigabytes X 10%	Allocation
Technology Infrastructure	Windows Systems	Windows Server	Number of computers + Number of Memory Gigabytes X 10%	Allocation
Frontline Services & Workplace	Broadband & Community Tech	Digital Equity	Cable Fund (100%)	Allocation
Frontline Services & Workplace	Broadband & Community Tech	Seattle Housing Authority Memorandum of Agreement for Yesler Lab	Seattle Housing Authority (100%)	Direct Bill for Actuals
Frontline Services & Workplace	Broadband & Community Tech	Single Pt Of Contact Sm Cell	Seattle City Light (100%)	Allocation
Frontline Services & Workplace	Broadband & Community Tech	Technology Matching Funds	Cable Fund (100%)	Allocation
Frontline Services & Workplace	Digital Workplace	Adobe	Proportion of Adobe Maintenance Expenditure	Allocation
Frontline Services & Workplace	Digital Workplace	Digital Collaboration	Number of Email Accounts/Office 365 Accounts	Allocation

Budget Summary Level	Budget Program	Service or Project Provided	Billing Methodology	Billing Method
Frontline Services & Workplace	Digital Workplace	Microsoft Enterprise Agreement	Proportion of MS License Expenditures	Allocation
Frontline Services & Workplace	Digital Workplace	Workplace Productivity	Number of Email Accounts/Office 365 Accounts	Allocation
Frontline Services & Workplace	Frontline Digital Services	Device Engineering	Number of Office 365 Email Accts (50%) + Number of Devices (50%)	Allocation
Frontline Services & Workplace	Frontline Digital Services	Device Support	Number of Office 365 Email Accts (50%) + Number of Devices (50%)	Allocation
Frontline Services & Workplace	Frontline Digital Services	Digital Engagement	6-Fund Percent Modified based on 2025 Actuals	Allocation
Frontline Services & Workplace	Frontline Digital Services	IT Asset Management	Average IT Allocation	Allocation
Frontline Services & Workplace	Frontline Digital Services	IT Service Management	Number of Email Accounts/Office 365 Accounts	Allocation
Frontline Services & Workplace	Frontline Digital Services	Lifecycle Replacement	Number of Devices (Laptops & Desktops)	Allocation
Frontline Services & Workplace	Frontline Digital Services	Seattle Channel	Cable Fund (50%); Finance General (50%)	Allocation
Frontline Services & Workplace	Frontline Digital Services	Service Design	6-Fund Percent Modified based on 2025 Actuals	Allocation
Frontline Services & Workplace	Frontline Digital Services	Service Desk	Number of Office 365 Email Accts (50%); Number of Devices (50%)	Allocation
Frontline Services & Workplace	Frontline Digital Services	Service Desk Support Services	Number of Office 365 Email Accts (50%) + Number of Devices (50%)	Allocation
Frontline Services & Workplace	Frontline Digital Services	Technology Support Billable Services	Project Billing (100%)	Direct Bill for Actuals
Frontline Services & Workplace	Frontline Digital Services	Telecom Direct Bill	Based on 2025 Wireless Actuals	Direct Bill for Actuals
Digital Security & Risk	Digital Security & Risk	Cyber Risk Management	Average IT Allocation	Allocation
Digital Security & Risk	Digital Security & Risk	Emergency Management	Average IT Allocation	Allocation
Digital Security & Risk	Digital Security & Risk	Security Operations	Average IT Allocation	Allocation

Budget Summary Level	Budget Program	Service or Project Provided	Billing Methodology	Billing Method
Applications	Business Applications	Computer Aided Dispatch & Records Management System	Number of Public Safety Radios	Allocation
Applications	Business Applications	Citywide Financial Systems	Office of City Finance Allocation	Allocation
Applications	Business Applications	Citywide Human Resources Systems	Office of City Finance Allocation	Allocation
Applications	Business Applications	Customer Care Billing (CCB)	Seattle City Light (50%); Seattle Public Utilities (50%)	Allocation
Applications	Business Applications	Dept Apps Maintenance	Allocated based on Department Maintenance Cost	Allocation
Applications	Business Applications	Enhanced 911	Percent of 2025 Processed 911 Calls	Allocation
Applications	Business Applications	Finance Applications-Other	Other Applications Allocation-Finance Applications.	Allocation
Applications	Business Applications	Fire and Police Support Services	Number of Public Safety Radios	Allocation
Applications	Business Applications	Hansen 8	Number of Hansen 8 Licenses	Allocation
Applications	Business Applications	HR Applications-Other	Other Applications Allocation-HR Apps	Allocation
Applications	Business Applications	Human Resource Information System (HRIS)	Number of Annual HRIS Paychecks	Allocation
Applications	Business Applications	HRIS and Finance Support Services	HRIS Paychecks and Finance Apps-Other Allocations	Allocation
Applications	Business Applications	Seattle Public Utilities Maintenance	Seattle Public Utilities (100%)	Allocation
Applications	Business Applications	Tax Systems	Office of City Finance Allocation	Allocation
Applications	Business Applications	Work and Asset Management Applications (WAMS)	Other Applications Allocation WAMS	Allocation
Applications	Department IT Initiatives	Accessibility Remediation	Average IT Allocation	Allocation
Applications	Department IT Initiatives	After Hours Service Care For Public Safety	Proportion of Labor Expenditures	Allocation

Budget Summary Level	Budget Program	Service or Project Provided	Billing Methodology	Billing Method
Applications	Department IT Initiatives	Business and Occupancy Licensing Support	Finance General (100%)	Allocation
Applications	Department IT Initiatives	Bid Solicitation Software	Department of Finance and Administrative Services (100%)	Direct Bill for Actuals
Applications	Department IT Initiatives	Business Application Services	Project Billing (100%)	Direct Bill for Actuals
Applications	Department IT Initiatives	Data Warehouse Upgrade or Replacement	Human Services Department (100%)	Direct Bill for Actuals
Applications	Department IT Initiatives	Office of Economic Development Case Management - Customer Relationship Management	Office of Economic Development (100%)	Direct Bill for Actuals
Applications	Department IT Initiatives	Permitting Support	Finance General (100%)	Allocation
Applications	Department IT Initiatives	Public Safety	Proportion of Labor Expenditures	Allocation
Applications	Department IT Initiatives	Quality Assurance Direct Bill	Project Billing (100%)	Direct Bill for Actuals
Applications	Platform Applications	Accela Enterprise Platform	Accela Allocation Method	Allocation
Applications	Platform Applications	Accela Support Services	Accela Allocation Method	Allocation
Applications	Platform Applications	Affordable Seattle Utilities	Affordable Seattle Utilities Split	Direct Bill for Actuals
Applications	Platform Applications	Computer Aided Design Enterprise Platform	Computer Aided Design Allocation Model	Allocation
Applications	Platform Applications	Bluebeam Enterprise Platform	Bluebeam Support & Licenses	Allocation
Applications	Platform Applications	Call Center Analysts	Interactive Voice Response - 2025 Usage	Allocation
Applications	Platform Applications	Citywide Contract Management System (CCMS)	Number of CCMS Users and Contracts	Allocation
Applications	Platform Applications	Customer Relationship Management Enterprise Platform	Other Applications Allocation - Customer Relationship Management	Allocation

Budget Summary Level	Budget Program	Service or Project Provided	Billing Methodology	Billing Method
Applications	Platform Applications	Data Enablement Billable Services	Project Billing (100%)	Direct Bill for Actuals
Applications	Platform Applications	Data Enablement Level Work	Data Enablement Divisional Average	Allocation
Applications	Platform Applications	Enterprise Content Management - Utilities Direct Bill	Utilities Direct Bill	Direct Bill for Actuals
Applications	Platform Applications	Enterprise Content Management	Other Applications Allocation-Enterprise Content Management	Allocation
Applications	Platform Applications	GIS Chargeback Activities	2027-2028 GIS Workplan Estimate	Direct Bill for Actuals
Applications	Platform Applications	GIS-Core	GIS Allocation Model	Allocation
Applications	Platform Applications	Integration	Average IT Allocation	Allocation
Applications	Platform Applications	OSE Bldg. Performance Standards App	Office of Sustainability and Environment (100%)	Direct Bill for Actuals
Applications	Platform Applications	Seattle Department of Construction and Inspections Accela Work Group	Seattle Department of Construction and Inspections (100%)	Direct Bill for Actuals
Applications	Platform Applications	Seattle Fire Department Safety Records Platform	Seattle Fire Department (100%)	Allocation
Applications	Platform Applications	Seattle Public Utilities Construction Contract Management System	Seattle Public Utilities (100%)	Allocation
Applications	Platform Applications	Telecom Analysts	Number of Phone Licenses	Allocation
Applications	Platform Applications	Utility Assistance Program	Percent to Seattle Public Utilities & Seattle City Light	Allocation
Applications	Service Modernization	Application Strategy, Architecture and Standards	Average IT Allocation	Allocation
Applications	Service Modernization	Business Solutions Strategy	Business Solutions Divisional Average	Allocation
Applications	Service Modernization	Data Analytics and Engineering	Average IT Allocation	Allocation

Budget Summary Level	Budget Program	Service or Project Provided	Billing Methodology	Billing Method
Applications	Service Modernization	Digital Workflows	Average IT Allocation	Allocation
Applications	Service Modernization	Open Data	6-Fund Percent Modified based on 2025 Actuals	Allocation
Client Solutions	Client Solutions	Business Analyst Team	Percent of Project Revenue Budget (Excludes Fiber Projects)	Allocation
Client Solutions	Client Solutions	Client Service Advisors	Percent of 2025 Actual Expenditures	Allocation
Client Solutions	Client Solutions	IT Strategy & Work Plans	Average IT Allocation	Allocation
Client Solutions	Client Solutions	Project Management Team	Percent of Project Revenue Budget (Excludes Fiber Projects)	Allocation
Client Solutions	Client Solutions	Quality Assurance Team-Allocated	Average IT Allocation	Allocation
Capital Improvement Projects (CIP)	Citywide IT Initiatives CIP	ECM Oracle Cloud Migration	Based on Actual Usage of ECM	Direct Bill for Actuals
Capital Improvement Projects (CIP)	Citywide IT Initiatives CIP	SFD MDC Lifecycle Replacement	Finance General (100%)	Allocation
Capital Improvement Projects (CIP)	Citywide IT Initiatives CIP	SPD MDC Lifecycle Replacement	Finance General (100%)	Allocation
Capital Improvement Projects (CIP)	Enterprise Compute Svcs CIP	Computing Svc Architecture	Long Term General Obligation Bonds (100%)	Allocation
Capital Improvement Projects (CIP)	Fiber Initiatives CIP	2027-2028 Annual Maintenance	Project Billing (100%)	Direct Bill for Actuals
Capital Improvement Projects (CIP)	Fiber Initiatives CIP	Budgeted Fiber Initiatives	Project Billing(100%)	Direct Bill for Actuals
Capital Improvement Projects (CIP)	Telecommunications CIP	Data Network-Hardware	Long Term General Obligation Bonds (100%)	Direct Bill for Actuals
City Department	Department Requested Projects	Human Services Department CIP IT Initiatives	Human Services Department (100%)	Direct Bill for Actuals
City Department	Department Requested Projects	Seattle City Light CIP IT Initiatives	Seattle City Light (100%)	Direct Bill for Actuals
City Department	Department Requested Projects	Seattle Department of Construction and Inspections CIP IT Initiatives	Seattle Department of Construction and Inspections (100%)	Direct Bill for Actuals
City Department	Department Requested Projects	Seattle Public Utilities CIP IT Initiatives	Seattle Public Utilities (100%)	Direct Bill for Actuals

Seattle Department of Human Resources

For detailed information about the services this department provides, please see the department-specific budget book section.

Table 4: Seattle Department of Human Resources Central Services Allocated to all Departments

Service Provider	Service Provided	Billing Methodology
Benefits Administration	Administer City's benefit and wellness programs, manage vendors providing benefit services, and monitor compliance	Health Care Fund pays salary and benefits cost of: 1.0 FTE Personnel Analyst, Sr 1.0 FTE Personnel Analyst 1.0 FTE Manager 1 1.0 FTE Strategic Advisor 1 Seattle City Employees Retirement pays salary and benefits cost of 1.5 FTE Personnel Analyst Payroll Expense Tax (PET) Fund pays salary and benefits cost of 0.5 FTE Personnel Analyst Remainder allocated to departments based on departments' adopted budget position total
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
HR Service Delivery	City Shared Governance HR strategies	Payroll Expense Tax (PET) Fund pays salary and benefits cost of 1.5 FTE Personnel Analyst Remainder allocated based on departments' adopted budget position total
Learning and Development	Maintain online training platforms and materials, assist departments with identifying training needs and contractors	Allocated based on departments' adopted budget position total
Workforce Analytics and Reporting	Administer City's Human Resource Information System (HRIS) and Cornerstone learning and performance system. Provide system-level support and consultation in business processes and data analysis.	Allocated based on departments' adopted budget position total
Talent Acquisition	Administer recruiting policy, compliance, and resources as well as maintain the City's online recruiting platform Neogov, and mentorship platform Chronus	Payroll Expense Tax (PET) Fund pays salary and benefits cost of 1.0 FTE Personnel Analyst, Sr Remainder allocated based on departments' adopted budget position total

Table 5: Seattle Department of Human Resources Targeted Services Allocated to Departments Based on Use

Service Provider	Service Provided	Billing Methodology
Compensation and Classification	Aid 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
End-to-end HR support	Provide end-to-end HR support to 20 departments and executive offices, including direct recruiting, HR services, and business partnering	Allocated to supported departments based on dedicated SDHR resources and weighted by Adopted budget positions
Labor Relations	Provide labor relations policy, programs and consultation	Allocated to departments based on three-year running average of represented 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 (LTGO) Bonds Debt Service by Funding Source - Information Only

Debt Service by Fund	2026 Actual ¹	2027 Proposed	2028 Estimate
Arts			
2018A Bond Issue			
King Station TI for Arts	33,250	33,338	33,023
2018B Bond Issue			
King Station TI for Arts	461,386	460,792	463,947
Arts Fund Total	494,636	494,130	496,970
Bond Interest & Redemption Fund - LTGO			
2010A BAB Issue			
Alaskan Way Tunnel / Seawall	53,984	44,239	34,008
2017B Bond Issue			
SCIDPDA Refunding	539,700		
2024A Bond Issue			
SCIDPDA-A	167,500	171,250	174,500
SCIDPDA-B	180,000	183,250	181,125
Bond Interest & Redemption Fund - LTGO Total	941,184	398,739	389,633
Cumulative Reserve Subfund - REET I			
2016A Bond Issue			
Fire Station 5	129,325	130,400	126,800
Fire Stations	695,575	694,700	695,300
Jail	-	87,100	84,500
North Precinct	436,250	433,000	435,700
2017 Bond Issue			
Fire Station 22	440,250	437,250	438,750
Fire Station 5	287,300	283,800	285,050
2017B Bond Issue			
Mercer Arena	-	328,885	327,215
City Hall Plaza	-	137,326	134,527
Fire Station 31	-	11,301	11,070
2018A Bond Issue			
Fire Station 32 & 31	95,200	45,245	43,852
2019A Bond Issue			
Fire Station 31	68,115	68,394	67,041
2021A Bond Issue			
Fire Station 31	675,600	678,600	675,600
Rainier Beach Community Center - R	322,344	321,778	320,469
2021B Bond Issue			
Aquarium Expansion	556,965	556,903	553,703
2022A Bond Issue			
Aquarium Expansion	834,500	833,500	836,900
Fire Station 31	241,900	242,300	242,500
Rainier Beach Community Center - R	418,400	421,200	423,400
City Hall Plaza		356,693	356,817
Waterfront Ops and Tribal Interp. Center		358,676	358,801
2023A Bond Issue			

¹ The 2026 Actual column represents the debt service occurring during 2026. No LTGO bond was issued in 2026.

Debt Service by Fund	2026 Actual¹	2027 Proposed	2028 Estimate
Aquarium Expansion	280,000	284,250	283,000
Fire Station 31	142,500	139,500	141,500
Waterfront Ops. and Tribal Interp. Center	915,000	916,000	916,000
Fire Facilities - R	804,750	802,500	804,000
North Precinct - R	266,750	267,750	273,250
Rainier Beach Community Center - R	414,750	415,750	421,000
2024A Bond Issue			
Fire Station 31	1,389,000	1,390,750	1,391,000
2025A Bond Issue			
Fire Station 31	520,125	520,125	524,500
Northgate Land Acquisition - R	220,625	215,250	-
Fire Facilities - R	309,500	314,625	319,000
Zoo Garage - R	-	133,250	-
City Hall Plaza	-	220,585	220,002
2027A Bond Issue			
Waterfront Ops. and Tribal Interp. Center		366,412	571,968
2027B Bond Issue			
Memorial Stadium Redevelopment	-	2,664,610	3,720,468
Cumulative Reserve Subfund - REET I Total	10,464,724	15,078,407	16,003,682
Cumulative Reserve Subfund - REET II			
2010A BAB Issue			
Alaskan Way Tunnel / Seawall	714,579	709,799	714,031
Bridge Rehab (BTG)			
Mercer West (BTG)			
2016A Bond Issue			
Alaskan Way Corridor	320,450	320,800	316,900
2021A Bond Issue			
West Marginal Way Safe Street and Accessibility Improvements	99,000	96,500	99,000
West Seattle Bridge & Misc. Transp. Projects ²	4,759,420	4,757,939	4,760,407
2022A Bond Issue			
West Marginal Way Safe Street and Accessibility Improvements	81,850	80,250	78,650
West Seattle Bridge Immediate Response	534,279	534,900	535,086
2025A Bond Issue			
Alaskan Way Viaduct - R	358,750	-	-
Cumulative Reserve Subfund - REET II Total	6,868,327	6,500,188	6,504,074
Cumulative Reserve Subfund - Unrestricted			
2016A Bond Issue			
Jail	84,900	-	-
2017B Bond Issue			
Mercer Arena	330,185	-	-
2025A Bond Issue			
Zoo Garage - R	139,750	-	-

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	2026 Actual¹	2027 Proposed	2028 Estimate
Park 90/5 Police Support Acquisition – R	1,076,250	-	-
Cumulative Reserve Subfund - Unrestricted Total	1,631,085	-	

Finance and Administrative Services Fund

2018A Bond Issue			
Financial IT Upgrades (FAS)	1,060,500	-	
2019A Bond Issue			
FAS IT Initiative	129,250	128,125	
SMT Chiller	374,875	373,750	371,875
2020A Bond Issue			
SMT Chiller	676,250	674,750	677,000
SMT Elevator	159,000	157,750	156,250
City Hall – R	2,358,100	2,367,850	2,387,600
Justice Center – R	2,358,350	2,373,100	2,382,600
2021A Bond Issue			
Human Capital Management System	948,250	949,250	948,250
Seattle Municipal Tower Elevator Rehab	516,000	516,750	516,500
2022A Bond Issue			
City Hall - R	1,127,550	1,124,550	1,125,350
Human Capital Management System	2,474,000	2,474,200	2,471,200
Justice Center - R	1,127,550	1,124,550	1,125,350
SMT Elevator	1,100,150	1,097,950	1,099,550
2023A Bond Issue			
Human Capital Management System	1,401,000	1,403,750	1,403,750
SMT Elevator	362,750	365,500	362,500
2024A Bond Issue			
SMT Elevator	740,375	735,625	739,625
2025A Bond Issue			
Human Capital Management System	2,108,250	2,104,000	2,106,000
SMT Elevator	232,875	235,375	232,500
City Hall – R	737,000	748,375	738,000
Justice Center – R	1,871,000	1,886,000	1,891,125
Seattle Municipal Tower & Police Support – R	8,520,446		
2027A Bond Issue			
Human Capital Management System		577,830	2,040,283
Finance and Administrative Services Fund Total	30,383,521	21,419,030	22,775,308

General Fund

2015B Bond Issue			
Pike Market PCN	1,946,616	1,947,805	1,945,058
2016A Bond Issue			
Northgate Land Acquisition	427,450	425,500	429,700
2016B Bond Issue			
Pike Market PCN	391,300	394,106	391,353
2018A Bond Issue			
Financial IT Side Systems	47,250	-	
Municipal Court IT	735,000	-	
Police IT	152,250	-	
SRI - Department Capital Needs	173,250	-	

Debt Service by Fund	2026 Actual¹	2027 Proposed	2028 Estimate
2019A Bond Issue			
Criminal Justice IT	458,125	461,250	
Police Car Computers	711,250	712,375	
2020 Bond Issue			
Criminal Justice IT	1,279,500	1,284,250	1,281,000
2021A Bond Issue			
Criminal Justice IT	887,250	885,750	887,500
2022A Bond Issue			
Criminal Justice IT	1,835,300	1,836,100	1,834,500
2023A Bond Issue			
Criminal Justice IT	1,822,500	1,819,500	1,823,250
2024A Bond Issue			
Criminal Justice Information System Projects	664,750	665,125	664,250
South Park Bridge	650,125	648,375	650,500
2025A Bond Issue			
South Park Bridge – R	317,125	322,000	326,125
2027A Bond Issue			
SLIM Replacement FAS		121,651	429,541
SLIM Replacement		175,932	621,204
General Fund Total	12,499,041	11,699,719	11,283,981

Information Technology Fund

2016A Bond Issue			
Data Center Long	225,500		
2017A Bond Issue			
Sea Muni Twr TI	523,750	525,000	
2019A Bond Issue			
IT Computing Architecture	247,750	246,000	
IT Data Telephone	576,375	574,000	
SMT Remodel - IT	263,875	261,375	
2020A Bond Issue			
IT Computing Architecture	139,250	143,250	141,750
IT Data Telephone	932,000	931,750	934,500
SMT Remodel - IT	127,500	127,000	131,250
2021A Bond Issue			
Computing Services Architecture	814,500	816,000	815,750
Data and Telephone Infrastructure	1,458,500	1,458,500	1,455,500
2022A Bond Issue			
Computing Services Architecture	154,850	154,850	154,650
Data and Telephone Infrastructure	601,350	601,950	601,750
2023A Bond Issue			
Computing Services Architecture	830,500	829,500	832,000
Data and Telephone Infrastructure	1,956,500	1,953,500	1,957,000
2024A Bond Issue			
Computing Services Architecture	561,625	565,750	563,750
Data and Telephone Infrastructure	490,875	487,750	488,750
2025A Bond Issue			
Computing Services Architecture	988,750	988,250	985,750
Data and Telephone Infrastructure	976,750	976,750	979,625

Debt Service by Fund	2026 Actual¹	2027 Proposed	2028 Estimate
2027A Bond Issue			
Computing Services Architecture		249,518	1,328,062
Data and Telephone Infrastructure		87,550	465,986
Information Technology Fund Total	11,870,200	11,978,243	11,836,073
Parks & Recreation Fund			
2021A Bond Issue			
Golf – R	160,675	159,681	158,294
2022A Bond Issue			
Golf - R	267,350	269,550	271,350
2023A Bond Issue			
Golf – R	117,250	118,250	114,000
2024A Bond Issue			
Golf – R	360,625	363,500	360,750
2025A Bond Issue			
Golf – R	128,750	129,625	130,250
Parks & Recreation Fund Total	1,034,650	1,040,606	1,034,644
Seattle Park District Fund			
2027A Bond Issue			
Lake City CC Redevelopment		838,163	1,308,368
Green Lake CC & Evans Pool Substantial Alteration		189,263	295,438
Queen Anne CC Renovation		427,193	666,846
Loyal Heights CC Renovation		540,750	844,109
Seattle Park District Fund Total		1,995,368	3,114,761
Payroll Expense Tax Fund			
2023A Bond Issue			
Electrical Infrastructure Upgrades		174,507	174,568
2023A Bond Issue			
Drive Clean Seattle Fleet Electric Vehicle Infra.	472,750	474,250	474,750
2024A Bond Issue			
Electrical Infrastructure Upgrades	73,250	71,750	70,250
2025A Bond Issue			
Drive Clean Seattle Fleet Electric Vehicle Infra.	317,250	315,500	313,250
Electrical Infrastructure Upgrades	75,750	74,250	72,750
Payroll Expense Tax Fund Total	939,000	1,110,257	1,105,568
Seattle Center Fund			
2021B Bond Issue			
Seattle Center Signage	863,838	864,150	863,450
Seattle Center Fund Total	863,838	864,150	863,450
Short-Term Rental Tax Fund			
2018B Bond Issue			
Low Income Housing	1,355,615	1,357,235	1,357,420
2019B Bond Issue			
Low Income Housing	652,426	651,844	650,680

Debt Service by Fund	2026 Actual¹	2027 Proposed	2028 Estimate
Short-Term Rental Tax Fund Total	2,008,041	2,009,079	2,008,100
SPU Drainage & Wastewater Fund			
2025A Bond Issue			
Seattle Municipal Tower & Police Support – R	43,383		
SPU Drainage & Wastewater Fund Total	43,383		
SPU Solid Waste Fund			
2025A Bond Issue			
Seattle Municipal Tower & Police Support – R	26,030		
SPU Solid Waste Fund Total	26,030		
SPU Water Fund			
2025A Bond Issue			
Seattle Municipal Tower & Police Support – R	86,766		
SPU Water Fund Total	86,766		
Transportation Fund			
2016A Bond Issue			
23rd Ave Corridor (CPT-10%)	505,250	505,100	506,000
Alaskan Way Corridor (CPT-2.5%) (Repurpose to Lander and Habitat Beach)	586,721	589,241	589,577
S. Lander St. Grade Separation (Repurpose from Main Corridor)	63,629	63,902	63,938
Habitat Beach (Repurpose from Main Corridor)	222,701	223,657	223,785
Bridge Rehab (BTG)	964,875	961,600	966,000
King Street Station (BTG)	116,625	116,800	117,300
Seawall (CPT-2.5%)	535,750	539,600	534,600
Spokane (BTG) (Redirected from Jail)	260,025	256,600	258,800
Transit Corridor	61,600	64,700	62,900
2017A Bond Issue			
23rd Ave Corridor (CPT-10%) (Repurpose to Habitat Beach)	64,930	65,962	63,897
Alaskan Way Corridor (CPT-2.5%)	128,323	127,759	128,645
S. Lander St. Grade Separation (Repurpose from Main Corridor)	203,316	53,796	58,229
Alaskan Way Main Corridor (From Lander)	66,661	66,368	66,828
Bridge Rehab (CPT-10%) (Repurpose to Northgate Bridge)	156,690	156,578	156,240
Northgate Bridge and Cycle Track (CPT-10%) (Repurpose from Bridge Rehab in 2018)	170,618	170,496	170,128
City Center Streetcar (CPT-10%)	313,500	314,250	314,500
Habitat Beach	40,848	40,919	40,691
Alaskan Way Main Corridor (From Habitat Beach)	204,239	204,595	203,454
Seawall LTGO (CPT-10%) (Repurpose to Habitat Beach)	1,448,876	1,446,651	1,447,541
2017B Bond Issue			
CWF Overlook (CPT-2.5%)	227,030	227,690	223,050

Debt Service by Fund	2026 Actual¹	2027 Proposed	2028 Estimate
2018A Bond Issue			
Alaskan Way Corridor (CPT-2.5%)	441,750	442,913	438,728
Northlake Retaining Wall (Repurpose from FS32 in 2027)		52,205	50,598
2018B Bond Issue			
Alaskan Way Corridor (Repurpose from King St in 2018)	62,916	62,835	63,266
CWF Overlook (CPT-2.5%)	235,418	235,468	235,275
2019A Bond Issue			
Alaskan Way Corridor (CPT-2.5%)	926,200	929,950	927,325
Alaskan Way Viaduct Replacement (Habitat Beach) (CPT-2.5%)	82,025	84,650	82,150
Seawall (CPT-2.5%) (Repurpose to Main Corridor and FS31)	76,498	76,811	75,291
Alaskan Way Main Corridor (CPT-2.5%) (Repurpose from Seawall)	69,337	69,620	68,243
2019B Bond Issue			
CWF Overlook (CPT-2.5%)	64,726	63,691	67,563
2020A Bond Issue			
CWF Alaskan Way Corridor (CPT-2.5%)	862,600	859,850	860,850
CWF Overlook (CPT-2.5%)	101,100	102,850	99,350
2021A Bond Issue			
Alaskan Way Main Corridor (CPT-2.5%)	597,300	597,300	601,550
Alaskan Way Main Corridor (CPT-2.5%) (Repurpose from WSB 2021)	59,980	59,961	59,993
23rd Ave (Rdcd for MW (BTG) (from 2011 Spokane)) - R from 2011	399,564	400,076	399,615
AAC Northgate (BTG) (from 2011 Spokane) - R from 2011	322,515	322,929	322,556
Arterial Asphalt & Concrete (from 2011 Spokane (BTG)) - R from 2011	31,945	31,986	31,949
Arterial Asphalt & Concrete (from Linden (BTG) (from 2011 Spokane)) - R from 2011	19,093	19,117	19,095
Bridge Rehab (BTG) (from 2011 Spokane) - R from 2011	261,579	261,945	261,672
Bridge Seismic (BTG) - R from 2011	139,119	139,547	139,625
Bridge Seismic (BTG) (from 2011 Bridge Rehab) - R from 2011	414,842	415,484	415,110
Bridge Seismic (BTG) (from 2011 Spokane) - R from 2011	177,383	177,611	177,406
Chesiahud (BTG) (from 2011 Spokane) - R from 2011	80,629	80,732	80,639
King Street Station (BTG) - R from 2011	285,069	285,722	285,669
Linden (BTG) (Rdcd for AA - from 2011 Spokane) - R from 2011	109,913	110,054	109,927
Mercer West (CPT) - R from 2011	581,844	582,744	582,219
Mercer West (CPT) (from 2011 Bridge Rehab - BTG) - R from 2011	196,504	196,808	196,631
Mercer West (CPT) (from 2011 Spokane) - R from 2011	145,132	145,318	145,150

Debt Service by Fund	2026 Actual¹	2027 Proposed	2028 Estimate
Mercer West (from 23rd (BTG) (from 2011 Spokane)) - R from 2011	19,706	19,731	19,708
Seawall (CPT) - R from 2011	889,331	883,716	888,681
Sidewalks (BTG) (from 2011 Spokane) - R from 2011	80,629	80,732	80,639
Spokane (Rdcd for AAC (BTG) (Orig Proj)) - R from 2011	80,935	81,039	80,945
2021B Bond Issue			
Overlook Walk and East-West Connections Project (CPT-2.5%)	261,958	264,583	260,683
2022A Bond Issue			
Linden (BTG) – R	394,600	390,000	
Mercer West (CPT) (from 2012 Mercer) - R	314,100	309,900	315,500
Seawall (CPT) - R	172,000	177,000	176,600
Alaskan Way Main Corridor (CPT-2.5%)	717,600	718,800	714,400
Alaskan Way Main Corridor (CPT-2.5%) – from WSB 2022	1,185,271	296,774	296,877
Overlook Walk and East-West Connections Project (CPT-2.5%)	323,050	321,850	325,450
2023A Bond Issue			
Overlook Walk and East-West Connections Project (CPT-2.5%)	228,500	228,750	228,750
2025A Bond Issue			
Alaskan Way Main Corridor (CPT-2.5%)	266,375	267,875	268,875
Bridge Rehab (BTG) - R	272,000	274,625	271,625
Bridge Rehab (CPT-10%) - R	329,625	329,125	333,000
Bridge Seismic (BTG) - R	113,000	112,875	107,625
CWF Overlook (CPT-2.5%) - R	88,875	91,000	88,000
King Street Station (BTG) - R	231,875	231,375	225,500
Mercer (from zoo bonds) (BTG) - R	1,093,625	1,091,625	
Alaskan Way Corridor (CPT-2.5%) - R	568,125	346,540	345,623
Overlook Walk and East-West Connections Project (CPT-2.5%)	222,375	223,000	218,500
Transportation Fund Total	20,940,740	19,745,354	18,240,528
Grand Total	101,095,166	94,333,269	95,656,772

Glossary

Annual Comprehensive Financial Report of the City (ACFR): The City's audited annual financial statements prepared by the Office of City Finance.

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.

Glossary

Full-Time Equivalent (FTE): A term expressing the amount of time for which a position has been budgeted in relation to the amount of time a regular, full-time employee normally works in a year. Most full-time employees (1.00 FTE) are paid for 2,088 hours in a year (or 2,096 in a leap year). A position budgeted to work half-time for a full year, or full-time for only six months, is 0.50 FTE.

Fund: An accounting entity with a set of self-balancing revenue and expenditure accounts used to record the financial affairs of a governmental organization.

Fund Balance: The difference between the assets and liabilities of a particular fund. This incorporates the accumulated difference between the revenues and expenditures each year.

General Fund: A central fund into which most of the City's general tax revenues and discretionary resources are pooled, and which is allocated to support many of the operations of City government. Beginning with the 1997 Adopted Budget, the General Fund was restructured to encompass a number of subfunds, including the General Fund Subfund (comparable to the "General Fund" in prior years) and other subfunds designated for a variety of specific purposes. These subfunds are listed and explained in more detail in department chapters, as well as in the Funds, Subfunds, and Other section of the budget document.

Grant-Funded Position: A position funded 50% or more by a categorical grant to carry out a specific project or goal. Seattle Municipal Code 4.04.030 specifies that "categorical grant" does not include Community Development Block Grant funds, nor any funds provided under a statutory entitlement or distribution on the basis of a fixed formula including, but not limited to, relative population.

Neighborhood Matching Fund (NMF): A accounting structure ("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 related to providing City services such as employee salaries, utilities, postage, printing, paper supplies, and motor fuel.

PeopleSoft 9.2: The City's central accounting system managed by the Office of City Finance.

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.

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.

TLT (Term-Limited Temporary): A temporary employment assignment of more than one but less than three years to perform time-limited work that falls within one of the following categories: capital improvement/information technology project, grant or other specific non-routine body of work for which the employing department/unit must hire individuals with skills not generally required of regularly appointed

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employees or for the long-term absence of a regularly appointed employee because of disability, time loss, military leave, or authorized medical leave of absence. Term-limited assignments may only be made to jobs that are non-represented or represented by a bargaining unit that has agreed to the terms and conditions of this assignment type.

Type of Position: There are two types of budgeted positions. They are identified by one of the following characters: **F** for **Full-Time** or **P** for **Part-Time**.

- **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.