CITY OF

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

2023-2024 Proposed Budget



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CITY OF SEATTLE

2023-2024 Proposed Budget

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City of Seattle
2023-2024 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. A proposed budget requires solid forecasts on items which are constantly changing (such as the price of fuel), economic strength (as it impacts tax revenues, among other budgetary components), and demand for services (from electric and water utility service, to parking meters, and access to parks/library services).

This book is designed to provide clear and accurate information on the budgetary process, estimated revenue streams, and a basic description of departmental needs and spending.

City of Seattle Budget Process

In its simplest terms, the City budget is proposed by the Mayor (Executive), checked for compliance with the law (City Attorney), and amended and passed by the City Council (Legislative) before returning to the Mayor for his or her approval and signature. The budget itself is composed of two main documents: 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 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, such as a voter-approved levy for new park facilities, as well as labor agreements and changes in health care, insurance, and cost-of-living- adjustments for City employees.

During the budget preparation period, the Office of Economic and Revenue Forecasts (OERF), in conjunction with the City Budget Office (CBO) makes two General Fund revenue forecasts, one in April and one in August. Both are used to determine whether the City's projected revenues are sufficient to meet the projected costs of the current services budget. If revenues are not sufficient to cover the cost of current services, the City must identify changes to close the gap – either through reductions or increased revenues or a combination of both. If the revenue forecast shows that additional resources are available, then the budget process identifies new or expanded programs to meet the evolving demands for City services. Regardless, the City is required by state law to prepare a balanced budget.

In April, departments prepare and submit Budget Memos to CBO for analysis and mayoral consideration. The Mayor's Office reviews and provides direction to departments on the Budget Memos, giving direction on items they should include in their formal budget submittal. In early June, CBO receives departmental

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 2023-2028 Proposed Capital Improvement Program (CIP), identifies expenditures and fund sources associated with the development and rehabilitation of major City facilities/infrastructure, such as streets, parks, utilities, and buildings over the next six years. The CIP also shows the City's financial contribution to projects owned and operated by other jurisdictions or institutions. The CIP fulfills the budgeting and financial requirements of the Capital Facilities Element of Seattle's Comprehensive Plan by providing detailed information on the capacity impact of new and improved capital facilities.

The 2023-2024 Proposed Budget and 2023-2028 Proposed CIP can also be found online at the City Budget Office's webpage. In addition to PDF files containing the Proposed Budget and Proposed CIP, the site contains department-customized expenditures and revenues.

The 2023-2024 Proposed Budget

This document is a description of the proposed spending plan for 2023. 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 2023;
- **General Fund Revenue Overview** – a narrative describing the City's General Fund revenues, or those revenues available to support general government purposes, and the factors affecting the level of resources available to support City spending;
- **Selected Financial Policies** – a description of the policies that govern the City's approach to revenue estimation, debt management, expenditure projections, maintenance of fund balances, and other financial responsibilities;
- **Departmental Budgets** – City department-level descriptions of significant policy and program changes from the 2022 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 2023 Proposed Budget; and a glossary.

Departmental Budget Pages: A Closer Look

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

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

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

As indicated, the proposed 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

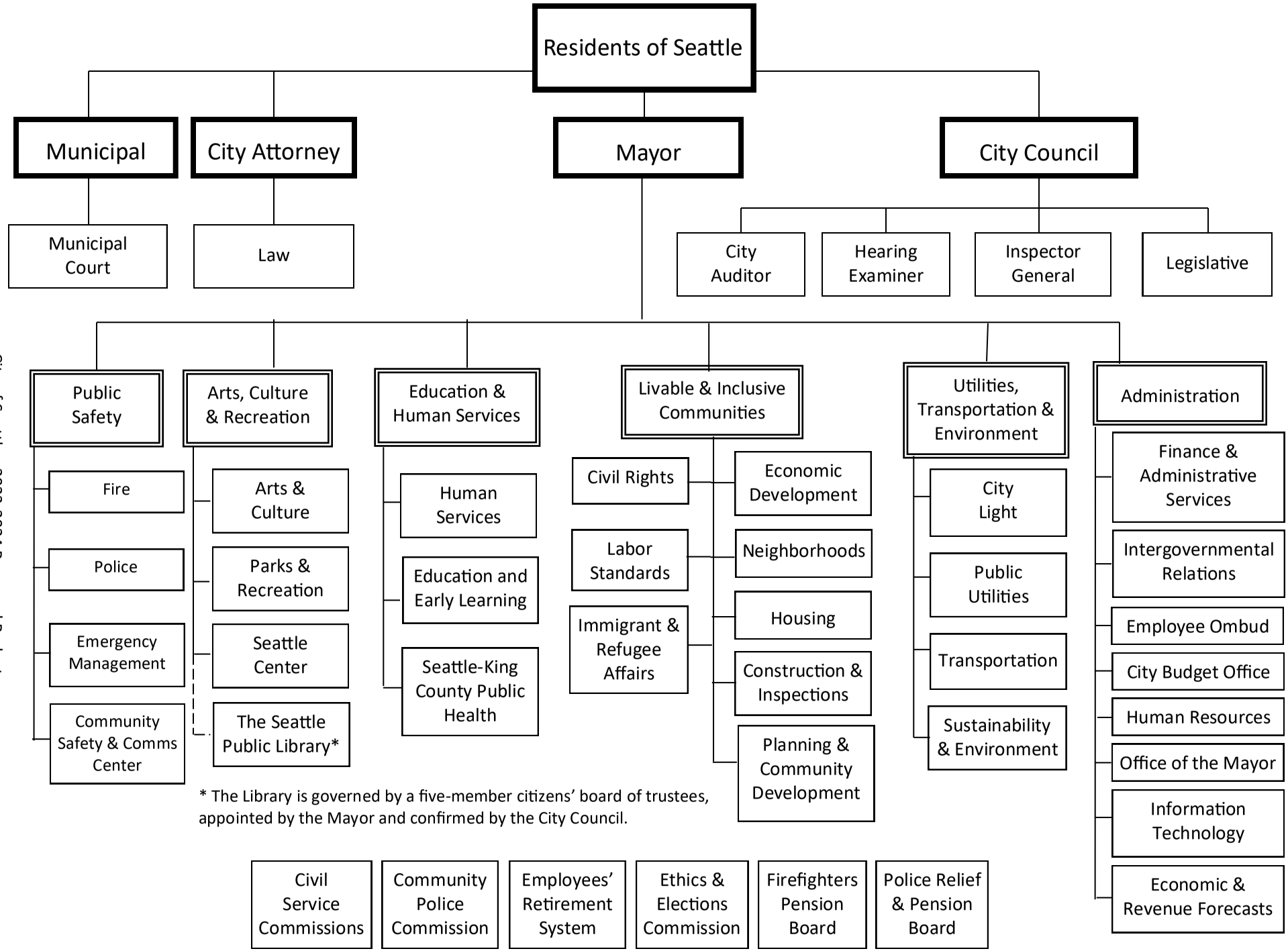
Budget Presentations

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 2023-2024 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 2023-2024 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 2023-2024.

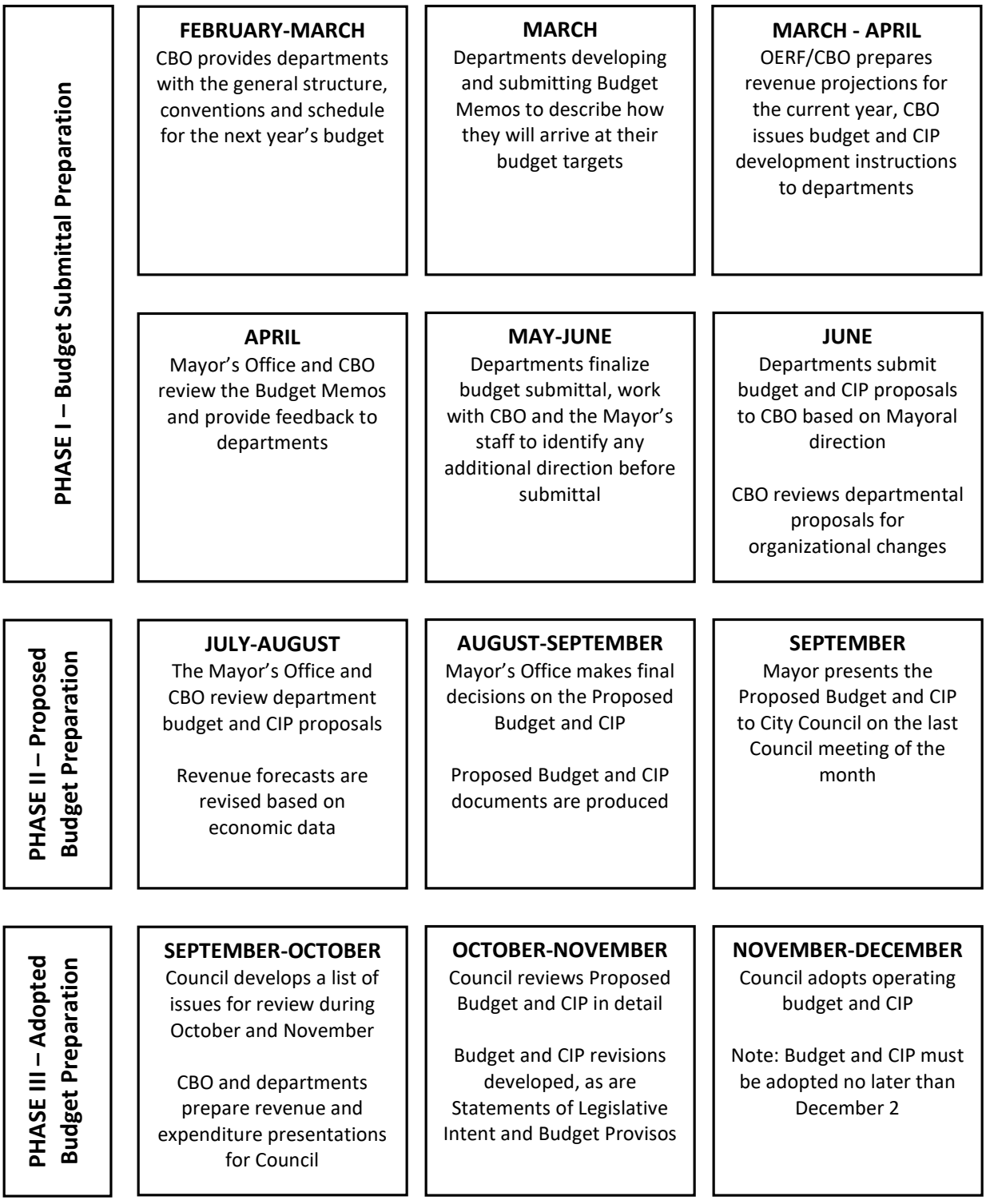
A list of all position changes proposed in the budget has been compiled in the appendix. Position modifications include eliminations, additions, reclassifications, and status changes (such as a change from part-time to full-time status), as well as adjustments to departmental head counts that result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

For information purposes only, an estimate of the number of staff positions to be funded under the 2023-2024 Proposed 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 2023-2024. These changes are summarized in the appendix.

Where relevant, departmental sections include a statement of projected revenues for the years 2023 through 2024.


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

Budget Process Diagram



2023-2024 Proposed Budget Summary

Introduction

The City of Seattle's 2023-2024 Proposed Budget is the first under Mayor Bruce A. Harrell's administration. The proposed budget includes approximately $7.4 billion in appropriations overall, including $1.6 billion in General Fund and $294 million in JumpStart Payroll Expense Tax (payroll tax). This is the first biennial budget since the onset of the COVID-19 pandemic. The City operates on a biennial budget, with a two-year spending proposal developed every other year. However, that practice was suspended during the pandemic to allow the City to react rapidly to changing economic circumstances.

The Mayor's 2023-2024 Proposed Budget investments focus on taking action to address our City's most urgent needs, getting the basics right, and focusing on our responsibilities, while grappling with a significant deficit in the General Fund. Despite the deficit coming into 2023, this budget aims to support our most vulnerable community members, particularly recovering from the pandemic and resulting economic conditions, and makes investments in the Mayor's key priority areas: housing and homelessness, public safety, access to opportunity, healthy communities, climate and environment, safe and reliable transportation, and good government. The biennial budget is balanced in part using a portion of the new payroll tax, as was done in 2021 and 2022, and is built conservatively – maximizing opportunities to replenish reserves and, importantly, bending the curve on new spending. Though inflation continues to be at a 40-year high, growth in General Fund expenditures is effectively flat, increasing at just 0.03% over 2022 Adopted levels.

Economy and Revenue

2022 has proven to be a year of considerable economic instability and uncertainty that will continue to play out across the 2023-2024 biennium. On one front, the overall economic recovery, nationally and in the Seattle region, from the COVID-19 disruptions and recession has been quite strong with employment levels, as of August, matching pre-pandemic levels and job creation and consumer spending remaining strong.

At the same time, although there are continued effects from ongoing COVID-19 variants, the war in Ukraine, and the various federal fiscal stimulus measures, the question that remains and the greatest source of uncertainty going forward is whether inflation can be brought under control without significant contraction of economic activity and rising unemployment – in short, without pushing the economy into another recession. The consensus among national forecasters is that inflation can be brought under control and back to more recent trends by the middle of next year (2023), and that economic growth can be sustained next year and beyond, although at a somewhat lower rate than forecast earlier this year. Simultaneously, the average for the probability of recession in the next 12 months in the Wall Street Journal Economic Forecasting Survey of about 60 economists increased from 28% in April to 49% in July. Conditions will continue to evolve, but the uncertainty regarding the economy and City revenues will likely remain well into next year as the Fed continues its efforts to rein in inflation.

2023-2024 Proposed Budget Summary

The effects of inflation on the City's revenues and expenses are mixed, but largely negative. Inflation can lead to increased revenues for those taxes and fees imposed as a percent of the price of goods, services and wages, such as the sales tax. Many City revenues, however, such as the property tax, will not automatically increase with price changes. Moreover, high general price inflation puts continuous pressure on department's buying power and budgets. Ultimately high inflation will result in structural deficits in the General Fund and other funds, even as the City is already trying to contend with maintaining balanced budgets in the face of increased service demands in this period.

The City's General Fund revenues continue to be marked by the extended economic recovery from the pandemic lows of 2020 and 2021, while at the same time by the transition away from emergency government grants, internal transfers of one-time reserves and property sale proceeds. The 2022 Adopted Budget assumed $1.645 billion in General Fund revenue, including over $200 million of one-time transfers, grants and property sale proceeds. The 2023-2024 Proposed Budget is balanced to a revenue forecast of $1.615 billion in 2023 and $1.651 billion in 2024. While critical to supporting City expenditures in 2022, these one-time factors also distort an assessment of how the underlying City revenues are recovering as the pandemic eases. Focusing on those core revenues, and again excluding fund balance transfer, grants and property sales, the updated forecasts for year-end 2022 revenues anticipate somewhat lower revenue growth, at just over 4%. Looking forward, a comparable growth of 4.3% is projected for these core revenues in 2023, while a slower rate of just 3.3% is expected for 2024. The latter reflects national and regional forecasts that anticipate slower overall economic growth in the post-pandemic period. Growth in core revenues is countered, however, by an expected decrease in federal grants and one-time resource transfers of roughly $150 million between 2022 and 2023.

In the absence of sufficient core revenue growth in the General Fund and until ongoing work to identify a progressive revenue source yields significant new revenues to support general government service costs, General Fund resources will need to rely on transfers of Payroll Expense Taxes, especially under the pressure of high general price inflation – in addition to other strategies outlined in the next section. As one-time grants and transfers are unavailable, the 2023-2024 Proposed Budget includes transfers of $85.9 million in 2023 and $84.1 million in 2024 from the JumpStart Payroll Expense Tax Fund to the General Fund in support of general government services. The budget also transfers $8.8 million in 2023 and $8.9 million in 2024 to support the administration and evaluation work anticipated as part of the overall programming of the payroll expense tax. In total, transfers to the General Fund will be $94.6 million in 2023 and $93.0 million in 2024 . Throughout this budget across departments and funds, similar issues of expenditure and revenue imbalances have been resolved, sometimes due to revenues not recovering as quickly as needed to maintain spending levels. Circumstances change from fund to fund. While City rate-based utility revenues have remained steady, other revenues, such as the Commercial Parking Tax or Sweetened Beverage Tax, or those based on construction permits have not recovered fully, even if they have grown relative to pandemic low points.

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

2023-2024 Proposed Budget Summary

Approach for Developing the 2023-2024 Proposed Budget

General Fund budget deficit

From the end of the Great Recession through early 2020, the City enjoyed a remarkably long period of economic expansion. However, though the City's revenues were growing, expenditures were growing even faster. During that time, the City greatly expanded the number of departments to address emerging needs of a growing population, as well as considerable new spending – particularly, though not exclusively, -- in efforts to address the homelessness crisis. Further compounding this issue, new revenue sources created over the last several years have been passed for specific and important uses-only, and not available to the broader General Fund to meet basic City needs. This mismatch between expenditures and revenues, and restricted revenue streams created small but growing deficits in the years leading up to the pandemic and as a result, the budget was balanced annually with one-time solutions.

When the COVID-19 pandemic hit, revenues declined precipitously and the City was faced with critical decisions around how to bring the budget back into balance. While many jurisdictions around the country introduced extensive austerity measures and numerous layoffs, the City was able to temporarily defy fiscal gravity due to the timely passage of the payroll tax and the emergency COVID-related funding support from the Federal Government. With one-time strategies to balance largely exhausted in 2022, coming into the 2023 budget, the City was facing a gap of roughly $140 million.

One budget in one year cannot solve a problem that has been over a decade in the making. However, this budget takes steps to bend the spending curve, finds savings wherever possible, and adds flexibility to restricted funding sources.

Steps to close the deficit

Upon entering office, the administration immediately recognized the need to act quickly in identifying strategies to close the deficit. Working in close partnership with the City Council, the below strategies were used:

1. 2022 Spending Holds. The first strategy was a review of the 2022 Adopted Budget for opportunities to pause or reduce new spending that had recently been authorized. In partnership with City Council, approximately $20 million of new spending was identified to hold, pending more favorable revenue forecasts. Unfortunately, the General Fund outlook did not improve, so those funds are repurposed in this budget as a one-time tool to help balancing.
2. Department target reductions. Departments were asked to prepare reduction proposals equating to 3-6% in their proposed budgets. After thorough review, the proposed budget includes certain reductions to realize departmental efficiencies.
3. Vacancy Review. Departments critically reviewed all vacant positions and the assumptions for those positions including hiring timelines. These assumptions determine the proper amount of budget to be allocated for salaries and benefits in the budget.
4. Review of General Fund-adjacent revenue sources. In recent years, the Council has established separate funds for several new revenue streams, each with their own dedicated uses. The proposed budget makes changes to the spending plans for the following funding sources to make them more flexible given current budget realities:

a. ***Transportation Network Companies (TNC) Tax****:* Due to the Washington state preemption of City's TNC driver regulations and minimum compensation and benefits for drivers regulations, as well as a new, more vigorous funding source for low-income housing, this resolution broadens the use of TNC Tax revenues for ongoing transportation initiatives, including transit investments and continued administration/enforcement of the tax.

b. ***Short-Term Rental Tax (STRT)****:* Because of the new, vigorous funding source for equitable development projects, and due to lower than expected revenues in the Short-Term Rental Tax, this budget reprioritizes the use of Short-Term Rental Tax proceeds to first pay for debt service on affordable housing projects, second to pay for investments in permanent supportive housing (an amount adjusted for inflation to ensure that the City continues to make a consistent investment), and the remainder to the Office of Planning and Community Development for grants made to organizations for investments in community-initiated equitable development projects.

c. ***JumpStart Payroll Expense Tax (Payroll tax)****: changes for the payroll tax are described in further detail in the next section.*

5. Explore Options for Revenue Stabilization. The way our state and local governments finance services to support community needs is often structured in a manner that puts a disproportionate financial burden on those least able to afford it. In the wake of rising inflation and dwindling proceeds from local funding sources like cable television and commercial parking taxes, there is an opportunity to re-envision the way the City funds its service delivery and operations. In order to address that long-term structural budget problem, the Executive and Legislative branches are jointly convening a Seattle Revenue Stabilization Workgroup, which will provide recommendations on potential progressive revenue options for the City to consider as part of the 2025 budget process.

Support from JumpStart Payroll Expense Tax

The JumpStart Payroll Expense Tax (payroll tax) was enacted by the City Council in 2020 and has been a critical tool to keep City programs operating during the pandemic. In addition to providing for specific areas of new spending, the law that governs the use of the payroll tax proceeds establishes that beginning in 2023, General Fund support will only continue if revenues fall below a nominal fixed amount. In legislation accompanying the proposed budget, the Seattle Municipal Code is amended to

index the annual General Fund floor for inflation instead of leaving it in 2020 dollars. This change recognizes decreasing purchasing power in a high inflation environment and allows the health of the General Fund to be assessed in current dollar terms.

The proposed amendment to inflate the General Fund revenue floor results in approximately $105 million in 2023 and $130 million in 2024 as the maximum amounts available to transfer from the JumpStart Payroll Expense Tax Fund to the General Fund. As a policy matter, the proposed budget reflects an approach that fully seeds a 10% revenue stabilization reserve and maintains the original spending allotments for JumpStart spending categories envisioned when the payroll tax was signed into law, while also transferring $94.6 million in 2023 and $93.0 million in 2024 to the General Fund in support of general government services. For 2023, this transfer amount includes $85.9 million to support the City's general operating expenses and $8.8 million to support the administration and evaluation work anticipated as part of the overall programming of the payroll expense tax .

For full details on use of the payroll tax proceeds in the proposed budget, see the Multi-Department Revenue Summary section of the proposed budget.

Unanticipated or Undefined Cost Pressures

In addition to continuing high inflationary cost pressures, the budget also responds to unanticipated significant cost pressures and ongoing uncertainty. For example, the City's Judgment and Claims Fund, which provides for the payment of legal claims and suits brought against the City government, is provided an additional $11 million to pay for extraordinary settlements against the City. Further, unanticipated technology needs and the continued rapid rate of change in technology presents a challenge for the City in anticipating costs of projects and services. New technologies provide new opportunities to improve City services; at the same time, they can initially disrupt productivity, require upfront costs, change ongoing funding requirements, require new skillsets, and increase risk. Examples of this include the adjustments for the Municipal Court Information System (MCIS) project, which began in 2016 and is replacing a 30+ year-old legacy municipal court information system with a modern and adaptable case management solution. Costs for this project have escalated by $17 million from $37 million to $54 million overall.

Coming into 2023, the majority of the City's labor contracts are also up for renewal, which adds considerable uncertainty. Reserves are maintained for this purpose, however, the exact details around the future settlements will not be known until after the budget is adopted.

2023-2024 Proposed Budget Summary

Budget Priority Highlights

Housing and Homelessness

Mayor Harrell's proposed budget reflects the demands of the people of Seattle calling for urgent and compassionate action to address the homelessness crisis. This budget recognizes that core to making progress on this crisis is access to housing – both a symptom and a solution to homelessness. Mayor Harrell's budget includes an unprecedented investment in affordable housing in Seattle.

The Office of Housing's (OH's) budget has reached a remarkable milestone, now at over a quarter of a billion dollars – the highest in City history. This increased funding level is primarily driven by an investment of $138 million from the payroll tax. Of the total $253 million budget going to OH, investments include $228 million for multifamily housing investments; $17 million for homeownership, sustainability, and weatherization; and $8 million for administration. Since 2016 the Office of Housing has produced over 2,150 units of new affordable housing, served 481 rental housing units with Operating and Maintenance funds, helped 3,312 individuals and families with Homelessness Prevention & Housing Stability Services Programs, and assisted 280 low-income homeowners gain entry to an important foothold to increase intergenerational wealth and prevent displacement.

While the City works to establish new affordable housing options, it is inhumane for people to live outside without access to sanitation, heat, and running water. In addition to historic investments in housing, the budget includes investments aimed at sustaining and expanding shelter capacity – ensuring the City will meet its goal to identify 2,000 new units and providing a wider array of options of spaces and support for people experiencing homelessness.

Mayor Harrell remains committed to a regional solution to the problem of homelessness. The proposed budget invests $150.4 million in homelessness City-wide and continues the City's investments in the King County Regional Homelessness Authority (KCRHA) as it enters its second full year of operations. Of the City-wide total, $108 million is allocated to the Human Services Department in 2023 for homeless outreach, shelter, services, and administration. $87.7 million (81%) of the amount proposed for HSD will be transferred to the KCRHA. Excluding one-time federal funding received in 2022, this represents a $10.3 million (13%) increase in the City's contribution to KCRHA over the 2022 revised amount of $77.5 million. Also available to KCRHA for approved uses will be any unspent money from a $40.6 million infusion of one-time Federal funding that was first made available as a lump sum in the 2022 budget to support programs through 2024. The proposed budget's new investments in KCRHA include $2.2 million in 2023 and $7 million in 2024 to sustain existing homelessness programs and services previously funded with one-time funding, $2.4 million for new Tiny Home Villages, and $5 million for new safe parking lots to serve people living in vehicles.

The remaining $20.2 million of homelessness spending proposed in HSD's budget will support City managed homeless programs ($16.6 million), contract oversight and administration ($1.1 million), and expanded outreach support to connect unsheltered people sleeping in public spaces to shelter and housing ($2.4 million).

2023-2024 Proposed Budget Summary

Public Safety

In ***One Seattle***, every person has an inherent right to safety. Mayor Harrell believes communities thrive in the presence of life, vibrancy and resiliency, and in the absence of fear, violence and economic decay. Achieving effective public safety begins with a commitment to a comprehensive approach – swift responses to emergencies and crime, support for victims and survivors, community-based programs and partnerships, innovative advancements and long-term solutions. Built with common sense and our common values, Mayor Harrell's budget responds to immediate safety needs and positions Seattle to continue to drive innovation, reform, and community-driven progress.

As a result of many complex factors, the City's public safety departments are currently experiencing vacancies at levels not previously seen. A key challenge in the proposed budget is supporting effective recruitment and retention strategies, as well as ensuring public safety departments have the skills and tools they need to be successful. Highlights in the proposed budget for public safety include:

- **The Seattle Fire Department (SFD)** is increasing investments in hiring and training of firefighters and paramedics in the face of historically high vacancy levels. In 2023, the budget will support a total of 90 fire fighter recruits, which is an increase of 30 recruits, and a total of eight paramedic students, which is an increase of three recruits in their base budget to bring up these critical staffing levels. The proposed budget also includes capital investments in the Department of Finance and Administrative Services budget for the design and construction of a new Fire Station 31 (FS31), located in North Seattle. The new FS31 include minimizing call response times while maximizing firefighter health and safety and designing a facility with the flexibility to meet operational needs for the next 30 years.
- **The Seattle Police Department (SPD)** makes multiple investments to improve the capacity for SPD to respond to community needs and deliver services efficiently. In alignment with staffing projections, salary savings from officer vacancies are reinvested in SPD's budget for equipment and technology upgrades, strategies to improve recruitment and retention, improvements to internal trainings and supportive services, overtime, and other community safety program enhancements. With the focus from the Mayor's recruitment and retention plan, the investments in the budget aim to shift SPD hiring projections from a loss of 113 officers per year on average to a net gain of 30 officers over the biennium. Additional investments are made to shift capacity within the Office of Police Accountability (OPA) to assist with drafting OPA findings for investigations and alleviate the backlog of Director Certified Memos (DCMs). They also include funding to support additional marine patrol for Harbor Patrol to better provide public safety services for the city's waterways during the summer boating season.
- **Park Rangers:** The Seattle Park District levy funds will support an expansion of the Park Ranger program to enhance safety and promote voluntary compliance of park rules. Park Rangers will begin 2023 downtown and will expand to neighborhood parks (subject to bargaining).
- **Seattle Public Libraries Security**: The proposed budget includes funding for two full-time Security Officers to increase patrols in high-need branches. This funding will allow the security team to help deter and deescalate adversarial situations and respond quickly to violent incidents, which have increased during the COVID-19 pandemic.
- **Parking Enforcement Officers**: The budget includes a transfer of Parking Enforcement Officers (PEOs) from the Department of Transportation (SDOT) to SPD. This transfer reverses a decision

from 2020 to relocate the PEOs out of SPD, after recognizing that operational and administrative efficiencies would be better realized under SPD. This move would allow access to law enforcement databases, would eliminate the basis for PEOs unfair labor practice (ULP) complaints and SPDs disciplinary system (Office of Police Accountability) would provide full access to information needed for misconduct investigations. Additionally, this move will save $5.5 million in functional overhead and overtime expenses and eliminate annual special commission requirements for PEOs and allows PEOs to continue utilizing SPD facilities and resources for regular work assignments.

The budget also includes investments to help address the impact of violence and in prevention efforts. Additional resources are provided in the budget to **support survivors of intimate partner violence** and victims of non-domestic violence-related crimes. For the Law Department, more protection orders are anticipated as a result of House Bill 1901 that expanded the definition of domestic violence to include coercive control. It's likely that survivors will petition for more orders under the more expansive definition, requiring an additional Assistant City Prosecutor (ACP). Further, a Victim Advocate is added to support victims of non-domestic violence related crimes. The budget also invests $326,000 to increase victim advocacy staffing in the Human Services Department to support survivors of sexual assault, and $176,000 for staffing to assess the current gaps in victim support advocacy and charged with developing a 5-year strategic plan.

The budget includes investments that allow community-led organizations to develop and lead on **violence prevention initiatives**. The proposed budget for the Human Services Department includes $4.3 million for the Seattle Community Safety Initiative (SCSI). This ongoing investment supports regional and ongoing gun violence prevention, serving youth and young adults of color (ages 12-30) and their families from Black and Brown neighborhoods who live, go to school, or work in Southeast Seattle, Central District, and West Seattle. The budget also invests $1.5 million in the King County Regional Peacekeepers Collective, which supports restoration services for youth and families impacted by gun violence and referred to community-based care by King County's Hospital Based Intervention Team at Harborview Medical Center.

A Revitalized City with Access to Opportunity for All

At the center of Mayor Harrell's ***One Seattle*** vision is a belief that by working together we can inspire the best in one another. After more than two years of pandemic uncertainty, Seattleites deserve every opportunity to succeed and reach their full potential – whether that means access to a good job, education, support for their business, or City services and resources. Through thoughtful investments and meaningful partnerships, the City can marshal resources to unlock and expand opportunities for every neighbor and revitalize our economy from Downtown to neighborhood business districts across Seattle.

Resources from the payroll tax provide the opportunity take on many of these important investments – supporting $32.7 million in total spending in 2023 for economic revitalization. OED proposes using this

new funding source to advance a series of investments that will revitalize our local economy by focusing on quality jobs, vibrant neighborhoods, and growing small businesses. Key investments in support of economic revitalization include $16.8m to OED to support commercial affordability, downtown and neighborhood economic recovery, workforce development, an export accelerator initiative, capital for small business development, and the Seattle Jobs Center.

Additionally, using Park District Levy resources, $900,000 is provided to expand **Seattle Conservation Corps** in Parks. Conservation Corps is a jobs training program for homeless adults. This investment will return enrollment to pre-pandemic levels and add 10, for a total of 60 participants.

The City is constantly looking to find ways to help reduce barriers to accessing City services, improve responsiveness to resident needs and concerns, and provide opportunity for every Seattleite to fulfill their potential. To that end, the City Budget Office's Innovation and Performance Team and Seattle Information Technology Department (Seattle IT) have teamed up to expand the support behind **CiviForm**, the City's common application across multiple departments that decreases the time and effort for residents and their trusted intermediaries (e.g., Community Based Organizations) to apply for City of Seattle programs. These investments will help CiviForm expand to more programs throughout the City, connecting residents to the full suite of Affordable Seattle programs. Further, the Seattle Department of Construction and Inspections receives significant new investments to **address permitting bottlenecks,** including support for continuous improvement and additional civil engineers.

In order to continue to provide access to clean and safe parks, rights of way, and other public spaces, the proposed budget includes new funding to maintain increased levels of cleaning begun under the pandemic and enhance Seattle Public Utilities' services, coordinated under the **Unified Care Team (UCT)/Clean Seattle**. The Mayor's 2023-2024 Proposed Budget will shift the way the UCT approaches the work from one team looking city-wide, to a geographic-area-focused multi-team approach. This will allow the teams to track their progress and build relationships with the community, neighbors (both housed and unhoused), outreach teams and businesses within their region. The budget provides ongoing funding for cleaning up trash and debris and addressing the impacts of encampments. The budget also adds critical resources to expand the size of the HOPE Team with six additional System Navigators to help unsheltered people in tents, RVs and vehicles get to the resources they need to transition out of homelessness and into a permanent place to live. Lastly, the proposed budget formalizes the UCT team's role in providing operational and administrative support – providing much-needed resources required to ensure stability and continuity of operations and effectiveness as the City goes through inevitable leadership changes in future years.

The Clean Seattle work organized under the UCT and increased graffiti abatement under SPU is supported by $13.7 million and 61 FTE in 2023 across the Human Services Department, Seattle Department of Transportation, Seattle Parks and Recreation, and Seattle Public Utilities:

Major one-time investments from the payroll tax will also go to the Human Services Department to support the development of an early learning campus, and to the Department of Education and Early Learning (DEEL) to support a childcare workforce compensation program. The proposed budget includes $5 million to support construction of the **UW Rainier Valley Early Learning Campus**. Once completed, anticipated programs on site will include: child care for infants and toddlers, Seattle Preschool Program classrooms for three- and four-year-olds, adult classrooms, indoor/outdoor play areas, kitchen, and

admin offices; family support services; UW BA/MA degree programs in early learning with full scholarships; professional development for existing workers, mentorship programs, national training; and paid internships for Franklin High students. This project is a joint investment with the Federal Government, the State of Washington, and philanthropy.

The proposed budget also allocates $5.3 million in payroll tax revenues toward one-time **hiring and retention bonuses for child care workers.** This proposal continues the City's recent efforts to support such a critical labor force during the COVID-19 pandemic, including three rounds of funding the DEEL has provided to child care providers and workers in 2021 and 2022. DEEL also repurposes FEPP Levy underspend from service disruptions and transitions to remote and hybrid learning in 2020 due to the COVID-19 pandemic. This funding held in reserve will be allocated to key equity-focused areas, including $5.7 million over the biennium for **maintaining Seattle Promise investments in educational equity** and $4 million for K-12 investments **supporting an expansion of culturally specific and responsive programming** that target BIPOC and other underrepresented youth.

Healthy Communities

Healthy, thriving communities make for a healthy and thriving city. Mayor Harrell's priorities reflect his commitment to making Seattle the country's healthiest city – investing in quality fundamental services and new initiatives to help Seattle residents receive the care and resources they need for an active, vibrant, safe, and healthy lifestyle.

- **Healthy Seattle:** The 2023-24 Proposed Budget will launch a new Healthy Seattle Initiative pilot program to improve access to quality care for uninsured and underinsured Seattleites, especially in BIPOC, immigrant and refugee, and historically marginalized communities in the City of Seattle. The proposed budget has $335,000 in funding to expand the Public Health-Seattle & King County's (PHSKC) Community Health Worker program and engage with more community-based organizations, particularly those with the connections and trust of specific individuals and communities. Community Health Workers help individuals navigate the health care system, follow-through with visits to providers, and act upon providers' recommendations. The pilot program will link diverse and underserved populations to health and social service systems, reduce social and racial disparities in health care, and improve health outcomes and the quality of care.
- **Abortion access**: Access to safe reproductive healthcare is essential. The budget includes $250,000 of ongoing appropriation to fund expanded access to reproductive healthcare by making an investment in the Northwest Abortion Access Fund through the City's public health contract with King County, Public Health-Seattle & King County (PHSKC).
- **Parks and open spaces** are key to healthy and vibrant communities. Following months of community and stakeholder engagement, the Mayor's proposed Park District financial plan invests approximately $115 million in 2023 and $116 million in 2024 toward ensuring Seattle's nearly 500 parks, playfields, and community centers remain welcoming places for recreation, learning, and healthy communities.
- **Enhanced Graffiti Abatement** through the creation of a single point of contact at the City designated to lead on this issue and who will be responsible for coordinating a new interdepartmental team and setting standard graffiti tracking metrics and abatement

procedures. An external point of contact or committee may also be designated to develop community partnerships to address graffiti. Initiatives under the Plan may include: One Seattle Many Hands Initiative, expanding graffiti abatement, prevention, increased enforcement, and working with WSDOT on abatement on WSDOT rights-of-way. The Mayor's budget provides $500,000 and one new position for this enhanced abatement response. In addition, the Seattle Public Utilities budget adds $244,000 of on-going funding for two positions to support graffiti abatement for private property.

Climate and Environment

Seattle continues to set an example as a leading climate-forward city – driving a ***One Seattle Climate Agenda*** based on reducing fossil fuels, creating green jobs, and supporting communities most impacted by pollution and climate change. Mayor Harrell's budget proposal makes needed and bold investments to take on the climate crisis, enhance climate resilience, and advance clean air, fresh water, and accessible open spaces for every community.

Resources from the payroll tax provide the opportunity take on these bold investments – supporting $20.5 million in 2023. These Climate and Environment investments include:

- **Investments in Healthy, Climate Resilient Communities:** Seattle Parks and Recreation (SPR) and the Seattle Public Library (SPL) both receive $3.5 million to support decarbonizing libraries and community centers in conjunction with planning and development for Community Resiliency Hubs. The Office of Sustainability and Environment receives $800,000 to support the Environmental Justice Fund and the Duwamish River Opportunity Fund. These investments aim to provide immediate and long-term funding for community-based efforts to address health disparities through investments in food access and environmental justice, youth leadership, environmental restoration, and green jobs.

- **Ensuring a Just Transition Away from Fossil Fuels:** The budget includes $2.6 million for the Clean Heat Program, supporting electric heat pump conversions of oil-heated homes. This includes $800,000 for rebates at OSE, as well as $1.8 million in funding at the Office of Housing (OH) for fully funded oil-to-electric conversions for eligible low-income households. Additionally, $2.8 million is allocated to the Office of Sustainability and Environment (OSE) for Building Emissions Performance Standards for large commercial and multifamily buildings. Funding will support the Building Accelerator program, which provides technical assistance to under-resourced building owners. It will also support policy development, capacity building, and compliance efforts for large commercial and multifamily buildings in the City of Seattle. The budget includes $1 million in ongoing funding for Electric Vehicle rebates for industrial and commercial heavy-duty fleets, including drayage trucks and school buses.

- **Equitable Clean Energy Economy Investments:** Workforce investments are critical to ensuring the clean energy economy provides equitable benefits. The budget invests $1 million for Green Jobs Pathways Pre-Apprenticeship Scholarships and $200,000 to continue workforce investments and climate-aligned small business support in the Duwamish Valley, and $160,000 to fund a Climate Justice Workforce Advisor.

- **Mobility and Transportation Alternatives**: Transportation is a significant contributor to greenhouse gas emissions. To mitigate these impacts, the budget provides $673,000 for the Department of Finance and Administrative Services (FAS) for developing Electric Vehicle Charging Stations for city-owned fleets. The budget also allocates $2.5 million at Seattle Department of Transportation (SDOT) and $160,000 at the Office of Planning and Community Development (OPCD) for design, planning, and community engagement around Sound Transit 3, including discussions with community about equitable station siting and design. In order to identify key needs for future transportation planning. $350,000 is allocated to the Office of Economic Development (OED) for a mobility study of Seattle's downtown core.

Collectively, both the Climate and Environment investments in the 2023 Proposed Budget and the 2022 Green New Deal Opportunity Fund legislation, which allocated $6.5 million of 2022 payroll tax resources, are closely informed by recommendations from the Green New Deal Oversight Board, including recommendations around funding for Resilience Hubs and decarbonization, increased funding for the Clean Heat Program, climate justice workforce development investments, and support for electric vehicle electrification.

The Mayor will be launching a **One Seattle Tree Strategy** that will provide a framework for actions needed to maintain the City's commitment to a 30% tree canopy cover goal. This initiative will inventory, protect and maintain existing trees to promote canopy growth; plant new trees in communities with low canopy; pilot innovative approaches to managing multiple needs in limited spaces like rights-of-way and private property; engage residents and business owners on tree planting and care to foster and sustain trees on private land; coordinate opportunities for planting and maintenance across departments and with community, school district and other partners. The proposed budget includes $320,000 to increase urban forestry tree crews' capacity to plant trees in parks, $300,000 for greening industrial properties, $150,000 at OSE for a Tree Canopy Equity and Resilience Plan.

Safe and Reliable Transportation

Safe, reliable, and affordable transportation options create new possibilities by allowing neighbors to get where they need to go across the city with ease, comfort, and security. Mayor Harrell believes we must lead with equity and a Vision Zero agenda, maintain and repair critical infrastructure, and uphold a steadfast commitment to creating a transportation system that works for every neighbor – no matter how they choose to get around.

Continued adverse economic impacts of the pandemic on revenues and historically high inflation levels have created significant fiscal constraints for the Seattle Department of Transportation (SDOT) in delivering transportation priorities for the City. In many ways, the 2023-2024 budget is an understatement of the full picture of investments that will ultimately be made over the upcoming biennium and beyond, as the vast majority of Federal resources anticipated from the Bipartisan Infrastructure Law are not yet available. These are resources which, when also coupled with new revenue from the potential renewal of levy beginning in 2025, will be critical for SDOT to meet its mission.

Among the investments in the budget:

- **Move Seattle Investments**: $11.7 million in 2023 and $29.0 million in 2024 for Sidewalk Safety Repair, Transit Corridor Improvements, Arterial Asphalt and Concrete projects, New Sidewalk Program, Protected Bike Lane improvements, Greenways, Arterial Major Maintenance, Heavy Haul Network improvements, and investments in the Market / 45th Multimodal Corridor project.
- **Emergency Response**: Due to worsening storms as a result of climate change and other transportation-disrupting events including the increasing complexity of the transportation network, an additional $6 million is added to base investments of $3 million to ensure SDOT holds enough budget to respond quickly to emergency events.
- **Vision Zero**: An additional $1.3 million is added to base investments of $6 million to support Vision Zero investments for Rainier Corridor safety projects in 2023, transit improvement projects along MLK, concept planning for the 130th West project, and other transit-related projects that will be identified in the coming months.
- **West Seattle-Ballard Link Extension Staffing**: The City will invest almost $3 million annually from the payroll tax to support 14 positions that will help develop, review, and plan Sound Transit's major light rail extension project through Downtown Seattle. This project represents the largest infrastructure investment in Downtown in the city's history and will require close coordination with Sound Transit to ensure the work best meets Seattle residents' needs.

The proposed budget is also making changes to the Restricted Parking Zone fees. The fees will increase from $65 per two years to $95 per two years, along with other fee changes for guest passes and temporary passes. Low-income passes will remain the same. The change is required to offset increasing costs of administering the restricted parking zone program, which was last updated in 2009. This increase represents a 3.2% annualized increase per year and is in line with numerous other cities of similar size.

Good Government

The ability of government to deliver critical services depends upon an effective and efficient team that is managing both current resources as well as is attentive to the long-term needs of the City. This budget invests in infrastructure to support sound fiscal management, technology needs and asset preservation.

With nearly $300 million in new revenue from the payroll tax and recognizing the increased workload and current turnover rates in department staffing, the budget provides funding for department capacity to manage, track and evaluate the effectiveness of these payroll tax resources. The proposed budget includes a $5.8 million transfer to cover specific administrative and evaluation expenses identified in the City Budget Office, Department of Neighborhoods, Office of Economic Development, Office of Housing, Office of Sustainability and Environment, Department of Finance and Administrative Services, Department of Human Resources, and Legislative Department.

The City is rapidly responding to new and urgent challenges that drive the delivery of new services to constituents, new investments in community recovery, and new initiatives to improve the quality of life

for all. The need for Seattle IT and City departments to be agile in developing and onboarding the technology solutions to support these new programs is critical. The budget invests new resources in priority needs such as cybersecurity, a hybrid workforce, public records, and core technology investments, such as the conversion of the City to network-based phones and replacing the Seattle Municipal Court's IT system.

In addition to maintaining critical technology infrastructure, the preservation and improvement of capital assets is a priority in this budget. The budget invests Real Estate Excise Tax (REET) in multiple departments to maintain and improve significant capital assets. Projects receiving new investments include the rebuild of Fire Station 31, further electrifying the City's fleet, and significant improvements to the City's downtown Waterfront. The budget also increases REET reserves in this time of fiscal uncertainty.

Fiscal Reserves

The City maintains two financial reserves to draw upon in the event of certain unanticipated expenditure or revenue pressures: the Emergency Fund (EMF) and the Revenue Stabilization Fund (RSF). The EMF is the principal reserve for the City to draw upon when certain unanticipated expenses occur during the fiscal year. The budget continues to replenish the EMF at $10 million in 2023 and 2024, to make progress on the five-year replenishment plan. The total reserve amount is rebuilt to $63.7 million over the biennium and is on track for full replenishment by the end of 2026. The RSF, or Rainy Day Fund, was recently replenished in 2022 via the 2021 year-end fund balance in the General Fund. The 2023-24 Proposed Budget builds on this reserve with the maximum contributions under current policy of $3.6 million in 2023 and $1.7 million in 2024, to reach an ending fund balance of $67 million. The total amount of reserves in the proposed budget at the end of the biennium is $130.7 million.

City Utilities

The 2023-2024 Proposed Budget for both Seattle City Light (SCL) and Seattle Public Utilities (SPU) continues to build on each utility's six-year Strategic Business Plan. In the provision of essential services to utility customers, each utility maintains a strong commitment to its financial health, affordability, and efficiency in service delivery while meeting all regulatory requirements. During the acute phase of the COVID-19 pandemic, SCL and SPU worked to support customers in need of financial assistance, and they continue affordability measures intended to ensure utility customers access to electric, water, solid waste and drainage and wastewater services. SCL's $1.5 billion budget maintains investments at current service levels; proposed changes are net-zero reprioritizations (after technical and inflationary adjustments), necessary to support the business strategies outlined in the approved 2023-2028 Strategic Business Plan and remain within the funding levels proposed in the 2023 rate ordinance. SPU's $1.4 billion budget provides reliable, efficient and environmentally conscious utility services that enhance the quality of life and livability in all communities SPU serves. SPU's budget pays for Clean Cities, including the provision of crucial public hygiene services for the unsheltered population, and UCT/Clean Seattle programs (see above.)

RACE AND SOCIAL JUSTICE INITIATIVE IN 2023 BUDGET CHANGES

Introduction

This chapter provides an overview of significant changes in the City's 2023 budget that advance the Race and Social Justice Initiative (RSJI). The City implements additional initiatives within department base funding that are not included below in this summary of changes.

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

Below are examples from the City's 2023 Proposed Budget illustrating how the City continues to use policies, programs, and investments to change racial equity outcomes through stronger relationships with communities; aligning policies and strategies across departments; and sharing knowledge and resources to create opportunities to integrate equity goals.

ARTS, CULTURE AND RECREATION

Seattle Parks and Recreation Department

Youth Opportunity Fund
$800,000
This proposal launches a fund to engage community-based organizations and community members in providing mentorship and related programs to youth, as part of the Mayor's vision to mobilize community centers and other Seattle Parks and Recreation (SPR) assets as engines for safety and opportunity for all Seattle's youth.

Youth Mentorship and Employment
$665,720
SPR is a major provider of youth mentorship, employment, and job training programs across several divisions, with hundreds of youth and young adults gaining job skills annually. This proposal expands these efforts by adding a wage-based rather than stipend-based program, and centralizes oversight and coordination of all current department efforts by adding a dedicated position to serve as the Youth Employment and Job Training Coordinator for the department and connects these efforts to the larger City Youth Employment Initiative. Specifically, this proposal provides for 80 youth to work 20,000 hours annually.

Equity Fund Increment
$1,040,000
This proposal expands the resources available for the Equitable Park Development Fund (formerly Major Projects Challenge Fund) focused on partnering with communities to make improvements to parks and facilities in neighborhoods that have a history of racial disparities in access to green space and in safety from environmental harms. This investment would also help build capacity to ensure that the voices of those communities are heard, and their needs are met. Specifically, it would double the funding available for grant allocation over the existing base budget.

Inclusive Outreach and Engagement
$489,266
This proposal builds on SPR's successful Recreation for All, Get Moving, and Community Engagement Ambassador (CEA) programs by increasing grant allocations and staff time devoted to inclusive engagement, training, and outreach. Get Moving and Recreation for All are two grants programs that provide innovative, culturally relevant, free programming to immigrants and refugees, communities of color, and low-income people through partnerships with diverse community-based organizations. Specifically, this proposal allows for 10-15 additional annual grant allocations (above a baseline of ~40), and doubles the hours of the CEA program (from 3,000 to 6,000).

Seattle Conservation Corps Expansion
$898,560
This proposal supports expanding the size of the Seattle Conservation Corps (SCC) to meet a higher need for employment and training for homeless adults. Specifically, it would return Corps enrollment to the pre-pandemic level of 50, and add capacity for an additional 10 enrollees.

Rec N the Streets
$687,398
SPR's mobile recreation program, Rec N the Streets (RNTS) brings recreation to the people that do not have easy access to recreational opportunities and eliminates the barriers of cost and travel for the populations that are most impacted by disparities in health, racial and economic factors. This proposal expands program impact by adding 2 additional teams, more than doubling program delivery over baseline. Specifically, it increases weekly activations from an average of 15 to an average of 50+.

Teen Development Program
$282,029
This proposal supports targeted teen development programming for ages 11-19 (grades 6-12) under the leadership of a centralized Teen and Youth Development unit, including expanding service at Teen Life

Centers by adding service on Mondays and increasing annual hours of teen programming by 20% over baseline (from 14,500 to 17,400).

Fee increases for Aquatics programs and services, and add to Swim Safety Equity Fund
$35,000 for Swim Safety Equity Fund
This proposal increases fees for swim lessons, drop-in swimming, and pool rentals. These fee changes are expected to generate approximately $224,000 of revenues in 2023 and $448,000 in 2024 to help mitigate Park Fund revenue gaps in the short term, as post-pandemic revenues across the department have not stabilized. As such, SPR will be assessing the longer-term revenue forecast over the next biennium. A portion of the revenues generated by the fee increases will augment the Swim Safety Equity Fund to support free swim lesson to young people in most need of these services.

Seattle Public Library

Library Branch Resilience Hubs (capital)
$3,500,000
As part of the JumpStart Payroll Expense Tax (payroll tax) resources included in the proposed budget, $20 million is allocated to investments in Green New Deal programs. This item adds $3.5 million backed by the payroll tax to SPL to help reduce its reliance on fossil fuels and mitigate greenhouse gas emissions by decarbonizing library branches through electrification and other measures. This request will help the city better achieve the goals of the Green New Deal for Seattle, which aims to invest in strategies that address the climate crisis and the disparate impacts of climate change on communities of color and the economically disadvantaged.

EDUCATION AND HUMAN SERVICES

Department of Education and Early Learning

Child Care Hiring and Retention Bonuses
$5,300,000
As part of the JumpStart Payroll Expense Tax (payroll tax) resources included in the proposed budget, $33 million is allocated to investments promoting economic revitalization and workforce development. This item adds one-time $5.3 million backed by payroll tax to DEEL to support hiring or retention bonuses for child care workers who work in a licensed childcare facility in the city. These funds will be used to support a critical industry whose wages are in the bottom 3% of the state's occupational groups. Providing accessible, affordable child care is a stabilizing force from which our economy can recover. The hiring bonus could encourage growth in the industry, which is experiencing a significant labor shortage. A portion of these funds (up to 15%) will be used to administer these bonuses to workers.

Sustain Seattle Promise Programming and Equity Enhancements
$2,000,000
This item allocates funding held in Families, Education, Preschool and Promise (FEPP) levy reserve to sustain equity enhancements for the Seattle Promise program supported by the federal Coronavirus Local Fiscal Recovery (CLFR) in 2021 and the FEPP levy 2022. These enhancements include items such as: continuing to fund enhanced equity scholarships for eligible students, allowing students impacted by the COVID-19 pandemic up to one year of additional program support, and increasing the amount of overall

tuition funding available to sustain higher-than-projected program enrollment. This funding included in the 2023-2024 Proposed Budget will continue those enhancements during the 2023-2024 and 2024-2025 school years.

Expansion of K-12 Culturally Specific and Responsive Programming
$2,164,357
This item allocates $2 million in Families, Education, Preschool and Promise (FEPP) levy reserve and additional FEPP levy funds to expand K-12 culturally specific and responsive programming (CSR) and to continue funding for a 1.0 FTE K-12 CSR program position added in the 2022 Adopted Budget. The FEPP levy's K-12 CSR investment area currently focuses programming on Black and African American young men. This item will allow DEEL to build upon this existing focus to continue programming and pilots aimed at increasing access and achieving outcomes through CSR programming for BIPOC and other underrepresented K-12 youth. This funding included in the 2023-2024 Proposed Budget will continue these investments through the 2023-2024 and 2024-2025 school years.

Data Analyst for K-12 Culturally Specific and Responsive Programming
$164,357
This item allocates Families, Education, Preschool and Promise (FEPP) funds to continue funding a 1.0 FTE data analyst position supporting DEEL's K-12 culturally specific and responsive programming (CSR). This position was added in the 2022 Adopted Budget and was supported by one-time funding.

Department of Human Services

Seattle Community Safety Initiative
$4,318,786
This item continues the City's investment of $4.3 million in 2023 and $4.5 million in 2024 for the Seattle Community Safety Initiative (SCSI) contract held by Community Passageways. Previously, this item was funded through one-time funds, now this ongoing funding will continue investment that support regional and ongoing gun violence prevention. Community Passageways serves youth and young adults of color (ages 12-30) and their families from Black and Brown neighborhoods who live, go to school, or work in Southeast Seattle, Central District, and West Seattle.

King County Regional Peacekeepers Collective
$1,500,000
This item continues the City's investment of $1.5 million in the Public Health (PH) - Seattle & King County Regional Approach to Gun Violence Reduction- Regional Peacekeepers Collective (RPKC). This ongoing funding will support community-based organization-Community Passageways- to support restoration services for youth and families impacted by gun violence and referred to community-based care by King County's Hospital Based Intervention team at Harborview Medical Center. Maintaining this investment ensures that services continue without disruption and negative impact on affected community.

Continued Funding for Re-Entry Programs for BIPOC Communities
$1,400,000
As part of the JumpStart Payroll Expense Tax (payroll tax) resources included in the proposed budget, $33 million is allocated to investments promoting economic revitalization and workforce development. This item adds $1.4 million backed by payroll to HSD to continue funding for Re-Entry programs for BIPOC communities disproportionately impacted by incarceration. This funding will allow nine community-based organizations to continue serving BIPOC communities.

Equity Action Plan
$250,000
This item funds the implementation of externally-focused racial equity initiatives to improve outcomes in safety, health, economic justice, and education for Seattle's historically underserved communities and community members. Programs will emphasize tangible direct-service activities (e.g., mentoring programs or job-skills training initiatives) with immediate impacts and demonstrable long-term benefits.

Healthy Seattle Initiative Pilot
$335,000
This item adds $335,000 of one-time funding in 2023 and 2024 for the Healthy Seattle Initiative pilot program to improve access to quality care for the uninsured and underinsured, especially in BIPOC, immigrant and refugee, and historically marginalized communities. The funding will expand the number of Community Health Workers who help individuals navigate the health care system, follow-through with visits to providers, and act upon providers' recommendations.

Rise Above Capacity Building
$200,000
This item adds $200,000 in one-time funding to the Rise Above organization for capacity building. Rise Above delivers education, prevention skills and mentorship through programs tailored to the needs of Native youth. They work closely with tribes and partners, and build tailored education programs with basketball clinics at the center.

LIVABLE & INCLUSIVE COMMUNITIES

Office of Economic Development

Expand Investments in Economic Revitalization
$16,119,683
OED will receive $16.1 million in 2023 and $15.9 in 2024 of Jumpstart Payroll Expense Tax Fund (payroll tax). Funding will continue, expand or launch 14 different programs in OED to support a just recovery and revitalization of our local and regional economy. Programs will use a variety of criteria to focus on closing the racial disparities found in core economic indicators. More information about these investments can be found in the Office of Economic Development's Proposed Budget chapter.

Office of Immigrant and Refugee Affairs (OIRA)

Workforce Policy and Partnerships Manager
$163,289
As part of the JumpStart Payroll Expense Tax (payroll tax) resources included in the proposed budget, $33 million is allocated to investments promoting economic revitalization and workforce development. This item adds $163,289 backed by payroll tax to the Office of Immigrant and Refugee Affairs to add 1.0 FTE – a Workforce Policy and Partnerships Manager position. The new staff will engage with immigrants and refugees in the City of Seattle's workforce and businesses in its strategy for economic revitalization. This position will also provide direct technical support and language access assistance to businesses and property owners, and assist with re-employment pathways for immigrants and refugees through the City of Seattle's Ready to Work Initiative.

Office of Planning and Community Development

Equitable Development Initiative (EDI) Grants
$5,468,411
This item adds $5.5 million backed by payroll tax to provide funding for OPCD's Equitable Development Initiative (EDI). This is in addition to the baseline amount of $13.8 million, bringing total payroll tax support for EDI grants to $19.5 million. EDI provides grants to community-based organizations that seek to minimize economic displacement, increase access to economic mobility and opportunity, and enable equitable access to neighborhoods throughout Seattle.

Department of Neighborhoods

Provide Program Expenses for Indigenous Advisory Council
$27,300
This item adds $27,300 in ongoing funding to the Community Building BSL for program expenses to implement and coordinate the City of Seattle's Indigenous Advisory Council (IAC).

PUBLIC SAFETY

Law Department

Domestic Violence Survivors Support
$437,807
Several additions to the Law Department budget address domestic and non-domestic violence, and the impact on survivors. Recently passed House Bill 1901 expanded the definition of domestic violence to include coercive control. With protection orders being more inclusive, survivors will be able to petition for orders they previously could not under the more limited definition. More protection orders are anticipated requiring an additional Assistant City Prosecutor (ACP). In addition, another ACP is added to return to the national best practice of a vertical representation model establishing a Review and Filing Unit in the Domestic Violence Unit. This will better serve victims, ensure consistency in filing, training, and public safety.

Further, a Victim Advocate is added to support victims of non-domestic violence related crimes. There is currently only one Victim Advocate assigned to non-DV cases. With more felony cases tried as misdemeanors, an additional advocate will allow the Law Department to support more survivors providing:

- Consistency for the survivor.
- Update the survivor of the crime after each hearing.
- Trial preparation assistance.
- Notify the survivor of the crime on a dismissal of a Mental Health Court case (many times these are random, stranger assaults).
- Confirming the survivor received the Victim Impact Statement (VIS) and/or restitution letter.
- Opportunity to help historically disadvantaged communities and immigrant communities receive additional resources as well as interpreting services.

Seattle Police Department

Relational Policing and Before the Badge Training
$446,143
This proposal converts the term-limited Relational Policing Coordinator to a permanent position. This position will oversee the newly created Before the Badge Training Program. The Before the Badge training was launched in May 2022 to immerse SPD recruits in community-based, peer-based, and introspective experiences to gain a more comprehensive understanding of the people they will eventually swear to serve and protect.

UTILITIES AND TRANSPORTATION

Office of Sustainability and Environment (OSE)

Oil Home Heating Conversion, Funding for Rebates and Outreach
$600,000
As part of the JumpStart Payroll Expense Tax (payroll tax) resources included in the proposed budget, $20 million is allocated to investments in Green New Deal programs. This Green New Deal item provides $800,000 of payroll tax to OSE for the Clean Heat Program to fund rebates for middle income households who convert from oil home heating to electric heat pumps. This funding replaces $200,000 in ongoing General Fund appropriations and represents a $600,000 net increase in funding over the department baseline. Compared to 2022 funding levels, this amount will support 400 additional conversion rebates for middle-income households and will allow the city-funded portion of the rebate to increase from $1,000 to $1,500. (With an additional $500 contributed to each rebate by Gensco, the total rebate will increase from $1,500 to $2,000.) Funding will also support targeted outreach to BIPOC and historically disadvantaged communities and provide temporary staffing to support program implementation.

Funding and Position Authority for a Climate Justice Workforce Development Advisor
$160,285, 1.0 FTE
As part of the JumpStart Payroll Expense Tax (payroll tax) resources included in the proposed budget, $20 million is allocated to investments in Green New Deal programs. This Green New Deal item adds and funds a 1.0 FTE, Strategic Advisor 2, Gen Gov't. This position will serve as a Climate Justice Workforce Development Advisor and will lead strategy development for clean energy workforce pathways, prioritizing racial equity, economic opportunity, and addressing the disproportionate impacts of climate change. This position will lead Citywide coordination with other City departments working in this space, including direct coordination with OED and Economic Revitalization Strategy as well as with FAS on administering funds for Clean Energy Pre-Apprenticeship Scholarships. The position will also oversee workforce investments in the Duwamish Valley Program, convene a Clean Energy Workforce Development Committee that will make recommendations on city actions to effect a just transition from fossil fuels, and participate in monthly coordination meetings with regional partners in labor, industry, and in other governing authorities in the Seattle region.

Continue Environmental Justice Fund Increase
$550,000
As part of the JumpStart Payroll Expense Tax (payroll tax) resources included in the proposed budget, $20 million is allocated to investments in Green New Deal programs. This item provides $550,000 in ongoing Green New Deal payroll tax funding for the Environmental Justice Fund (EJF), bringing total EJF awards to $750,000. This level of funding has been provided in both 2021 and 2022 on a non-recurring basis at the recommendation of the Equitable Communities Initiative Task Force. The Green New Deal Oversight Board has recommended that this funding continue. The Environmental Justice Fund provides funding for community-based efforts that address health disparities through investments in food access and environmental justice, youth leadership, environmental restoration, and green jobs.

Greening Industrial Properties in Equity Focus Areas
$300,000
As part of the JumpStart Payroll Expense Tax (payroll tax) resources included in the proposed budget, $20 million is allocated to investments in Green New Deal programs. This item provides $300,000 in ongoing payroll tax-backed Green New Deal funding for community-led efforts to green industrial areas in the City of Seattle. This funding includes support for contracts with community-based organizations (CBOs) for outreach, engagement, and implementation of greening efforts in private properties in industrial and industrial-adjacent neighborhoods. These efforts focused on South Park and Georgetown in 2022. Funding will continue to support greening and tree-planting in these neighborhoods as well as potentially expanding to include parts of Beacon Hill and the International District. Funding will also be available as needed to support Seattle Department of Transportation and Seattle Public Utilities in these departments' efforts to green the right-of-way in these neighborhoods.

Continue Duwamish Valley Program Green Workforce Development and Technical Assistance
$200,000
As part of the JumpStart Payroll Expense Tax (payroll tax) resources included in the proposed budget, $20 million is allocated to investments in Green New Deal programs. This item adds $200,000 in 2023 and $400,000 in 2024 in ongoing Green New Deal payroll tax funding for the Duwamish Valley Program for green and equity-focused workforce development. This builds on relief provided in the 2022 budget that provided support for small and minority-owned businesses in Duwamish and South Park struggling with the impacts of COVID. One-time funding in 2022 has also supported research on developing jobs pathways to clean energy jobs for Duwamish area residents.

In 2023 and 2024, this funding will support small and industrial businesses in South Park and Georgetown with technical assistance and contracting and procurement for local vendors, with a focus on climate resiliency. Funding will also address priorities from the Industrial and Maritime Strategy as well as the Duwamish Valley Action Plan, and will focus on green economy careers, aiming to facilitate pathways to jobs in manufacturing, logistics, and the maritime sector, as well as work supporting sea level rise adaptation, the electric vehicle industry, and climate change resilience. These collaborations will also serve to advance development of the Duwamish Valley Resilience District, which is parallel work funded by a grant from Robert Wood Johnson Foundation. These actions are aligned with the Citywide Economic Revitalization Strategy and is coordinated with OED.

Continue Clean Energy Pre-Apprenticeship Scholarships
$1,000,000
As part of the JumpStart Payroll Expense Tax (payroll tax) resources included in the proposed budget, $20 million is allocated to investments in Green New Deal programs. This item adds $1 million in

ongoing Green New Deal payroll tax funding to continue a one-time add from the 2022 Adopted Budget for clean energy pre-apprenticeship scholarships. This project aims to expand equitable access to careers in clean energy industries. Funding will support outreach & engagement efforts, in-language services needed to support recruitment, training, and development, as well application and enrollment costs, equipment costs, and supplemental courses. Post-training support services for new apprentices will also be provided with the goal of increasing retention in the clean energy workforce. Funding will also support targeted inclusive outreach (in-language and through trusted networks) to advance green and just workforce development and priority hire goals.

Tree Canopy Equity and Resilience Plan
$150,000
As part of the JumpStart Payroll Expense Tax (payroll tax) resources included in the proposed budget, $20 million is allocated to investments in Green New Deal programs. This item provides $150,000 in one-time payroll tax-backed Green New Deal funding for a tree canopy equity and resilience assessment and plan. This comprehensive plan will identify the best strategies and locations for planting, growing, and maintaining trees on private and public land and in the right-of-way, with a focus on low-canopy neighborhoods in environmental justice priority areas. This plan would pave the way for leveraging future federal, state, and philanthropic funds that support the resilience of the tree canopy. This action is aligned with the recommendations of the Green New Deal Oversight Board and the Urban Forestry Commission.

Building Emissions Performance Standards – Funding for Staffing and Implementation
$828,228
As part of the JumpStart Payroll Expense Tax (payroll tax) resources included in the proposed budget, $20 million is allocated to investments in Green New Deal programs. This item adds $828,000 backed by payroll tax in 2023 to OSE for developing and implementing Building Emissions Performance Standards for the City of Seattle.

ADMINISTRATION

City Budget Office

Affordable Seattle
$289,709
This item increases funding for the Affordable Seattle program, which includes the CiviForm application. Affordable Seattle reduces barriers for low-income residents to access programs such as utilities, childcare, transportation, and food. CiviForm is a common application across multiple departments that decreases the time and effort for residents and their trusted intermediaries (e.g., Community Based Organizations) to apply for City of Seattle programs. Affordable Seattle and the CiviForm application increase access to programs by translating applications into multiple languages, highlighting programs for which an applicant is eligible, automatically reusing information provided on one application to complete new applications, enables community-based organizations to submit applications on behalf of clients, and continuously gathering feedback from the people served to improve the tool and business processes.

Information Technology Department

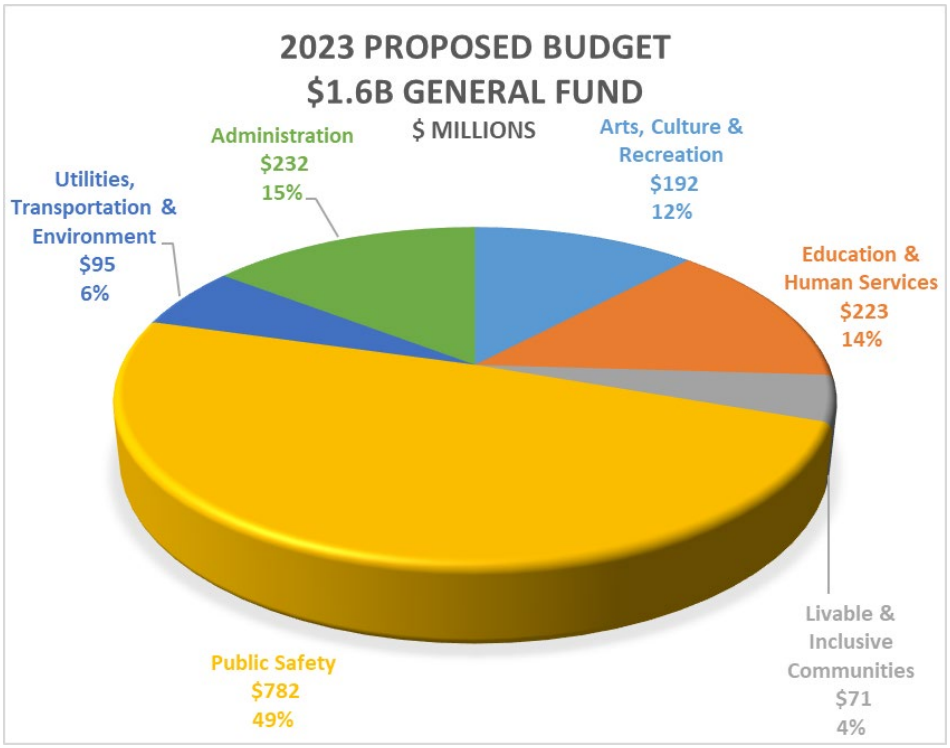
Affordable Seattle

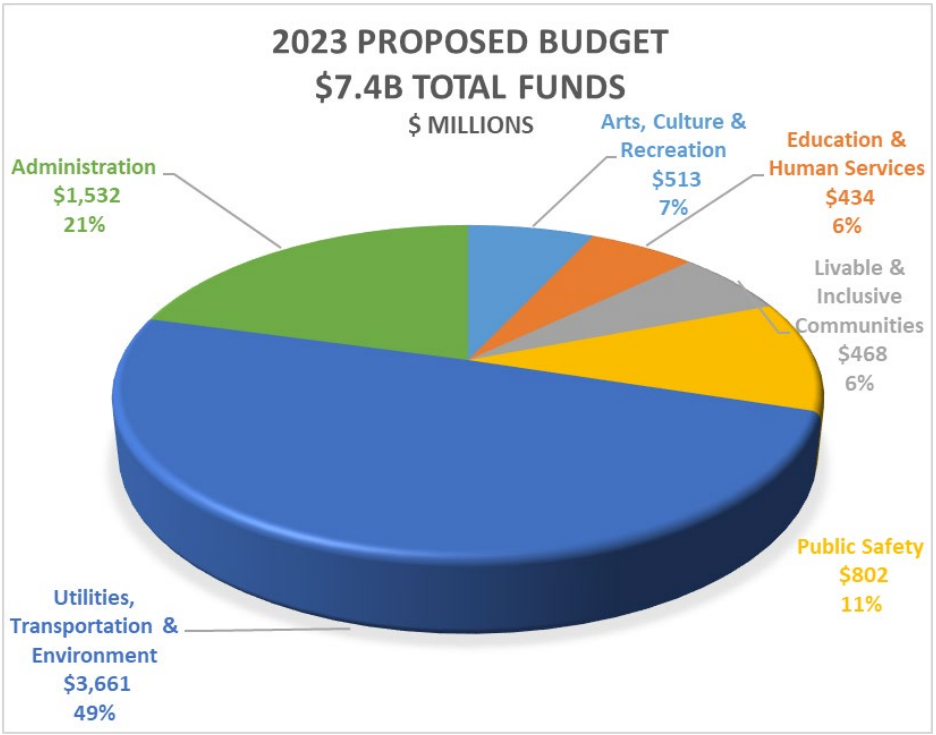
$548,420

This item increases JumpStart Payroll Expense Tax funding for the Affordable Seattle program, which includes the CiviForm application. Affordable Seattle reduces barriers for low-income residents to access programs such as utilities, childcare, transportation, and food. CiviForm is a common application across multiple departments that decreases the time and effort for residents and their trusted intermediaries (e.g., Community Based Organizations) to apply for City of Seattle programs. Seattle IT is working in partnership with City Budget Office Innovation & Performance Team and Office of Economic Development to accomplish this work. Seattle IT is responsible for maintenance and development of the pilot platform into a fully-featured application. This adds 2.0 FTE Information Technology Professional, B positions as Database Engineers, and 1.0 FTE Information Technology Professional, A position as Manager of the staff in ITD related to the program. The three current staff in ITD working on Affordable Seattle would also be moved from CLFR funding to the JumpStart Payroll Tax fund in 2024.

Expenditure Summary

Summary Charts and Tables





Expenditure Summary

in thousands of dollars

	2021 Actuals		2022 Adopted Budget		2023 Proposed Budget		2024 Endorsed Budget	
	General Fund	All Funds	General Fund	All Funds	General Fund	All Funds	General Fund	All Funds
Arts, Culture & Recreation								
Office of Arts and Culture	15	14,836	2,273	21,466	-	18,335	-	17,432
Seattle Center	17,263	52,592	15,991	52,078	15,508	61,944	15,896	69,839
Seattle Public Library	54,470	81,812	62,767	97,095	60,105	101,441	62,000	96,006
Seattle Parks and Recreation	99,175	235,733	109,783	287,708	116,072	331,527	117,923	329,575
Subtotal	*170,922*	*384,974*	*190,814*	*458,346*	*191,686*	*513,248*	*195,820*	*512,852*
Education & Human Services								
Department of Education and Early Learning	13,907	111,511	14,211	121,421	15,683	128,668	16,054	130,543
Human Services Department	166,660	270,561	198,072	308,448	206,882	305,519	213,403	307,455
Subtotal	*180,567*	*382,072*	*212,283*	*429,869*	*222,565*	*434,188*	*229,457*	*437,998*
Livable & Inclusive Communities								
Department of Neighborhoods	13,164	14,414	18,160	21,305	14,896	17,975	15,112	18,195
Office of Hearing Examiner	981	981	1,078	1,078	3,155	3,155	2,181	2,181
Office for Civil Rights	6,334	6,334	7,764	7,764	7,911	7,911	7,962	7,962
Office of Economic Development	20,350	20,911	11,865	26,428	11,887	28,679	11,776	28,318
Office of Housing	462	231,340	2,824	208,424	2,392	252,795	2,291	253,542
Office of Immigrant and Refugee Affairs	29,127	29,127	4,760	5,010	4,822	4,985	4,860	5,023
Office of Labor Standards	8,036	8,108	10,678	12,131	7,403	7,881	7,929	7,929
Office of Planning and Community Development	22,845	27,783	9,903	32,157	8,874	34,602	8,771	34,663
Seattle Department of Construction and Inspections	8,353	88,531	11,052	111,997	9,214	110,353	9,195	111,652
Subtotal	*109,652*	*427,529*	*78,083*	*426,294*	*70,554*	*468,337*	*70,078*	*469,465*
Public Safety								
Community Safety and Communications Center	11,352	11,352	22,161	22,161	20,329	20,329	20,722	20,722
Community Police Commission	1,378	1,378	1,871	1,871	1,888	1,888	1,910	1,910
Firefighter's Pension	19,099	19,531	19,100	21,922	20,128	22,973	20,131	23,037
Law Department	34,622	34,622	38,660	38,660	40,023	40,023	40,309	40,309
Office of Emergency Management	3,695	3,695	2,913	3,181	2,786	2,786	2,825	2,825
Office of Inspector General for Public Safety	2,919	2,919	3,723	3,723	3,702	3,702	3,746	3,746
Police Relief and Pension	25,859	18,907	22,500	26,680	12,561	26,741	22,572	26,753
Seattle Fire Department	272,694	273,110	267,182	267,182	266,527	266,527	272,857	272,857
Seattle Municipal Court	38,169	38,169	40,001	40,001	40,916	40,916	42,579	42,579
Seattle Police Department	359,546	361,670	353,352	355,487	373,570	375,721	383,449	385,606
Subtotal	*769,333*	*765,353*	*771,462*	*780,868*	*782,431*	*801,606*	*811,099*	*820,341*
Utilities, Transportation & Environment								
Office of Sustainability and Environment	12,091	19,471	7,648	17,923	7,876	22,133	7,947	27,306
Seattle City Light	-	1,271,622	160	1,465,690	-	1,507,973	-	1,535,779
Seattle Department of Transportation	59,883	555,010	68,987	731,168	59,047	711,267	60,741	553,085
Seattle Public Utilities	16,722	1,262,189	23,918	1,318,643	28,442	1,419,810	29,355	1,447,402
Subtotal	*88,695*	*3,108,292*	*100,713*	*3,533,423*	*95,364*	*3,661,182*	*98,043*	*3,563,573*

Summary Charts and Tables

	2021 Actuals		2022 Adopted Budget		2023 Proposed Budget		2024 Endorsed Budget	
	General Fund	All Funds	General Fund	All Funds	General Fund	All Funds	General Fund	All Funds
Administration								
Office of the City Auditor	2,627	2,827	2,142	2,142	2,244	2,244	2,273	2,273
City Budget Office	7,303	7,427	7,613	11,436	8,725	9,015	9,221	9,686
Civil Service Commissions	551	551	602	602	895	895	919	919
Ethics and Elections Commission	1,092	5,820	1,298	2,166	1,276	8,011	1,299	2,181
Office of Economic and Revenue Forecasts	-	-	635	635	702	702	706	706
Finance and Administrative Services*	59,558	331,437	65,006	379,330	66,757	417,851	68,505	430,777
Finance General**	86,237	303,609	97,175	423,501	91,210	333,273	94,153	350,367
Seattle Information Technology Department	-	247,557	2,337	283,661	-	314,001	-	292,847
Legislative Department	20,393	20,393	19,910	19,910	20,817	20,817	21,135	21,135
Office of the Mayor	7,514	7,514	7,638	7,638	10,406	10,406	9,920	9,920
Office of the Employee Ombud	737	737	1,092	1,092	1,152	1,152	1,160	1,160
Office of Intergovernmental Relations	2,545	2,545	3,059	3,059	3,106	3,106	3,141	3,141
Employees' Retirement System	-	264,859	-	8,685	-	10,474	-	10,526
Seattle Department of Human Resources	22,299	330,723	23,434	370,809	25,186	400,223	25,370	426,605
Subtotal	*210,855*	*1,525,998*	*231,941*	*1,514,666*	*232,478*	*1,532,171*	*237,802*	*1,562,241*
Total	**1,530,024**	**6,594,217**	**1,585,297**	**7,143,467**	**1,595,078**	**7,410,732**	**1,642,299**	**7,366,471**

General Fund Revenue Overview

City Revenue Sources and Fund Accounting System

The City of Seattle budget authorizes annual expenditures for services and programs for Seattle residents. State law authorizes the City to raise revenues to support these expenditures. There are four main sources of revenues. First, taxes, license fees, and fines support activities typically associated with City government, such as police and fire services, parks, and libraries. Second, certain City activities are partially or completely supported by fees for services, regulatory fees, or dedicated property tax levies. Examples of City activities funded in-whole or in-part with fees include certain facilities at the Seattle Center, recreational facilities, and building inspections. Third, City utility services (electricity, water, drainage and wastewater, and solid waste) are supported by charges to customers for services provided. Finally, grant revenues from private, state, or federal agencies support a variety of City services, including social services, street and bridge repair, and targeted police services.

The City accounts for all revenues and expenditures within a system of accounting entities called "funds." The City maintains numerous funds. The use of multiple funds is necessary to ensure compliance with state budget and accounting rules and is desirable to promote accountability for specific projects or activities. For example**,** the City of Seattle has a legal obligation to ensure revenues from utility use charges are spent on costs specifically associated with providing utility services. As a result, each of the City-operated utilities has its own fund. For similar reasons, expenditures of revenues from the City's various property tax levies are accounted for in separate funds. As a matter of policy, several City departments have separate funds. For example, the operating revenues and expenditures associated with those revenues for the City's parks are accounted for in the Park and Recreation Fund. The City also maintains separate funds for debt service and capital projects, as well as pension trust funds, including the Employees' Retirement Fund, the Firefighters' Pension Fund, and the Police Relief & Pension Fund. The City holds these funds in a trustee capacity, or as an agent, for current and former City employees.

The City's primary fund is the General Fund. The majority of resources for services typically associated with the City, such as police and fire or libraries and parks are received into and spent from one of two funds of the City's general government operation: the General Fund for operating resources and the Cumulative Reserve Fund for capital resources.

All City revenue sources are directly or indirectly affected by the performance of the local, regional, national, and even international economies. For example, revenue collections from sales, business and occupation, and utility taxes, fluctuate significantly as economic conditions affecting personal income, construction, wholesale and retail sales, and other factors in the Puget Sound region change. The following sections describe the current outlook for the regional and national economies, and present greater detail on forecasts for revenues supporting the General Fund and the Cumulative Reserve Fund.

National Economic Conditions and Outlook

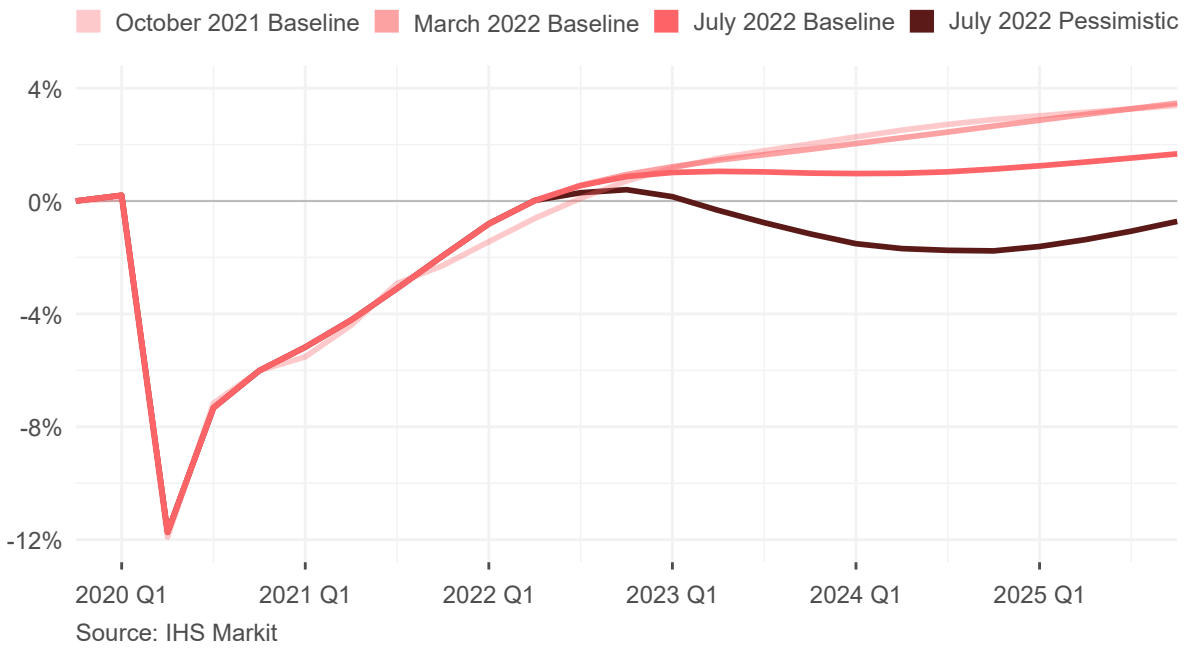
The year 2022 has experienced considerable economic instability and uncertainty at the national level. Just as the case-loads associated with the COVID-19 Omicron variant had begun to stabilize early in the year, Russia began its invasion of Ukraine. Inflationary pressures that had already emerged because of tightening labor markets and increased consumer demand, associated at least in part with the federal COVID relief spending, were quickly exacerbated by a spike in commodity prices. The war in Ukraine disrupted, and continues to disrupt, the global markets for fuel, food, and other basic commodities. The net result has been a sharp rise in inflation. As of July, annual inflation as measured at the national level

exceeded 9%, a level not seen in more than 40 years. In turn, the Federal Reserve Bank (Fed) has responded to these inflationary pressures with a commitment to aggressively increase interest rates in an attempt to cool demand and reduce the rate of price escalation. This commitment has been reflected in both words and action. Since the beginning of the year the Fed has increased rates by 3%, including three successive 0.75% increases in June, July, and September. The latter adjustments were made as the evidence of accelerating and persistent inflation become ever-more apparent. The Fed has indicated that further increases are virtually certain and could be implemented before the budget is adopted into law. This all represents a dramatic shift from the Fed's stance in 2021, when rates were reduced as part of the overall effort to stimulate economic recovery in the wake of COVID-19.

This shift, in part, reflects the fact that the overall economic recovery from the COVID-19 disruption has been quite strong. As of August, employment levels in the US matched those seen before the pandemic. While overall consumer sentiment about the economy has weakened over the course of this year, actual consumer spending has remained strong and actually grown. Spending patterns have shifted away from goods, which were in high demand during the pandemic, and towards services such as restaurant dining and travel as social distancing requirements have eased. The overall recovery is perhaps most evident in the continued strength of the labor market. The addition of 315,000 jobs in August at the national level extended the current period of sustained labor market growth to 20-months.

Looking forward, the question that remains is whether this job growth will continue even as the Fed takes purposeful steps to cool demand and reduce inflation. The consensus among national forecasters is that inflation can be brought under control and back to more recent trends by the middle of next year (2023), and that economic growth can be sustained next year and beyond, although at a somewhat lower rate than forecast earlier this year. The uncertainty regarding the economic outlook has however increased considerably, the average for the probability of recession in the next 12 months in the Wall Street Journal Economic Forecasting Survey of about 60 economists increased from 28% in April to 49% in July. Being notably shallower and shorter, this recession would resemble the 2001 recession more than the Great Recession or the COVID-19 recession. The graphic below, which compares employment forecasts from national forecasting firm IHS Markit over the course of this year, illustrates these points.

Figure 1. U.S. Employment Outlook



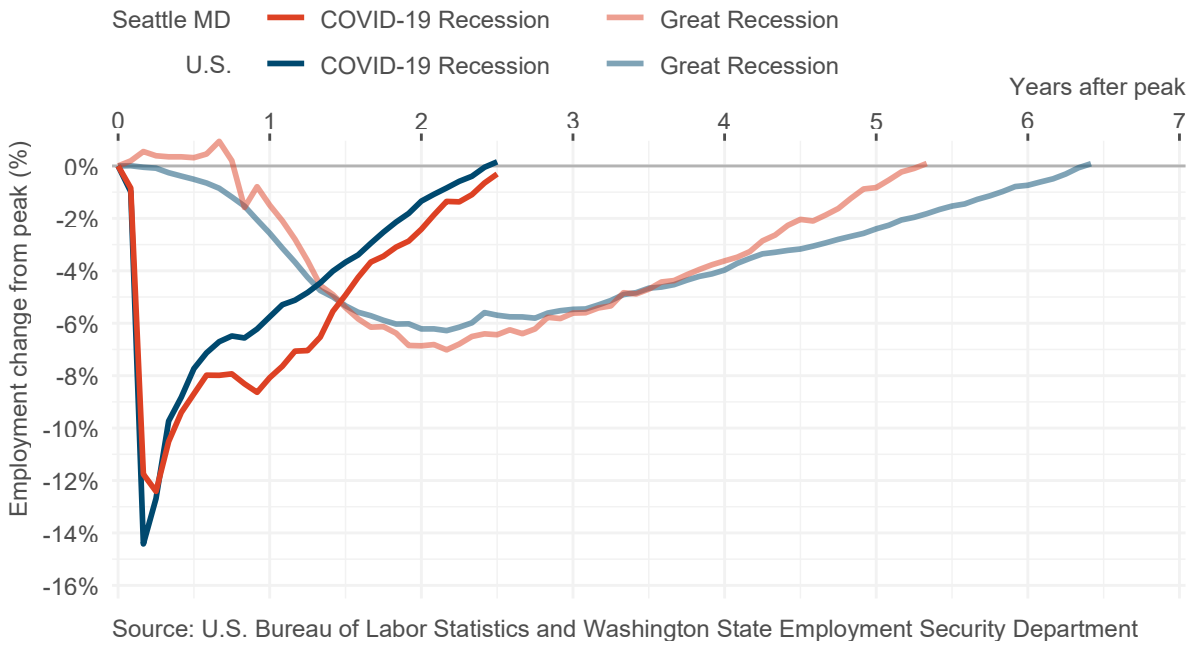
Revenue Overview

Seattle Metropolitan Area Economic Conditions and Outlook

The dynamics of the regional economy have generally tracked those seen at the national level. The regional labor market remains strong, although as illustrated below, some sectors have shown considerably more strength than others. But at the same time, the rate of inflation has increased dramatically in the region, and outpaced national levels. In June, the year-over-year CPI-U increase for the Seattle region had reached 10.1%. Increasing housing costs, reflected both in residential rental rates and home prices, have been a key driver of an overall escalation in the regional cost of living.

Labor Market. The recovery of the regional labor market has trailed the nation since the recovery began in mid-2020. As the graph below illustrates, employment at the national level is essentially back to pre-pandemic levels, while regionally the number of filled jobs remains about 1% or 20,000 jobs below the levels seen in very early 2020.

Figure 2. Job Losses, COVID Recession and Great Recession

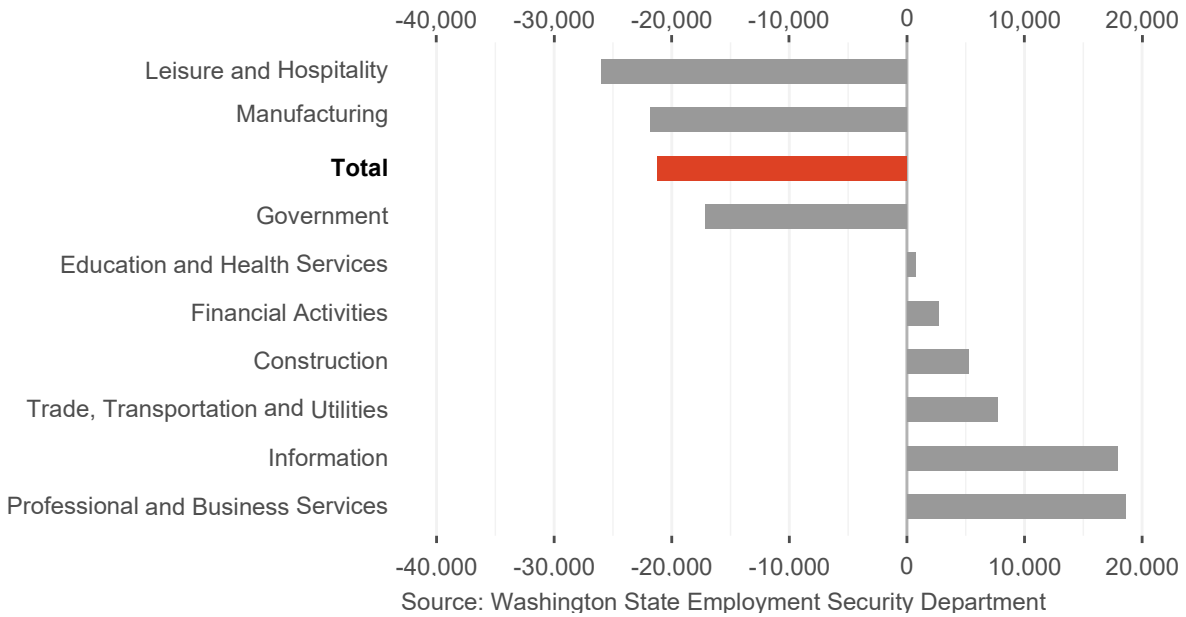


Source: U.S. Bureau of Labor Statistics and Washington State Employment Security Department

The region's dependence on tourism and aerospace manufacturing (Boeing), together with its more cautious public health approach and sustained commitment to social distancing has likely led to a slower employment recovery. A sector-level analysis confirms this assessment. As shown below, as of June, total regional employment was about 20,000 jobs below pre-pandemic levels, but the overall impacts varied significantly by sector. While employment in the Leisure & Hospitality and Manufacturing sectors remains well below pre-pandemic levels, there has been significant job growth since February 2020 in various other sectors, led by both Information and Professional & Business Services.

Revenue Overview

Figure 3. Change in Seattle MD employment between February 2020 and June 2022



Source: Washington State Employment Security Department

Another dynamic that distinguishes the local and regional employment recovery is the trend toward "work from home". Relative to other parts of the nation, a larger share of the region's employees continues to work from home. There is no evidence that this has had a negative impact on the region's overall economic recovery, but it has affected City revenues by reducing the overall level of taxable activity that is occurring in the city.

Inflation Regional inflation tends to track national inflation because commodity prices and national economic conditions are key drivers of regional prices. Seattle inflation has, however, been running on average about 0.5% higher in recent years due to the region's higher population and income growth and high housing price inflation compared to the nation. However, overall inflation rates had been quite low. For example, from 2011 to 2019, regional prices grew an average of just 2.2% per year.

In the initial phases of the pandemic, depressed consumer demand put downward pressure on prices, but that trend reversed in late 2021. As noted previously, accelerating inflation has become a dominant factor in the economy, both its direct impacts on the cost-of-living and the potential near-term impacts of the Fed's aggressive approach to bringing it under control. On the regional level, recent cost-of-living impacts have outpaced the national figures. For the 12 months ending in June of this year, the regional consumer price index reflected an increase of 7.8%, compared to the national level of 7.2%. Escalation in the price of goods and energy (e.g. gasoline) have received a good deal of attention, but "core" inflation, which excludes these two factors, reached 8.9% for the same 12 month period. Fortunately, the current forecast is that inflation will cool relatively quickly and return to more moderate levels by mid to late next year.

Regional Economic Outlook Overall, the region appears to have weathered the economic shocks created by the COVID-19 pandemic relatively well. Total regional employment is fast-approaching pre-pandemic levels, and the sectors most negatively affected by the social distancing requirements appear to be in recovery. While not necessarily at pre-pandemic levels, this summer's tourist season saw the

return of the cruise industry and overall tourism traffic was up from last year. Through July, overall passenger traffic at SeaTac airport reached 25.4 million, down 13.9% from 2019 levels, but up 37% from 2021. The rebound in airline traffic was not unique to Seattle and increasing overall demand for air travel also represents good news for Boeing and the region's aerospace manufacturing sector. After reducing regional employment by more than 20,000, the company has returned to hiring and currently has several thousand openings region-wide.

At the same time, employment growth in the technology sector continued at a robust pace through the pandemic and continued to be a driving force behind the growth of the regional economy. While Amazon and Microsoft are perhaps the highest profile of Seattle's technology employers, Facebook (Meta), Apple, and Google (Alphabet Inc.) have each established a significant presence in the region. This agglomeration of technology firms also provides a labor pool that supports innumerable smaller firms and start-ups. On average, the jobs offered in this sector pay well and help drive demand in other sectors such as hospitality, entertainment, and construction. Whether the city of Seattle remains the focus of technology sector's regional growth is a point of uncertainty looking forward. Several of the region's larger employers are making capital investments in office facilities elsewhere in the region, and this could preview a shift in where growth will be focused in coming years. Seattle will still benefit from an overall economic growth perspective whether the jobs are here in the city or elsewhere in the region, but slower in-city growth will likely impact the pace of both commercial (office-space) and residential construction. The city's building boom slowed during the pandemic and the projections are for a slower pace of activity in the next few years.

At the same time, the "work from home" model, which was established by necessity during the pandemic, appears to have permanently shifted employment patterns for at least some industries. At present, Seattle's daily, downtown workforce is only about 40% of its pre-pandemic levels. Some workers are facing increasing pressure to be in the office on at least a part-time basis, but a return to a fulltime, 5-day a week office presence seems unlikely for many. Uncertainty about these once fundamental employment patterns is another challenge for the City going forward, particularly in terms of municipal finances. A smaller commuting work force will translate into less day-time demand for restaurants, retailers and other downtown businesses. At the same time, fewer productive employees working in the city will also reduce or at least slow the growth of the taxable economic activity that supports revenue streams such as the Business and Occupation Tax and the Jumpstart Payroll Expense Tax.

City Revenue

The following sections describe forecasts for revenue supporting the City's primary operating fund, the General Fund, its primary capital funds – the Cumulative Reserve Funds, and three select other funds – the Sweetened Beverage Tax Fund, the Short-Term Rental Tax Fund and the JumpStart Payroll Expense Tax Fund.

General Fund Revenue Forecast

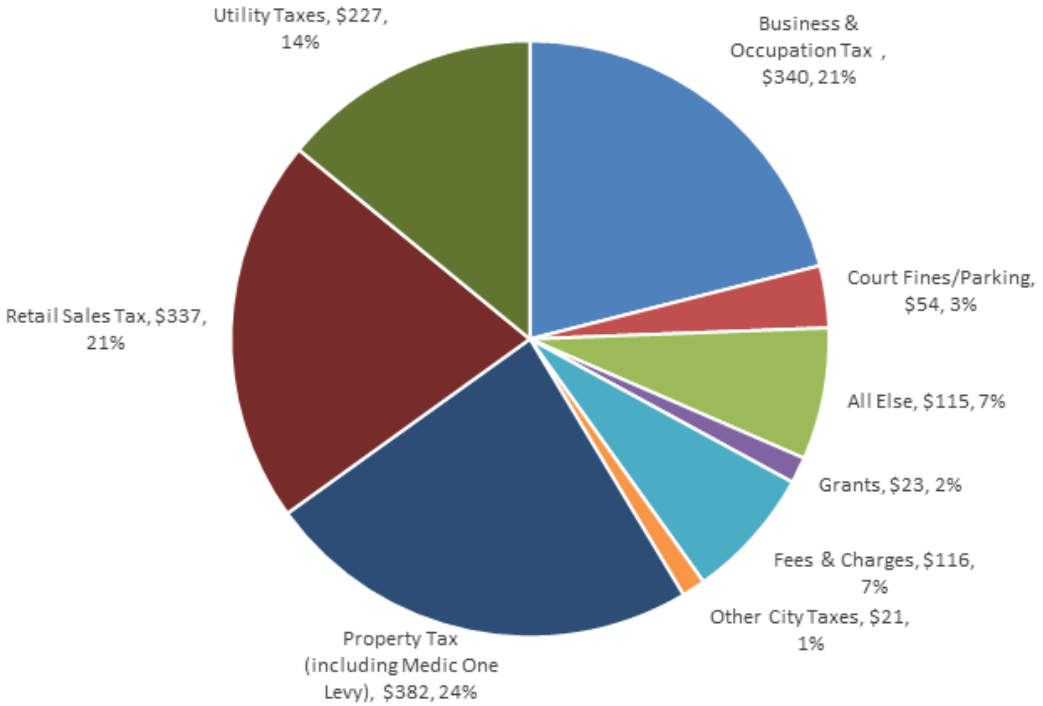
Taxes primarily support expenses paid from the General Fund. The COVID-19 pandemic caused a 5.3% drop in total revenue and a 9.1% drop in tax revenue in 2020. Inclusive of the new revenues generated by the new Payroll Expense Tax, 2021 General Fund revenues grew by more than 20%, relative to 2020. However, without the additional revenue from the new tax, 2021 revenue growth would have been just 7.7%, consistent with the moderate recovery experienced last year.

Revenue Overview

For 2022, the overall revenue picture is complicated by the infusion of significant one-time resources. Fund balance transfers, grants, and a significant property sale, accounted for more than $200 million of total General Fund resources. For 2023, the one-time amounts made possible by federal grants, property sales and fund balances are no longer available. As shown in Figure 5 below, the 2023-2024 Proposed Budget anticipates continued support for the General Fund from the JumpStart Payroll Expense Tax Fund. While critical to supporting City expenditures in 2022, these one-time factors also distort an assessment of how the underlying City revenues are recovering as the pandemic eases. Focusing on those core revenues, and again excluding fund balance transfer, grants and property sales, the updated forecasts for year-end 2022 revenues anticipate somewhat lower revenue growth, at just over 4%. Looking forward, a comparable growth of 4.3% is projected for these core revenues in 2023, while a slower rate of just 3.3% is expected for 2024. The latter reflects national and regional forecasts that anticipate slower overall economic growth in the post-pandemic period.

The total General Fund revenue forecast for the 2023 Proposed Budget is $1,615.3 million, its composition by source is in Figure 4 and Figure 5. This total includes an additional $95.7 million in 2023 and $93.6 million in 2024 relative to the forecast presented and approved by the Revenue Forecast Council on August 8, due to select revenue changes approved after August 8 as part of the Executive's Proposed Budget development process. These amounts include the transfer amounts from the JumpStart Payroll Expense Tax Fund.

Figure 4. 2023 Proposed General Fund Revenues by Source -- $1,615.3 Million



Revenue Overview

Figure 5. General Fund Revenue, 2021 – 2024*, thousands of dollars

Revenue	2021 Actuals	2022 Adopted	2022 Revised	2023 Proposed	2024 Proposed
Property Tax	294,241	303,789	303,757	315,237	317,839
Property Tax - Medic One Levy	69,448	69,978	67,874	66,564	70,909
Retail Sales Tax	274,187	280,007	299,658	310,719	319,148
Use Tax - Brokered Natural Gas	1,618	1,137	1,943	2,119	1,988
Retail Sales Tax - Criminal Justice	25,225	23,922	26,420	26,759	27,080
Payroll Expense Tax	248,216		41,902		
Business & Occupation Tax (100%)	315,425	317,427	326,904	339,805	354,113
Admission Tax	9,451				
Utilities Business Tax - Private Utilities (100%)	43,099	37,820	39,716	38,636	36,062
Tonnage Tax (100%)	5,534	6,481	4,883	4,969	5,072
Leasehold Excise Tax	5,868	6,441	7,425	7,676	7,802
Gambling Tax	249	350	350	330	380
Heating Oil Tax		781		1,403	1,251
Transportation Network Company Tax	4,814	9,113	6,308	5,916	6,760
Pleasure Boat Tax	129	125	130	130	130
Total External Taxes	**1,297,504**	**1,057,370**	**1,127,270**	**1,120,264**	**1,148,532**
Utilities Business Tax - City Light (100%)	52,878	56,175	59,475	60,097	62,836
Utilities Business Tax - City Water (100%)	35,032	35,990	34,055	37,205	37,703
Utilities Business Tax - Drainage/Waste Water (100%)	58,583	62,530	62,530	65,092	67,194
Utilities Business Tax - City SWU (100%)	23,115	23,408	23,416	23,786	24,153
Total Taxes on Public Utilities	**169,608**	**178,104**	**179,475**	**186,180**	**191,886**
Professional & Occupational Licenses (100%)	1,987	2,821	2,821	4,351	4,351
Business License Fees (100%)	16,648	18,048	16,315	17,152	17,900
Marijuana License Fees	366	379	379	379	379
Fire Permits & Fees	6,190	6,947	6,270	7,375	7,570
Street Use Permits	711	2,894	825	825	925
Vehicle Overload Permits	146	190	175	165	175
Other Licenses, Permits & Fees	435	631	741	670	670
Meter Hood Service	5,497	4,388	4,100	3,700	4,388
Other Non-Business Licenses	250	872	901	2,048	2,048
Total Licenses	**32,231**	**37,169**	**32,527**	**36,664**	**38,404**
Federal Grants	63,420	5,872	38,253	14,443	4,578
Federal Grants - CDBG		430	430	430	430
Federal Indirect Grants	3,294	1,574	5,824	2,094	135
State Grants	5,837	4,960	8,472	5,536	5,374
Total Federal and State Grants	**72,551**	**12,836**	**52,979**	**22,504**	**10,517**

* In the past, 10% of certain tax and fee revenues were shown as revenue to the Parks and Recreation Fund and 90% as General Fund. As of 2009, 100% of these revenues (depicted as "100%" in the table) are deposited into the General Fund. General Fund support to the Department of Parks and Recreation is well above the value of 10% of these revenues.

Revenue Overview

Figure 5. General Fund Revenue, 2021 – 2024*, thousands of dollars, continued

Revenue	2021 Actuals	2022 Adopted	2022 Revised	2023 Proposed	2024 Proposed
Marijuana Excise Tax	1,573	1,350	1,845	1,878	1,931
Trial Court Improvement Account	151	150	150	150	150
Criminal Justice Assistance	7,608	4,100	4,763	4,916	5,063
Liquor Excise Tax	5,298	4,000	5,429	5,330	5,393
Liquor Board Profits	6,013	5,950	5,925	5,943	5,951
Total State Entitlements/Impact Programs	**20,644**	**15,550**	**18,112**	**18,217**	**18,488**
Interlocal Agreement	952		6,386	258	258
Copy Charges	65	30	56	69	69
Legal Services	1,772	3,057	2,639	3,050	3,068
Automated Fingerprint Information System (AFIS)	4,482	4,500	1,500	4,500	4,500
Fire Special Events Services	1,520	1,665	1,693	1,787	1,872
Animal Shelter Licenses & Fees	1,998	1,943	1,943	2,839	2,839
Other Service Charges - General Government	2,042	675	1,719	679	690
Vehicle Towing Revenues	800	822	822	819	819
Law Enforcement Services	7,628	6,952	9,492	8,432	9,612
Adult Probation and Parole (100%)	4	221	4		
E-911 Reimbursements & Cellular Tax Revenue	5,913	718	1,218	1,218	1,418
Emergency Alarm Fees	4,335		3,203	2,927	1,927
Total External Service Charges	**31,510**	**20,583**	**30,675**	**26,577**	**27,071**
Court Fines (100%)	18,380	20,228	12,747	19,696	24,279
Municipal Court Cost Recoveries (100%)	58	200	70	90	110
Total Court Fines	**18,438**	**20,428**	**12,817**	**19,786**	**24,389**
Interest on Investments	3,157	2,216	3,595	2,763	3,578
Other Interest Earnings	360	225	260	260	260
Parking Meters	11,012	21,216	19,754	30,933	37,730
Other Miscellaneous Revenue	3,993	71,409	64,046	3,650	3,165
Total Miscellaneous Revenues	**18,522**	**95,066**	**87,655**	**37,606**	**44,732**
Interfund Revenue to City Budget Office	1,759	1,595	1,563	1,867	1,905
Interfund Revenue to HR	20,302	22,877	22,877	23,679	24,293
Miscellaneous Interfund Revenue	24,229	24,146	23,428	23,783	24,109
Total Interfund Charges	**46,291**	**48,617**	**47,869**	**49,328**	**50,306**
Transfer from - Utilities for Council Oversight	600	558	992	1,019	1,019
Transfer from - Payroll Expense Tax Fund		85,355	85,355	94,637	93,034
Transfer from - Other Fund	44,551	74,231	69,874	2,500	2,500
Total Operating Transfers	**45,151**	**160,144**	**156,221**	**98,155**	**96,553**
Total General Fund	**1,752,448**	**1,645,866**	**1,745,601**	**1,615,281**	**1,650,877**

* In the past, 10% of certain tax and fee revenues were shown as revenue to the Parks and Recreation Fund and 90% as General Fund. As of 2009, 100% of these revenues (depicted as "100%" in the table) are deposited into the General Fund. General Fund support to the Department of Parks and Recreation is well above the value of 10% of these revenues.

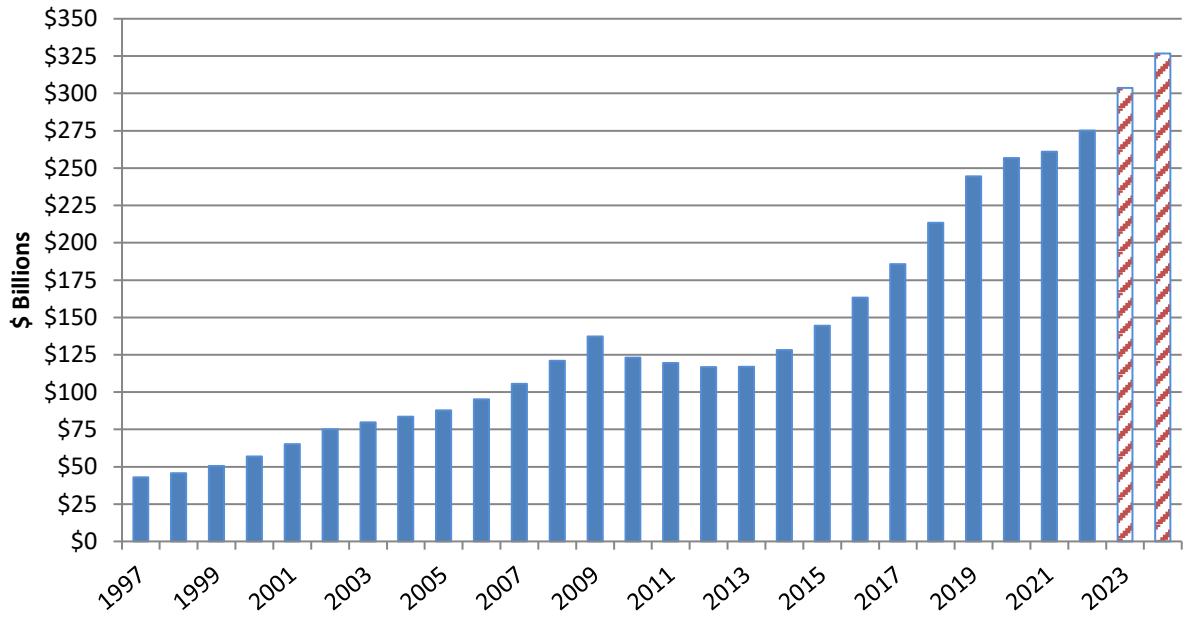
Revenue Overview

Property Tax

Property tax is levied primarily on real property owned by individuals and businesses. Real property consists of land and permanent structures, such as houses, offices, and other buildings. In addition, property tax is levied on various types of personal property, primarily business machinery and equipment. Under Washington State law, property taxes are levied by governmental jurisdictions in accordance with annual levy-amount growth and total tax rate limitations. Taxes paid in the current year are based on valuations as of January 1, of the previous year. So, taxes collected this year (2022) were based on valuations of January 1, 2021. Accordingly, the revenue forecasts and projected tax rates for 2023 will be based on January 1, 2022 valuations. Over the course of this year, the King County assessor has been conducting the research and appraisals needed to retroactively determine those valuations.

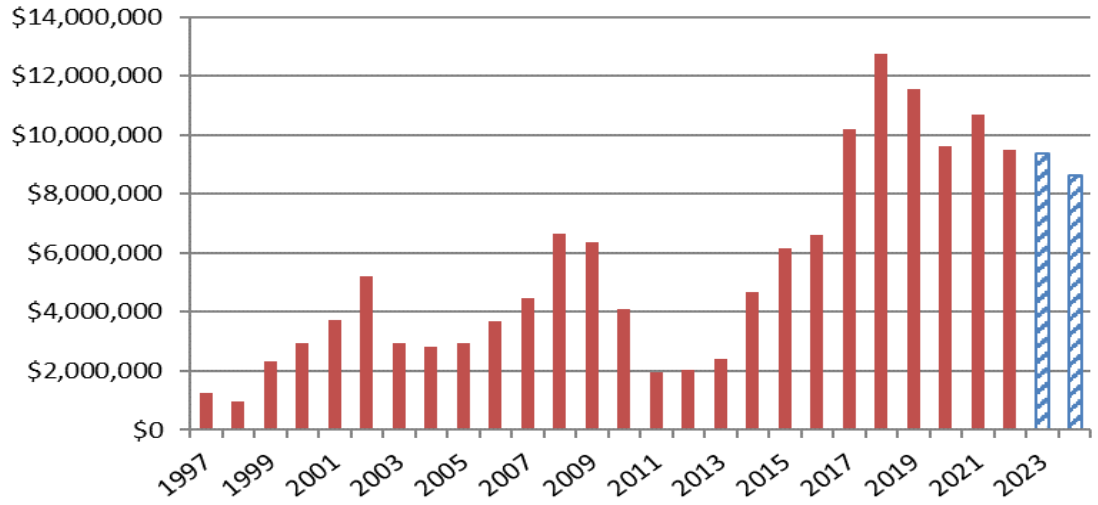
Assessed Value (AV) – Based on the partially completed work of the assessor and other modeling, we anticipate that AV as of January 1, 2022 will have grown 10.3% over the previous year. As described immediately above, these new valuations will underlie the 2023 tax collections. This significant increase is driven largely by growth in residential property values. Although the pandemic slowed growth in commercial values, strong demand has continued to drive up residential valuations. Looking forward, we are anticipating somewhat slower growth of 7.5% for the valuations for 2024 collections. These valuation changes do not themselves drive increases in total property tax collections. Per state law, the City's property tax revenues from existing property and improvements cannot grow by more than 1%. To the extent that valuations increase by more than 1%, the net effect is to lower the tax rates applied to the higher valuations.

Figure 6. Seattle Total Assessed Value



New Construction -- In addition to the allowed annual maximum 1% levy growth, state law permits the City to increase its regular levy in the current year by an amount equivalent to the previous year's tax rate times the value of property constructed or remodeled within the last year, as determined by the King County Assessor. For 2022 tax collections, the City is receiving nearly $9.5 million in additional levy revenues from new construction based on $4.4 billion in new construction added to the tax roll. The 2023 Proposed Budget assumes a new construction value of $4.5 billion, generating approximately $9.4 million in 2023 revenue.

Figure 7. Seattle New Construction Property Tax Revenue



The 2023-2024 Proposed Budget assumes 1% growth plus new construction. The forecast for the 2023-24 Proposed Budget's General Fund (General Purpose) portion of the City's property tax is $315.2 million for 2023 and $317.8 million for 2024. Additionally, the City is levying approximately $274.9 million for 5 voter-approved lid lifts in 2022. There are no new lid lifts added in 2023 and none expire in 2022. All levy lid lift proceeds are accounted for in other funds than the City's General Fund. Finally, the City is levying $16.3 million in 2023 to pay debt service on voter-approved bond measures.

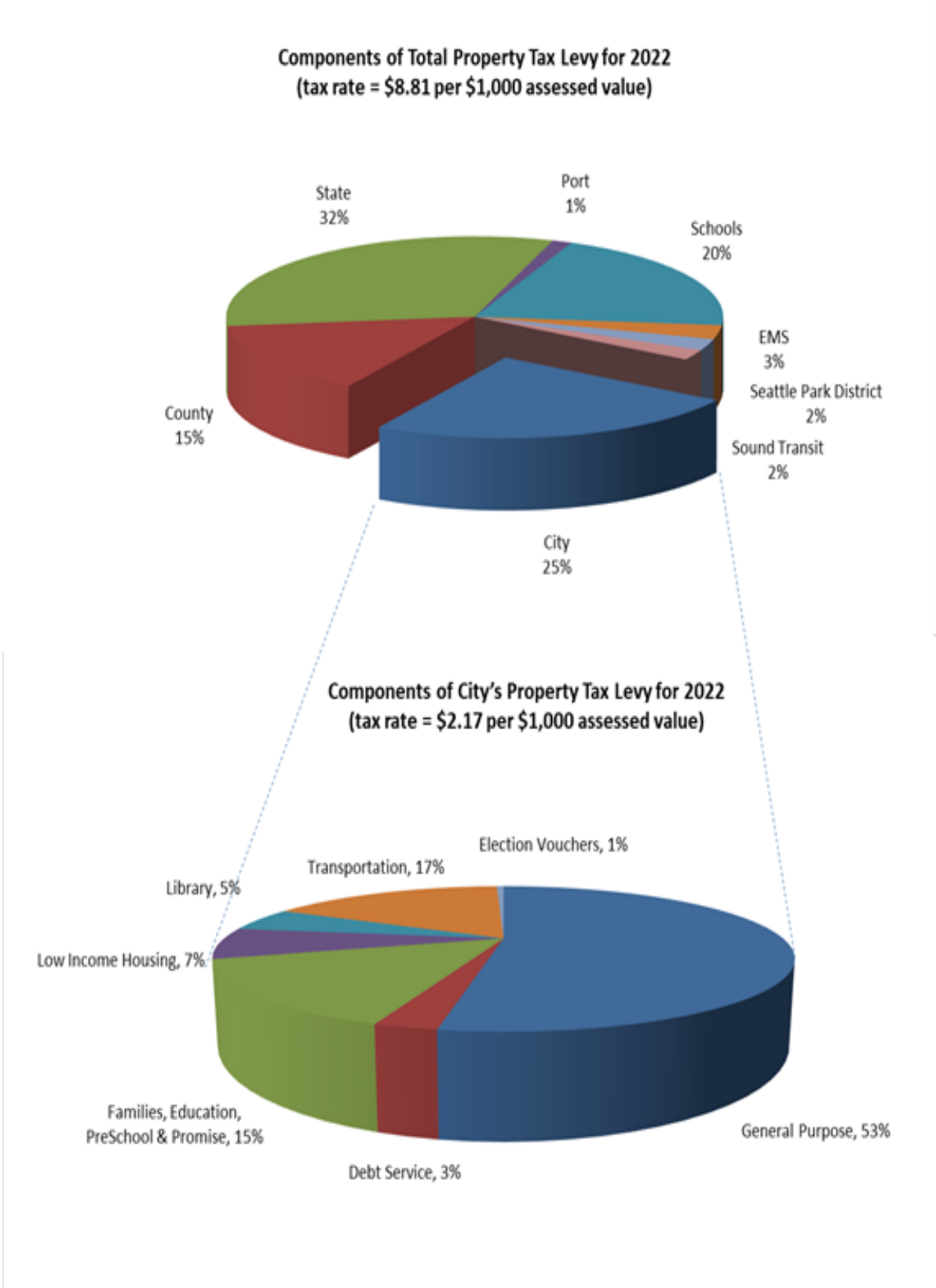
Seattle Parks District. In August 2014, voters approved creation of a Metropolitan Park District (MPD). Pursuant to RCW 35.61, the MPD is a legally separate taxing jurisdiction from the City of Seattle, whose property tax levy authority of $0.75 per $1,000 assessed value is outside of the City's statutory rate limit of $3.60 per $1,000 assessed value and whose revenues will not be accounted for in the City's General Fund. The MPD is levying approximately $56.0 million in 2022.

Medic 1/Emergency Medical Services. Voters in November 2019 approved a 6-year (2020-2025 collection years) renewal of the Medic 1/EMS levy at $0.265 per $1,000 of AV. Seattle's share of this revenue is based on Seattle's assessed value multiplied by the County rate. These revenues are recorded in the General Fund and expended by the Seattle Fire Department. The levy generates a downwardly revised $67.8 million in revenue in 2022, $66.5 million in 2023 and $70.9 million in 2024. The downward revision in this period is due to the relative rates of increase of total assessed value in Seattle versus the rest of King County.

Figure 8 shows the different jurisdictions whose rates make up the total property tax rate imposed on Seattle property owners, as well as the components of the City's 2022 property tax.

Revenue Overview

Figure 8.



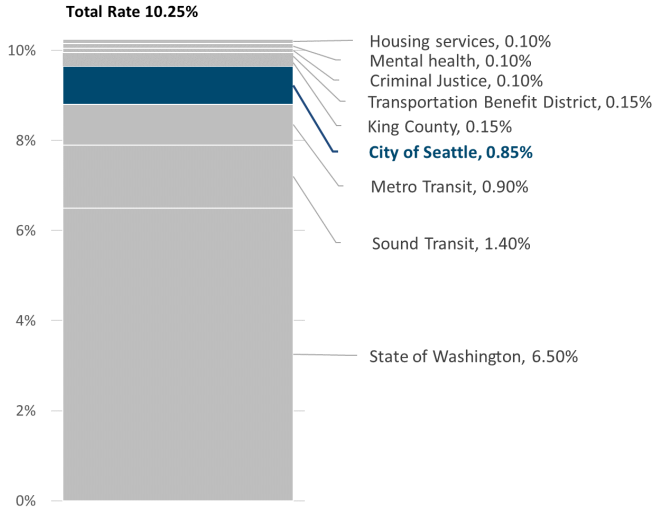
Revenue Overview

Retail Sales and Use Tax

The retail sales and use tax (sales tax) is imposed on the sale of most goods and certain services in Seattle. The tax is collected from consumers by businesses which, in turn, remit the tax revenue to the state. The state sends the City its share of the collections each month.

The sales tax rate in Seattle increased from 10.1% to 10.25% on April 1st, 2021 as a result of the new county housing services tax and the increased transportation benefit district rate approved by voters in November 2020. The basic sales tax rate of 10.25% is a composite of separate rates for several jurisdictions as shown in Figure 9. The City of Seattle's portion of the overall rate is 0.85%. In addition, Seattle receives a share of the revenue collected by the 0.1% King County Criminal Justice Levy. Revenue collected by the Seattle Transportation Benefit District is accounted for in a separate fund and is used to make transportation improvements in Seattle.

Figure 9. Sales and Use Tax Rates in Seattle



Of the City's four major taxes, the sales tax is the most volatile because it is the most sensitive to changing economic conditions. Over half of sales tax revenue comes from retail trade and construction activities, which are very sensitive to changing economic conditions.

Seattle's sales tax base grew rapidly in the late 1990s, driven by a strong national economy, expansion at Boeing in 1996-1997, and the stock market and technology booms. The recession that followed the bursting of the stock market bubble and the September 11, 2001 terrorist attacks ushered in three successive years of declining revenue. This was followed by four years of healthy growth, 2004–2007, led by a surge in construction activity. That expansion ended in 2008 with the onset of the Great Recession, which caused the largest contraction in the sales tax base in more than 40 years. In a period of five quarters beginning with the third quarter 2008, the sales tax base shrunk by 18.2%. The decline was led by a steep drop in construction along with falling sales in almost every industry.

After hitting bottom in 2010, Seattle's sales tax base has rebounded strongly, with construction leading the way. Other fast-growing industries include motor vehicle and parts retailing, e-commerce retailing, professional, scientific and technical services, accommodation, and food services. Over the 2011-2018 period sales tax revenue increased at an average rate of 8.4% per year.

Sales tax revenue fell 13.0% in 2020. The biggest decline took place in tax revenue from leisure and hospitality services which fell by 60.5%. Construction sector revenue declined by 10.8%, but trade services just by 0.2% thanks to online sales. Revenue from the rest of the industries was lower by 7.3%. As fiscal stimulus fueled consumer spending in 2021, sales tax revenue recovered and reached $274.2 million, which is about $5.2 million or 1.9% above the 2019 level. In nominal terms, revenue is predicted to grow by 9.3% to $299.6 million in 2022, in large part as a direct result of high inflation, but also because consumer spending continues to show resilience in face of high prices. Significantly slower growth, 3.7% and 2.8%, is expected in 2023 and 2024, reflecting less construction in Seattle and an overall economic slowdown.

Business and Occupation Tax

Seattle's principal business tax is the business and occupation (B&O) tax, levied on the gross receipts of most business activity that takes place in the city. Small businesses with taxable gross receipts below $100,000 are exempt from the tax. Between January 1, 2008 and January 1, 2016, the City's B&O tax also included a square footage tax that was complementary to the gross receipts tax. The square footage tax was implemented to offset an expected revenue loss from state mandated changes in the allocation and apportionment of B&O income.

The City levies the gross receipts tax at different rates on different types of business activity, as indicated in Figure 10. Most types of business activity, including manufacturing, retailing, wholesaling, and printing and publishing, are subject to a tax of 0.222% on taxable gross receipts. Services and transporting freight for hire are taxed at a rate of 0.427%. In 2017 and 2018, the City increased B&O tax rates to the maximum allowed under state law. In addition, the special 0.15% rate for international investment management services was eliminated on January 1, 2017.

Figure 10. Seattle Business and Occupation Tax Rates, 2016 – Present

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

B&O receipts have fluctuated with the economy's ups-and-downs, rising rapidly during the late-1990s stock market and dot-com boom and the housing bubble of the mid-2000s, going flat from 2001–2004 during the previous decade's first recession, and falling sharply during the Great Recession. During the Great Recession, the B&O tax base lost 16.8% of its value between first quarter 2008 and second quarter 2010. B&O tax revenue has grown at a healthy pace during the recovery from the Great Recession. Over the 2011-2018 period, revenue increased on average at a 7.2% annual rate. Growth was weak in 2013 because of a drop in revenue from audit activity and an increase in refund payments, not because of a weakening of tax base growth. Industries growing rapidly during the recovery have been construction, information, real estate, management of companies and enterprises, food services, and accommodation.

B&O revenue payments fell 17.6% in 2020. The leisure and hospitality sector is the biggest contributor to total B&O revenue decline, accounting for 26.4% of the drop in payments for the 2020 obligation

year. Professional and business services accounted for an additional 22.9% of the drop, trade 16.9% and construction 12.3%. B&O tax revenue from information services increased by 6.3% and offset some of the loss. In addition to the negative effects of the pandemic, revenue dropped in 2020 as a result of HB 1059, which changes the due date for annual payments from January 31 to April 15 beginning with 2020 obligations. January and February payments are accrued to the previous year, but March and April are not. In addition to smaller revenue in 2020, HB 1059 increased the uncertainty regarding the revenue received in a given year, since not all of the annual filers take advantage of the later due date.

Just like sales and use tax, B&O revenue recovered in 2021, reaching $312.4 million which is $9.7 million, or 3.2%, above 2019 revenue. In nominal terms revenue is expected to grow by 4.5% in 2022 and reach $326.6 million. After that, the predicted growth for the following two years is 5.1% and 4.4% respectively. Other things being equal, the B&O tax base is more stable than the retail sales tax base. The B&O base is broader than the sales tax base, which does not cover most services. In addition, the B&O tax is less reliant than the sales tax on the relatively volatile construction and retail trade sectors. These sectors significantly contribute to the predicted slowdown in sales tax revenue in 2023 and 2024, the effect on B&O is much smaller.

Utility Business Tax - Private Utilities

The City levies a tax on the gross income derived from sales of utility services by privately owned utilities within Seattle. These services include telephone, steam, cable communications, natural gas, and refuse collection for businesses.

Natural gas. The City levies a 6% utility business tax on gross sales of natural gas and on sales of steam which has natural gas as an energy source. The bulk of revenue from the natural gas tax is received from Puget Sound Energy (PSE). PSE's natural gas rates are approved by the Washington Utilities and Transportation Commission (WUTC). Another tax is levied on consumers of gas delivered by private brokers. It is also assessed at 6% on gross sales. The revenue forecast has been revised upward quite dramatically, compelled by a sharp increase in gas prices in 2022 that is expected to reverse only partially over the next few years.

Telecommunications tax revenues continue to decline. The utility business tax is levied on the gross income of telecommunication firms at a rate of 6%. Revenue from traditional land-line services has been on a steady decline. This was initially counteracted by the increasing prevalence of mobile/wireless phones. However, while new smartphone users have added to the potential wireless tax revenue base, the increased use of data and internet services, which are exempt from the City tax, have caused declines in the actual taxable revenue streams. As more and more wireless phone users are using the devices for data transmission instead of voice or text applications, and telecom companies change their rate plans to respond to this consumer behavior, the City expects to see further declines in this revenue stream. The forecast for 2023 and 2024 reflects this expectation.

"Cutting the cord" is decreasing Cable Tax revenues. The City has franchise agreements with the cable television companies operating in Seattle. Under the current agreements, the City levies a 10% utility tax on the gross subscriber revenues of cable TV operators, which accounts for about 90% of the operators' total revenue. The City also collects B&O taxes on miscellaneous revenues not subject to the utility tax. The imposition of a 4.4% franchise fee makes funds available for cable-related public access purposes. This franchise fee is deposited into the City's Cable Television Franchise Fund. Overall

revenues from cable services have been in decline for several years as more and more residents shift away from cable (cutting the cord) and toward internet-based streaming services. These latter services are exempt from the City's cable tax. The forecast for 2023, 2024 and beyond reflects a prediction that this behavior will continue in the coming years.

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 2023-24 Proposed Budget assumes moderate growth in usage and utility rates yielding a combined $186.2 million in 2023 and $191.9 million in 2024 for all public utility revenues.

Other Notable Taxes

Admission Tax. The City imposes a 5% tax on admission charges to most Seattle entertainment events, the maximum allowed by state statute. This revenue source is highly sensitive to swings in attendance at events and is dependent on economic conditions, as people's ability to spend money on entertainment is influenced by the general prosperity in the region. The COVID-19 pandemic almost completely wiped out admissions tax revenue in 2020 when it fell by almost 85%. Revenue recovered partially over the next two years and is expected to exceed pre-pandemic levels in 2022, aided by the revenue generated by the new Climate Pledge Arena. Beginning in 2022, all admissions tax revenues will be receipted into the Arts & Culture Fund. The Office of Arts and Culture section of this document provides further detail on the office's use of Arts Account revenue from the admission tax and the implementation of this change.

New Heating Oil Tax. Effective September 1, 2020, Council imposed a $0.236 per gallon tax on heating oil service providers for every gallon of heating oil sold and delivered within Seattle. In consideration of the pandemic's effects on households and businesses, Council has continued to defer implementation first until September 1, 2021, then further until April 1, 2022, and most recently until January 1, 2023. The 2022 forecast was eliminated with a reduction of $780,000. The 2023-2024 Proposed Budget assumes revenues of $1.4 million and $1.25 million in 2023 and 2024 respectively. The revenues primarily support low-income household oil furnace conversion programs administered by the Office of Sustainability and Environment.

Transportation Network Company Tax. In November 2019, Council approved a tax on transportation network companies (TNC), such as Uber and Lyft, effective July 1, 2020. As approved, the tax of $0.57 per trip is owed for all rides originating in Seattle by TNC's with more than 1 million rides per calendar quarter. Council has reduced the ride threshold to 200,000 rides per quarter effective in October 2020. In compliance with HB2076, the 2023-2024 Proposed Budget assumes the City Council reduces the tax rate to $0.42 per trip effective January 1, 2023. At the start of the COVID-19 pandemic in early 2020, both the demand for rides and the number of drivers fell, significantly reducing TNC tax revenue. This revenue has since risen slowly as the market struggles to recover. This tax is estimated to raise $5.9 million in 2023 and $6.8 million in 2024.

Revenue Overview

Licenses and Permits

The City requires individuals and companies conducting business in Seattle to obtain a City business license. In addition, some business activities, such as taxi cabs and security systems, require additional licenses referred to as professional and occupational licenses. The City also assesses fees for public-safety purposes and charges a variety of fees for the use of public facilities and rights-of-way.

In 2005 the City instituted a two-tier business license fee structure. The cost of a license, which had been $80 per year for all businesses, was raised to $90 for businesses with worldwide revenues of more than $20,000 per year and lowered to $45 for businesses with worldwide revenues less than $20,000 per year. The City increased the fees for 2015 license renewals to $110 and $55, respectively. To provide funding for additional police officers, a new business license fee structure took effect for 2017 licenses. Fees increased for businesses that have a taxable income (reported for B&O tax purposes) greater than $500,000. Fees for all other businesses remain at 2016 levels until 2020. Fee increases were being phased in over a three-year period, 2017–2019, and will increase with inflation annually thereafter.

Figure 11. Business License Fee Schedule, 2016 – 2022

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

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

Parking Meters/Traffic Permits

As part of the overall response to the Corona virus, the City suspended on-street parking rates as of April 4, 2020. On July 13 the system was restarted with rates set at $0.50 per hour and are anticipated to increase gradually at intervals as occupancy levels increase with the recovery into 2023 and 2024. Overall, 2020 revenue losses, relative to 2019 Actuals were about $28 million, falling from $38.3 million to $10.4 million. 2021 revenues increased slightly to $11.0 million. In accordance with occupancy measures, the Seattle Department of Transportation is implementing more frequent rate adjustments across the City's paid parking areas. As a result, revised 2022 revenues from on-street parking is expected to reach $19.7 million, then more substantially to $30.9 and $37.7 million in 2023 and 2024 respectively.

Street Use and Traffic Permits. Traffic-related permit fees, such as meter hood service, commercial vehicle load zone, truck overload, gross weight and other permits are tied to construction and trade services primarily. The 2023-2024 Proposed Budget revises 2022 expectations downward from $7.4 million to $5.1 million, primarily due to slower growth in commercial load zone permits, which are significantly influenced by downtown activity. Trade services remain stable and these revenues overall are projected to increase modestly in 2023 and 2024, but will be affected by slower construction activity. The 2023-2024 Proposed Budget assumes revenues of approximately $4.7 million in 2023 and $5.5 million in 2024.

Revenue Overview

Court Fines

Typically, between 50% and 60% of court fine revenues collected by the Seattle Municipal Court are from parking citations written by Seattle Police Department parking enforcement (PEOs) and traffic officers. Fines from photo enforcement in selected intersections and school zones now comprise approximately 35-45% of revenues and 5-10% comes from traffic and other non-parking related citations. These percentage shares have shifted considerably throughout the pandemic with school closures and other factors leading to changes in citation volumes. Overall, parking citation volume is comparable to pre-pandemic levels, but all other citation categories remain significantly lower. Revenues have been adjusted down reflecting refunds given on the 200,000 voided but paid citations from approximately October 2021 to April 2022 related to the Parking Enforcement Officer certification issue, the elimination of a non-cash, balance sheet revenue accounting requirement, and an adjustment of the payment rate on citations.

Total 2022 to 2024 General Fund court fines revenues are projected at $12.7 million in 2022 (revised down from $20.2 million in the 2022 Adopted), $19.7 million in 2023 and $24.3 million in 2024. Of this total, red-light camera enforcement revenues (i.e., non-school zone cameras) are anticipated to be $3.5 million in 2022, $3.6 in 2023 and $3.9 in 2024. Beginning in 2021 the City will again direct 20% of total red-light camera revenues to the School Safety Traffic and Pedestrian Improvement (SSTPI) Fund after Council suspended this allocation for 2018-20. These allocated amounts into the SSTPI Fund are estimated at $875,000 in 2022, $911,000 in 2023 and $988,000 in 2024.

The 2023-2024 Proposed Budget includes revenues from 6 new school zone speeding enforcement cameras active for the fall 2022 term. Assumed revenues are $13.9 million for 2023 and $13.0 for 2024. School zone camera revenues are accounted for in the School Safety Traffic and Pedestrian Improvement (SSTPI) Fund.

Interest Income

Through investment of the City's cash pool in accordance with state law and the City's own financial policies, the General Fund receives interest and investment earnings on cash balances attributable to several of the City's funds that are affiliated with general government activities. Many other City funds are independent, retaining their own interest and investment earnings. Interest and investment income to the General Fund varies widely, subject to significant fluctuations in cash balances and changes in earnings rates dictated by economic and financial market conditions. Rates are projected to increase gradually throughout the current forecast period as the economy stabilizes and the Federal Reserve continues then stabilizes its actions in its efforts to reduce inflation.

Revenue from Other Public Entities

Washington State shares revenues with Seattle. The State of Washington distributes a portion of tax and fee revenue directly to cities. Specifically, portions of revenues from the State General Fund, liquor receipts (both profits and excise taxes), and motor vehicle fuel excise taxes, are allocated directly to cities. Revenues from motor vehicle fuel excise taxes are dedicated to street maintenance expenditures and are deposited into the City's Transportation Fund. Revenues from the other taxes are deposited into the City's General Fund.

Criminal Justice revenues. The City receives funding from the State for criminal justice programs. The State provides these distributions out of its General Fund. These revenues are allocated on the basis of

population and crime rates relative to statewide averages. These revenues have been affected by State budget changes in the recent past and, while not expected, could be affected in future budgets out of Olympia.

Marijuana related revenues are being shared with local jurisdictions. As part of the State's 2016 budget, marijuana related tax revenues are being shared with local jurisdictions for public safety purposes. The state has adopted a complicated allocation of these revenues, but in general only those cities in counties that have legalized marijuana sales will receive excise tax distributions based on both their jurisdictions proportion of marijuana related sales as well as a per capita basis.

State budgeted liquor related revenues to cities. Cities in the state of Washington typically receive two liquor related revenues from the State. One is related to the liquor excise tax on sales of spirits and the other is a share in the State Liquor and Cannabis Board's profits accrued from the operation from their monopoly on spirits sales. The State no longer holds the monopoly in liquor sales in the state due to the passing of Initiative 1183 in November of 2011. The initiative guaranteed the cities would continue to receive distributions in an amount equal to or greater than what they received from liquor board profits prior to the implementation of the initiative as well as an additional $10 million to be shared annually. There was no guarantee concerning liquor excise taxes.

Service Charges and Reimbursements

Internal service charges reflect current administrative structure. In 1993, the City Council adopted a resolution directing the City to allocate a portion of central service expenses of the General Fund to City utilities and certain other departments not supported by the General Fund. The intent is to allocate a fair share of the costs of centralized general government services to the budgets of departments supported by revenues that are largely self-determined. These allocations are executed in the form of payments to the General Fund from these independently supported departments. More details about these cost allocations and methods are detailed in the Cost Allocation section of this budget.

Interfund Transfers

Interfund transfers. Occasionally, transfers from departments to the General Fund take place to pay for specific programs that would ordinarily be executed by a general government department or to capture existing unreserved fund balances. A detailed list of these transfers is included in the General Fund revenue table.

Cumulative Reserve Fund – Real Estate Excise Tax

Cumulative Reserve Fund resources are used primarily for the maintenance and development of City general government capital facilities. These purposes are supported mainly by revenues from the Real Estate Excise Tax (REET), but also, to a lesser degree, by the proceeds from certain property sales and rents, street vacation revenues, General Fund transfers, and interest earnings on fund balances.

The REET is levied by the City at a rate of 0.5% on sales of real estate measured by the full selling price. Because the tax is levied on transactions, the amount of revenue that the City receives from REET is determined by both the volume and value of transactions.

REET revenue spiked in 2019, as sellers, particularly those of large real estate, rushed to close sales before the scheduled increase in state tax rates in January 2020. This, and the increased uncertainty

brought about by the pandemic, led to a large drop in 2020 revenue from real estate valued above $10 million. But in 2021 a number of large properties were sold again and together with rising home prices and the generally high residential sales, this led to a record high REET revenue. The Proposed Budget anticipates $106.6 million in revenue in 2022. REET revenue is expected to be lower in the following years, since the housing market is expected to cool down and sales of homes are expected to decline due to lower demand as mortgage rates rise.

Sweetened Beverage Tax Fund

On June 5, 2017, the City Council approved the Sweetened Beverage Tax (SBT) effective January 1, 2018. Distributors of sweetened beverages are liable for the tax of $0.0175 per fluid ounce of sweetened beverage distributed into the city of Seattle for final sale to the consumer. Sweetened beverages include sodas, energy drinks, sweetened juices and teas, sport drinks and ready-to-drink coffee drinks.

Revenues will be used to fund educational and food access programs primarily through the Department of Education and Early Learning (DEEL), the Human Services Department (HSD) and the Office of Sustainability and Environment (OSE). Beginning in 2020 these revenues and associated expenditures were moved from the General Fund to the Sweetened Beverage Tax Fund in the City's accounting system. The 2023-2024 Proposed Budget assumes SBT revenues of an upwardly revised $21.7 million in 2022 based on actuals received ($20.4 million in the 2022 Adopted Budget), $21.9 million in 2023 and $22.5 million in 2024.

Short-Term Rental Tax Fund

Effective January 1, 2019, the State legislature authorized the public facilities district that is the Washington State Trade and Convention Center to impose a 7% tax on the sale of or charge made for the furnishing of lodging (including but not limited to any short-term rental). The proceeds generated from short-term rental charges in Seattle are distributed to the City of Seattle to support community-initiated equitable development and affordable housing programs. Beginning in 2020 these revenues and associated expenditures were moved from the General Fund to the Short-Term Rental Tax Fund in the City's accounting system.

These revenues were severely affected by the reduction in travel due to COVID-19 concerns, but have seen a strong recovery in 2022 due to a resurgence in tourism. The 2023-24 Proposed Budget assumes 2023 and 2024 revenues of $9.3 million and $10.0 million, respectively.

JumpStart Payroll Expense Tax Fund

2022 is the second year that businesses operating in the city have been subject to the JumpStart Payroll Expense Tax. The tax applies only to businesses with total revenues of more than $7.4 million. That latter threshold, like all those incorporated into the payroll expense tax structure are indexed for inflation; the original 2021 threshold was $7 million. The tax rates are tiered according to the size of the business' payroll (less than $105.5 million/$105.5 million to less than $1.055 billion/$1.055 billion or more) and the employee's compensation (less than $158,282/$152,282 to less than $422,085/$422,085 or more). Tax rates range from 0% for employees with annual compensation less than $158,282, regardless of the size of the business' overall payroll, to 2.4% for employees with annual compensation of $422,085 or more, working in businesses with total payroll of $1.055 billion or greater. For 2021, businesses made one annual tax payment that was due January 31, 2022. For this year and going forward, the payroll expense tax has been, and will be, reported and paid on a quarterly basis

Revenue Overview

To date, the tax has significantly outperformed initial projections. Accounting for all late payments and penalties received to date, total 2021 payments have reached approximately $290 million. This compares to the November 2021 revised forecast of $200 million. Based on the pace of payments received to date, the current forecast for 2022 is approximately $280 million. The slower pace of payments reflects an anticipation on the firm level that their total payroll subject to taxation will be lower in 2022 than it was in 2021. Given that much of the revenue generated by the tax comes from technology firms, this is probably the result of two known factors: technology stock valuations have been in decline this year, which influences a significant share of compensation in this sector; and continued "work from home" means that at least some of the working hours of employees living outside the City are not subject to the tax. Returns to date show an increasing number of firms tracking time worked in versus outside the City. Looking forward, the revenue projections for the tax anticipate annual growth of 5.2 to 5.9%.

Beginning in 2022 the Payroll Expense Tax revenues and associated expenditures were moved from the General Fund to the JumpStart Payroll Expense Tax Fund in the City's accounting system, so they are no longer a direct component of the General Fund. However, as shown in figure 5 above, the General Fund is receiving transfers of payroll expense tax revenues of approximately $85, $86 and $84 million in 2022, 2023 and 2024 respectively to support general government services as well as $8.8 million in 2023 and $8.9 million in 2024 to support the administration and evaluation work anticipated as part of the overall programming of the payroll expense tax.

Revenue Overview

Figure 12. Seattle City Tax Rates

	2018	2019	2020	2021	2022
Property Taxes (Dollars per $1,000 of Assessed Value)					
General Property Tax	$1.25	$1.13	$1.12	$1.16	1.14
Families & Education	0.16	0.16	0.34	0.34	0.32
Low Income Housing	0.19	0.19	0.16	0.16	0.15
Transportation	0.45	0.45	0.38	0.38	0.37
Library	0.08	0.08	0.12	0.12	0.11
Pre-School For All	0.07				
Election Vouchers	0.01	0.01	0.01	0.01	0.01
City Excess GO Bond	0.14	0.14	0.09	0.09	0.06
Other Property Taxes related to the City					
Seattle Park District	0.23	0.23	0.21	0.21	0.20
Emergency Medical Services	0.24	0.24	0.26	0.26	0.25
Retail Sales and Use Tax	0.85%	0.85%	0.85%	0.85%	0.85%
Transportation Benefit District Sales and Use Tax	0.10%	0.10%	0.10%	0.15%	0.15%
Business and Occupation Tax					
Retail/Wholesale	0.222%	0.222%	0.222%	0.222%	0.222%
Manufacturing/Extracting	0.222%	0.222%	0.222%	0.222%	0.222%
Printing/Publishing	0.222%	0.222%	0.222%	0.222%	0.222%
Service, other	0.427%	0.427%	0.427%	0.427%	0.427%
International Finance					
City of Seattle Public Utility Business Taxes					
City Light	6.00%	6.00%	6.00%	6.00%	6.00%
City Water	15.54%	15.54%	15.54%	15.54%	15.54%
City Drainage	11.50%	11.50%	11.50%	11.50%	11.50%
City Wastewater	12.00%	12.00%	12.00%	12.00%	12.00%
City Solid Waste*	14.20%	14.20%	14.20%	14.20%	14.20%
City of Seattle Private Utility B&O Tax Rates					
Cable Communications (not franchise fee)	10.00%	10.00%	10.00%	10.00%	10.00%
Telephone	6.00%	6.00%	6.00%	6.00%	6.00%
Natural Gas	6.00%	6.00%	6.00%	6.00%	6.00%
Steam	6.00%	6.00%	6.00%	6.00%	6.00%
Commercial Solid Waste*	14.20%	14.20%	14.20%	14.20%	14.20%
Other Taxes					
Admissions	5.00%	5.00%	5.00%	5.00%	5.00%
Amusement Games (less prizes)	2.00%	2.00%	2.00%	2.00%	2.00%
Bingo (less prizes)	10.00%	10.00%	10.00%	10.00%	10.00%
Punchcards/Pulltabs	5.00%	5.00%	5.00%	5.00%	5.00%
Cable Franchise Fee	4.40%	4.40%	4.40%	4.40%	4.40%
Fire Arms Tax (Dollars per weapon)	$25.00	$25.00	$25.00	$25.00	$25.00
Ammunition Tax (Dollars per round)	$0.05	$0.05	$0.05	$0.05	$0.05
Sweetened Beverage Tax (Dollars per fluid ounce)	$0.0175	$0.0175	$0.0175	$0.0175	$0.0175

*Increase effective April 1, 2017

Multi-Department Revenue Summary

In recent years, the City of Seattle has implemented new dedicated revenues for specific purposes in multiple departments. The revenues and expenditures for these multi-department revenues are summarized in the financial plan section of the budget, and additional detail on the expenditure changes in the 2023-2024 Proposed Budget is included below.

This section includes a summary of the following revenues:
JumpStart Payroll Expense Tax
Sweetened Beverage Tax
Short-Term Rental Tax
Transportation Network Company Tax
Community Development Block Grant (federal grant used in multiple departments)

JumpStart Payroll Expense Tax

The 2023-2024 Proposed Budget includes $306.3 million in expenditures backed by JumpStart Payroll Expense Tax revenues in 2023 and $309.5 million in 2024. Proposed 2023 expenditures include an $85.9 million transfer to the City's General Fund to support general operating expenses and $84 million in 2024. The proposed General Fund transfer in 2023 is comprised of $71.2 million in projected 2023 payroll tax revenues and $14.7 million in unallocated 2022 payroll tax revenues.

The amounts remaining after general fund transfers are allocated according to the spending plan outlined in Section 5.38.055 of the Seattle Municipal Code. These amounts total $220.5 million in 2023 and $225.4 million in 2024. For 2023, this includes:

> **Housing and Services:** The proposed budget includes $138 million in payroll tax-backed investments in affordable housing for low-income households. $137.6 million of this will support the Office of Housing's work to develop or acquire affordable housing and foster affordable homeownership opportunities. The remainder will support investments in the Seattle Department of Construction and Inspections to provide eviction legal defense and the Department of Finance and Administrative Services to provide compliance efforts related to contracting standards in affordable housing development.
>
> **Economic Revitalization:** The proposed budget includes $32.7 million in payroll tax-backed investments spread across ten City departments to support a wide range of economic development and affordability programs. The Office of Economic Development will receive $16.4 million to support commercial affordability, downtown and neighborhood economic recovery, workforce development, an export accelerator initiative, capital for small business development, and a new Seattle Jobs Center program. Major one-time investments will also go to the Human Services Department to support the development of the Rainier Valley Early Learning Campus, and to the Department of Education and Early Learning to support hiring and retention bonuses for child care workers who work in a licensed facility in the city.

Multi-Department Revenue Summary

Green New Deal: The proposed budget includes $20.5 million, spread across eight City departments, for Green New Deal spending backed by payroll tax revenues. Of this amount, over $8 million will go to the Office of Sustainability and Environment to support a range of investments in green economy workforce development, building performance and emissions standards, electric vehicles, and environmental justice. Other major investments include approximately $2.5 million to the Department of Transportation to support work on the West Seattle-Ballard Light Rail Extension project, $3.5 million each to Parks and Recreation and Seattle Public Library to support decarbonization of their facilities and development of climate resilience hubs at community centers and library branches, and nearly $2 million to the Office of Housing to support residential oil-to-electric heat conversions.

Equitable Development Initiative: The proposed budget includes a $20.2 million to support the Equitable Development Initiative (EDI) in the Office of Planning and Community Development. EDI invests in neighborhoods most impacted by displacement and low access to economic opportunities, and aims to expand opportunity, prevent displacement, and build on local cultural assets. The proposed budget provides a total of $23.9 million for EDI grants in 2023, including contributions coming from the Short-Term Rental Tax and Community Development Block Grant.

Administration and Evaluation: The proposed budget includes $8.8 million to support the administration of the payroll tax and evaluation of the programs it funds. This amount includes two transfers from the payroll tax fund to the general fund: a $3 million transfer to cover costs not yet quantified through a formal central rate allocation formula, and a $5.8 million transfer to cover specific administrative and evaluation expenses identified in the City Budget Office, Department of Neighborhoods, Office of Economic Development, Office of Housing, Office of Sustainability and Environment, Finance and Administrative Services, Department of Human Resources, and Legislative Department.

The proposed budget also sets aside $29.4 million in unallocated 2022 payroll tax revenues to fully fund a revenue stabilization reserve in the JumpStart Payroll Expense Tax Fund. This amount complies with a proposed revenue stabilization reserve policy, which is included as a companion Resolution with the proposed budget. This policy proposes to maintain in the adopted budget each year a reserve equal to ten percent of the following year's projected payroll tax revenue. As of August 8th, 2022, the City's Office of Economic and Revenue Forecasting projects 2023 payroll tax revenues at $294.1 million.

Department	Payroll Tax Expenditure Category	2023 Allocation
City Budget Office	Economic Revitalization	$289,710
	CBO Total:	**$289,710**
Department of Education and Early Learning	Economic Revitalization	$5,300,000
	DEEL Total:	**$5,300,000**
Finance and Administrative Services	Economic Revitalization	$550,000
	Green New Deal	$646,775
	Housing and Services	$155,452
	FAS Total:	**$1,352,227**
Department of Neighborhoods	Economic Revitalization	$190,776
	DON Total:	**$190,776**

Multi-Department Revenue Summary

Finance General	2023 Revenue Transfer to General Fund	$71,162,280
	2022 Underspend Transfer to General Fund	$14,700,000
	Administration and Evaluation[1]	$8,774,514
	Economic Revitalization	$1,850,000
	FG Total:	**$96,486,794**
Human Services Department	Economic Revitalization	$6,400,000
	HSD Total:	**$6,400,000**
Office of Economic Development	Economic Revitalization	$16,441,748
	Green New Deal	$350,000
	OED Total:	**$16,791,748**
Office of Housing	Green New Deal	$1,855,555
	Housing and Services	$137,621,016
	OH Total:	**$139,476,571**
Office of Immigrant and Refugee Affairs	Economic Revitalization	$163,289
	OIRA Total:	**$163,289**
Office of Planning and Community Development	Economic Revitalization	$820,614
	Equitable Development Initiative	$20,066,002
	Green New Deal	$162,395
	OPCD Total:	**$21,049,011**
Office of Sustainability and Environment	Green New Deal	$8,165,899
	OSE Total:	**$8,165,899**
Seattle Center	Economic Revitalization	$100,000
	Seattle Center Total:	**$100,000**
Seattle Department of Transportation	Green New Deal	$2,555,208
	SDOT Total:	**$2,555,208**
Seattle Parks and Recreation	Green New Deal	$3,500,000
	SPR Total:	**$3,500,000**
Seattle Public Library	Green New Deal	$3,500,000
	SPL Total:	**$3,500,000**
Seattle Department of Construction and Inspections	Housing and Services	$455,985
	SDCI Total:	**$455,985**
Seattle Information Technology	Economic Revitalization	$548,420
	Seattle IT Total:	**$548,420**
	Citywide Total	**$306,325,638**

[1] This item includes $3 million for general administration costs and $5,774,514 to support payroll tax-specific administrative needs identified in the City Budget Office, Department of Neighborhoods, Office of Economic Development, Office of Housing, Office of Sustainability and Environment, Finance and Administrative Services, Department of Human Resources, and the Legislative Department

Sweetened Beverage Tax

The 2023-2024 Proposed Budget provides $21.9 million for SBT or Sweetened Beverage Tax-funded programming. The budget supports ongoing funding for programs such as Fresh Bucks and Healthy Food in Schools at the Office of Sustainability and Environment (OSE), the Childcare Assistance Program (CCAP) at the Department of Education and Early Leaning (DEEL), food system support at the Human Services Department (HSD), and Summer of Safety and Food and Fitness programming at Seattle Parks and Recreation (SPR). Due to lower than projected revenues from 2022 through 2026, SBT-funded

programs were evaluated for reductions that would not impact direct services and benefits for individuals and families in need. After 2023 base budget increases of approximately $545,000 for items that include contract inflation and AWI adjustments, reductions of $578,000 were then taken in 2023 and ongoing reductions of $478,000 were taken in 2024 in various SBT-funded programs (please see department budgets for more details).

Short-Term Rental Tax

The Short-Term Rental Tax (STRT) supports the Equitable Development Initiative (EDI), permanent supportive housing and related debt service. The EDI was established in 2016 to provide investments in neighborhoods that support those most impacted by displacement and low access to opportunity. The program's objectives include advancement of economic opportunity and wealth-building strategies, preventing displacement, and building on local cultural assets. Short-term rental tax revenues are projected to be in decline in 2023 due to the COVID-19 pandemic and general economic conditions. Ordinance 125872 allocates the first $5 million of STRT to the Office of Planning and Community Development (OPCD) for EDI grants to outside organizations, allocates the next $2.2 million to debt service, and allocates the next $3.3 million to the Human Services Department for permanent supportive housing. Because the projected revenues ($9.3 million) are insufficient to support all of these allocations, and because the JumpStart Payroll Expense Tax is now providing significant funding for EDI, the proposed budget includes legislation that changes the STRT allocations so that debt service is funded first, permanent supportive housing is funded next, and remaining funding is allocated for EDI grants. The proposed budget allocates $4 million of STRT in OPCD's budget for EDI grants, $3.4 million for permanent supportive housing investments in the Human Services Department and $2 million for debt service payments on low-income housing.

Transportation Network Company (TNC) Tax

The 2023-2024 Proposed Budget projects $5.9 million in 2023 and $6.8 million in 2024 from the Transportation Network Company (TNC) tax. The TNC Tax began collecting revenue in 2021 and has seen a reduction to the anticipated revenue due to a slower rebound of users and the creation of a state led Transportation Network Company tax. Washington State Engrossed Substitute House Bill 2076 preempts the City from Washington State passed ESHB 2076 which creates a state level Transportation Network Company tax and preempts the City from enforcing the TNC Driver Minimum Compensation and TNC Driver Deactivation Rights Ordinances starting on January 1, 2023. ESHB 2076 also reduces the per trip fee from $0.57/trip to $0.42/trip effective January 1, 2023.

Accounting for the reduced per trip fee and slow recovery in trip volumes, the 2023-2024 Proposed Budget assumes $5.9 million of TNC tax revenue in 2023, a 35% reduction over the 2022 Adopted revenue forecast.

The previously passed Spending Resolution 31914 outlined how the proceeds of the TNC Tax were to be spent, which includes the 2023 preempted components. The City has submitted a modified resolution to

account for these changes. The revised spending plan states that the proceeds shall be used to administrate the tax and the City's regulation of TNC, and to make General Fund investments, including in transportation projects. In the 2023-2024 Proposed Budget, the Department of Finance and Administrative Services (FAS) is responsible for the accounting, collection, and enforcement of the tax and will receive appropriations of $296,000 in 2023 and $338,000 in 2024. The Seattle Department of Transportation will receive appropriations of $6.1 million in 2023 and $6.5 million in 2024 to support ongoing transportation-related work.

Community Development Block Grant (CDBG)

Funding Source Overview

In 2017, as part of the implementation of a new enterprise-wide financial management system, the Community Development Block Grant (CDBG) Fund (17810) was dissolved, and budget was distributed to various other funds in alignment with the direct fund model. The Human Services Department (HSD) acts as custodian for all grants from the U.S. Department of Housing and Urban Development, including CDBG funding which is utilized for programming in several City departments.

Budget Overview

In the 2023-2024 Proposed Budget CDBG funds are distributed to departments and projects as detailed in Table 1. All projects are subject to federal CDBG eligibility requirements, and final eligibility has not yet been determined for all projects currently under consideration. As with the 2022 project plan, the 2023 project plan notes that funds supporting services previously provided by HSD will continue to be part of the City's contribution to the King County Regional Homelessness Authority (KCRHA). Table 2 below shows expected income from CDBG-funded loan programs managed by the Office of Housing.

Table 1: Community Development Block Grant (CDBG) 2023 Project Plan

Department	Title	2023CDBG
Human Services Department (HSD)	Human Services CDBG Admin & Planning	$1,009,886
	Homeless Services (KCRHA subrecipient grants)	$3,154,270
	Homeless Services (KCRHA admin)	$24,600
	Community Facilities Development	$1,000,000
	Mount Baker Family Resource Center	$155,734
	Minor Home Repair	$449,917
	HSD Total	**$5,794,407**
Office of Housing (OH)	Office of Housing CDBG Admin & Planning	$160, 972
Office of Economic Development	Small Business Support	$1,363,675

Multi-Department Revenue Summary

Office of Immigrant and Refugee Affairs	ESL for Work (Ready to Work)	$650,200
Office of Planning and Community Development	Equitable Development Initiative	$430,000
Seattle Parks and Recreations	Seattle Conservation Corps Park Upgrades	$808,000
Total		**$9,207,254**
	Expected Resources	$9,207,254
	Balance	$0

Table 2: Community Development Block Grant (CDBG) 2023 Expected Program Income

Department	Title	2023 CDBG Program Income
Office of Housing (OH)	Home Repair Revolving Loan Program	$605,462
	Homebuyer Assistance Revolving Loan Program	$315,004
	Rental Housing Preservation and Development Revolving Loan Program	$366,435
Total		**$1,286,901**

City Fiscal Reserve Funds

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

Emergency Fund

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

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

During the COVID-19 pandemic and related economic downturn, the City withdrew $31.3 million from the EMF over two years, reducing the reserve balance to $33.7 million at the end of 2021. The 2022 Adopted Budget initiated the five-year rebuilding cycle by contributing $10 million to the EMF; the 2023-2024 Proposed Budget maintains the annual contribution at $10 million, rebuilding the reserve to $63.7 million over the biennium. Contributions of $11.5 million in 2025 and 2026 would rebuild the fund to a projected target balance[1] of $86.7 million within the prescribed five-year timespan.

Revenue Stabilization Fund

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

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

During the COVID-19 pandemic and related economic downturn, the City withdrew $54.7 million from the RSF, reducing the reserve balance to $6.0 million at the end of 2021. The 2022 Adopted Budget called for a $15.4 million contribution to the RSF as part of a multi-year strategy to rebuild the fund balance to 5% of total annual General Fund tax revenue. However, the 2021 year-end fund balance in the General Fund generated a $55.7 million mid-year deposit, which funded the RSF to its cap. Therefore, 2023-2024 Proposed Budget makes the maximum contributions of $3.6 million in 2023 and $1.7 million in 2024 to reach an ending fund balance of $67 million.

[1] 2026 anticipated target balance calculated using CPI-U 12 Months Ending June from the August 2022 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, 2021, there were approximately $238.9 million in UTGO bonds outstanding.

Limited Tax General Obligation Bonds

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

The City also guarantees debt issued by the Seattle Indian Services Commission and the Museum Development Authority. As of December 31, 2021, the guarantees totaled $31.65 million in addition to approximately $701.6 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.

City Bond Issuance and Debt Service

Forms of Debt Authorized by State Law

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

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

Form of Debt	Voter Approval Required	Source of Repayment	Statutory Limitation	Current Limit[1]	Total Debt Outstanding 12-31-21[1]
Unlimited Tax General Obligation Bonds (UTGO)					
Parks & Open Space	Yes	Property Tax	2.5% of AV	$6.9 Billion	$0
Utility	Yes	Property Tax	2.5% of AV	$6.9 Billion	$0
General Purposes	Yes	Property Tax	1.0 % of AV[2]	$2.8 Billion	$239 Million
Limited Tax General Obligation Bonds (LTGO)	No	Taxes & Other Revenues	1.5% of AV[2]	$4.1 Billion	$821 Million[3]

[1] As of 12/31/21, assuming the latest certified assessed value of $276.3 billion, issued on February 10, 2022 for taxes payable in 2022.
[2] The sum of UTGO and LTGO debt for general purposes cannot exceed 2.5% of assessed valuation.
[3] Includes $31.65 million of PDA debt guarantees.

City Debt Management Policies and Bond Ratings

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

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

2023 Projected Bond Issues

In 2023, the City is authorized to issue approximately $114.5 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 2023 Tax Exempt and Taxable Multipurpose Bond Funds. City departments responsible for all or portions of projects listed in Table 2 will then draw money from this fund as appropriated to implement the projects. The appropriation authority for spending these bond funds is included in the respective departments' sections of this budget.

Table 2: 2023 Multipurpose LTGO Bond Issuance Costs - Informational Only ($1,000s)

Project	Capital Cost	Approx. Par Amount (1)	Max. Term	Approx. Rate	Debt Service Adopted 2023	Debt Service Estimated 2024	Debt Service Funding Source
Fire Station 31	17,000	17,510	20	5.50%	963	1,465	REET I
Seattle Municipal Tower Elevator Rehab	3,167	3,262	10	5.00%	163	422	FAS Rates
Human Capital Management System	18,185	18,730	8	4.75%	890	2,869	FAS Rates
Drive Clean Seattle Fleet Electric Vehicle Infrastructure	3,000	3,090	7	4.75%	147	529	Payroll Expense Tax
Data and Telephone Infrastructure	15,644	16,114	8	4.75%	765	2,468	IT Rates
Computing Services Architecture	5,910	6,087	8	4.75%	289	932	IT Rates
Criminal Justice Information System Projects	12,996	13,386	8	4.75%	636	2,050	General Fund
Alaskan Way Main Corridor	713	734	20	5.50%	40	61	Commercial Parking Tax
Overlook Walk and East-West Connections Project	6,237	6,424	20	5.50%	353	538	Commercial Parking Tax
Aquarium Expansion	4,000	4,120	20	5.50%	227	345	REET I
Aquarium Expansion - Enhanced Facility	20,000	20,600	7	4.75%	979	3,528	Park and Rec Fund
Aquarium Expansion - EF Fee Reserve	4,338	4,468	7	6.25%	279	808	Park and Rec Fund
Total	**111,189**	**114,525**			**5,731**	**16,015**	

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

2023 Multipurpose LTGO Fund Issuance Costs - Informational Only ($1,000s)

Approximate Par Amount	Issuance Costs & Pricing Adjustments	Approximate 2023 Issuance Cost
$114,525	3%	$3,336

2023 Debt Service

In 2023, debt service associated with outstanding LTGO bond issues as well as the planned 2023 bond issuances is expected to be approximately $111 million. Appropriation authority for debt service costs is included in the respective departments' sections of this budget. The Debt Service Appendix lists debt service amounts by paying fund.

Selected Financial Policies

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

Budgetary Basis

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

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

Appropriations and Execution

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

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

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

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

Budget Transfers

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

Selected Financial Policies

Debt Policies

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

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

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

General Fund - Fund Balance and Reserve Policies

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

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

Other Citywide Policies

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

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

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

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

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

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

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

Office of Arts and Culture

Royal Alley-Barnes, Acting Director

(206) 684-7171

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

Department Overview

The Office of Arts & Culture (ARTS) 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 arts and cultural sectors to ensure the City provides a wide range of high-quality programs, exhibits, and public art. ARTS also supports job opportunities for artists to create "art everywhere." In alignment with the City's Race and Social Justice Initiative (RSJI), ARTS seeks solutions that use race and social justice as strategies to drive our programmatic and 1% for public arts investments. Racial equity continues to be central to ARTS and is incorporated into department policies, procedures, and practices. 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 arts sectors in the city. The mission of ARTS is to activate and sustain Seattle through arts and culture. ARTS's program investments are centered around Cultural Investments, Creative Youth, Cultural Space programs, Art and Cultural Facilities, Public Art, and Cultural Recovery.

Cultural Investments: ARTS annually manages ten ongoing grant programs available to cultural organizations, artists, and community arts programs to ensure all residents have equitable access to cultural programming and to support the economic development of neighborhoods and the creative sector within Seattle. ARTS is committed to removing barriers in under- and unserved communities through its funding opportunities.

Creative Youth: ARTS invests in a strong, vibrant, creative youth culture from K-to-career to further positive educational outcomes for students, and foster connections to creative sector employment. Investments include partnerships with artists, teaching artists, educators, and organizations to create programming for and with young people, and workforce and career development in partnership with other City departments.

Cultural Space Programs: The Office's Cultural Space efforts transitioned to the newly formed Cultural Space Agency Public Development Authority (PDA), along with a funding commitment from ARTS to the PDA. In addition, ARTS provides funding and maintains six cultural space programs: B.A.S.E., Tiny Spaces, Square Feet, Power Station, Space Finder, and Space Labs NW.

Art and Cultural Facilities: ARTS manages two cultural facilities, the Langston Hughes Performing Arts Institute (LHPAI), and ARTS office and gallery at King Street Station (KSS). Both facilities provide opportunities for Seattle artists to generate and present their work. ARTS manages the KSS gallery- featuring local artists with a focus on BIPOC community- on a rotating exhibition schedule and coordinates programming for the plaza at KSS. ARTS also works with the non-profit partner, LANGSTON, to provide theater arts programming at LHPAI and the Central District Forum for Arts & Ideas, CD Forum, to implement a writers residency program. Separately, ARTS staff at LHPAI support community use of facility spaces.

Public Art: The public art program integrates artwork and the ideas of artists into a variety of public settings, advancing Seattle's reputation as a cultural center for innovation and creativity. Ordinance 102210 (SMC 20.32) specifies that 1% of eligible city capital improvement project funds be set aside for the commission, purchase, and installation of art. The public art program engages emerging and established artists for permanent artwork commissions and purchases, temporary installations, social practice activations and artist-in-residence opportunities. These collections are put on display at locations around the city, including a gallery at the Seattle Municipal Tower and two at City Hall.

The **Cultural Recovery** set of term-limited programs are responsible for providing financial and workforce development support to artists and creative workers negatively impacted by the COVID-19 pandemic. These programs are funded by federal Coronavirus Local Fiscal Recovery Funds (CLFR) and JumpStart Payroll Expense Tax

(Payroll Tax) funding. These programs include Created Commons (CLFR), Technical Assistance (CLFR), Cultural Reopening grants (CLFR), Neighborhood Recovery Fund grants (Payroll Tax), Hope Corps (CLFR/Payroll Tax/Admissions Tax), and Non-Shuttered Venues Opening grants (General Fund).

Budget Snapshot

	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Department Support				
General Fund Support	14,819	1,550,000	-	-
Other Funding - Operating	14,820,166	19,916,416	18,335,122	17,432,424
Total Operations	**14,834,985**	**21,466,416**	**18,335,122**	**17,432,424**
Total Appropriations	**14,834,985**	**21,466,416**	**18,335,122**	**17,432,424**
Full-Time Equivalents Total*	39.09	40.34	41.34	41.34

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

Budget Overview

The Office of Arts & Culture (ARTS) is funded primarily by Admission Tax revenue and the 1% for Art Program. This funding supports arts-related programs and capital expenditures to keep artists living and working in Seattle, builds community through arts and cultural events and the placement of public art, and increases arts opportunities for youth. ARTS commits to an anti-racist work practice that centers the creativity and leadership of LGBTQIA+ and Black, Indigenous, and People of Color (BIPOC)– those most impacted by structural racism – to move toward systems that benefit us all.

In 2022, ARTS shifted to using current year revenue to develop its budget, a change from the pre-pandemic practice of basing appropriations on revenue collected from two years prior. This new funding structure allowed ARTS to avoid 2020's COVID-induced revenue shortfalls in 2022. ARTS developed its 2023-2024 Proposed Budget using forecasted Admission Tax revenue. As the city began to recover from the economic impacts of COVID-19, and events slowly returned to operate at pre-pandemic levels, the forecasted revenues for the Admissions Tax increased. This forecasted increase allows ARTS to include modest adjustments to their operating budget. To protect against fluctuations in revenue actuals, the Arts and Culture Fund is required to maintain an operating reserve set at 20% of its operating budget.

The 2023-2024 Proposed Budget makes ongoing a part-time visitor services coordinator who will provide staffing support for ARTS' office and the public gallery located at the King Street Station. The proposed budget also includes funding to reclassify two existing positions to better meet the operational needs of the department.

In addition, the 2023-2024 Proposed Budget includes a one-time increase of $1 million from the Arts & Culture Fund to fund a one-year extension of ARTS' Hope Corps program. Hope Corps fosters post-pandemic economic recovery by connecting under- and unemployed artists with job opportunities across Seattle. Hope Corps received one-time $1.5 million of JumpStart Payroll Expense Tax funding in 2022 and one-time $250,000 of Coronavirus Local Fiscal Recovery (CLFR) funds in 2021.

Incremental Budget Changes

Office of Arts and Culture

	Dollars	FTE
2022 Adopted Budget	**21,466,416**	**40.34**
Baseline		
Remove One-time Funding for ECI	(500,000)	-
Reverse One Time Funding for Individual Artist Relief	(1,500,000)	-
Remove One Time Funding for Neighborhood Recovery	(1,500,000)	-
Remove One Time Funding for Non SVOG Orgs	(1,000,000)	-
Remove One Time Funding for Mural Restoration	(50,000)	-
Proposed Operating		
Staffing for King Street Station Gallery	58,485	0.50
Position Reclassifications	44,044	-
Hope Corps	1,000,000	-
Increase Staffing for Public Arts Maintenance	53,434	0.50
Vehicle Maintenance Costs	12,000	-
Proposed Technical		
Fund Balancing Entries	-	-
Revenue Adjustment	(1,400)	-
1% for Art Revenue Adjustment	-	-
Total Incremental Changes	**$(3,131,294)**	**1.00**
Total 2023 Proposed Budget	**$18,335,122**	**41.34**

Description of Incremental Budget Changes

Baseline

Remove One-time Funding for ECI

Expenditures $(500,000)

This item removes a one-time General Fund add in the 2022 Adopted Budget for Equity and Cultural Education. This add was based on the recommendation from the Equitable Communities Initiative Task Force to increase leadership and empowerment opportunities for BIPOC youth through the creation of culturally-relevant programming.

Reverse One Time Funding for Individual Artist Relief

Expenditures $(1,500,000)

This item removes one-time JumpStart Payroll Expense Tax funding added in the 2022 Adopted Budget to support the Hope Corps recovery program which addressed negative impacts of the pandemic on artists.

Remove One Time Funding for Neighborhood Recovery

Expenditures	$(1,500,000)

This item removes one-time Jump Start Payroll Expense Tax funding allocated in the 2022 Adopted Budget for neighborhood recovery and activations.

Remove One Time Funding for Non SVOG Orgs

Expenditures	$(1,000,000)

This item removes a one-time General Fund add in the 2022 Adopted Budget to support organizations who did not qualify for grant funding through the federal Shuttered Venue Operators Grant (SVOG) program.

Remove One Time Funding for Mural Restoration

Expenditures	$(50,000)

This item removes a one-time General Fund add in the 2022 Adopted Budget to support a community effort to restore and repaint a damaged mural on N 63rd St. under Aurora Ave.

Proposed Operating

Staffing for King Street Station Gallery

Expenditures	$58,485
Position Allocation	0.50

This item adds a part-time visitor services coordinator to provide staffing support for ARTS' office and the public gallery located at the King Street Station which hosts rotating art exhibits featuring local artists. This staff member will greet visitors, provide information about the gallery, and offer administrative operational support to the office.

Position Reclassifications

Expenditures	$44,044
Position Allocation	-

This item provides funding for the reclassification of two existing and unfilled positions to better meet the operational needs of the department. The budget provides funding to reclassify a Strategic Advisor 1 position to a Manager 2 position to create an Operations Director which will report to the Deputy Director. It also provides funding to reclassify an Admin Spec III position to a Management Systems Analyst which advances race and social justice practices throughout ARTS' programs.

Hope Corps

Expenditures	$1,000,000

This item allocates one-time funding to Hope Corps, a program that connects under and un-employed artists to work opportunities. ARTS will use the funding to provide employment opportunities to artists and creative workers in Seattle. The 2022 Adopted Budget included one-time funding for Hope Corps to address the impacts of the pandemic on creative workers. This item will continue the program through 2023 and support creation of opportunities.

Increase Staffing for Public Arts Maintenance

Expenditures	$53,434
Position Allocation	0.50

This item increases a part-time Art Conservation Tech position from 0.5 FTE to 1.0 FTE. This position will support an existing staff member in maintaining art installations situated across the city. The City has a collection that includes more than 400 permanently sited and integrated works and nearly 3,000 portable works. Public Arts staff steward and maintain these artworks through an ongoing program of coordinated conservation activities, which include inspections, major restorative work, and routine maintenance. This position will support the existing 1.0 FTE responsible for this body of work. ARTS received position and appropriation authority in the 2022 Mid-year Supplemental Budget. This is a technical item to annualize this staffing change.

Vehicle Maintenance Costs

Expenditures	$12,000

This item makes ongoing the maintenance costs of operating a conservation maintenance truck which is used to maintain and preserve ARTS' publicly owned outdoor art installations. ARTS received appropriation in the 2022 Mid-Year Supplemental Budget to acquire the truck. This is a technical item to annualize the maintenance costs of the vehicle.

Proposed Technical

Fund Balancing Entries

Revenues	$1,937,689

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

Revenue Adjustment

Expenditures	$(1,400)
Revenues	$2,600,406

This technical item adjusts revenues in the Arts and Culture Fund to align with 2023-24 revenue projections.

1% for Art Revenue Adjustment

Revenues	$904,691

This technical item adjusts revenues for the Municipal Arts Fund to align with 2023-24 revenue projections.

Office of Arts and Culture

Expenditure Overview

Appropriations	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
ARTS - BO-AR-2VMA0 - Public Art				
12010 - Municipal Arts Fund	3,390,557	4,646,780	4,741,705	4,743,783
12400 - Arts and Culture Fund	11,968	-	(1,304)	(2,345)
14000 - Coronavirus Local Fiscal Recovery Fund	4,305	-	-	-
Total for BSL: BO-AR-2VMA0	**3,406,830**	**4,646,780**	**4,740,401**	**4,741,438**
ARTS - BO-AR-VA150 - Leadership and Administration				
12010 - Municipal Arts Fund	944,387	992,484	1,045,396	1,080,503
12400 - Arts and Culture Fund	3,134,872	3,201,877	3,484,407	3,524,699
Total for BSL: BO-AR-VA150	**4,079,259**	**4,194,361**	**4,529,804**	**4,605,202**
ARTS - BO-AR-VA160 - Arts and Cultural Programs				
00100 - General Fund	14,819	1,550,000	-	-
12400 - Arts and Culture Fund	6,117,792	7,263,832	8,250,527	7,272,454
14000 - Coronavirus Local Fiscal Recovery Fund	80,740	-	-	-
14500 - Payroll Expense Tax	-	3,000,000	-	-
Total for BSL: BO-AR-VA160	**6,213,351**	**11,813,832**	**8,250,527**	**7,272,454**
ARTS - BO-AR-VA170 - Cultural Space				
12400 - Arts and Culture Fund	1,135,544	811,443	814,391	813,329
Total for BSL: BO-AR-VA170	**1,135,544**	**811,443**	**814,391**	**813,329**
Department Total	**14,834,985**	**21,466,416**	**18,335,122**	**17,432,424**
Department Full-Time Equivalents Total*	**39.09**	**40.34**	**41.34**	**41.34**

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

Budget Summary by Fund Office of Arts and Culture

	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
00100 - General Fund	14,819	1,550,000	-	-
12010 - Municipal Arts Fund	4,334,944	5,639,264	5,787,101	5,824,286
12400 - Arts and Culture Fund	10,400,177	11,277,152	12,548,021	11,608,137
14000 - Coronavirus Local Fiscal Recovery Fund	85,045	-	-	-
14500 - Payroll Expense Tax	-	3,000,000	-	-
Budget Totals for ARTS	**14,834,985**	**21,466,416**	**18,335,122**	**17,432,424**

Revenue Overview

2023 Estimated Revenues

Account Code	Account Name	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
337080	Other Private Contrib & Dons	676,748	-	-	-
341900	General Government-Other Rev	3,597,280	-	-	-
360020	Inv Earn-Residual Cash	185,064	-	-	-
360210	Oth Interest Earnings	-	112,200	112,200	112,200
360900	Miscellaneous Revs-Other Rev	7,500	20,400	20,400	20,400
397000	Operating Transfers In Summ	-	3,435,519	4,340,210	3,435,519
398010	Insurance Recoveries	35,644	-	-	-
Total Revenues for: 12010 - Municipal Arts Fund		**4,502,236**	**3,568,119**	**4,472,810**	**3,568,119**
400000	Use of/Contribution to Fund Balance	-	2,071,145	1,314,291	2,256,167
Total Resources for:12010 - Municipal Arts Fund		**4,502,236**	**5,639,264**	**5,787,101**	**5,824,286**
316020	B&O Tax-Admissions Rev	-	18,682,295	21,434,620	21,951,778
337010	Grants & Contr From Local Govt	450	-	-	-
337080	Other Private Contrib & Dons	195,855	-	-	-
341190	Personnel Service Fees	-	63,919	-	-
341900	General Government-Other Rev	50,160	380,000	279,000	309,000
360210	Oth Interest Earnings	-	50,000	50,000	50,000
360300	St Space Facilities Rentals	2,117	-	-	-
360900	Miscellaneous Revs-Other Rev	213	197,000	180,000	185,000
397000	Operating Transfers In Summ	-	-	30,000	40,000
397010	Operating Transfers In	11,415,000	-	-	-
Total Revenues for: 12400 - Arts and Culture Fund		**11,663,794**	**19,373,214**	**21,973,620**	**22,535,778**
400000	Use of/Contribution to Fund Balance	-	(2,190,143)	504,400	(548,641)
Total Resources for:12400 - Arts and Culture Fund		**11,663,794**	**17,183,071**	**22,478,020**	**21,987,137**
331110	Direct Fed Grants	85,045	-	-	-
Total Revenues for: 14000 - Coronavirus Local Fiscal Recovery Fund		**85,045**	**-**	**-**	**-**
Total ARTS Resources		**16,251,075**	**22,822,335**	**28,265,121**	**27,811,423**

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	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Artwork Conservation	418,471	227,515	286,250	286,250
Public Art	2,988,359	4,419,265	4,454,151	4,455,188
Total	**3,406,830**	**4,646,780**	**4,740,401**	**4,741,438**
Full-time Equivalents Total*	12.15	12.15	12.65	12.65

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

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

Artwork Conservation

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Artwork Conservation	418,471	227,515	286,250	286,250
Full Time Equivalents Total	1.00	1.00	1.50	1.50

Public Art

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Public Art	2,988,359	4,419,265	4,454,151	4,455,188
Full Time Equivalents Total	11.15	11.15	11.15	11.15

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	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Citywide Indirect Costs	786,749	1,033,900	1,056,640	1,101,342
Departmental Indirect Costs	1,871,468	1,908,304	2,099,342	2,098,815
Pooled Benefits and PTO	1,421,043	1,252,158	1,373,822	1,405,045
Total	**4,079,259**	**4,194,361**	**4,529,804**	**4,605,202**
Full-time Equivalents Total*	9.00	9.00	10.00	10.00

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

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

Citywide Indirect Costs

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Citywide Indirect Costs	786,749	1,033,900	1,056,640	1,101,342

Departmental Indirect Costs

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Departmental Indirect Costs	1,871,468	1,908,304	2,099,342	2,098,815
Full Time Equivalents Total	9.00	9.00	10.00	10.00

Pooled Benefits and PTO

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Pooled Benefits and PTO	1,421,043	1,252,158	1,373,822	1,405,045

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	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Activations Equity and Youth Development	1,807,781	5,008,774	1,866,750	1,867,140
Communication Outreach and Events	390,631	619,650	639,165	640,724
Cultural Facilities Operations	817,450	1,059,709	1,127,014	1,126,211
Funding Programs & Partnership	3,197,489	5,125,699	4,617,599	3,638,379
Total	**6,213,351**	**11,813,832**	**8,250,527**	**7,272,454**
Full-time Equivalents Total*	16.84	18.09	17.59	17.59

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

Activations Equity and Youth Development

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Activations Equity and Youth Development	1,807,781	5,008,774	1,866,750	1,867,140
Full Time Equivalents Total	4.00	4.50	3.50	3.50

Communication Outreach and Events

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Communication Outreach and Events	390,631	619,650	639,165	640,724
Full Time Equivalents Total	4.00	4.00	4.00	4.00

Cultural Facilities Operations

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Cultural Facilities Operations	817,450	1,059,709	1,127,014	1,126,211
Full Time Equivalents Total	6.09	6.84	7.34	7.34

Office of Arts and Culture

Funding Programs & Partnership

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Funding Programs & Partnership	3,197,489	5,125,699	4,617,599	3,638,379
Full Time Equivalents Total	2.75	2.75	2.75	2.75

ARTS - BO-AR-VA170 - Cultural Space

The purpose of the Cultural Space Budget Summary Level is to fund the development of new cultural spaces, the retention of crucial cultural anchors, and physical space improvements in existing cultural institutions.

Program Expenditures	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Cultural Space	1,135,544	811,443	814,391	813,329
Total	**1,135,544**	**811,443**	**814,391**	**813,329**
Full-time Equivalents Total*	1.10	1.10	1.10	1.10

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

Seattle Parks and Recreation

Christopher Williams, Acting Superintendent

(206) 684-4075

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

Department Overview

Seattle Parks and Recreation (SPR) works with all residents to be good stewards of the environment and to provide safe, welcoming opportunities to play, learn, contemplate, and build community. SPR manages a 6,400+ acre park system of over 485 parks and extensive natural areas. SPR provides athletic fields, tennis courts, play areas, specialty gardens, and more than 25 miles of boulevards and 120 miles of trails. The system comprises about 12% of the city's land area. SPR also manages many facilities, including 26 community centers, eight indoor swimming pools, two outdoor (summer) swimming pools, three environmental education centers, two small craft centers, four golf courses, an outdoor stadium, and much more. The Woodland Park Zoological Society operates the Zoo and the Seattle Aquarium Society operates the Seattle Aquarium; both properties are owned by and receive financial support from the City.

Department employees work hard to develop partnerships with park neighbors, volunteer groups, non-profit agencies, local businesses, and Seattle Public Schools to effectively respond to increasing requests for use of Seattle's park and recreation facilities. Perhaps the most significant partnership is with the Associated Recreation Council (ARC) which provides child care and supports recreation programs at SPR-owned facilities, including community centers and small craft centers. ARC, a non-profit organization, also supports and manages the recreation advisory councils. These advisory councils are made up of volunteer community members who advise SPR's staff on recreation programming at community centers and other facilities. This collaborative relationship with ARC enables the department to offer quality child care and a wide range of recreation programs to the public.

SPR's funding is a combination of tax dollars from the City's General Fund, Seattle Park District funds, Real Estate Excise Tax and revenue from a variety of other sources including grants, user fees and rental charges. Funding for new parks facilities historically came from voter-approved levies. In 2014, Seattle voters approved the formation of a new taxing district known as the Seattle Park District. Property taxes collected by the Seattle Park District provide funding for City parks and recreation including maintaining parklands and facilities, operating community centers and recreation programs, and developing new neighborhood parks on previously acquired sites.

Budget Snapshot

	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Department Support				
General Fund Support	99,173,469	109,783,021	116,072,332	117,923,370
Other Funding - Operating	68,389,704	79,630,187	101,923,174	106,657,865
Total Operations	**167,563,173**	**189,413,208**	**217,995,507**	**224,581,234**
Capital Support				
General Fund Support	1,184	-	-	-
Other Funding - Capital	68,168,297	98,294,516	113,531,776	104,993,280
Total Capital	**68,169,481**	**98,294,516**	**113,531,776**	**104,993,280**
Total Appropriations	**235,732,654**	**287,707,724**	**331,527,283**	**329,574,515**

Full-Time Equivalents Total*	938.68	958.63	1,114.98	1,114.98

** 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

In 2022, Mayor Harrell proposed a Cycle 2 Park District Financial Plan to guide investment of Park District resources from 2023 through 2028, representing an historic investment in parks and recreation services. Most changes in the 2023-2024 Proposed Budget for Seattle Parks and Recreation (SPR) work to bring the budget into alignment with this proposed financial plan. Additional changes include sustaining enhanced maintenance previously funded through one-time federal funds, supporting the sustainability of SPR's earned revenue fund, and adjustments to other funds supporting SPR's capital projects and operations (including Real Estate Excise Tax, JumpStart Payroll Expense Tax, Sweetened Beverage Tax, the Bond Interest Redemption Fund), as well as a variety of budget neutral technical changes.

Cycle 2 Park District Investments

Following months of community and stakeholder engagement, the Mayor's proposed Park District financial plan invests approximately $115 million in 2023 and $116 million in 2024 toward ensuring Seattle's nearly 500 parks, playfields, and community centers remain welcoming places for recreation, learning, and healthy communities. The plan prioritizes core maintenance needs while making critical investments toward safety, climate action, youth opportunities, and equity. This budget translates the first two years of the financial plan into specific changes to SPR's budget. Each investment in the biennial budget is detailed below in Incremental Changes section; selected major categories of new investment in 2023 and 2024 include:

- *Continuation of Cycle 1 Services.* The budget includes $58.2 million in 2023 in Park District funds supporting services added in Cycle 1 and continued in the proposed Cycle2 financial plan, including grounds maintenance, tree planting and care, community center operations, teen programs, scholarships, community grant program, and more.
- *New and renovated parks and facilities.* Cycle 2 includes significant investment in the development of new parks and the renovation or renewal of recreational facilities. In the 2023-2024 Proposed Budget, this includes:
    - $4.3 million in 2023 and $7.4 million in 2024 for development of land-banked sites into parks
    - $3.5 million in 2023 for planning and design related to the renewal of Green Lake Community Center and Evans Pool
    - $4 million in 2023 to begin the renovation of Amy Yee Tennis Center
    - $750,000 in 2023 for planning and design related to the stabilization and other improvements at Loyal Heights Community Center
    - $2.6 million in revenues to support existing expense authority in 2023, and an additional $3.4 million in 2024 to begin development of Smith Cove Park Phase 1.
- *New and expanded programs.* The proposed budget invests $40 million in 2023 and $41.6 million in 2024 in launching new or expanding existing programs and services, focused on clean, safe, and open parks, advancing climate action, furthering youth opportunity, and driving equity. See the Incremental Changes section below for more details. In 2023, selected annual investments include:
    - Rebooting and expanding the Park Ranger Program ($3 million)
    - Expanding community center operating hours, and adding evening and weekend hours to many sites ($3.4 million)
    - Decarbonizing recreation facilities ($2 million)
    - Increasing evening and weekend maintenance across the system, especially of restrooms and comfort stations ($1 million)
    - Moving more quickly to remove accessibility barriers, to ensure parks and facilities are accessible

to all ($1.3 million)

- Increasing the rate of replacement or major rehabilitation of park features including restrooms ($1.2 million) and playground ($1.1 million)
- Developing Seattle's first dedicated pickleball site and increased major maintenance on existing racket courts ($2.5 million)
- Doubling the Equitable Park Development Fund, and building capacity for communities in underserved areas to partner with SPR to improve their neighborhood parks ($1 million)
- Increasing tree-canopy through additional resources to the Green Seattle Partnership ($970,000) and to tree planting and care citywide ($320,000)
- Expanding youth employment opportunities ($665,000) and engaging community-based organizations in providing youth opportunity programming ($800,000)
- Launching a dedicated graffiti and vandalism response team ($630,000)
- Strengthening activation of parks and public spaces through the Park Concierge program ($600,000) and the Parks Commons Program ($160,000)
- Increasing the reach of the mobile recreation program Rec N the Streets by adding two teams ($840,000)
- Expanding the capacity of the Seattle Conservation Corps, a jobs training program for homeless adults ($900,000)
- Formalizing and expanding the Community Engagement Ambassador program, an innovative pilot to connect diverse communities to SPR programs ($490,000)

Cycle 2 of the Park District will support a number of other new programs and projects, with more details to be found in the Incremental Changes section. Specifically, Park District changes are also related to supporting Park Fund sustainability and enhanced maintenance, described in more detail below.

Sustaining enhanced maintenance through the Unified Care Team

In order to continue to provide access to clean and safe parks and rights of way, the budget includes ongoing funding to operationalize a coordinated Unified Care Team/Clean Seattle pilot program. The intent is to maintain increased levels of cleaning begun under the pandemic with one-time federal funding. Included in this pilot in other departments is funding for system navigators to connect unsheltered people sleeping in public spaces to shelter and housing.

In SPR, these Clean Seattle resources total $5.3 million in 2023 and include 30 FTE for cleaning and maintenance (20.0 FTE Maintenance Laborer, 4.0 FTE Grounds Maintenance Leads), field coordination, compliance, data tracking and reporting (2.0 FTE Strategic Advisor 1 as Field Coordinators, 2.0 FTE Admin Staff Analyst as Field Admins), and overall leadership and training (1.0 FTE Manager 2, 1.0 FTE Senior Training and Education Coordinator).

The proposed budget utilizes a multi-fund approach to maintain these increased service levels:

- $5.3 million of General Fund resources in SPR's base budget are reprioritized from parks utilities to fund addition of Clean Seattle resources, and $5.3 million of new Park District revenues are proposed to backfill parks utility costs, to prevent a reduction in service levels
- Since 2019, SPR's special maintenance team's base budget has utilized Transportation funding to perform maintenance in street rights of way ($1.1 million in the 2022 Adopted Budget); in the proposed budget, these Transportation resources are being reprioritized to allow the Seattle Department of Transportation (SDOT) to add their own Clean Seattle staff, and $1.1 million in new General Fund resources is added to SPR to prevent a reduction in service levels.
- An additional $140,000 General Fund is added to fund the Senior Training and Education Coordinator, which will serve as a citywide resource across departments for training.

Ensuring Park Fund Sustainability

SPR's Park Fund is made up of earned revenues from program fees, permits, grants, and more, and makes up more

than 17% of SPR's operating budget in 2023. Revenue projections continue to lag due to the lingering impacts of the pandemic on the ramp up of SPR's revenue-generating services. The proposed budget takes a balanced approach to ensuring Park Fund sustainability without impactful reductions to services valued by community:

- *Fee increases* to community center room rentals, aquatics services and programs, specialty garden admissions, and special event facilities will strengthen revenue collection, and support some additional expenses (including an increase to the Swim Safety Equity Fund).
- *Use of Park District revenue*, aligned with the proposed Cycle 2 financial plan, is assumed to (i) fill short-term Park Fund revenue shortfalls in the Aquatics line of business in 2023 ($3.1 million) and 2024 ($1.8 million), and (ii) relieve the Park Fund of certain inflationary expenses in 2023 ($735,000) and 2024 ($1.5 million), reducing the pressure to raise annual fees to cover wage increases and other inflationary costs.

Investing REET and Bond Interest Redemption Fund Funding in SPR Capital Projects

The budget continues to restore REET resources to SPR's capital budget, which had been significantly reduced due to pandemic-era budget impacts. Specifically, the proposed budget:

- Adds REET funding to three capital projects (Major Maintenance Backlog, Community Center Rehabilitation and Development, and Zoo Major Maintenance) in line with a 2019 fund realignment, for a total of $6.7 million in 2023 and $4.4 million in 2024.
- Adds $1 million in REET in 2023 to support the rehabilitation of restrooms in parks, in concert with a related Park District add described above.
- Utilizes unprogrammed resources from the Bond Interest Redemption Fund for eligible purposes in SPR's capital program, and releasing an equivalent amount of REET for other citywide priorities ($3.4 million in 2023 and $2.4 million in 2024).

Supporting the Seattle Aquarium Ocean Pavilion

Legislation in 2022 increased the City's contribution to the Seattle Aquarium Society (SEAS) Ocean Pavilion project by $20 million, provided to SEAS through an Interfund Loan, to be refunded to the lending fund with 2023 LTGO Bonds, which will be issued in early 2023. Included in the modified funding package was an amendment to the existing Operations and Management Agreement between SEAS and SPR, adding a new "Enhanced Facility (EF) Fee" to be paid by SEAS to SPR monthly. SPR will use the proceeds from the EF Fee to pay the annual debt service for the $20 million of bonds to be issued in 2023. The proposed budget includes the budget authority necessary to make the debt service payment, with the appropriation fully backed by revenue from SEAS.

City Hall Park

In conjunction with King County and other community stakeholders, SPR will implement an activation plan to create a safe outdoor space for all to gather in the City's South Downtown Core. Capital costs include an overall park design and the construction of a concierge area, wayfinding support, and, if feasible, a public restroom and associated safety infrastructure. Programming would include resources to help those with limited means access public services. Pending additional planning and design, additional resources may be needed to fully complete the project.

Incremental Budget Changes

Seattle Parks and Recreation

	Dollars	FTE
2023 Beginning Budget	**266,932,556**	**958.63**
Baseline		
Add Community Development Block Grant fund source code	-	-
Add Community Services Block Grant funding and fund source code	95,486	-
Appropriations for 2022 Annual Wage Increase	4,047,492	-

Citywide technical changes for internal service costs	2,582,611	-
Park District capital budget baseline inflation	133,704	-
Park District operating budget baseline inflation	1,206,745	-
Removal of one-time federal funding from baseline	(2,800,000)	-
Removal of one-time federal funds from CBA SPR-001-B-001	(1,408,860)	-
Removal of one-time funding for Rise Above	(200,000)	-
Removal of one-time funding from CBA SPR-002-A-001	(171,000)	-
Removal of one-time funding from CBA SPR-007-A-002	(188,000)	-
Reverse one-time use of fund balance reallocated to support capital acquisitions and land banked site development	-	-
Proposed Operating – Park District Cycle 2		
Park Safety Program	448,640	2.00
Evening and Second Shift Maintenance for Restroom Access	1,042,354	12.00
Comfort Station Autolocking and Winterization	545,714	1.00
Restoring and Increasing Urban Canopy	323,482	2.00
Trails Program Support	323,482	4.00
Facility Maintenance Life Safety and Regulatory Compliance	975,936	6.00
Human Resources Safety Compliance and Training	334,464	2.00
Custodial Support	399,360	4.00
Community Center Pre-Electrification	242,611	-
Replacing Fossil Fuels in Small Mechanical Systems	242,611	1.00
Vandalism Response	632,237	5.00
Access Controls and Technology Management (2023 only)	175,000	-
Business Systems and Customer Service Unit	307,308	3.00
Seattle Conservation Corps Expansion	898,560	3.00
Aquatics Safety	505,440	1.00
Community Center Operations	2,036,539	14.75
Community Center Operations - Classification Review	1,335,060	-
Rec N the Streets	687,398	7.25
Teen Development Program	282,029	2.75
Youth Mentorship and Employment	665,720	1.00
Neighborhood Park Activation	161,741	1.00
Inclusive Outreach and Engagement	489,266	3.00
Park Concierge	603,418	-
Organizational Capacity	727,949	5.70
Waterfront Funding Adjustment	(376,329)	-
Youth Opportunity Fund	800,000	2.00
Park Ranger Expansion	3,060,000	29.00
Add Cycle 2 Park District revenues	-	-
COVID Recovery Reserve	-	-
Fee Stabilization Reserve	735,000	-

Seattle Parks and Recreation

Other Proposed Operating		
Add organizational capacity to parks and facilities planning and development	-	11.20
Fee increase for Japanese Garden admissions	125,116	1.00
Fee increases for Volunteer Park Conservatory admissions	-	-
Fee increases for special events	-	-
Athletic Revenue Adjustment	-	-
Fee increase for room rentals	-	-
Fee increases for Aquatics programs and services, and add to Swim Safety Equity Fund	35,000	-
Utilities and Enhanced Maintenance	5,434,889	30.00
Sweetened Beverage Tax Funding Realignment	-	2.00
Support for the Seattle Asian Art Museum	25,000	-
Support for the Woodland Park Zoo	468,000	-
Lifelong Recreation budget neutral staffing realignment	-	0.50
City Hall Park planning & activation	300,000	-
Proposed Capital – Park District Cycle 2		
Magnuson Park Major Maintenance	778,752	-
Comfort Station and Shelterhouse Renovations	1,230,528	-
Play Area Renewal	1,060,800	-
Pool Major Maintenance	1,018,368	-
Racket Sport Maintenance and Expansion	2,485,531	-
New Park Development	1,797,120	-
Accessibility Barrier Removal	1,349,837	-
Unreinforced Masonry (URM) Retrofits	1,502,093	-
Climate Conscious Buildings	1,996,800	-
Green New Deal funding for SPR Climate Resilience Hubs and Climate Conscious Buildings	3,500,000	-
Equity Fund Increment	1,040,000	-
Sustainable Irrigation Replacement and Upgrade	329,472	-
Water Reuse Partnerships	314,496	-
Trails Major Maintenance	648,960	-
Development of Remaining Cycle 1 Land-Banked Sites	2,500,000	-
Amy Yee Tennis Center Renovation	4,000,000	-
Loyal Heights Community Center Renovation	-	-
Smith Cove Phase 1	-	-
Mercer & 8th Community Center Development	-	-
Lake City Community Center Redevelopment	(5,000,000)	-
Green Lake Community Center and Evans Pool Substantial Alteration	3,500,000	-
Capital Contingency Financing	-	-
Green Seattle Partnership Funding Restoration	970,000	-

Other Proposed Capital		
Athletic Field Appropriation Adjustment	(600,000)	-
REET Restoration	6,658,727	-
Adding 2023 Municipal Energy Efficiency Program funding	189,750	-
Add REET for City Hall Park	2,500,000	-
Add REET for restroom improvements	1,000,000	-
Aquarium Debt Service Payment through Enhanced Facility Fee	1,257,759	-
Proposed Technical		
Fund Balancing Entries	-	-
Adjust debt service amounts	(150,268)	-
Budget neutral adjustments to project accounts	718,064	-
Position Adjustments	28,071	0.20
Position transfer	(106,931)	(1.00)
Use of BIRF in place of REET	-	-
Fort Lawton maintenance funding adjustment	(214,372)	-
Total Incremental Changes	**$64,594,727**	**156.35**
Total 2023 Proposed Budget	**$331,527,283**	**1114.98**

Description of Incremental Budget Changes

Baseline

Add Community Development Block Grant fund source code

Expenditures	-
Revenues	-

This budget neutral technical change adds a 2023 funding source code to Community Development Block Grant appropriation in the CIP.

Add Community Services Block Grant funding and fund source code

Expenditures	$95,486
Revenues	$95,486

This technical baseline change request adds a grant funding source code the 2023 Community Services Block Grant funding supporting the Seattle Conservation Corps (SCC), and increases total appropriation from that fund source.

Appropriations for 2022 Annual Wage Increase

Expenditures	$4,047,492

This centrally administered change adjusts appropriations to reflect an annual wage increase in 2022, as outlined in the agreements between certain City unions, for personnel costs included in this department. These agreements

were not finalized until after the 2022 budget had been adopted. This change includes ongoing cost increases to salary, FICA, Medicare, retirement, overtime and temporary labor. There is no increase assumed from 2022 to 2023.

Citywide technical changes for internal service costs

Expenditures $2,582,611

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

Park District capital budget baseline inflation

Expenditures $133,704

Cycle 2 of the Park District assumes that baseline appropriations will inflate by 4% annually, including from 2022 to 2023. This item inflates baseline Park District resources in the capital budget to align with the 2023 proposed financial plan. Note the related inflationary increase of operating items as well.

Park District operating budget baseline inflation

Expenditures $1,206,745

Cycle 2 of the Park District assumes that baseline appropriations will inflate by 4% annually, including from 2022 to 2023. This item inflates baseline Park District resources in the operating budget to align with the 2023 proposed financial plan. Note the related inflationary increase of capital items as well.

Removal of one-time federal funding from baseline

Expenditures $(2,800,000)

This baseline change request removes one-time funding for the Clean City initiative added in the 2022 budget.

Removal of one-time federal funds from CBA SPR-001-B-001

Expenditures $(1,408,860)

This baseline change request removes $1.4M of one-time general fund resources included in Council Budget Action SPR-001-B-001 that extended the Clean City Initiative through the end of 2022.

Removal of one-time funding for Rise Above

Expenditures $(200,000)

This baseline change request removes one-time funding for the Rise Above organization that was added in the 2022 budget.

Removal of one-time funding from CBA SPR-002-A-001

Expenditures $(171,000)

This baseline change request removes one-time funding included in Council Budget Action SPR-002-A-001 that added $171,000 in general fund resources to fund the Kids and Paper an after-school program.

Removal of one-time funding from CBA SPR-007-A-002

Expenditures	$(188,000)

This baseline change request removes one-time funding included in Council Budget Action SPR-007-A-002 that added $188,000 in general fund resources to support community capacity building for the Garfield Super Block Project.

Reverse one-time use of fund balance reallocated to support capital acquisitions and land banked site development

Revenues	$(4,714,372)

This technical baseline change reverses the one-time use of fund balance in the 2022 Adopted Budget used to support capital acquisitions and land banked site development.

Proposed Operating – Park District Cycle 2

Park Safety Program

Expenditures	$448,640
Position Allocation	2.00

To meet increasing community demand for security services and Park Code compliance support, this proposal adds funding to hire 2 additional Animal Control Officers (ACOS) in FAS and 2 Maintenance Laborers in SPR, supporting 2 additional teams dedicated to enforcement on SPR property, and makes other related safety investments.

Evening and Second Shift Maintenance for Restroom Access

Expenditures	$1,042,354
Position Allocation	12.00

Expanding access to additional comfort stations year-round will require additional grounds maintenance staff and an expansion in service hours to meet increased cleanliness demands and to provide consistent access to the public, including those living unsheltered. This proposal adds new team members to form two evening/second shift maintenance teams devoted to North Sector and South Sector to expand comfort station maintenance. This investment will allow additional seasonal restrooms to remain open year-round, and increases non-peak season comfort station cleaning from 5 to 7 days a week.

Comfort Station Autolocking and Winterization

Expenditures	$545,714
Position Allocation	1.00

This proposal supports year-round restroom access, in combination with the Evening & Second Shift Maintenance proposal, by providing funding for winterization of 60 restrooms (over Cycle 2) that close seasonally. It also supports autolocking and other restroom access initiatives by providing staff capacity to manage, track, operate, and facilitate repairs in existing autolock sites, and as new sites are added (with funding from the Comfort Station Renovation proposal).

Restoring and Increasing Urban Canopy

Expenditures	$323,482
Position Allocation	2.00

This proposal expands the capacity of SPR's urban forestry teams to respond to climate change through tree planting

and extending the tree care establishment period. Specifically, it will allow SPR to plant an additional 100 trees per year (with a focus on developed parks) and to extend the period of mulching and watering from 4 years to 5.

Trails Program Support

Expenditures	$323,482
Position Allocation	4.00

This proposal invests additional resources toward maintaining and preserving our trail systems and providing access, connectivity, and safety for the public by adding additional dedicated maintenance staff to the existing team and provide the equipment, tools, and materials required to support this work. It will increase the number of trail miles maintained each year (from 4-5 to 7-8).

Facility Maintenance Life Safety and Regulatory Compliance

Expenditures	$975,936
Position Allocation	6.00

As Seattle continues to grow, increased visits to and use of City facilities and parks impacts the level of wear on assets. The more use amenities see, the faster the facilities and assets age, and the more maintenance is needed, both to respond to emergent, demand-based maintenance needs and to continue our commitment to preventative maintenance. This proposal bolsters support for scheduled preventative maintenance and regulatory compliance work by adding positions in skilled trades including on the plumbing, electrical, metal fabrication, and concrete crews.

Human Resources Safety Compliance and Training

Expenditures	$334,464
Position Allocation	2.00

This proposal adds resources for SPR to operate a more dynamic and responsive Safety and Health Unit to maintain a healthier workforce that will be fully compliant with workplace safety and training programs. This includes expanding staff capacity within the Safety and Health Unit to meet the needs of a growing workforce and increasingly complex safety requirements and protocols, implement more robust training programs, conduct more rigorous site audits, and install a new software system to track, assess, and monitor all safety-related data records across the department.

Custodial Support

Expenditures	$399,360
Position Allocation	4.00

This proposal supports the Custodial Unit's body of work that has experienced significant growth in expectations due to the pandemic, including additional hours of cleaning, increased cleaning frequency and protocols, support to shower program sites, expanding operating hours, and in general increased level of service requests. This proposal would expand level of service to provide better 7-day coverage, including evenings and weekends, to support facility rentals and better meet demand from expanded programming.

Community Center Pre-Electrification

Expenditures	$242,611

This proposal prepares community centers for decarbonization by first shrinking energy use intensity through energy conservation interventions (such as use of LEDs, advanced lighting controls, and destratification fans for air mixing). Funding provides for 2 centers to see energy conservation interventions annually, with an estimated 40-60%

reduction in energy use per facility.

Replacing Fossil Fuels in Small Mechanical Systems

Expenditures	$242,611
Position Allocation	1.00

This proposal installs electric heat pumps in smaller SPR facilities (crew quarters, concessionaires, rental sites, etc) that currently use oil heat. It funds full conversion for 4 of the 6 remaining oil heat sites, and funds condition assessments for the remaining 2 sites. The sites include Victory Heights, Lower Woodland Lawn Bowling, Jackson Golf Clubhouse, West Seattle Golf Clubhouse, Jefferson Golf Crew Quarters, West Seattle Golf Crew Quarters.

Vandalism Response

Expenditures	$632,237
Position Allocation	5.00

This proposal creates an emphasis team to serve as SPR's first response for key repairs and maintenance in response to vandalism and graffiti abatement. This crew would be comprised of Painters and Installation Maintenance Workers (IMWs) trained and specialized in repair work including graffiti abatement, irrigation, lighting, play areas, roof and gutter cleaning, downspout cleaning and furnishing replacements.

Access Controls and Technology Management (2023 only)

Expenditures	$175,000

SPR currently has hundreds of buildings that house technology systems that support the operation, safety, security, and accessibility of those buildings. This proposal adds one-time resources to upgrade to newer technologies needed for several outdated systems and software.

Business Systems and Customer Service Unit

Expenditures	$307,308
Position Allocation	3.00

This proposal creates a consolidated customer service work unit to increase customer satisfaction by providing customers with a single point of contact, consistent information across department functions, and service by trained staff who perform this body of work regularly. This streamlines customers' ability to navigate our large, complex department with multiple lines of business. It is estimated to improve many customer service metrics, including reducing refund wait time from 2 weeks to 1, increasing email response time from 5 days to 2-3, and more.

Seattle Conservation Corps Expansion

Expenditures	$898,560
Position Allocation	3.00

This proposal supports expanding the size of the Seattle Conservation Corps (SCC) to meet a higher need for employment and training for homeless adults. Specifically, it would return Corps enrollment to the pre-pandemic level of 50 and add capacity for an additional 10 enrollees.

Aquatics Safety

Expenditures	$505,440
Position Allocation	1.00

This proposal invests in improving safety and mitigating risk at summer beaches and pools through increased lifeguard training and other safety and job training. Specifically, it aligns SPR practices with American Red Cross standards for safety and pre- and in-service training, and allows for increased safety audits.

Community Center Operations

Expenditures	$2,036,539
Position Allocation	14.75

This proposal expands public access to SPR's community centers system and realigns public operating hours to increase evening and weekend access in response to stated community preference. This investment increases facility availability for free drop-in activities, preschool and licensed childcare programs, recreation programming, community events, and building rentals. Specific allocation of hours will be informed by an index tool the Recreation Division developed which gives an overall numeric score based on the diversity, income, health disparities, age demographics, population density, and displacement vulnerability of community center service areas. Specifically, it would increase total operating hours systemwide by 8%, and no site would see a reduction in hours.

Community Center Operations - Classification Review

Expenditures	$1,335,060

SPR uses Recreation Attendants and Cashiers as the "front desk support" at facilities including pools and community centers. It has become clear that current classification descriptions no longer reflect job duties or business need, and presents equity, managerial, and customer service issues. Subject to bargaining, this proposal supports reconsideration and alignment of these front desk support position classifications and compensation.

Rec N the Streets

Expenditures	$687,398
Position Allocation	7.25

SPR's mobile recreation program, Rec N the Streets (RNTS) brings recreation to the people that do not have easy access to recreational opportunities, and eliminates the barriers of cost and travel for the populations that are most impacted by disparities in health, racial and economic factors. This proposal expands program impact by adding 2 additional teams, more than doubling program delivery over baseline. Specifically, it increases weekly activations from an average of 15 to an average of 50+.

Teen Development Program

Expenditures	$282,029
Position Allocation	2.75

This proposal supports targeted teen development programming for ages 11-19 (grades 6-12) under the leadership of a centralized Teen and Youth Development unit, including expanding service at Teen Life Centers by adding service on Mondays and increasing annual hours of teen programming by 20% over baseline (from 14,500 to 17,400).

Youth Mentorship and Employment

Expenditures	$665,720
Position Allocation	1.00

SPR is a major provider of youth mentorship, employment, and job training programs across several divisions, with hundreds of youth and young adults gaining job skills annually. This proposal expands these efforts by adding a wage-based rather than stipend-based program, and centralizes oversight and coordination of all current department efforts by adding a dedicated position to serve as the Youth Employment and Job Training Coordinator for the department and connects these efforts to the larger City Youth Employment Initiative. Specifically, this proposal provides for 80 youth to work 20,000 hours annually.

Neighborhood Park Activation

Expenditures	$161,741
Position Allocation	1.00

This proposal allocates additional resources to support the Parks Commons and Neighborhood Park Activation programs, enabling SPR to work with community partners to increase safety in parks through activation, including additional staff support and resources for buskers, supplies, and event support. The Parks Commons program is designed to sustain positive programming in parks and to build a strong sense of ownership and safety among community members. This proposal would expand annual program capacity for Parks Commons from 2 to 4 park locations needing full, intensive services.

Inclusive Outreach and Engagement

Expenditures	$489,266
Position Allocation	3.00

This proposal builds on SPR's successful Recreation for All, Get Moving, and Community Engagement Ambassador (CEA) programs by increasing grant allocations and staff time devoted to inclusive engagement, training, and outreach. Get Moving and Recreation for All are two grants programs that provide innovative, culturally relevant, free programming to immigrants and refugees, communities of color, and low-income people through partnerships with diverse community-based organizations. Specifically, this proposal allows for 10-15 additional annual grant allocations (above a baseline of ~40), and doubles the hours of the CEA program (from 3,000 to 6,000).

Park Concierge

Expenditures	$603,418

SPR's Park Concierges provide positive activation and staff presence that deter negative activities in our urban parks and make these public spaces accessible and welcoming to all members of the community. This proposal seeks to expand a level of service that will continue positive activation services in the downtown core and other high-priority park locations while ensuring staff safety by shifting our staffing model to deploy concierges in pairs when needed and investing in workforce equity by transitioning in our partnership with ARC to an operating model that uses benefitted positions with pay commensurate with the complexity and training required to perform this work.

Organizational Capacity

Expenditures	$727,949
Position Allocation	5.70

This proposal provides resources to increase the indirect services needed to support Cycle 2 Park District investments. Resources are being added to accounting, contracting, and the business services center to support and sustain new operating and capital programs starting in 2023.

Waterfront Funding Adjustment

Expenditures	$(376,329)

This item reflects a technical change to realign existing Park District appropriation for the Waterfront from capital to operating to reflect the transition to operations and maintenance starting in 2023. Please note, beginning in 2023, waterfront operations will be managed by Seattle Center. Park District funding for waterfront operations will be reflected in Seattle Center's budget.

Youth Opportunity Fund

Expenditures	$800,000
Position Allocation	2.00

This proposal launches a fund to engage community-based organizations and community members in providing mentorship and related programs to youth, as part of the Mayor's vision to mobilize community centers and other SPR assets as engines for safety and opportunity for all Seattle's youth.

Park Ranger Expansion

Expenditures	$3,060,000
Position Allocation	29.00

This proposal reestablishes the Park Ranger program by adding 26 Rangers (for a total of 28) to enhance safety and promote voluntary compliance of park rules. This program will begin in 2023 in downtown parks, and expand to neighborhood parks (subject to bargaining). This change adds $3 million of Park District resources, but also repurposes $600,000 of General Fund resources in the base budget, for a total program cost of $3.6 million.

Add Cycle 2 Park District revenues

Revenues	$56,707,629

This item adds Park District revenue expectation, in compliance with relevant financial policies, to bring SPR's budget in line with the proposed Cycle 2. This also includes several changes to true up baseline: removing contributions to fund balance for 2022 Annual Wage Increase (which was appropriated via 2022 supplemental legislation) and one-time interest earnings from 2021, not needed in 2023 and 2024. It also includes $2.6 million in revenues needed for existing Smith Cove appropriation ($2.6 million).

COVID Recovery Reserve

Expenditures	-

This proposal realigns a portion of SPR’s aquatics line of business to the Park District to address anticipated Park Fund shortfalls in operating revenues at least in the next biennium. Note that the financial plan assumes revenues will recover and that a declining amount of Park District funding will be required for this purpose each year ($3.1 million in 2023, $1.8 million in 2024, and $900,000 in 2025).

Fee Stabilization Reserve

Expenditures	$735,000

This proposal reduces pressure to increase program fees by shifting some future inflationary costs from the Park Fund (SPR’s earned revenue account) to the Park District.

Seattle Parks and Recreation

Other Proposed Operating

Add organizational capacity to parks and facilities planning and development

Expenditures	-
Position Allocation	11.20

This proposal adds 11.2 FTE to allow for the Planning and Development Division to better align staffing with capital project management needs. Four of the 11 positions are currently or recently working in term limited temp (TLT) or out of class (OOC) roles, and this proposal would sustain these positions starting in 2023. Additional permanent staff would be added to supplement existing teams. This proposal brings needed resources to the department's capital delivery division to address an increased number of projects funded through a variety of capital funds especially in light of the increased resources planned for the capital program with the Park District Cycle 2. Positions will be funded through capital projects.

Fee increase for Japanese Garden admissions

Expenditures	$125,116
Revenues	$125,116
Position Allocation	1.00

This proposal increases the general admission fees at Japanese Garden. The increase is estimated to generate approximately $125,000 in new revenues beginning in 2023. The revenue increase will offset the cost of a new frontline supervisor position for the Specialty Gardens (Japanese Garden, Kubota Garden, Volunteer Park Conservatory). To reduce barriers to access, the fee structure includes free entry on the first Thursdays of every month, free admissions for youth under 5, monthly free admissions for youth older than 5 on Saturdays, and lower fees for youth and seniors.

Fee increases for Volunteer Park Conservatory admissions

This proposal increases the general admission fees at the Volunteer Park Conservatory for individual admission by $2 and group and annual passes by $10. It also aligns fees for youth, seniors, special populations, and military attendees to make them consistent with other fees across the department. The increase is estimated to generate approximately $89,000 in new revenues in 2023 to help mitigate Park Fund revenue gaps in the short term, as post pandemic revenues across the department have not stabilized. As such, SPR will be assessing the longer-term revenue forecast over the next biennium.

Fee increases for special events

This proposal increases fees for special events and use permit fees to help offset ongoing post pandemic revenue impacts on the Park Fund. While the proposed fees increases can help mitigate Park Fund revenue gaps in the short term, post pandemic revenues across the department have not stabilized. As such, SPR will be assessing the longer-term revenue forecast over the next biennium.

Athletic Revenue Adjustment

Revenues	$(600,000)

This proposal reduces Athletic Scheduling's revenue goal by $600,000 to better align with actual revenues. Previous budgets assumed that excess revenues from field rentals could support increases capital projects at athletic fields, but revenue generation has not materialized to the extent needed to support these projects. Note the related reduction in expense expectation to the capital budget.

Fee increase for room rentals

The department is proposing increases in rental fees for community center rooms, kitchens, and gyms, and related staff and booking fees which are expected to generate approximately $215,000 of additional revenue beginning in 2023 to help mitigate Park Fund revenue gaps in the short term, as post pandemic revenues across the department have not stabilized. As such, SPR will be assessing the longer-term revenue forecast over the next biennium. To reduce barriers to access, SPR maintains a fee waiver process that organizations may request.

Fee increases for Aquatics programs and services, and add to Swim Safety Equity Fund

Expenditures	$35,000
Revenues	$35,000

This proposal increases fees for swim lessons, drop-in swimming, and pool rentals. These fee changes are expected to generate approximately $224,000 of revenues in 2023 and $448,000 in 2024 to help mitigate Park Fund revenue gaps in the short term, as post-pandemic revenues across the department have not stabilized. As such, SPR will be assessing the longer-term revenue forecast over the next biennium. A portion of the revenues generated by the fee increases will augment the Swim Safety Equity Fund to support free swim lesson to young people in most need of these services.

Utilities and Enhanced Maintenance

Expenditures	$5,434,889
Revenues	$(1,108,000)
Position Allocation	30.00

In order to continue to provide access to clean and safe parks and rights of way, the proposed budget includes funding to operationalize a coordinated Unified Care Team/Clean Seattle pilot program. The initiative maintains increased levels of cleaning begun under the pandemic with one-time federal funding. For additional information on this pilot, please see the Budget Overview. This specific change increases Park District support to existing utility costs, freeing up a similar amount of General Fund resources that will be repurposed to support ongoing funding of the SPR portion of UCT/Clean Seattle work. Additionally, Transportation resources used in SPR's base budget are being reprioritized to allow the Seattle Department of Transportation (SDOT) to add their own Clean Seattle staff, and $1.1 million in new General Fund resource are added to SPR to prevent a reduction in service levels. Finally, an additional $140,000 General Fund is added to fund a Senior Training and Education Coordinator, which will serve as a citywide resource across departments for training.

Sweetened Beverage Tax Funding Realignment

Expenditures	-
Position Allocation	2.00

This budget neutral proposal realigns a portion of the SPR's Sweetened Beverage Tax (SBT) funding based on feedback from the SBT Advisory Board about ways to better align SBT programming with community needs. Specifically, funds will support dedicated staff to increase programming related to the Summer of Safety and free summer lunch programs.

Support for the Seattle Asian Art Museum

Expenditures	$25,000

This item provides a $25,000 increase in General Fund support to align with the Seattle Asian Art Museum (SAAM) agreement's inflation schedule. In 2023 the SAAM operating support payments will increase from $250,000 to $275,000 for the next 5 years per the legislated agreement Ordinance 109767.

Support for the Woodland Park Zoo

Expenditures	$468,000
Revenues	$100,000

This change request adds General Fund support to partially cover the contractual inflationary increases required as part of the Master Operating Agreement with Woodland Park Zoological Society (WPZS). The relevant agreement with WPZS, signed in 2022, increases the inflation adjustment that SPR is required to pay. Also as part of the agreement, SPR's Park Fund pays for the zoo utility costs, which are then reimbursed by WPZS. As these utility costs have also increased with inflation, this item increases SPR's Park Fund expense budget by $100,000, fully backed by revenue from WPZS.

Lifelong Recreation budget neutral staffing realignment

Expenditures	-
Position Allocation	0.50

This budget neutral proposal realigns staffing resources in the Lifelong Recreation program to better align with program implementation.

City Hall Park planning & activation

Expenditures	$300,000

Discussions continue with King County and community stakeholders to determine a long-term plan for City Hall Park. In 2023, SPR will collaborate with the County and relevant community organizations to develop and implement an interim activation plan, with a goal of ensuring that the park is safe and accessible for all. This item adds $300,000 General Fund for interim activation. Note the related allocation of REET for City Hall Park to the capital budget.

Proposed Capital – Park District Cycle 2

Magnuson Park Major Maintenance

Expenditures	$778,752

This proposal provides dedicated funding for major maintenance at Magnuson Park, tackling some of the most pressing building and infrastructure needs that exist primarily due to the condition and design of facilities handed over with the original acquisition from the U.S. Navy. Identified major needs pertain primarily to buildings, roads, and pathway infrastructure.

Comfort Station and Shelterhouse Renovations

Expenditures	$1,230,528

This proposal increases resources available to provide much needed refreshes to comfort stations and shelterhouses including replacing windows, finishings, plumbing fixtures, partitions, and roofs, meeting accessibility requirements, and providing non-gender specific restroom options. It reduces the lifecycle replacement time from the current 42 years to an average of 34 years.

Play Area Renewal

Expenditures	$1,060,800

This proposal provides additional funding for SPR to renovate play areas on a 26-year cycle, a timeline more closely aligned with industry standards and the expected service life of most equipment. Specifically, these funds would allow SPR to renovate 1 additional play area annually, for a total of 5-6 annually including base funding.

Pool Major Maintenance

Expenditures $1,018,368

This proposal provides additional funding for SPR to address a backlog of pool major maintenance and accessibility upgrades. Investments include roof replacements, structural upgrades, mechanical system upgrades, and locker room renovations (many of which have not been upgrades since their construction in the 40's, 50's or 70's and do not meet accessibility standards). Specifically, these resources would allow for an additional 2 pool renovations in Cycle 2, for a total of 5 pool renovations including baseline funding and assuming receipt of external grants.

Racket Sport Maintenance and Expansion

Expenditures $2,485,531

This proposal improves conditions for indoor and outdoor tennis and pickleball play and increase capacity for both sports. It would allow SPR to build a new dedicated pickleball court during Cycle 2 and catch up with deferred maintenance of tennis and pickleball courts across the city.

New Park Development

Expenditures $1,797,120

This proposal provides funding for SPR to continue development of 8 sites for which land has been acquired but has not been developed into parkland. SPR estimates this would provide enough funding to fully develop 4 parks (Cayton Corner, Gateway Park North, Lake City Floodplain Park, Terry Pettus addition), and fund phase 1 development of Bitter Lake Reservoir and Duwamish Waterway Expansion (some may open in Cycle 3). In addition, a minimum of 2 sites will complete planning and preliminary design in Cycle 2 (1125 Harvard Avenue North and Ursula Judkins Viewpoint).

Accessibility Barrier Removal

Expenditures $1,349,837

This proposal adds additional funding to increase efforts to make parks and facilities accessible to all users. Funding supports compliance with the Americans with Disabilities Act (ADA), enabling SPR to make significant progress toward addressing all items listed on the Citywide Barrier Removal Schedule, a list of documented accessibility barriers at some of the most heavily programmed City-owned facilities that has been gathered through a combination of Department of Justice (DOJ) citations and consultant assessments. Specifically, the addition of these new funds to an existing baseline would reduce the timeline for removal of all barriers from approximately 48 years to 28 years.

Unreinforced Masonry (URM) Retrofits

Expenditures $1,502,093

This proposal launches a program to assess and retrofit SPR's portfolio of unreinforced structures in anticipation of new city requirements to be developed by Seattle Department of Construction and Inspections (SDCI) within the next few years. It will enhance the safety of these facilities for users and increase the possibility that they will be serviceable after a major earthquake.

Climate Conscious Buildings

Expenditures $1,996,800

This proposal launches a new program to decarbonize certain SPR facilities, by reducing reliance on fossil fuels for heating, air conditioning, and water heating within its building portfolio. The projects in this program will convert our facilities away from the use of fossil fuel (primarily natural gas) heating systems to systems that rely on

electricity primarily generated through hydropower, and would support conversion of the HVAC system, electrical service upgrades, and building envelope improvements to meet energy code requirements. These funds would support decarbonization of approximately 6 buildings in Cycle 2.

Green New Deal funding for SPR Climate Resilience Hubs and Climate Conscious Buildings

Expenditures $3,500,000

The City's 2023 Proposed Budget spends approximately $294 million in JumpStart Payroll Expense Tax ("payroll tax") proceeds, of which $20 million is allocated to investments in Green New Deal programs. This item adds $3.5 million backed by payroll tax to support decarbonization of SPR facilities, and development of climate resilience hubs in SPR's community centers, aligned with the Executive's climate resilience hub strategy.

Equity Fund Increment

Expenditures $1,040,000

This proposal expands the resources available for the Equitable Park Development Fund (formerly Major Projects Challenge Fund) focused on partnering with communities to make improvements to parks and facilities in neighborhoods that have a history of racial disparities in access to green space and in safety from environmental harms. This investment would also help build capacity to ensure that the voices of those communities are heard, and their needs are met. Specifically, it would double the funding available for grant allocation over the existing base budget.

Sustainable Irrigation Replacement and Upgrade

Expenditures $329,472

This proposal increases funding to replace SPR's aging irrigation infrastructure before it fails, and to install more efficient and climate change ready operating equipment that includes weather-based scheduling and leak detection. It also funds installation of remote water monitoring systems to provide early and actionable information to better protect the public and conserve resources. Along with the Water Reuse Partnerships proposal, these funds allow irrigation systems for 3-5 acres of to be renovated annually and 3-5 controllers to be upgraded annually.

Water Reuse Partnerships

Expenditures $314,496

This proposal funds pre-engineering evaluation of 1-2 potential water re-use projects capturing stormwater runoff or rainwater harvest for use in irrigation. This work would be done in partnership with Seattle Public Utilities (SPU) and builds off a 2019 SPR Water Reuse Study. If feasible, future year funding would partially fund capital projects for implementation.

Trails Major Maintenance

Expenditures $648,960

This proposal creates a new dedicated asset renewal program focused on large-scale trail restoration. It enables SPR to address trails in the worst condition and those requiring significant capital investment (i.e., installation of check steps, elevated walkways, and bridges) for which design and permitting are likely required and which the trail maintenance crew or volunteers are not able to address.

Development of Remaining Cycle 1 Land-Banked Sites

Expenditures $2,500,000

This proposal would provide funding in Cycle 2 for SPR to complete 5 new park development projects promised in

Cycle 1 of the Park District, but for which funding was reallocated as a result of COVID reductions. Specifically, it would fund development of West Lake Junction, 48th and Charlestown, Morgan Junction, Wedgwood, and A.B. Ernst Park.

Amy Yee Tennis Center Renovation

Expenditures $4,000,000

This proposal continues critical identified major maintenance improvements at Amy Yee Tennis Center. An initial phase of this work brought the facility up to minimum accessibility and safety standards, however the roof remains in poor condition, the lighting, heating, and ventilation is poor, and structural upgrades are needed.

Loyal Heights Community Center Renovation

Expenditures -

This proposal funds a Loyal Heights Community Center stabilization project intended to be completed in Cycle 1, but not completed due to the unexpected cost estimate – primarily for seismic work related to the exterior brick. It also expands the scope beyond pure stabilization to improve the customer experience and potentially partner with the Department of Education and Early Learning to support childcare services. Funding assumes some cash for planning purposes and debt for construction costs.

Smith Cove Phase 1

Expenditures -

This proposal provides funding for SPR to construct Smith Cove Park Phase 1, for which funding from Park District Cycle 1 had been reallocated as a result of COVID reductions. While there are no new appropriations in 2023, the budget includes $3.4 million in 2024. See the Park District financial plan for intended future appropriations.

Mercer & 8th Community Center Development

Expenditures -

This proposal funds tenant improvements to a future community center in South Lake Union, approved by City Council as a public benefit in the sale of City-owned property in that location. Funding assumes some cash for planning purposes and debt for construction costs.

Lake City Community Center Redevelopment

Expenditures $(5,000,000)

This proposal transitions planned one-time funding for the redevelopment of Lake City Community Center in conjunction with Office of Housing to debt financing. Current appropriation is sufficient to continue planning and design so this increment is removed and and debt will be issued later in Cycle 2 for construction costs.

Green Lake Community Center and Evans Pool Substantial Alteration

Expenditures $3,500,000

This proposal would provide funding for planning and design to renovate Green Lake Community Center and Evans Pool, significantly extending the life and service of these highly used facilities. Funding assumes some cash for planning purposes and debt for construction costs.

Capital Contingency Financing

Expenditures -

This proposal provides an additional debt financing contingency in the Park District estimated at $15M to cover possible higher than anticipated capital development costs of the significant facility renovations and redevelopments included in Cycle 2. It provides Park District funding to support debt service on additional debt beginning in 2025 if needed.

Green Seattle Partnership Funding Restoration

Expenditures $970,000

This proposal adds $970,000 in capital funding to the Green Seattle Partnership, an innovative collaboration between SPR, community organizations, and hundreds of volunteers and Forest Stewards to restore Seattle's natural areas. This restores a reduction taken by the program in the 2019 budget. Funding will be used for tree-planting and care, and related restoration activities in natural areas -- especially on steep slopes, wetlands, and other areas that are not amenable to volunteer-based restoration work.

Other Proposed Capital

Expenditures $(600,000)

This item removes the capital appropriation for minor athletic field capital improvements to align with actual revenues generated by Athletic Scheduling. Previous budgets assumed that excess revenues from field rentals could support increases capital projects at athletic fields, but revenue generation has not materialized to the extent needed to support these projects. Note the related reduction in revenue expectation to the operating budget.

REET Restoration

Expenditures $6,658,727

In 2019, a realignment of Real Estate Excise Tax (REET) revenues, Park District revenues, and General Fund revenues was implemented to efficiently utilize these funding sources in support of park and recreation services. A $10 million REET commitment was made to support asset management projects and major maintenance at community centers and the Zoo. Due to pressure on REET funding, the 2022 – 2027 CIP does not currently meet this commitment. As such, this item restores the REET funding to the major maintenance backlog, community center renovation, and zoo major maintenance projects.

Adding 2023 Municipal Energy Efficiency Program funding

Expenditures $189,750

This item accepts 2023 program funding to the departments spending the funds directly from the Citywide Resource Conservation program budget.

Add REET for City Hall Park

Expenditures $2,500,000

Discussions continue with King County and community stakeholders to determine a long-term plan for City Hall Park. In 2023, SPR will collaborate with the County and relevant community organizations to develop and implement an interim activation plan, with a goal of ensuring that the park is safe and accessible for all. This item adds $2.5M in REET to support safety improvements. Note the related item adding resources for an interim activation plan to the operating budget.

Add REET for restroom improvements

Expenditures	$1,000,000

The proposed Cycle 2 of the Park District, building on baseline resources across several funds, invests in rehabilitating and rebuilding comfort stations and standalone restrooms in parks. This item adds $1 million of REET funding to that effort, funding the rehabilitation of approximately 1 additional comfort station in 2023.

Aquarium Debt Service Payment through Enhanced Facility Fee

Expenditures	$1,257,759
Revenues	$1,257,759

This item is related to the 2022 Stand Alone Legislation that increased the City's funding to the Seattle Aquarium Society (SEAS) for the construction of the aquarium expansion project, known as the "Ocean Pavilion" by $20 million. The $20 million was provided to SEAS through an Interfund Loan, to be refunded to the lending fund with 2023 LTGO Bonds, which will be issued in early 2023. Included in the modified funding package was an amendment to the existing Operations and Management Agreement between SEAS and SPR, adding a new "Enhanced Facility (EF) Fee" to be paid by SEAS to SPR monthly. SPR will use the proceeds from the EF Fee to pay the annual debt service for the $20 million of bonds to be issued in 2023. This item includes the budget authority necessary to make the debt service payment. The appropriation is fully backed by revenue from SEAS.

Proposed Technical

Fund Balancing Entries

Revenues	$(2,322,000)

This is a technical item to record a fund balancing entry for the Park Fund and the Park District fund, which are primarily managed by this department, as well as the General Bond Interest Redemption Fund.

Adjust debt service amounts

Expenditures	$(150,268)

This technical change adjusts debt service for various CIP Projects to align with the 2023-2028 budget cycle, MPD Spending Plan, and the updated debt service tables. This also creates a new CIP Project: "Debt Service: Park District." It also updates Aquarium related bonding to note that bonds were issues as tax-exempt rather than taxable.

Budget neutral adjustments to project accounts

Expenditures	$718,064
Revenues	$730,151

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

Position Adjustments

Expenditures	$28,071
Revenues	$28,071
Position Allocation	0.20

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

Position transfer

Expenditures	$(106,931)
Revenues	$(106,931)
Position Allocation	(1.00)

This item transfers a position from SPR to FAS, formalizing an existing employee-on-loan arrangement because the associated work better aligns with FAS than SPR.

Use of BIRF in place of REET

Expenditures	-

This item is a budget neutral change to utilize unprogrammed resources from the Bond Interest Redemption Fund for eligible purposes in SPR's capital program, and releasing an equivalent amount of REET for other citywide priorities.

Fort Lawton maintenance funding adjustment

Expenditures	$(214,372)

SPR and Finance and Administrative Services (FAS) jointly operate a section of the Fort Lawton property at Discovery Park which the City leases from the U.S Army. This change request eliminates approximately $215,000 in appropriation authority to reflect a technical change in how FAS will bill the department for the shared maintenance of Fort Lawton. Rather than direct billing the department, FAS will include the expense and corresponding appropriation in SPR's central cost allocations.

Expenditure Overview

Appropriations	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
SPR - BC-PR-10000 - 2008 Parks Levy				
30010 - REET I Capital Fund	195	-	-	-
33860 - 2008 Parks Levy Fund	3,549,271	-	-	-
Total for BSL: BC-PR-10000	**3,549,466**	**-**	**-**	**-**
SPR - BC-PR-20000 - Building For The Future				
00164 - Unrestricted Cumulative Reserve Fund	27,362	3,000,000	-	-
10200 - Park And Recreation Fund	7,845,368	6,900,000	300,000	300,000
19710 - Seattle Park District Fund	3,615,829	6,736,950	9,146,010	15,105,102
30010 - REET I Capital Fund	5,441,438	3,250,000	-	-
30020 - REET II Capital Fund	474,719	3,000,000	2,500,000	-
35040 - Waterfront LID #6751	-	2,000,000	14,003,000	9,100,000
35840 - 2016 UTGO-Alaskan Way Seawall	467	-	-	-
35900 - Central Waterfront Improvement Fund	1,837,583	2,000,000	10,000,000	13,173,000
36820 - 2021 Taxable LTGO Bond Fund	9,000,000	-	-	-
36910 - 2022 LTGO Taxable Bond Fund	-	11,975,000	-	-

37100 - 2023 Multipurpose LTGO Bond Fund	-	-	4,000,000	-
70200 - Beach Maintenance Fund	1,520,000	-	-	-
Total for BSL: BC-PR-20000	**29,762,766**	**38,861,950**	**39,949,010**	**37,678,102**
SPR - BC-PR-30000 - Debt and Special Funding				
00164 - Unrestricted Cumulative Reserve Fund	68,299	-	-	-
10200 - Park And Recreation Fund	468,039	171,000	1,426,009	4,506,428
30010 - REET I Capital Fund	1,952,273	2,703,018	2,788,272	3,094,922
30020 - REET II Capital Fund	1,636,866	1,662,000	1,702,025	1,656,650
35600 - 2012 Multipurpose LTGO Bond Fund	37,486	-	-	-
36000 - King County Parks Levy Fund	1,529,595	1,155,000	1,137,417	1,149,315
Total for BSL: BC-PR-30000	**5,692,558**	**5,691,018**	**7,053,724**	**10,407,315**
SPR - BC-PR-40000 - Fix It First				
00100 - General Fund	1,184	-	-	-
00164 - Unrestricted Cumulative Reserve Fund	11,000	35,000	35,000	35,000
10200 - Park And Recreation Fund	2,384,244	913,000	913,000	913,000
14500 - Payroll Expense Tax	-	-	3,500,000	-
17861 - Seattle Preschool Levy Fund	656	-	-	-
19710 - Seattle Park District Fund	12,253,838	14,074,392	35,823,004	29,291,924
20110 - General Bond Interest and Redemption Fund	-	-	3,414,000	2,413,000
30010 - REET I Capital Fund	4,436,669	17,807,369	10,599,957	10,401,299
30020 - REET II Capital Fund	8,045,987	20,196,440	11,514,520	13,109,297
36000 - King County Parks Levy Fund	1,305,284	360,000	360,000	360,000
70200 - Beach Maintenance Fund	96,372	-	-	-
Total for BSL: BC-PR-40000	**28,535,234**	**53,386,201**	**66,159,481**	**56,523,520**
SPR - BC-PR-50000 - Maintaining Parks and Facilities				
19710 - Seattle Park District Fund	269,023	355,347	369,561	384,343
30020 - REET II Capital Fund	53,889	-	-	-
Total for BSL: BC-PR-50000	**322,912**	**355,347**	**369,561**	**384,343**
SPR - BC-PR-60000 - SR520 Mitigation				
33130 - Park Mitigation & Remediation	306,545	-	-	-
Total for BSL: BC-PR-60000	**306,545**	**-**	**-**	**-**
SPR - BO-PR-10000 - Parks and Facilities Maintenance and Repairs				
00100 - General Fund	55,287,462	54,176,857	56,254,184	56,554,769

00155 - Sweetened Beverage Tax Fund	-	-	-	-
10200 - Park And Recreation Fund	2,535,086	5,207,047	3,396,084	3,381,978
14000 - Coronavirus Local Fiscal Recovery Fund	1,050,000	4,208,860	-	-
19710 - Seattle Park District Fund	12,492,501	14,546,301	26,519,416	27,999,136
36000 - King County Parks Levy Fund	10,088	10,158	10,158	10,158
Total for BSL: BO-PR-10000	**71,375,137**	**78,149,223**	**86,179,842**	**87,946,042**
SPR - BO-PR-20000 - Leadership and Administration				
00100 - General Fund	28,618,844	32,858,521	36,699,011	38,128,924
10200 - Park And Recreation Fund	1,892,268	2,215,696	2,224,280	2,267,116
19710 - Seattle Park District Fund	2,035,324	2,176,438	5,418,285	6,746,595
Total for BSL: BO-PR-20000	**32,546,437**	**37,250,655**	**44,341,576**	**47,142,635**
SPR - BO-PR-30000 - Departmentwide Programs				
00100 - General Fund	3,315,599	4,405,812	4,501,771	4,552,164
10200 - Park And Recreation Fund	6,861,830	8,404,980	8,619,318	8,610,674
19710 - Seattle Park District Fund	1,311,955	1,522,913	6,770,374	7,072,449
36000 - King County Parks Levy Fund	313	-	-	-
Total for BSL: BO-PR-30000	**11,489,697**	**14,333,705**	**19,891,462**	**20,235,288**
SPR - BO-PR-50000 - Recreation Facility Programs				
00100 - General Fund	11,951,564	15,665,966	15,599,602	15,764,135
00155 - Sweetened Beverage Tax Fund	64,810	302,531	302,531	310,531
10200 - Park And Recreation Fund	2,987,739	12,251,771	9,473,644	10,772,584
14000 - Coronavirus Local Fiscal Recovery Fund	600,000	-	-	-
19710 - Seattle Park District Fund	15,705,907	10,443,549	19,713,681	19,803,062
36000 - King County Parks Levy Fund	599,254	738,793	738,793	738,793
Total for BSL: BO-PR-50000	**31,909,274**	**39,402,609**	**45,828,250**	**47,389,105**
SPR - BO-PR-60000 - Golf Programs				
00100 - General Fund	-	-	-	-
10200 - Park And Recreation Fund	12,857,454	12,817,799	13,666,073	13,679,574
Total for BSL: BO-PR-60000	**12,857,454**	**12,817,799**	**13,666,073**	**13,679,574**
SPR - BO-PR-80000 - Zoo and Aquarium Programs				
00100 - General Fund	-	2,675,865	3,017,764	2,923,377
10200 - Park And Recreation Fund	29,610	103,651	203,651	203,651
19710 - Seattle Park District Fund	7,355,565	4,679,700	4,866,888	5,061,563
Total for BSL: BO-PR-80000	**7,385,175**	**7,459,216**	**8,088,303**	**8,188,591**
Department Total	**235,732,654**	**287,707,724**	**331,527,283**	**329,574,515**

Department Full-Time Equivalents Total*	**938.68**	**958.63**	**1,114.98**	**1,114.98**

** 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 Parks and Recreation

	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
00100 - General Fund	99,174,653	109,783,021	116,072,332	117,923,370
00155 - Sweetened Beverage Tax Fund	64,810	302,531	302,531	310,531
00164 - Unrestricted Cumulative Reserve Fund	106,661	3,035,000	35,000	35,000
10200 - Park And Recreation Fund	37,861,638	48,984,944	40,222,058	44,635,006
14000 - Coronavirus Local Fiscal Recovery Fund	1,650,000	4,208,860	-	-
14500 - Payroll Expense Tax	-	-	3,500,000	-
17861 - Seattle Preschool Levy Fund	656	-	-	-
19710 - Seattle Park District Fund	55,039,943	54,535,591	108,627,220	111,464,175
20110 - General Bond Interest and Redemption Fund	-	-	3,414,000	2,413,000
30010 - REET I Capital Fund	11,830,575	23,760,387	13,388,229	13,496,221
30020 - REET II Capital Fund	10,211,460	24,858,440	15,716,545	14,765,947
33130 - Park Mitigation & Remediation	306,545	-	-	-
33860 - 2008 Parks Levy Fund	3,549,271	-	-	-
35040 - Waterfront LID #6751	-	2,000,000	14,003,000	9,100,000
35600 - 2012 Multipurpose LTGO Bond Fund	37,486	-	-	-
35840 - 2016 UTGO-Alaskan Way Seawall	467	-	-	-
35900 - Central Waterfront Improvement Fund	1,837,583	2,000,000	10,000,000	13,173,000
36000 - King County Parks Levy Fund	3,444,534	2,263,951	2,246,368	2,258,266
36820 - 2021 Taxable LTGO Bond Fund	9,000,000	-	-	-
36910 - 2022 LTGO Taxable Bond Fund	-	11,975,000	-	-
37100 - 2023 Multipurpose LTGO Bond Fund	-	-	4,000,000	-
70200 - Beach Maintenance Fund	1,616,372	-	-	-
Budget Totals for SPR	**235,732,654**	**287,707,724**	**331,527,283**	**329,574,515**

Revenue Overview

2023 Estimated Revenues

Account Code	Account Name	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
331110	Direct Fed Grants	2,895,817	-	-	-
347040	Recreation Admission Fees	(45,086)	-	-	-
360380	Sale Of Junk Or Salvage	86	-	-	-

Seattle Parks and Recreation

Total Revenues for: 00100 - General Fund		**2,850,817**	**-**	**-**	**-**
331000	Direct Federal Grants	71,853	-	-	-
331110	Direct Fed Grants	1,072,669	808,000	808,000	808,000
333110	Ind Fed Grants	488,392	-	181,812	181,812
334010	State Grants	738,400	1,500,000	22,770	22,770
337010	Grants & Contr From Local Govt	445,538	-	-	-
337080	Other Private Contrib & Dons	935,537	452,400	314,069	312,962
341040	Sales Of Maps & Publications	397	-	-	-
341090	Sales Of Merchandise	192,669	27,284	27,284	27,284
341900	General Government-Other Rev	2,210,859	2,509,547	2,310,550	2,310,550
343270	Resource Recovery Rev	-	3,021,831	3,619,081	3,621,831
343310	Recoveries	917,151	1,175,670	34,513	34,513
347010	Recreation Activities Fees	16,890,645	13,336,971	14,239,163	14,251,879
347020	Recreation Shared Revs Arc	-	1,013,392	1,013,392	1,013,392
347040	Recreation Admission Fees	1,970,470	2,488,880	2,523,880	2,523,880
347050	Exhibit Admission Charges	1,856	568,972	694,088	695,121
347060	Athletic Facility Fees	2,733,080	4,038,043	3,438,043	3,438,043
347070	Recreation Education Fees	330,133	4,288,212	4,288,212	4,288,212
347090	Parks and Recreation Recovery	4,403,039	-	100,000	100,000
347170	Public Benefit Rev	(2,164,255)	-	-	-
347180	Tenant Improv Lease Rev Disc	(499,743)	-	-	-
347900	Culture And Rec-Other Rev	1,824	-	-	-
350190	Nsf Check Fees	560	-	-	-
360290	Parking Fees	65,427	79,192	79,192	79,192
360300	St Space Facilities Rentals	1,834,013	5,080,949	5,080,949	5,080,949
360310	Lt Space/Facilities Leases	3,145,110	1,005,885	2,263,644	5,341,313
360330	Housing Rentals & Leases	6,000	-	-	-
360340	Concession Proceeds	433,152	80,000	80,000	80,000
360350	Other Rents & Use Charges	1,283,304	827,658	855,729	855,616
360380	Sale Of Junk Or Salvage	2,914	-	-	-
360390	Proceeds From Sale Of Assets	31,002	-	-	-
360420	Other Judgments & Settlements	11,001	-	-	-
360540	Cashiers Overages & Shortages	14,301	-	-	-
360690	Building/Oth Space Rent	-	72,000	72,000	72,000
360900	Miscellaneous Revs-Other Rev	52,506	890,687	890,687	890,687
379020	Capital Contributions	-	1,005,000	405,000	405,000
Total Revenues for: 10200 - Park And Recreation Fund		**37,619,804**	**44,270,572**	**43,342,058**	**46,435,006**
400000	Use of/Contribution to Fund Balance	-	4,714,372	(3,120,000)	(1,800,000)
Total Resources for:10200 - Park And		**37,619,804**	**48,984,944**	**40,222,058**	**44,635,006**

Seattle Parks and Recreation

Recreation Fund

331110	Direct Fed Grants	1,638,766	-	-	-
Total Revenues for: 14000 - Coronavirus Local Fiscal Recovery Fund		**1,638,766**	**-**	**-**	**-**
360010	Investment Interest	-	(1,375,671)	-	-
360380	Sale Of Junk Or Salvage	6	-	-	-
397010	Operating Transfers In	-	57,411,262	111,243,220	111,464,175
Total Revenues for: 19710 - Seattle Park District Fund		**6**	**56,035,591**	**111,243,220**	**111,464,175**
400000	Use of/Contribution to Fund Balance	-	(1,500,000)	(2,616,000)	-
Total Resources for:19710 - Seattle Park District Fund		**6**	**54,535,591**	**108,627,220**	**111,464,175**
400000	Use of/Contribution to Fund Balance	-	-	3,414,000	2,413,000
Total Resources for:20110 - General Bond Interest and Redemption Fund		**-**	**-**	**3,414,000**	**2,413,000**
334010	State Grants	-	721,000	721,000	721,000
Total Revenues for: 33130 - Park Mitigation & Remediation		**-**	**721,000**	**721,000**	**721,000**
400000	Use of/Contribution to Fund Balance	-	(721,000)	(721,000)	(721,000)
Total Resources for:33130 - Park Mitigation & Remediation		**-**	**-**	**-**	**-**
398010	Insurance Recoveries	5,940	-	-	-
Total Revenues for: 35900 - Central Waterfront Improvement Fund		**5,940**	**-**	**-**	**-**
337050	Proceeds-Countywide Tax Levy	2,301,470	-	-	-
397010	Operating Transfers In	-	2,301,000	2,283,417	2,295,315
Total Revenues for: 36000 - King County Parks Levy Fund		**2,301,470**	**2,301,000**	**2,283,417**	**2,295,315**
400000	Use of/Contribution to Fund Balance	-	(37,049)	(37,049)	(37,049)
Total Resources for:36000 - King County Parks Levy Fund		**2,301,470**	**2,263,951**	**2,246,368**	**2,258,266**
Total SPR Resources		**44,416,804**	**105,784,486**	**154,509,646**	**160,770,446**

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	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
08 Levy Cultural Facilities	195	-	-	-
08 Levy Neighborhood Park Acq	7,499	-	-	-
08 Levy Opportunity Fund	654,601	-	-	-
08 Levy Parks and Playgrounds	2,882,509	-	-	-
08 Levy P-Patch Development	4,661	-	-	-
Total	**3,549,466**	**-**	**-**	**-**

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

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

08 Levy Cultural Facilities

The purpose of the 2008 Parks Levy & Cultural Facilities Budget Program Level is to support the development or restoration of cultural facilities identified in the 2008 Parks Levy.

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
08 Levy Cultural Facilities	195	-	-	-

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	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
08 Levy Neighborhood Park Acq	7,499	-	-	-

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	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
08 Levy Opportunity Fund	654,601	-	-	-

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	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
08 Levy Parks and Playgrounds	2,882,509	-	-	-

08 Levy P-Patch Development

The purpose of the 2008 Parks Levy - P-Patch Development Budget Program Level is to acquire and develop new community gardens or P-Patches and develop community gardens or P-Patches on existing City-owned properties.

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
08 Levy P-Patch Development	4,661	-	-	-

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	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Building For The Future - CIP	29,762,766	38,861,950	39,949,010	37,678,102
Total	**29,762,766**	**38,861,950**	**39,949,010**	**37,678,102**
Full-time Equivalents Total*	-	3.52	3.52	3.52

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

Seattle Parks and Recreation

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	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Debt and Special Funding	5,692,558	5,691,018	7,053,724	10,407,315
Total	**5,692,558**	**5,691,018**	**7,053,724**	**10,407,315**
Full-time Equivalents Total*	1.33	-	-	-

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

SPR - BC-PR-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	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Fix It First - CIP	28,535,234	53,386,201	66,159,481	56,523,520
Total	**28,535,234**	**53,386,201**	**66,159,481**	**56,523,520**
Full-time Equivalents Total*	28.19	33.59	40.38	40.38

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

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	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Maintaining Parks & Facilities	322,912	355,347	369,561	384,343
Total	**322,912**	**355,347**	**369,561**	**384,343**
Full-time Equivalents Total*	0.13	-	-	-

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

SPR - BC-PR-60000 - SR520 Mitigation

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

Program Expenditures	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
SR520 Mitigation	306,545	-	-	-
Total	**306,545**	**-**	**-**	**-**

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

SPR - BO-PR-10000 - Parks and Facilities Maintenance and Repairs

The purpose of the Parks and Facilities Maintenance and Repairs Budget Summary Level is to repair and maintain parks, park buildings, and park infrastructure.

Program Expenditures	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
CIP Cost Recovery Offset	(722,864)	(1,039,841)	(1,039,841)	(1,039,841)
M&R Grounds Crews	44,839,523	48,772,984	51,662,327	52,498,835
M&R Shops Crews	19,984,890	21,871,563	26,370,463	26,916,054
M&R Specialty Crews	7,273,588	8,544,517	9,186,894	9,570,994
Total	**71,375,137**	**78,149,223**	**86,179,842**	**87,946,042**
Full-time Equivalents Total*	473.25	479.75	549.75	549.75

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

The following information summarizes the programs in Parks and Facilities Maintenance and Repairs Budget Summary Level:

CIP Cost Recovery Offset

The purpose of the CIP Cost Recovery Offset Budget Program Level is to recover costs associated with indirect programs within the Parks and Facilities Maintenance and Repairs BSL from the direct cost capital programs. This program does not fully recover Parks and Facilities Maintenance and Repairs BSL costs.

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
CIP Cost Recovery Offset	(722,864)	(1,039,841)	(1,039,841)	(1,039,841)

M&R Grounds Crews

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

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
M&R Grounds Crews	44,839,523	48,772,984	51,662,327	52,498,835
Full Time Equivalents Total	260.03	267.53	309.53	309.53

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	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
M&R Shops Crews	19,984,890	21,871,563	26,370,463	26,916,054
Full Time Equivalents Total	147.50	147.50	170.50	170.50

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	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
M&R Specialty Crews	7,273,588	8,544,517	9,186,894	9,570,994
Full Time Equivalents Total	65.72	64.72	69.72	69.72

SPR - BO-PR-20000 - Leadership and Administration

The purpose of the Leadership and Administration Budget Summary Level is to provide executive, community, financial, human resource, technology, and business support to the department.

Program Expenditures	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Citywide Indirect Costs	13,532,338	14,939,308	17,051,508	17,995,078
COVID Planning 2021	-	-	735,000	1,528,800
Departmental Indirect Costs	9,987,905	13,058,582	15,231,574	15,672,729
Divisional Indirect Costs	8,883,327	10,387,283	12,691,903	12,925,064
Indirect Cost Recovery Offset	(3,587,185)	(4,367,152)	(5,111,879)	(5,117,549)
Pooled Benefits	3,730,052	3,232,634	3,743,469	4,138,514
Total	**32,546,437**	**37,250,655**	**44,341,576**	**47,142,635**
Full-time Equivalents Total*	120.51	127.06	147.82	147.82

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

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

Citywide Indirect Costs

The purpose of the Citywide Indirect Costs program is to fund internal services costs originating from outside of the department such as allocated costs from the Department of Finance and Administrative Services, Seattle Information Technology Department, and the Department of Human Resources.

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Citywide Indirect Costs	13,532,338	14,939,308	17,051,508	17,995,078

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	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
COVID Planning 2021	-	-	735,000	1,528,800

Departmental Indirect Costs

The purpose of the Departmental Indirect Costs Budget Program Level is to provide executive, financial, communications, human resources and business support and strategic planning an analysis to the departments.

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Departmental Indirect Costs	9,987,905	13,058,582	15,231,574	15,672,729
Full Time Equivalents Total	78.10	82.55	93.25	93.25

Divisional Indirect Costs

The purpose of the Divisional Indirect Costs Budget Program Level is to provide managerial and administrative support for operating divisions. The Budget Program also provides planning and development support to develop new park facilities, and make improvements to existing park facilities to benefit the public.

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Divisional Indirect Costs	8,883,327	10,387,283	12,691,903	12,925,064
Full Time Equivalents Total	42.41	44.51	54.57	54.57

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	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Indirect Cost Recovery Offset	(3,587,185)	(4,367,152)	(5,111,879)	(5,117,549)

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	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Pooled Benefits	3,730,052	3,232,634	3,743,469	4,138,514

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	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Departmentwide Other	1,923,548	2,508,726	6,166,768	6,203,414
Partnerships - Departmentwide	6,563,207	7,574,079	8,300,306	8,533,195
Seattle Conservation Corps	3,002,942	4,250,900	5,424,388	5,498,678
Total	**11,489,697**	**14,333,705**	**19,891,462**	**20,235,288**
Full-time Equivalents Total*	58.85	57.55	92.09	92.09

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

Departmentwide Other

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

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Departmentwide Other	1,923,548	2,508,726	6,166,768	6,203,414
Full Time Equivalents Total	13.66	10.36	41.36	41.36

Partnerships - Departmentwide

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

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Partnerships - Departmentwide	6,563,207	7,574,079	8,300,306	8,533,195
Full Time Equivalents Total	28.67	31.17	32.17	32.17

Seattle Conservation Corps

The purpose of the Seattle Conservation Corps Budget Program Level is to provide training, counseling, and employment to formerly homeless and unemployed people with the goal that they acquire skills and experience leading to long-term employment and stability.

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Seattle Conservation Corps	3,002,942	4,250,900	5,424,388	5,498,678
Full Time Equivalents Total	16.52	16.02	18.56	18.56

SPR - BO-PR-50000 - Recreation Facility Programs

The purpose of the Recreation Facility Programs Budget Summary Level is to provide active and passive recreation services to Seattle residents through the direct management, maintenance, and operation of programs and facilities and by leveraging partnerships.

Program Expenditures	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Aquatic & Swimming Programs	6,755,318	9,289,007	10,115,400	10,308,201
Partnerships - Recreation	893,628	1,200,307	1,240,815	1,249,902
Rec Programs & Facility Ops	24,260,328	28,913,295	34,472,036	35,831,001
Total	**31,909,274**	**39,402,609**	**45,828,250**	**47,389,105**
Full-time Equivalents Total*	232.42	233.17	257.42	257.42

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

Aquatic & Swimming Programs

The purpose of the Aquatic & Swimming Programs Budget Program Level is to provide a variety of structured and unstructured water-related programs and classes so participants can enjoy and develop skills in a range of aquatic activities.

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Aquatic & Swimming Programs	6,755,318	9,289,007	10,115,400	10,308,201
Full Time Equivalents Total	48.05	48.05	49.05	49.05

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	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Partnerships - Recreation	893,628	1,200,307	1,240,815	1,249,902
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	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Rec Programs & Facility Ops	24,260,328	28,913,295	34,472,036	35,831,001
Full Time Equivalents Total	175.67	176.42	199.67	199.67

SPR - BO-PR-60000 - Golf Programs

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

Program Expenditures	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Golf Course Programs	12,857,454	12,817,799	13,666,073	13,679,574
Total	**12,857,454**	**12,817,799**	**13,666,073**	**13,679,574**
Full-time Equivalents Total*	24.00	24.00	24.00	24.00

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

The purpose of the Zoo and Aquarium Budget Summary Level is to support contracted non-profit partners ability to provide services to the community through operations of the Woodland Park Zoo and the Seattle Aquarium.

Program Expenditures	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Zoo and Aquarium Programs	7,385,175	7,459,216	8,088,303	8,188,591
Total	**7,385,175**	**7,459,216**	**8,088,303**	**8,188,591**

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

Seattle Center

Robert Nellams, Director

(206) 684-7200

http://www.seattlecenter.com/

Department Overview

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

The history of Seattle Center dates back to a time well before it existed as a City department in its current form. Before the 1850s, the land on which Seattle Center sits was a part of a Native American trail which was later occupied by the David Denny family and eventually donated to the City of Seattle. In 1927, the new Civic Auditorium, now Marion Oliver McCaw Hall, and Arena, now the newly rebuilt Opera Center, were constructed with funding from a levy and a contribution from a local business owner. In 1939, a large military Armory was constructed. In 1948, the Memorial Stadium was built, and the Memorial Wall honoring Seattle students killed in World War II was added in 1952. Finally, in 1962, the community pulled together these facilities and added new structures to host the Seattle World's Fair/Century 21 Exposition. At the conclusion of the fair, the City took ownership of most of the remaining facilities and campus grounds to create Seattle Center. Since its creation in 1963, Seattle Center has nurtured artistry and creativity by providing a home for and technical assistance to a wide variety of arts and cultural organizations. These 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 aging facility needed updating and following an RFP process, the City selected Oak View Group (OVG)/Seattle Arena Company (ArenaCo) to renovate the Arena using private funding. The renovation was completed in 2021, and ArenaCo leases and operates the facility. The new building, now Climate Pledge Arena, is hosting the NHL’s newest franchise, the Kraken, as well as the WNBA’s Seattle Storm, along with a variety of concerts, family shows, and other events.

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

Due to its reliance on commercial revenues, Seattle Center encounters many of the same market factors as other commercial businesses. Changing consumer preferences, fluctuating demand, and the many options customers have in terms of discretionary spending all influence the financial performance of Seattle Center. Seattle Center's situation is also unique in that it must meet the simultaneous financial challenges of competition with other facilities that host events, the presence on campus of long-term, non-profit tenants, and the need to balance its public and private event offerings.

Seattle Center

Budget Snapshot

	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Department Support				
General Fund Support	16,985,649	15,991,015	15,508,317	15,896,492
Other Funding - Operating	17,558,250	23,435,568	29,886,967	31,318,854
Total Operations	**34,543,899**	**39,426,582**	**45,395,284**	**47,215,347**
Capital Support				
Other Funding - Capital	-	12,650,973	16,549,000	22,624,000
Total Capital	**-**	**12,650,973**	**16,549,000**	**22,624,000**
Total Appropriations	**34,543,899**	**52,077,555**	**61,944,284**	**69,839,347**
Full-Time Equivalents Total*	216.43	215.43	231.43	241.43

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Budget Overview

As public health restrictions on gatherings and events began to be lifted in 2021, Seattle Center realized a gradual return to normal operations in 2022. Climate Pledge Arena opened in October 2021. Some of Seattle Center's largest revenue sources are events and parking, and with headlining concerts and long-awaited Kraken hockey games at the Arena, Seattle Center's revenues are close to what was anticipated in the 2022 Adopted Budget.

Despite this return to events, Seattle Center is still dealing with the long-term financial impacts of the pandemic. Seattle Center hosted fewer events in 2022 than it did in 2019, with fewer patrons attending those events. Seattle Center also provided rent relief for tenants for most of 2020 and 2021. The 2021 Adopted Budget included legislation that increased Seattle Center's interfund loan from $5 million to $18 million and extended the repayment period from 2026 to 2033.

While the ongoing reductions identified in the 2021 Adopted Budget and the increase in the interfund loan in 2021 addressed the known budget issues, the impacts of the pandemic on the department's ability to generate revenue continue. To avoid employee layoffs and further adverse reductions on revenue-generating programming that serves youth and families, the reductions in the 2023-2024 Proposed Budget are limited to vacant positions and reductions that do not largely impact operations.

The 2023-2024 Proposed Budget includes reductions to the Seattle Center's operating fund's budget to align with revenues so that Seattle Center can work towards repayment of its interfund loan. In total, the Seattle Center's operating fund reductions represent a 4% reduction. These reductions include holding positions vacant for one to two years assuming the number of events and patrons will gradually return to the 2019 levels. In the 2023-2024 Proposed Budget, one vacant administrative position that was funded by General Fund is removed from the budget on an ongoing basis.

The economic revitalization funding from the JumpStart Payroll Expense Tax will add workforce development and training programming for Bumbershoot's future BumberWorks program. Bumbershoot, the beloved Seattle music festival, will return to Seattle Center in 2023.

Seattle Center

Starting in 2023, Seattle Center will be the department responsible for maintaining the Waterfront Park. They will partner with Friends of the Waterfront to maintain the facilities and property owned by the City within the Waterfront Park boundary.

Seattle Center's 2023 Capital Improvement Program (CIP) includes funding for the City's contribution to the Memorial Stadium Redevelopment project, which is being developed in partnership with Seattle Public Schools. The project will create connections across the Seattle Center campus that is currently disjointed and provide a facility that will accommodate large scale events, prioritizing the School District's uses first. The 2023 budget includes funding for project design and planning that will help further refine the design choices and the total project cost. In total, the project will be funded with up to $40 million of Real Estate Excise Tax from the City. Lastly, Seattle Center's 2023 CIP includes funding for roof replacements and replacements of emergency generators. For more details on Seattle Center's capital projects, see the 2023-2028 CIP Overview.

Incremental Budget Changes

Seattle Center

	Dollars	FTE
2023 Beginning Budget	**48,226,582**	**215.43**
Baseline		
Add General Fund to McCaw Hall Budget	31,286	-
Appropriations for 2022 Annual Wage Increase (AWI)	912,873	-
Budget for Juneteenth and Indigenous Peoples Day Holidays	62,005	-
Citywide Adjustments for Standard Cost Changes	632,868	-
Reverse One Time General Fund Support	-	-
Proposed Operating		
Add Position for Memorial Stadium Project Management	-	1.00
Economic Revitalization through Bumbershoot Workforce Development Program	100,000	-
Event Equipment Replacement Ongoing Budget Update	50,000	-
New Content Team Offset by 5G Customer Revenues	178,260	0.50
Programmable Tree Lighting	100,000	-
Stage Maintenance and Parking System Costs	56,000	-
Waterfront Operations and Maintenance Transfer from Seattle Parks & Recreation	3,512,809	15.00
Accounting Vacant Position Temporary Budget Reduction	(51,000)	-
Other Labor Vacant Position Temporary Budget Reduction	(297,000)	-
Part-Time Vacant Admin Position Reduction	(153,000)	(0.50)
Stage Tech Lead Vacant Position Temporary Budget Reduction	(120,000)	-
Admissions Employee Position Temporary Budget Reduction	(72,000)	-
Janitor Vacant Position Temporary Budget Reduction	(91,000)	-
Temporary Reduction of Budget for Intermittent Staff	(168,200)	-
Campus Fund Revenue Update	-	-

McCaw Hall Revenue Update	-	-
McCaw Hall Facility Fee Rate Increase	-	-
McCaw Capital Reserve Contribution	46,000	-
McCaw Hall General Fund Contribution Increase	4,392	-
Proposed Capital		
Memorial Stadium Redevelopment	5,000,000	-
2028 Capital Improvement Program Planning	-	-
Roof Repairs	1,800,000	-
Additional Real Estate Excise Tax (REET) for Roof Repairs	949,000	-
McCaw Hall Asset Preservation	-	-
Proposed Technical		
Balancing Campus Revenues and Expenses	-	-
Central Cost Distribution	-	-
Climate Pledge Arena Parking Revenue Share Transfer	606,645	-
Interfund Loan Payment	505,688	-
Seattle Police Department Event Revenue Payment	100,000	-
Signage Debt Service True-Up	(2,451)	-
Technical Capital Improvement Program Transfers	-	-
Technical Update to Administrative Costs due to Waterfront Transfer	(178,048)	-
Debt Service Adjustment on McCaw Hall	(250)	-
McCaw Labor Expenditure Adjustment	151,034	-
Adjust McCaw Hall Expenditures to Match McCaw Hall Revenues	51,790	-
Total Incremental Changes	**$13,717,701**	**16.00**
Total 2023 Proposed Budget	**$61,944,284**	**231.43**

Description of Incremental Budget Changes

Baseline

Add General Fund to McCaw Hall Budget

Expenditures $31,286

This is a technical inflationary adjustment for McCaw Hall.

Appropriations for 2022 Annual Wage Increase (AWI)

Expenditures $912,873

This centrally administered change adjusts appropriations to reflect an annual wage increase in 2022, as outlined in the agreements between certain City unions, for personnel costs included in this department. These agreements

were not finalized until after the 2022 budget had been adopted. This change includes ongoing cost increases to salary, FICA, Medicare, retirement, overtime and temporary labor. There is no increase assumed from 2022 to 2023.

Budget for Juneteenth and Indigenous Peoples Day Holidays

Expenditures $62,005

This item adjusts appropriations for certain departments to reflect increased personnel costs associated with two new City Holidays in 2022: Juneteenth and Indigenous Peoples Day.

Citywide Adjustments for Standard Cost Changes

Expenditures $632,868

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

Reverse One Time General Fund Support

Expenditures -

This item reverses one-time 2022 General Fund revenue support of $1,200,000 to the Seattle Center Campus Fund. The one-time money added in 2022 was a short-term solution to the revenue problems that the Center Campus Fund experienced due to COVID-19.

Proposed Operating

Add Position for Memorial Stadium Project Management

Position Allocation 1.00

This item adds a sunsetting position through 12/21/2025 that will work on the Memorial Stadium Project; they will coordinate across departments to ensure the project is on track.

Economic Revitalization through Bumbershoot Workforce Development Program

Expenditures $100,000

This item provides funding for the relaunched Bumbershoot to implement a focused effort by providing workforce development and economic revitalization programming.

Event Equipment Replacement Ongoing Budget Update

Expenditures $50,000

This item funds ongoing needs for event equipment fund replacement This equipment ranges from tables and chairs to high tech sound and video equipment. All equipment must be replaced on a rotating basis, either due to wear and tear, or because the technology is obsolete.

New Content Team Offset by 5G Customer Revenues

Expenditures	$178,260
Revenues	$178,260
Position Allocation	0.50

This item creates a small, dedicated technology and digital content workgroup, led by a Strategic Advisor of Technology and Digital Content, and supported by a digital systems analyst. Their duties would include, but not be limited to, management of Seattle Center's technology portfolio, strategic planning, budget administration, digital platform oversight (excluding social media), content creation, Seattle IT relationship management, data analytics, governance, and enterprise systems implementation. This item is funded by the Seattle Center Campus fund.

Programmable Tree Lighting

Expenditures	$100,000
Revenues	$100,000

This ongoing item supports an annual programmable tree lighting program to create a festive and welcoming environment on the campus, provided in partnership with ArenaCo (Climate Pledge Arena). The funding will go toward overtime for stage labor costs that will be fully reimbursed by Climate Pledge Arena.

Stage Maintenance and Parking System Costs

Expenditures	$56,000

This item adds $33,000 to cover operating stage maintenance expenses for Washington Industrial Safety and Health Act (WISHA) and Occupational Safety and Health Administration (OSHA) certification, and $23,000 for additional licensing fees for the new parking system (PARC).

Waterfront Operations and Maintenance Transfer from Seattle Parks & Recreation

Expenditures	$3,512,809
Revenues	$3,512,809
Position Allocation	15.00

The Waterfront Operations and Maintenance Work that is proposed in the Municipal Parks District proposal will be functionally operating in Seattle Center. This item adds 15 FTE in 2023 and 10 FTE in 2024. The 2023-2024 Proposed Budget includes budget legislation to transfer the park rules enforcement to Seattle Center. Seattle Center will partner with Friends of Waterfront to operate and maintain the Waterfront on an ongoing basis.

Accounting Vacant Position Temporary Budget Reduction

Expenditures	$(51,000)

This item partially unfunds an accounting position in the Seattle Center budget. The position remains in Seattle Center, but half of their time will be funded via direct charge to Waterfront (Parks District Fund).

Other Labor Vacant Position Temporary Budget Reduction

Expenditures	$(297,000)

This item temporarily unfunds three vacant laborer positions. Due to the impacts of the pandemic, fewer events are happening at Seattle Center than there were in 2019. With reduced events and patrons, the department will be able to maintain the facilities and grounds with reduced staff until usage returns to 2019 levels. The positions' budget will be proposed to be restored in 2025.

Part-Time Vacant Admin Position Reduction

Expenditures	$(153,000)
Position Allocation	(0.50)

This item removes a currently vacant, regular part-time Strategic Advisor 3 and reduces the general fund budget for the position. The position reports to the Seattle Center director and responsible for negotiation and monitoring of contracts, preparation of legislation, and variety of other projects as assigned. Future tasks will be transferred to other executives.

Stage Tech Lead Vacant Position Temporary Budget Reduction

Expenditures	$(120,000)

This item temporarily unfunds a Stage Tech Lead for 2023 and 2024. Due to the impacts of the pandemic, fewer events are happening at Seattle Center than there were in 2019. With reduced events and patrons, the department fewer staff working events until usage returns to 2019 levels. The position is currently vacant.

Admissions Employee Position Temporary Budget Reduction

Expenditures	$(72,000)

This item temporarily unfunds one vacant admissions/guest services position in 2023 and 2024. This position works in a guest services capacity, performing admissions guard, door attendant, ushering, and other related functions. A portion of the work is performed for clients and is reimbursed. This position will be needed as events and patrons return to pre-pandemic levels.

Janitor Vacant Position Temporary Budget Reduction

Expenditures	$(91,000)

This item temporarily unfunds one vacant janitor position. The positions' budget will be proposed to be restored in 2025. Due to the impacts of the pandemic, fewer events are happening at Seattle Center than there were in 2019. With fewer events and patrons, the department will be able to maintain cleanliness of the facilities with reduced staff until usage returns to 2019 levels.

Temporary Reduction of Budget for Intermittent Staff

Expenditures	$(168,200)

This item unfunds intermittent staff salary and benefits. The reduction in the number of events at Seattle Center does not require the full funding of the 2022 Adopted intermittent staff budget.

Campus Fund Revenue Update

Revenues	$2,433,306

This item updates the incremental budgeted revenue in the campus fund from 2022 Adopted to 2023-2024 Proposed revenues. As the number of events and attendees at events continue to rise, the estimated revenue for the campus fund is expected to increase in 2023 and 2024.

McCaw Hall Revenue Update

Revenues	$360,426

This item updates the incremental budgeted revenue in the McCaw fund from 2022 Adopted to 2023 Proposed and 2024 Proposed.

Seattle Center

McCaw Hall Facility Fee Rate Increase

Revenues $5,800

This item recognizes the additional revenue expected for McCaw Hall due to proposed budget legislation. The proposed legislation adjusts the minimum and maximum facility fee and facility surcharge ranges at McCaw Hall.

McCaw Capital Reserve Contribution

Expenditures $46,000

This item resumes the annual contribution to the McCaw Hall Capital Reserve Fund.

McCaw Hall General Fund Contribution Increase

Expenditures $4,392

This item increases the general fund contribution to McCaw Hall per contract.

Proposed Capital

Memorial Stadium Redevelopment

Expenditures $5,000,000

This item adds design funds for the initial stages of the redevelopment of Memorial Stadium at Seattle Center. The City's investment will be part of a public-private partnership, including $66.5 million from the Seattle Public Schools district (SPS) approved by Seattle voters in the BTA V levy last February, philanthropic contributions, and, potentially, private entity investments.

The school district secured the redevelopment funds in the Levy with a promise to replace the stadium with a new and safer facility. Without the City's participation in this project, the school district will build a new facility with their $66.5 million that may not integrate as well with Seattle Center. This would be a lost generational opportunity to create a world class facility that will benefit Seattle Center and our entire region; the investment may even attract professional women's soccer and men's rugby teams to use the new stadium as their home field.

2028 Capital Improvement Program Planning

Expenditures -

This item establishes the 2028 costs of the ongoing Capital Improvement Program (CIP).

Roof Repairs

Expenditures $1,800,000

This item adds Real Estate Excise Tax funding to repair roofs at Seattle Center. This funding will protect and extend the lifespans of Seattle Center's existing facilities, including the landmarked Northwest Rooms, McCaw Hall, Seattle Repertory Theater, and the Central Utility Plant.

Additional Real Estate Excise Tax (REET) for Roof Repairs

Expenditures $949,000

This item adds Real Estate Excise Tax funding to repair roofs at Seattle Center. This funding will protect and extend the lifespans of Seattle Center's existing facilities, including the landmarked Northwest Rooms, McCaw Hall, Seattle Repertory Theater, and the Central Utility Plant.

McCaw Hall Asset Preservation

Expenditures	-
Revenues	-

This proposal resumes the annual contribution of $327,000 of REET to the McCaw Hall Capital Reserve/Asset Preservation Fund.

Proposed Technical

Balancing Campus Revenues and Expenses

Expenditures	-

This technical item balances revenues to expenditures for General Fund and Campus Fund.

Central Cost Distribution

Expenditures	-

This net-zero item distributes central costs to the correct projects where the costs will be incurred.

Climate Pledge Arena Parking Revenue Share Transfer

Expenditures	$606,645

This item adds expenditure authority to pay Climate Pledge Arena for incremental parking revenue. This arrangement is a contractual obligation.

Interfund Loan Payment

Expenditures	$505,688

This item adds appropriation authority for Seattle Center to pay the debt service for Seattle Center's interfund loan.

Seattle Police Department Event Revenue Payment

Expenditures	$100,000
Revenues	$100,000

This technical item adds authority for expenditures for Center's campus events that have Seattle Police Department (SPD) event traffic related costs. Previously, the costs were paid by the client directly to SPD. Now, Center will directly charge the clients for these costs and pay SPD.

Signage Debt Service True-Up

Expenditures	$(2,451)

This item reduces authority in 2023 and increases authority in 2024 to pay for the debt service on a campus-wide signage package. The debt service will be funded by increased sponsorship revenues.

Technical Capital Improvement Program Transfers

Expenditures -

This item is a technical change to reallocate existing Capital Improvement Program budgets into specific capital projects during the year the projects are expected to need resources.

Technical Update to Administrative Costs due to Waterfront Transfer

Expenditures $(178,048)

This item reduces the budget in the Seattle Center Campus fund due to expectation that a portion of Citywide Allocations will be charged to the Municipal Park District as administrative costs of maintaining the Waterfront.

Debt Service Adjustment on McCaw Hall

Expenditures $(250)

This technical item adjusts the debt service expenditure for McCaw Hall based on actuals.

McCaw Labor Expenditure Adjustment

Expenditures $151,034

This technical item adjusts the McCaw Labor expenditures to match the anticipated costs of McCaw Hall labor.

Adjust McCaw Hall Expenditures to Match McCaw Hall Revenues

Expenditures $51,790

This technical item balances the McCaw Hall fund by matching revenues to expenditure budget.

Expenditure Overview

Appropriations	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
CEN - BC-SC-S0303 - McCaw Hall Capital Reserve				
34070 - McCaw Hall Capital Reserve	-	597,987	670,996	690,990
Total for BSL: BC-SC-S0303	**-**	**597,987**	**670,996**	**690,990**
CEN - BC-SC-S03P01 - Building and Campus Improvements				
00164 - Unrestricted Cumulative Reserve Fund	-	30,000	30,000	30,000
30010 - REET I Capital Fund	-	10,767,986	14,592,871	10,647,639
37210 - 2024 LTGO Taxable Bond Fund	-	-	-	10,000,000
Total for BSL: BC-SC-S03P01	**-**	**10,797,986**	**14,622,871**	**20,677,639**
CEN - BC-SC-S9403 - Monorail Rehabilitation				
11410 - Seattle Center Fund	-	1,255,000	1,255,000	1,255,000
Total for BSL: BC-SC-S9403	**-**	**1,255,000**	**1,255,000**	**1,255,000**

Seattle Center

CEN - BO-SC-60000 - Campus				
00100 - General Fund	11,067,909	9,354,354	8,327,086	8,306,082
11410 - Seattle Center Fund	11,856,481	14,935,760	16,392,198	16,487,892
14000 - Coronavirus Local Fiscal Recovery Fund	200,000	-	-	-
14500 - Payroll Expense Tax	-	-	100,000	100,000
Total for BSL: BO-SC-60000	**23,124,390**	**24,290,114**	**24,819,284**	**24,893,973**
CEN - BO-SC-61000 - Waterfront				
19710 - Seattle Park District Fund	-	-	3,512,809	4,344,071
Total for BSL: BO-SC-61000	**-**	**-**	**3,512,809**	**4,344,071**
CEN - BO-SC-65000 - McCaw Hall				
00100 - General Fund	723,800	723,800	774,733	735,789
11430 - Seattle Center McCaw Hall Fund	2,277,817	5,088,123	5,442,759	5,693,201
30010 - REET I Capital Fund	-	281,000	327,000	337,000
Total for BSL: BO-SC-65000	**3,001,617**	**6,092,923**	**6,544,492**	**6,765,991**
CEN - BO-SC-66000 - KeyArena				
11420 - Seattle Center KeyArena Fund	-	-	-	-
Total for BSL: BO-SC-66000	**-**	**-**	**-**	**-**
CEN - BO-SC-69000 - Leadership and Administration				
00100 - General Fund	5,193,940	5,912,861	6,406,498	6,854,622
11410 - Seattle Center Fund	3,223,953	3,130,685	4,112,334	4,357,061
Total for BSL: BO-SC-69000	**8,417,892**	**9,043,546**	**10,518,832**	**11,211,682**
Department Total	**34,543,899**	**52,077,555**	**61,944,284**	**69,839,347**
Department Full-Time Equivalents Total*	**216.43**	**215.43**	**231.43**	**241.43**

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

Budget Summary by Fund Seattle Center

	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
00100 - General Fund	16,985,649	15,991,015	15,508,317	15,896,492
00164 - Unrestricted Cumulative Reserve Fund	-	30,000	30,000	30,000
11410 - Seattle Center Fund	15,080,433	19,321,445	21,759,532	22,099,953
11420 - Seattle Center KeyArena Fund	-	-	-	-
11430 - Seattle Center McCaw Hall Fund	2,277,817	5,088,123	5,442,759	5,693,201
14000 - Coronavirus Local Fiscal Recovery Fund	200,000	-	-	-

14500 - Payroll Expense Tax	-	-	100,000	100,000
19710 - Seattle Park District Fund	-	-	3,512,809	4,344,071
30010 - REET I Capital Fund	-	11,048,986	14,919,871	10,984,639
34070 - McCaw Hall Capital Reserve	-	597,987	670,996	690,990
37210 - 2024 LTGO Taxable Bond Fund	-	-	-	10,000,000
Budget Totals for CEN	**34,543,899**	**52,077,555**	**61,944,284**	**69,839,347**

Revenue Overview

2023 Estimated Revenues

Account Code	Account Name	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
331110	Direct Fed Grants	945,386	-	-	-
367010	Private Grants & Contr	236,347	-	-	-
Total Revenues for: 00164 - Unrestricted Cumulative Reserve Fund		**1,181,733**	**-**	**-**	**-**
331110	Direct Fed Grants	3,255,185	-	-	-
341150	Private Reimbursements	-	-	28,260	138,599
341190	Personnel Service Fees	827,657	784,366	1,671,873	1,765,066
341300	Administrative Fees & Charges	-	6,324	-	-
344900	Transportation-Other Rev	-	-	646,228	648,103
347900	Culture And Rec-Other Rev	-	-	745,167	788,127
360020	Inv Earn-Residual Cash	-	-	50,000	50,000
360130	Interest On Contracts/Notes Re	(41)	-	-	-
360250	Other Equip/Vehicle Rentals	20,387	-	107,910	141,010
360290	Parking Fees	3,564,083	6,598,865	7,035,139	7,121,139
360300	St Space Facilities Rentals	450,085	2,154,026	1,675,690	1,897,190
360310	Lt Space/Facilities Leases	3,389,783	4,829,113	5,757,091	6,011,597
360340	Concession Proceeds	100,942	2,573,656	1,657,973	1,967,068
360360	Sponsorship And Royalties	155,302	2,019,088	826,479	522,659
360380	Sale Of Junk Or Salvage	1,393	-	-	-
360760	Sale Of Surplus Items	1,973	-	-	-
360900	Miscellaneous Revs-Other Rev	677,080	517,788	676,200	678,300
367010	Private Grants & Contr	617,284	-	-	-
374030	Capital Contr-Fed Dir Grants	-	1,004,000	1,004,000	1,004,000
379020	Capital Contributions	-	251,000	251,000	251,000
391040	Capital Leases & Installment S	11,280	-	-	-
397010	Operating Transfers In	70,700	-	-	-
Total Revenues for: 11410 - Seattle Center Fund		**13,143,094**	**20,738,226**	**22,133,011**	**22,983,859**

400000	Use of/Contribution to Fund Balance	-	(1,416,781)	(373,479)	(883,906)
Total Resources for:11410 - Seattle Center Fund		**13,143,094**	**19,321,445**	**21,759,532**	**22,099,953**
331110	Direct Fed Grants	2,041,138	-	-	-
341190	Personnel Service Fees	743,824	2,400,729	2,173,762	2,319,454
344900	Transportation-Other Rev	60,750	-	60,375	-
347900	Culture And Rec-Other Rev	-	-	122,500	129,500
360020	Inv Earn-Residual Cash	39,274	-	60,500	70,500
360250	Other Equip/Vehicle Rentals	21,121	-	50,000	50,000
360300	St Space Facilities Rentals	640,029	702,147	2,154,949	2,154,007
360310	Lt Space/Facilities Leases	-	1,472,964	-	-
360340	Concession Proceeds	(86,078)	708,650	756,725	762,125
360360	Sponsorship And Royalties	20,698	-	50,000	200,000
360900	Miscellaneous Revs-Other Rev	63	60,625	-	-
Total Revenues for: 11430 - Seattle Center McCaw Hall Fund		**3,480,818**	**5,345,115**	**5,428,811**	**5,685,586**
400000	Use of/Contribution to Fund Balance	-	(256,992)	13,948	7,615
Total Resources for:11430 - Seattle Center McCaw Hall Fund		**3,480,818**	**5,088,123**	**5,442,759**	**5,693,201**
331110	Direct Fed Grants	174,481	-	-	-
Total Revenues for: 14000 - Coronavirus Local Fiscal Recovery Fund		**174,481**	**-**	**-**	**-**
397010	Operating Transfers In	-	-	3,512,809	4,344,071
Total Revenues for: 19710 - Seattle Park District Fund		**-**	**-**	**3,512,809**	**4,344,071**
360020	Inv Earn-Residual Cash	-	35,987	17,000	17,000
379010	Capital Assessments	-	281,000	327,000	337,000
397010	Operating Transfers In	-	281,000	327,000	337,000
Total Revenues for: 34070 - McCaw Hall Capital Reserve		**-**	**597,987**	**671,000**	**691,000**
Total CEN Resources		**17,980,126**	**25,007,555**	**31,386,100**	**32,828,225**

Appropriations by Budget Summary Level and Program

CEN - BC-SC-S0303 - McCaw Hall Capital Reserve

The purpose of the McCaw Hall Capital Reserve Fund Budget Summary Level is to maintain and enhance the McCaw Hall facility.

Program Expenditures	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
McCaw Hall Asset Preservation	-	597,987	670,996	690,990
Total	**-**	**597,987**	**670,996**	**690,990**
Full-time Equivalents Total*	0.38	0.38	0.38	0.38

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

CEN - BC-SC-S03P01 - Building and Campus Improvements

The purpose of the Building and Campus Improvements Budget Summary Level is to provide for improvements throughout the Seattle Center campus, including buildings and building systems, open spaces, public gathering places, utility infrastructure, and long-range planning.

Program Expenditures	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Armory Rehabilitation	-	1,550,000	2,096,977	349,935
Campuswide Improvements and Re	-	4,194,647	8,474,963	17,309,898
Facility Infrastructure Renova	-	2,185,829	1,935,970	1,515,563
Parking Repairs & Improvements	-	-	399,961	399,890
Public Gathering Space Improve	-	832,703	714,000	400,000
Utility Infrstr MP and Repairs	-	2,034,807	1,001,000	702,353
Total	**-**	**10,797,986**	**14,622,871**	**20,677,639**
Full-time Equivalents Total*	7.26	7.26	7.26	7.26

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The following information summarizes the programs in Building and Campus Improvements Budget Summary Level:

Armory Rehabilitation

The purpose of the Armory Rehabilitation Program is to provide for renovation, repairs and improvements to the Seattle Center Armory facility.

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Armory Rehabilitation	-	1,550,000	2,096,977	349,935
Full Time Equivalents Total	0.57	0.57	0.57	0.57

Campuswide Improvements and Re

The purpose of the Campuswide Improvements and Repairs Program is to provide for improvements and repairs throughout the Seattle Center campus, including open spaces, public artworks, signage, campus access for those with disabilities, and long-range planning.

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Campuswide Improvements and Re	-	4,194,647	8,474,963	17,309,898
Full Time Equivalents Total	4.20	4.20	4.20	4.20

Facility Infrastructure Renova

The purpose of the Facility Infrastructure Renovation and Repair Program is to provide for roof and building envelope renovation and replacement, structural and seismic evaluations and upgrades, and other building infrastructure improvements throughout the campus.

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Facility Infrastructure Renova	-	2,185,829	1,935,970	1,515,563
Full Time Equivalents Total	0.48	0.48	0.48	0.48

Parking Repairs & Improvements

The purpose of the Parking Repairs and Improvements Program is to provide for repairs and improvements to Seattle Center parking facilities.

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Parking Repairs & Improvements	-	-	399,961	399,890
Full Time Equivalents Total	0.38	0.38	0.38	0.38

Public Gathering Space Improve

The purpose of the Public Gathering Space Improvements Program is to provide for major maintenance and improvements to meeting rooms, exhibition spaces, public assembly and performance spaces, and indoor and outdoor gathering spaces throughout the Seattle Center campus.

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Public Gathering Space Improve	-	832,703	714,000	400,000
Full Time Equivalents Total	0.96	0.96	0.96	0.96

Utility Infrstr MP and Repairs

The purpose of the Utility Infrastructure Master Plan and Repairs Program is to provide for renovation, repair, replacement, and energy efficiency improvements to utility infrastructure on the Seattle Center campus, including heating and cooling systems, sewer lines, electrical equipment, communications lines, fire alarms and other systems.

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Utility Infrstr MP and Repairs	-	2,034,807	1,001,000	702,353
Full Time Equivalents Total	0.67	0.67	0.67	0.67

CEN - BC-SC-S9403 - Monorail Rehabilitation

The purpose of the Monorail Rehabilitation Budget Summary Level is to provide for the renovation and maintenance of the Seattle Center Monorail, including the two trains, the two stations, and the guideways that run in between.

Program Expenditures	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Monorail Rehabilitation	-	1,255,000	1,255,000	1,255,000
Total	**-**	**1,255,000**	**1,255,000**	**1,255,000**
Full-time Equivalents Total*	0.96	0.96	0.96	0.96

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CEN - BO-SC-60000 - Campus

The purpose of the Campus Budget Summary Level is to manage and operate Seattle Center's Campus events, grounds and facilities.

Program Expenditures	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Access	1,965,107	1,402,141	2,079,364	2,077,485
Campus Grounds	17,451,103	16,635,274	16,713,934	16,805,032
Commercial Events	1,281,803	2,150,664	1,674,164	1,670,061
Community Programs	2,214,260	2,357,455	2,442,803	2,437,019
Cultural Facilities	187,281	307,541	318,770	317,833
Festivals	24,838	1,437,040	1,590,249	1,586,543
Total	**23,124,390**	**24,290,114**	**24,819,284**	**24,893,973**
Full-time Equivalents Total*	175.38	170.58	170.08	170.08

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The following information summarizes the programs in Campus Budget Summary Level:

Access

The purpose of the Access Program is to provide the services needed to assist visitors in coming to and traveling from the campus, while reducing congestion in adjoining neighborhoods. Program services include operating parking services, maintaining parking garages, managing the Seattle Center Monorail, and encouraging use of alternate modes of transportation.

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Access	1,965,107	1,402,141	2,079,364	2,077,485
Full Time Equivalents Total	9.71	5.91	5.91	5.91

Campus Grounds

The purpose of the Campus Grounds Program is to provide gathering spaces and open-air venues in the City's urban core. Program services include landscape maintenance, security patrols and lighting, litter and garbage removal, recycling operations, hard surface and site amenities maintenance, management of revenues associated with leasing spaces, and food service operations at the Armory.

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Campus Grounds	17,451,103	16,635,274	16,713,934	16,805,032
Full Time Equivalents Total	122.75	121.75	121.25	121.25

Commercial Events

The purpose of the Commercial Events Program is to provide the spaces and services needed to accommodate and produce a wide variety of commercial events, both for profit and not for profit, and sponsored and produced by private and community promoters.

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Commercial Events	1,281,803	2,150,664	1,674,164	1,670,061
Full Time Equivalents Total	10.38	10.38	10.38	10.38

Community Programs

The purpose of the Community Programs Program is to produce free and affordable programs that connect diverse cultures, create learning opportunities, honor community traditions, and nurture artistry, creativity, and engagement.

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Community Programs	2,214,260	2,357,455	2,442,803	2,437,019
Full Time Equivalents Total	16.13	16.13	16.13	16.13

Cultural Facilities

The purpose of the Cultural Facilities Program is to provide spaces for performing arts and cultural organizations to exhibit, perform, entertain, and create learning opportunities for diverse local, national, and international audience.

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Cultural Facilities	187,281	307,541	318,770	317,833
Full Time Equivalents Total	3.38	3.38	3.38	3.38

Festivals

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

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Festivals	24,838	1,437,040	1,590,249	1,586,543
Full Time Equivalents Total	13.03	13.03	13.03	13.03

CEN - BO-SC-61000 - Waterfront

The purpose of the Waterfront Budget Summary Level is to fund and track the annual operation and maintenance costs of the Seattle Waterfront.

Program Expenditures	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Waterfront O&M	-	-	3,512,809	4,344,071
Total	**-**	**-**	**3,512,809**	**4,344,071**
Full-time Equivalents Total*	-	-	15.00	25.00

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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	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Debt Service	121,500	121,250	120,750	-
McCaw Hall	2,880,117	5,971,673	6,423,742	6,765,991
Total	**3,001,617**	**6,092,923**	**6,544,492**	**6,765,991**
Full-time Equivalents Total*	36.25	36.25	36.25	36.25

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

The following information summarizes the programs in McCaw Hall Budget Summary Level:

Debt Service

The purpose of the Debt Program is to provide payments and collect associated revenues related to the debt service for McCaw Hall.

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Debt Service	121,500	121,250	120,750	-

McCaw Hall

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

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
McCaw Hall	2,880,117	5,971,673	6,423,742	6,765,991
Full Time Equivalents Total	36.25	36.25	36.25	36.25

CEN - BO-SC-66000 - KeyArena

The purpose of the KeyArena Budget Summary Level is to manage and operate the KeyArena. Included in this category are all operations related to sports teams playing in the arena, along with concerts, family shows, and private meetings.

Program Expenditures	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
KeyArena	-	-	-	-
Total	**-**	**-**	**-**	**-**

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

CEN - BO-SC-69000 - Leadership and Administration

The purpose of the Leadership & Administration Budget Summary Level is to provide executive, community, financial, human resource, technology and business support to the department.

Program Expenditures	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
CIP Indirect Costs	164,204	-	-	-
Citywide Indirect Costs	2,821,067	3,782,460	4,093,827	4,298,977
Departmental Indirect Costs	5,079,034	7,032,139	7,497,139	7,566,104
Divisional Indirect	299,747	(1,137,063)	(441,668)	(440,128)
Employee Benefits	2,638,767	(5,214,812)	(5,394,521)	(4,977,326)
Indirect Cost Recovery Offset	(2,584,927)	4,580,822	4,764,055	4,764,055
Total	**8,417,892**	**9,043,546**	**10,518,832**	**11,211,682**
Full-time Equivalents Total*	(3.80)	-	1.50	1.50

**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:

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	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
CIP Indirect Costs	164,204	-	-	-

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	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Citywide Indirect Costs	2,821,067	3,782,460	4,093,827	4,298,977

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	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Departmental Indirect Costs	5,079,034	7,032,139	7,497,139	7,566,104
Full Time Equivalents Total	(3.80)	-	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	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Divisional Indirect	299,747	(1,137,063)	(441,668)	(440,128)

Employee Benefits

The purpose of the Employee Benefits program is to fund salary and benefit costs associated with city provided leave benefits such as holiday pay, sick time, vacation time, executive leave or other leave benefits, including termination payouts for vacation and sick leave, health and dental insurance, workers compensation, and unemployment insurance contributions.

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Employee Benefits	2,638,767	(5,214,812)	(5,394,521)	(4,977,326)

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.

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Indirect Cost Recovery Offset	(2,584,927)	4,580,822	4,764,055	4,764,055

Seattle Public Library

Tom Fay, Chief Librarian

(206) 386-4636

http://www.spl.org

Department Overview

Seattle Public Library (SPL), founded in 1891, includes the world-renowned Central Library, 26 neighborhood libraries, a robust "virtual library" available 24/7 through SPL's popular website and Mobile Services. While the Central Library supports library services for downtown residents and workers, it is also the hub for planning and developing system-wide programs and services and serves as the site for administration and support services. In addition, the Central Library provides critical computer and Wi-Fi access, access to a collection of roughly one million books and library materials, as well as community meeting rooms and an auditorium for cultural and educational programs. The 26 neighborhood libraries provide essential services such as library collections, computers and Wi-Fi access, meeting rooms and study rooms, along with programs close to where people live, go to school and work, and serve as neighborhood anchors for 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. Board members are eligible to serve two five-year terms. The Revised Code of Washington (RCW 27.12.240) and the City Charter (Article XII, Section 5) grant the Board of Trustees "exclusive control of Library expenditures for Library purposes." The Library Board adopts an annual Operations Plan in December after the City Council approves SPL's budget appropriation.

Budget Snapshot

	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Department Support				
General Fund Support	54,672,385	61,024,462	60,105,201	62,000,299
Other Funding - Operating	19,502,009	24,825,310	27,993,685	27,695,686
Total Operations	**74,174,394**	**85,849,772**	**88,098,886**	**89,695,985**
Capital Support				
General Fund Support	-	1,742,730	-	-
Other Funding - Capital	2,944,940	9,502,000	13,342,300	6,310,000
Total Capital	**2,944,940**	**11,244,730**	**13,342,300**	**6,310,000**
Total Appropriations	**77,119,334**	**97,094,502**	**101,441,186**	**96,005,985**

Budget Overview

The Seattle Public Library (SPL) is still recovering from the effects of the COVID-19 pandemic. By fall 2021, SPL reopened the Central Library and all library branches following systemwide closures at the beginning of the pandemic in spring 2020. However, per public health guidance, SPL continued with modified services through much of 2022. For example, SPL adjusted their services to meet patrons' needs in new and innovative ways, including continuing Curbside Pickup Service and/or book returns, offering virtual services and programming, providing access

to restrooms to help support the insecurely housed, installing self-service holds pick-up lockers to enhance access materials outside of branch operating hours, and increasing the number of Wi-Fi hotspots available to borrow by patrons.

Due to the significant modifications in SPL services in 2020, 2021, and 2022, SPL has budget savings (generally from vacant personnel positions) that it proposes to use along with other fund balances in 2023-2024 to support operations. In total, $2,950,000 from current and prior year budgets are proposed to be used to support SPL operations in 2023, and $1,700,000 in fund balances are proposed to be used to support SPL operations in 2024.

The 2023-2024 Proposed Budget includes funding for two full-time Security Officers to increase patrols in high-need branches. This funding will allow the security team to help deter and deescalate adversarial situations and respond quickly to violent incidents, which have increased during the COVID-19 pandemic.

The budget also includes capital investments that will help the City realize its Green New Deal goals. These investments will help fund decarbonization and other efforts at certain library branches. Finally, the 2023-2024 Proposed Budget reflects technical budget changes due to inflation and sales tax increases, personnel reclassifications, and other citywide technical adjustments.

Incremental Budget Changes

Seattle Public Library

	Dollars	FTE
2023 Beginning Budget	**94,806,772**	**-**
Baseline		
Restore Operating Budget from COVID-19 Reduction	-	-
Removal of One-Time Library Authority	(533,188)	-
Public Services Position Reclassifications	59,000	-
Seattle Sales Tax Increase	16,000	-
Appropriations for 2022 Annual Wage Increase (AWI)	1,605,029	-
Citywide Adjustments for Standard Cost Changes	258,900	-
Proposed Operating		
Reduce General Fund Support to Reflect Use of Library Budget Savings	-	-
Add 2.0 FTE Security Officers	244,500	-
One-Time Levy Operations Authority Related to Inflation	208,000	-
Proposed Capital		
Library Branch Resilience Hubs	3,500,000	-
Electrification of Northeast and Southwest Branches	300,000	-
One-Time Levy CIP Authority Related to Inflation	572,000	-
REET Incremental Adjustments 2023-2028	50,000	-
Proposed Technical		
Library Revenue Updates	-	-
Align 2019 Library Levy Operations to Spending Plan	390,873	-

Align 2019 Library Levy CIP to Spending Plan	(36,700)	-
Capital IT Budget Technical Adjustment	-	-
Fund Balancing	-	-
Total Incremental Changes	**$6,634,414**	**-**
Total 2023 Proposed Budget	**$101,441,186**	**-**

Description of Incremental Budget Changes

Baseline

Restore Operating Budget from COVID-19 Reduction

Revenues $700,000

This baseline item restores General Fund resources for SPL operations to bring its operating budget back to pre-pandemic levels. The 2021 Adopted Budget included a $5.8 million reduction in General Fund resources for the SPL budget, due to the pandemic's impact on General Fund revenues. The 2022 Adopted Budget restored $5.1 million in General Fund resources, and SPL used $700,000 in unspent resources in 2022 to support operations.

Removal of One-Time Library Authority

Expenditures $(533,188)

This item removes one-time authority associated with funding Wi-Fi hotspot devices ($99,000) and repairs for window and minor structural damages resulting from vandalism ($434,188).

Public Services Position Reclassifications

Expenditures $59,000

This ongoing item increases salary appropriations for 27 positions that reflect union-negotiated reclassification from Library Assistant Managers to Branch Operations Managers. Reclassification will ensure that the work staff conduct in SPL locations is reflected in their job descriptions and their compensation.

Seattle Sales Tax Increase

Expenditures $16,000

Sales taxes increased from 10.1% to 10.25% in 2021, which was related to the establishment of a Transportation Benefit District. This item will help maintain purchasing power of the Library's physical materials collection along with IT infrastructure, computing, and building maintenance as it relates to sales taxes.

Appropriations for 2022 Annual Wage Increase (AWI)

Expenditures $1,605,029

This centrally administered change adjusts appropriations to reflect an annual wage increase in 2022, as outlined in the agreements between certain City unions, for personnel costs included in this department. These agreements were not finalized until after the 2022 budget had been adopted. This change includes ongoing cost increases to salary, FICA, Medicare, retirement, overtime and temporary labor. There is no increase assumed from 2022 to 2023.

Citywide Adjustments for Standard Cost Changes

Expenditures $258,900

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

Proposed Operating

Reduce General Fund Support to Reflect Use of Library Budget Savings

Revenues $(2,950,000)

The General Fund revenue forecast for the City's 2023-24 Proposed Budget is insufficient to cover expected costs. General Fund reductions were identified to mitigate this shortfall in revenues. Due to the COVID-19 pandemic, SPL has accumulated fund balances related to branch closures and staff vacancies. This item uses SPL fund balances for its operating budget on a one-time basis for the biennium, which reduces the need for General Fund support by the same amount. This includes continued use of $700,000 in accumulated fund balances in both 2023 and 2024, and accumulated personnel savings due to vacancies of $2,250,000 in 2023 and $1,000,000 in 2024 to address General Fund shortfalls.

Add 2.0 FTE Security Officers

Expenditures $244,500

This adds 2.0 FTE Security Officers to increase security patrols in 26 branch libraries. SPL has a total of 14 Security Officers who are deployed in two shifts, which results in five to seven Security Officers patrolling the 26 neighborhood branch libraries on any given day. This proposal will allow the security team to deploy additional Security Officers to high-need branches to help deter and deescalate adversarial situation and mitigate their impacts to staff and patrons.

One-Time Levy Operations Authority Related to Inflation

Expenditures $208,000

This one-time additional budget authority from the 2019 Library Levy fund balance will cover the costs of higher-than-expected inflation on non-labor items funded by the levy. The baseline assumptions built into the levy factored in 4% for annual inflation, but actual inflation since 2021 has been much higher. This additional appropriation reflects a 2% additional increase for inflation on SPL's operating budget and will allow SPL to preserve their buying power to purchase goods, services, and materials like books for the collection, as promised in the levy.

Proposed Capital

Library Branch Resilience Hubs

Expenditures $3,500,000

The City's 2023 Proposed Budget spends approximately $294 million in JumpStart Payroll Expense Tax (payroll tax) proceeds, of which $20 million is allocated to investments in Green New Deal programs. This item adds $3.5 million backed by the payroll tax to SPL to help reduce its reliance on fossil fuels and mitigate greenhouse gas emissions by decarbonizing library branches through electrification and other measures. This request will help the city better achieve the goals of the Green New Deal for Seattle, which aims to invest in strategies that address the climate crisis and the disparate impacts of climate change on communities of color and the economically disadvantaged.

Electrification of Northeast and Southwest Branches

Expenditures $300,000

This is an allocation of Real Estate Excise Tax (REET) funding as directed by the Office of Sustainability and Environment to help fund the electrification and installation of air conditioning at the Northeast and Southwest branches. This funding is part the Municipal Energy Efficiency Program.

One-Time Levy CIP Authority Related to Inflation

Expenditures $572,000

This item allocates the existing levy fund balance from the 2019 Library Levy to cover the costs of higher-than-expected inflation. The baseline assumptions built into the levy factored in 4% for annual inflation. Since June 2021, inflation has increased at a much faster pace, particularly in construction. This additional appropriation reflects an 8% additional increase for inflation on SPL's CIP budget for 2023 and will allow SPL to preserve their buying power to purchase materials for the capital projects promised in the levy.

REET Incremental Adjustments 2023-2028

Expenditures $50,000

This item allocates additional Real Estate Excise Tax (REET) funding to support SPL's Major Maintenance Capital Projects. Specifically, these funds will support the planning and design of the Columbia and University branch seismic retrofit projects, which will reduce the risk of injury and loss of life during an earthquake.

Proposed Technical

Library Revenue Updates

Revenues $2,253,927

This item includes General Fund resources transferred from Finance General as well as SPL-generated revenues used for SPL operations. SPL-generated revenues are projected to slowly recover to pre-pandemic levels. SPL's enterprise revenues are expected to recover at different rates due to SPL's efforts as well as the continued impacts of the pandemic. For example, private event revenues are expected to experience the slowest recovery. The SPL-generated revenue portion of this item reflects installation of automated on-site garage operations and an increase in collection of levy property tax revenues and interest earnings.

Align 2019 Library Levy Operations to Spending Plan

Expenditures $390,873

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

Align 2019 Library Levy CIP to Spending Plan

Expenditures $(36,700)

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

Capital IT Budget Technical Adjustment

Expenditures -

This technical change corrects budget changes made during fiscal year 2022 to accurately reflect them as part of the 2023-2028 Proposed Capital Improvement Program.

Fund Balancing

Revenues $3,457,675

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

Expenditure Overview

Appropriations	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
SPL - BC-PL-B3000 - Capital Improvements				
00100 - General Fund	-	1,742,730	-	-
10410 - Library Fund	7,547	-	-	-
14500 - Payroll Expense Tax	-	-	3,500,000	-
18100 - 2012 Library Levy Fund	151,876	-	-	-
18200 - 2019 Library Levy Fund	2,087,424	8,215,000	8,894,300	5,859,000
30010 - REET I Capital Fund	698,094	1,287,000	948,000	451,000
Total for BSL: BC-PL-B3000	**2,944,940**	**11,244,730**	**13,342,300**	**6,310,000**
SPL - BO-PL-B1ADM - Administrative/Support Service				
00100 - General Fund	-	434,188	-	-
10410 - Library Fund	9,301,962	10,102,821	10,352,730	10,534,903
18100 - 2012 Library Levy Fund	23,038	-	-	-
18200 - 2019 Library Levy Fund	2,789,115	3,153,185	3,418,600	3,430,600
Total for BSL: BO-PL-B1ADM	**12,114,115**	**13,690,194**	**13,771,331**	**13,965,504**
SPL - BO-PL-B2CTL - Chief Librarian's Office				
10410 - Library Fund	614,384	536,962	559,416	561,643
18200 - 2019 Library Levy Fund	-	100,000	100,000	100,000
Total for BSL: BO-PL-B2CTL	**614,384**	**636,962**	**659,416**	**661,643**

Seattle Public Library

SPL - BO-PL-B4PUB - Library Program and Services				
00100 - General Fund	-	99,000	-	-
10410 - Library Fund	39,615,056	47,461,094	49,422,719	49,821,593
14000 - Coronavirus Local Fiscal Recovery Fund	421,744	-	-	-
18100 - 2012 Library Levy Fund	193,109	-	-	-
18200 - 2019 Library Levy Fund	16,863,982	19,310,475	19,884,500	20,818,164
Total for BSL: BO-PL-B4PUB	**57,093,891**	**66,870,569**	**69,307,219**	**70,639,757**
SPL - BO-PL-B5HRS - Human Resources				
10410 - Library Fund	2,157,842	2,814,228	2,478,546	2,536,083
14000 - Coronavirus Local Fiscal Recovery Fund	43,572	-	-	-
18200 - 2019 Library Levy Fund	61,682	7,500	7,500	7,500
Total for BSL: BO-PL-B5HRS	**2,263,096**	**2,821,728**	**2,486,046**	**2,543,583**
SPL - BO-PL-B7STR - Institutional & Strategic Advancement				
10410 - Library Fund	1,147,673	1,165,480	1,206,102	1,210,389
18200 - 2019 Library Levy Fund	608,197	664,840	668,772	675,109
Total for BSL: BO-PL-B7STR	**1,755,870**	**1,830,320**	**1,874,874**	**1,885,498**
SPL - BO-PL-B9LA - Leadership and Administration				
10410 - Library Fund	333,038	-	-	-
Total for BSL: BO-PL-B9LA	**333,038**	**-**	**-**	**-**
Department Total	**77,119,334**	**97,094,502**	**101,441,186**	**96,005,985**

** FTE totals are provided for informational 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

	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
00100 - General Fund	-	2,275,918	-	-
10410 - Library Fund	53,177,501	62,080,584	64,019,513	64,664,612
14000 - Coronavirus Local Fiscal Recovery Fund	465,317	-	-	-
14500 - Payroll Expense Tax	-	-	3,500,000	-
18100 - 2012 Library Levy Fund	368,023	-	-	-
18200 - 2019 Library Levy Fund	22,410,400	31,451,000	32,973,673	30,890,373
30010 - REET I Capital Fund	698,094	1,287,000	948,000	451,000
Budget Totals for SPL	**77,119,334**	**97,094,502**	**101,441,186**	**96,005,985**

Seattle Public Library

Revenue Overview

2023 Estimated Revenues

Account Code	Account Name	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
330020	Intergov-Revenues	-	26,050	26,050	26,050
331110	Direct Fed Grants	(45,882)	-	-	-
334010	State Grants	6,316	-	-	-
335060	Judicial Salary Contrib-State	26	-	-	-
341050	Word Proc/Printing/Dupl Svcs	14,172	100,000	100,000	150,000
350130	Library Fines and Fees	98,936	120,000	120,000	150,000
360290	Parking Fees	11,378	175,000	240,000	275,000
360300	St Space Facilities Rentals	21,799	50,000	50,000	100,000
360340	Concession Proceeds	273	1,500	1,500	1,500
360380	Sale Of Junk Or Salvage	38,264	60,000	45,000	60,000
360900	Miscellaneous Revs-Other Rev	4,131	1,500	1,500	1,500
397010	Operating Transfers In	54,672,385	60,491,274	60,105,201	62,000,299
Total Revenues for: 10410 - Library Fund		**54,821,797**	**61,025,324**	**60,689,251**	**62,764,349**
400000	Use of/Contribution to Fund Balance	-	1,055,260	3,330,262	1,900,263
Total Resources for:10410 - Library Fund		**54,821,797**	**62,080,584**	**64,019,513**	**64,664,612**
331110	Direct Fed Grants	465,317	-	-	-
Total Revenues for: 14000 - Coronavirus Local Fiscal Recovery Fund		**465,317**	**-**	**-**	**-**
311010	Real & Personal Property Taxes	(61,679)	30,000	10,000	7,000
360010	Investment Interest	-	20,000	-	-
Total Revenues for: 18100 - 2012 Library Levy Fund		**(61,679)**	**50,000**	**10,000**	**7,000**
400000	Use of/Contribution to Fund Balance	-	(50,000)	(10,000)	(7,000)
Total Resources for:18100 - 2012 Library Levy Fund		**(61,679)**	**-**	**-**	**-**
311010	Real & Personal Property Taxes	31,146,632	30,982,000	31,292,000	31,604,000
360010	Investment Interest	-	120,000	190,000	150,000
Total Revenues for: 18200 - 2019 Library Levy Fund		**31,146,632**	**31,102,000**	**31,482,000**	**31,754,000**
400000	Use of/Contribution to Fund Balance	-	349,000	1,491,673	(863,627)
Total Resources for:18200 - 2019 Library Levy Fund		**31,146,632**	**31,451,000**	**32,973,673**	**30,890,373**

Total SPL Resources	**86,372,066**	**93,531,584**	**96,993,186**	**95,554,985**

Appropriations by Budget Summary Level and Program

SPL - BC-PL-B3000 - Capital Improvements

The purpose of The Seattle Public Library Major Maintenance Budget Summary Level is to provide major maintenance to Library facilities, which include the Central Library and all branch libraries, to help ensure building integrity and improve functionality for patrons and staff.

Program Expenditures	**2021 Actuals**	**2022 Adopted**	**2023 Proposed**	**2024 Proposed**
Capital Improvements	2,904,339	4,862,730	12,133,300	5,695,000
IT Infrastructure	40,601	6,382,000	1,209,000	615,000
Total	**2,944,940**	**11,244,730**	**13,342,300**	**6,310,000**

**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	**2021 Actuals**	**2022 Adopted**	**2023 Proposed**	**2024 Proposed**
Capital Improvements	2,904,339	4,862,730	12,133,300	5,695,000

IT Infrastructure

Expenditures/FTE	**2021 Actuals**	**2022 Adopted**	**2023 Proposed**	**2024 Proposed**
IT Infrastructure	40,601	6,382,000	1,209,000	615,000

Seattle Public Library

SPL - BO-PL-B1ADM - Administrative/Support Service

The purpose of the Administrative Services Division is to support the delivery of library services to the public.

Program Expenditures	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Administrative Services	506,931	956,345	970,892	974,761
Business Office	1,558,197	1,653,980	1,606,340	1,721,312
Event Services	525,567	730,411	755,880	766,492
FAC Services	7,596,103	10,349,458	10,438,218	10,502,939
Security Services	1,927,317	-	-	-
Total	**12,114,115**	**13,690,194**	**13,771,331**	**13,965,504**

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

The following information summarizes the programs in Administrative/Support Service Division:

Administrative Services

The purpose of the Administrative Services Program is to support the delivery of library services to the public.

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Administrative Services	506,931	956,345	970,892	974,761

Business Office

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

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Business Office	1,558,197	1,653,980	1,606,340	1,721,312

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	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Event Services	525,567	730,411	755,880	766,492

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	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
FAC Services	7,596,103	10,349,458	10,438,218	10,502,939

Security Services

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Security Services	1,927,317	-	-	-

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	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Chief Librarian's Office	614,384	636,962	659,416	661,643
Total	**614,384**	**636,962**	**659,416**	**661,643**

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

SPL - BO-PL-B4PUB - Library Program and Services

The purpose of the Library Programs and Services Division is to provide services, materials, and programs that benefit and are valued by Library patrons. Library Programs and Services provides technical and collection services and materials delivery systems to make Library resources and materials accessible to all patrons.

Program Expenditures	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Collections and Access	17,319,360	19,511,758	19,895,581	20,015,468
Information Technology	4,929,227	5,790,396	6,051,006	6,051,970
Public Library Services Admin	1,145,398	-	-	-
Public Services	31,412,685	41,568,416	43,360,633	44,572,319
Service Units	2,287,221	-	-	-
Total	**57,093,891**	**66,870,569**	**69,307,219**	**70,639,757**

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

The following information summarizes the programs in Library Program and Services Division:

Seattle Public Library

Collections and Access

The purpose of the Collection and Access Services Program is to make library books, materials, databases, downloadable materials, and the library catalog available to patrons and to provide a delivery system that makes Library materials locally available.

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Collections and Access	17,319,360	19,511,758	19,895,581	20,015,468

Information Technology

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

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Information Technology	4,929,227	5,790,396	6,051,006	6,051,970

Public Library Services Admin

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Public Library Services Admin	1,145,398	-	-	-

Public Services

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

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Public Services	31,412,685	41,568,416	43,360,633	44,572,319

Service Units

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Service Units	2,287,221	-	-	-

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	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Human Resources	2,126,236	2,821,728	2,486,046	2,543,583
Safety & Health Services	136,860	-	-	-
Total	**2,263,096**	**2,821,728**	**2,486,046**	**2,543,583**

**FTE totals are provided for informational 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 Division:

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	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Human Resources	2,126,236	2,821,728	2,486,046	2,543,583

Safety & Health Services

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Safety & Health Services	136,860	-	-	-

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	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Institutional & Strategic Advancement	1,755,870	1,830,320	1,874,874	1,885,498
Total	**1,755,870**	**1,830,320**	**1,874,874**	**1,885,498**

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

Seattle Public Library

SPL - BO-PL-B9LA - Leadership and Administration

Program Expenditures	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Citywide Indirect Costs	333,038	-	-	-
Total	**333,038**	**-**	**-**	**-**

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

Department of Education and Early Learning

Dwane Chappelle, Director

(206) 233-5118

www.seattle.gov/education

Department Overview

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

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

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

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

Budget Snapshot

	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Department Support				
General Fund Support	13,907,174	14,210,654	15,682,784	16,053,739
Other Funding - Operating	97,603,873	107,210,511	112,985,523	114,488,881
Total Operations	**111,511,046**	**121,421,165**	**128,668,308**	**130,542,621**
Total Appropriations	**111,511,046**	**121,421,165**	**128,668,308**	**130,542,621**
Full-Time Equivalents Total*	110.50	118.50	121.50	121.50

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

Department of Education and Early Learning

Budget Overview

DEEL carries out its mission to support Seattle's children, youth, and families by leveraging its funding from various sources including: 1) the Families, Education, Preschool, and Promise (FEPP) Levy; 2) the City's General Fund; 3) Sweetened Beverage Tax (SBT) revenues; 4) JumpStart Payroll Expense Tax (payroll tax) revenues; 5) federal, state, and private grants; and 6) partnerships with other City departments and community-based organizations DEEL's 2023-2024 Proposed Budget includes funding for Early Learning, K-12, and Postsecondary programs, and Child Care worker compensation strategies.

The budget also allocates the entirety of a FEPP levy funding reserve toward Seattle Promise equity enhancements and K-12 culturally specific and responsive programming. Due to the COVID-19 pandemic, FEPP Levy spending in 2020 was about $10 million less than planned, due to service disruptions as partner organizations pivoted from in-person services to hybrid and remote service provision models, leading to underspend. These resources were available for reallocation for purposes consistent with the FEPP Implementation and Evaluation plan adopted by Ordinance 1256041. In 2021, DEEL proposed and the FEPP Levy Oversight Committee (LOC) voted to support holding the $10 million in a reserve to be used at a later date.

Seattle Promise

The 2023-2024 Proposed Budget allocates $2 million in 2023 and $3.7 million in 2024 in FEPP Levy reserves to maintain Seattle Promise universal access and address socio-economic and racial disparities in persistence and completion. Funding will support ongoing and modified equity enhancements supported by the FEPP Levy and Federal CLFR funding in past school years. These enhancements will help Promise scholars by offering additional college preparation and persistence support for recent public high school graduates, particularly low-income students and Black, Indigenous, and People of Color (BIPOC) students, participating in the program. These funds, in addition to base FEPP Levy support, will address educational equity toward three key program outcomes: 1) student preparation for college-level coursework; 2) retention in college; and 3) completion of certificate, credential, degree or transfer to four-year institution

K-12 Investments

In 2022, DEEL used one-time funding to further invest in BIPOC and other underrepresented youth as recommended by the Equitable Communities Initiative (ECI) Task Force. The 2022 Adopted Budget also included one-time funding for community-based organizations to provide programming during the school year that provides targeted support for Black girls and young women, Black queer and transgender youth, and immigrant and refugee youth. The 2023-2024 Proposed Budget allocates $2 million in FEPP Levy reserves in both 2023 and 2024 to build upon existing programs and pilots aimed at increasing access and achieving outcomes through culturally specific and responsive programming targeted for BIPOC K-12 and other underserved youth. This investment complements existing FEPP strategies in Opportunities and Access, Mentoring, Kingmakers, and Educator Diversity and integrates a focus on youth leadership, family support, and Black Girls / LGBTQ+ Youth Investments. Programming will be adapted based on learning and evaluation from rounds of investments in community-based organizations in 2022.

Child Care

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

There are significant investments being made in child care at the state, regional, and local levels of government. Some of the investments include funding for child care facilities, provider stabilization grants, and expanded eligibility for the State's Working Connections Child Care (WCCC) program. In addition, the recently renewed King County Best Starts for Kids Levy includes funding for a new County-wide child care subsidy program which is expected to begin in late Fall 2022. The 2023-2024 Proposed Budget continues to fund child care subsidies but also

reflects achieved budget savings due to more families being served by other government support.

The 2023-2024 Proposed Budget also allocates $5.3 million in payroll tax revenues toward one-time hiring and retention bonuses for child care workers who work in a licensed facility in the city. This proposal continues the City's efforts to support such a critical labor force during the COVID-19 pandemic, including three rounds of funding DEEL has provided to child care providers and workers in 2021 and 2022.

Incremental Budget Changes

Department of Education and Early Learning

	Dollars	FTE
2022 Adopted Budget	**121,421,165**	**118.50**
Baseline		
Restore General Fund Support for ParentChild+ Program and Related Labor Costs	2,075,838	-
Remove 2022 One-Time Adds	(9,611,641)	-
Citywide Adjustments for Standard Cost Changes	372,136	-
Appropriations for 2022 Annual Wage Increase (AWI)	136,339	-
Proposed Operating		
Child Care Hiring and Retention Bonuses	5,300,000	-
Sustain Seattle Promise Programming and Equity Enhancements	2,000,000	-
Expansion of K-12 Culturally Specific and Responsive Programming	2,164,357	-
Data Analyst for K-12 Culturally Specific and Responsive Programming	164,357	-
Contract Inflation	228,889	-
General Fund Reduction - CCAP Program Savings	(400,000)	-
Sweetened Beverage Tax Revenue Reduction - CCAP Professional Development	(273,198)	-
Proposed Technical		
Early Learning FEPP Levy Spending Plan Alignment	3,335,114	2.00
K-12 FEPP Levy Spending Plan Alignment	1,121,635	-
Post-Secondary FEPP Levy Spending Plan Alignment	168,016	-
Leadership & Administration FEPP Levy Spending Plan Alignment	295,175	-
Appropriation for 2022 Q2 Supplemental Policy Position	170,126	1.00
FEPP Levy Revenues	-	-
Fund Balancing	-	-
General Fund Revenue Adjustment	-	-
Total Incremental Changes	**$7,247,143**	**3.00**
Total 2023 Proposed Budget	**$128,668,308**	**121.50**

Department of Education and Early Learning

Description of Incremental Budget Changes

Baseline

Restore General Fund Support for ParentChild+ Program and Related Labor Costs

Expenditures $2,075,838

This item restores General Fund support to DEEL's Early Education ParentChild+ program and related Birth to 12 labor costs. Due to the economic impacts of the COVID-19 pandemic and the resulting decline in General Fund revenues, these programs were temporarily funded in 2021 and 2022 by the 2011 Families & Education Levy

Remove 2022 One-Time Adds

Expenditures $(9,611,641)

Revenues $1,540,042

This is a technical change to remove one-time budget adds from the baseline budget. The adjustments include removing JumpStart Payroll Expense Tax-funded child care stabilization grants, the one-time shift of Seattle Promise Program funding from the Coronavirus Local Fiscal Recovery Fund to the Families, Education, Preschool and Promise (FEPP) Levy, and FEPP Levy revenue fund balancing. This also removes one-time CLFR funding that was erroneously coded as ongoing in the 2022 Adopted Budget.

Citywide Adjustments for Standard Cost Changes

Expenditures $372,136

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

Appropriations for 2022 Annual Wage Increase (AWI)

Expenditures $136,339

This centrally administered change adjusts appropriations to reflect an annual wage increase in 2022, as outlined in the agreements between certain City unions, for personnel costs included in this department. These agreements were not finalized until after the 2022 budget had been adopted. This change includes ongoing cost increases to salary, FICA, Medicare, retirement, overtime and temporary labor. There is no increase assumed from 2022 to 2023.

Proposed Operating

Child Care Hiring and Retention Bonuses

Expenditures $5,300,000

The City's 2023 Proposed Budget spends approximately $294 million in JumpStart Payroll Expense Tax (payroll tax) proceeds, of which $33 million is allocated to investments promoting economic revitalization and workforce development. This item adds one-time $5.3 million backed by payroll tax to DEEL to support hiring or retention bonuses for child care workers who work in a licensed childcare facility in the city. These funds will be used to support a critical industry whose wages are in the bottom 3% of the state's occupational groups. Providing accessible, affordable child care is a stabilizing force from which our economy can recover. The hiring bonus could encourage growth in the industry, which is experiencing a significant labor shortage. A portion of these funds (up to 15%) will be used to administer these bonuses to workers.

Sustain Seattle Promise Programming and Equity Enhancements

Expenditures $2,000,000

This item allocates funding held in Families, Education, Preschool and Promise (FEPP) levy reserve to sustain equity enhancements for the Seattle Promise program supported by the federal Coronavirus Local Fiscal Recovery (CLFR) in 2021 and the FEPP levy 2022. These enhancements include items such as: continuing to fund enhanced equity scholarships for eligible students, allowing students impacted by the COVID-19 pandemic up to one year of additional program support, and increasing the amount of overall tuition funding available to sustain higher-than-projected program enrollment. This funding included in the 2023-2024 Proposed Budget will continue those enhancements during the 2023-2024 and 2024-2025 school years.

Expansion of K-12 Culturally Specific and Responsive Programming

Expenditures $2,164,357

This item allocates $2 million in Families, Education, Preschool and Promise (FEPP) levy reserve and additional FEPP levy funds to expand K-12 culturally specific and responsive programming (CSR) and to continue funding for a 1.0 FTE K-12 CSR program position added in the 2022 Adopted Budget. The FEPP levy's K-12 CSR investment area currently focuses programming on Black and African American young men. This item will allow DEEL to build upon this existing focus to continue programming and pilots aimed at increasing access and achieving outcomes through CSR programming for BIPOC and other underrepresented K-12 youth. This funding included in the 2023-2024 Proposed Budget will continue these investments through the 2023-2024 and 2024-2025 school years.

Data Analyst for K-12 Culturally Specific and Responsive Programming

Expenditures $164,357

This item allocates Families, Education, Preschool and Promise (FEPP) funds to continue funding a 1.0 FTE data analyst position supporting DEEL's K-12 culturally specific and responsive programming (CSR). This position was added in the 2022 Adopted Budget and was supported by one-time funding.

Contract Inflation

Expenditures $228,889

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

General Fund Reduction - CCAP Program Savings

Expenditures $(400,000)

The General Fund revenue forecast for the City's 2023-24 Proposed Budget is insufficient to cover expected costs. General Fund reductions were identified to mitigate this shortfall in revenues. This item uses projected budget savings in DEEL's Child Care Assistance Program (CCAP) to help mitigate the General Fund shortfall. CCAP's baseline budget across all funds is approximately $6 million, and this item represents about 7% reduction to its budget in 2023 and a 3% reduction in 2024. CCAP aims to provide lower income families with access to affordable childcare for kids 0 - 12. Due to eligibility changes in 2022 for the state-funded childcare subsidy program, Working Connections Child Care (WCCC), many CCAP families are now covered by WCCC and have transitioned to receiving WCCC subsidies in lieu of CCAP. This has led to projected underspend in the CCAP program, which is expected to continue but at a declining rate as cost increases are anticipated to offset some of the budget savings in future years.

Sweetened Beverage Tax Revenue Reduction - CCAP Professional Development

Expenditures	$(273,198)

Sweetened Beverage Tax (SBT) revenues have not recovered from COVID declines as quickly as originally forecast and are now projected to be approximately $800,000 lower annually through 2026. Consequently, departments receiving this revenue reviewed their operating budgets for reductions that would not impact direct services and benefits for individuals in need. In line with recommendations from the SBT Community Advisory Board, this item reduces appropriations from SBT for DEEL's Child Care Assistance Program (CCAP), specifically reducing the amount of funding available to offer professional development for CCAP providers. CCAP's baseline budget from all funds is approximately $6 million, and this item represents about a 4% reduction to this budget. CCAP aims to provide lower income families with access to affordable childcare for kids 0 – 12, and provides support to participating providers.

Proposed Technical

Early Learning FEPP Levy Spending Plan Alignment

Expenditures	$3,335,114
Revenues	$100,000
Position Allocation	2.00

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

K-12 FEPP Levy Spending Plan Alignment

Expenditures	$1,121,635

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

Post-Secondary FEPP Levy Spending Plan Alignment

Expenditures	$168,016

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

Leadership & Administration FEPP Levy Spending Plan Alignment

Expenditures	$295,175

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

Appropriation for 2022 Q2 Supplemental Policy Position

Expenditures	$170,126
Position Allocation	1.00

This is a technical adjustment to continue funding for a 1.0 FTE position on DEEL's policy team. This position was added in the 2022 mid-year supplemental budget.

FEPP Levy Revenues

Revenues	$3,990,019

This is a technical adjustment to align FEPP Levy revenues with expenditures.

Fund Balancing

Revenues	$(300,000)

This is a technical item to record fund balancing entries for the 2011 Families and Education Levy (17857) and the Seattle Preschool Levy Fund (17861).

General Fund Revenue Adjustment

Revenues	$(63,972)

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

Expenditure Overview

Appropriations	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
DEEL - BO-EE-IL100 - Early Learning				
00100 - General Fund	13,296,517	10,216,529	12,098,838	12,438,724
00155 - Sweetened Beverage Tax Fund	5,119,858	7,284,046	7,133,042	7,216,934
14000 - Coronavirus Local Fiscal Recovery Fund	2,943,268	-	-	-
14500 - Payroll Expense Tax	-	2,400,000	5,300,000	-
17857 - 2011 Families and Education Levy	2,751,161	-	-	-
17861 - Seattle Preschool Levy Fund	2,668,523	-	-	-
17871 - Families Education Preschool Promise Levy	39,612,616	45,240,241	48,564,491	51,712,333
Total for BSL: BO-EE-IL100	**66,391,942**	**65,140,817**	**73,096,370**	**71,367,990**
DEEL - BO-EE-IL200 - K-12 Programs				
00100 - General Fund	593,718	3,307,490	2,859,310	2,859,310
17857 - 2011 Families and Education Levy	1,259,779	-	-	-
17871 - Families Education Preschool Promise Levy	33,531,928	33,395,060	36,681,052	37,562,439
Total for BSL: BO-EE-IL200	**35,385,425**	**36,702,550**	**39,540,362**	**40,421,748**

DEEL - BO-EE-IL300 - Post-Secondary Programs				
14000 - Coronavirus Local Fiscal Recovery Fund	97,973	2,357,891	-	-
17871 - Families Education Preschool Promise Levy	3,108,053	9,924,097	7,692,113	10,171,870
Total for BSL: BO-EE-IL300	**3,206,026**	**12,281,988**	**7,692,113**	**10,171,870**
DEEL - BO-EE-IL700 - Leadership and Administration				
00100 - General Fund	16,939	686,634	724,637	755,706
00155 - Sweetened Beverage Tax Fund	541,241	548,274	602,120	622,186
17871 - Families Education Preschool Promise Levy	5,969,474	6,060,901	7,012,706	7,203,120
Total for BSL: BO-EE-IL700	**6,527,653**	**7,295,810**	**8,339,463**	**8,581,012**
Department Total	**111,511,046**	**121,421,165**	**128,668,308**	**130,542,621**
Department Full-Time Equivalents Total*	**110.50**	**118.50**	**121.50**	**121.50**

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

Budget Summary by Fund Department of Education and Early Learning

	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
00100 - General Fund	13,907,174	14,210,654	15,682,784	16,053,739
00155 - Sweetened Beverage Tax Fund	5,661,098	7,832,320	7,735,162	7,839,120
14000 - Coronavirus Local Fiscal Recovery Fund	3,041,241	2,357,891	-	-
14500 - Payroll Expense Tax	-	2,400,000	5,300,000	-
17857 - 2011 Families and Education Levy	4,010,939	-	-	-
17861 - Seattle Preschool Levy Fund	2,668,523	-	-	-
17871 - Families Education Preschool Promise Levy	82,222,071	94,620,300	99,950,361	106,649,762
Budget Totals for DEEL	**111,511,046**	**121,421,165**	**128,668,308**	**130,542,621**

Revenue Overview

2023 Estimated Revenues

Account Code	Account Name	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
330020	Intergov-Revenues	-	518,827	518,827	518,827
331110	Direct Fed Grants	1,129,814	-	-	-
334010	State Grants	4,622,846	4,960,226	4,688,754	4,688,754

337080	Other Private Contrib & Dons	267,500	-	207,500	207,500
Total Revenues for: 00100 - General Fund		**6,020,160**	**5,479,053**	**5,415,081**	**5,415,081**
331110	Direct Fed Grants	2,943,268	-	-	-
Total Revenues for: 14000 - Coronavirus Local Fiscal Recovery Fund		**2,943,268**	**-**	**-**	**-**
311010	Real & Personal Property Taxes	102,539	-	-	-
360010	Investment Interest	-	300,000	200,000	200,000
Total Revenues for: 17857 - 2011 Families and Education Levy		**102,539**	**300,000**	**200,000**	**200,000**
400000	Use of/Contribution to Fund Balance	-	(300,000)	(200,000)	(200,000)
Total Resources for:17857 - 2011 Families and Education Levy		**102,539**	**-**	**-**	**-**
311010	Real & Personal Property Taxes	42,067	-	-	-
341150	Private Reimbursements	205,407	-	-	-
360010	Investment Interest	-	100,000	100,000	100,000
Total Revenues for: 17861 - Seattle Preschool Levy Fund		**247,474**	**100,000**	**100,000**	**100,000**
400000	Use of/Contribution to Fund Balance	-	(100,000)	(100,000)	(100,000)
Total Resources for:17861 - Seattle Preschool Levy Fund		**247,474**	**-**	**-**	**-**
311010	Real & Personal Property Taxes	88,423,282	88,060,342	88,940,945	89,830,354
337080	Other Private Contrib & Dons	-	2,000,000	2,100,000	2,195,000
341150	Private Reimbursements	2,003,208	-	-	-
360010	Investment Interest	-	1,600,000	1,632,000	1,665,000
Total Revenues for: 17871 - Families Education Preschool Promise Levy		**90,426,489**	**91,660,342**	**92,672,945**	**93,690,354**
400000	Use of/Contribution to Fund Balance	-	2,959,958	7,277,416	12,959,407
Total Resources for:17871 - Families Education Preschool Promise Levy		**90,426,489**	**94,620,300**	**99,950,361**	**106,649,762**
Total DEEL Resources		**99,739,930**	**100,099,353**	**105,365,442**	**112,064,843**

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	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Early Learning	66,391,942	65,140,817	73,096,370	71,367,990
Total	**66,391,942**	**65,140,817**	**73,096,370**	**71,367,990**
Full-time Equivalents Total*	61.50	63.50	65.50	65.50

**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	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
K-12 Programs	35,385,425	36,702,550	39,540,362	40,421,748
Total	**35,385,425**	**36,702,550**	**39,540,362**	**40,421,748**
Full-time Equivalents Total*	17.00	19.00	19.00	19.00

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

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	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Post-Secondary Programs	3,206,026	12,281,988	7,692,113	10,171,870
Total	**3,206,026**	**12,281,988**	**7,692,113**	**10,171,870**
Full-time Equivalents Total*	1.00	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	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Citywide Indirect Costs	2,066,957	2,236,886	2,436,141	2,583,913
Departmental Indirect Costs	196,360	-	170,126	177,178
Divisional Indirect Costs	4,591,767	5,058,924	5,733,196	5,819,921
Pooled Benefits	(327,431)	-	-	-
Total	**6,527,653**	**7,295,810**	**8,339,463**	**8,581,012**
Full-time Equivalents Total*	31.00	33.00	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	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Citywide Indirect Costs	2,066,957	2,236,886	2,436,141	2,583,913

Departmental Indirect Costs

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Departmental Indirect Costs	196,360	-	170,126	177,178
Full Time Equivalents Total	31.00	31.00	31.00	31.00

Divisional Indirect Costs

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Divisional Indirect Costs	4,591,767	5,058,924	5,733,196	5,819,921
Full Time Equivalents Total	-	2.00	3.00	3.00

Pooled Benefits

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Pooled Benefits	(327,431)	-	-	-

Human Services Department

Tanya Kim, Acting Director

(206) 386-1001

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

Department Overview

The mission of the Human Services Department (HSD) is to connect people with resources and solutions during times of need, so all Seattle residents can live, learn, work, and take part in strong and healthy communities. HSD contracts with more than 170 community-based human service providers and administers programs to ensure Seattle residents have food and shelter, job opportunities, access to health care, opportunities to gain social and economic independence and success, and many more of life's basic necessities. HSD also serves King County as the Area Agency on Aging. HSD is committed to working with the community to provide appropriate and culturally responsive services.

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

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

HSD's work is funded by a variety of revenue sources, including federal, state, and inter-local grants, as well as the City's General Fund, Sweetened Beverage Tax Fund, Short Term Rental tax revenues, and the Payroll Tax Fund. External funding such as grants represent 27% of HSD's $305.5 million 2023 Proposed Budget and 27% of HSD's $307.5 million 2024 Proposed Budget.

Budget Snapshot

	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Department Support				
General Fund Support	166,660,150	198,072,078	206,882,330	213,403,484
Other Funding - Operating	103,900,846	110,376,065	98,636,901	94,051,703
Total Operations	**270,560,995**	**308,448,143**	**305,519,231**	**307,455,187**
Total Appropriations	**270,560,995**	**308,448,143**	**305,519,231**	**307,455,187**
Full-Time Equivalents Total*	398.75	400.25	432.25	432.25

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

Human Services Department

Budget Overview

The 2023-24 Proposed Budget for the Human Services Department (HSD) is $305.5 million and $307.5 million respectively. The proposed budget prioritizes investments for addressing homelessness and public safety. The 2023-24 Proposed Budget includes investments to sustain and expand the City's current shelter capacity, new investments for safe parking lots for people living in vehicles, and increased outreach support for people experiencing homelessness. The proposed budget continues public safety investments in the Seattle Community Safety Initiative and King County Regional Peacekeepers. These investments allow community-led organizations to develop and lead on violence prevention initiatives. The 2022 Adopted Budget had a significant amount of one-time COVID-response related funding, and while that funding is no longer available, the 2023-24 Proposed Budget uses other resources to mitigate the service impacts.

The General Fund revenue forecast for the City's 2023-24 Proposed Budget is insufficient to cover expected costs. While the 2023-24 Proposed Budget increases HSD's overall General Fund budget compared to the 2022 Adopted Budget, some General Fund reductions were identified to mitigate this shortfall in revenues.

The 2023-24 Proposed Budget for the Human Services Department includes $108 million in 2023 and $112.3 in 2024 for addressing homelessness. Of this funding, 81% ($87.7 million) will be transferred to the King County Regional Homelessness Authority (KCRHA). The proposed budget includes $2.2 million in 2023 and $7 million in 2024 to sustain existing homelessness programs and services previously funded with one-time funding. The proposed budget also includes new homelessness investments including $2.4 million for new Tiny Home Villages and $5 million for new safe parking lots. The remaining $20.2 million of funding for addressing homelessness will support City managed homeless programs ($16.6 million), contract oversight and administration ($1.1 million), and expanded outreach support to connect unsheltered people sleeping in public spaces to shelter and housing ($2.4 million).

HSD's Safe and Thriving Communities (STC) Division manages the department's investments in community safety and violence prevention programs. The 2023-24 Proposed Budget invests $325,565 to increase capacity in the crime survivors services unit by adding two additional victim advocates and one administrative specialist. The budget continues a $1.4 million investment for re-entry programs for Black, Indigenous and People of Color communities. In addition, STC continues a $1.5 million investment in the King County Regional Peacekeepers Collective and $4.3 million for Seattle Community Safety Initiative (SCSI) to maintain community safety capacity developed since STC's initial 2021 funding.

The 2023-24 Proposed Budget will launch a new Healthy Seattle Initiative pilot program to improve access to quality care for uninsured and underinsured Seattleites, especially in BIPOC, immigrant and refugee, and historically marginalized communities in the City of Seattle. The proposed budget has $335,000 in funding to expand the Public Health-Seattle & King County's (PHSKC) Community Health Worker program and engage with more community-based organizations, particularly those with the connections and trust of specific individuals and communities. Community Health Workers help individuals navigate the health care system, follow-through with visits to providers, and act upon providers' recommendations. The pilot program will link diverse and underserved populations to health and social service systems, reduce social and racial disparities in health care, and improve health outcomes and the quality of care.

The proposed budget invests $5 million in 2023 for the development of UW Rainier Valley Early Learning Campus that will address the inequities caused by the lack of early learning opportunities. The learning campus will increase child and family access to high-quality care and education services, increase the number of early education teachers, and create additional childcare and education facilities.

The 2023-24 Proposed Budget includes funding for HSD's servicer provider contracts in 2023 ($7.2 million) and 2024 ($14.8 million). The proposed budget also includes $650,000 in 2023 contract inflation for service provider contracts previously held by the City in 2021 that have been transferred out of the City's budget. The proposed budget anticipates passage of a companion Council Bill that caps inflation increases in 2023 and future years to 4% or CPI-U, whichever is lower.

Incremental Budget Changes

Human Services Department

	Dollars	FTE
2022 Adopted Budget	**308,448,143**	**400.25**
Baseline		
Appropriations for 2022 Annual Wage Increase (AWI)	800,299	-
Central Cost True Up	-	-
Citywide Adjustments for Standard Cost Changes	1,299,761	-
Correction to Error Missed in the 2022 Adopted Budget	-	-
One-time Items Removed from Baseline Budget	(49,757,958)	(1.00)
Provider Contract Inflation	7,286,048	-
Remove 2022 Sunset Positions	-	(5.00)
Proposed Operating		
Programing and Operations for Safe Lots	3,375,000	-
Start-up Funding for New Safe Parking Lots	2,600,000	-
Develop and Operate 50 New THV Units	2,390,000	-
Add Homeless Outreach System Navigators	979,733	6.00
Unified Care Team Support	300,053	2.00
Sustain Funding for the Lighthouse SODO Shelter in 2024	-	-
Continue Funding for Southend Tiny House Village	750,022	-
Sustain Camp Second Chance Tiny House Village	498,000	-
One-Time Homelessness Continuum of Care Contract Inflation	643,506	-
Maintain LEAD and CoLEAD Programing and Open New Tiny House Villages for CoLEAD Clients	2,500,000	-
Seattle Community Safety Initiative	4,318,786	-
King County Regional Peacekeepers Collective	1,500,000	-
Continued Funding for Re-Entry Programs for BIPOC Communities	1,400,000	-
Increase Capacity for the Crime Survivors Services Unit	325,565	3.00
Victim Support Staff	176,186	1.00
Case Conference Advisor	176,186	1.00
Continue Senior Grants & Contracts Specialist Position	118,894	-
Group Violence Intervention Technical Consultant	50,000	-
Equity Action Plan	250,000	-
Senior Meal Delivery	100,000	-
Healthy Seattle Initiative Pilot	335,000	-
Capital Funding for Seattle Indian Health Board Detox Facility	800,000	-
Northwest Abortion Access	250,000	-
Rise Above Capacity Building	200,000	-
Facility Funding for Rainier Valley Early Learning Campus	5,000,000	-

Continue Funding for Finance Staff	486,720	-
Continue Senior Finance Analyst Position to Support the Safe & Thriving Communities Division	148,690	1.00
Delay Sweetened Beverage Program Evaluation until 2025	(100,000)	-
Phase Implementation of Mobile Crisis Services Expansion	(1,783,290)	-
Repurpose Public Awareness Campaign Funding for Meal Programs	(250,000)	-
Sweetened Beverage Tax Reductions	(190,000)	-
Reduce Statewide Poverty Action Network Contract	(27,866)	-
Remove Unallocated Budget from Youth Violence Program Data System	(87,348)	-
Reduce Funding for Tax Preparation Assistance	(100,192)	-
Reduce Seattle Neighborhood Group Contract	(125,000)	-
Reduce Funding Addressing Anti-Asian Hate Crimes	(167,000)	-
Reduce Master Home Environmentalist Contract	(167,755)	-
Reduce Funding for the Preparing Youth and Young Adults for Success RFP	(177,111)	-
Reduce Restorative Justice Funding	(250,000)	-
Proposed Technical		
Fund Balancing Entry	-	-
General Fund & Sweetened Beverage Tax Operating Adjustment	-	-
Human Services Fund Funding Source ID Update	-	-
Human Services Fund Operating Adjustment	(50,686)	-
Human Services Fund Revenue Adjustment	952,821	-
Realignment of Homelessness Budget	-	-
Continue Positions Supporting Aging & Disability Services Programs from a 2022 Supplemental budget	-	7.50
Continue Title XIX Grant Revenue Increase Made in the 2022 Supplemental Budget	10,000,000	16.00
Continue Adjustments Made in the 2022 Supplemental Budgets	294,025	0.50
Total Incremental Changes	**$(2,928,912)**	**32.00**
Total 2023 Proposed Budget	**$305,519,231**	**432.25**

Description of Incremental Budget Changes

Baseline

Appropriations for 2022 Annual Wage Increase (AWI)

Expenditures $800,299

This centrally administered change adjusts appropriations to reflect an annual wage increase in 2022, as outlined in the agreements between certain City unions, for personnel costs included in this department. These agreements were not finalized until after the 2022 budget had been adopted. This change includes ongoing cost increases to salary, FICA, Medicare, retirement, overtime and temporary labor. There is no increase assumed from 2022 to 2023.

Central Cost True Up

Expenditures	-

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

Citywide Adjustments for Standard Cost Changes

Expenditures	$1,299,761
Revenues	$255,134

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

Correction to Error Missed in the 2022 Adopted Budget

Expenditures	-
Revenues	$(150,000)
Position Allocation	-

This item corrects and error missed in the 2022 Adopted Budget which placed $150,000 of budget and 1.5 FTEs for an older adult case management program in the wrong fund.

One-time Items Removed from Baseline Budget

Expenditures	$(49,757,958)
Position Allocation	(1.00)

This item removes one-time revenue and expenditure budget appropriated in the 2022 Adopted Budget from 2023-24 proposed base budget.
• $26.5 million in Coronavirus Local Fiscal Recovery Funds: $22.3 million for shelters and $4.2 million for food and nutrition programs.
• $20.5 million of General Fund, including $980,000 for homelessness programs (safe lots, tiny house villages, and day center services), $3.7 million in food and nutrition programs, $6.9 million for public safety alternatives (community safety initiative, regional peacekeepers, crisis connections one-call), $500,000 for behavioral health services, and $2.15 million for community facilities.
• $2.125 million from the Human Services Fund: $1.125 for safe lots and tiny house villages, and $1 million for childcare facilities.
• $350,000 from the Payroll Expense Tax Fund for workforce development for youth experiencing homelessness.
• $300,000 from the Unrestricted Cumulative Reserve Fund for community facilities.

Provider Contract Inflation

Expenditures	$7,286,048

This item provides a 4% inflationary increase to HSD's service provider contracts. The Seattle Municipal Code currently requires an annual inflationary adjustment based on the Consumer Price Index for Urban Wage Earners and Clerical Workers (CPI-U). For 2023, this calculation would have led to a 7.6% increase. Instead, the 2023 Proposed Budget anticipates passage of a companion Council Bill that caps inflation increases in 2023 and future years to 4% or CPI-U, whichever is lower. A cap set at this level is consistent with how the majority of the City's labor contracts are structured.

Remove 2022 Sunset Positions

Position Allocation	(5.00)

This item removes positions with 2022 sunset dates from the 2023-24 Proposed Budget.

Proposed Operating

Programing and Operations for Safe Lots

Expenditures	$3,375,000

This item provides $3.4 million for programing and operations of 136 vehicle spaces in safe lots, 35 of which are anticipated to be started before the end of 2022. The 2022 Adopted Budget added $225,000 in ongoing funding for safe lots. This additional funding will sustain the 35 spaces and fund operations for an estimated additional 101 new spaces.

Start-up Funding for New Safe Parking Lots

Expenditures	$2,600,000

This item adds $2.6 million to the City's 2023-24 Proposed Budget for the start-up and development cost of multiple new safe parking sites. The King County Regional Homelessness Authority anticipates this funding to support the development of up to seven safe parking sites, that with turnover would have the capacity to serve up to 195 vehicles per year.

Develop and Operate 50 New THV Units

Expenditures	$2,390,000

This item adds one-time funding for the start-up and development 50 new Tiny Home Village Units and adds ongoing funding for operations and services. Of the total, $870,000 of funding is for start-up and development costs and the $1,520,000 in ongoing funding is for annual operations and services.

Add Homeless Outreach System Navigators

Expenditures	$979,733
Position Allocation	6.00

In order to continue to provide access to clean and safe parks and rights of way, the proposed budget includes new funding to operationalize a coordinated Unified Care Team/Clean Seattle pilot program. The initiative maintains increased levels of cleaning begun under the pandemic with one-time federal funding and enhances Seattle Public Utilities (SPU) services. Included in this pilot is funding for system navigators to connect unsheltered people sleeping in public spaces to shelter and housing. For additional information on this pilot, please see the Budget Overview. In HSD, the budget adds $979,732 and 6.0 FTE to the four system navigators in HSD's base budget. The addition of 6.0 FTE will result in a total of 10 system navigators expanding City resources to connect unsheltered people sleeping in public spaces to shelter and housing.

Unified Care Team Support

Expenditures	$300,053
Position Allocation	2.00

In order to continue to provide access to clean and safe parks and rights of way, the proposed budget includes new funding to operationalize a coordinated Unified Care Team/Clean Seattle pilot program. The initiative maintains increased levels of cleaning begun under the pandemic with one-time federal funding and enhances SPU services. Included in this pilot is funding for system navigators to connect unsheltered people sleeping in public spaces to

shelter and housing. For additional information on this pilot, please see the Budget Overview. In HSD, the budget provides $300,053 and 2.0 FTE to provide project coordination and data analysis for the Unified Care Team.

Sustain Funding for the Lighthouse SODO Shelter in 2024

Expenditures -

The City and King County together have been funding 240 beds at the Lighthouse SODO Shelter on 6th Ave South during the pandemic. The City has one-time Coronavirus Local Recovery Funds dedicated for the shelter in 2023. This item provides $4.7 million of ongoing funding in 2024 to continue the City's portion of funding for operations and services at the shelter.

Continue Funding for Southend Tiny House Village

Expenditures $750,022

This item continues funding for services and operations for the Southend Tiny House Village (40 units) that opened on Martin Luther King Way South in Rainer Beach in 2022. In 2022, Southend was supported with one-time federal COVID relief funding. This item makes the investment on-going, funding is $750,000 in 2023 and $780,000 in 2024.

Sustain Camp Second Chance Tiny House Village

Expenditures $498,000

This item adds $498,000 to operate the 68 units at LIHI's Camp Second Chance Tiny House Village on Myers Way South in SW Seattle. These units were in part funded with one-time funding in the 2022 Adopted Budget. The King County Regional Homelessness Authority estimated the total cost to sustain the village to be $1.2 million and believes they have $702,000 in ongoing funding to support Camp Second Chance. The remaining amount needed based on the King County Regional Homelessness Authority's estimate is $498,000.

One-Time Homelessness Continuum of Care Contract Inflation

Expenditures $643,506

Continuum of Care contracts backed by Federal grant funding were previously held by the City and were transferred to King County and the King County Regional Homelessness Authority in 2021 and 2022. The City anticipates that the contracts still held by King County will be transferred to the King County Regional Homelessness Authority in 2023. This item supplements the 2023 grant award amount on a one-time basis to provide a 4% inflationary increase for McKinney grant and Continuum of Care contracts. Beginning in 2024, the King County Regional Homelessness Authority will be responsible for inflationary adjustments for grants they receive directly.

Maintain LEAD and CoLEAD Programing and Open New Tiny House Villages for CoLEAD Clients

Expenditures $2,500,000

This item adds $2.5 million to open Tiny House Villages for CoLEAD clients and continue funding both LEAD and CoLEAD services. LEAD remains an integral tool in diverting individuals in need of assistance and services from incarceration and CoLEAD connects individuals who are unsheltered with shelter. This item adds $1.25 million in one-time funding for start-up costs and $1.25 million in ongoing funding for operations and services.

Seattle Community Safety Initiative

Expenditures $4,318,786

This item continues the City's investment of $4.3 million in 2023 and $4.5 million in 2024 for the Seattle Community Safety Initiative (SCSI) contract held by Community Passageways. Previously, this item was funded through one-time

funds, now this ongoing funding will continue investment that support regional and ongoing gun violence prevention and interruption. Community Passageways serves youth and young adults of color (ages 12-30) and their families who live, go to school, or work in Southeast Seattle, Central District, and West Seattle.

King County Regional Peacekeepers Collective

Expenditures	$1,500,000

This item continues the City's investment of $1.5 million in the Public Health (PH) - Seattle & King County Regional Approach to Gun Violence Reduction- Regional Peacekeepers Collective (RPKC). This ongoing funding will support Hospital-Based and Community-Based Restoration Services; Critical Incident, Crisis Response, and Violence Interruption; Capacity Building; Participant Services Costs (e.g., emergency and related services for clients); Expansion in SE Seattle (e.g., expand regional approach to gun violence reduction underway in SE Seattle and Skyway via the lead organization Rainier Beach Coalition).

Continued Funding for Re-Entry Programs for BIPOC Communities

Expenditures	$1,400,000

The City’s 2023 Proposed Budget spends approximately $294 million in JumpStart Payroll Expense Tax (payroll tax) proceeds, of which $33 million is allocated to investments promoting economic revitalization and workforce development. This item adds $1.4 million backed by payroll to HSD to continue funding for Re-Entry programs for BIPOC communities disproportionately impacted by incarceration. This funding will allow nine community-based organizations to continue serving BIPOC communities.

Increase Capacity for the Crime Survivors Services Unit

Expenditures	$325,565
Position Allocation	3.00

This item adds ongoing funding of $325,565 in 2023 and 2024 to increase victim advocate staffing. 1.0 FTE Administrative Specialist II and 2.0 FTE Crime Victim Advocates will support services for survivors of sexual assault by increasing capacity to intake and manage cases. This will address high caseloads and reduce the amount of time survivors spend navigating the criminal justice system.

Victim Support Staff

Expenditures	$176,186
Position Allocation	1.00

This item adds ongoing funding of $176,186 for 1.0 FTE Strategic Advisor II, this position will provide capacity to address current gap in victim support advocacy. The Strategic Advisor II will conduct a complete and comprehensive analysis of the business needs associated with victim supports and develop recommendations and oversee process improvement.

Case Conference Advisor

Expenditures	$176,186
Position Allocation	1.00

This item adds ongoing funding of $176,186 for 1.0 FTE Strategic Advisor II to manage neighborhood public safety case conferencing between the Mayor’s Office, Seattle Police, LEAD/REACH, and community stakeholders. Case conferencing is a services-first approach to public safety by creating by-name lists of high-impact individuals by neighborhood and developing responsive care plans that directly connect the individual to appropriate resources to

ultimately divert harm or criminal activity. This pilot is currently being piloted in three neighborhoods. This position supports the expansion across Seattle neighborhoods.

Continue Senior Grants & Contracts Specialist Position

Expenditures $118,894

This item adds $118,894 of ongoing funding for a Sr. Grants and Contracts Specialist. The position was funded with one-time funding in 2022. This role will allow a more balanced workload per contract specialist.

Group Violence Intervention Technical Consultant

Expenditures $50,000

This item adds $50,000 in one-time funding to hire a consultant who will work on developing strategies for groups at highest risk for violence. Group violence intervention programming will focus on Seattle residents ages 18-40 who are at the highest risk of violence, with the goal of keeping individuals alive, safe, and out of prison.

Equity Action Plan

Expenditures $250,000

This item funds the implementation of externally-focused racial equity initiatives to improve outcomes in safety, health, economic justice, and education for Seattle's historically underserved communities and community members. Programs will emphasize tangible direct-service activities (e.g, mentoring programs or job-skills training initiatives) with immediate impacts and demonstrable long-term benefits.

Senior Meal Delivery

Expenditures $100,000

Senior meal delivery programs serve seniors who may not be served by in-person community dining programs. In 2022, lunch delivery and to-go meal programs for seniors was funded with one-time funding. This item adds $100,000 in ongoing funding to continue these programs.

Healthy Seattle Initiative Pilot

Expenditures $335,000

This item adds $335,000 of one-time funding in 2023 and 2024 for the Healthy Seattle Initiative pilot program to improve access to quality care for the uninsured and underinsured, especially in BIPOC, immigrant and refugee, and historically marginalized communities. The funding will expand the number of Community Health Workers who help individuals navigate the health care system, follow-through with visits to providers, and act upon providers' recommendations.

Capital Funding for Seattle Indian Health Board Detox Facility

Expenditures $800,000

This item a one-time investment of $800,000 for the Seattle Indian Health Board. The funding will support the building of a detox facility.

Northwest Abortion Access

Expenditures	$250,000

This item adds $250,000 of ongoing appropriation to fund expanded access to reproductive healthcare by making an investment in the Northwest Abortion Assess Fund through the City's public health contract with King County, Public Health-Seattle & King County (PHSKC).

Rise Above Capacity Building

Expenditures	$200,000

This item adds $200,000 in one-time funding to the Rise Above organization for capacity building. Rise Above delivers education, prevention skills and mentorship through programs tailored to the needs of Native youth. They work closely with tribes and partners, and build tailored education programs with basketball clinics at the center.

Facility Funding for Rainier Valley Early Learning Campus

Expenditures	$5,000,000

The City's 2023 Proposed Budget spends approximately $294 million in JumpStart Payroll Expense Tax (payroll tax) proceeds, of which $33 million is allocated to investments promoting economic revitalization and workforce development. This item adds $5 million in one-time funding backed by payroll tax to support development of the UW Rainier Valley Early Learning Campus. The project is a joint investment with the State of Washington, King County, the Federal government, and philanthropy,

Once completed, the anticipated programs at the UW Rainier Valley Early Learning Campus will include:
- Childcare for infants and toddlers, Seattle Preschool Program classrooms for three- and four-year-olds, adult classrooms, indoor/outdoor play areas, kitchen, admin offices
- Family support services
- UW BA/MA degree programs in early learning with full scholarships
- Professional development for existing workers, mentorship programs, national training
- Paid internships for Franklin High students

Continue Funding for Finance Staff

Expenditures	$486,720

This item adds $468,720 in ongoing funding for eight positions in HSD's central finance team. A 2021 consultant review recommended an increase in finance staff due to the department's increasing size and financial complexity. In 2022 these positions were funded in part with one-time funding. This action dedicates ongoing funding for the positions.

Continue Senior Finance Analyst Position to Support the Safe & Thriving Communities Division

Expenditures	$148,690
Position Allocation	1.00

This item continues $148,690 of funding for a Senior Finance Analyst, 1 FTE, to support HSD's Safe & Thriving Communities Division. The position was added to support the division in mid-2021 and funded by one-time Community Safety Capacity Building budget in 2022.

Delay Sweetened Beverage Program Evaluation until 2025

Expenditures $(100,000)

The General Fund revenue forecast for the City's 2023-24 Proposed Budget is insufficient to cover expected costs. Additionally, Sweetened Beverage Tax revenue has not recovered from COVID declines as quickly as originally forecast. General Fund reductions were identified to mitigate the shortfall in revenues and departments reviewed their operating budgets for reductions that would not impact direct services and benefits for individuals in need. This item reduces $100,000 of budget for food program evaluation in 2023 and 2024 and uses the funding to sustain funding levels for the Food Lifeline contract. The budget for program evaluation would be restored in 2025.

Phase Implementation of Mobile Crisis Services Expansion

Expenditures $(1,783,290)

Currently, there are three Mobile Crisis Teams (MCTs) across King County, which dispatch to a person in crisis at the request of first responders, Crisis Connections, and Designated Crisis Responders. The 2022 Adopted Budget added $2.5 million to expand the program and add 2 MCTs, however due to capacity constraints and other available fund sources of the current behavioral health agencies this funding was unable to be spent in 2022. This item delays funding for the full implementation of the additional 2 Mobile Crisis Teams (MCTs) to 2025 and reduces City funding for MCTs by $1,783,290 in 2023 and 2024.

Repurpose Public Awareness Campaign Funding for Meal Programs

Expenditures $(250,000)

The General Fund revenue forecast for the City's 2023-24 Proposed Budget is insufficient to cover expected costs. Additionally, Sweetened Beverage Tax revenue has not recovered from COVID declines as quickly as originally forecast. General Fund reductions were identified to mitigate the shortfall in revenues and departments reviewed their operating budgets for reductions that would not impact direct services and benefits for individuals in need. This item reduces the Sweetened Beverage Tax public awareness campaign budget by $250,000 and uses this funding to sustain funding levels for the Food Lifeline contract.

Sweetened Beverage Tax Reductions

Expenditures $(190,000)

Sweetened Beverage Tax revenue has not recovered from COVID declines as quickly as originally forecast and is now projected to be approximately $800,000 lower annually through 2026. Consequently, departments receiving this revenue reviewed their operating budgets for reductions that would not impact direct services and benefits for individuals in need. This item reduces the budget by $190,000 in 2023 and $90,000 in 2024. In 2023, there is a one-time additional $100,000 reduction for program evaluation. In 2023 and 2024, there is an ongoing reduction for indirect and overhead costs of $90,000.

Reduce Statewide Poverty Action Network Contract

Expenditures $(27,866)

The General Fund revenue forecast for the City's 2023-24 Proposed Budget is insufficient to cover expected costs. General Fund reductions were identified to mitigate this shortfall in revenues. This item reduces the budget by $27,866, which eliminates funding for the Statewide Poverty Action Network contract.

Remove Unallocated Budget from Youth Violence Program Data System

Expenditures $(87,348)

Seattle Youth Violence Prevention Initiative (SYVPI) is a former HSD initiative that sunset in 2019. This item removes $87,348 of funding from the Youth and Family Empowerment Division's budget not rolled over to HSD's 2019 Safety RFP and has been unallocated since 2019.

Reduce Funding for Tax Preparation Assistance

Expenditures $(100,192)

The General Fund revenue forecast for the City's 2023-24 Proposed Budget is insufficient to cover expected costs. General Fund reductions were identified to mitigate this shortfall in revenues. This item reduces the budget by $100,192, which eliminates City funding for providing free tax preparation services.

Reduce Seattle Neighborhood Group Contract

Expenditures $(125,000)

The General Fund revenue forecast for the City's 2023-24 Proposed Budget is insufficient to cover expected costs. General Fund reductions were identified to mitigate this shortfall in revenues. This item removes $125,000 in 2023 and 2024, this will reduce certain crime prevention activities, but the organization will continue maintaining significant crime prevention activities. The budget is intended to be restored in 2025.

Reduce Funding Addressing Anti-Asian Hate Crimes

Expenditures $(167,000)

The General Fund revenue forecast for the City's 2023-24 Proposed Budget is insufficient to cover expected costs. General Fund reductions were identified to mitigate this shortfall in revenues. This item reduces the budget by $167,000, this work is being incorporated into anti-hate and crime prevention efforts within HSD.

Reduce Master Home Environmentalist Contract

Expenditures $(167,755)

The General Fund revenue forecast for the City's 2023-24 Proposed Budget is insufficient to cover expected costs. General Fund reductions were identified to mitigate this shortfall in revenues. This item reduces the budget by $167,755, which will remove funding for community strategies to improve indoor air quality and eliminate pollutants that can contribute to, or exacerbate, asthma and other health problems.

Reduce Funding for the Preparing Youth and Young Adults for Success RFP

Expenditures $(177,111)

The General Fund revenue forecast for the City's 2023-24 Proposed Budget is insufficient to cover expected costs. General Fund reductions were identified to mitigate this shortfall in revenues. This item reduces the budget by $177,111, which will reduce funding for the Preparing Youth and Young Adults for Success RFP. The budget is intended to be restored in 2025.

Reduce Restorative Justice Funding

Expenditures $(250,000)

The General Fund revenue forecast for the City's 2023-24 Proposed Budget is insufficient to cover expected costs. General Fund reductions were identified to mitigate this shortfall in revenues. This item reduces the budget by $250,000 which will reduce services provided by restorative justice organizations.

Human Services Department

Proposed Technical

Fund Balancing Entry

Revenues	$3

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

General Fund & Sweetened Beverage Tax Operating Adjustment

Expenditures	-

This item adjusts the General Fund and Sweetened Beverage Tax Fund budgets to align with 2023-24 funding allocation for labor and contracts.

Human Services Fund Funding Source ID Update

Expenditures	-
Revenues	-

This item updates funding source IDs in HSD's budget to align with the revised naming convention.

Human Services Fund Operating Adjustment

Expenditures	$(50,686)
Revenues	$(50,690)

This item adjusts the Human Services Fund budget to align with the 2023-24 funding allocation for labor and contracts.

Human Services Fund Revenue Adjustment

Expenditures	$952,821
Revenues	$952,821

This item right sizes the City's 2023-24 Proposed Budget for grant revenue in the Human Services Fund.

Realignment of Homelessness Budget

Expenditures	-

The 2022 Adopted Budget had funding in the budget program for the King County Regional Homelessness Authority that is not part of the City's contract with the entity. This item is a technical correction to the budget programs within the Addressing Homelessness Budget Summary Level to accurately reflect the anticipated amount of HSD's contract with the King County Regional Homelessness Authority.

Continue Positions Supporting Aging & Disability Services Programs from a 2022 Supplemental budget

Position Allocation	7.50

This item continues the 7 full-time FTEs and change of 1 part-time position to full-time in the Q3 changes to the 2022 budget. These positions support the implementation of expanded Medicaid Long Term Services & Supports contracts that provide support to Medicaid Case Management clients, ensure compliance with applicable fiscal regulations, increase staff knowledge of program requirements through training, and support Washington State

DSHS data collection and reporting requirements. These positions will be funded by revenue from the TXIX grant revenue and other existing Aging & Disability Services revenue sources.

Continue Title XIX Grant Revenue Increase Made in the 2022 Supplemental Budget

Expenditures	$10,000,000
Revenues	$10,000,000
Position Allocation	16.00

Continues the new Title XIX (Medicaid) funding appropriated in the Q2 changes to the 2022 budget. The funding was received through a rate increase (not an expansion of services) in state fiscal year 2023 to fund case management, nursing services and contract management services focused on King County low-income older adults and adults with disabilities throughout the county who face numerous individual and systemic challenges accessing long-term care support services, including home based care, nutritional support, behavioral health and other supportive services. This represents a historic 23% increase to long-term care Medicaid services in Washington State. The budget funds $10M in SY23 and SFY24 which will add critical case management, contracting, planning and training support staff. This is a rate increase designed to reduce caseloads by hiring additional case management staff and increase contracting, planning and training by adding staff.

Continue Adjustments Made in the 2022 Supplemental Budgets

Expenditures	$294,025
Position Allocation	0.50

This item continues budget adjustments made in the 2022 supplemental budget. It transfers contract inflation for contracts moved from Addressing Homelessness BSL to the Safe and Thriving Communities BSL, it transfers the pre-filing diversion program from the Law Department to HSD per the 2022 Adopted Budget and transfers $360,000 of appropriation for the Duwamish Tribe services budget from the Public Health BSL to the Supporting Affordability and Livability BSL.

Expenditure Overview

Appropriations	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
HSD - BO-HS-H1000 - Supporting Affordability and Livability				
00100 - General Fund	19,281,749	16,661,547	13,003,708	13,058,223
00155 - Sweetened Beverage Tax Fund	4,535,715	4,771,150	4,860,154	5,137,819
00164 - Unrestricted Cumulative Reserve Fund	-	300,000	-	-
14000 - Coronavirus Local Fiscal Recovery Fund	97,706	4,200,000	-	-
14500 - Payroll Expense Tax	-	-	5,000,000	-
16200 - Human Services Fund	13,370,894	12,383,554	11,184,368	11,186,097
Total for BSL: BO-HS-H1000	**37,286,064**	**38,316,251**	**34,048,230**	**29,382,139**

Human Services Department

HSD - BO-HS-H2000 - Preparing Youth for Success				
00100 - General Fund	12,782,505	14,650,346	15,396,288	15,697,566
14000 - Coronavirus Local Fiscal Recovery Fund	79,230	-	-	-
14500 - Payroll Expense Tax	-	350,000	-	-
16200 - Human Services Fund	498,487	155,885	155,734	155,734
Total for BSL: BO-HS-H2000	**13,360,222**	**15,156,231**	**15,552,022**	**15,853,300**
HSD - BO-HS-H3000 - Addressing Homelessness				
00100 - General Fund	75,572,522	84,173,208	95,284,373	99,463,966
12200 - Short-Term Rental Tax Fund	3,011,321	3,399,438	3,535,415	3,676,832
14000 - Coronavirus Local Fiscal Recovery Fund	-	22,312,968	-	-
16200 - Human Services Fund	34,089,244	10,585,833	9,124,359	9,124,348
Total for BSL: BO-HS-H3000	**112,673,087**	**120,471,448**	**107,944,148**	**112,265,147**
HSD - BO-HS-H4000 - Supporting Safe Communities				
00100 - General Fund	25,956,161	41,393,794	45,801,452	46,029,528
14000 - Coronavirus Local Fiscal Recovery Fund	96,668	-	-	-
14500 - Payroll Expense Tax	-	-	1,400,000	1,400,000
16200 - Human Services Fund	969,148	50,500	85,500	85,500
Total for BSL: BO-HS-H4000	**27,021,978**	**41,444,294**	**47,286,952**	**47,515,028**
HSD - BO-HS-H5000 - Leadership and Administration				
00100 - General Fund	11,470,783	12,299,074	12,012,353	12,361,164
00155 - Sweetened Beverage Tax Fund	163,849	163,849	80,403	80,403
16200 - Human Services Fund	2,796,168	3,498,095	4,294,078	4,294,078
Total for BSL: BO-HS-H5000	**14,430,799**	**15,961,017**	**16,386,834**	**16,735,646**
HSD - BO-HS-H6000 - Promoting Healthy Aging				
00100 - General Fund	7,548,873	10,138,525	10,291,455	11,033,341
16200 - Human Services Fund	43,187,267	48,186,768	58,916,890	58,910,891
Total for BSL: BO-HS-H6000	**50,736,140**	**58,325,293**	**69,208,345**	**69,944,232**
HSD - BO-HS-H7000 - Promoting Public Health				
00100 - General Fund	14,047,557	18,755,584	15,092,700	15,759,697
16200 - Human Services Fund	1,005,148	18,025	-	-
Total for BSL: BO-HS-H7000	**15,052,705**	**18,773,609**	**15,092,700**	**15,759,697**
Department Total	**270,560,995**	**308,448,143**	**305,519,231**	**307,455,187**

Department Full-Time Equivalents Total*	**398.75**	**400.25**	**432.25**	**432.25**

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

Budget Summary by Fund Human Services Department

	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
00100 - General Fund	166,660,150	198,072,078	206,882,330	213,403,484
00155 - Sweetened Beverage Tax Fund	4,699,564	4,934,999	4,940,557	5,218,222
00164 - Unrestricted Cumulative Reserve Fund	-	300,000	-	-
12200 - Short-Term Rental Tax Fund	3,011,321	3,399,438	3,535,415	3,676,832
14000 - Coronavirus Local Fiscal Recovery Fund	273,604	26,512,968	-	-
14500 - Payroll Expense Tax	-	350,000	6,400,000	1,400,000
16200 - Human Services Fund	95,916,357	74,878,660	83,760,928	83,756,649
Budget Totals for HSD	**270,560,995**	**308,448,143**	**305,519,231**	**307,455,187**

Revenue Overview

2023 Estimated Revenues

Account Code	Account Name	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
331110	Direct Fed Grants	3,434,337	-	-	-
334010	State Grants	58,030	-	-	-
341030	Dmpac Fees	(8,438)	-	-	-
360900	Miscellaneous Revs-Other Rev	140	-	-	-
Total Revenues for: 00100 - General Fund		**3,484,070**	**-**	**-**	**-**
331110	Direct Fed Grants	282,947	-	-	-
Total Revenues for: 14000 - Coronavirus Local Fiscal Recovery Fund		**282,947**	**-**	**-**	**-**
311010	Real & Personal Property Taxes	1,339,710	-	-	-
331000	Direct Federal Grants	-	1,201,897	(327,895)	(347,721)
331110	Direct Fed Grants	45,400,219	10,323,224	5,419,955	5,439,766
331140	Direct Fed Grants-Icr	3,262,966	-	-	-
333000	Indirect Federal Grants	-	-	64,253	64,253
333110	Ind Fed Grants	24,037,404	31,993,637	51,090,418	51,091,138
334010	State Grants	21,555,792	21,837,108	21,314,637	21,313,917
334080	State Grants-Icr	623,379	-	-	-
337010	Grants & Contr From Local Govt	2,202,993	1,685,007	1,102,940	1,102,962
341300	Administrative Fees & Charges	-	4,207,669	2,310,315	2,299,282
345020	Zoning & Subdivision Fees	602,546	-	-	-

350180	Misc Fines & Penalties	65,492	-	-	-
360010	Investment Interest	-	19,000	-	-
360020	Inv Earn-Residual Cash	150,752	-	-	-
360900	Miscellaneous Revs-Other Rev	14,633	-	-	-
397200	Interfund Revenue	2,490,395	536,120	2,535,481	2,548,243
Total Revenues for: 16200 - Human Services Fund		**101,746,280**	**71,803,661**	**83,510,104**	**83,511,839**
400000	Use of/Contribution to Fund Balance	-	950,000	250,825	244,810
Total Resources for:16200 - Human Services Fund		**101,746,280**	**72,753,661**	**83,760,928**	**83,756,649**
Total HSD Resources		**105,513,297**	**72,753,661**	**83,760,928**	**83,756,649**

Appropriations by Budget Summary Level and Program

HSD - BO-HS-H1000 - Supporting Affordability and Livability

The purpose of the Supporting Affordability & Livability Budget Summary Level is to support programs that promote affordability to Seattle residents with low incomes.

Program Expenditures	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Access to Services	6,117,433	5,575,283	6,036,735	6,192,218
Community Facilities	3,383,059	4,558,463	8,209,145	2,457,543
Emergency Preparedness and Program Administration	498,734	717,267	676,974	696,551
Food & Nutrition	27,286,838	27,465,238	19,125,375	20,035,826
Total	**37,286,064**	**38,316,251**	**34,048,230**	**29,382,139**
Full-time Equivalents Total*	32.00	41.85	42.35	42.35

**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*

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

Human Services Department

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	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Access to Services	6,117,433	5,575,283	6,036,735	6,192,218
Full Time Equivalents Total	16.00	17.60	18.10	18.10

Community Facilities

The purpose of the Community Facilities Program is to support the construction of facilities that are primarily for the benefit of low-income people in Seattle, including childcare facilities.

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Community Facilities	3,383,059	4,558,463	8,209,145	2,457,543
Full Time Equivalents Total	-	8.00	8.00	8.00

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	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Emergency Preparedness and Program Administration	498,734	717,267	676,974	696,551
Full Time Equivalents Total	3.00	3.00	3.00	3.00

Food & Nutrition

The purpose of the Food & Nutrition Program is to provide access to nutritious, affordable, and culturally relevant food and education to children in childcare programs and other settings, older adults, and individuals with low incomes.

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Food & Nutrition	27,286,838	27,465,238	19,125,375	20,035,826
Full Time Equivalents Total	13.00	13.25	13.25	13.25

HSD - BO-HS-H2000 - Preparing Youth for Success

The purpose of the Preparing Youth for Success Budget Summary Level is to support programs that help youth and young adults develop and succeed.

Program Expenditures	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Family Support	6,071,494	6,360,042	6,592,579	6,864,300
Safety	-	-	-	-
Youth Development	7,288,729	8,796,189	8,959,443	8,988,999
Total	**13,360,222**	**15,156,231**	**15,552,022**	**15,853,300**
Full-time Equivalents Total*	27.00	24.65	24.65	24.65

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

The following information summarizes the programs in Preparing Youth for Success Budget Summary Level:

Family Support

The purpose of the Family Support Program is to focus on strengthening and empowering families, through systems navigation support and family management, so that youth in Seattle successfully transition into adulthood.

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Family Support	6,071,494	6,360,042	6,592,579	6,864,300
Full Time Equivalents Total	11.00	5.80	5.80	5.80

Safety

The purpose of the Safety Program is to support youth and adults at risk of involvement with the criminal justice system through violence prevention, intervention and re-entry supports to foster successful transitions to adulthood and safe communities.

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Safety	-	-	-	-
Full Time Equivalents Total	1.00	-	-	-

Youth Development

The purpose of the Youth Development Program is to provide youth with strength-based experiences and employment and training which helps them to become more socially, culturally, emotionally, physically and cognitively competent.

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Youth Development	7,288,729	8,796,189	8,959,443	8,988,999
Full Time Equivalents Total	15.00	18.85	18.85	18.85

HSD - BO-HS-H3000 - Addressing Homelessness

The purpose of the Addressing Homelessness Budget Summary Level is to support programs that provide resources and services to Seattle's low-income and homeless residents to reduce homelessness.

Program Expenditures	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
City-Managed Homelessness Programs	-	8,787,321	16,916,771	17,401,783
Contract Oversight and Administration	-	883,555	1,135,165	1,205,077
Homeless Outreach and Provider Ecosystem (HOPE) Team	-	1,408,846	2,156,433	2,175,216
Homelessness Prevention and Support	-	-	-	-
King County Regional Homelessness Authority	112,631,988	109,391,725	87,735,779	91,483,071
Navigation Team	41,099	-	-	-
Shelters & Housing	-	-	-	-
Total	**112,673,087**	**120,471,448**	**107,944,148**	**112,265,147**
Full-time Equivalents Total*	41.25	11.00	19.00	19.00

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

The following information summarizes the programs in Addressing Homelessness Budget Summary Level:

City-Managed Homelessness Programs

The purpose of the City-Managed Homelessness Programs Budget Program is to provide funding for homeless services and provider contracts managed directly by the City and not under the purview of the King County Regional Homelessness Authority.

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
City-Managed Homelessness Programs	-	8,787,321	16,916,771	17,401,783
Full Time Equivalents Total	-	-	2.00	2.00

Contract Oversight and Administration

The purpose of the Contract Oversight and Administration budget program is to fund staff responsible for managing contracts and outcomes with the City's homelessness providers, including the City's contract with the King County Regional Homelessness Authority.

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Contract Oversight and Administration	-	883,555	1,135,165	1,205,077
Full Time Equivalents Total	33.25	3.00	3.00	3.00

Homeless Outreach and Provider Ecosystem (HOPE) Team

The purpose of the HOPE team budget program is to provide funding for the City's work to conduct outreach to and mitigate the impacts of those living unsheltered.

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Homeless Outreach and Provider Ecosystem (HOPE) Team	-	1,408,846	2,156,433	2,175,216
Full Time Equivalents Total	8.00	8.00	14.00	14.00

Homelessness Prevention and Support

The purpose of the Homelessness Prevention and Support Program is to provide outreach and support services to homeless individuals and prevention programs which assist those at risk of homelessness so they remain housed. This budget program is no longer in use as of the 2021 Proposed Budget.

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Homelessness Prevention and Support	-	-	-	-

King County Regional Homelessness Authority

The purpose of the King County Regional Homelessness Authority budget program is to provide funding to support the operations and programs of organization responsible for supporting those experiencing homelessness in the Seattle/King County region.

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
King County Regional Homelessness Authority	112,631,988	109,391,725	87,735,779	91,483,071

Navigation Team

The purpose of the Navigation Team program is to coordinate a response to unauthorized homeless encampments by referring individuals to safe sleeping programs and addressing the environmental issues in the encampment areas. This budget program is no longer in use as of the 2021 proposed budget.

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Navigation Team	41,099	-	-	-

Shelters & Housing

The purpose of the Shelters and Housing Program is to support homeless individuals in moving to permanent housing through temporary safe sleeping spaces and supportive housing programs. This budget program is no longer in use as of the 2021 Proposed Budget.

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Shelters & Housing	-	-	-	-

HSD - BO-HS-H4000 - Supporting Safe Communities

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

Program Expenditures	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Advocacy	-	-	-	-
Community Safety	15,287,327	25,422,434	30,404,398	30,079,874
Gender-Based Violence Services	-	1,500,000	-	-
Gender-Based Violence Services	11,734,650	10,838,112	13,878,315	14,399,380
Prevention & Intervention	-	-	-	-
Safe Communities Division Administration	-	2,061,133	649,407	650,183
Support Services	-	-	-	-
Victim Advocacy	-	1,622,615	2,354,832	2,385,590
Total	**27,021,978**	**41,444,294**	**47,286,952**	**47,515,028**
Full-time Equivalents Total*	26.00	39.50	39.50	39.50

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

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

Advocacy

The purpose of the Advocacy Program is to provide survivors of domestic violence and sexual assault with client-centered services to support their safety. This budget program is no longer in use as of the 2021 proposed budget.

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Advocacy	-	-	-	-

Community Safety

The purpose of the Community Safety Program is to support youth and adults at risk of involvement with the criminal justice system through violence prevention, intervention and re-entry supports to foster successful transitions to adulthood and safe communities.

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Community Safety	15,287,327	25,422,434	30,404,398	30,079,874
Full Time Equivalents Total	-	3.50	4.50	4.50

Gender-Based Violence Services

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Gender-Based Violence Services	11,734,650	12,338,112	13,878,315	14,399,380

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	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Prevention & Intervention	-	-	-	-

Safe Communities Division Administration

The purpose of the Safe Communities Division Administration Program is to provide leadership, contract administration, and strategic planning support for the City's safety work.

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Safe Communities Division Administration	-	2,061,133	649,407	650,183
Full Time Equivalents Total	15.00	22.00	17.00	17.00

Support Services

The purpose of the Supportive Services Program is to provide services to survivors of domestic violence and sexual assault including shelter, housing, support groups, and legal services. This budget program is no longer in use as of the 2021 proposed budget.

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Support Services	-	-	-	-

Victim Advocacy

The purpose of the Victim Advocacy Program is to provide direct support to survivors of gender-based violence through coordination with the Seattle Police Department, legal system navigation, and social services support to maintain their safety.

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Victim Advocacy	-	1,622,615	2,354,832	2,385,590
Full Time Equivalents Total	11.00	14.00	18.00	18.00

HSD - BO-HS-H5000 - Leadership and Administration

The purpose of the Leadership & Administration Budget Summary Level is to provide executive, community, financial, human resource, technology, and business support to the Human Services Department.

Program Expenditures	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Citywide Indirect Costs	12,480	-	-	-
Departmental Indirect Costs	14,396,722	15,961,017	16,386,834	16,735,646
Divisional Indirect Costs	20,936	-	-	-
Paid Time Off	662	-	-	-
Total	**14,430,799**	**15,961,017**	**16,386,834**	**16,735,646**
Full-time Equivalents Total*	59.50	75.00	78.00	78.00

**FTE totals are provided for informational 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	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Citywide Indirect Costs	12,480	-	-	-

Departmental Indirect Costs

The purpose of the Departmental Indirect Costs program is to fund costs associated with management of the department. This may include personnel costs related to department leadership and administration or other administrative costs such as external rent and operating supplies or services.

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Departmental Indirect Costs	14,396,722	15,961,017	16,386,834	16,735,646
Full Time Equivalents Total	59.50	75.00	78.00	78.00

Divisional Indirect Costs

The purpose of the Divisional Indirect Costs Indirect program is to fund administrative costs generated by sub-departmental units such as costs related to divisional management or training. The Human Services Department budgets all divisional indirect costs within the direct service Budget Summary Level beginning in the 2019 budget.

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Divisional Indirect Costs	20,936	-	-	-

Paid Time Off

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Paid Time Off	662	-	-	-

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	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Care Coordination	2,560,696	2,506,840	2,965,030	3,047,014
Case Management	34,034,360	43,542,643	53,137,043	53,227,232
Healthy Aging	14,141,084	12,275,810	13,106,272	13,669,987
Total	**50,736,140**	**58,325,293**	**69,208,345**	**69,944,232**
Full-time Equivalents Total*	213.00	207.25	227.75	227.75

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

The following information summarizes the programs in Promoting Healthy Aging Budget Summary Level:

Care Coordination

The purpose of the Care Coordination Program is to support unpaid family caregivers with respite care and other services to enable them to continue caregiving.

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Care Coordination	2,560,696	2,506,840	2,965,030	3,047,014
Full Time Equivalents Total	3.00	2.31	2.31	2.31

Case Management

The purpose of the Case Management Program is to support older adults and adults with disabilities with in-home services to enable them to live independently in the community.

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Case Management	34,034,360	43,542,643	53,137,043	53,227,232
Full Time Equivalents Total	174.00	182.92	198.92	198.92

Healthy Aging

The purpose of the Healthy Aging Program is to provide older adults with resources and activities that promote social engagement and good health.

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Healthy Aging	14,141,084	12,275,810	13,106,272	13,669,987
Full Time Equivalents Total	36.00	22.02	26.52	26.52

Human Services Department

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	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
HIV Management	548,620	1,092,916	1,106,885	1,151,160
Physical Health Care	14,504,085	17,680,693	13,985,815	14,608,536
Total	**15,052,705**	**18,773,609**	**15,092,700**	**15,759,697**
Full-time Equivalents Total*	-	1.00	1.00	1.00

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

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	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
HIV Management	548,620	1,092,916	1,106,885	1,151,160

Physical Health Care

The purpose of the Physical Health Care Program is to improve access to medical care and other health resources to vulnerable populations in Seattle including homeless individuals, families, and adults.

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Physical Health Care	14,504,085	17,680,693	13,985,815	14,608,536
Full Time Equivalents Total	-	1.00	1.00	1.00

Office for Civil Rights

Derrick Wheeler-Smith, Interim Director

(206) 684-4500

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

Department Overview

The Office for Civil Rights (OCR) envisions a city of liberated people where community historically impacted by racism, oppression, and colonization hold power and thrive. OCR's mission is to end structural racism through accountable community relationships and anti-racist organizing, policy development, and civil rights enforcement.

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

- developing policies and promoting partnerships to achieve racial equity and social justice;
- enforcing City, state and federal antidiscrimination in housing, employment, public accommodations, and contracting, and civil rights laws such as all-gender restroom ordinance, ban on conversion therapy provided to minors ordinance, fair chance housing ordinance, and closed captioning ordinance using restorative justice methods, investigations, compliance, and settlement negotiations;
- conducting housing and employment testing based on protected classes;
- staffing the Seattle Human Rights Commission, Seattle Women's Commission, Seattle Lesbian, Gay, Bisexual, Transgender, and Queer Commission, and the Seattle Disability Commission;
- administering the Title VI program of the 1964 Civil Rights Act, which relates to physical access to governmental facilities, projects, and programs, and Title II complaints alleging discrimination on the basis of disability in the provision of services, activities, programs or benefits by the City;
- leading the City of Seattle’s Participatory Budgeting process, where members of the public decide how to spend allocated public funding;
- offering free civil rights trainings and technical assistance to businesses and community groups on civil rights laws; and
- making available a wide array of civil rights information, including translations into other languages.

OCR leads the City's Race and Social Justice Initiative (RSJI). The core focus for RSJI is to eliminate institutional and structural racism. The RSJI strategy team’s approach has 4 key areas: 1) convene anti-racist networks within City government to shift internal practices and develop core decision-making approaches that increase racial equity; 2) transform the internal culture of the City through accountable organizing that galvanizes racial equity and inclusion, fosters humanistic relationships, and supports belonging and wellbeing; 3) align city efforts with local community organizing to center those most affected by racism/historic injustices, increase institutional accountability, and strengthen civic efforts toward racially equitable outcomes; and 4) connect with key national and regional racial justice leaders to advance racial equity and social justice.

Office for Civil Rights

Budget Snapshot

	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Department Support				
General Fund Support	6,333,535	7,764,185	7,910,594	7,962,483
Total Operations	**6,333,535**	**7,764,185**	**7,910,594**	**7,962,483**
Total Appropriations	**6,333,535**	**7,764,185**	**7,910,594**	**7,962,483**
Full-Time Equivalents Total*	35.50	38.50	38.50	38.50

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

Budget Overview

The 2023-2024 Proposed Budget increases the OCR budget by about 2% over the 2022 Adopted Budget to reflect increased labor costs as well as other central rate adjustments. These increases are partially offset, by a one-time reduction to hold a position vacant. The proposed budget also makes technical adjustments to move budget to the appropriate budget program. For additional information on these changes, see the incremental budget changes section below.

Incremental Budget Changes

Office for Civil Rights

	Dollars	FTE
2022 Adopted Budget	**7,764,185**	**38.50**
Baseline		
Appropriations for 2022 Annual Wage Increase (AWI)	171,855	-
Citywide Adjustments for Standard Cost Changes	134,838	-
Equal Employment Opportunity Commission Revenues	-	-
Technical Transfer from Policy Budget Program to Community Investments Program	-	-
Reverse One-time Domestic Violence Community Expert and Stakeholder Workgroup	(120,000)	-
Proposed Operating		
Appropriation for Position Reclassification	51,731	-
Temporarily Unfund Title VI Coordinator	(92,014)	-
Proposed Technical		
Technical Adjustment for Participatory Budgeting positions	-	-
Central Revenue Budget Load	-	-

Total Incremental Changes	**$146,410**	**-**
Total 2023 Proposed Budget	**$7,910,594**	**38.50**

Description of Incremental Budget Changes

Baseline

Appropriations for 2022 Annual Wage Increase (AWI)

Expenditures $171,855

This centrally administered change adjusts appropriations to reflect an annual wage increase in 2022, as outlined in the agreements between certain City unions, for personnel costs included in this department. These agreements were not finalized until after the 2022 budget had been adopted. This change includes ongoing cost increases to salary, FICA, Medicare, retirement, overtime and temporary labor. There is no increase assumed from 2022 to 2023.

Citywide Adjustments for Standard Cost Changes

Expenditures $134,838

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

Equal Employment Opportunity Commission Revenues

Revenues $(11,540)

This item anticipates revenues from a workshare agreement between OCR and the Equal Employment Opportunity Commission (EEOC). EEOC pays OCR for civil rights employment investigation cases that are dual-filed with EEOC and OCR. The revenues are anticipated to be $29,000, which is lower than the 2022 Adopted amount of $40,540.

Technical Transfer from Policy Budget Program to Community Investments Program

Expenditures -

This budget neutral change transfers $1 million in 2023 and $1.08 million in 2024 in budget for community alternatives to incarceration and policing from OCR's Policy Budget Program to its Community Investments Budget Program.

Reverse One-time Domestic Violence Community Expert and Stakeholder Workgroup

Expenditures $(120,000)

This item reverses one-time 2022 Council Budget Action (OCR-002-A-001) which funded creating and staffing a work group of community members and stakeholders to issue recommendations about alternatives to incarceration for individuals accused of misdemeanor domestic violence.

Office for Civil Rights

Proposed Operating

Appropriation for Position Reclassification

Expenditures	$51,731
Position Allocation	-

This item increases appropriation authority in OCR's Leadership and Administration Budget Summary Level. This request is necessary to support reclassification of a 1.0 FTE full-time Administrative Specialist III to a 1.0 FTE full-time Executive Assistant. This position will enhance the administrative capacity of OCR; an Executive Assistant can proactively audit existing operations, identify strategic changes, and implement solutions across the department.

Temporarily Unfund Title VI Coordinator

Expenditures	$(92,014)

The General Fund revenue forecast for the City's 2023-24 Proposed Budget is insufficient to cover expected costs. General Fund reductions were identified to mitigate this shortfall in revenues. This item reduces the Civil Rights Enforcement Budget Program by temporarily unfunding 0.50 FTE Citywide Title VI Coordinator and delaying hiring this position until 2024. This position is currently vacant and has been since 2020. The City of Seattle has placed Title VI compliance and monitoring responsibility with OCR. As a recipient of federal financial assistance, the City must comply with all Federal and state laws, regulations and statues relating to Title VI of the Civil Rights Act of 1964. OCR is responsible for implementing, complying, training, and monitoring all aspects of the citywide Title VI Plan and Federal requirements pertaining to Title VI. OCR's Civil Rights enforcement leadership team will continue to maintain this body of work, in addition to their required duties, to ensure that the City remains in compliance with the Title VI mandates.

Proposed Technical

Technical Adjustment for Participatory Budgeting positions

Position Allocation	-

This is a technical adjustment to move three positions added from Ordinance 126360 in the 2022 Adopted Budget to support the participatory budgeting process from OCR's Policy Budget Program to OCR's Community Investments Budget Program. OCR's participatory budgeting process is budgeted within its Community Investments Budget Program. No budget is required for this technical change, as the ordinance fully funded the positions in 2021 through 2023. The budget continues to include $27.25 million in Finance General reserves for participatory budgeting.

Central Revenue Budget Load

Revenues	$425,234

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

Office for Civil Rights

Expenditure Overview

Appropriations	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
OCR - BO-CR-X1R00 - Civil Rights				
00100 - General Fund	6,333,535	7,764,185	7,910,594	7,962,483
Total for BSL: BO-CR-X1R00	**6,333,535**	**7,764,185**	**7,910,594**	**7,962,483**
Department Total	**6,333,535**	**7,764,185**	**7,910,594**	**7,962,483**
Department Full-Time Equivalents Total*	**35.50**	**38.50**	**38.50**	**38.50**

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

Budget Summary by Fund Office for Civil Rights

	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
00100 - General Fund	6,333,535	7,764,185	7,910,594	7,962,483
Budget Totals for OCR	**6,333,535**	**7,764,185**	**7,910,594**	**7,962,483**

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	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Civil Rights Enforcement	1,535,451	1,798,066	1,774,262	1,785,051
Community Investments	-	-	1,006,463	1,080,000
Leadership and Administration	2,144,628	1,863,034	2,055,791	2,082,633
Participatory Budgeting	44,436	-	-	-
Policy	1,877,107	2,566,063	1,485,842	1,418,526
RSJI	731,913	1,537,021	1,588,236	1,596,274
Total	**6,333,535**	**7,764,185**	**7,910,594**	**7,962,483**
Full-time Equivalents Total*	35.50	38.50	38.50	38.50

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

Office for Civil Rights

The following information summarizes the programs in Civil Rights Budget Summary Level:

Civil Rights Enforcement

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Civil Rights Enforcement	1,535,451	1,798,066	1,774,262	1,785,051
Full Time Equivalents Total	14.50	14.50	14.50	14.50

Community Investments

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Community Investments	-	-	1,006,463	1,080,000
Full Time Equivalents Total	-	-	3.00	3.00

Leadership and Administration

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Leadership and Administration	2,144,628	1,863,034	2,055,791	2,082,633
Full Time Equivalents Total	5.00	5.00	5.00	5.00

Participatory Budgeting

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Participatory Budgeting	44,436	-	-	-

Policy

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Policy	1,877,107	2,566,063	1,485,842	1,418,526
Full Time Equivalents Total	8.00	11.00	8.00	8.00

Office for Civil Rights

RSJI

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
RSJI	731,913	1,537,021	1,588,236	1,596,274
Full Time Equivalents Total	8.00	8.00	8.00	8.00

Seattle Department of Construction and Inspections

Nathan Torgelson, Director

(206) 684-8600

www.seattle.gov/sdci

Department Overview

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

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

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

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

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

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

Seattle Department of Construction and Inspections

Budget Snapshot

	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Department Support				
General Fund Support	8,353,193	11,051,827	9,213,840	9,195,450
Other Funding - Operating	80,177,525	100,945,062	101,139,660	102,456,710
Total Operations	**88,530,718**	**111,996,889**	**110,353,500**	**111,652,160**
Total Appropriations	**88,530,718**	**111,996,889**	**110,353,500**	**111,652,160**
Full-Time Equivalents Total*	430.50	466.00	474.00	474.00

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

Budget Overview

Despite lowered overall permitting volumes from record levels at the end of the 2010s, the City of Seattle continues to see a high volume of trade permits. Building development activity also remains stable; through August 2022, SDCI brought in $2 billion in intake valuation and has issued permits totaling $2.1 billion in project valuation. SDCI anticipates an additional $1.2 billion in intake valuation for the rest of 2022.

The department continues to have a backlog of permits to process and inspections to perform; therefore, the 2023 Proposed and 2024 Endorsed budget makes the following investments to address permitting bottlenecks:

- Adds two civil engineers to increase permit review capacity, respond to increasing workloads, and facilitate succession planning.
- Creates an Information Technology Client Engagement Liaison to implement workplace productivity tools, troubleshoot minor IT permitting issues, and implement enhancements to the Accela permitting system.
- Adds a position to enhance the Continuous Improvement program and develop training for SDCI staff.
- Adds an administrator for the virtual applicant services center. This new center was implemented during the COVID-19 pandemic and has proven to be an effective and efficient way for applicants to submit and modify permit applications.
- Adds two new accounting staff positions to assist with increasing workloads and complexity of job duties.
- Extends 27 positions that were due to expire at the end of 2022 in order to maintain current staffing capacity.

Tree protection is an area of growing concern in the City, and SDCI is involved in multiple efforts to enhance tree protections while promoting building activity. Therefore, the budget increases a vacant half-time position to full-time; this staff member will work on tree protection as well as other areas of interest, including housing complaints, junk storage, land use, abatements, historic preservation, noise and environmental complaints.

The proposed budget also addresses building safety issues. It adds resources for SDCI to respond to complaints that buildings are not being built according to SDCI-approved plans and respond to concerns that structures are being built without a valid permit. The budget also adds staff to develop a future proposal that will require buildings with unreinforced masonry to be seismically retrofitted. The retrofits will decrease the chance that the buildings will collapse in a large earthquake and increase the chance that they can be safely occupied after a small or moderate earthquake.

Except for Code Compliance and Land Use Code Development, SDCI is primarily fee supported and its fees and charges are necessary to fund its permitting and inspections operations. Per state law and Seattle Municipal Code,

all fees collected by SDCI for processing and inspecting permits are used for that purpose, and the fee structure is established accordingly. The 2023 Proposed Budget aligns Construction and Inspections Fund revenues with current revenue forecasts. The budget also adjusts revenues to align with proposed budget legislation that increases most fees by 9.16%, adds a technology fee, and reduces electrical, refrigeration and mechanical equipment fees; these changes are necessary to align permit fee revenues with expenses.

Incremental Budget Changes

Seattle Department of Construction and Inspections

	Dollars	FTE
2022 Adopted Budget	**111,996,889**	**466.00**
Baseline		
Central Cost Manual Adjustment	9,726	-
Citywide Adjustments for Standard Cost Changes	3,182,673	-
General Fund Revenue Correction	-	-
Reversal of One-Time Items	(4,918,433)	-
Proposed Operating		
Add Capacity for Tree Protection and other Inspections Work	54,961	0.50
Administrative Support for Construction-Related Complaints	-	-
Increase Permit Services Staffing	-	2.00
Create IT Client Engagement Liaison	-	1.00
Continuous Improvement Staffing	-	1.00
Virtual Applicant Services Center Administrator	-	1.00
Increase Accounting Team Staffing	-	2.00
Extend Sunset Positions to December 31, 2025	-	-
Increase Unreinforced Masonry Program Staffing	-	1.00
Fee Legislation Revenue Change	-	-
Change Funding for Eviction Legal Defense	-	-
Economic Displacement Relocation Ordinance Payments	50,000	-
Eliminate Half-Time Code Compliance Position	(68,829)	(0.50)
Transfer Fleet Budget	-	-
Proposed Technical		
Construction and Inspections Fund Revenue Adjustments	-	-
Funding Adjustment for Unreinforced Masonry Program Manager	46,514	-
Overhead Technical Adjustment	(1)	-
Fund Balancing Entries	-	-
Total Incremental Changes	**$(1,643,389)**	**8.00**
Total 2023 Proposed Budget	**$110,353,500**	**474.00**

Seattle Department of Construction and Inspections

Description of Incremental Budget Changes

Baseline

Central Cost Manual Adjustment

Expenditures $9,726

This item aligns SDCI's baseline budget for employee benefit costs.

Citywide Adjustments for Standard Cost Changes

Expenditures $3,182,673

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

General Fund Revenue Correction

Revenues $(55,000)

This technical item adjusts General Fund revenues so that they are in-line with current planning assumptions.

Reversal of One-Time Items

Expenditures $(4,918,433)

This item includes budget adjustments to eliminate one-time changes in the 2022 Adopted Budget, including reductions of $2,868 in Land Use related to technology; $81,472 in Inspection Services related to technology and vehicles; $1,421,702 in Code Compliance related to consultants, technology and training; $827,340 in Leadership and Administration related to technology and supplies; $104,024 in Government Policy, Safety and Support related to Unreinforced Masonry (URM) Program Support; and $2,481,027 in Process Improvements &Technology for technology. Of the total amount, $1.5 million of the reduction is in the General Fund and $3.4 million is in the Construction and Inspections Fund.

Proposed Operating

Add Capacity for Tree Protection and other Inspections Work

Expenditures $54,961

Position Allocation 0.50

The Mayor's 2023-2024 Proposed Budget adds ongoing General Fund budget and position authority to increase an existing half-time Housing/Zoning Inspector to full-time. This position will respond to the significant increase in workload seen by the Compliance Inspections group at SDCI. The new staff member will work on tree protection as well as other focus areas, including housing inspections, junk storage and abatement actions, historic preservation issues, and land use and environmental issues.

Administrative Support for Construction-Related Complaints

Expenditures	-
Position Allocation	-

This budget-neutral action transfers ongoing budget and position authority for a Land Use Planner II from Land Use to Code Compliance. This position will be utilized as an Administrative Specialist III position. This staff person will support a team dedicated to a growing number of construction-related complaints, including building without permits and building not according to the plans approved by SDCI.

Increase Permit Services Staffing

Expenditures	-
Position Allocation	2.00

This action adds ongoing position authority for two Senior Civil Engineers and transfers existing budget authority between accounts to cover position costs. These positions will join the Geotechnical Engineering Review Group and will address continuing review capacity issues, succession planning, and anticipated increases in workload for permit coaching in the Virtual Applicant Services Center.

Create IT Client Engagement Liaison

Expenditures	-
Position Allocation	1.00

This action adds ongoing position authority for a Management Systems Analyst, Senior and transfers existing budget authority between accounts to cover position costs. This position is intended to be an Information Technology (IT) resource and liaison for SDCI staff. This FTE will develop workplace productivity tools, conduct and route intake requests, troubleshoot minor issues, implement enhancements, and initiate business process improvement opportunities for the SDCI and IT enterprise application teams.

Continuous Improvement Staffing

Expenditures	-
Position Allocation	1.00

The 2023-2024 Proposed Budget adds ongoing position authority for a Strategic Advisor 2, Information Technology and transfers existing budget authority between accounts to pay for position costs. This position is necessary to advance the ongoing commitment to a Continuous Improvement Program in SDCI and follow the recommendations of the 2016 Quality Project Report. The person filling this role will work with others to identify the root causes of qualitative problems and develop training and process improvement initiatives.

Virtual Applicant Services Center Administrator

Expenditures	-
Position Allocation	1.00

This item adds ongoing position authority for a Management Systems Analyst, Supervisor and transfers existing budget authority between accounts to cover position costs; the position will support the continued management, expansion and improvement of SDCI's new Virtual Applicant Services Center (ASC).

Increase Accounting Team Staffing

Expenditures	-
Position Allocation	2.00

This budget change adds ongoing position authority for two Accounting Tech III positions and transfers existing budget authority between programs and accounts to pay for the associated costs. These positions are needed due to increasing workloads and complexity of tasks. One of these accountants will be assigned to Accounts Receivable (AR) and the other one will be assigned to Accounts Payable (AP).

Extend Sunset Positions to December 31, 2025

Position Allocation	-

This action extends the sunset date for 20 Land Use Services sunset positions and 7 Inspections Services positions from December 31, 2022 to December 31, 2025. This will maintain staffing capacity to support the volume and complexity of land use reviews and inspections; it also decreases review times and addresses bottlenecks. These positions are funded by permit fees and the associated costs are included in the baseline budget.

Increase Unreinforced Masonry Program Staffing

Expenditures	-
Position Allocation	1.00

The 2023-2024 Proposed Budget adds ongoing position authority for a Senior Structural Plans Engineer and transfers existing budget authority from consultant services (currently used for peer reviews) to pay for staffing costs. This position will support the policy recommendations provided by the Unreinforced Masonry (URM) Policy Committee. The Committee recommends that the City require URM building owners to seismically retrofit their buildings in order to decrease the likelihood they will collapse in a large earthquake and increase the chance they can be safely occupied after a small or moderate earthquake. This item is paid for by permit fees in SDCI's Construction and Inspections Fund.

Fee Legislation Revenue Change

Revenues	$5,825,369

This action aligns revenues in SDCI's 2023-2024 Proposed Budget with SDCI's proposed fee bill. The fee proposal revises a portion of SDCI’s fees and charges beginning on January 1, 2023. The fee revisions include a compounded inflationary adjustment of 9.16% for most fees, which have not been adjusted for inflation since January 1, 2020. The fee bill also includes the creation of a technology fee, makes minor technical changes, and includes fee reductions for administrative electrical, refrigeration and mechanical equipment fees.

Change Funding for Eviction Legal Defense

Expenditures	-

The General Fund revenue forecast for the City’s 2023-24 Proposed Budget is insufficient to cover expected costs. General Fund reductions were identified to mitigate this shortfall in revenues. This item reduces the General Fund budget by $455,985, which will result in a corresponding increase in Payroll Expense Tax - Housing and Services funding. The City’s 2023 Proposed Budget spends approximately $294 million in JumpStart Payroll Expense Tax proceeds, of which $138 million is allocated to investments in affordable housing and services, primarily for households between 0% and 30% of Area Median Income. The funding in SDCI supports contracts that provide legal defense for tenants facing eviction and other tenant services.

Economic Displacement Relocation Ordinance Payments

Expenditures	$50,000
Revenues	$50,000

This budget-neutral item adds $50,000 of ongoing General Fund appropriation to fund initial payments to tenants who qualify for relocation assistance under the Economic Displacement Relocation Assistance (EDRA) program. This new program was created via Ordinance 126451 and became effective July 1, 2022. SDCI funds the relocation payments to the tenants, then bills the property owner for reimbursement of any funds expended. Therefore, this item also includes the associated General Fund revenues.

Eliminate Half-Time Code Compliance Position

Expenditures	$(68,829)
Position Allocation	(0.50)

The General Fund revenue forecast for the City's 2023-24 Proposed Budget is insufficient to cover expected costs. General Fund reductions were identified to mitigate this shortfall in revenues. This ongoing item reduces the budget by $68,829, which will result in the abrogation of a vacant half-time Code Compliance Analyst position. This position was added in the 2022 Adopted Budget and was intended to support the Economic Displacement Relocation Assistance (EDRA) program. SDCI has been unable to fill the half-time position.

Transfer Fleet Budget

Expenditures	-

The General Fund revenue forecast for the City's 2023-24 Proposed Budget is insufficient to cover expected costs. General Fund reductions were identified to mitigate this shortfall in revenues. This item reduces the General Fund budget by $80,415, which will result in a corresponding appropriation increase in the Construction and Inspections Fund. This ongoing item shifts the allocated costs for fleets from Code Compliance and Inspections Services to Leadership and Administration. This change enables SDCI to centrally manage their fleet costs in the Divisional Indirect Costs program.

Proposed Technical

Construction and Inspections Fund Revenue Adjustments

Revenues	$3,891,552

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

Funding Adjustment for Unreinforced Masonry Program Manager

Expenditures	$46,514

This item represents a shift in ongoing funding for the Unreinforced Masonry (URM) Program. The 2022 Adopted Budget included new funding for a position in the URM program. Of the total amount funded in 2022, $46,514 of General Fund costs are shifting to ongoing Construction and Inspections Fund because the Program Manager's work is shifting from program development to program management. Because this shift was foreseen in the 2022 Adopted Budget, the General Fund reduction is included as a baseline adjustment within the reversal of one-time items category.

Overhead Technical Adjustment

Expenditures $(1)

This technical item adjusts the distribution of indirect overhead expenses across SDCI's budget programs. This adjustment is necessary to account for 2023 Adopted Budget changes in the following programs: Compliance; Government Policy Safety & Support; Indirect Cost Recovery Offset; Inspections; Land Use Services; Permit Services; and Rental Housing.

Fund Balancing Entries

Revenues $(9,978,308)

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

Expenditure Overview

Appropriations	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
SDCI - BO-CI-U2200 - Land Use Services				
00100 - General Fund	246,926	299,800	281,596	281,596
48100 - Construction and Inspections	19,202,917	24,606,652	24,945,281	24,945,281
Total for BSL: BO-CI-U2200	**19,449,843**	**24,906,451**	**25,226,876**	**25,226,876**
SDCI - BO-CI-U2300 - Permit Services				
48100 - Construction and Inspections	24,165,726	29,587,305	30,543,292	30,543,292
Total for BSL: BO-CI-U2300	**24,165,726**	**29,587,305**	**30,543,292**	**30,543,292**
SDCI - BO-CI-U23A0 - Inspections				
00100 - General Fund	92,065	226,182	250,109	250,109
48100 - Construction and Inspections	24,896,007	30,366,670	30,294,350	30,294,350
Total for BSL: BO-CI-U23A0	**24,988,072**	**30,592,851**	**30,544,458**	**30,544,458**
SDCI - BO-CI-U2400 - Compliance				
00100 - General Fund	7,101,215	9,304,926	7,551,365	7,551,365
00164 - Unrestricted Cumulative Reserve Fund	141,613	141,613	141,613	141,613
14500 - Payroll Expense Tax	-	-	455,985	455,985
30010 - REET I Capital Fund	136,783	360,000	360,000	360,000
48100 - Construction and Inspections	3,719,885	4,652,664	4,914,595	4,914,595
Total for BSL: BO-CI-U2400	**11,099,496**	**14,459,203**	**13,423,558**	**13,423,558**
SDCI - BO-CI-U2500 - Leadership and Administration				
00100 - General Fund	-	-	(10,299)	(28,689)
48100 - Construction and Inspections	13,352	-	-	1,173,600
Total for BSL: BO-CI-U2500	**13,352**	**-**	**(10,299)**	**1,144,911**

SDCI - BO-CI-U2600 - Government Policy, Safety & Support				
00100 - General Fund	912,987	1,220,919	1,141,069	1,141,069
48100 - Construction and Inspections	1,213,964	1,376,999	1,450,813	1,450,813
Total for BSL: BO-CI-U2600	**2,126,951**	**2,597,918**	**2,591,882**	**2,591,882**
SDCI - BO-CI-U2800 - Process Improvements & Technology				
48100 - Construction and Inspections	6,687,277	9,853,160	8,033,733	8,177,183
Total for BSL: BO-CI-U2800	**6,687,277**	**9,853,160**	**8,033,733**	**8,177,183**
Department Total	**88,530,718**	**111,996,889**	**110,353,500**	**111,652,160**
Department Full-Time Equivalents Total*	**430.50**	**466.00**	**474.00**	**474.00**

** FTE totals are provided for informational 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

	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
00100 - General Fund	8,353,193	11,051,827	9,213,840	9,195,450
00164 - Unrestricted Cumulative Reserve Fund	141,613	141,613	141,613	141,613
14500 - Payroll Expense Tax	-	-	455,985	455,985
30010 - REET I Capital Fund	136,783	360,000	360,000	360,000
48100 - Construction and Inspections	79,899,129	100,443,449	100,182,062	101,499,112
Budget Totals for SDCI	**88,530,718**	**111,996,889**	**110,353,500**	**111,652,160**

Revenue Overview

2023 Estimated Revenues

Account Code	Account Name	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
341900	General Government-Other Rev	7,458	-	-	-
342040	Detention/Correction Fees	-	340,000	-	-
343300	Abatement Charges	-	-	50,000	50,000
350020	Fines/Forfeits-Non-Pkg Infract	303,627	55,000	340,000	340,000
350180	Misc Fines & Penalties	168,906	-	-	-
Total Revenues for: 00100 - General Fund		**479,990**	**395,000**	**390,000**	**390,000**
321900	Bus Lic&Perm-Other	82,704	-	-	-
322010	Nonbus Lic&Perm-Bldngs&Strc	39,603,282	37,052,272	40,231,421	40,199,605

322020	Nonbus Lic&Perm-Refrigerati	1,338,607	1,070,791	833,022	833,022
322030	Nonbus Lic&Perm-Use	8,958,878	10,618,054	10,528,507	11,399,636
322050	Nonbus Lic&Perm-Electrical	8,630,155	8,943,151	9,224,739	9,715,985
322060	Nonbus Lic&Perm-Sign	560,188	488,696	655,018	710,105
322070	Nonbus Lic&Perm-Boiler	1,265,193	1,647,147	1,479,369	1,603,783
322080	Nonbus Lic&Perm-Elevator	3,115,620	4,928,697	5,111,533	5,810,254
322090	Nonbus Lic&Perm-Furn & Oil	875,958	-	-	-
322270	Nonbus Lic&Perm-Energy	490,971	-	-	-
322900	Nonbus Lic&Perm-Other	14,784	-	-	-
341050	Word Proc/Printing/Dupl Svcs	16	-	-	-
341060	Photocopy Svcs	5	-	-	-
341090	Sales Of Merchandise	14,396	-	-	-
341190	Personnel Service Fees	57	-	-	-
341900	General Government-Other Rev	363,081	2,118,840	6,303,777	6,352,378
342070	Condominium Conversion Fees	924	-	-	-
342080	Vacant Building Inspect Fees	177,057	-	-	-
342100	Rental Housing Regist Fees	2,236,777	2,198,058	3,504,427	2,442,037
343180	Drainage Permit Fees	3,843,110	4,283,505	4,762,599	5,962,461
343300	Abatement Charges	264,237	-	-	-
343310	Recoveries	3,124,153	2,671,759	3,200,000	2,671,759
344900	Transportation-Other Rev	375,129	493,936	397,415	430,837
345020	Zoning & Subdivision Fees	462	-	-	-
350190	Nsf Check Fees	210	-	-	-
360020	Inv Earn-Residual Cash	1,707,672	1,176,338	1,176,338	1,176,338
360220	Interest Earned On Deliquent A	682	-	-	-
360360	Sponsorship And Royalties	1,126	-	-	-
360900	Miscellaneous Revs-Other Rev	9,962	8,064,477	8,064,477	8,064,477
Total Revenues for: 48100 - Construction and Inspections		**77,055,397**	**85,755,722**	**95,472,643**	**97,372,678**
400000	Use of/Contribution to Fund Balance	-	14,687,727	4,709,419	4,126,434
Total Resources for:48100 - Construction and Inspections		**77,055,397**	**100,443,449**	**100,182,062**	**101,499,112**
Total SDCI Resources		**77,535,387**	**100,838,449**	**100,572,062**	**101,889,112**

Appropriations by Budget Summary Level and Program

SDCI - BO-CI-U2200 - Land Use Services

The purpose of the Land Use Services Budget Summary Level is to provide land use permitting services.

Program Expenditures	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Land Use Services	19,449,843	23,234,210	23,554,635	23,554,635
Land Use Services CBA	-	1,672,241	1,672,241	1,672,241
Total	**19,449,843**	**24,906,451**	**25,226,876**	**25,226,876**
Full-time Equivalents Total*	99.00	102.00	101.00	101.00

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

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

Land Use Services

The purpose of the Land Use Services Program is to provide land use permitting services to project applicants, City of Seattle departments, public agencies, and residents. Land Use staff provide permit process information and regulatory expertise to inform pre-application construction project design. Land Use staff also review development concepts as part of a developer's permit application. The Land Use review process includes eliciting public input and facilitating public meetings and design review board meetings. It may also include coordination with various city and county agencies, defending project decisions during appeal to the Hearing Examiner or coordinating the department recommendation for a development application through the City Council approval process. These services are intended to ensure that development proposals are reviewed in a fair, reasonable, efficient, and predictable manner, and to ensure that the plans substantially comply with applicable codes, legal requirements, policies, and community design standards.

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Land Use Services	19,449,843	23,234,210	23,554,635	23,554,635
Full Time Equivalents Total	99.00	102.00	101.00	101.00

Land Use Services CBA

The purpose of the Land Use Services CBA Program is to display the amount of unallocated Contingent Budget Authority (CBA) in the Land Use Services BSL that has not been accessed. In contrast, CBA that is accessed is appropriated in the programs in which it will be spent.

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Land Use Services CBA	-	1,672,241	1,672,241	1,672,241

Seattle Department of Construction and Inspections

SDCI - BO-CI-U2300 - Permit Services

The purpose of the Permit Services Budget Summary Level is to facilitate the review of development plans and processing of permits.

Program Expenditures	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Permit Services	24,165,726	25,921,169	26,877,156	26,877,156
Permit Services CBA	-	3,666,136	3,666,136	3,666,136
Total	**24,165,726**	**29,587,305**	**30,543,292**	**30,543,292**
Full-time Equivalents Total*	105.00	106.00	109.00	109.00

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

Permit Services

The purpose of the Permit Services Program is to facilitate the review of development plans and processing of permits.

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Permit Services	24,165,726	25,921,169	26,877,156	26,877,156
Full Time Equivalents Total	105.00	106.00	109.00	109.00

Permit Services CBA

The purpose of the Permit Services CBA Program is to display the amount of unallocated Contingent Budget Authority (CBA) in the Permit Services BSL that has not been accessed for construction plan review and peer review contracts. In contrast, CBA that is accessed is appropriated in the programs in which it will be spent.

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Permit Services CBA	-	3,666,136	3,666,136	3,666,136

Seattle Department of Construction and Inspections

SDCI - BO-CI-U23A0 - Inspections

The purpose of the Inspections Budget Summary Level is to provide on-site inspections of property under development, inspections of mechanical equipment at installation and on an annual or biennial cycle, and certification of installers and mechanics.

Program Expenditures	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Inspections	24,988,072	27,866,751	27,818,358	27,818,358
Inspections Services CBA	-	2,726,100	2,726,100	2,726,100
Total	**24,988,072**	**30,592,851**	**30,544,458**	**30,544,458**
Full-time Equivalents Total*	104.00	121.00	121.00	121.00

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The following information summarizes the programs in Inspections Budget Summary Level:

Inspections

The purpose of the Inspections Program is to provide timely on-site inspections of property under development at predetermined stages of construction; work closely with project architects, engineers, developers, contractors, and other City of Seattle departments to approve projects as substantially complying with applicable City codes, ordinances, and approved plans; and to issue final approvals for occupancy.

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Inspections	24,988,072	27,866,751	27,818,358	27,818,358
Full Time Equivalents Total	104.00	121.00	121.00	121.00

Inspections Services CBA

The purpose of the Inspections Services CBA Program is to display the amount of Contingent Budget Authority (CBA) that has not been accessed within the Inspections BCL for construction inspections and electrical inspections with plan review. In contrast, CBA that is accessed is appropriated in the programs in which it will be spent.

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Inspections Services CBA	-	2,726,100	2,726,100	2,726,100

SDCI - BO-CI-U2400 - Compliance

The purpose of the Compliance Budget Summary Level is to ensure land and buildings are developed, used and maintained according to applicable code standards, reduce deterioration of structures and properties, enforce tenant protections, and support outreach and education for landlords and tenants in coordination with other departments and community organizations.

Program Expenditures	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Compliance	9,270,854	12,179,459	11,051,550	11,051,550
Rental Housing	1,828,643	2,279,744	2,372,008	2,372,008
Total	**11,099,496**	**14,459,203**	**13,423,558**	**13,423,558**
Full-time Equivalents Total*	52.50	56.00	57.00	57.00

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The following information summarizes the programs in Compliance Budget Summary Level:

Compliance

The purpose of the Compliance Program is to investigate and respond to violations of code standards for the development, use, maintenance, and management of land and buildings, facilitate compliance by property owners and other responsible parties, pursue enforcement actions against violators through the legal system, reduce the deterioration of structures and properties to reduce blight, and manage the adoption of administrative rules and response to claims. The program also supports outreach and education for landlords and tenants, working in coordination with other departments and community organizations.

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Compliance	9,270,854	12,179,459	11,051,550	11,051,550
Full Time Equivalents Total	39.50	42.00	43.00	43.00

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	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Rental Housing	1,828,643	2,279,744	2,372,008	2,372,008
Full Time Equivalents Total	13.00	14.00	14.00	14.00

SDCI - BO-CI-U2500 - Leadership and Administration

The purpose of the Leadership & Administration Budget Summary Level is to lead and direct department employees, provide policy guidance, and oversee relationships with the community.

Program Expenditures	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Citywide Indirect Costs	12,999	24,773,696	26,574,480	27,729,308
Departmental Indirect Costs	353	4,821,561	5,006,807	5,006,807
Divisional Indirect Costs	-	3,377,118	3,682,965	3,683,347
Indirect Cost Recovery Offset	-	(32,972,375)	(35,274,551)	(35,274,551)
Total	**13,352**	**-**	**(10,299)**	**1,144,911**
Full-time Equivalents Total*	59.00	64.00	66.00	66.00

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

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

Citywide Indirect Costs

The purpose of the Citywide Indirect Costs Program is to collect and allocate departmental central costs such as pooled costs, paid-time-off, and other City central costs. The costs in this program are allocated to all department programs except the Contingent Budget Authority (CBA) Programs, the Process Improvements & Technology (PI&T) Program, and other programs in Leadership and Administration.

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Citywide Indirect Costs	12,999	24,773,696	26,574,480	27,729,308

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	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Departmental Indirect Costs	353	4,821,561	5,006,807	5,006,807
Full Time Equivalents Total	32.00	37.00	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	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Divisional Indirect Costs	-	3,377,118	3,682,965	3,683,347
Full Time Equivalents Total	27.00	27.00	27.00	27.00

Indirect Cost Recovery Offset

The purpose of the Indirect Cost Recovery Offset Program is to offset the proportionate share of Citywide Indirect Costs, Departmental Indirect Costs, and Divisional Indirect Costs that allocate to the department's other Budget Summary Level programs as overhead. It is necessary to offset the full cost of indirect cost programs to calculate the budget appropriation and revenue requirements of the related programs.

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Indirect Cost Recovery Offset	-	(32,972,375)	(35,274,551)	(35,274,551)

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	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Govt Policy, Safety & Support	2,126,951	2,597,918	2,591,882	2,591,882
Total	**2,126,951**	**2,597,918**	**2,591,882**	**2,591,882**
Full-time Equivalents Total*	10.00	11.00	11.00	11.00

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

Seattle Department of Construction and Inspections

SDCI - BO-CI-U2800 - Process Improvements & Technology

The purpose of the Process Improvements and Technology Budget Summary Level is to allow the department to plan and implement continuous improvements to its business processes, including related staff training and equipment purchases. The purpose includes ensuring the Department's major technology investments are maintained, upgraded, or replaced when necessary.

Program Expenditures	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Process Improvements and Tech	6,687,277	9,853,160	8,033,733	8,177,183
Total	**6,687,277**	**9,853,160**	**8,033,733**	**8,177,183**
Full-time Equivalents Total*	1.00	6.00	9.00	9.00

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

Office of Economic Development

Markham McIntyre , Director

(206) 684-8090

www.seattle.gov/economicdevelopment

Department Overview

The Office of Economic Development (OED) is helping design the future of Seattle's economy with the guiding principle that an inclusive economy is more competitive and prosperous. OED is committed to building an inclusive economy in the City of Seattle by making strategic investments to break down barriers and open up access for individual, business, and community economic growth opportunities. OED focuses on:

- investing in our workforce and connecting talent with opportunity,
- providing support and removing barriers to success for our small, women and minority-owned businesses,
- unlocking wealth creation opportunities through asset ownership,
- revitalizing neighborhoods through investments in business districts, and
- growing businesses in key industries.

Seattle, like other cities and communities across the country, is transitioning from pandemic response to long-term recovery and revitalization for our small businesses, workers, key industries, and neighborhoods. As the city transitions from emergency COVID-19 response toward longer-term recovery, OED will play a leading and critical role in near- and long-term economic development and community resilience efforts.

It is important to acknowledge that Seattle's Black, Indigenous, people of color, women, LGBTQ+, immigrant, refugee, and low-income communities have been disproportionately impacted by existing inequities that were exacerbated by the pandemic and ongoing institutional racism. OED recognizes this reality and is working to change it; we have made strides toward building a more inclusive economy with federal relief dollars and seek to continue that critical work with the programs proposed in this budget. To build a One Seattle economy, we must ensure that everyone in the City can participate in and benefit from our success.

Budget Snapshot

	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Department Support				
General Fund Support	20,350,013	11,864,722	11,887,166	11,776,354
Other Funding - Operating	560,884	14,563,758	16,791,748	16,541,748
Total Operations	**20,910,897**	**26,428,479**	**28,678,913**	**28,318,102**
Total Appropriations	**20,910,897**	**26,428,479**	**28,678,913**	**28,318,102**
Full-Time Equivalents Total*	36.00	40.00	55.00	55.00

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

Office of Economic Development

Budget Overview

The Office of Economic Development's 2023-24 Proposed Budget contains a mix of investments designed to help Seattle's economy transition from pandemic response to long-term revitalization. Existing programs will continue to provide support to residents who have been disproportionately impacted by the COVID-19 pandemic, while new investments will promote long-term growth.

The majority of new investments in OED's proposed budget are supported by revenues from the Jumpstart Payroll Expense Tax. OED proposes using this new funding source to advance a "bridge year investment strategy" while the department completes the Economic Revitalization and Workforce Development Strategy aka the Future of Seattle's Economy Project, which will serve as a road map for Seattle's long-term recovery and inclusive growth.

Throughout the development of this budget proposal, OED has worked closely with partners inside and outside of the City, including other City departments, neighborhood, community, and economic and workforce development organizations, and local businesses. This collaboration has deeply informed the investment strategies and programs outlined below.

Business Wealth: Wealth creation through asset ownership

Our region is grappling with a housing affordability crisis as well as a much-less-talked-about commercial affordability crisis. OED's largest investment will support small businesses with commercial affordability programs. However, it is not enough to just help businesses pay the rent; the City needs strategies to help business owners, especially from marginalized communities, get on a pathway toward asset ownership. Programs include Seattle Restored, which activates vacant commercial properties with pop-up shops and art installations in neighborhoods throughout Seattle; the Tenant Improvement Fund, which provides small businesses with forgivable loans to renovate and build out new or existing commercial spaces; and the Small Business Ownership fund that helps put small business owners on a path to own ground-floor commercial space.

Workforce Development: Investing in Seattle's workforce and connecting talent with opportunity

Our regional workforce system is fragmented and siloed. At a time when there are generational questions about the future of work, the City of Seattle has an opportunity to unite our workforce development system and make it more focused and effective by exerting leadership at the regional level and making smart investments. Those investments will include funding for the Seattle-King County Workforce Development Council (WDC) to help evolve it into a regional "backbone" for the system and seed funding for the Seattle Jobs Center, which will make it easier for job seekers to find employment and improve their skills.

Business Support: Removing barriers to success for small, women, and minority-owned businesses (WMBE)

Small businesses face challenging barriers that require resources beyond their aptitude to run their business. Small businesses need help connecting to the resources they need to survive and thrive. Layer on that the pandemic was particularly difficult for small businesses and we reach a moment when we must rethink how we scale up our small businesses, especially those owned by women and people of color.

However, as a small department, OED cannot meet the needs of the small business community by doing case management. Instead, OED proposes to invest in scaling up the technical assistance infrastructure to increase capacity to help our small businesses succeed. For example, OED will improve language access resources by providing funding to trusted community partners who offer business technical assistance in a variety of languages. In addition, OED will partner with organizations that offer specific services, like legal guidance, accounting, and other core business needs. OED cannot do this work alone; we must operate in partnership and network together resources that can meet businesses where they are and help them solve practical problems.

Office of Economic Development

Business Growth: Connecting Seattle small businesses to capital

In nearly all needs assessment surveys of small businesses, access to capital is at the top of the list. The City has limitations in the capital tools it can provide, largely due to the state's prohibition on the gift of public funds. But we can be creative within those constraints, and, in 2022, OED worked in partnership with the state's Flex Fund and local Community Development Financial Institutions (CDFIs) to launch the Capital Access Program, which provides low-cost and partially forgivable loans to small business owners who have historically been denied access to development capital. New investments in 2023 will support the growth of this program and leverage additional resources from the CDFIs and the Flex Fund. This is a great example of the City creating innovative programs that meet business needs and help us build a more inclusive economy.

Neighborhood Recovery: Revitalizing neighborhoods through placed-based investments

Another great example of OED creating innovative programs is the Neighborhood Economic Revitalization Fund (NERF), which launched in 2022 to deploy federal recovery funds into neighborhoods through both direct support to neighborhood organizations and a new Request for Proposal (RFP) process, with a focus on equity districts. This approach was designed to lift up community ideas and resulted in new types of projects getting funding, which revitalized neighborhoods and drove economic growth in new ways.

OED proposes expanding the Neighborhood Economic Recovery Fund to make investments in local commercial business districts in downtown and throughout Seattle. Expanding this program will allow OED to invest in community driven solutions for economic development that support workers, businesses, residents, visitors, and neighborhoods across the city.

Incremental Budget Changes

Office of Economic Development

	Dollars	FTE
2022 Adopted Budget	**26,428,479**	**40.00**
Baseline		
Healthcare Cost Tech Adjustment	(77,516)	-
One Time Removals	(14,836,242)	-
Appropriations for 2022 Annual Wage Increase (AWI)	207,315	-
Citywide Adjustments for Standard Cost Changes	(31,449)	-
Proposed Operating		
Commercial Affordability	7,000,000	1.00
Seattle Jobs Center	250,000	-
Workforce Development Realignment	14,013	-
Workforce Development Council	250,000	-
Affordable Seattle Expansion	312,026	2.00
Cannabis Needs Assessment	200,000	-
Seattle Jobs Initiative Reduction	(100,000)	-
Business Technical Assistance	800,000	-
Language Access and Outreach	332,658	1.00
Small Business Development Capital	2,750,000	-

Seattle Export Accelerator Initiative	250,000	1.00
Downtown Mobility Study	350,000	-
Downtown and Neighborhood Economic Recovery	2,775,000	1.00
Venue Services Coordinator	190,776	1.00
Seattle Sports Commission	200,000	-
Special Event and Film Permit Review	150,000	-
Centralized Contracts Team	672,065	5.00
Payroll Expense Tax Administration	591,790	3.00
Proposed Technical		
Other Technical Revenue Adjustment	-	-
General Fund Revenue Adjustment	-	-
Total Incremental Changes	**$2,250,434**	**15.00**
Total 2023 Proposed Budget	**$28,678,913**	**55.00**

Description of Incremental Budget Changes

Baseline

Healthcare Cost Tech Adjustment

Expenditures $(77,516)

This item removes $77,695 in on-going funds from the Business Services BSL. This technical adjustment reverses a one-time increase in healthcare costs for a temporary positions.

One Time Removals

Expenditures $(14,836,242)

This item removes one-time appropriations for total one time reduction of (-$14,836,242) in the Business Services BSL. The following one-time items were removed.
- Business outreach in Northgate ($50,000)
- New and emerging business support in Lake City ($50,000)
- Economic opportunity for immigrant and refugee women ($300,000)
- Fee Reform - EIS and RET consultant services ($50,000)
- Commercial Wealth Building Fund ($7,600,000)
- Maritime Workforce Development ($500,000)
- JumpStart Economic Revitalization Implementation Plan ($650,000)
- Small Business Development Capital ($3,735,621)
- Small Business Technical Assistance ($1,240,311)
- Equitable Communities Initiative Healthcare Career Pipeline ($420,000)
- Equitable Communities Initiative Youth Healthcare Career Exploration ($151,310)

Office of Economic Development

Appropriations for 2022 Annual Wage Increase (AWI)

Expenditures	$207,315

This centrally administered change adjusts appropriations to reflect an annual wage increase in 2022, as outlined in the agreements between certain City unions, for personnel costs included in this department. These agreements were not finalized until after the 2022 budget had been adopted. This change includes ongoing cost increases to salary, FICA, Medicare, retirement, overtime and temporary labor. There is no increase assumed from 2022 to 2023.

Citywide Adjustments for Standard Cost Changes

Expenditures	$(31,449)

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

Proposed Operating

Commercial Affordability

Expenditures	$7,000,000
Position Allocation	1.00

The City's 2023 Proposed Budget spends approximately $294 million in JumpStart Payroll Expense Tax (payroll tax) proceeds, of which $33 million is allocated to investments promoting economic revitalization and workforce development. This item adds $7,000,000 backed by payroll tax to the Office of Economic Development' Business Services BSL for the Commercial Affordability Program. New funding will include one-time program costs in 2023 and 2024 as well as on-going positions costs for one full time employee (FTE). The Commercial Affordability program is developing local strategies to address challenges of long-term affordability for small businesses. In 2021, OED invested one-time funds to pilot affordable commercial strategies to prevent displacement of small businesses and expand opportunities for growth—supporting a path from short-term to long-term affordability. New investments seek to address commercial affordability on multiple platforms: 1) Individual businesses and issues related to their tenancy, and 2) Create opportunities for control of small business real estate. Additionally, OED will expand the Seattle Restored program that provides temporary spaces for microenterprises and artists to access new markets. These programs are further supported by OED's investments in equitable access to capital and business technical assistance, described in subsequent changes.

Seattle Jobs Center

Expenditures	$250,000

The City's 2023 Proposed Budget spends approximately $294 million in JumpStart Payroll Expense Tax (payroll tax) proceeds, of which $33 million is allocated to investments promoting economic revitalization and workforce development. This item adds $250,000 in 2023 and $750,000 in 2024 backed by payroll tax to the Office of Economic Development's Business Services BSL to create a Seattle Jobs Center. The Seattle Jobs Center will help Seattleites—especially BIPOC, youth, and dislocated workers—to access employment information and resources, find jobs and internships, and education and training pathways for career development. The design and content of these resources will be developed and described in the Workforce Development Strategic Plan that will be completed by OED with other City and external partners at the end of 2022.

Workforce Development Realignment

Expenditures	$14,013

The City's 2023 Proposed Budget spends approximately $294 million in JumpStart Payroll Expense Tax (payroll tax) proceeds, of which $33 million is allocated to investments promoting economic revitalization and workforce development. This item adds $500,000 in ongoing funding backed by payroll tax to the Office of Economic Development's Business Services BSL. Additionally, this item removes $485,9876 of ongoing General Fund from the Business Services BSL. Payroll tax investments will provide services in support of transgender and gender nonconforming individuals, pivot education and training with the Seattle Colleges District toward evolving employer and employee needs, and provide youth employment support services. This realignment is necessary for the future implementation the Workforce Development Strategic Plan that will be completed by OED with other City and external partners at the end of 2022.

Workforce Development Council

Expenditures	$250,000

The City's 2023 Proposed Budget spends approximately $294 million in JumpStart Payroll Expense Tax (payroll tax) proceeds, of which $33 million is allocated to investments promoting economic revitalization and workforce development. This item adds $250,000 in ongoing funding backed by payroll tax to the Office of Economic Development's Business Services BSL to support the Workforce Development Council of Seattle-King County (WDC). A regional workforce development organization staffs and coordinates industry engagement, research and innovation, system fundraising, performance accountability, career pathway development, and contracting/oversight of services. This funding will be used by the WDC to perform the specific functions described above with emphasis on employer engagement (industry leadership tables) and research and innovation activities.

Affordable Seattle Expansion

Expenditures	$312,026
Position Allocation	2.00

The City's 2023 Proposed Budget spends approximately $294 million in JumpStart Payroll Expense Tax (payroll tax) proceeds, of which $33 million is allocated to investments promoting economic revitalization and workforce development. This item adds $312,026 in ongoing funding backed by the payroll tax to the Office of Economic Development's Leadership and Administration BSL for two new positions to expand the Affordable Seattle project and improve the CiviForm unified application portal. The expansion of the Affordable Seattle project will result in reduced application time and a more efficient approval process for residents seeking utility discounts and social services offered by the City of Seattle. These two new positions will increase awareness and adoption of CiviForm including user testing, design and community outreach. This work is implemented in partnership with the City Budget Office Innovation & Performance team. See City Budget Office Section for more details regarding Affordable Seattle and CiviForm.

Cannabis Needs Assessment

Expenditures	$200,000

The City's 2023 Proposed Budget spends approximately $294 million in JumpStart Payroll Expense Tax (payroll tax) proceeds, of which $33 million is allocated to investments promoting economic revitalization and workforce development. This item adds $200,000 of one-time funding in 2023 backed by payroll tax to the Office of Economic Development's Business Services BSL for a Cannabis industry training needs assessment that will recommend investments and trainings for current cannabis industry employees and identify new career pathways into the cannabis industries for communities of color.

Seattle Jobs Initiative Reduction

Expenditures	$(100,000)

This item removes $100,000 in ongoing funding from the Business Services BSL to right size OED's contract with the Seattle Jobs Initiative (SJI). This represents a 7% reduction in total funding for SJI. This reduction will realign OED's workforce development investments in preparation for the Workforce Development Strategic Plan that will be completed by OED with other City and external partners in at the end of 2022.

Business Technical Assistance

Expenditures	$800,000

The City's 2023 Proposed Budget spends approximately $294 million in JumpStart Payroll Expense Tax (payroll tax) proceeds, of which $33 million is allocated to investments promoting economic revitalization and workforce development. This item adds $800,000 of one-time funding in 2023 backed by payroll tax to the Office of Economic Development's Business Services BSL. Funding will expand technical assistance services for key industries and small businesses, with an emphasis on culturally relevant and community-based services that meet the needs of Black, Indigenous, and People of Color (BIPOC) and immigrant owned businesses. Sustained and expanded key industry and business technical assistance supports business capacity and growth and provides a foundation for other equitable economic recovery strategies (e.g., affordable commercial and capital access). Technical assistance will focus on financial health, digital access, and legal assistance and are paired with intentional outreach and robust language access.

Language Access and Outreach

Expenditures	$332,658
Position Allocation	1.00

The City's 2023 Proposed Budget spends approximately $294 million in JumpStart Payroll Expense Tax (payroll tax) proceeds, of which $33 million is allocated to investments promoting economic revitalization and workforce development. This item adds $332,658 backed by payroll tax to the Office of Economic Development's Business Services BSL. Of this amount, $200,000 will be one-time in 2023 and 2024, and $132,658 will be for on-going position costs. This item will implement equitable communication and outreach strategies for economic development programs, services, and resources provided by the city and partners. OED will continue to work with the Office of Immigrant and Refugees (OIRA) to develop culturally relevant language access resources for all OED programs.

Small Business Development Capital

Expenditures	$2,750,000

The City's 2023 Proposed Budget spends approximately $294 million in JumpStart Payroll Expense Tax (payroll tax) proceeds, of which $33 million is allocated to investments promoting economic revitalization and workforce development. This item adds $2,750,000 of one-time funding in 2023 and 2024 backed by payroll tax to the Office of Economic Development's Business Services BSL to extend the Small Business Recovery Fund/Capital Access Program to provide low-cost, long-term financing to small businesses. Launched in 2022, the Capital Access Program (CAP) leveraged the State Small Business Flex Fund Loans in partnership with local Community Development Financial Institutions ("CDFIs") to provide: a) business loans and b) companion grants to make the loans partially forgivable and lower interest costs. OED's outreach to Black, Indigenous, and People of Color ("BIPOC") owned small businesses in Seattle, combined with robust technical assistance, will expand access to these resources for those who have been historically denied equitable access to capital.

Seattle Export Accelerator Initiative

Expenditures	$250,000
Position Allocation	1.00

The City's 2023 Proposed Budget spends approximately $294 million in JumpStart Payroll Expense Tax (payroll tax) proceeds, of which $33 million is allocated to investments promoting economic revitalization and workforce development. This item adds $250,000 backed by payroll tax to the Office of Economic Development's Business Services BSL for a Small Business Export Accelerator program. Of this amount, $86,711 is one-time in 2023 and 2024, and $163,289 is for ongoing position costs. OED research shows small businesses that export are projected to grow faster, add more jobs, and pay higher wages than small businesses that do not export. These exporting companies account for 98% of all identified U.S. exporters and support nearly four million jobs in communities across the United States. The Seattle Export Accelerator Initiative will bring together resources that provides small businesses with intensive supports through the process of becoming exporting businesses –resulting in real revenue growth and job creation. The initiative will focus on supporting women and minority-owned small businesses and immigrant/refugee business owners.

Downtown Mobility Study

Expenditures	$350,000

The City's 2023 Proposed Budget spends approximately $294 million in JumpStart Payroll Expense Tax (payroll tax) proceeds, of which $20 million is allocated to investments in Green New Deal programs. This item adds $350,000 in one-time funding backed by payroll tax to the Office of Economic Development Business Services BSL for outreach and information gathering about the future needs, expectations, and challenges from residents and businesses on downtown mobility, including the proposed Center City Connector project, 3rd Ave improvements, and West Seattle Ballard Link Light Rail Extension (WSBLE), among others. This information will serve to help scope and evaluate future discussions related to the planning and implementation of these projects.

Downtown and Neighborhood Economic Recovery

Expenditures	$2,775,000
Position Allocation	1.00

The City's 2023 Proposed Budget spends approximately $294 million in JumpStart Payroll Expense Tax (payroll tax) proceeds, of which $33 million is allocated to investments promoting economic revitalization and workforce development. This item adds $2,775,000 backed by payroll tax to the Office of Economic Development's Business Services BSL. Of this amount $2,611,7111 is one-time in 2023 and 2024, and $163,289 is for ongoing position costs. This item is for Neighborhood and Downtown Economic Recovery programs, using the program design established for the Neighborhood Economic Recovery Fund (NERF) piloted in 2022. This funding will serve downtown neighborhoods and neighborhood business districts, with a priority and emphasis on areas that continue to be negatively impacted by the COVID-19 public health emergency.

Venue Services Coordinator

Expenditures	$190,776
Position Allocation	1.00

This item adds $190,776 in ongoing funding to the Leadership and Administration BSL to create a new position that will coordinate the range of City services necessary to effectively manage large public events at major venues: concerts and game days for the Seattle Storm, Reign, Sounders, Kraken, Mariners, Seahawks, and UW. These major venues include Climate Pledge Arena, Husky Stadium and Alaska Airlines Arena, Lumen Field, and T-Mobile Park.

Office of Economic Development

Seattle Sports Commission

Expenditures	$200,000

The City's 2023 Proposed Budget spends approximately $294 million in JumpStart Payroll Expense Tax (payroll tax) proceeds, of which $33 million is allocated to investments promoting economic revitalization and workforce development. This item adds $200,000 in one-time funding backed by payroll tax to the Office of Economic Development's Business Services BSL for an organization such as the Seattle Sports Commission (SSC) to advance economic development and sports tourism in the City of Seattle, including efforts to support the execution of the 2023 Major League Baseball All-Star Game and future major sporting events such as the 2026 FIFA World Cup.

Special Event and Film Permit Review

Expenditures	$150,000

The City's 2023 Proposed Budget spends approximately $294 million in JumpStart Payroll Expense Tax (payroll tax) proceeds, of which $33 million is allocated to investments promoting economic revitalization and workforce development. This item adds $150,000 in ongoing funding backed by payroll tax to the Office of Economic Development's Business Services BSL to support the increased cost to the Seattle Department of Transportation (SDOT) for their review of all special event and film permit requests, with a focus on special events and/or film permits that will make use of the right of way or require traffic mitigation plans.

Centralized Contracts Team

Expenditures	$672,065
Position Allocation	5.00

The City's 2023 Proposed Budget spends approximately $294 million in JumpStart Payroll Expense Tax (payroll tax) proceeds, of which $33 million is allocated to investments promoting economic revitalization and workforce development. This item adds $672,065 in ongoing funding backed by payroll tax to the Office of Economic Development's Leadership and Administration BSL. This item is for a centralized contracts team that will consist of a new Grants & Contracts Policy Advisor (SA1), two Senior Grants & Contracts Specialists (Sr G & Cs), and two Community Development Specialists (CDS).This team will lead the Department in managing contracts in the newly implemented Citywide Contract Management System (CCMS) implementation, Fluxx system integration, and ensure that the Department is compliant with Federal regulations and the City's procurement and purchasing guidelines.

Payroll Expense Tax Administration

Expenditures	$591,790
Position Allocation	3.00

The City's 2023 Proposed Budget spends approximately $294 million in JumpStart Payroll Expense Tax (payroll tax) proceeds, of which $11 million is allocated to administration and evaluation. This item adds $591,790 in ongoing funds backed by payroll tax to Office of Economic Development's Leadership and Admin BSL to provide funding for all payroll tax administration costs, including direct and indirect overhead costs related to the Economic Revitalization Strategy implementation. OED will manage 13 new or revised programs backed by $16.8M in new payroll tax funding.

Proposed Technical

Other Technical Revenue Adjustment

Revenues	$63,919

This is a technical adjustment to correct an erroneous revenue entry in the Arts and Culture Fund.

Office of Economic Development

General Fund Revenue Adjustment

Revenues	$757,662

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

Expenditure Overview

Appropriations	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
OED - BO-ED-ADMIN - Leadership and Administration				
00100 - General Fund	2,635,245	2,892,730	3,699,401	3,603,986
14500 - Payroll Expense Tax	-	77,516	672,065	672,065
Total for BSL: BO-ED-ADMIN	**2,635,245**	**2,970,246**	**4,371,466**	**4,276,051**
OED - BO-ED-X1D00 - Business Services				
00100 - General Fund	17,714,768	8,971,991	8,187,765	8,172,368
12400 - Arts and Culture Fund	62,597	-	-	-
14000 - Coronavirus Local Fiscal Recovery Fund	498,287	-	-	-
14500 - Payroll Expense Tax	-	14,486,242	16,119,683	15,869,683
Total for BSL: BO-ED-X1D00	**18,275,651**	**23,458,233**	**24,307,447**	**24,042,051**
Department Total	**20,910,897**	**26,428,479**	**28,678,913**	**28,318,102**
Department Full-Time Equivalents Total*	**36.00**	**40.00**	**55.00**	**55.00**

** FTE totals are provided for informational 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

	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
00100 - General Fund	20,350,013	11,864,722	11,887,166	11,776,354
12400 - Arts and Culture Fund	62,597	-	-	-
14000 - Coronavirus Local Fiscal Recovery Fund	498,287	-	-	-
14500 - Payroll Expense Tax	-	14,563,758	16,791,748	16,541,748
Budget Totals for OED	**20,910,897**	**26,428,479**	**28,678,913**	**28,318,102**

Office of Economic Development

Revenue Overview

2023 Estimated Revenues

Account Code	Account Name	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
322900	Nonbus Lic&Perm-Other	155,559	855,000	2,010,000	2,010,000
331110	Direct Fed Grants	2,707,162	1,363,675	1,000,000	1,000,000
341190	Personnel Service Fees	-	268,867	235,204	235,204
345050	Economic Environ-Other Rev	47,129	-	-	-
360020	Inv Earn-Residual Cash	6,136	-	-	-
397200	Interfund Revenue	125,892	-	-	-
Total Revenues for: 00100 - General Fund		**3,041,878**	**2,487,542**	**3,245,204**	**3,245,204**
341190	Personnel Service Fees	-	(63,919)	-	-
Total Revenues for: 12400 - Arts and Culture Fund		**-**	**(63,919)**	**-**	**-**
331110	Direct Fed Grants	484,659	-	-	-
Total Revenues for: 14000 - Coronavirus Local Fiscal Recovery Fund		**484,659**	**-**	**-**	**-**
Total OED Resources		**3,526,537**	**2,423,623**	**3,245,204**	**3,245,204**

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	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Citywide Indirect Costs	700,572	793,428	788,993	849,903
Departmental Indirect Costs	1,268,731	1,465,560	2,954,406	2,750,013
Pooled Benefits	665,942	711,259	628,067	676,135
Total	**2,635,245**	**2,970,246**	**4,371,466**	**4,276,051**
Full-time Equivalents Total*	8.00	8.00	17.00	17.00

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

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	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Citywide Indirect Costs	700,572	793,428	788,993	849,903

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	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Departmental Indirect Costs	1,268,731	1,465,560	2,954,406	2,750,013
Full Time Equivalents Total	8.00	8.00	17.00	17.00

Pooled Benefits

The purpose of the Pooled Benefits program is to fund department costs associated with health and dental insurance, workers compensation, and unemployment insurance contributions.

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Pooled Benefits	665,942	711,259	628,067	676,135

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	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Business Services	18,275,651	23,458,233	24,307,447	24,042,051
Total	**18,275,651**	**23,458,233**	**24,307,447**	**24,042,051**
Full-time Equivalents Total*	28.00	32.00	38.00	38.00

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

Office of Hearing Examiner

Ryan Vancil, Hearing Examiner

(206) 684-0521

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

Department Overview

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

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

Budget Snapshot

	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Department Support				
General Fund Support	981,017	1,078,071	3,155,482	2,181,240
Total Operations	**981,017**	**1,078,071**	**3,155,482**	**2,181,240**
Total Appropriations	**981,017**	**1,078,071**	**3,155,482**	**2,181,240**
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 2023-2024 Proposed Budget maintains support to the Office of Hearing Examiner (HXM) and preserves the services provided by the Hearing Examiner to members of the public and the City Council. Technical adjustments have been made to bring the adopted budget into alignment with an Annual Wage Increase, and other citywide adjustments to internal service costs. The proposed budget also funds a new case management system to replace the Office's aging legacy system. The case management system is central to Hearing Examiner services, allowing the public to file appeals and access relevant case documents online.

Incremental Budget Changes

Office of Hearing Examiner

	Dollars	FTE
2022 Adopted Budget	**1,078,071**	**5.00**
Baseline		
Citywide Adjustments for Standard Cost Changes	57,732	-
Appropriations for 2022 Annual Wage Increase (AWI)	27,493	-
Technical Corrections	-	-
Proposed Operating		
Case Management Replacement	1,992,186	-
Proposed Technical		
	-	-
Providing Hearing Examiner Services to Small Cities	-	-
Total Incremental Changes	**$2,077,411**	**-**
Total 2023 Proposed Budget	**$3,155,482**	**5.00**

Description of Incremental Budget Changes

Baseline

Citywide Adjustments for Standard Cost Changes

Expenditures $57,732

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

Appropriations for 2022 Annual Wage Increase (AWI)

Expenditures $27,493

This centrally administered change adjusts appropriations to reflect an annual wage increase in 2022, as outlined in the agreements between certain City unions, for personnel costs included in this department. These agreements were finalized after the 2022 budget had been adopted. This change includes ongoing cost increases to salary, FICA, Medicare, retirement, overtime and temporary labor. There is no increase assumed from 2022 to 2023.

Technical Corrections

Expenditures -

This item is a net zero amendment to correct budget coding.

Office of Hearing Examiner

Proposed Operating

Case Management Replacement

Expenditures $1,992,186

This item adds one-time funding in 2023 and 2024 and ongoing annual maintenance funding of $92,000 to implement a new case management system. The Hearing Examiner's current case management system is nearing the end of its useful life and unable to keep up with increasing performance requirements. The case management system both improves public access to services and substantially increases the capacity of the Department by allowing the public to file appeals, access case documents, and listen to hearing recordings online. The new case management system will improve existing functionality and allow faster reporting, standardized work processes, and significantly expand storage capacity of case documents. The efficiencies gained by a new system gives the Hearing Examiner flexibility to accommodate increased caseload volume with existing staff. The Hearing Examiner and Seattle IT have worked together to identify the replacement and are prepared to implement the new system.

Proposed Technical

Providing Hearing Examiner Services to Small Cities

Revenues $16,000

This item increases the revenue budget to recognize new contracts for hearing examiner services provided to City of Pacific and City of Milton. The Department expects to generate $16,000 of revenue annually between these two contracts, equivalent to about 100 hours.

Expenditure Overview

Appropriations	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
HXM - BO-HX-V1X00 - Office of the Hearing Examiner				
00100 - General Fund	981,017	1,078,071	3,155,482	2,181,240
Total for BSL: BO-HX-V1X00	**981,017**	**1,078,071**	**3,155,482**	**2,181,240**
Department Total	**981,017**	**1,078,071**	**3,155,482**	**2,181,240**
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

	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
00100 - General Fund	981,017	1,078,071	3,155,482	2,181,240
Budget Totals for HXM	**981,017**	**1,078,071**	**3,155,482**	**2,181,240**

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 75 subject areas) and to issue decisions and recommendations consistent with applicable law.

Program Expenditures	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Office of the Hearing Examiner	981,017	1,078,071	3,155,482	2,181,240
Total	**981,017**	**1,078,071**	**3,155,482**	**2,181,240**
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

Maiko Winkler-Chin, Director

(206) 684-3727

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

Department Overview

The mission of the Office of Housing (OH) is to build strong healthy communities and increase opportunities for people of all income levels to live in our city. To accomplish this mission, OH has three Budget Summary Levels:

- Multifamily Housing;
- Homeownership and Sustainability; and
- Leadership and Administration.

Multifamily Housing employs the Housing Levy, Jumpstart Payroll Expense Tax proceeds, Mandatory Housing Affordability proceeds, and other federal and local funding to make low-interest loans to developers to develop or preserve affordable multifamily rental housing. OH monitors the housing portfolio to ensure that the policy objectives of the City are achieved and the units remain in good condition. The portfolio now includes 19,000 units, representing a significant investment of City and other funding in affordable housing over 39 years. OH also operates programs to support affordable housing providers and low-income residents.

Homeownership and Sustainability includes three programs to assist low-income households:

- The **Home Ownership Program** supports first-time homebuyers and existing low-income homeowners through down payment assistance loans, subsidies for permanently affordable homes, and foreclosure prevention loans.
- The **Home Repair Program** provides grants or no- to low-interest loans to assist with critical home repairs.
- The **Weatherization Program** provides grants to increase energy efficiency and lower utility costs for low-income residents in both single-family and multifamily properties.

Leadership and Administration provides centralized leadership, coordination, technology, contracting, and financial management services to OH programs and capital projects. This includes the Policy and Planning program that establishes long-term strategic plans, develops and implements policy-based tools, and addresses housing-related aspects of citywide land use and community development planning.

Budget Snapshot

	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Department Support				
General Fund Support	461,740	2,823,870	2,391,835	2,291,095
Other Funding - Operating	230,878,404	205,599,986	250,402,800	251,250,469
Total Operations	**231,340,144**	**208,423,856**	**252,794,635**	**253,541,564**
Total Appropriations	**231,340,144**	**208,423,856**	**252,794,635**	**253,541,564**
Full-Time Equivalents Total*	46.00	51.00	63.50	63.50

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

Office of Housing

Budget Overview

Prior to 2021, the Office of Housing (OH) was primarily supported by the 2016 Housing Levy, the Mandatory Housing Affordability program, and federal and state grants. As of 2021, the Jumpstart Payroll Expense Tax Fund was added as an additional dedicated funding source, substantially increasing funding for affordable housing projects. Payroll expense tax proceeds comprise 56% of OH's $252.8 million 2023 proposed budget. Funding policies for the Housing Levy and other funds are detailed in the Housing Levy Administrative and Financial (A&F) Plan and Housing Funding Policies, which are adopted and regularly updated by Council through a separate process. The A&F Plan and Housing Funding Policies can be foundhere. Throughout the COVID-19 pandemic, the need for housing production, acquisition, and preservation has remained critical for equitable response and recovery. The Office of Housing has continued significant investment in affordable housing projects, in partnership with developers, to produce and preserve multifamily rental and for-sale housing that remains affordable under long-term income and rent or re-sale restrictions.

The 2023 Proposed Budget adds $50.3M in additional payroll tax proceeds to the Office of Housing, increasing the total amount to $139.6M. OH will also benefit from $2.27M included in a transfer from finance general to cover administrative costs related to payroll tax funding. These new investments will support increased production and preservation of affordable multifamily rental housing and advance homeownership opportunities for low-income households. Proceeds may also be used for projects such as the Ft. Lawton redevelopment site. The City of Seattle, in coordination with County, State and Federal Partners will explore the development of a package of funding to addressed increased redevelopment costs as a result of inflation and supply chain challenges. OH will increase operating, maintenance, and service funding for newly-developed Permanent Supportive Housing Projects. Finally, they will continue to help low-income homeowners convert from oil heat to electrical heating systems.

Incremental Budget Changes

Office of Housing

	Dollars	FTE
2022 Adopted Budget	**208,423,856**	**51.00**
Baseline		
Removal of One-Time 2022 Budget Adds	(10,686,500)	-
Appropriations for 2022 Annual Wage Increase (AWI)	262,136	-
Citywide Adjustments for Standard Cost Changes	397,394	-
Proposed Operating		
Investment In Affordable Housing Capital	45,798,524	-
Funding for Operating, Maintenance and Services for Permanent Support Housing	2,666,520	-
Oil to Electric Heat Conversions	1,727,355	-
Multifamily Electrification Fine Revenue	25,000	-
2023 Housing Levy Development Costs	296,035	-
Pre-development costs for affordable housing projects	100,000	-

Proposed Technical		
Continuation of 2022 Stand-Alone Staffing Legislation	-	12.50
Weatherization Grant Revenue True Up	3,796,680	-
General Fund Technical True Up	(12,366)	-
	-	-
Total Incremental Changes	**$44,370,779**	**12.50**
Total 2023 Proposed Budget	**$252,794,635**	**63.50**

Expenditure Overview

Appropriations	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
OH - BO-HU-1000 - Leadership and Administration				
00100 - General Fund	254,530	212,123	1,426,897	1,442,955
14500 - Payroll Expense Tax	-	1,625,000	96,118	123,122
16600 - Office of Housing Fund	4,955,576	5,841,097	6,635,034	6,454,162
Total for BSL: BO-HU-1000	**5,210,106**	**7,678,220**	**8,158,050**	**8,020,238**
OH - BO-HU-2000 - Homeownership & Sustainability				
00100 - General Fund	207,210	61,747	153,508	128,836
14500 - Payroll Expense Tax	-	6,373,461	1,759,437	1,762,023
16400 - Low Income Housing Fund	-	8,422,398	12,219,078	10,425,204
16403 - 2002 Levy Multipurpose Fund	696,911	-	-	-
16411 - 1995 Housing Levy Capital Fund	350,108	-	-	-
16413 - 1995 Levy Homebuyer Assist	216,235	-	-	-
16416 - 2009 Housing Levy Capital Fund	1,230,414	-	-	-
16418 - 2016 Housing Levy Capital Fund	1,610,748	-	-	-
16430 - Housing Incentive Fund	873,000	-	-	-
16440 - Housing Program Support Fund	3,631,780	-	-	-
16600 - Office of Housing Fund	2,234,585	2,462,788	2,546,617	2,564,097
Total for BSL: BO-HU-2000	**11,050,990**	**17,320,395**	**16,678,641**	**14,880,161**
OH - BO-HU-3000 - Multifamily Housing				
00100 - General Fund	-	2,550,000	811,430	719,305
14000 - Coronavirus Local Fiscal Recovery Fund	12,800,000	-	-	-
14500 - Payroll Expense Tax	-	91,426,501	137,621,016	140,382,679
16400 - Low Income Housing Fund	-	87,111,325	87,111,325	87,111,325
16402 - 2002 Levy Very LIH Fund	40,534	-	-	-
16404 - 2002 Levy O&M Fund	595,344	-	-	-

16410 - 1986 Housing Levy Capital Fund	948,198	-	-	-
16411 - 1995 Housing Levy Capital Fund	154,103	-	-	-
16412 - 1995 Levy O&M Fund	5,429,911	-	-	-
16416 - 2009 Housing Levy Capital Fund	11,388	-	-	-
16417 - 2009 Levy O&M Fund	1,635,608	-	-	-
16418 - 2016 Housing Levy Capital Fund	57,832,131	-	-	-
16419 - 2016 Levy O&M Fund	22,256,426	-	-	-
16420 - 1986 Levy O&M Fund	555,932	-	-	-
16430 - Housing Incentive Fund	61,737,030	-	-	-
16440 - Housing Program Support Fund	42,694,221	-	-	-
16600 - Office of Housing Fund	1,829,682	2,337,415	2,414,174	2,427,857
36610 - 2019 LTGO Taxable Bond Fund	6,558,538	-	-	-
Total for BSL: BO-HU-3000	**215,079,048**	**183,425,241**	**227,957,944**	**230,641,166**
Department Total	**231,340,144**	**208,423,856**	**252,794,635**	**253,541,564**
Department Full-Time Equivalents Total*	**46.00**	**51.00**	**63.50**	**63.50**

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

Budget Summary by Fund Office of Housing

	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
00100 - General Fund	461,740	2,823,870	2,391,835	2,291,095
14000 - Coronavirus Local Fiscal Recovery Fund	12,800,000	-	-	-
14500 - Payroll Expense Tax	-	99,424,962	139,476,571	142,267,824
16400 - Low Income Housing Fund	-	95,533,723	99,330,403	97,536,529
16402 - 2002 Levy Very LIH Fund	40,534	-	-	-
16403 - 2002 Levy Multipurpose Fund	696,911	-	-	-
16404 - 2002 Levy O&M Fund	595,344	-	-	-
16410 - 1986 Housing Levy Capital Fund	948,198	-	-	-
16411 - 1995 Housing Levy Capital Fund	504,211	-	-	-
16412 - 1995 Levy O&M Fund	5,429,911	-	-	-
16413 - 1995 Levy Homebuyer Assist	216,235	-	-	-
16416 - 2009 Housing Levy Capital Fund	1,241,802	-	-	-
16417 - 2009 Levy O&M Fund	1,635,608	-	-	-
16418 - 2016 Housing Levy Capital Fund	59,442,879	-	-	-
16419 - 2016 Levy O&M Fund	22,256,426	-	-	-
16420 - 1986 Levy O&M Fund	555,932	-	-	-
16430 - Housing Incentive Fund	62,610,030	-	-	-
16440 - Housing Program Support Fund	46,326,001	-	-	-

16600 - Office of Housing Fund	9,019,844	10,641,300	11,595,825	11,446,116
36610 - 2019 LTGO Taxable Bond Fund	6,558,538	-	-	-
Budget Totals for OH	**231,340,144**	**208,423,856**	**252,794,635**	**253,541,564**

Revenue Overview

2023 Estimated Revenues

Account Code	Account Name	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
331110	Direct Fed Grants	12,800,000	-	-	-
Total Revenues for: 14000 - Coronavirus Local Fiscal Recovery Fund		**12,800,000**	**-**	**-**	**-**
311010	Real & Personal Property Taxes	-	37,862,143	37,862,143	37,862,143
313010	Sales & Use Tax-Local Share	-	3,500,000	3,500,000	3,500,000
331000	Direct Federal Grants	-	5,411	5,411	5,411
331110	Direct Fed Grants	-	1,426,267	1,426,267	1,426,267
334010	State Grants	-	(50,506)	(50,506)	(50,506)
334090	State Grants-Passthr	-	600,000	600,000	600,000
337010	Grants & Contr From Local Govt	-	2,588,580	7,037,260	5,243,386
345020	Zoning & Subdivision Fees	-	45,900,000	45,900,000	45,900,000
360010	Investment Interest	-	2,000,000	2,000,000	2,000,000
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	-	5,015,826	4,363,826	4,363,826
Total Revenues for: 16400 - Low Income Housing Fund		**-**	**105,816,294**	**109,612,974**	**107,819,100**
400000	Use of/Contribution to Fund Balance	-	(20,565,142)	(10,282,571)	(10,282,571)
Total Resources for:16400 - Low Income Housing Fund		**-**	**85,251,152**	**99,330,403**	**97,536,529**
360140	Loan Interest Pmts Per Terms	6,801	-	-	-
360600	Principal On Loan	11,708	-	-	-
Total Revenues for: 16402 - 2002 Levy Very LIH Fund		**18,510**	**-**	**-**	**-**
360140	Loan Interest Pmts Per Terms	28,296	-	-	-
360150	Interest On Loan Payoffs	55,627	-	-	-
360600	Principal On Loan	439,545	-	-	-
Total Revenues for: 16403 - 2002 Levy Multipurpose Fund		**523,469**	**-**	**-**	**-**
360140	Loan Interest Pmts Per Terms	20,000	-	-	-

360150	Interest On Loan Payoffs	107,467	-	-	-
360600	Principal On Loan	286,077	-	-	-
Total Revenues for: 16410 - 1986 Housing Levy Capital Fund		**413,544**	**-**	**-**	**-**
360140	Loan Interest Pmts Per Terms	14,020	-	-	-
360600	Principal On Loan	177,352	-	-	-
360900	Miscellaneous Revs-Other Rev	30	-	-	-
Total Revenues for: 16411 - 1995 Housing Levy Capital Fund		**191,402**	**-**	**-**	**-**
360140	Loan Interest Pmts Per Terms	11,454	-	-	-
360150	Interest On Loan Payoffs	46,324	-	-	-
360600	Principal On Loan	383,173	-	-	-
Total Revenues for: 16413 - 1995 Levy Homebuyer Assist		**440,951**	**-**	**-**	**-**
360140	Loan Interest Pmts Per Terms	525	-	-	-
360150	Interest On Loan Payoffs	99,618	-	-	-
360600	Principal On Loan	342,790	-	-	-
Total Revenues for: 16416 - 2009 Housing Levy Capital Fund		**442,933**	**-**	**-**	**-**
311010	Real & Personal Property Taxes	9,589	-	-	-
Total Revenues for: 16417 - 2009 Levy O&M Fund		**9,589**	**-**	**-**	**-**
311010	Real & Personal Property Taxes	27,179,785	-	-	-
Total Revenues for: 16418 - 2016 Housing Levy Capital Fund		**27,179,785**	**-**	**-**	**-**
311010	Real & Personal Property Taxes	5,253,796	-	-	-
Total Revenues for: 16419 - 2016 Levy O&M Fund		**5,253,796**	**-**	**-**	**-**
345020	Zoning & Subdivision Fees	73,778,085	-	-	-
360600	Principal On Loan	7,644	-	-	-
Total Revenues for: 16430 - Housing Incentive Fund		**73,785,730**	**-**	**-**	**-**
311010	Real & Personal Property Taxes	(13)	-	-	-
313020	Sales & Use Tax	4,796,122	-	-	-
331110	Direct Fed Grants	23,041,400	-	-	-
333110	Ind Fed Grants	326,064	-	-	-
334090	State Grants-Passthr	690,465	-	-	-
341300	Administrative Fees & Charges	1,982,560	-	-	-
360020	Inv Earn-Residual Cash	35,597	-	-	-

Office of Housing

360140	Loan Interest Pmts Per Terms	155,323	-	-	-
360150	Interest On Loan Payoffs	1,071,303	-	-	-
360600	Principal On Loan	1,684,377	-	-	-
360900	Miscellaneous Revs-Other Rev	5,001,020	-	-	-
374030	Capital Contr-Fed Dir Grants	505,100	-	-	-
397010	Operating Transfers In	4,625,000	-	-	-
Total Revenues for: 16440 - Housing Program Support Fund		**43,914,317**	**-**	**-**	**-**
311010	Real & Personal Property Taxes	3,692,205	3,566,429	3,566,429	3,566,429
331000	Direct Federal Grants	-	600	600	600
331110	Direct Fed Grants	748,001	819,842	819,842	819,842
333110	Ind Fed Grants	376,300	387,731	387,731	387,731
334010	State Grants	-	50,506	50,506	50,506
334090	State Grants-Passthr	373,428	250,000	250,000	250,000
337010	Grants & Contr From Local Govt	-	147,420	147,420	147,420
341300	Administrative Fees & Charges	703,174	815,000	815,000	815,000
345010	Design & Planning Fees	199,000	250,000	250,000	250,000
345020	Zoning & Subdivision Fees	7,539,494	5,100,000	5,100,000	5,100,000
347030	Event Admission Fees	2,219	-	-	-
360900	Miscellaneous Revs-Other Rev	63,988	-	-	-
374030	Capital Contr-Fed Dir Grants	65	-	-	-
397010	Operating Transfers In	1,413,900	71,390	71,390	71,390
Total Revenues for: 16600 - Office of Housing Fund		**15,111,773**	**11,458,919**	**11,458,919**	**11,458,919**
400000	Use of/Contribution to Fund Balance	-	(2,035,236)	136,906	(12,803)
Total Resources for:16600 - Office of Housing Fund		**15,111,773**	**9,423,683**	**11,595,825**	**11,446,116**
Total OH Resources		**180,085,799**	**94,674,835**	**110,926,228**	**108,982,645**

Office of Housing

Appropriations by Budget Summary Level and Program

OH - BO-HU-1000 - Leadership and Administration

The purpose of the Leadership and Administration Budget Summary Level is to provide centralized leadership, strategic planning, program development, and financial management support services to the office.

Program Expenditures	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Citywide Indirect Costs	1,309,060	1,402,636	2,183,135	2,322,004
Departmental Indirect Costs	2,747,296	2,812,227	3,704,839	3,405,908
Policy & Planning	1,493,290	3,867,666	2,691,370	2,693,051
Pooled Benefits	(339,539)	(404,309)	(421,294)	(400,724)
Total	**5,210,106**	**7,678,220**	**8,158,050**	**8,020,238**
Full-time Equivalents Total*	17.50	19.50	27.50	27.50

**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	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Citywide Indirect Costs	1,309,060	1,402,636	2,183,135	2,322,004

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	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Departmental Indirect Costs	2,747,296	2,812,227	3,704,839	3,405,908
Full Time Equivalents Total	9.50	9.50	14.50	14.50

Policy & Planning

The purpose of the Policy & Planning program is to provide strategic planning, program development, and vacant land redevelopment services to increase housing opportunities for Seattle residents.

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Policy & Planning	1,493,290	3,867,666	2,691,370	2,693,051
Full Time Equivalents Total	8.00	10.00	13.00	13.00

Pooled Benefits

The purpose of the Pooled Benefits program is to fund department costs associated with health and dental insurance, workers compensation, and unemployment insurance contributions.

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Pooled Benefits	(339,539)	(404,309)	(421,294)	(400,724)

OH - BO-HU-2000 - Homeownership & Sustainability

The purpose of the Homeownership & Sustainability Budget Summary Level is to provide loans and grants to low-income Seattle residents to support first-time home-buyers, health and safety home repair needs, and energy efficiency improvements.

Program Expenditures	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Home Ownership	5,046,588	8,256,222	3,526,448	3,530,453
Home Repair	1,143,274	1,386,785	1,401,307	1,403,098
Weatherization	4,861,127	7,677,387	11,750,886	9,946,609
Total	**11,050,990**	**17,320,395**	**16,678,641**	**14,880,161**
Full-time Equivalents Total*	16.00	18.00	19.00	19.00

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

The following information summarizes the programs in Homeownership & Sustainability Budget Summary Level:

Home Ownership

The purpose of the Home Ownership program is to support first-time homebuyers and existing low-income homeowners through down payment assistance loans, subsidies for permanently affordable homes, and foreclosure prevention loans.

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Home Ownership	5,046,588	8,256,222	3,526,448	3,530,453
Full Time Equivalents Total	2.50	2.50	3.50	3.50

Home Repair

The purpose of the Home Repair program is to provide grants or no- to low-interest loans to assist low-income homeowners with critical home repairs.

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Home Repair	1,143,274	1,386,785	1,401,307	1,403,098
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	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Weatherization	4,861,127	7,677,387	11,750,886	9,946,609
Full Time Equivalents Total	11.50	13.50	13.50	13.50

OH - BO-HU-3000 - Multifamily Housing

The purpose of the Multifamily Housing Budget Summary Level is to develop, preserve, and monitor affordable multifamily rental housing; and to support affordable housing providers and low-income residents.

Program Expenditures	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Asset Management	22,886,339	14,928,374	16,741,841	16,827,603
Multifamily Lending	192,192,709	168,496,868	211,216,103	213,813,563
Total	**215,079,048**	**183,425,241**	**227,957,944**	**230,641,166**
Full-time Equivalents Total*	12.50	13.50	17.00	17.00

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

The following information summarizes the programs in Multifamily Housing Budget Summary Level:

Office of Housing

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	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Asset Management	22,886,339	14,928,374	16,741,841	16,827,603
Full Time Equivalents Total	6.50	6.50	7.50	7.50

Multifamily Lending

The purpose of the Multifamily Lending program is to employ the Housing Levy and other federal and local funding to make low-interest loans to developers to develop or preserve affordable multifamily rental housing.

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Multifamily Lending	192,192,709	168,496,868	211,216,103	213,813,563
Full Time Equivalents Total	6.00	7.00	9.50	9.50

Office of Immigrant and Refugee Affairs

Hamdi Mohamed, Director

(206) 233-3886

www.seattle.gov/iandraffairs

Department Overview

The mission of the Office of Immigrant and Refugee Affairs (OIRA) is to improve the lives of Seattle's immigrant and refugee communities. OIRA does this by:

- Equitably engaging with immigrants and refugees to help advise on new City of Seattle issues and policies and enhance current ones.
- Ensuring that City of Seattle programs, services, and information are accessible to vulnerable immigrant and refugee community members regardless of their English-language proficiency and citizenship status.
- Partnering with community-based organizations, the Seattle Immigrant and Refugee Commission, and other partners to administer programs focused on helping immigrants successfully integrate into the civic life and culture of the city.

The City's Race and Social Justice Initiative guides OIRA's work, as direct and early engagement with community members and organizations informs the department's decisions, initiatives, and policies. OIRA operationalizes racial equity in all its workplans, especially in working with other City departments on outreach, engagement, and language accessibility.

The City of Seattle has a long history of welcoming immigrants, from the Vietnamese refugees who arrived in the 1970s to the Afghan and Ukrainian migrants of today. According to the 2019 American Community Survey (ACS), 19.4% of Seattle's residents (about 144,000 people) are foreign-born. Additionally, the nonpartisan think tank New American Economy has determined that immigrant household incomes in 2019 accounted for $31 billion in household income and $12.7 billion in taxes paid to support the Seattle Metropolitan Area.

Budget Snapshot

	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Department Support				
General Fund Support	29,127,476	4,760,065	4,821,873	4,859,731
Other Funding - Operating	-	250,000	163,289	163,289
Total Operations	**29,127,476**	**5,010,065**	**4,985,161**	**5,023,019**
Total Appropriations	**29,127,476**	**5,010,065**	**4,985,161**	**5,023,019**
Full-Time Equivalents Total*	9.50	11.00	12.00	12.00

** FTE totals are provided for informational 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 Immigrant and Refugee Affairs

Budget Overview

During the COVID-19 pandemic, OIRA received one-time funding to expand the Ready to Work program in an effort to mitigate the pandemic's disproportionate negative impacts on immigrant and refugee community members. As multiple COVID-19 state of emergency proclamations end and Seattle emerges from the pandemic, the focus of the 2023 Proposed Budget shifts to long-term economic recovery efforts.

A new position for a Workforce Policy and Partnerships Manager is added to provide support and to address the unique challenges faced by the immigrant workforce and immigrant business owners to improve their economic mobility. This action is funded with the JumpStart Payroll Expense Tax (PET) Fund for purposes outlined in Ordinance 126393. See the Proposed Operating section for more details.

Incremental Budget Changes

Office of Immigrant and Refugee Affairs

	Dollars	FTE
2022 Adopted Budget	**5,010,065**	**11.00**
Baseline		
Align Budget to Central Cost Manual	-	-
Appropriations for 2022 Annual Wage Increase (AWI)	58,943	-
Citywide Adjustments for Standard Cost Changes	2,865	-
Remove one-time Ready to Work COVID-19 expansion	(250,000)	-
Proposed Operating		
Workforce Policy and Partnerships Manager	163,289	1.00
Total Incremental Changes	**$(24,903)**	**1.00**
Total 2023 Proposed Budget	**$4,985,161**	**12.00**

Description of Incremental Budget Changes

Baseline

Align Budget to Central Cost Manual

Expenditures -

This is a net zero technical change to align the 2023 baseline budget to the 2022 adopted central cost manual.

Appropriations for 2022 Annual Wage Increase (AWI)

Expenditures $58,943

This centrally administered change adjusts appropriations to reflect an annual wage increase in 2022, as outlined in the agreements between certain City unions, for personnel costs included in this department. These agreements were not finalized until after the 2022 budget had been adopted. This change includes ongoing cost increases to

salary, FICA, Medicare, retirement, overtime and temporary labor. There is no increase assumed from 2022 to 2023.

Citywide Adjustments for Standard Cost Changes

Expenditures $2,865

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

Remove one-time Ready to Work COVID-19 expansion

Expenditures $(250,000)

This item removes a one-time 2022 increase to address the negative economic impact of the pandemic on low-wage, limited-English-proficiency immigrant and refugee adults, further investing in their digital skill-building and device ownership through the Ready to Work (RTW) program. As multiple COVID-19 state of emergency proclamations end and Seattle emerges from the pandemic, the focus of the 2023 Proposed Budget shifts to long-term economic recovery efforts.

Proposed Operating

Workforce Policy and Partnerships Manager

Expenditures	$163,289
Position Allocation	1.00

The City's 2023 Proposed Budget spends approximately $294 million in JumpStart Payroll Expense Tax (payroll tax) proceeds, of which $33 million is allocated to investments promoting economic revitalization and workforce development. This item adds $163,289 backed by payroll tax to the Office of Immigrant and Refugee Affairs to add 1.0 FTE – a Workforce Policy and Partnerships Manager position. The new staff will engage with immigrants and refugees in the City of Seattle's workforce and businesses in its strategy for economic revitalization. This position will also provide direct technical support and language access assistance to businesses and property owners, and assist with re-employment pathways for immigrants and refugees through the City of Seattle's Ready to Work Initiative.

Office of Immigrant and Refugee Affairs

Expenditure Overview

Appropriations	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
OIRA - BO-IA-X1N00 - Office of Immigrant and Refugee Affairs				
00100 - General Fund	29,127,476	4,760,065	4,821,873	4,859,731
14500 - Payroll Expense Tax	-	250,000	163,289	163,289
Total for BSL: BO-IA-X1N00	**29,127,476**	**5,010,065**	**4,985,161**	**5,023,019**
Department Total	**29,127,476**	**5,010,065**	**4,985,161**	**5,023,019**
Department Full-Time Equivalents Total*	**9.50**	**11.00**	**12.00**	**12.00**

** FTE totals are provided for informational 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

	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
00100 - General Fund	29,127,476	4,760,065	4,821,873	4,859,731
14500 - Payroll Expense Tax	-	250,000	163,289	163,289
Budget Totals for OIRA	**29,127,476**	**5,010,065**	**4,985,161**	**5,023,019**

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	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Office of Immigrant and Refuge	29,127,476	5,010,065	4,985,161	5,023,019
Total	**29,127,476**	**5,010,065**	**4,985,161**	**5,023,019**
Full-time Equivalents Total*	9.50	11.00	12.00	12.00

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

Office of Labor Standards

Steven Marchese, Director

(206) 684-5397

www.seattle.gov/laborstandards

Department Overview

The mission of the Office of Labor Standards (OLS) is to advance labor standards through thoughtful community and business engagement, strategic enforcement, and innovative policy development, with a commitment to race and social justice. The Office of Labor Standards focuses on the implementation of labor standards for workers that perform work within Seattle city limits. As of September 1, 2022, there are 17 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.

Two ordinances protect the rights of drivers for transportation network companies (TNCs) (i.e. Uber and Lyft):

- **Transportation Network Company Driver Deactivation Rights Ordinance** gives TNC drivers the right to challenge unwarranted deactivations before a neutral arbitrator, and creates a Driver Resolution Center to provide representation for drivers; and
- **Transportation Network Company Minimum Compensation Ordinance** requires that TNCs provide a minimum guaranteed per-trip payment that is at least the equivalent of Seattle's large employer minimum wage plus compensation for reasonable expenses.

These two laws will be preempted by State law and no longer enforceable by the City of Seattle beginning on January 1, 2023.

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.

Office of Labor Standards

OLS is also responsible for the administration of three additional temporary ordinances that grant protections to certain workers during the COVID-19 civil emergency and that are enforceable for up to three years after the conclusion of the civil emergency:

- **Paid Sick and Safe Time for Gig Workers**, requiring covered transportation network and food delivery network companies to provide paid sick and safe time to gig workers during, and for 180 days following the conclusion of, the COVID-19 civil emergency.
- **Premium Pay for Gig Workers**, requiring covered food delivery network companies to provide premium pay to gig workers.
- **Grocery Employee Hazard Pay**, requiring certain grocery businesses to pay hazard pay to employees during the civil emergency. The requirement to pay hazard pay was suspended on September 1, 2022, but OLS retains enforcement responsibilities until September 1, 2025.

On January 13, 2024, an eighteenth labor standard will go into effect:

- **App-Based Worker Minimum Payment Ordinance,** establishing minimum pay requirements, and transparency and flexibility standards for certain app-based workers.

OLS provides education and technical assistance to the business and worker communities. As a part of these efforts, OLS manages the **Community Outreach and Education Fund** to foster collaboration between OLS and the community with funds to develop awareness and understanding of the worker rights provided by Seattle's labor standards. The office also manages the **Business Outreach and Education Fund** which provides technical assistance to small businesses to increase compliance with Seattle's labor standards. The fund emphasizes outreach to businesses owned by low-income and historically disenfranchised communities who typically are not served by traditional outreach methods. OLS manages the **Driver Resolution Center** contract which funds a community organization that provides no-cost, culturally appropriate, consultation, support, legal services and outreach to TNC drivers that are facing deactivation. The Driver Resolution Center funding and associated work will conclude at the end of 2022 due to State preemption.

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

Budget Snapshot

	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Department Support				
Other Funding - Operating	8,108,343	12,130,660	7,881,058	7,929,180
Total Operations	**8,108,343**	**12,130,660**	**7,881,058**	**7,929,180**
Total Appropriations	**8,108,343**	**12,130,660**	**7,881,058**	**7,929,180**
Full-Time Equivalents Total*	30.00	34.00	33.00	33.00

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

Office of Labor Standards

Budget Overview

The 2023-24 Proposed Budget adjusts funding and staffing levels to reflect the evolving responsibilities of the Office of Labor Standards (OLS). In early 2022 Washington State passed ESHB 2076 which creates a state level Transportation Network Company tax and preempts the City from enforcing the Transportation Network Company (TNC) Driver Minimum Compensation and TNC Driver Deactivation Rights Ordinances starting on January 1, 2023. OLS received $3.8 million in TNC tax revenue in the 2022 Adopted Budget to fund driver resolution services through a Driver Resolution Center (DRC) and to enforce the TNC Driver Minimum Compensation Ordinance The 2023-24 Proposed Budget reduces 1.0 FTE and eliminates the TNC work in the department.

In addition to the TNC-related reductions, OLS will also see a reduction from the general operating expense budget to assist the City in its efforts to balance the general fund. This is a 19% reduction to the unprogrammed operating expense budget and was identified by OLS as the least harmful reduction the department could take. The Proposed Budget reduces the amount allocated to contract for outreach related to independent contractor provisions. The Proposed Budget prioritizes enforcement related work by preserving a Civil Rights Analyst position.

The 2023-24 Proposed Budget seeks to avoid any additional reductions to the OLS budget to maintain the necessary staffing levels of OLS. Current vacancies will be filled to support implementation of the recently passed Pay Up legislation.

Lastly, the 2023-24 Proposed Budget makes several technical adjustments to the OLS budget including an annual wage increase for staff, increased costs for internal central services, and the removal one-time items from the previous year's budget.

Incremental Budget Changes

Office of Labor Standards

	Dollars	FTE
2022 Adopted Budget	**12,130,660**	**34.00**
Baseline		
Baseline Revenue Changes	-	-
Remove 2022 One-Time Adds	(560,650)	-
Citywide Adjustments for Standard Cost Changes	44,671	-
Appropriations for 2022 Annual Wage Increase (AWI)	160,417	-
Proposed Operating		
Dissolution of City-Level Driver Resolution Center	(3,500,000)	-
Abrogate TNC Strategic Advisor 1	(162,395)	(1.00)
Reduction to Community Outreach Funds for Independent Contractor Protections Ordinance	(143,835)	-
Reduce General Operating Expense Budget	(87,810)	-
Proposed Technical		
Office of Labor Standards Fund Balancing Entry	-	-
OLS Fund Revenue Updates	-	-

Total Incremental Changes	**$(4,249,602)**	**(1.00)**
Total 2023 Proposed Budget	**$7,881,058**	**33.00**

Description of Incremental Budget Changes

Baseline

Baseline Revenue Changes

Revenues $(2,013,783)

This is a technical change to remove one-time budget items from the baseline revenue budget.

Remove 2022 One-Time Adds

Expenditures $(560,650)

This is a technical change to remove one-time budget adds from the baseline budget. The adjustment removes $500,000 for the Domestic Worker Standards Board Recommendations and $60,650 for the set up and initial implementation costs of the Independent Contractor Legislation Resourcing.

Citywide Adjustments for Standard Cost Changes

Expenditures $44,671

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

Appropriations for 2022 Annual Wage Increase (AWI)

Expenditures $160,417

This centrally administered change adjusts appropriations to reflect an annual wage increase in 2022, as outlined in the agreements between certain City unions, for personnel costs included in this department. These agreements were not finalized until after the 2022 budget had been adopted. This change includes ongoing cost increases to salary, FICA, Medicare, retirement, overtime and temporary labor. There is no increase assumed from 2022 to 2023.

Proposed Operating

Dissolution of City-Level Driver Resolution Center

Expenditures $(3,500,000)

This item removes $3.5 million in appropriation backed by Transportation Network Company (TNC) Tax revenues to support the Driver Resolution Center (DRC). Washington State passed ESHB 2076 which created a state led TNC Tax and preempted the Driver Deactivation Rights Ordinance, starting January 1, 2023. The DRC contract is currently based around the Driver Deactivation Rights Ordinance and will be dissolved once the current contract ends in December 2022.

Abrogate TNC Strategic Advisor 1

Expenditures	$(162,395)
Position Allocation	(1.00)

This item abrogates the Strategic Advisor 1 position funded by the TNC Tax. Washington State passed ESHB 2076 which created a state led TNC Tax and preempted OLS activities related to TNC. This position will not have a TNC related body of work to perform in 2023.

Reduction to Community Outreach Funds for Independent Contractor Protections Ordinance

Expenditures	$(143,835)

This item reduces funding for community outreach related to the Independent Contractor Protections ordinance by $143,835 in 2023 and 2024. OLS has already executed contracts with community organizations through 2023 and can use existing resources and the remaining $17,165 for outreach in 2023 and 2024.

Reduce General Operating Expense Budget

Expenditures	$(87,810)

This item reduces OLS' general operating expense appropriation for 2023-24. This reflects a 19% reduction to the total appropriation for general operating expenses and is being reduced as part of the effort to reduce expenditures for the biennium.

Proposed Technical

Office of Labor Standards Fund Balancing Entry

Revenues	$477,881

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

OLS Fund Revenue Updates

Revenues	$(2,713,700)

This item decreases revenue from the General Fund to the Office of Labor Standards fund to reflect the budget changes described above.

Office of Labor Standards

Expenditure Overview

Appropriations	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
OLS - BO-LS-1000 - Office of Labor Standards				
00190 - Office of Labor Standards Fund	8,108,343	12,130,660	7,881,058	7,929,180
Total for BSL: BO-LS-1000	**8,108,343**	**12,130,660**	**7,881,058**	**7,929,180**
Department Total	**8,108,343**	**12,130,660**	**7,881,058**	**7,929,180**
Department Full-Time Equivalents Total*	**30.00**	**34.00**	**33.00**	**33.00**

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

Budget Summary by Fund Office of Labor Standards

	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
00190 - Office of Labor Standards Fund	8,108,343	12,130,660	7,881,058	7,929,180
Budget Totals for OLS	**8,108,343**	**12,130,660**	**7,881,058**	**7,929,180**

Revenue Overview

2023 Estimated Revenues

Account Code	Account Name	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
360420	Other Judgments & Settlements	40,288	-	-	-
Total Revenues for: 00100 - General Fund		**40,288**	**-**	**-**	**-**
397000	Operating Transfers In Summ	-	-	975,252	1,453,133
397010	Operating Transfers In	8,055,457	10,677,527	6,427,925	6,476,047
Total Revenues for: 00190 - Office of Labor Standards Fund		**8,055,457**	**10,677,527**	**7,403,177**	**7,929,180**
400000	Use of/Contribution to Fund Balance	-	1,453,133	477,881	-
Total Resources for:00190 - Office of Labor Standards Fund		**8,055,457**	**12,130,660**	**7,881,058**	**7,929,180**
Total OLS Resources		**8,095,745**	**12,130,660**	**7,881,058**	**7,929,180**

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	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Business Outreach & Education	570,091	600,000	600,000	600,000
Community Outreach & Education	1,447,891	1,500,000	1,500,000	1,500,000
Office of Labor Standards	6,090,360	10,030,660	5,781,058	5,829,180
Total	**8,108,343**	**12,130,660**	**7,881,058**	**7,929,180**
Full-time Equivalents Total*	30.00	34.00	33.00	33.00

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

The following information summarizes the programs in 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	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Business Outreach & Education	570,091	600,000	600,000	600,000

Community Outreach & Education

The purpose of the Community Outreach and Education program is to strengthen the collaboration between OLS and the community by funding community-based organizations and enhancing their capacity to increase awareness and understanding of Seattle's labor standards among populations and industries with low-wage jobs and that experience high-incidents of workplace violations including: female-identifying workers, workers of color, immigrant and refugee workers, LGBTQ workers, workers with disabilities, veterans and youth workers.

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Community Outreach & Education	1,447,891	1,500,000	1,500,000	1,500,000

Office of Labor Standards

Office of Labor Standards

The purpose of the Office of Labor Standards Program is to develop and implement labor standards that advance workplace equity for employees working inside Seattle's city limits. This includes enforcement outreach and education, and policy work.

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Office of Labor Standards	6,090,360	10,030,660	5,781,058	5,829,180
Full Time Equivalents Total	30.00	34.00	33.00	33.00

Department of Neighborhoods

Sarah Morningstar, Interim Director

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www.seattle.gov/neighborhoods

Department Overview

The Seattle Department of Neighborhoods' (DON) mission is to strengthen Seattle by engaging all communities. 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 fostering community partnerships, cultivating emerging leadership, and facilitating community inclusiveness.

DON has three lines of business:

Community Building provides programs and services that strengthen local communities by investing in community resources, engaging residents in community improvements, and centering the needs and solutions of historically harmed communities. The programs that support this work include:

- Community Engagement Coordinators
- Community Liaisons
- Community Safety
- Historic Preservation
- Major Institutions and Schools
- P-Patch Community Gardening
- People's Academy for Community Engagement (PACE)
- Reimagination and Recovery

Leadership and Administration provides executive leadership, communications, and internal operations and administration support for the entire department. This support includes financial, human resources, information technology, facility, and administrative functions.

Community Grants provides financial and technical support to local grassroots projects within neighborhoods and communities by providing funding to implement community-driven improvement projects. The programs that support this work include:

- Neighborhood Matching Fund
- Food Equity Fund

Budget Snapshot

	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Department Support				
General Fund Support	13,163,549	18,160,070	14,896,167	15,111,611
Other Funding - Operating	1,246,759	3,144,640	3,079,323	3,083,017
Total Operations	**14,410,309**	**21,304,710**	**17,975,490**	**18,194,628**
Total Appropriations	**14,410,309**	**21,304,710**	**17,975,490**	**18,194,628**
Full-Time Equivalents Total*	64.00	75.50	71.00	71.00

Department of Neighborhoods

** FTE totals are provided for informational 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 2023-24 Department of Neighborhoods (DON) proposed budget focuses on the identification of department efficiencies and realignment to continue providing core services without significant General Fund reductions. The budget includes several technical adjustments to move staff into the recently formed Reimagination and Recovery division in DON. Staff will focus on facilitation of the Jumpstart Payroll Expense Tax oversight board and outreach and engagement in the Chinatown International District related to community planning and transit infrastructure projects. The budget transfers or eliminates under-utilized programs to maintain core lines of businesses and to better align broader citywide efforts. The proposed budget focuses reductions in areas that will have minimal impact on community.

Incremental Budget Changes

Department of Neighborhoods

	Dollars	FTE
2022 Adopted Budget	**21,304,710**	**75.50**
Baseline		
Removal of one-time funding	(2,925,000)	(3.50)
Citywide Adjustments for Standard Cost Changes	70,464	-
Appropriations for 2022 Annual Wage Increase (AWI)	364,638	-
Move Payroll Expense Tax Oversight Committee Facilitation to Reimagination & Recovery Division	-	-
Move CID Coordinator position to Reimagination & Recovery Division	-	-
Move Strategic Advisor 1 position to Reimagination & Recovery program	-	-
Central Cost Manual (CCM) Reconciliation and Alignment	-	-
Health Care Reconciliation	-	-
Inflation Adjustment to Rainier Beach: A Beautiful Safe Place for Youth	21,866	-
Proposed Operating		
Provide Program Expenses for Indigenous Advisory Council	27,300	-
Transfer Duwamish River Opportunity Fund to Office of Sustainability and Environment	(249,799)	-
Align Reimagination and Recovery Division Staff with Economic Revitalization	-	-
Eliminate Property Lease Funding	(360,000)	-
Reduce interdepartmental revenue for shared services	(213,766)	-
Eliminate Grants & Contracts Specialist position	(114,923)	(1.00)
Fund Source True Up	-	-

Proposed Technical		
Revenue adjustments	50,000	-
Central Revenue Budget	-	-
Total Incremental Changes	**$(3,329,220)**	**(4.50)**
Total 2023 Proposed Budget	**$17,975,490**	**71.00**

Description of Incremental Budget Changes

Baseline

Removal of one-time funding

Expenditures	$(2,925,000)
Position Allocation	(3.50)

This item removes one-time funding of $2.925M for Redistricting ($275K), Guaranteed Basic Income Pilot ($200K), Equitable Communities Initiative Generational Wealth ($900K), Equitable Communities Initiative Food Equity Fund ($750K), and CID Planning ($800K) from the baseline.

Citywide Adjustments for Standard Cost Changes

Expenditures	$70,464

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

Appropriations for 2022 Annual Wage Increase (AWI)

Expenditures	$364,638

This centrally administered change adjusts appropriations to reflect an annual wage increase in 2022, as outlined in the agreements between certain City unions, for personnel costs included in this department. These agreements were not finalized until after the 2022 budget had been adopted. This change includes ongoing cost increases to salary, FICA, Medicare, retirement, overtime, and temporary labor. There is no increase assumed from 2022 to 2023.

Move Payroll Expense Tax Oversight Committee Facilitation to Reimagination & Recovery Division

Expenditures	-
Position Allocation	-

This item is a budget-neutral position transfer to move the payroll tax oversight board facilitator position to the Reimagination & Recovery division to better align division responsibilities.

Move CID Coordinator position to Reimagination & Recovery Division

Expenditures	-
Position Allocation	-

This item is a budget-neutral position transfer to move the CID Coordinator position to the Reimagination & Recovery division to better align division responsibilities.

Move Strategic Advisor 1 position to Reimagination & Recovery program

Expenditures	-
Position Allocation	-

This item is a budget-neutral position transfer from Community Engagement Coordinator division to the Reimagination and Recovery division to better align division responsibilities.

Central Cost Manual (CCM) Reconciliation and Alignment

Expenditures	-

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

Health Care Reconciliation

Expenditures	-

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

Inflation Adjustment to Rainier Beach: A Beautiful Safe Place for Youth

Expenditures	$21,866

This item provides a 4% inflationary increase to DON's contract with Rainier Beach: A Beautiful Safe Place for Youth. This contract was transferred to DON from the Human Services Department (HSD), and this inflationary adjustment is consistent with those HSD is providing its contracts.

Proposed Operating

Provide Program Expenses for Indigenous Advisory Council

Expenditures	$27,300

This item adds $27,300 in ongoing funding to the Community Building BSL to implement and coordinate the City of Seattle's Indigenous Advisory Council (IAC). The Indigenous Advisory Council builds and strengthens Indigenous representation and Indigenous knowledge in public policy processes by promoting and advancing priorities and solutions identified by and for Indigenous communities. Funding will cover administrative costs and council member compensation to reduce barriers for participation.

Transfer Duwamish River Opportunity Fund to Office of Sustainability and Environment

Expenditures	$(249,799)

This item reduces $249,700 in ongoing funding from the Community Building BSL. The Duwamish River Opportunity Fund (DROF) will be transferred to the Office of Sustainability and Environment (OSE) to align with OSE's broader Duwamish Valley investment strategy. DROF focuses on community-driven climate justice initiatives, including health, education, housing, food security, and environmental restoration.

Align Reimagination and Recovery Division Staff with Economic Revitalization

Expenditures	-
Position Allocation	-

This budget-neutral item shifts two positions in the Reimagination and Recovery Division from General Fund to Payroll Expense Tax Fund to increase alignment of generational and community wealth with economic revitalization programs.

Eliminate Property Lease Funding

Expenditures	$(360,000)

This item removes $360,000 in ongoing funding from the Community Building BSL for a property lease and programing that was never utilized.

Reduce interdepartmental revenue for shared services

Expenditures	$(213,766)
Revenues	$(213,766)

This item recognizes an ongoing revenue reduction of $213,776 in the Community Building BSL. Funding was previously provided by Seattle Department of Transportation for outreach and engagement related to the West Seattle Ballard Link Light Rail Extension (WSBLE).

Eliminate Grants & Contracts Specialist position

Expenditures	$(114,923)
Position Allocation	(1.00)

This item removes $114,923 of ongoing funding and abrogates a vacant Grants & Contracts Specialist position in the Community Building BSL. Sweetened Beverage Tax (SBT) revenue have not recovered from COVID declines as quickly as originally forecast and are now projected to be approximately $800,000 lower annually through 2026. Consequently, departments receiving this revenue reviewed their operating budgets for reductions that would not impact direct services and benefits for individuals in need.

Fund Source True Up

Expenditures	-

This item is a budget neutral technical change to correctly code the funding source for a position funded by Payroll Expense Tax in accordance with fiscal management policies.

Proposed Technical

Revenue adjustments

Expenditures	$50,000
Revenues	$8,920

This item is a technical adjustment to align department revenue with updated 2023 revenue projections.

Department of Neighborhoods

Central Revenue Budget

Revenues	-

This item is a technical change that adjust revenue from the Historic Preservation and Major Institutions permit review to align with 2023 revenue projections.

Expenditure Overview

Appropriations	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
DON - BO-DN-I3100 - Leadership and Administration				
00100 - General Fund	5,068,560	5,591,594	5,492,941	5,706,580
14500 - Payroll Expense Tax	-	20,754	211,530	211,530
Total for BSL: BO-DN-I3100	**5,068,560**	**5,612,348**	**5,704,471**	**5,918,109**
DON - BO-DN-I3300 - Community Building				
00100 - General Fund	5,826,263	8,359,060	6,139,213	6,144,860
14500 - Payroll Expense Tax	-	150,947	(20,754)	(20,754)
Total for BSL: BO-DN-I3300	**5,826,263**	**8,510,008**	**6,118,459**	**6,124,106**
DON - BO-DN-I3400 - Community Grants				
00100 - General Fund	2,268,727	4,209,415	3,264,013	3,260,170
00155 - Sweetened Beverage Tax Fund	1,246,759	2,972,939	2,888,547	2,892,242
Total for BSL: BO-DN-I3400	**3,515,486**	**7,182,354**	**6,152,560**	**6,152,412**
Department Total	**14,410,309**	**21,304,710**	**17,975,490**	**18,194,628**
Department Full-Time Equivalents Total*	**64.00**	**75.50**	**71.00**	**71.00**

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

Budget Summary by Fund Department of Neighborhoods

	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
00100 - General Fund	13,163,549	18,160,070	14,896,167	15,111,611
00155 - Sweetened Beverage Tax Fund	1,246,759	2,972,939	2,888,547	2,892,242
14500 - Payroll Expense Tax	-	171,701	190,776	190,776
Budget Totals for DON	**14,410,309**	**21,304,710**	**17,975,490**	**18,194,628**

Department of Neighborhoods

Appropriations by Budget Summary Level and Program

DON - BO-DN-I3100 - Leadership and Administration

The purpose of the Leadership and Administration Budget Summary Level is to provide executive, community, financial, human resource, technology, and business support to the Department of Neighborhoods.

Program Expenditures	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Citywide Indirect Costs	2,609,185	2,933,188	3,012,774	3,238,235
Departmental Indirect Costs	2,459,375	2,679,161	2,691,696	2,679,874
Total	**5,068,560**	**5,612,348**	**5,704,471**	**5,918,109**
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	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Citywide Indirect Costs	2,609,185	2,933,188	3,012,774	3,238,235

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	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Departmental Indirect Costs	2,459,375	2,679,161	2,691,696	2,679,874
Full Time Equivalents Total	20.00	20.00	20.00	20.00

DON - BO-DN-I3300 - Community Building

The purpose of the Community Building Budget Summary Level is to provide programs and services that strengthen local communities by investing in community resources, engaging residents in community improvements, and centering the needs and solutions of historically harmed communities.

Program Expenditures	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Community Engagement Coordinators	2,075,106	3,531,858	2,080,232	2,072,182
Community Liaisons	709,637	718,665	784,751	782,973
Community Safety	920,172	1,091,649	753,515	776,256
Historic Preservation	1,005,461	838,541	869,901	866,628
Major Institutions and Schools	134,577	207,656	215,499	214,806
Participatory Budgeting (Your Voice Your Choice)	119,769	122,673	127,188	126,713
People's Academy for Community Engagement (PACE)	26,723	156,244	30,539	30,539
P-Patch Community Gardening	834,819	791,169	816,136	813,398
Re-imagination and Recovery	-	1,051,553	440,697	440,612
Total	**5,826,263**	**8,510,008**	**6,118,459**	**6,124,106**
Full-time Equivalents Total*	36.00	42.50	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*

The following information summarizes the programs in Community Building Budget Summary Level:

Community Engagement Coordinators

The purpose of the Community Engagement Coordinators Program is to provide a range of technical assistance and support services for residents and neighborhood groups to develop a sense of partnership among neighborhood residents, businesses, and City government.

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Community Engagement Coordinators	2,075,106	3,531,858	2,080,232	2,072,182
Full Time Equivalents Total	17.00	20.00	17.00	17.00

Community Liaisons

The purpose of the Community Liaisons Program is to provide equitable outreach and engagement in a culturally competent manner to historically underserved communities. This is done for City departments through independent contractors who serve as resources and liaisons for community members, provide quality translations and interpretations and advise on best practices for engaging with their communities.

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Community Liaisons	709,637	718,665	784,751	782,973
Full Time Equivalents Total	3.00	4.00	4.00	4.00

Community Safety

The purpose of the Community Safety program is to support the City of Seattle's commitment to being a safe, vibrant, and interconnected city that ensures all residents can live safely and securely.

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Community Safety	920,172	1,091,649	753,515	776,256

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	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Historic Preservation	1,005,461	838,541	869,901	866,628
Full Time Equivalents Total	7.00	7.00	7.00	7.00

Major Institutions and Schools

The purpose of the Major Institutions and Schools Program is to coordinate community involvement in the development, adoption, and implementation of Major Institution Master Plans, and to facilitate community involvement in school re-use and development.

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Major Institutions and Schools	134,577	207,656	215,499	214,806
Full Time Equivalents Total	2.00	2.00	2.00	2.00

Participatory Budgeting (Your Voice Your Choice)

The purpose of the Participatory Budgeting (Your Voice Your Choice) Program is to provide a process in which Seattle residents democratically decide how to spend a portion of the City's budget.

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Participatory Budgeting (Your Voice Your Choice)	119,769	122,673	127,188	126,713
Full Time Equivalents Total	1.00	1.00	1.00	1.00

People's Academy for Community Engagement (PACE)

The purpose of the People's Academy for Community Engagement (PACE) Program is to provide leadership development and skill building of emerging leaders in a multicultural, participatory adult learning environment where participants learn hands-on strategies for community building, inclusive engagement, and accessing governments from experts in the field

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
People's Academy for Community Engagement (PACE)	26,723	156,244	30,539	30,539

P-Patch Community Gardening

The purpose of the P-Patch Community Gardening Program is to provide community gardens, gardening space, and related support to Seattle residents while preserving open space for productive purposes, particularly in high-density communities

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
P-Patch Community Gardening	834,819	791,169	816,136	813,398
Full Time Equivalents Total	6.00	6.00	6.00	6.00

Re-imagination and Recovery

The purpose of the Re-imagination and Recovery program is to provide transformational, people-centered programming and services informed by data and best practices that enhance and expand government support in under-served communities.

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Re-imagination and Recovery	-	1,051,553	440,697	440,612
Full Time Equivalents Total	-	2.50	3.00	3.00

Department of Neighborhoods

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	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Duwamish River Opportunity Fun	262,956	249,799	-	-
Food Equity Fund	1,246,759	3,703,560	2,888,547	2,892,242
Neighborhood Matching	2,005,770	3,228,995	3,264,013	3,260,170
Total	**3,515,486**	**7,182,354**	**6,152,560**	**6,152,412**
Full-time Equivalents Total*	8.00	13.00	11.00	11.00

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

The following information summarizes the programs in Community Grants Budget Summary Level:

Duwamish River Opportunity Fun

The purpose of the Duwamish River Opportunity Fund Program is to support new and existing small-scale programs focused on the challenges faced by communities in the Duwamish River area.

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Duwamish River Opportunity Fun	262,956	249,799	-	-

Food Equity Fund

The purpose of the Food Equity Fund Program is to support community-based projects and programs that are food-related consistent with the overarching goal of the Sweetened Beverage Tax of improving public health.

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Food Equity Fund	1,246,759	3,703,560	2,888,547	2,892,242
Full Time Equivalents Total	-	5.00	3.00	3.00

Neighborhood Matching

The purpose of the Neighborhood Matching Program is to support local grassroots projects within neighborhoods and communities. The Neighborhood Matching Fund provides funding to match community contributions of volunteer labor, donated professional services and materials, or cash, to implement community-based self-help projects.

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Neighborhood Matching	2,005,770	3,228,995	3,264,013	3,260,170
Full Time Equivalents Total	8.00	8.00	8.00	8.00

Department of Neighborhoods

Office of Planning and Community Development

Rico Quirindongo, Acting Director

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

Department Overview

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

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

OPCD is organized in five divisions: Equitable Development, Long Range Planning, Community Planning, Land Use Policy, and Urban Design. OPCD also houses two independent commissions: the Seattle Design Commission and the Seattle Planning Commission. OPCD also staffs the Equitable Development Initiative Advisory Board.

Equitable Development

This division leads the City's Equitable Development Initiative (EDI) in collaboration with City departments and community groups to invest in community-led efforts aimed at addressing issues of racial equity, social justice, economic mobility and residential, cultural and commercial displacement. The Equitable Development Framework guides how the City prioritizes its work; shapes its budgets, policies, programs, and investments; and structures the implementation of targeted strategies and equitable development projects by using clear objectives for reducing disparities and achieving equitable outcomes for marginalized populations.

Long Range Planning

This division leads the development of strategies, policies, and actions on issues of Citywide importance through efforts such as annual amendments and periodic major updates to Seattle's Comprehensive Plan. This division provides data support for OPCD and other City departments in the areas of demographics, land use, and related data monitoring and analytics. This division also represents the City in regional planning initiatives and works with partners to conduct research and analysis on current issues and trends to forecast potential future challenges and opportunities.

Community Planning

This division works at the neighborhood, district, corridor or community scale to develop localized strategies for addressing community-defined priorities and outcomes. These efforts are typically undertaken in collaboration with community partners and involve multiple City departments as well as other agencies, such as Sound Transit. Outcomes range from community visioning and near-term tactical interventions to legislative actions such as adoption of design guidelines and rezoning. Decisions about where to focus these efforts are informed by data on

racial equity, growth, displacement and access to opportunity, environmental issues and other topics. Projects are often in response to major capital investments or market forces that will catalyze community change and/or contribute to increased displacement. This division also leads site- and area-specific efforts to facilitate desired change in the built environment and property redevelopment that achieves community-benefit outcomes.

Land Use Policy

Land Use Policy includes work on topics such as affordable and market-rate housing policy, and departmental efforts that implement changes to the City's land use (zoning) code and other City regulatory and incentive codes. The group coordinates closely with the Seattle Department of Construction and Inspections, the Office of Housing, the Office of Economic Development, and others. The division guides major policy updates, such as the industrial/maritime strategy. This division previously led several housing-related initiatives including the implementation of Mandatory Housing Affordability. The division provides technical support to other departmental and non-departmental efforts, such as State Environmental Policy Act (SEPA) review and preparation of legislation to implement actions. Members of the land use policy group are currently contributing substantially to the One Seattle Major Comprehensive Plan update.

Urban Design

OPCD's urban design group supports near- and long-term planning efforts related to design and placemaking for the physical environment. The division prepares design guidelines, area planning, and project-specific placemaking efforts such as the Lid I-5 study, 520 corridor design, and ST3 station area design guidelines. They collaborate frequently with the Design Commission, other departments and partner agencies. The division provides technical support to other departmental and non-departmental functions related to design.

In addition, two independent commissions and the Equitable Development Initiative Advisory Board are housed within OPCD:

- The **Seattle Design Commission** advises the Mayor, City Council, and City departments on environmental and design excellence of capital improvement projects erected on land belonging to the City, financed in whole or in part with City funds, or subject to the approval of the City. The commission also evaluates projects that seek long-term or permanent use of a right-of-way. The commission focuses their recommendations on aesthetic, environmental and design principles and policies, and promotes interdepartmental and interagency coordination. The 10 Commissioners that comprise the Seattle Design Commission are supported by 3 FTE staff for meetings that occur twice a month. Examples of projects under Commission review include major transportation projects, community centers, park facilities, fire stations and police stations.

- The **Seattle Planning Commission** advises the Mayor, the City Council and City departments on broad planning goals, policies and plans for the physical development of the city. Comprised of 3.5 FTE staff and 16 volunteers, the commission's work is framed by the Comprehensive Plan and seeks public comment and participation as a part of the process to achieve the plan's vision. The commission provides independent analysis and promotes issues vital to livability.

- The **Equitable Development Initiative (EDI) Advisory Board** was made permanent by the passage of Ordinance 126173 in September 2020. The Board is comprised of 13 members representing those communities most harmed and impacted by disinvestment. The EDI program is foundational to the City’s RSJI goals and strategy found in the Equitable Development Implementation Plan. The Board provides guidance and recommendations on the allocation of funds dedicated to reducing current and anticipated displacement, evaluates the Equitable Development Monitoring Program, and plays a critical role in contributing an equity lens for the City’s Comprehensive Plan outreach and engagement efforts. This body of work is carried out through public Board meetings, standing committee work, relationship building with OPCD’s Planning divisions, and other Boards and commissions such as the Planning Commission, all with the aim of aligning equitable development outcomes. Administrative support is provided solely by the EDI Division.

Office of Planning and Community Development

Budget Snapshot

	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Department Support				
General Fund Support	22,845,395	9,903,118	8,874,207	8,771,050
Other Funding - Operating	4,937,136	22,254,149	25,728,216	25,891,732
Total Operations	**27,782,531**	**32,157,266**	**34,602,423**	**34,662,782**
Total Appropriations	**27,782,531**	**32,157,266**	**34,602,423**	**34,662,782**
Full-Time Equivalents Total*	42.00	47.50	49.50	49.50

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

Budget Overview

OPCD's 2023-2024 Proposed Budget continues funding for the 8-year major update of the City's Comprehensive Plan and contains significant new investments for Regional Growth Center Subarea Plans. Other priority items include the Equitable Development Initiative, Sound Transit 3 staffing, community and long-range planning, and monitoring affordable housing and displacement.

The Equitable Development Initiative

The Equitable Development Initiative (EDI) continues to be an important and growing program within OPCD. The EDI program is coordinated by OPCD and guided by an interdepartmental working group consisting of staff from the Office of Housing (OH), Department of Neighborhoods (DON), Office of Economic Development (OED), Office of Arts and Culture (ARTS), Mayor's Office (MO), and City Budget Office (CBO). It is also informed by an external board representing impacted communities. In 2017, the City Council identified the initial five projects for the EDI program. The program has grown to 41 community-based projects today. Support for each of these projects includes a mix of capacity building and capital development funding, which can include site acquisition.

The EDI program was initially funded with $16 million in one-time proceeds from the sale of surplus property known as the Civic Square Block. The Washington State Legislature passed the Short-Term Rental Tax (STRT) in the 2018 legislative session and therefore, since 2019, the EDI program has also been funded with STRT revenues. In July 2019, the City Council passed Ordinance 125872, which created a new fund for STRT and directed that $5 million from this fund be dedicated annually to EDI projects. Unfortunately, STRT revenues are in decline and therefore, the 2023-2024 Proposed Budget includes $4 million of STRT for EDI. However, this $1 million loss is more than offset by increased JumpStart Payroll Expense Tax funding (see below). Ongoing General Fund supports some EDI staff and other administrative components of the program, and the proposed budget includes $430,000 of Community Development Block Grant (CDBG) dollars for EDI grants. CDBG dollars are received as part of a grant from the federal government and will support construction or site development work.

The most recent expansion of EDI occurred in the 2022 Adopted Budget with the additional allocation of $14.3 million from the JumpStart Payroll Expense Tax. In addition to grant awards, the baseline budget from this funding source supports three positions to help the EDI team administer its funding and projects as well as to provide technical assistance to community organizations. This tax was imposed via Ordinance 126108, which was approved by the City Council in July 2020. In July 2021, the City Council established a spending plan for these revenues when they passed Ordinance 126393; this plan includes a nine percent allocation to the Equitable Development Initiative. Because payroll tax revenues are expected to be higher in 2023 than they were when the 2022 budget was adopted,

the proposed budget provides an additional $5.47 million of payroll tax for EDI grant awards; payroll tax also funds $280,000 of EDI labor costs in 2023 that were formerly supported by the General Fund. Total payroll tax support for EDI grants is $19.4 million which, when combined with funding from Short-Term Rental Tax and CDBG grant dollars, will support an estimated 20-30 projects.

The ongoing funding of this program through the Payroll Expense Tax and Short-Term Rental Tax mean that City investments in these community-driven projects and land acquisitions will continue indefinitely and will provide a lasting legacy for Seattle and its BIPOC community members.

Planning

One of the core functions of OPCD is to serve as the steward of the City's Comprehensive Plan, a 20-year vision and roadmap for Seattle's future. The Comprehensive Plan guides City decisions about where to accommodate and plan for new jobs and residences, how to improve the transportation system, and where to make capital investments such as utilities, sidewalks, and libraries. It provides a framework to guide most of Seattle's big-picture decisions on how to manage growth to achieve environmental sustainability, racial equity, shared prosperity, and healthy and vibrant neighborhoods.

The Washington State Growth Management Act (GMA) requires that cities undertake a major review and update of their comprehensive plans every eight years. Under the GMA, comprehensive plans must accommodate the growth that is anticipated over the next 20 years. The previous major update of the Seattle Comprehensive Plan anticipate growth of 70,000 housing units and 115,000 jobs during the 2015-2035 planning period. The next major update will extend the planning period to approximately 2044 and plan for Seattle to grow to nearly a million residents, along with continued strong growth as the region's employment center. With this update, the City will review and revise as needed the Urban Villages growth strategy and policies that guide City actions that include land use, transportation, housing, and public investments. The 2021 Adopted Budget added $130,000 in one-time resources for OPCD to work on an Environmental Impact Study and engage in community outreach to support the next major update to the Comprehensive Plan. The 2022 Adopted Budget included $895,000 and a term-limited position (through 2024) to continue community engagement work and complete major elements of the environmental review process, including State Environmental Policy Act (SEPA) scoping, a draft Environmental Impact Statement (EIS), and historic resources work. The proposed budget continues to support this effort with a $162,500 allocation of a state-funded formula grant for Comprehensive Plan work.

The 2022 Adopted Budget also included $150,000 to initiate work on Regional Growth Center Subarea Planning, which will be adopted as attachments to the Comprehensive Plan update. Completion and adoption of these six plans are a requirement for obtaining future transportation funding from the Puget Sound Regional Council. Therefore, the proposed budget includes $650,000 for consultants and a term-limited (through 2025) staff position ($170,000) to continue work on these plans.

OPCD leads the ST3 West Seattle Ballard Link Extensions (WSBLE) Planning Work Group, one of seven work groups in the Citywide WSBLE Work Plan. 2022 work plan activities fall into three main categories: 1) advancing station design; 2) engaging in station area planning; and 3) carrying out the City's Federal Transit Administration transit-oriented development pilot grant of $1.75 million. The 2023-2024 Proposed Budget includes $162,000 to fund one term-limited position (through 2025) to support City work on WSBLE-related items. Early station area planning is underway in the Chinatown-International District through the Jackson Hub community planning process, which will produce planning and coordinated investment strategies in mid-2022. Early planning is also underway in the Maritime and Industrial station areas that include SODO, Smith Cove, Interbay, and Ballard, with land use legislation expected in mid-2022. Delridge and Westlake station areas may also scope and launch early station area planning efforts in 2022.

Incremental Budget Changes

Office of Planning and Community Development

	Dollars	FTE
2022 Adopted Budget	**32,157,266**	**47.50**
Baseline		
Appropriations for 2022 Annual Wage Increase (AWI)	268,098	-
Central Cost Manual Adjustment	-	-
Reversal of One-Time Items	(3,850,300)	-
Proposed Operating		
JumpStart Payroll Expense Tax for Equitable Development Initiative (EDI) Grants	5,468,411	-
Payroll Expense Tax Funding for EDI Labor	-	-
Reduce Short-Term Rental Tax Allocation to EDI	(1,000,000)	-
Regional Growth Center Subarea Plans	820,614	1.00
Sound Transit 3 Staffing	162,395	1.00
Census Challenge Consultant	75,000	-
Growth Management Act Formula Grant	162,500	-
Replace GF Staffing Costs with FTA Grant Funding	(128,000)	-
Vacancy Rate Salary Savings	(128,000)	-
Proposed Technical		
CDBG Allotment for Equitable Development Initiative	430,000	-
Citywide Adjustments for Standard Cost Changes	164,438	-
Total Incremental Changes	**$2,445,157**	**2.00**
Total 2023 Proposed Budget	**$34,602,423**	**49.50**

Description of Incremental Budget Changes

Baseline

Appropriations for 2022 Annual Wage Increase (AWI)

Expenditures $268,098

This centrally administered change adjusts appropriations to reflect an annual wage increase in 2022, as outlined in the agreements between certain City unions, for OPCD personnel costs. These agreements were not finalized until after the 2022 budget had been adopted. This change includes ongoing cost increases to salary, FICA, Medicare, retirement, overtime and temporary labor. There is no increase assumed from 2022 to 2023.

Central Cost Manual Adjustment

Expenditures -

This item is a net zero adjustment at the Fund and Budget Control Level. This item moves budget between accounts so that the 2023-24 Baseline is equal to the 2022 Adopted Central Cost Manual.

Reversal of One-Time Items

Expenditures	$(3,850,300)
Revenues	$(430,000)

This item reverses one-time items added in the 2022 Adopted Budget.

Proposed Operating

JumpStart Payroll Expense Tax for Equitable Development Initiative (EDI) Grants

Expenditures	$5,468,411

The City's 2023-2024 Proposed Budget spends approximately $294 million in JumpStart Payroll Expense Tax (payroll tax) proceeds, of which $20 million is allocated to the City's Equitable Development Initiative. This item adds $5.5 million backed by payroll tax to provide funding for OPCD's Equitable Development Initiative (EDI). This is in addition to the baseline amount of $13.8 million, bringing total payroll tax support for EDI grants to $19.5 million. EDI provides grants to community-based organizations that seek to minimize economic displacement, increase access to economic mobility and opportunity, and enable equitable access to neighborhoods throughout Seattle.

Payroll Expense Tax Funding for EDI Labor

Expenditures	-

The General Fund revenue forecast for the City's 2023-24 Proposed Budget is insufficient to cover expected costs. General Fund reductions were identified to mitigate this shortfall in revenues. This item reduces the General Fund budget by $280,000, which will result in a corresponding increase in Payroll Expense Tax - EDI allocations. The City's 2023 Proposed Budget spends approximately $294 million in JumpStart Payroll Expense Tax (payroll tax) proceeds, of which $20 million is allocated to the City's Equitable Development Initiative. This ongoing item transfers costs for some Equitable Development Initiative positions from the General Fund to the Payroll Expense Tax to help balance the General Fund and recognize the increased share of EDI program staff time on work funded by the payroll tax.

Reduce Short-Term Rental Tax Allocation to EDI

Expenditures	$(1,000,000)

Short-Term Rental Tax revenues are in decline. This item decreases the STRT allocations for the Equitable Development Initiative (EDI) by $1 million in 2023 and 2024, bringing the annual allocations to $4 million. This reduction is offset by increases in Payroll Expense Tax budget authority for EDI (please see the two items above).

Regional Growth Center Subarea Plans

Expenditures	$820,614
Position Allocation	1.00

The City's 2023 Proposed Budget spends approximately $294 million in JumpStart Payroll Expense Tax (payroll tax) proceeds, of which $33 million is allocated to investments promoting economic revitalization and workforce development. This item adds $650,000 of payroll tax support in 2023 for consultants and $171,000 for one three-year sunset position as part of a larger 4-year phased approach to create six regional growth center subarea plans. In the 2024 Endorsed Budget, $400,000 of payroll tax support for consultants is provided. In order to remain in good standing with the Puget Sound Regional Council, maintain eligibility for regional transportation funds, and adequately plan for growth and investment in the six Regional Growth Centers as defined by PSRC, the City must undertake and complete six subarea plans by 2025. Thus far, $150,000 has been allocated in the 2022 budget and an additional $252,000 is being included in the 2022 year-end supplemental to support preliminary work, including starting the first subarea planning effort in Downtown; these funds will be combined with $198,000 of remaining

Payroll Expense Tax due to staff vacancies in 2022. In addition to this, five more subarea plans will need to be completed between 2023 and the end of 2025 (Capitol Hill/First Hill, Uptown, South Lake Union, University District, and Northgate). The total budget for this work is $600,000 in 2022; $650,000 + 1 FTE in 2023; $400,000 + 1 FTE in 2024; and $350,000 + 1 FTE in 2025.

Sound Transit 3 Staffing

Expenditures	$162,395
Position Allocation	1.00

The City's 2023 Proposed Budget spends approximately $294 million in JumpStart Payroll Expense Tax (payroll tax) proceeds, of which $20 million is allocated to investments in Green New Deal programs. This item adds $162,395 backed by payroll tax to add one Strategic Advisor 1 to OPCD's budget. This three-year position sunsets December 31, 2025. This staff person will support City planning efforts related to the West Seattle Ballard Link Extension project.

Census Challenge Consultant

Expenditures	$75,000

This one-time item adds funding to enable OPCD to contract with a consultant to prepare to engage with the U.S. Census Bureau. The aim is to remedy the unexpectedly low population count for the city of Seattle in the 2020 Census and ensure an accurate count was achieved for Seattle. Population counts are the basis for many formula-based grant awards so a higher population count should yield additional grant dollars.

Growth Management Act Formula Grant

Expenditures	$162,500
Revenues	$162,500

This one-time item appropriates funds from the Washington State Department of Commerce to support Growth Management Act (GMA) updates related to the City of Seattle's Comprehensive Plan. This funding will be used for community engagement and data analysis. The Washington State Department of Commerce awarded OPCD a total of $325,000 over two years through a non-competitive formula grant. Due to the state biennial split, one half of this funding, or $162,500, is included in the 2022 year-end supplemental budget legislation; the other half is appropriated here in the 2023 proposed budget. No local match is required for this formula grant.

Replace GF Staffing Costs with FTA Grant Funding

Expenditures	$(128,000)

The General Fund revenue forecast for the City's 2023-24 Proposed Budget is insufficient to cover expected costs. General Fund reductions were identified to mitigate this shortfall in revenues. This item reduces the General Fund budget by $128,000, which is being replaced by utilizing a corresponding amount of Federal Transit Administration grant funding. The grant was previously accepted in Ordinance 126209 and the grant was appropriated as consultant dollars in Ordinance 126210. This is a one-time (2023 and 2024 only) change.

Vacancy Rate Salary Savings

Expenditures	$(128,000)

The General Fund revenue forecast for the City's 2023-24 Proposed Budget is insufficient to cover expected costs. General Fund reductions were identified to mitigate this shortfall in revenues. This ongoing item reduces OPCD's General Fund budget by $128,000, which will result in an increased labor savings assumption due to vacancies. This item is in addition to OPCD's $140,000 baseline General Fund vacancy assumption.

Office of Planning and Community Development

Proposed Technical

CDBG Allotment for Equitable Development Initiative

Expenditures	$430,000
Revenues	$430,000

OPCD typically receives a $430,000 annual allocation of Community Development Block Grant (CDBG) funding for the Equitable Development Initiative. This item assigns the appropriate funding source designation for the CDBG allocations in 2023 and 2024.

Citywide Adjustments for Standard Cost Changes

Expenditures	$164,438

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

Expenditure Overview

Appropriations	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
OPCD - BO-PC-X2P00 - Planning and Community Development				
00100 - General Fund	9,761,363	9,338,170	8,309,259	8,206,102
14500 - Payroll Expense Tax	-	2,710,916	1,691,516	1,444,508
Total for BSL: BO-PC-X2P00	**9,761,363**	**12,049,085**	**10,000,775**	**9,650,610**
OPCD - BO-PC-X2P10 - Design Commission				
30010 - REET I Capital Fund	576,518	654,149	679,205	691,581
Total for BSL: BO-PC-X2P10	**576,518**	**654,149**	**679,205**	**691,581**
OPCD - BO-PC-X2P40 - Equitable Development Initiative				
00100 - General Fund	13,084,033	564,948	564,948	564,948
00164 - Unrestricted Cumulative Reserve Fund	1,038,000	-	-	-
12200 - Short-Term Rental Tax Fund	3,322,618	5,000,000	4,000,000	4,000,000
14500 - Payroll Expense Tax	-	13,889,084	19,357,495	19,755,643
Total for BSL: BO-PC-X2P40	**17,444,650**	**19,454,032**	**23,922,443**	**24,320,591**
Department Total	**27,782,531**	**32,157,266**	**34,602,423**	**34,662,782**
Department Full-Time Equivalents Total*	**42.00**	**47.50**	**49.50**	**49.50**

** 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 Planning and Community Development

Budget Summary by Fund Office of Planning and Community Development

	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
00100 - General Fund	22,845,395	9,903,118	8,874,207	8,771,050
00164 - Unrestricted Cumulative Reserve Fund	1,038,000	-	-	-
12200 - Short-Term Rental Tax Fund	3,322,618	5,000,000	4,000,000	4,000,000
14500 - Payroll Expense Tax	-	16,600,000	21,049,011	21,200,151
30010 - REET I Capital Fund	576,518	654,149	679,205	691,581
Budget Totals for OPCD	**27,782,531**	**32,157,266**	**34,602,423**	**34,662,782**

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	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Planning	9,135,910	11,381,193	9,308,347	8,947,434
Planning Commission Management	625,453	667,892	692,427	703,176
Total	**9,761,363**	**12,049,085**	**10,000,775**	**9,650,610**
Full-time Equivalents Total*	38.50	44.50	46.50	46.50

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

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	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Planning	9,135,910	11,381,193	9,308,347	8,947,434
Full Time Equivalents Total	35.50	41.50	43.50	43.50

Office of Planning and Community Development

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	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Planning Commission Management	625,453	667,892	692,427	703,176
Full Time Equivalents Total	3.00	3.00	3.00	3.00

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	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Design Commission	576,518	654,149	679,205	691,581
Total	**576,518**	**654,149**	**679,205**	**691,581**
Full-time Equivalents Total*	3.50	3.00	3.00	3.00

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

OPCD - BO-PC-X2P40 - Equitable Development Initiative

The purpose of the Equitable Development Initiative Budget Summary Level is to foster community leadership and support organizations that promote equitable access to housing, jobs, education, parks, cultural expression, healthy food, and other community needs and amenities. The goal of the Equitable Development Initiative is to address displacement and the unequal distribution of opportunities in order to sustain a diverse Seattle.

Program Expenditures	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Equitable Development Initiative	17,444,650	19,454,032	23,922,443	24,320,591
Total	**17,444,650**	**19,454,032**	**23,922,443**	**24,320,591**

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

Community Police Commission

Brandy Grant, Executive Director

(206) 256-5545

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

Department Overview

The Office of the Community Police Commission (CPC) is the administrative and policy support entity of the Community Police Commission. The CPC is charged with providing community oversight and input on the police reform efforts that are the subject of a Settlement Agreement between the City and the U.S. Department of Justice regarding police practices. Membership of the CPC was modified in 2017 through legislation addressing changes in civilian oversight of the police (Ordinance 125315). A 21-member board appointed by the Mayor, the City Council and the Community Police Commission governs the CPC. Each commissioner serves a three-year term.

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

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

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

In 2017, the CPC's role was further refined through legislation addressing changes in the civilian oversight of the police (Ordinance 125315). The CPC is still charged with fulfilling and prioritizing the responsibilities as specified under the Consent Decree and Memorandum of Understanding and its role now includes:

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

Budget Snapshot

	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Department Support				
General Fund Support	1,377,981	1,871,363	1,887,566	1,909,575
Total Operations	**1,377,981**	**1,871,363**	**1,887,566**	**1,909,575**
Total Appropriations	**1,377,981**	**1,871,363**	**1,887,566**	**1,909,575**
Full-Time Equivalents Total*	9.00	9.00	9.00	9.00

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

Community Police Commission

Budget Overview

The General Fund revenue forecast for the City's 2023-24 Proposed Budget is insufficient to cover expected costs. General Fund reductions were identified to mitigate this shortfall in revenues. The Community Police Commission (CPC) budget provides a 3% reduction with an alternative internship plan and non-personnel cuts.

The budget is also adjusted for minor Citywide technical changes which are described below. In addition, funding of $50,000 is reserved in the City Attorney's Office's budget for future external legal fees.

Incremental Budget Changes

Community Police Commission

	Dollars	FTE
2022 Adopted Budget	**1,871,363**	**9.00**
Baseline		
Citywide Adjustments for Standard Cost Changes	(9,128)	-
Appropriations for 2022 Annual Wage Increase (AWI)	50,019	-
Proposed Operating		
Executive Assistant Salary Adjustment	35,197	-
Internship Program Reduction	(32,044)	-
Non-personnel Reductions	(27,841)	-
Total Incremental Changes	**$16,203**	**-**
Total 2023 Proposed Budget	**$1,887,566**	**9.00**

Description of Incremental Budget Changes

Baseline

Citywide Adjustments for Standard Cost Changes

Expenditures $(9,128)

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

Appropriations for 2022 Annual Wage Increase (AWI)

Expenditures $50,019

This centrally administered change adjusts appropriations to reflect an annual wage increase in 2022, as outlined in the agreements between certain City unions, for personnel costs included in this department. These agreements

were not finalized until after the 2022 budget had been adopted. This change includes ongoing cost increases to salary, FICA, Medicare, retirement, overtime and temporary labor. There is no increase assumed from 2022 to 2023.

Proposed Operating

Executive Assistant Salary Adjustment

Expenditures $35,197

This provides the incremental funding for the reclassification of an Administrative Staff Assistant to an Executive Assistant. The position manages scheduling and communications for staff and a commission of 21 individuals. Additionally, they manage all technical, financial, and budgeting tasks. These responsibilities align closer to the new classification.

Internship Program Reduction

Expenditures $(32,044)

The Young Leader Fellowship/Internship program was added in the 2022 Adopted Budget; however, it was put on hold pending mid-year spending review. The CPC is partnering with local universities to build out a promising pilot that will not incur a cost to the City at this time.

Non-personnel Reductions

Expenditures $(27,841)

This reduction in non-personnel items along with the internship cut meets a 3% reduction for the CPC to mitigate the shortfall in the City's General Fund revenues. This item aligns the commission stipend budget from $46,000 to $18,000. In 2022, the commission has underspent this line item.

Expenditure Overview

Appropriations	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
CPC - BO-CP-X1P00 - Office of the Community Police Commission				
00100 - General Fund	1,377,981	1,871,363	1,887,566	1,909,575
Total for BSL: BO-CP-X1P00	**1,377,981**	**1,871,363**	**1,887,566**	**1,909,575**
Department Total	**1,377,981**	**1,871,363**	**1,887,566**	**1,909,575**
Department Full-Time Equivalents Total*	**9.00**	**9.00**	**9.00**	**9.00**

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

Budget Summary by Fund Community Police Commission

	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
00100 - General Fund	1,377,981	1,871,363	1,887,566	1,909,575
Budget Totals for CPC	**1,377,981**	**1,871,363**	**1,887,566**	**1,909,575**

Community Police Commission

Appropriations by Budget Summary Level and Program

CPC - BO-CP-X1P00 - Office of the Community Police Commission

The purpose of the Office of the Community Police Commission Budget Summary Level is to leverage the ideas, talents, experience, and expertise of the community to provide ongoing community input into the development of the Seattle Police Department reforms, the establishment of police priorities, and facilitation of police/community relationships necessary to promote public safety.

Program Expenditures	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Office of the Community Police	1,377,981	1,871,363	1,887,566	1,909,575
Total	**1,377,981**	**1,871,363**	**1,887,566**	**1,909,575**
Full-time Equivalents Total*	9.00	9.00	9.00	9.00

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

Community Safety and Communications Center

Christopher Lombard, Interim Director

https://www.seattle.gov/police/about-us/about-policing/cscc

Department Overview

The Community Safety and Communications Center (CSCC) was established as a new department in 2021 to provide timely, accurate, and vital information to the City's first responders, city service providers, and to the public. Ordinance 126237 transferred the primary 911 center from SPD to CSCC effective June 1, 2021. Since the transition, the department has continued working to establish itself as a new/independent city department, to identify internal ongoing needs, and to explore the integration of non-uniformed and alternate resources for dispatch. The Community Safety and Communications Center (CSCC) is home to the primary Seattle 911 call center and is the largest of its kind in the Pacific Northwest, both by staff size and volume of calls received. The center employs between 148 employees who work 24 hours a day, 365 days a year.

In 2021, CSCC began working with the Mayor's office and City Council to explore alternatives to traditional police/fire response to many 911 calls. The effort has sought to identify if other resources might be better equipped to respond to select categories of calls (e.g. mental health, those seeking shelter). Two identified and legislated programs included 1) additional capacity in the 911 center for identifying and triaging such calls and 2) the identification of, and/or creation of non-uniform (e.g. police/fire) resources available to respond to select low acuity 911 calls.

To better identify and triage potential alternate-response calls, CSCC began the process of securing and implementing a protocol-based interrogation dispatch system. This project will help the 911 center standardize operational structures to call taking, reduce bias among call takers, and provide a basis to operationalize dispatching of non-uniformed and alternative response resources to 911 calls for service.

In addition, CSCC continues working closely with the Mayor's Office to identify if there are select police/fire call types where alternative resources may be available and able to provide more efficient delivery of services.

CSCC continues to develop as a new department. To support operations as an independent department, the 2022 Adopted Budget included staffing to help stand up staffing for Administrative and Management support for this stand-alone department, to include Human Resources, Finance, Accounting, Technology Integration, Public Information, Public Disclosure, a Director, and Deputy Director. This administrative support was previously provided by SPD, and due to the size of the 911 center, requires its own internal team to handle these functions.

Budget Snapshot

	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Department Support				
General Fund Support	11,351,511	22,161,206	20,329,238	20,721,600
Total Operations	**11,351,511**	**22,161,206**	**20,329,238**	**20,721,600**
Total Appropriations	**11,351,511**	**22,161,206**	**20,329,238**	**20,721,600**
Full-Time Equivalents Total*	1.00	174.00	148.00	148.00

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

Community Safety and Communications Center

Budget Overview

The City of Seattle continues to maintain its commitments to public safety investments in the budget. In 2022, like many industries around the nation, staffing shortages have impacted public safety departments including CSCC. While the department has begun to see improvements in recruitment and retention, it has not reached full staffing of its 127 designated call taker, dispatcher, and supervisor positions. Overall, the department continues to see improvements in call response metrics including improving answering time for non-emergency line.

Due to the City's economic forecast, CSCC strives to control spending while maintaining the best services for residents. CSCC's budget recognizes vacancy savings to meet reduction targets and to align resources with their forecasted staffing. CSCC continues to be a part of the ongoing alternative response conversations with the Mayor's Office and the Council. In 2024, CSCC will implement two projects associated with the computer-aided dispatch system (CAD), to improve compatibility with SPD's record management system (RMS) and SFD's CAD system.

Incremental Budget Changes

Community Safety and Communications Center

	Dollars	FTE
2022 Adopted Budget	**22,161,206**	**174.00**
Baseline		
Citywide Adjustments for Standard Cost Changes	(470,339)	-
Appropriations for 2022 Annual Wage Increase (AWI)	647,938	-
Reduce one-time funding for Low Acuity 911 response	(400,000)	-
Reduce one-time funding for 911 Center scoping study	(150,000)	-
Proposed Operating		
Reduction of additional positions and related funding	(879,219)	(26.00)
Reduction based on projected staffing levels	(512,925)	-
Transfer ESLIP funding back to SPD	(67,423)	-
Update CSCC and SPD software for improved compatibility	-	-
Updates to CSCC's and SFD's computer-aided dispatch (CAD) systems	-	-
Total Incremental Changes	**$(1,831,968)**	**(26.00)**
Total 2023 Proposed Budget	**$20,329,238**	**148.00**

Community Safety and Communications Center

Expenditure Overview

Appropriations	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
CS - BO-CS-10000 - Community Safety and Communications Center				
00100 - General Fund	11,351,511	22,161,206	20,329,238	20,721,600
Total for BSL: BO-CS-10000	**11,351,511**	**22,161,206**	**20,329,238**	**20,721,600**
Department Total	**11,351,511**	**22,161,206**	**20,329,238**	**20,721,600**
Department Full-Time Equivalents Total*	**1.00**	**174.00**	**148.00**	**148.00**

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

Budget Summary by Fund Community Safety and Communications Center

	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
00100 - General Fund	11,351,511	22,161,206	20,329,238	20,721,600
Budget Totals for CS	**11,351,511**	**22,161,206**	**20,329,238**	**20,721,600**

Appropriations by Budget Summary Level and Program

CS - BO-CS-10000 - Community Safety and Communications Center

The purpose of the Community Safety and Communications Center Budget Summary Level is to: receive requests for public safety services for Seattle; provide dispatch, notification, and communication services; facilitate reporting of minor incidents; and respond to community safety requests.

Program Expenditures	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Communications Center	11,351,511	21,761,207	20,329,239	20,721,600
Community Safety	-	400,000	-	-
Parking Enforcement	-	-	-	-
Total	**11,351,511**	**22,161,206**	**20,329,238**	**20,721,600**
Full-time Equivalents Total*	1.00	174.00	148.00	148.00

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

The following information summarizes the programs in Community Safety and Communications Center Budget Summary Level:

Community Safety and Communications Center

Communications Center

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Communications Center	11,351,511	21,761,207	20,329,239	20,721,600
Full Time Equivalents Total	-	174.00	148.00	148.00

Office of Emergency Management

Curry Mayer, Director

(206) 233-5076

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

Department Overview

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

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

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

The dedicated staff of OEM ensure the city meets the national and international Emergency Management Accreditation Program (EMAP) standards and compliance with RCW 38.52 and WAC 118. Those standards and codes require that a program effectively carry out several functions (Planning, Operations, Mitigation & Recovery, Communications, Alert and Warning, Hazard Analysis, Training & Exercises, and Community Education & Outreach) to ensure a comprehensive emergency management program. OEM maintains plans as required by City codes including the Comprehensive Emergency Management Plan, Continuity of Government, Continuity of Operations Plans, and the City's Hazard Mitigation Plan. The Mitigation Plan keeps the City eligible for millions of dollars in federal hazard mitigation grants, and staff assist in the recouping of millions of dollars in federal public assistance funds following any Federally declared disaster.

OEM personnel ensure that response coordination processes, systems, the physical EOC and those who staff it, are ready and prepared to coordinate disaster response and recovery efforts at any time. Response coordination through conference calls and physical EOC operations focus on coordination of action plans, information, and any needed resources through a unity of effort. The response coordination and EOC operations also assist elected officials and high-level managers in critical, policy-level decision making. Over the last two years, OEM has dealt with incidents such as: flooding risk, landslides, heavy rain, tsunamis, snow, large fire in a community building, high-rise fire, raw sewage release, POTUS visit, Verizon outage, vigils, abortion rights protests, school strike and student meal distribution, excessive heat, two large parades, active shooter, partial building collapse, cybersecurity threat, pandemic, smoke and air quality.

OEM also continues a very critical and instrumental role in securing reimbursable funds through the COVID Federal Emergency Management Agency (FEMA) public assistance recovery work. As the city's designated Applicant Agent, OEM staff apply for and manage state and federal disaster recovery and mitigation funds for multiple projects with annual costs of several millions of dollars. Since 1990, OEM has managed twenty-two disaster declarations and to date has recouped more than $46 million back to the city through the FEMA Public Assistance program. Beyond the COVID declaration, OEM is currently managing four additional open disaster declarations for winter storms and the like.

Office of Emergency Management

There are three key groups that provide guidance and direction to the emergency management program: Disaster Management Committee, Strategic Work Group, and Emergency Executive Board. OEM engages in hundreds of interactions with various agencies every year to maintain mutual proficiency in response and recovery; for example, partnerships with colleges, universities, schools both public and private, healthcare facilities, the Coast Guard, Army and Navy, Pacific Northwest National Laboratory, businesses, non-profits such as the American Red Cross, agencies and private sector organizations with whom the city has emergency preparedness partnerships, such as Airbnb. OEM also works closely with dedicated emergency management staff housed in several departments (Human Services Department, Finance & Administrative Services, Department of Transportation, Parks & Recreation Department, Fire Department, Public Utilities, and City Light).

Budget Snapshot

	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Department Support				
General Fund Support	3,695,333	2,912,567	2,786,495	2,824,685
Other Funding - Operating	-	268,592	-	-
Total Operations	**3,695,333**	**3,181,159**	**2,786,495**	**2,824,685**
Total Appropriations	**3,695,333**	**3,181,159**	**2,786,495**	**2,824,685**
Full-Time Equivalents Total*	15.00	15.00	15.00	15.00

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

Budget Overview

The 2023-2024 Proposed Budget maintains the Office of Emergency Management's current service levels to support OEM's mission of providing emergency management services to the city. The budget makes a reduction of $89,900 to OEM's rentals, maintenance, and supply budgets to address the City's anticipated shortfall in revenues in 2023-24.

Incremental Budget Changes

Office of Emergency Management

	Dollars	FTE
2022 Adopted Budget	**3,181,159**	**15.00**
Baseline		
Adjustments for One-Time Budget Changes	(368,592)	-
OEM CCM Reconciliation	(14,751)	-
Citywide Adjustments for Standard Cost Changes	9,477	-
Appropriations for 2022 Annual Wage Increase (AWI)	69,002	-

Office of Emergency Management

Proposed Operating		
OEM 2023 Budget Reductions	(89,800)	-
Total Incremental Changes	**$(394,664)**	**-**
Total 2023 Proposed Budget	**$2,786,495**	**15.00**

Description of Incremental Budget Changes

Baseline

Adjustments for One-Time Budget Changes

Expenditures $(368,592)

This item includes budget adjustments for one-time changes in the 2022 Adopted Budget, including one-time funds from a 2022 Council Budget Action for a climate resilience plan and Coronavirus Local Fiscal Recovery (CLFR) funds.

OEM CCM Reconciliation

Expenditures $(14,751)

This change makes adjustments to reconcile the 2023 Baseline with the 2022 Adopted Central Cost Manual.

Citywide Adjustments for Standard Cost Changes

Expenditures $9,477

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

Appropriations for 2022 Annual Wage Increase (AWI)

Expenditures $69,002

This centrally administered change adjusts appropriations to reflect an annual wage increase in 2022, as outlined in the agreements between certain City unions, for personnel costs included in this department. These agreements were not finalized until after the 2022 budget had been adopted. This change includes ongoing cost increases to salary, FICA, Medicare, retirement, overtime and temporary labor. There is no increase assumed from 2022 to 2023.

Proposed Operating

OEM 2023 Budget Reductions

Expenditures $(89,800)

The General Fund revenue forecast for the City's 2023-24 Proposed Budget is insufficient to cover expected costs. General Fund reductions were identified to mitigate this shortfall in revenues. This item reduces the budget by 3%, which will result in $89,800. This non-personnel reduction will not impact their daily operations.

Office of Emergency Management

Expenditure Overview

Appropriations	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
OEM - BO-EP-10000 - Office of Emergency Management				
00100 - General Fund	3,695,333	2,912,567	2,786,495	2,824,685
14000 - Coronavirus Local Fiscal Recovery Fund	-	268,592	-	-
Total for BSL: BO-EP-10000	**3,695,333**	**3,181,159**	**2,786,495**	**2,824,685**
Department Total	**3,695,333**	**3,181,159**	**2,786,495**	**2,824,685**
Department Full-Time Equivalents Total*	**15.00**	**15.00**	**15.00**	**15.00**

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

Budget Summary by Fund Office of Emergency Management

	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
00100 - General Fund	3,695,333	2,912,567	2,786,495	2,824,685
14000 - Coronavirus Local Fiscal Recovery Fund	-	268,592	-	-
Budget Totals for OEM	**3,695,333**	**3,181,159**	**2,786,495**	**2,824,685**

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	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Office of Emergency Management	3,695,333	3,181,159	2,786,495	2,824,685
Total	**3,695,333**	**3,181,159**	**2,786,495**	**2,824,685**
Full-time Equivalents Total*	15.00	15.00	15.00	15.00

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

Seattle Fire Department

Harold D Scoggins, Fire Chief

(206) 386-1400

www.seattle.gov/fire

Department Overview

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

SFD has a strong record on prevention of fires. Seattle has fewer fires than the national average and of other cities with similar population size. Seattle averages 1.4 fires annually per 1,000 residents, which is lower than the national average of 4.2. Over the past five years, the average number of total structure fires per year in Seattle has been 757. Total fire dollar loss averaged $22.2 million per year.

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

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

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

Seattle Fire Department

Budget Snapshot

	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Department Support				
General Fund Support	272,693,872	267,182,037	266,526,976	272,856,978
Total Operations	**272,693,872**	**267,182,037**	**266,526,976**	**272,856,978**
Total Appropriations	**272,693,872**	**267,182,037**	**266,526,976**	**272,856,978**
Full-Time Equivalents Total*	1,173.35	1,177.35	1,177.35	1,177.35

** 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 2023-2024 Proposed Budget for the Seattle Fire Department (SFD) increases investments in hiring and training of firefighters and paramedics in the face of historically high vacancy levels. As the City faces General Fund constraints SFD has aligned their budget to reflect current staffing levels and projects higher than usual vacancies in the upcoming year. The proposed budget reinvests those savings to fund additional recruits.

SFD's vacancy remains higher than normal, and this indicates it will be difficult for SFD to meet the 214 minimum daily staffing level. SFD expects some level of unit outages to continue in 2023 due these staffing shortages, although SFD is working to mitigate the impact of staffing shortages. To address high vacancies, this budget includes investments to allow SFD to train an additional 30 recruits on top of the 60 recruits in their base budget. In addition, to address the high level of vacancies among paramedics, additional training slots are funded in 2023 and 2024.

This budget further aligns SFD's resources with the department's operational needs. To provide a cost-effective 24/7 triage nurse services SFD is working with a private contractor for those services. This option delivers more hours of services than an in-house nurse consultant. Given this effective option, a nurse consultant position has been abrogated as part of the budget. The Mayor's office and City Council Central Staff continues to work on its alternative 911 response strategy to provide solutions that impact all the public safety and community safety departments. As this program was not implemented in 2022, funding for Triage Team Response program has been removed. Lastly, SFD has revised various fees and charges which include cost of service adjustments to several fees and to support the SFD fire prevention program.

Incremental Budget Changes

Seattle Fire Department

	Dollars	FTE
2022 Adopted Budget	**267,182,037**	**1177.35**
Baseline		
SFD Reversing One-Time Items	(6,482,618)	-
Citywide Adjustments for Standard Cost Changes	5,849,619	-
Appropriations for 2022 Annual Wage Increase (AWI)	973,188	-
SFD Actuals, Salary Step & Longevity Baseline Adj	121,151	-
Juneteenth and Indigenous Peoples Day	224,000	-
Proposed Operating		
Funding for 30 additional Fire Fighter recruits	2,199,093	-
Add funding for additional paramedic students	303,102	-
Overtime Savings	(2,500,000)	-
Reduce Triage Team Response Program	(1,201,596)	-
Abrogate Nurse Consultant	(141,000)	(1.00)
Proposed Technical		
SFD Revenue	-	-
Central Cost Manual Reconciliation	-	-
Technical Operating Adjustment	-	-
Position Add Technical Adjustment	-	1.00
Total Incremental Changes	**$(655,060)**	**-**
Total 2023 Proposed Budget	**$266,526,976**	**1177.35**

Description of Incremental Budget Changes

Baseline

SFD Reversing One-Time Items

Expenditures $(6,482,618)

This item removes $6.5 million in one-time funding from SFD's baseline budget. This funding was utilized to cover one-time cost of training additional 20 firefighter recruits in 2022, IT investments for software upgrades, and additional resources during the West Seattle bridge closure.

Citywide Adjustments for Standard Cost Changes

Expenditures $5,849,619

Citywide technical adjustments made in the baseline phase reflect changes to internal services costs, including rates

from the Department of Finance & Administrative Services, Seattle Information Technology Department, Seattle Department of Human Resources, and for healthcare, retirement, and industrial insurance charges for the department. These adjustments reflect initial assumptions about these costs and inflators early in the budget process.

Appropriations for 2022 Annual Wage Increase (AWI)

Expenditures $973,188

This centrally administered change adjusts appropriations to reflect an annual wage increase in 2022, as outlined in the agreements between certain City unions, for personnel costs included in this department. These agreements were not finalized until after the 2022 budget had been adopted. This change includes ongoing cost increases to salary, FICA, Medicare, retirement, overtime and temporary labor. There is no increase assumed from 2022 to 2023.

SFD Actuals, Salary Step & Longevity Baseline Adj

Expenditures $121,151

This item adjusts SFD's baseline to reflect the actual salary rates, projected salary step, and longevity pay increases.

Juneteenth and Indigenous Peoples Day

Expenditures $224,000

This change adjusts appropriations for certain departments to reflect increased personnel costs associated with two new City Holidays in 2022: Junteenth and Indigenous Peoples Day.

Proposed Operating

Funding for 30 additional Fire Fighter recruits

Expenditures $2,199,093

This item adds $2.2 million for hiring and training 30 additional recruits. SFD continues to experience a high vacancy rate and projects it to remain high in 2023 until the positions are filled. The additional recruits will allow SFD to keep up with attrition and reduce the overall vacancy count. This is in addition to the funding for 60 recruits already in the SFD base budget.

Add funding for additional paramedic students

Expenditures $303,102

This item adds $303,102 in 2023 and $606,203 in 2024 for additional paramedic student training. SFD continues to experience a high vacancy rate within paramedic ranks and projects it to remain higher than normal in 2023 and 2024. This funding will allow SFD to keep up with attrition and reduce overall vacancy rate. This funding is in addition to the funding for 5 recruits in the SFD base budget.

Overtime Savings

Expenditures $(2,500,000)

SFD has been experiencing a high number of vacancies, which are above normal levels, due to various factors. This aligns SFD’s budget with current and forecasting staffing levels. This item recognizes that SFD has $2.5 million in potential budget savings in 2023. SFD's staffing shortages will remain high until positions are filled and thus SFD may experience some level of unit outages that will result in overtime savings.

Reduce Triage Team Response Program

Expenditures	$(1,201,596)

This item reduces funding originally set aside for a triage team as an alternative 911 response program, but this program was not implemented during 2022. The Mayor's office and Seattle City Council Central Staff are in the process of discussing an alternative response strategy.

Abrogate Nurse Consultant

Expenditures	$(141,000)
Position Allocation	(1.00)

This item reduces SFD's budget by $141,000 and abrogates 1.0 FTE Nurse Consulting position. This vacant position is no longer needed as SFD contracts with a private vendor to provide 24/7 nurse triage services to the Fire Alarm Center where 911 calls are taken and dispatched. The contract provides a 911-associated nurse triage line program, which is a secondary telephonic triage conducted by an Emergency Care Nurse (ECN). This option is a more cost-effective solution.

Proposed Technical

SFD Revenue

Revenues	$3,303,798

This item recognizes changes in revenue due to the King Countywide E911 Levy and adjustments to Fire Marshal permits and fees due to volume and increases for inflationary costs over the biennium.

Central Cost Manual Reconciliation

Expenditures	-

This item is net zero technical adjustment to align the budget allocations with the Adopted Central Cost Manual.

Technical Operating Adjustment

Expenditures	-
Position Allocation	-

This item allows SFD to align the budget with actual reporting structure. The Mobile Integrated Health program budget is allocated to a designated project code to better monitor and manage spending. Overall, these net zero budget transfers will make understanding the SFD budget more transparent.

Position Add Technical Adjustment

Position Allocation	1.00

This item reconciles the FTE count for SFD by adding 1.0 FTE Fire Capt-80 position that was authorized by Ordinance 126257 in 2020 and not captured in the last budget process. This position is fully funded by Sound Transit and the position coordinates tunnel rescue training.

Seattle Fire Department

Expenditure Overview

Appropriations	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
SFD - BO-FD-F1000 - Leadership and Administration				
00100 - General Fund	40,714,128	44,397,912	48,083,891	48,571,103
Total for BSL: BO-FD-F1000	**40,714,128**	**44,397,912**	**48,083,891**	**48,571,103**
SFD - BO-FD-F3000 - Operations				
00100 - General Fund	220,925,011	211,248,597	206,724,149	212,433,073
Total for BSL: BO-FD-F3000	**220,925,011**	**211,248,597**	**206,724,149**	**212,433,073**
SFD - BO-FD-F5000 - Fire Prevention				
00100 - General Fund	11,054,733	11,535,527	11,718,936	11,852,802
Total for BSL: BO-FD-F5000	**11,054,733**	**11,535,527**	**11,718,936**	**11,852,802**
Department Total	**272,693,872**	**267,182,037**	**266,526,976**	**272,856,978**
Department Full-Time Equivalents Total*	**1,173.35**	**1,177.35**	**1,177.35**	**1,177.35**

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

Budget Summary by Fund Seattle Fire Department

	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
00100 - General Fund	272,693,872	267,182,037	266,526,976	272,856,978
Budget Totals for SFD	**272,693,872**	**267,182,037**	**266,526,976**	**272,856,978**

Revenue Overview

2023 Estimated Revenues

Account Code	Account Name	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
311010	Real & Personal Property Taxes	69,447,759	69,977,000	66,564,441	70,908,956
311020	Sale Of Tax Title Property	-	1,000	-	-
322030	Nonbus Lic&Perm-Use	455,040	1,036,612	813,474	853,474
322250	Nonbus Lic&Perm-Hazmat Storage	2,204,021	2,190,000	2,451,986	2,491,218
330020	Intergov-Revenues	367,648	-	-	-
330040	Intergov-Health Svcs	2,730,071	-	-	-
330050	Intergov-King Co E-911	712,939	717,517	717,517	717,517
331110	Direct Fed Grants	10,855,956	-	-	-
333110	Ind Fed Grants	986,313	-	-	-
334010	State Grants	196,982	-	-	-
337080	Other Private Contrib & Dons	430,919	-	-	-
341190	Personnel Service Fees	1,519,519	1,665,075	1,787,165	1,871,681
341280	Records Svc Charges	339	-	-	-
341900	General Government-Other Rev	1,448,222	665,735	669,394	680,104
342020	Fire Protection Fees	14,174	-	-	-
342030	Fire Marshall Inspection Fees	59,747	55,000	68,484	69,579
342110	Other Protective Inspect Fees	2,165,774	2,288,050	2,483,579	2,551,597
342120	Emergency Service Fees	1,388,000	-	1,000,000	-
342900	Public Safety-Other Rev	-	45,000	22,000	22,000
345030	Plan Checking Fees	1,291,552	1,332,423	1,535,611	1,581,679
360220	Interest Earned On Deliquent A	(230)	-	-	-
360360	Sponsorship And Royalties	8	-	-	-
360380	Sale Of Junk Or Salvage	22,460	-	-	-
360900	Miscellaneous Revs-Other Rev	67,226	-	-	-
Total Revenues for: 00100 - General Fund		**96,364,439**	**79,973,412**	**78,113,651**	**81,747,805**
311010	Real & Personal Property Taxes	(75,798)	-	-	-
Total Revenues for: 16416 - 2009 Housing Levy Capital Fund		**(75,798)**	**-**	**-**	**-**
311010	Real & Personal Property Taxes	54,177	-	-	-
Total Revenues for: 16440 - Housing Program Support Fund		**54,177**	**-**	**-**	**-**
Total SFD Resources		**96,342,818**	**79,973,412**	**78,113,651**	**81,747,805**

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	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Citywide Indirect Costs	26,842,904	29,728,978	32,290,441	33,627,961
Departmental Indirect Costs	13,871,224	14,668,935	15,793,450	14,943,142
Pooled Benefits	-	-	-	-
Total	**40,714,128**	**44,397,912**	**48,083,891**	**48,571,103**
Full-time Equivalents Total*	63.50	64.50	64.50	64.50

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

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

Citywide Indirect Costs

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Citywide Indirect Costs	26,842,904	29,728,978	32,290,441	33,627,961

Departmental Indirect Costs

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Departmental Indirect Costs	13,871,224	14,668,935	15,793,450	14,943,142
Full Time Equivalents Total	63.50	64.50	64.50	64.50

Pooled Benefits

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Pooled Benefits	-	-	-	-

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	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Battalion 2	28,015,684	32,635,307	32,309,457	32,893,487
Battalion 3 Medic One	15,476,222	17,419,528	17,360,397	17,665,117
Battalion 4	29,591,593	33,261,878	34,272,162	34,883,293
Battalion 5	28,465,652	31,605,322	32,044,188	32,584,561
Battalion 6	26,641,698	28,850,602	29,158,278	29,641,374
Battalion 7	26,619,359	25,663,613	25,625,945	26,028,047
Communications	5,933,138	6,875,283	6,766,963	6,841,124
Office of the Operations Chief	9,848,277	9,476,075	9,621,290	9,508,361
Operations Activities	49,077,321	23,750,338	17,501,192	20,304,548
Safety and Risk Management	1,256,066	1,710,651	2,064,275	2,083,162
Total	**220,925,011**	**211,248,597**	**206,724,149**	**212,433,073**
Full-time Equivalents Total*	1,046.05	1,048.05	1,048.05	1,048.05

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

The following information summarizes the programs in Operations Budget Summary Level:

Battalion 2

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Battalion 2	28,015,684	32,635,307	32,309,457	32,893,487
Full Time Equivalents Total	205.45	205.45	205.45	205.45

Battalion 3 Medic One

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Battalion 3 Medic One	15,476,222	17,419,528	17,360,397	17,665,117
Full Time Equivalents Total	82.00	82.00	82.00	82.00

Battalion 4

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Battalion 4	29,591,593	33,261,878	34,272,162	34,883,293
Full Time Equivalents Total	199.45	199.45	199.45	199.45

Battalion 5

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Battalion 5	28,465,652	31,605,322	32,044,188	32,584,561
Full Time Equivalents Total	185.45	185.45	185.45	185.45

Battalion 6

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Battalion 6	26,641,698	28,850,602	29,158,278	29,641,374
Full Time Equivalents Total	169.45	169.45	169.45	169.45

Battalion 7

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Battalion 7	26,619,359	25,663,613	25,625,945	26,028,047
Full Time Equivalents Total	148.45	148.45	148.45	148.45

Communications

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Communications	5,933,138	6,875,283	6,766,963	6,841,124
Full Time Equivalents Total	35.80	36.80	36.80	36.80

Seattle Fire Department

Office of the Operations Chief

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Office of the Operations Chief	9,848,277	9,476,075	9,621,290	9,508,361
Full Time Equivalents Total	14.00	14.00	12.00	12.00

Operations Activities

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Operations Activities	49,077,321	23,750,338	17,501,192	20,304,548
Full Time Equivalents Total	-	1.00	2.00	2.00

Safety and Risk Management

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Safety and Risk Management	1,256,066	1,710,651	2,064,275	2,083,162
Full Time Equivalents Total	6.00	6.00	7.00	7.00

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	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Code Compliance	549,314	780,009	807,193	821,743
Fire Investigations	1,687,040	1,669,257	1,677,484	1,699,957
Office of the Fire Marshall	2,103,066	1,729,652	1,771,854	1,785,617
Regulating Construction	3,542,939	4,015,314	4,075,113	4,118,404
Special Events	807,570	819,881	843,500	852,919
Special Hazards	2,364,803	2,521,414	2,543,792	2,574,162
Total	**11,054,733**	**11,535,527**	**11,718,936**	**11,852,802**
Full-time Equivalents Total*	63.80	64.80	64.80	64.80

**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

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Code Compliance	549,314	780,009	807,193	821,743
Full Time Equivalents Total	5.00	5.00	5.00	5.00

Fire Investigations

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Fire Investigations	1,687,040	1,669,257	1,677,484	1,699,957
Full Time Equivalents Total	9.00	9.00	9.00	9.00

Office of the Fire Marshall

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Office of the Fire Marshall	2,103,066	1,729,652	1,771,854	1,785,617
Full Time Equivalents Total	8.00	8.00	8.00	8.00

Regulating Construction

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Regulating Construction	3,542,939	4,015,314	4,075,113	4,118,404
Full Time Equivalents Total	22.00	23.00	23.00	23.00

Special Events

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Special Events	807,570	819,881	843,500	852,919
Full Time Equivalents Total	4.00	4.00	4.00	4.00

Seattle Fire Department

Special Hazards

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Special Hazards	2,364,803	2,521,414	2,543,792	2,574,162
Full Time Equivalents Total	15.80	15.80	15.80	15.80

Firefighter's Pension

Steve Brown, Executive Secretary

(206) 625-4355

http://www.seattle.gov/firepension/

Department Overview

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

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

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

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

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

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

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

Budget Snapshot

	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Department Support				
Other Funding - Operating	19,530,958	21,921,588	22,972,698	23,036,576
Total Operations	**19,530,958**	**21,921,588**	**22,972,698**	**23,036,576**
Total Appropriations	**19,530,958**	**21,921,588**	**22,972,698**	**23,036,576**
Full-Time Equivalents Total*	4.00	4.00	4.00	4.00

Firefighter's Pension

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

Budget Overview

The Firefighters' Pension Fund (FPEN) receives almost all of its revenue from the City's General Fund. FPEN's expenditures pay the legally mandated pension and medical benefits, including long-term care, to eligible retired firefighters and qualified beneficiaries. Most of FPEN's retirees are represented by either Local 27 (firefighters' union) or Local 2898 (fire chiefs' union) and their total pension benefits are increased annually with a cost-of-living adjustment equal to the negotiated annual wage increases (AWI) for the active union members at the Seattle Fire Department and then offset by benefits paid by the state's 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 payment amount and actual pension benefit costs is transferred to the Actuarial Account for FPEN's future pension obligations. The account is invested in a portfolio managed by the Department of Finance and Administrative Services (FAS). The 2023-2024 Proposed Budget assumes an annual rate of return of 5.5% on the investment portfolio and that the returns are continuously reinvested.

The 2023 Proposed Budget increases $1.05 million from the 2022 Adopted Budget. It includes an increase of $28,870 for centrally adjusted administrative and labor costs, an increase of $250,000 in medical and long-term care benefits and an increase of an estimated $772,000 in pension costs, including the transfer to the Actuarial Account.

Incremental Budget Changes

Firefighter's Pension

	Dollars	FTE
2022 Adopted Budget	**21,921,588**	**4.00**
Baseline		
Citywide Adjustments for Standard Cost Changes	2,134	-
Appropriations for 2022 Annual Wage Increases (AWI)	26,736	-
Proposed Operating		
Adjustments to FPEN revenues and expenditures (Fund 61040)	1,022,240	-
Transfer Received by the Fire Pension Actuarial Account (61050)	-	-
Total Incremental Changes	**$1,051,110**	**-**
Total 2023 Proposed Budget	**$22,972,698**	**4.00**

Description of Incremental Budget Changes

Baseline

Citywide Adjustments for Standard Cost Changes

Expenditures	$2,134

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

Appropriations for 2022 Annual Wage Increases (AWI)

Expenditures	$26,736

This centrally administered change adjusts appropriations to reflect an annual wage increase in 2022, as outlined in the agreements between certain City unions, for personnel costs included in this department. These agreements were not finalized until after the 2022 budget had been adopted. This change includes ongoing cost increases to salary, FICA, Medicare, retirement, overtime and temporary labor. There is no increase assumed from 2022 to 2023.

Proposed Operating

Adjustments to FPEN revenues and expenditures (Fund 61040)

Expenditures	$1,022,240
Revenues	$1,051,110

These changes adjust revenues and expenditures in the Fire Pension Fund (61040) to reflect anticipated changes in medical, long-term care and pension benefit costs and supporting revenues, including the transfer out of funds to the Fire Pension Actuarial Account (61050).

Transfer Received by the Fire Pension Actuarial Account (61050)

Revenues	-

This item accounts for the receipt of the transfer of the required amount from the Fire Pension Fund (61040) to the Fire Pension Actuarial Account (fund 61050) in accordance with Ordinance 117216 as amended to achieve full funding of all future pension liabilities in the fund by 2028. The transfer amount of $1,055,000 appears as $0 here because the transfer amount is netted against a corresponding entry of the same amount as a contribution to fund balance as seen below in the Revenue Overview section for fund 61050.

Firefighter's Pension

Expenditure Overview

Appropriations	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
FPEN - BO-FP-R2F01 - Firefighters Pension				
61040 - Fireman's Pension Fund	19,530,958	21,921,588	22,972,698	23,036,576
Total for BSL: BO-FP-R2F01	**19,530,958**	**21,921,588**	**22,972,698**	**23,036,576**
Department Total	**19,530,958**	**21,921,588**	**22,972,698**	**23,036,576**
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 Firefighter's Pension

	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
61040 - Fireman's Pension Fund	19,530,958	21,921,588	22,972,698	23,036,576
Budget Totals for FPEN	**19,530,958**	**21,921,588**	**22,972,698**	**23,036,576**

Revenue Overview

2023 Estimated Revenues

Account Code	Account Name	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
335130	Fire Insur Premium Tax	1,194,678	1,161,000	1,347,296	1,401,625
360430	Employr Pnsn Contributions	19,099,362	19,099,362	20,128,427	20,131,305
360900	Miscellaneous Revs-Other Rev	440,165	478,064	440,000	430,000
Total Revenues for: 61040 - Fireman's Pension Fund		**20,734,204**	**20,738,426**	**21,915,723**	**21,962,930**
400000	Use of/Contribution to Fund Balance	-	1,183,162	1,056,975	1,073,646
Total Resources for:61040 - Fireman's Pension Fund		**20,734,204**	**21,921,588**	**22,972,698**	**23,036,576**
397010	Operating Transfers In	592,062	878,000	1,055,000	1,116,000
Total Revenues for: 61050 - Fireman's Pension Actuarial		**592,062**	**878,000**	**1,055,000**	**1,116,000**
400000	Use of/Contribution to Fund Balance	-	(878,000)	(1,055,000)	(1,116,000)
Total Resources for:61050 - Fireman's Pension Actuarial		**592,062**	**-**	**-**	**-**
Total FPEN Resources		**21,326,266**	**21,921,588**	**22,972,698**	**23,036,576**

Firefighter's Pension

Appropriations by Budget Summary Level and Program

FPEN - BO-FP-R2F01 - Firefighters Pension

The purpose of the Firefighters' Pension Budget Summary Level is to provide benefit services to eligible active and retired firefighters and their lawful beneficiaries.

Program Expenditures	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Death Benefits	9,000	19,000	19,000	19,000
Leadership and Administration	887,165	949,588	978,458	981,336
Long-Term Care	2,454,268	-	-	-
Medical Benefits	7,176,703	12,250,000	12,500,000	12,500,000
Pensions	9,003,822	8,703,000	9,475,240	9,536,240
Total	**19,530,958**	**21,921,588**	**22,972,698**	**23,036,576**
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	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Death Benefits	9,000	19,000	19,000	19,000

Leadership and Administration

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Leadership and Administration	887,165	949,588	978,458	981,336
Full Time Equivalents Total	4.00	4.00	4.00	4.00

Long-Term Care

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Long-Term Care	2,454,268	-	-	-

Medical Benefits

Firefighter's Pension

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Medical Benefits	7,176,703	12,250,000	12,500,000	12,500,000

Pensions

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Pensions	9,003,822	8,703,000	9,475,240	9,536,240

Office of Inspector General for Public Safety

Lisa Judge, Inspector General

(206) 684-3663

http://www.seattle.gov/oig

Department Overview

The Office of Inspector General for Public Safety (OIG) was established in 2017 as part of the City of Seattle's police accountability system through Ordinance 125315. The OIG oversees the management, practices, and policies of the Seattle Police Department (SPD) and Office of Police Accountability (OPA), in order to promote fairness and integrity in the delivery of law enforcement services and in the investigation of police misconduct. These goals are achieved through the issuance of systemic recommendations by OIG, aimed to promote lasting reforms which reflect the values of Seattle's diverse communities. The ordinance cloaks OIG with the responsibility for ensuring "ongoing fidelity" to reforms under the Consent Decree. Further, per the federal court's 2022 Monitoring Plan, OIG's responsibility for post-Consent Decree oversight of the City's fidelity to Consent Decree reforms is acknowledged and affirmed.

The summation of OIG's responsibilities now include:

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

Budget Snapshot

	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Department Support				
General Fund Support	2,918,539	3,722,712	3,702,130	3,745,615
Total Operations	**2,918,539**	**3,722,712**	**3,702,130**	**3,745,615**
Total Appropriations	**2,918,539**	**3,722,712**	**3,702,130**	**3,745,615**
Full-Time Equivalents Total*	15.00	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*

Office of Inspector General for Public Safety

Budget Overview

The General Fund revenue forecast for the City's 2023-24 Proposed Budget is insufficient to cover expected costs. General Fund reductions were identified to mitigate this shortfall in revenues. The Office of Inspector General (OIG) budget provides a 3% reduction through non-personnel line items such as consultant services and travel/training that will not impact their daily operations. The budget is also adjusted for minor Citywide technical changes which are described below.

Incremental Budget Changes

Office of Inspector General for Public Safety

	Dollars	FTE
2022 Adopted Budget	**3,722,712**	**17.50**
Baseline		
Citywide Adjustments for Standard Cost Changes	75,118	-
Appropriations for 2022 Annual Wage Increase (AWI)	97,883	-
Baseline Change to Healthcare	19,382	-
Reduction of One-Time Appropriation: Sentinel Event Review	(65,000)	-
Reduction of Appropriation for One-time Adds in the 2022 Adopted Budget	(30,000)	-
Proposed Operating		
Non-Personnel Budget Reduction	(117,965)	-
Total Incremental Changes	**$(20,583)**	**-**
Total 2023 Proposed Budget	**$3,702,130**	**17.50**

Description of Incremental Budget Changes

Baseline

Citywide Adjustments for Standard Cost Changes

Expenditures $75,118

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

Office of Inspector General for Public Safety

Appropriations for 2022 Annual Wage Increase (AWI)

Expenditures $97,883

This centrally administered change adjusts appropriations to reflect an annual wage increase in 2022, as outlined in the agreements between certain City unions, for personnel costs included in this department. These agreements were not finalized until after the 2022 budget had been adopted. This change includes ongoing cost increases to salary, FICA, Medicare, retirement, overtime and temporary labor. There is no increase assumed from 2022 to 2023.

Baseline Change to Healthcare

Expenditures $19,382

This item is a technical baseline change that aligns the department's budget for healthcare costs with the adopted Central Cost Manual.

Reduction of One-Time Appropriation: Sentinel Event Review

Expenditures $(65,000)

This item reduces appropriation in OIG by $65,000 for Sentinel Event Review funding added to the 2021 Adopted Budget. This was a one-time expenditure to pay for Sentinel Event Review related to the protests in 2020.

Reduction of Appropriation for One-time Adds in the 2022 Adopted Budget

Expenditures $(30,000)

This item reduces appropriation by $30,000 for one-time adds to the 2022 Adopted Budget related to new positions.

Proposed Operating

Non-Personnel Budget Reduction

Expenditures $(117,965)

This item cuts the OIG non-labor budget for consultant services, supplies, travel, training, and services. This includes a 12% reduction in consultant services budget for OIG to conduct annual reviews of Seattle Police Department (SPD) use of surveillance technology.

Expenditure Overview

Appropriations	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
OIG - BO-IG-1000 - Office of Inspector General for Public Safety				
00100 - General Fund	2,918,539	3,722,712	3,702,130	3,745,615
Total for BSL: BO-IG-1000	**2,918,539**	**3,722,712**	**3,702,130**	**3,745,615**
Department Total	**2,918,539**	**3,722,712**	**3,702,130**	**3,745,615**
Department Full-Time Equivalents Total*	**15.00**	**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*

Office of Inspector General for Public Safety

Budget Summary by Fund Office of Inspector General for Public Safety

	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
00100 - General Fund	2,918,539	3,722,712	3,702,130	3,745,615
Budget Totals for OIG	**2,918,539**	**3,722,712**	**3,702,130**	**3,745,615**

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	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Inspector General for Public Safety	2,918,539	3,722,712	3,702,130	3,745,615
Total	**2,918,539**	**3,722,712**	**3,702,130**	**3,745,615**
Full-time Equivalents Total*	15.00	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*

Law Department

Ann Davison, City Attorney

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

http://www.seattle.gov/cityattorney

Department Overview

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

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

The **Civil Division** provides legal counsel and representation to the City's elected and appointed policymakers in litigation at all levels of county, state, federal courts, and administrative agencies. The Civil Division is organized into eight specialized areas of practice: Employment, Environmental Protection, Land Use, Constitutional and Complex Litigation, Government Affairs, Torts, Regulatory Enforcement & Economic Justice (REEJ), and Contracts & Utilities. Precinct Liaison services are specifically budgeted but are functionally a part of REEJ. These attorneys provide support to the City's police precincts, legal advice to police and other City departments, and address issues of concern to the community.

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

Budget Snapshot

	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Department Support				
General Fund Support	34,622,255	38,659,829	40,023,100	40,308,921
Total Operations	**34,622,255**	**38,659,829**	**40,023,100**	**40,308,921**
Total Appropriations	**34,622,255**	**38,659,829**	**40,023,100**	**40,308,921**
Full-Time Equivalents Total*	201.60	210.30	209.80	209.80

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

Budget Overview

The General Fund revenue forecast for the City's 2023-24 Proposed Budget is insufficient to cover expected costs. General Fund reductions were identified to mitigate this shortfall in revenues. The Law Department provides a 1% reduction of $413,000 spread across the Administration, Civil and Criminal Divisions. These savings will be achieved

by holding vacancies. Overall, the department is increasing by $2.5 million largely due to central cost changes and inflation. There are technical reduction adjustments totaling $2 million.

Domestic Violence Funding An increase of $438,000 to the Law Department budget addresses domestic and non-domestic violence, and the impact on survivors. Recently passed House Bill 1901 expanded the definition of domestic violence to include coercive control. With protection orders being more inclusive, survivors will be able to petition for orders they previously could not under the more limited definition. More protection orders are anticipated requiring an additional Assistant City Prosecutor (ACP). In addition, another ACP is added to return to the national best practice of a vertical representation model establishing a Review and Filing Unit in the Domestic Violence Unit. This will better serve victims, ensure consistency in filing, training, and public safety.

Further, a Victim Advocate is added to support victims of non-domestic violence related crimes. There is currently only one Victim Advocate assigned to non-DV cases. With more felony cases tried as misdemeanors, an additional advocate will allow the Law Department to support more victims providing:

- Consistency for the survivor.
- Update the survivor of the crime after each hearing.
- Trial preparation assistance.
- Notify the survivor of the crime on a dismissal of a Mental Health Court case (many times these are random, stranger assaults).
- Confirming the survivor received the Victim Impact Statement (VIS) and/or restitution letter.
- Opportunity to help historically disadvantaged communities and immigrant communities receive additional resources as well as interpreting services.

The budget is also adjusted for minor Citywide and departmental technical changes which are described below. Two positions will transfer from the Law Department to Seattle Police Department. One position will transfer to the Mayor's Office. One position which was revenue backed through the utilities is eliminated as the project is completed. A .50 FTE is added with funding from the Office of Housing. As described above positions are added for domestic violence priorities.

Incremental Budget Changes

Law Department

	Dollars	FTE
2022 Adopted Budget	**38,659,829**	**210.30**
Baseline		
Citywide Adjustments for Standard Cost Changes	1,216,351	-
Appropriations for 2022 Annual Wage Increase (AWI)	1,111,804	-
Annual Rent Adjustment	101,028	-
King County Firearms MOU Inflation Adjustment	51,178	-
Align Healthcare to Central Cost Manual	(78,766)	-
Removal of One Time Items	(14,000)	-
Proposed Operating		
Increased Staffing for Domestic Violence Unit	319,290	2.00
Add Victim Advocate - Non-Domestic Violence	118,517	1.00
Administration Division Target Reduction	(125,405)	-

Civil Division Target Reduction	(144,000)	-
Criminal Division Target Reduction	(144,000)	-
Eliminate Paralegal for Environmental MOA	(120,973)	(1.00)
Transfer of Mayor's Office Counsel Position	(190,689)	(1.00)
Proposed Technical		
Transfer Budget and Positions from LAW to SPD	(290,770)	(2.00)
Pre-Filing Diversion Program Contract Reduction	(294,225)	-
Office of Housing MOA - Add Paralegal	70,877	0.50
Criminal Case Management System Project Costs Reallocation	(222,948)	-
Total Incremental Changes	**$1,363,271**	**(0.50)**
Total 2023 Proposed Budget	**$40,023,100**	**209.80**

Description of Incremental Budget Changes

Baseline

Citywide Adjustments for Standard Cost Changes

Expenditures $1,216,351

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

Appropriations for 2022 Annual Wage Increase (AWI)

Expenditures $1,111,804

This centrally administered change adjusts appropriations to reflect an annual wage increase in 2022, as outlined in the agreements between certain City unions, for personnel costs included in this department. These agreements were not finalized until after the 2022 budget had been adopted. This change includes ongoing cost increases to salary, FICA, Medicare, retirement, overtime and temporary labor. There is no increase assumed from 2022 to 2023.

Annual Rent Adjustment

Expenditures $101,028

This item increases budget to reflect increases in costs for leased space at the Columbia Center Tower ($1 per sq ft for the main space and 2.5% for Suite 2010). It also increases the budget available for Common Area Maintenance (CAM) and Property Tax payments.

King County Firearms MOU Inflation Adjustment

Expenditures $51,178

This item increases the budget used to fund staff under the six-year Memorandum of Agreement (MOA) with the King County Prosecuting Attorney's Office for the Regional Domestic Violence Firearms Enforcement Unit (RDVFEU).

The cost of staffing increases on an annual basis to reflect general annual wage increases, position step increases, and increases in benefit costs such as healthcare. Staff, supported by respective agency funding, for this Unit would come from both Seattle and King County agencies for durations set forth in the agreement.

Align Healthcare to Central Cost Manual

Expenditures	$(78,766)

This item is a technical change that aligns the department's budget for healthcare costs with the adopted Central Cost Manual.

Removal of One Time Items

Expenditures	$(14,000)

This technical change removes money included in the 2022 Adopted Budget for one time equipment purchases for new staff.

Proposed Operating

Increased Staffing for Domestic Violence Unit

Expenditures	$319,290
Position Allocation	2.00

This item adds an Assistant City Prosecutor (ACP) and a Senior ACP totaling $319,290 to the Criminal Division of the Law Department. The Domestic Violence unit (DVU) deals with some of the most serious cases and marginalized victims in the city of Seattle. DVU also handles on more serious cases such as sexual assault, stalking and cyber stalking, indecent exposure, and child endangerment, many of these could arguably meet the felony threshold.

In 2016, the DVU was restructured in a reorganization, which changed the historically vertical prosecution model to a non-vertical prosecution model. To ensure consistency in filing, training, and public safety, staffing should return to vertical prosecution model. To achieve the vertical prosecution model, the DVU requires one additional position to review reports and manage case filings that are currently funneled through the Review and Filing Unit (RFU). Also adding one additional position to focus on tracking felony referrals and handle a caseload of high-risk offenders.

Add Victim Advocate - Non-Domestic Violence

Expenditures	$118,517
Position Allocation	1.00

This item adds $118,517 and 1.0 FTE Victim Advocate-BU to support victims of non-domestic violence (DV) related crimes. The department currently has one advocate not assigned to the DV Unit to support victims of more serious misdemeanor offenses referred to the Law Department. This resource will provide adequate advocacy services to victims, including providing post-disposition information. The department will expand this function in the Criminal Division as required by RCW 7.69.030, which outlines Victims' Rights. The city also employs victim advocates in the Human Services Department who work with victims of felony level offenses.

Administration Division Target Reduction

Expenditures	$(125,405)

The General Fund revenue forecast for the City’s 2023-24 Proposed Budget is insufficient to cover expected costs. General Fund reductions were identified to mitigate this shortfall in revenues. This item reduces the Administration Division budget by $125,405. These savings will be achieved by holding vacancies when and where they become

available. This amount is approximately equivalent to holding 1.50 FTE Administrative Specialist positions vacant for the entire year.

Civil Division Target Reduction

Expenditures	$(144,000)

The General Fund revenue forecast for the City's 2023-24 Proposed Budget is insufficient to cover expected costs. General Fund reductions were identified to mitigate this shortfall in revenues. This item reduces the Civil Division budget by $144,000. These savings will be achieved by holding vacancies when and where they become available. This amount is approximately equivalent to holding 0.75 FTE Assistant City Attorney vacant for the entire year.

Criminal Division Target Reduction

Expenditures	$(144,000)

The General Fund revenue forecast for the City's 2023-24 Proposed Budget is insufficient to cover expected costs. General Fund reductions were identified to mitigate this shortfall in revenues. This item reduces the Criminal Division budget by $144,000. These savings will be achieved by holding vacancies when and where they become available. This amount is approximately equivalent to holding 1.00 FTE Assistant City Prosecutor vacant for the entire year.

Eliminate Paralegal for Environmental MOA

Expenditures	$(120,973)
Revenues	$(120,973)
Position Allocation	(1.00)

This proposal eliminates a 1.0 FTE of a Paralegal-LAW and reduces expense authority by $120,972. This position currently works on the East Waterway MOA between the City Attorney's Office, Seattle City Light and Seattle Public Utilities. The MOA entered into in 2020 provided three positions to support the work related to the preparation and support for the East Waterway allocation process and related matters, such as responding to information requests from the EPA and preparing for potential litigation. The work related to this agreement is decreasing and the Paralegal position is not anticipated to be required beyond 2022. As the position is being eliminated, the revenue associated with the billing for this position is also reduced.

Transfer of Mayor's Office Counsel Position

Expenditures	$(190,689)
Position Allocation	(1.00)

This proposal eliminates 1.0 FTE City Attorney, Asst and reduces expenses by $190,689 related to the transfer of the Mayor's Counsel position. This position has been acting as counsel to the Mayor's Office under a Memorandum of Agreement between the Mayor's Office and the City Attorney's Office (MOA). The parties have agreed that moving forward, it is more appropriate to end the MOA and have this position housed entirely in the Mayor's Office under a new position title. This proposal is offset by a Change Request from the Mayor's Office creating a new position and appropriation for this role.

Law Department

Proposed Technical

Transfer Budget and Positions from LAW to SPD

Expenditures	$(290,770)
Revenues	$(165,387)
Position Allocation	(2.00)

This proposal adjusts the 2023-2024 budget for a transfer of two positions from Law to SPD in the 2022 year-end supplemental budget. A 1.0 FTE City Attorney, Asst and 1.0 FTE Legal Asst worked on an MOA which has been ended. As part of the ending of the agreement, these two positions will be moved to SPD while the third position, also a 1.0 FTE City Attorney, Asst, will remain with Law. This proposal also reflects a reduction of $190,779 in revenue which was the portion of expenses that had been billed to SPD per the direction of the MOA.

Pre-Filing Diversion Program Contract Reduction

Expenditures	$(294,225)

In the 2022 Adopted Budget, the Seattle City Council issued a Statement of Legislative Intent (LAW-003-A-001) that requested the Law Department transfer funding and contracts with community-based organizations that currently support the existing pre-filing diversion program to the Human Services Department. Per the directions of this SLI, the Law Department did include a transfer all existing contract funds to the Human Services Department in the 2022 mid-year supplemental budget ordinance. This item reduces funding of $294,225 used to fund these contracts in the 2023 Proposed Budget. There is a change in HSD's budget that increases their funding by an offsetting amount.

Office of Housing MOA - Add Paralegal

Expenditures	$70,877
Revenues	$70,877
Position Allocation	0.50

The 2022 mid-year supplemental budget ordinance added a 0.5 FTE Paralegal-Law. This was to address the request from the Office of Housing (OH) to provide additional support for a Memorandum of Agreement to support OH's work by providing legal advice and representation to OH related to housing loans funded by City levies and other government sources, credit enhancement transactions, grants and agreements for use of housing funds, disposition of land, and any accompanying legislation and documentation. The Office of Housing requested an increase in the amount of support for this agreement. The mid-year supplemental added position authority and funding for a 0.50 FTE Paralegal-Law position. This item continues the funding and position authority included in the mid-year supplemental.

Criminal Case Management System Project Costs Reallocation

Expenditures	$(222,948)

In the 2022 Adopted Budget, funding for licensing and maintenance was added to the Law Department for the new Criminal Case Management System (CCMS). Beginning in 2023, the licensing costs will be included in the department's centralized rates. This item reduces Law’s budget in recognition that the amount is added to the internal rates charged by Seattle IT.

Law Department

Expenditure Overview

Appropriations	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
LAW - BO-LW-J1100 - Leadership and Administration				
00100 - General Fund	10,785,997	11,609,642	12,848,083	13,194,283
Total for BSL: BO-LW-J1100	**10,785,997**	**11,609,642**	**12,848,083**	**13,194,283**
LAW - BO-LW-J1300 - Civil				
00100 - General Fund	14,670,373	16,672,112	16,604,399	16,556,736
Total for BSL: BO-LW-J1300	**14,670,373**	**16,672,112**	**16,604,399**	**16,556,736**
LAW - BO-LW-J1500 - Criminal				
00100 - General Fund	8,520,514	9,676,267	9,842,719	9,832,733
Total for BSL: BO-LW-J1500	**8,520,514**	**9,676,267**	**9,842,719**	**9,832,733**
LAW - BO-LW-J1700 - Precinct Liaison				
00100 - General Fund	645,372	701,808	727,899	725,170
Total for BSL: BO-LW-J1700	**645,372**	**701,808**	**727,899**	**725,170**
Department Total	**34,622,255**	**38,659,829**	**40,023,100**	**40,308,921**
Department Full-Time Equivalents Total*	**201.60**	**210.30**	**209.80**	**209.80**

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

Budget Summary by Fund Law Department

	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
00100 - General Fund	34,622,255	38,659,829	40,023,100	40,308,921
Budget Totals for LAW	**34,622,255**	**38,659,829**	**40,023,100**	**40,308,921**

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	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Citywide Indirect Costs	4,854,356	5,267,550	6,516,116	6,617,419
Departmental Indirect Costs	2,652,824	2,691,624	2,665,009	2,654,500
Pooled Benefits	3,278,817	3,650,468	3,666,958	3,922,363
Total	**10,785,997**	**11,609,642**	**12,848,083**	**13,194,283**
Full-time Equivalents Total*	20.30	20.50	20.50	20.50

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

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

Citywide Indirect Costs

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Citywide Indirect Costs	4,854,356	5,267,550	6,516,116	6,617,419

Departmental Indirect Costs

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Departmental Indirect Costs	2,652,824	2,691,624	2,665,009	2,654,500
Full Time Equivalents Total	20.30	20.50	20.50	20.50

Pooled Benefits

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Pooled Benefits	3,278,817	3,650,468	3,666,958	3,922,363

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	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Civil	14,670,373	16,672,112	16,604,399	16,556,736
Total	**14,670,373**	**16,672,112**	**16,604,399**	**16,556,736**
Full-time Equivalents Total*	103.80	108.80	105.30	105.30

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

LAW - BO-LW-J1500 - Criminal

The purpose of the Criminal Budget Summary Level includes prosecuting ordinance violations and misdemeanor crimes, maintaining case information and preparing effective case files for the court appearances of prosecuting attorneys, and assisting and advocating for victims of domestic violence throughout the court process.

Program Expenditures	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Criminal	8,520,514	9,676,267	9,842,719	9,832,733
Total	**8,520,514**	**9,676,267**	**9,842,719**	**9,832,733**
Full-time Equivalents Total*	73.50	77.00	80.00	80.00

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

LAW - 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	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Precinct Liaison	645,372	701,808	727,899	725,170
Total	**645,372**	**701,808**	**727,899**	**725,170**
Full-time Equivalents Total*	4.00	4.00	4.00	4.00

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

Seattle Municipal Court

The Honorable Adam Eisenberg, Presiding Judge

(206) 684-5600

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

Department Overview

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

This is a transformational time for the Court emerging from the pandemic and continuing to work towards addressing institutionalized racism, working with stakeholders to transform the system and improve outcomes, and engaging the community. SMC is committed to excellence in providing fair, accessible, and timely resolution of alleged violations of the Seattle Municipal Code in an atmosphere of respect. The Court strives to take a holistic approach to address the root causes of criminal behavior and ensure ongoing public safety. Whether individuals come to the Court to resolve a ticket or appear at a criminal hearing, SMC seeks to meet people where they are and remove barriers to success, with the goals of reducing racial disparities and making the community safer.

In 2022, SMC has seen an increased caseload as activities have resumed that were paused (e.g., parking enforcement) and policy changes have been implemented by a new Seattle City Attorney (e.g., five-day filing and the High Utilizer Initiative). At the end of June 2022, SMC had already received nearly 85% of the total criminal filings received in 2021. The court worked internally and with system partners to increase criminal courtroom capacity to 100% in July 2022.

In early 2022, SMC realigned their organizational leadership structure to support the Court in realizing the strategic priorities of the MCIS 2.0 project and to help organize resources to move forward as one court with a shared vision centered around those served, court users and staff. This supports the Court in providing high-quality, efficient, and equitable services to court-users by making the best use of court resources, eliminating siloed operations and functions, and ensuring court services are easy to navigate. The realignment improves transparency in decision-making and communication throughout the court.

Court Programs and Services

SMC's Programs and Services division includes Probation Services, Pre-Trial Services, and the Community Resource Center.

SMC continues to evolve their approach to probation through the following strategies:

- Focus probation services on high-risk case types: prioritizing probation referrals on domestic violence, driving under the influence, and mental health cases.
- Eliminated discretionary probation fees.
- Implemented a new case closure policy, requiring probation counselors to administratively close probation and stop monitoring as soon as a client's conditions are met.
- Collecting client-reported race and ethnicity data to improve the ability to track outcomes for different demographic groups.
- Implemented a client exit survey.
- As of March 21, 2022, eliminated the use of risk assessment tools for determining a probation client's reporting frequency.

- Engaging community and listening to feedback: the Court is engaging with stakeholders including attorneys, service providers and former probation clients on proposed changes and using feedback to inform policy design.
- Applying the City's Race and Social Justice toolkit to proposed changes to probation policies and practices.

In 2022, the Court is working towards:

- Working with community and legal system stakeholders to implement a standardized classification system, in accordance with court rules, that determines a probation client's frequency and method of reporting, without relying on factors that can produce a race/ethnicity/gender bias.
- Revising probation policies and procedures with a focus on reducing clients' length and intensity of supervision by rewarding and incentivizing completion of court-imposed therapeutic conditions.
- Developing on-going training opportunities for probation counselors focused on continuing education in the areas of trauma-responsive care, harm reduction, and motivational interviewing.
- Completing an analysis of race and gender disproportionalities across three primary probation case types: DV, DUI, and Mental Health Court.
- Create and track key performance indicators to ensure policies are equitable and achieving desired outcomes.

Specialty Courts

In addition to three general trial courts, the jail arraignment calendar, and the master jury trial calendar, the Court serves individuals and the community through several specialty court calendars:

- **Seattle Community Court.** In August 2020, the Court launched a revitalized Seattle Community Court (SCC) in collaboration with the Seattle City Attorney's Office and King County Department of Public Defense. Structured as a pretrial release program, SCC is founded on a release-first principle where individuals choosing to participate are immediately released from jail so they can begin setting goals and connecting to community services. Unlike national community court models, SCC participants do not give up their constitutional right to trial to participate, and program eligibility is not affected by previous criminal history.
- **Mental Health Court** is a specialized court where the judge, defense, prosecution, probation counselors, and a mental health clinician work as a team to improve outcomes for the participant. Individuals are referred to this voluntary program by judges, defense attorneys, prosecutors, jail staff, or others.
- **Seattle Veterans Treatment Court** is a voluntary, court-monitored treatment program that addresses the mental health and/or substance use issues of veteran defendants. This program is a collaboration between the Court, prosecution, defense, the King County Department of Community and Human Services, the Washington State Department of Veterans Affairs, and the U.S. Department of Veterans Affairs.
- **Domestic Violence Courts** were established in 2004 and are staffed by designated judges and specialized probation counselors. A dedicated domestic violence court allows judges to ensure follow-through, aid domestic violence survivors, and hold individuals accountable, with the assistance of justice partners and social service agencies. The Court is a critical community partner in piloting the Domestic Violence Intervention Project (DVIP), an individualized treatment program for misdemeanor offenders who commit violence against their intimate partners. An alternative to jail, DVIP is a pretrial/pre-conviction diversion program that is also available for post-conviction probation. This pilot project is aimed at improving safety for survivors via individualized batterer intervention and is a multi-agency/system collaboration and response.
- **Seattle Youth Traffic Court**, established in 2012, provides eligible teen drivers charged with a traffic violation the opportunity to maintain a clean driving record. Youth appear before a court of their peers who act as judges, jurors, defense attorneys and prosecutors. The peer jury determines an appropriate sanction based on the nature of the violation and impact on the community. This program is a collaboration between the Court, Seattle University School of Law, Garfield High School, and the Seattle Police Department.

Community Outreach

The Court recognizes undoing institutional racism within the legal system requires meaningful engagement with the community to identify solutions. SMC judges are committed to a community engagement process to listen to the community and to act upon input.

The Court will resume SMC in the Community outreach events in September 2022 after a three year pause due to the COVID pandemic. These events bring court services and resources to Seattle neighborhoods and are an opportunity for community members to receive assistance with resolving SMC warrants, learn about options for addressing Seattle and King County tickets by setting up a payment plan or community service plan, get help with reinstating their driver's license, and access supportive services through the Community Resource Center.

Infractions

The Court processes hundreds of thousands of traffic, parking, and traffic camera tickets every year. In 2021, the Court processed 190,517 traffic camera tickets including school zone and HOV (West Seattle Bridge) violations, and 360,265 parking tickets. Individuals may schedule hearings with a magistrate to contest or mitigate their tickets; magistrates held 43,570 infraction hearings in 2021. SMC added options to conduct infraction hearings remotely via telephone or video and participants also have the option to submit a written statement online or by mail to participate in their hearing.

The Court works with individuals who are unable to pay their tickets through payment plans or by converting the amount owed into community service hours. Through the King County-City of Seattle PolicyLink Fine/Fee grant, the Court is routinely engaging with King County and community partners on how to reform local legal financial obligation practices.

In February 2022, the Court launched a Seattle Ticket Debt Reduction calendar to provide individuals with an opportunity to speak with a magistrate about their debt related to overdue parking, traffic, or camera tickets. Individuals may have their ticket debt reduced and removed from collections. The Court engaged community groups like LELO (Legacy of Equality, Leadership, and Organizing) in designing this program.

Municipal Court Information System Replacement

The Court is replacing its 30+ year-old legacy municipal court information system, MCIS, with a modern and adaptable case management solution. The new system will streamline court processes, improve the accessibility of court services to the public, and make it easier for partners at the Seattle Police Department, King County, and others to work collaboratively with the Court.

In the second half of 2021, the project team refined the project’s schedule and budget. When the project was initially conceived and initiated, the details of the complexity of this large, highly integrated system were not as clear as they are now that the Court has developed a comprehensive project schedule that includes a full picture of what level of effort and resources needed to successfully implement the system. Thus, these details were not considered in the initial cost estimate. The scope of the project has not changed.

The initial budget forecast for the MCIS 2.0 project was made very early on in the project with a high degree of uncertainty, and it has been refined along the way. The MCIS replacement project is a complex implementation that includes separate systems. Better-informed business requirements reflect the complex integration needs, extent of business transformation, and new protocols associated with COVID-19. As part of the refinement, the project has employed a data-driven approach for improved forecasting of schedule, which drives budget. The original full implementation date was 2021 at the time the project was first initiated. The current estimated go-live date is Q1 2024. The project is on schedule to meet this date.

The recently reorganized project includes a Program Management Team with significant experience managing projects of similar scope and complexity, including project recovery. The Program Management Team has restructured the program to place it in a better position to deliver the final product. The technology being

implemented is a Commercial Off the Shelf (COTS) product that was chosen for its ability to provide both the foundational functionality required by the Court and the flexibility to add custom development requested by the Court. The system will improve efficiencies, streamline processes, provide a better court user experience, and generate analytics in support of understanding the impact of the broader criminal legal system. Product user stories and human-centered design are informing the Court's business transformation.

Language Access and Accessibility

A Court priority is ensuring access to justice for Limited English Proficiency (LEP) and deaf, hard-of-hearing, or deaf-blind (D/HH/DV) individuals. SMC has provided Interpreter Services in 149 languages since 2005, including American Sign Language. Free interpreter services are provided for criminal and civil matters, including court hearings, trials, attorney-client interviews, probation appointments, prosecution witnesses, mental health evaluations, customer service, and translation of court forms and letters.

In 2021, during the COVID pandemic, over 3,400 interpreted events were conducted with the help of 123 freelance interpreters in 55 languages, including American Sign Language. Approximately 45% of the requests are for Spanish language interpreters. Other frequent requests for interpretation include the Vietnamese, Somali, Amharic, Tigrinya, Cantonese, Mandarin, Russian, Punjabi, and Arabic languages.

In order to improve skills for credential and non-credentialed interpreters, the Court Interpreter Services team designed and implemented a dual architecture remote interpreting training (simultaneous remote interpretation) and created a protocol for the court to provide simultaneous remote interpretation.

The Court's Interpreter Services also developed a Manual of Standards of Practice and Ethics for Washington State Judiciary Interpreters and participated in the draft of GR 11.3 on Remote interpreting and GR 11.4 on Team interpreting. Both General Rules have been approved by the Supreme Court Interpreter Commission to be used by judges statewide. Also, Interpreter Services participated in the advisory group – Remote Jury Trials Work Group.

Court's Interpreter Services also assisted in translating much of the court's website into Spanish. Interpreter Services translated all the prompts for the web portal and IVR telephonic into Spanish to allow users to pay their citations, tickets, and other outstanding amounts for cases in SMC. Interpreter Services worked in collaboration with Seattle Information and Technology in the TSS (Text to speech) project. This project is part of the Unified Communications project. Interpreter Services researched and issued a recommendation of an AI voice that is suitable for the end users. The office translated all the necessary text prompt into Spanish.

Budget Snapshot

	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Department Support				
General Fund Support	38,169,042	40,001,139	40,915,616	42,579,344
Total Operations	**38,169,042**	**40,001,139**	**40,915,616**	**42,579,344**
Total Appropriations	**38,169,042**	**40,001,139**	**40,915,616**	**42,579,344**
Full-Time Equivalents Total*	205.85	206.35	201.85	201.85

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

Seattle Municipal Court

Budget Overview

A priority for the Court is to continue preparing for the replacement of the Municipal Court Information System (MCIS) mentioned in the Department Overview. This project, began in 2016, is included in the Seattle Information Technology Department (Seattle IT) Capital Improvement Program, as part of the Criminal Justice Information System Replacement Project which is bond funded through the General Fund. The schedule is now extended into 2024 and the cost has increased by $17 million from $37 million to $54 million. The new system will streamline court processes, improve the accessibility of court services to the public, and make it easier for partners at the Seattle Police Department, King County, and others to work collaboratively with the Court.

Schedule and Milestones:

- 2017: $2.5 million was appropriated to Seattle IT to conduct an options analysis comparing available options, vendor demonstrations, and conduct research for information on technology capabilities, while concurrently documenting MCIS current business practices and requirements.
- 2018: $5 million was appropriated to develop an RFP, data preparation, business process engagement and organizational change management.
- 2019: $3 million was appropriated to finalize an RFP, evaluate proposals, specific vendor demonstrations and interviews, fit gap analysis and contract negotiations.
- 2020: $8.3 million appropriated with the vendor on board.
- 2021: $8.5 million appropriated for project team and vendor implementation.
- 2022: $13 million appropriated to continue project execution.
- 2023: $13 million appropriated to continue project execution, with a go-live date in early 2024.

The General Fund revenue forecast for the City's 2023-24 Proposed Budget is insufficient to cover expected costs. General Fund reductions were identified to mitigate this shortfall in revenues. The Court provides a 3% reduction of $1.28 million including 5.5 FTE vacant positions as detailed below. This includes four Administrative Specialist positions, a .5 FTE Magistrate, a vacancy assumption along with a reduction in non-personnel line items. The vacant Executive 2 Probation Director is eliminated as part of the Court's leadership structure realignment, The Court will designate one manager as 'Probation Director' whose function is required per City ordinance. The budget is also adjusted for minor Citywide and departmental technical changes which are described below.

Incremental Budget Changes

Seattle Municipal Court

	Dollars	FTE
2022 Adopted Budget	**40,001,139**	**206.35**
Baseline		
Citywide Adjustments for Standard Cost Changes	1,033,047	-
Appropriations for 2022 Annual Wage Increase (AWI)	877,392	-
Baseline Change to Align Healthcare	19,380	-
Reduction of One-time TCIA Fund Appropriation	(168,000)	-
Reduction of one-time appropriation from 2022	(42,289)	-
Proposed Operating		
Vacancy Savings	(275,953)	-
Eliminate Vacant Magistrate Position	(89,126)	(0.50)

Eliminate Vacant Administrative Positions in Court Operations	(292,181)	(3.00)
Eliminate a Vacant Administrative Specialist Position	(97,393)	(1.00)
Reduce UA Testing Funding	(48,000)	-
Reduce Operating Expense Lines Items	(100,000)	-
Eliminate Probation Director Position	(224,049)	(1.00)
Trial Court Improvement Account Funding for MCIS 2.0 Organizational Change Management Staffing	187,000	1.00
Fund MCIS 2.0 Operations and Maintenance	141,258	-
Judicial Salary Technical Adjustment	27,650	-
Fully Fund Mental Health Clinician Contract with King County	115,741	-
Transfer of General Fund Positions to MCIS 2.0 Bond Fund	(150,000)	-
Total Incremental Changes	**$914,477**	**(4.50)**
Total 2023 Proposed Budget	**$40,915,616**	**201.85**

Description of Incremental Budget Changes

Baseline

Citywide Adjustments for Standard Cost Changes

Expenditures $1,033,047

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

Appropriations for 2022 Annual Wage Increase (AWI)

Expenditures $877,392

This centrally administered change adjusts appropriations to reflect an annual wage increase in 2022, as outlined in the agreements between certain City unions, for personnel costs included in this department. These agreements were not finalized until after the 2022 budget had been adopted. This change includes ongoing cost increases to salary, FICA, Medicare, retirement, overtime and temporary labor. There is no increase assumed from 2022 to 2023.

Baseline Change to Align Healthcare

Expenditures $19,380

This item is a technical baseline change that aligns the department's budget for healthcare costs with the 2022 Adopted Central Cost Manual.

Reduction of One-time TCIA Fund Appropriation

Expenditures $(168,000)

Reduction of one-time Trial Court Improvement Account appropriation from 2022.

Reduction of one-time appropriation from 2022

Expenditures	$(42,289)

Reduction of one-time appropriation from 2022. CR SMC-005 - MCIS licensing.

Proposed Operating

Vacancy Savings

Expenditures	$(275,953)

The General Fund revenue forecast for the City's 2023-24 Proposed Budget is insufficient to cover expected costs. General Fund reductions were identified to mitigate this shortfall in revenues. This item reduces the budget by $275,000 by holding vacancies when and where they become available.

Eliminate Vacant Magistrate Position

Expenditures	$(89,126)
Position Allocation	(0.50)

The General Fund revenue forecast for the City's 2023-24 Proposed Budget is insufficient to cover expected costs. General Fund reductions were identified to mitigate this shortfall in revenues. This item eliminates a vacant 0.5 FTE magistrate position. The court has used the vacancy saving to pay for magistrate out-of-class as judge pro-tem. Future expense could come from regular judge and magistrate pro-tem budget.

Eliminate Vacant Administrative Positions in Court Operations

Expenditures	$(292,181)
Position Allocation	(3.00)

The General Fund revenue forecast for the City's 2023-24 Proposed Budget is insufficient to cover expected costs. General Fund reductions were identified to mitigate this shortfall in revenues. This eliminates three vacant Administrative Specialist II positions in the Court Operations division. At this time existing court staff are able to absorb this work.

Eliminate a Vacant Administrative Specialist Position

Expenditures	$(97,393)
Position Allocation	(1.00)

The General Fund revenue forecast for the City's 2023-24 Proposed Budget is insufficient to cover expected costs. General Fund reductions were identified to mitigate this shortfall in revenues. This item eliminates a vacant Administrative Specialist 2 position. At this time existing court staff are able to absorb this work.

Reduce UA Testing Funding

Expenditures	$(48,000)

The General Fund revenue forecast for the City's 2023-24 Proposed Budget is insufficient to cover expected costs. General Fund reductions were identified to mitigate this shortfall in revenues. This item reduces the UA (Urine Analysis) testing on defendants under supervision by 50%.

The court reduced the drug testing budget by 50% in 2021 as part the court's commitment to implement the recommendations identified in the Vera Institute report. Additionally, all UA testing was suspended due to COVID.

Further, the court has a developed a new policy that will allow for fewer clients to be tested and to be tested for a shorter period of time. The anticipated net result of the new policy is that the fewer clients will take UA tests, which will correspond to savings on the UA testing supplies.

Reduce Operating Expense Lines Items

Expenditures	$(100,000)

The General Fund revenue forecast for the City's 2023-24 Proposed Budget is insufficient to cover expected costs. General Fund reductions were identified to mitigate this shortfall in revenues. This item reduces certain discretionary line items by 50%. After analyzing pre-COVID and COVID-era spending practices, the Court re-prioritized line-item spending in anticipation of budget reduction.

Eliminate Probation Director Position

Expenditures	$(224,049)
Position Allocation	(1.00)

The General Fund revenue forecast for the City's 2023-24 Proposed Budget is insufficient to cover expected costs. General Fund reductions were identified to mitigate this shortfall in revenues. This item eliminates an Executive 2 position with the reorganization of the Executive Leadership and Management Teams. The court will designate one manager as "probation director", whose function is required per city ordinance.

Trial Court Improvement Account Funding for MCIS 2.0 Organizational Change Management Staffing

Expenditures	$187,000
Position Allocation	1.00

This item appropriate $187,000 from the Trial Improvement Account to fund an organization change management (OCM) strategic advisor position. MCIS 2.0 is scheduled to go live in April 2024 and the strategic advisor is critical in preparing the organization in reengineering the court's various business processes. This position will support the business transformation side of MCIS 2.0, support the Probation Evolution project and consult with the Research Planning and Evaluation Group.

Fund MCIS 2.0 Operations and Maintenance

Expenditures	$141,258

This item increases General Fund support for the ongoing Operating and Maintenance costs of the MCIS 2.0/C-Track system when the system goes live in 2024.
1) Penetration Testing (Pen Test) security testing for Department of Licensing Security Audit $36,500
2) IBM ACE Integration Toolset licensing $113,936
3) C-Track/cFive Maintenance Agreement post go-live MCIS 2.0 - $554,425 (2024)

Judicial Salary Technical Adjustment

Expenditures	$27,650

Washington State elected judicial salaries are set by Washington Citizens' on Salaries for Elected Officials. As directed in Ordinance 122112, SMC judicial salaries are set at 95% of the district court. A salary schedule has been set and a wage increase was mandated for increase effective July 1, 2023. Setting SMC judicial salaries at this level qualifies the city to receive a contribution from the state for one-time improvements. The state's contribution is generally $150,000 annually and is applied to the Trial Court Improvement Account in Finance General. Ordinance 122112 permits appropriation by annual budget or by separate ordinance, solely to fund allowable SMC related expenditures.

Fully Fund Mental Health Clinician Contract with King County

Expenditures $115,741

In 2018 the Jail Health Services (JHS) Division of Public Health - Seattle & King County began providing court clinician services for the King County Regional Mental Health Court, King County Veterans' Court, and Seattle Veterans' Court that was previously provided by a community-based organization. Funding for this work (4.0 FTEs) was from King County MIDD and the Veterans, Seniors, and Human Services Levy (VSHSL).

In 2019 JHS began providing court clinician services for the Seattle Municipal Mental Health Court (MHC), with 1.0 FTE funded by the City of Seattle. In the 2023-2024 budget JHS proposed additional resources to keep up with the work in the various courts with additional staff.

This budget increase will fully fund the City's share for a total cost of $237,700.

Transfer of General Fund Positions to MCIS 2.0 Bond Fund

Expenditures $(150,000)

This item transfers a portion of salaries for positions working directly on the MCIS 2.0 project to the project budget and reduce the General Fund budget by $150,000 for 2023 and 2024. The amount is to be absorbed in the current MCIS 2.0 project staffing budget and is not a net increase to the overall project budget.

Expenditure Overview

Appropriations	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
SMC - BO-MC-2000 - Court Operations				
00100 - General Fund	17,263,923	17,788,625	17,579,980	17,729,244
Total for BSL: BO-MC-2000	**17,263,923**	**17,788,625**	**17,579,980**	**17,729,244**
SMC - BO-MC-3000 - Administration				
00100 - General Fund	16,068,124	17,026,629	18,275,937	19,761,722
Total for BSL: BO-MC-3000	**16,068,124**	**17,026,629**	**18,275,937**	**19,761,722**
SMC - BO-MC-4000 - Court Compliance				
00100 - General Fund	4,836,994	5,185,885	5,059,699	5,088,378
Total for BSL: BO-MC-4000	**4,836,994**	**5,185,885**	**5,059,699**	**5,088,378**
Department Total	**38,169,042**	**40,001,139**	**40,915,616**	**42,579,344**
Department Full-Time Equivalents Total*	**205.85**	**206.35**	**201.85**	**201.85**

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

Seattle Municipal Court

Budget Summary by Fund Seattle Municipal Court

	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
00100 - General Fund	38,169,042	40,001,139	40,915,616	42,579,344
Budget Totals for SMC	**38,169,042**	**40,001,139**	**40,915,616**	**42,579,344**

Appropriations by Budget Summary Level and Program

SMC - BO-MC-2000 - Court Operations

The purpose of the Court Operations Budget Summary Level is to hold hearings and address legal requirements for defendants and others who come before the Court. Some proceedings are held in formal courtrooms and others in magistrate offices, with the goal of providing timely resolution of alleged violations of City ordinances and misdemeanor crimes committed within the Seattle city limits.

Program Expenditures	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Court Operations	17,263,923	17,788,625	17,579,980	17,729,244
Total	**17,263,923**	**17,788,625**	**17,579,980**	**17,729,244**
Full-time Equivalents Total*	136.25	136.25	131.75	131.75

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

SMC - BO-MC-3000 - Administration

The purpose of the Administration Budget Summary Level is to provide administrative controls, develop and provide strategic direction, and provide policy and program development.

Program Expenditures	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Citywide Indirect Costs	4,509,209	10,875,596	11,736,274	12,611,162
Departmental Indirect Costs	11,558,915	6,151,033	6,539,663	7,150,560
Total	**16,068,124**	**17,026,629**	**18,275,937**	**19,761,722**
Full-time Equivalents Total*	37.00	37.00	38.00	38.00

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

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

Seattle Municipal Court

Citywide Indirect Costs

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Citywide Indirect Costs	4,509,209	10,875,596	11,736,274	12,611,162
Full Time Equivalents Total	34.00	34.00	34.00	34.00

Departmental Indirect Costs

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Departmental Indirect Costs	11,558,915	6,151,033	6,539,663	7,150,560
Full Time Equivalents Total	3.00	3.00	4.00	4.00

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	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Court Compliance	4,836,994	5,185,885	5,059,699	5,088,378
Total	**4,836,994**	**5,185,885**	**5,059,699**	**5,088,378**
Full-time Equivalents Total*	32.60	33.10	32.10	32.10

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

Seattle Police Department

Adrian Diaz, Interim Chief of Police

(206) 684-5577

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

Department Overview

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

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

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

In its May 2022 Comprehensive Assessment of the Seattle Police Department, the federal monitor found SPD had sustained "full and effective" compliance in each of its commitments under the 2012 U.S. Department of Justice ("DOJ") Settlement Agreement ("Consent Decree"), and that SPD had made notable improvements in the areas of crisis intervention, stops and detention, bias-free policing, and use of force. The report noted areas for improvement for SPD, including protest response and supervision, and analytical capabilities to address disparities in policing. It highlighted the lack of officers available to the community as a significant barrier to making progress in these commitments and in providing essential core public safety functions.

Budget Snapshot

	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Department Support				
General Fund Support	359,546,091	353,351,836	373,570,304	383,448,558
Other Funding - Operating	1,134,473	2,135,173	2,150,909	2,156,982
Total Operations	**360,680,564**	**355,487,009**	**375,721,213**	**385,605,540**
Total Appropriations	**360,680,564**	**355,487,009**	**375,721,213**	**385,605,540**
Full-Time Equivalents Total*	2,020.05	1,768.05	1,893.55	1,893.55

Seattle Police Department

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

Budget Overview

The Seattle Police Department (SPD) 2023 Proposed Budget makes multiple investments to improve the capacity for SPD to respond to community needs and deliver services efficiently. SPD continues to anticipate salary savings from officer attrition in 2023 and 2024. 80 officer FTEs are proposed to be unfunded in SPD's budget for an $11 million reduction, as part of a larger measure to address the city's budget shortfall. In alignment with staffing projections, salary savings from an additional 120 officer vacancies are also being proposed to be reinvested in SPD's budget for equipment and technology upgrades, strategies to improve recruitment and retention, improvements to internal trainings and supportive services, and other community safety program enhancements.

Community Safety

In response to community calls for a reimagined police force that addresses how the community interacts with policing and public safety efforts, the 2023 budget builds on the department's development of a Relational Policing program. Relational policing is the philosophy of listening to communities that law enforcement serves and evolving in response to that dialogue. The budget makes permanent a term-limited position from the 2022 budget to be responsible for: 1) coordinating the newly created Before the Badge program that serves as an entry point for new recruits, 2) working with SPD command staff to identify new opportunities in relational policing for the department, and 3) leading planning efforts around new relational policing programs and trainings at SPD. The department has already assembled a project team to begin work on the Before the Badge training program and associated modules, such as community-centered learning and dialogues, wellness training, and mentorship.

The administration continues to take action on establishing alternative responses to policing. The budget sets aside funding in Finance General for alternative responses programs.

Equipment and Technology

The budget supports improvements to many of SPD's equipment and technology projects to ensure their proper function and use. SPD equipment changes include replacing their service weapons, sustaining the increased cost of ammunition, replacing the bullet trap at its Combat 1 firing range, and acquiring Tasers. It also invests in technology solutions to improve data governance, privacy and transparency, and officer wellness, equity and accountability as well as meet requirements of the federal consent decree.

To address the increase of gun violence in the city, the budget includes an investment in gunfire detection system technology. In November 2021, the Mayor's Office hosted a listening session for family members who have lost children due to gun violence. Following this roundtable, Community Liaisons were established comprised of mothers who have been directly impacted by gun violence to address survivors' requests for an 'equal level of service' regardless of a family's socioeconomic status, race, experience navigating systems or the context surrounding a victim's death. This group made recommendations in favor of the gunfire detection system technology referencing multiple unsolved homicides in Seattle's Rainier Beach area.

Staffing Levels

SPD has lost over 400 police officers in the last two and a half years, leading to an unprecedented shift in policing functions and a renewed focus on improving response times and providing efficient public safety services. The budget makes continued investments in the recruitment and retention plan that was established in 2022 by sustaining funding for recruiting professionals, improved branding and marketing materials, and hiring bonuses for new and lateral officers.

As part of a broader retention effort, the budget also makes investments in SPD's Wellness Unit, which uses best

practices to treat the acute stress SPD employees are exposed to in the execution of their job duties. The budget establishes a permanent executive to lead the department's mental health and wellness efforts, as well as sustain the precinct-based mental health program established in 2021.

Programmatic and Administrative Improvements

The budget makes specific administrative investments to enable SPD to operate more efficiently in order to provide high quality public safety services. These changes include providing an additional position to the Office of Police Accountability (OPA) to assist with drafting OPA findings for investigations and alleviate the backlog of Director Certified Memos (DCMs). They also include funding to support an additional emphasis patrol for Harbor Patrol to better provide public safety services for the city's waterways.

Lastly, the budget includes a transfer of Parking Enforcement Officers (PEOs) from the Department of Transportation (SDOT) to SPD. This transfer reverses a decision from 2020 to relocate the PEOs out of SPD, after recognizing that administrative efficiencies would be better realized under SPD. This move saves at least $5 million in functional overhead expenses and eliminate annual special commission requirements for PEOs; the move also allows PEOs to continue utilizing SPD facilities and resources for regular work assignments. Additionally, access to law enforcement databases would eliminate PEOs unfair labor practice (ULP) complaints and SPDs disciplinary system (Office of Police Accountability) would provide full access to information needed for misconduct investigations.

Incremental Budget Changes

Seattle Police Department

	Dollars	FTE
2022 Adopted Budget	**355,487,009**	**1,768.05**
Baseline		
Appropriations for 2022 Annual Wage Increase (AWI)	1,169,056	-
Baseline Adjustments for Personnel Costs	-	-
Central Cost Manual (CCM) Reconciliation Adjustments	206,114	-
Chartfield Corrections	-	-
Juneteenth and Indigenous Peoples Day	400,000	-
One-Time Budget Changes	4,045,000	-
Citywide Adjustments for Standard Cost Changes	6,273,076	-
Proposed Operating		
SPD General Fund Reduction	(11,448,496)	-
Additional Salary Savings	(16,951,504)	-
OPA General Fund Reduction	(157,000)	(1.00)
Data Analytics, Compliance, and Enterprise Risk Management	2,950,000	-
Gunfire Detection System	1,000,000	-
Harbor Patrol Augmentation	250,000	-
Mental Health Practitioner	490,591	1.00
OPA Assistant Counsel and Legal Writer	168,290	1.00
Overtime for Special Events, Patrol Augmentation and Emphasis Patrols	2,600,000	-
Police Equipment	1,330,000	-

Recruitment and Retention Initiatives	4,252,030	-
Relational Policing	446,143	1.00
Transfer 1.0 FTE from ITD to SPD	132,658	1.00
Transfer Parking Enforcement to SPD	19,987,262	123.00
Proposed Technical		
2022 3rd Quarter Supplemental Ongoing Items	67,423	(2.50)
Budget Realignment	-	-
Central Revenue Budget Load	-	-
Revenue Adjustments	-	-
SPMA Annual Wage Increases	2,731,307	-
Transfer Positions from LAW to SPD	292,254	2.00
Total Incremental Changes	**$20,234,204**	**125.50**
Total 2023 Proposed Budget	**$375,721,213**	**1893.55**

Description of Incremental Budget Changes

Baseline

Appropriations for 2022 Annual Wage Increase (AWI)

Expenditures $1,169,056

This centrally administered change adjusts appropriations to reflect an annual wage increase in 2022, as outlined in the agreements between certain City unions, for personnel costs included in this department. These agreements were not finalized until after the 2022 budget had been adopted. This change includes ongoing cost increases to salary, FICA, Medicare, retirement, overtime and temporary labor. There is no increase assumed from 2022 to 2023.

Baseline Adjustments for Personnel Costs

Expenditures -

This net zero change adjusts salary and benefit accounts (excluding healthcare) to better align anticipated costs by BSL, program, project and account.

Central Cost Manual (CCM) Reconciliation Adjustments

Expenditures $206,114

This change makes adjustments to reconcile the 2023 Baseline with the 2022 Adopted CCM.

Chartfield Corrections

Expenditures -

This net zero change makes adjustments to correct budget program, project and account details for items in the 2022 Adopted Budget.

Juneteenth and Indigenous Peoples Day

Expenditures $400,000

This change adjusts appropriations for certain departments to reflect increased personnel costs associated with two new City Holidays in 2022: Juneteenth and Indigenous Peoples Day.

One-Time Budget Changes

Expenditures $4,045,000

This item includes budget adjustments for one-time changes in the 2022 Adopted Budget.

Citywide Adjustments for Standard Cost Changes

Expenditures $6,273,076

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

Proposed Operating

SPD General Fund Reduction

Expenditures $(11,448,496)

The General Fund revenue forecast for the City's 2023-24 Proposed Budget is insufficient to cover expected costs. General Fund reductions were identified to mitigate this shortfall in revenues. This item reduces the budget by 3%, which will result in $11,448,496. To achieve an $11,448,496 cut target, 80.0 FTE police officer positions will be held vacant for the full duration of the target period. Currently, the department estimates the department's baseline supports between 1,300 and 1,317 sworn FTE. The 2022 budget supports 1,200 sworn FTE. The total amount of salary savings in both 2023 and 2024 will be determined by the average monthly filled level. Based on SPD's current and projected sworn staffing levels, the department is very confident the full cut target is achievable.

Additional Salary Savings

Expenditures $(16,951,504)

This item transfers anticipated sworn salary savings to fund several department priorities.

OPA General Fund Reduction

Expenditures $(157,000)

Position Allocation (1.00)

The General Fund revenue forecast for the City's 2023-24 Proposed Budget is insufficient to cover expected costs. General Fund reductions were identified to mitigate this shortfall in revenues. This item reduces the budget by 3%, which will result in $157,000 from the abrogation of the Video Analyst position added in the 2022 Adopted Budget.

Data Analytics, Compliance, and Enterprise Risk Management

Expenditures $2,950,000

This change adds funding for technology solutions and infrastructure to advance department goals related to data

governance, privacy and transparency, officer wellness, equity and accountability. This item provides for sustainment of the Data Analytics Platform (DAP) and the continuation of technology projects funded in 2021 and 2022.

Gunfire Detection System

Expenditures	$1,000,000

This item increases appropriation authority in the Technical Services BSL (BO-SP-P8000) by $1M for project costs associated with establishing the region's first gunfire detection system (GDS) to combat increased gun violence in the City of Seattle. The technology would provide the Police department with evidence collection capabilities for use in homicide investigations or other incidents involving firearms.

Harbor Patrol Augmentation

Expenditures	$250,000

This change increases appropriation authority in the Special Operations BSL (BO-SP-P3400) by $250,000 for additional marine patrols during the summer boating season and associated vessel maintenance costs.

Mental Health Practitioner

Expenditures	$490,591
Position Allocation	1.00

This change adds funding and position authority to the Chief of Police BSL for a permanent Executive-level Qualified Mental Health Practitioner to lead the department’s mental health and wellness efforts in 2023 and beyond. This item also funds the continuation of contract mental health services for police employees.

OPA Assistant Counsel and Legal Writer

Expenditures	$168,290
Position Allocation	1.00

This change adds a full time Assistant Counsel & Legal Writer to the Office of Police Accountability (OPA) to help draft Director Certified Memos (DCMs) and ensure that OPA has the capacity to issue administrative findings in compliance with the mandated deadlines for review, investigation, classification, and distribution of the case files.

Overtime for Special Events, Patrol Augmentation and Emphasis Patrols

Expenditures	$2,600,000

This item increases appropriation authority in the Patrol Operations BSL (BO-SP-P1800) by $2.6M for overtime needed to staff patrol shifts, special events, and violent crime emphasis patrols.

Police Equipment

Expenditures	$1,330,000

This change includes funding for the replacement of equipment that have reached the end of their life cycle, including service weapons and the replacement of a bullet trap at the firing range used for training. It also includes funding to keep up with the rising cost of ammunition, and for purchase of less lethal weapons.

Recruitment and Retention Initiatives

Expenditures	$4,252,030

This item provides $4.3M to the Seattle Police Department (SPD) for police 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. Of the $4.3M, $556K will be reserved to reimburse Seattle Department of Human Resources (SDHR) for 4.0 FTE to support SPD's recruitment and retention efforts.

Relational Policing

Expenditures	$446,143
Position Allocation	1.00

This change adds funding and position authority to the Chief of Police BSL to convert the term-limited Relational Policing Coordinator to a permanent position. This individual will be responsible for developing and implementing a new Relational Policing program, including the creation of a new pre-academy, community-focused training for new recruits (i.e., SPD360: Before the Badge). This item also includes an ongoing program budget.

Transfer 1.0 FTE from ITD to SPD

Expenditures	$132,658
Position Allocation	1.00

This change transfers ongoing position authority for 1.0 FTE Information Technology Specialist from the Information Technology Department (ITD) to the Seattle Police Department's Chief of Police BSL (BO-SP-P1000). This position was added to ITD in 2021 to assist with email searches related to public disclosure requests for electronic records received by the Police department. The position was not filled and in 2022 it was determined the position should be transferred to the SPD Public Disclosure Unit.

Transfer Parking Enforcement to SPD

Expenditures	$19,987,262
Position Allocation	123.00

This item transfers the Parking Enforcement Officer division from the Seattle Department of Transportation (SDOT) to the Seattle Police Department. In 2020, the PEO division was transferred out of SPD and into the newly established Community Safety and Communications Center and was later again transferred to SDOT in 2021. This transfer back to the SPD reflects an interest in continuing to improve public safety in a post-pandemic environment and to maintain strong management of rights of way.

Proposed Technical

2022 3rd Quarter Supplemental Ongoing Items

Expenditures	$67,423
Position Allocation	(2.50)

This item transfers $67,423 in ongoing funding from the Community Safety and Communications Center (CSCC) to SPD for the Emergency Sign Language Interpreter Program (ESLIP) contracts held by SPD. This item also abrogates formerly grant-funded positions that are no longer needed. The funding transfer and position abrogations are pending approval in the 2022 3rd Quarter Supplemental budget legislation.

Budget Realignment

Expenditures	-
Position Allocation	-

This change makes changes to the functional organization of SPD's budget structure to streamline operations in response to the historic attrition that has impressed the need to increase efficiency of all bureaus.

Central Revenue Budget Load

Revenues	-

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

Revenue Adjustments

Revenues	$1,007,674

This change reflects updates to baseline revenues.

SPMA Annual Wage Increases

Expenditures	$2,731,307

This change provides ongoing funding for Seattle Police Management Association (SPMA) wage increases.

Transfer Positions from LAW to SPD

Expenditures	$292,254
Position Allocation	2.00

This item transfers ongoing budget and position authority for 2.0 FTE from the Law Department to the Seattle Police Department's Chief of Police BSL following a termination of a Memorandum of Agreement between the two departments in June 2022. The MOA was terminated as of June 6, 2022, and position authority for 1.0 Legal Assistant and 1.0 Assistant City Attorney was transferred back to SPD in the 2022 Q3 supplemental. The Assistant City Attorney position will be reclassified to a non-legal job classification on the effective date of the transfer.

Expenditure Overview

Appropriations	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
SPD - BO-SP-P1000 - Chief of Police				
00100 - General Fund	7,667,094	5,404,880	14,797,193	13,417,725
Total for BSL: BO-SP-P1000	**7,667,094**	**5,404,880**	**14,797,193**	**13,417,725**
SPD - BO-SP-P1300 - Office of Police Accountability				
00100 - General Fund	4,378,667	5,263,619	5,433,765	5,469,162
Total for BSL: BO-SP-P1300	**4,378,667**	**5,263,619**	**5,433,765**	**5,469,162**

Seattle Police Department

SPD - BO-SP-P1600 - Leadership and Administration				
00100 - General Fund	77,072,821	85,764,020	88,016,291	91,111,388
Total for BSL: BO-SP-P1600	**77,072,821**	**85,764,020**	**88,016,291**	**91,111,388**
SPD - BO-SP-P1800 - Patrol Operations				
00100 - General Fund	11,738,764	7,909,864	13,476,570	13,579,424
Total for BSL: BO-SP-P1800	**11,738,764**	**7,909,864**	**13,476,570**	**13,579,424**
SPD - BO-SP-P2000 - Compliance and Professional Standards Bureau				
00100 - General Fund	4,348,029	5,010,607	5,176,231	5,207,020
Total for BSL: BO-SP-P2000	**4,348,029**	**5,010,607**	**5,176,231**	**5,207,020**
SPD - BO-SP-P3400 - Special Operations				
00100 - General Fund	49,814,234	40,326,791	57,652,492	58,632,207
Total for BSL: BO-SP-P3400	**49,814,234**	**40,326,791**	**57,652,492**	**58,632,207**
SPD - BO-SP-P4000 - Collaborative Policing				
00100 - General Fund	12,658,153	12,188,136	12,557,327	12,678,826
Total for BSL: BO-SP-P4000	**12,658,153**	**12,188,136**	**12,557,327**	**12,678,826**
SPD - BO-SP-P6100 - West Precinct				
00100 - General Fund	25,506,603	29,576,137	22,156,083	23,443,400
Total for BSL: BO-SP-P6100	**25,506,603**	**29,576,137**	**22,156,083**	**23,443,400**
SPD - BO-SP-P6200 - North Precinct				
00100 - General Fund	29,122,068	32,573,883	28,290,101	29,523,317
Total for BSL: BO-SP-P6200	**29,122,068**	**32,573,883**	**28,290,101**	**29,523,317**
SPD - BO-SP-P6500 - South Precinct				
00100 - General Fund	19,513,314	22,833,894	19,060,858	20,166,018
Total for BSL: BO-SP-P6500	**19,513,314**	**22,833,894**	**19,060,858**	**20,166,018**
SPD - BO-SP-P6600 - East Precinct				
00100 - General Fund	19,493,788	21,889,911	18,949,419	20,002,884
Total for BSL: BO-SP-P6600	**19,493,788**	**21,889,911**	**18,949,419**	**20,002,884**
SPD - BO-SP-P6700 - Southwest Precinct				
00100 - General Fund	15,750,039	16,514,371	14,308,780	15,064,325
Total for BSL: BO-SP-P6700	**15,750,039**	**16,514,371**	**14,308,780**	**15,064,325**
SPD - BO-SP-P7000 - Criminal Investigations				
00100 - General Fund	53,775,063	47,287,843	44,055,134	45,312,945
Total for BSL: BO-SP-P7000	**53,775,063**	**47,287,843**	**44,055,134**	**45,312,945**

SPD - BO-SP-P8000 - Technical Services				
00100 - General Fund	28,707,453	20,807,878	29,640,058	29,839,916
Total for BSL: BO-SP-P8000	**28,707,453**	**20,807,878**	**29,640,058**	**29,839,916**
SPD - BO-SP-P9000 - School Zone Camera Program				
18500 - School Safety Traffic and Pedestrian Improvement Fund	1,134,473	2,135,173	2,150,909	2,156,982
Total for BSL: BO-SP-P9000	**1,134,473**	**2,135,173**	**2,150,909**	**2,156,982**
Department Total	**360,680,564**	**355,487,009**	**375,721,213**	**385,605,540**
Department Full-Time Equivalents Total*	**2,020.05**	**1,766.05**	**1,893.55**	**1,893.55**

** 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*

Budget Summary by Fund Seattle Police Department

	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
00100 - General Fund	359,546,091	353,351,836	373,570,304	383,448,558
18500 - School Safety Traffic and Pedestrian Improvement Fund	1,134,473	2,135,173	2,150,909	2,156,982
Budget Totals for SPD	**360,680,564**	**355,487,009**	**375,721,213**	**385,605,540**

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	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Chief of Police	7,563,839	5,404,880	14,785,569	13,406,101
Emergency Management Operations	103,256	-	11,624	11,624
Total	**7,667,094**	**5,404,880**	**14,797,193**	**13,417,725**
Full-time Equivalents Total*	28.00	29.00	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*

The following information summarizes the programs in Chief of Police Budget Summary Level:

Seattle Police Department

Chief of Police

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Chief of Police	7,563,839	5,404,880	14,785,569	13,406,101
Full Time Equivalents Total	28.00	29.00	55.50	55.50

Emergency Management Operations

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Emergency Management Operations	103,256	-	11,624	11,624

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	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Police Accountability	4,378,667	5,263,619	5,433,765	5,469,162
Total	**4,378,667**	**5,263,619**	**5,433,765**	**5,469,162**
Full-time Equivalents Total*	27.00	27.00	28.00	28.00

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

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	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Citywide Indirect Costs	2,262,210	24,771,888	25,443,071	26,928,822
Departmental Indirect Costs	60,138,522	42,267,689	45,095,815	46,522,368
Divisional Indirect Costs	14,672,089	18,724,442	17,477,404	17,660,197
Total	**77,072,821**	**85,764,020**	**88,016,291**	**91,111,388**
Full-time Equivalents Total*	276.05	270.05	255.05	255.05

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

Seattle Police Department

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

Citywide Indirect Costs

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Citywide Indirect Costs	2,262,210	24,771,888	25,443,071	26,928,822

Departmental Indirect Costs

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Departmental Indirect Costs	60,138,522	42,267,689	45,095,815	46,522,368
Full Time Equivalents Total	170.05	164.05	155.05	155.05

Divisional Indirect Costs

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Divisional Indirect Costs	14,672,089	18,724,442	17,477,404	17,660,197
Full Time Equivalents Total	106.00	106.00	100.00	100.00

SPD - BO-SP-P1800 - Patrol Operations

The purpose of the Patrol Operations Budget Summary Level is to provide public safety and order maintenance.

Program Expenditures	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Patrol Operations	11,738,764	7,909,864	13,476,570	13,579,424
Total	**11,738,764**	**7,909,864**	**13,476,570**	**13,579,424**
Full-time Equivalents Total*	(69.00)	29.00	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	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Compliance & Prof. Standards	4,348,029	5,010,607	5,176,231	5,207,020
Total	**4,348,029**	**5,010,607**	**5,176,231**	**5,207,020**
Full-time Equivalents Total*	20.00	22.00	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	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Special Operations	49,814,234	40,326,791	57,652,492	58,632,207
Total	**49,814,234**	**40,326,791**	**57,652,492**	**58,632,207**
Full-time Equivalents Total*	292.00	169.00	295.00	295.00

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

SPD - BO-SP-P4000 - Collaborative Policing

The purpose of the Collaborative Policing Budget Summary Level is to centralize the department's efforts to collaborate and partner with the community on public safety issues. The BSL is a combination of the department's community engagement and outreach elements including the new Community Service Officers (CSO) program, Navigation Team, and Crisis Intervention Response Team.

Program Expenditures	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Collaborative Policing	12,658,153	12,188,136	12,557,327	12,678,826
Total	**12,658,153**	**12,188,136**	**12,557,327**	**12,678,826**
Full-time Equivalents Total*	82.00	79.00	74.00	74.00

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

SPD - BO-SP-P6100 - West Precinct

The purpose of the West Precinct Patrol Budget Summary Level is to provide the full range of public safety and order maintenance services to residents of, and visitors to, the West Precinct, to promote safety in their homes, schools, businesses, and the community at large.

Program Expenditures	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
2020 West Precinct	33	-	-	-
West Precinct	25,506,570	29,576,137	22,156,083	23,443,400
Total	**25,506,603**	**29,576,137**	**22,156,083**	**23,443,400**
Full-time Equivalents Total*	199.00	199.00	175.00	175.00

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

The following information summarizes the programs in West Precinct Budget Summary Level:

2020 West Precinct

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
2020 West Precinct	33	-	-	-

West Precinct

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
West Precinct	25,506,570	29,576,137	22,156,083	23,443,400
Full Time Equivalents Total	199.00	199.00	175.00	175.00

SPD - BO-SP-P6200 - North Precinct

The purpose of the North Precinct Patrol Budget Summary Level is to provide the full range of public safety and order maintenance services to residents of, and visitors to, the North Precinct, to promote safety in their homes, schools, businesses, and the community at large.

Program Expenditures	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
North Precinct	29,122,068	32,573,883	28,290,101	29,523,317
Total	**29,122,068**	**32,573,883**	**28,290,101**	**29,523,317**
Full-time Equivalents Total*	218.00	208.00	207.00	207.00

**FTE totals are provided for informational 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	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
South Precinct	19,513,314	22,833,894	19,060,858	20,166,018
Total	**19,513,314**	**22,833,894**	**19,060,858**	**20,166,018**
Full-time Equivalents Total*	145.00	154.00	149.00	149.00

**FTE totals are provided for informational 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	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
East Precinct	19,493,788	21,889,911	18,949,419	20,002,884
Total	**19,493,788**	**21,889,911**	**18,949,419**	**20,002,884**
Full-time Equivalents Total*	153.00	139.00	135.00	135.00

**FTE totals are provided for informational 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	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Southwest Precinct	15,750,039	16,514,371	14,308,780	15,064,325
Total	**15,750,039**	**16,514,371**	**14,308,780**	**15,064,325**
Full-time Equivalents Total*	111.00	113.00	111.00	111.00

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

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	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Coordinated Criminal Investigations	2,941,369	4,773,171	5,976,411	6,762,809
Criminal Investigations	26,406,571	18,566,230	3,409,573	3,458,142
Major Investigations	5,400,806	5,925,966	15,152,484	15,321,698
Special Victims	5,873,681	6,798,942	6,950,149	7,044,103
Violent Crimes	13,152,634	11,223,535	12,566,517	12,726,193
Total	**53,775,063**	**47,287,843**	**44,055,134**	**45,312,945**
Full-time Equivalents Total*	368.00	306.00	262.00	262.00

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

The following information summarizes the programs in Criminal Investigations Budget Summary Level:

Coordinated Criminal Investigations

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Coordinated Criminal Investigations	2,941,369	4,773,171	5,976,411	6,762,809
Full Time Equivalents Total	35.00	35.00	43.00	43.00

Criminal Investigations

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Criminal Investigations	26,406,571	18,566,230	3,409,573	3,458,142
Full Time Equivalents Total	179.00	118.00	4.00	4.00

Major Investigations

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Major Investigations	5,400,806	5,925,966	15,152,484	15,321,698
Full Time Equivalents Total	35.00	35.00	90.00	90.00

Special Victims

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Special Victims	5,873,681	6,798,942	6,950,149	7,044,103
Full Time Equivalents Total	51.00	50.00	50.00	50.00

Violent Crimes

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Violent Crimes	13,152,634	11,223,535	12,566,517	12,726,193
Full Time Equivalents Total	68.00	68.00	75.00	75.00

SPD - BO-SP-P8000 - Technical Services

The purpose of the Administrative Operations Budget Summary Level is to provide telephone and online reporting as well as data collection, analysis, and reporting for data-informed management and policing. The Administrative Operations Budget Summary Level includes the Telephone Reporting and Data Driven Policing Programs.

Program Expenditures	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Technical Services	28,707,453	20,807,878	29,640,058	29,839,916
Total	**28,707,453**	**20,807,878**	**29,640,058**	**29,839,916**
Full-time Equivalents Total*	170.00	22.00	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*

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	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
School Zone Camera Program	1,134,473	2,135,173	2,150,909	2,156,982
Total	**1,134,473**	**2,135,173**	**2,150,909**	**2,156,982**

**FTE totals are provided for informational 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

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

Department Overview

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

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

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

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

Budget Snapshot

	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Department Support				
Other Funding - Operating	18,906,620	26,680,278	26,741,006	26,752,591
Total Operations	**18,906,620**	**26,680,278**	**26,741,006**	**26,752,591**
Total Appropriations	**18,906,620**	**26,680,278**	**26,741,006**	**26,752,591**
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*

Police Relief and Pension

Budget Overview

The Police Relief and Pension Fund (PPEN) pays legally mandated pension and medical benefits, including long-term care, to eligible retired police officers and qualified beneficiaries. The total pension benefits for PPEN members are increased annually through locally negotiated cost of living adjustments (COLA) and local inflation. These increases are then offset by the benefits paid by the state's LEOFF 1 pension plan which has its own annual growth rate.

Most of PPEN's retirees are represented by either the Seattle Police Management Association (SPMA) or the Seattle Police Officer's Guild (SPOG).

The 2023-2024 Proposed Budget’s retiree medical and long-term care costs are $15.38 million, unchanged from the 2022 Adopted Budget. The actuarial report anticipates medical and long-term care costs will increase over the next 15 to 20 years due to PPEN's aging membership and annual trend rates for medical and long-term care costs.

The 2023-2024 Proposed Budget includes appropriation increases of $60,728 for centrally adjusted administrative and labor costs. The 2023 budget includes an intentional one-time use of $10.0 million of existing fund balance in place of General Fund contributions in order to manage the size of existing fund balances available for anticipated pension adjustments. General Fund contributions in 2024 return to previous levels.

Incremental Budget Changes

Police Relief and Pension

	Dollars	FTE
2022 Adopted Budget	**26,680,278**	**3.00**
Baseline		
Citywide Adjustments for Standard Cost Changes	34,169	-
Appropriations for 2022 Annual Wage Increase (AWI)	26,559	-
Proposed Operating		
Adjustments to PPEN revenues and expenditures	-	-
Total Incremental Changes	**$60,728**	**-**
Total 2023 Proposed Budget	**$26,741,006**	**3.00**

Description of Incremental Budget Changes

Baseline

Citywide Adjustments for Standard Cost Changes

Expenditures $34,169

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

Appropriations for 2022 Annual Wage Increase (AWI)

Expenditures $26,559

This centrally administered change adjusts appropriations to reflect an annual wage increase in 2022, as outlined in the agreements between certain City unions, for personnel costs included in this department. These agreements were not finalized until after the 2022 budget had been adopted. This change includes ongoing cost increases to salary, FICA, Medicare, retirement, overtime and temporary labor. There is no increase assumed from 2022 to 2023.

Proposed Operating

Adjustments to PPEN revenues and expenditures

Revenues $60,728

These adjustments reflect anticipated changes to the Police Pension and Relief Fund expenditure and revenue requirements

Police Relief and Pension

Expenditure Overview

Appropriations	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
PPEN - BO-PP-RP604 - Police Relief and Pension				
61060 - Police Relief & Pension Fund	18,906,620	26,680,278	26,741,006	26,752,591
Total for BSL: BO-PP-RP604	**18,906,620**	**26,680,278**	**26,741,006**	**26,752,591**
Department Total	**18,906,620**	**26,680,278**	**26,741,006**	**26,752,591**
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

	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
61060 - Police Relief & Pension Fund	18,906,620	26,680,278	26,741,006	26,752,591
Budget Totals for PPEN	**18,906,620**	**26,680,278**	**26,741,006**	**26,752,591**

Revenue Overview

2023 Estimated Revenues

Account Code	Account Name	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
360400	Unclaimed Money/Property Sales	147,189	117,000	117,000	117,000
360430	Employr Pnsn Contributions	25,858,986	22,500,000	12,560,728	22,572,313
397010	Operating Transfers In	2,000	400,000	-	-
Total Revenues for: 61060 - Police Relief & Pension Fund		**26,008,175**	**23,017,000**	**12,677,728**	**22,689,313**
400000	Use of/Contribution to Fund Balance	-	3,663,278	14,063,278	4,063,278
Total Resources for:61060 - Police Relief & Pension Fund		**26,008,175**	**26,680,278**	**26,741,006**	**26,752,591**
Total PPEN Resources		**26,008,175**	**26,680,278**	**26,741,006**	**26,752,591**

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	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Death Benefits	25,000	18,000	18,000	18,000
Leadership and Administration	779,919	903,529	964,257	975,842
Long-Term Care	4,574,204	-	-	-
Medical Benefits	6,832,132	15,380,000	15,380,000	15,380,000
Pensions	6,695,366	10,378,749	10,378,749	10,378,749
Total	**18,906,620**	**26,680,278**	**26,741,006**	**26,752,591**
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	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Death Benefits	25,000	18,000	18,000	18,000

Leadership and Administration

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Leadership and Administration	779,919	903,529	964,257	975,842
Full Time Equivalents Total	3.00	3.00	3.00	3.00

Long-Term Care

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Long-Term Care	4,574,204	-	-	-

Police Relief and Pension

Medical Benefits

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Medical Benefits	6,832,132	15,380,000	15,380,000	15,380,000

Pensions

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Pensions	6,695,366	10,378,749	10,378,749	10,378,749

Seattle City Light

Debra Smith, General Manager & CEO

(206) 684-3500

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

Department Overview

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

City Light provides electric power to approximately 485,000 residential, business, and industrial customers within a 131-square-mile service area. City Light provides power to the City of Seattle and surrounding jurisdictions, including parts of Shoreline, Burien, Tukwila, SeaTac, Lake Forest Park, Renton, Normandy Park, and areas of unincorporated King County.

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

Budget Snapshot

	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Department Support				
Other Funding - Operating	938,294,206	1,007,833,881	1,023,600,740	1,091,438,757
Total Operations	**938,294,206**	**1,007,833,881**	**1,023,600,740**	**1,091,438,757**
Capital Support				
General Fund Support	-	160,000	-	-
Other Funding - Capital	333,332,042	457,695,792	484,371,923	444,340,417
Total Capital	**333,332,042**	**457,855,792**	**484,371,923**	**444,340,417**
Total Appropriations	**1,271,626,248**	**1,465,689,673**	**1,507,972,664**	**1,535,779,174**
Full-Time Equivalents Total*	1,792.80	1,801.80	1,806.80	1,806.80

** 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

The Seattle City Light 2023-2024 Proposed Budget maintains investments at current service levels. In keeping with the department's commitment to financial health and affordability, proposed changes are net-zero operating reprioritizations (not including technical and inflationary adjustments) necessary to support the business strategies outlined in the approved 2023-2028 Strategic Business Plan and remain within the funding levels proposed in the 2023 rate ordinance.

The 2023-2028 Strategic Plan focuses on four main business strategies and the budget proposals align closely with these strategies, as summarized below.

Ensure Financial Health and Affordability - adds funds and resources to support the rollout of a new Time of Day (TOD) rate option at the start of 2024; customer outreach and communication; training for customer-facing staff; and improved budget reporting and financial management.

Improve Customer Service Experience – adds funds to evaluate and enhance affordability programs that support affordable housing and respond to Executive Order 2021-09, which calls for City Light, and other City departments, to develop a report on potential options to lower upfront and operating costs of utilities to support affordable housing providers to build cost-effective, resilient, energy- and water-efficient, all-electric projects.

Create Our Energy Future - adds funding for increased participation in the development of a regional organized Western energy market. As the largest public utility in the Northwest, City Light's strong presence in this regional effort, while it is in its nascent stages, will help ensure that Seattle's interests are reflected in any new market design created.

Develop Workforce and Organizational Agility – funds the implementation of City Light's seven-year Utility Technology Roadmap. The proposed budget includes funding for repurposed staffing, contract resources and non-labor funding.

To fund the business strategy proposals and ensure that all budget changes were net-zero, City Light increased the vacancy rate assumption from 6% to 8%; reduced the operating budgets in under-utilized areas like travel and training; and capitalized on a reduction of the annual fees charged by the Federal Energy Regulatory Commission. The utility plans to provide the same level of service despite these reductions.

City Light also developed a six-year proposed capital program (CIP) that is within the overall amounts in the inflation-adjusted program budget and is consistent with the draft strategic plan rate path. This was achieved by identifying offsetting reductions and project deferrals in the proposed CIP to accommodate increased spending where needed to meet strategic priorities, fund new projects, or align funding with historical spending. Some areas of the program include an increase in customer-driven work; the associated increases in revenues are included in the budget. For more detailed information on the capital program, please see the 2023-2028 Proposed Capital Improvement Program.

To support the capital program and other eligible City Light costs, the 2023 Proposed Budget anticipates a 2023 bond issue of approximately $250 million.

Incremental Budget Changes

Seattle City Light

	Dollars	FTE
2023 Beginning Budget	**1,475,588,791**	**1801.80**
Baseline		
Juneteenth and Indigenous Peoples Day	40,000	-
Proposed Operating		
Affordability Programs	380,657	-
Cedar Falls Long-Term Plan	1,200,000	-
Energy Imbalance Market Research Program Development	1,207,435	-
Operations and Maintenance Reductions	(5,203,406)	-
Time of Day Rate Support	330,000	-
Utility Technology Roadmap	1,786,000	-
Proposed Capital		
Newhalem Creek Hydroelectric Project Decommissioning	1,994,220	-
Diablo Dam Trash Rack Replacement	4,900,000	-
Annual Capital Spending Adjustments	9,722,793	-
Proposed Technical		
Revenue Adjustments	-	-
Technical Changes	16,026,174	-
IT Position Transfer to SCL	-	5.00
Total Incremental Changes	**$32,383,873**	**-**
Total 2023 Proposed Budget	**$1,507,972,664**	**1806.80**

Description of Incremental Budget Changes

Baseline

Juneteenth and Indigenous Peoples Day

Expenditures $40,000

This change adjusts appropriations for certain departments to reflect increased personnel costs associated with two new City Holidays in 2022: Juneteenth and Indigenous Peoples Day.

Affordability Programs

Expenditures $380,657

This change allocates funding to advance key initiatives in City Light's "Improve the Customer Experience" business priority. It adds temporary staffing and consulting dollars to expand affordability program work in support of Executive Order 2021-09 and Washington State's Clean Energy Transformation Act (CETA). This work will include a redesign of utility bill assistance programs, including potential auto-enrollment options, as well as system improvements to support CETA reporting requirements.

Cedar Falls Long-Term Plan

Expenditures $1,200,000

The Cedar Falls dam is used to regulate water supply for SPU and to generate electricity for City Light. In service for over 100 years, the facility is aging and will require major capital investment to keep it operational. A long-term planning effort began in 2019, but this work was deprioritized in 2020-2022 due to the pandemic response and the associated staffing shortages. This item reestablishes funding to complete an analysis of options to determine the best path forward.

Energy Imbalance Market Research Program Development

Expenditures $1,207,435

This item adds funding to support City Light's increased presence in the emerging efforts to organize Western energy markets and to advocate for policies that further the City of Seattle's climate action commitments and other reliability and affordability priorities. Increasing leadership in regional power supply initiatives is a key component of City Light's Create Our Energy Future business priority.

Operations and Maintenance Reductions

Expenditures $(5,203,406)

To balance the incremental spending in business strategy priority areas, this item reduces operations and maintenance budgets throughout the organization. This item reduces budget in the following areas:

- $2.5 million in lower Federal Energy Regulatory Commission fees,
- $2.5 million in savings by increasing the vacancy rate assumption to 8% from 6%, and
- $200,000 in savings from underutilized travel and service budgets.

Time of Day Rate Support

Expenditures $330,000

This item allocates funding to advance two key initiatives in City Light's Ensure Financial Health and Affordability business strategy. In 2024, City Light will introduce a new "time of day" (TOD) rate option for residential and small/medium business customers. Leveraging technology from new advanced meters, TOD rates provide a price signal to encourage efficient energy usage. To ensure a smooth and equitable rollout, this item adds one-time funding for customer communications, training for SCL/SPU staff, and targeted outreach to historically excluded populations. This change also executes an internal transfer of two positions to Finance to help support financial management and analyses critical to delivering a rate path at or near inflation.

Utility Technology Roadmap

Expenditures $1,786,000

City Light's 2021 Utility Technology Roadmap identifies technology investments needed over the next seven years to support business priorities outlined in the utility's strategic plan. This item funds the implementation of the Roadmap and includes funding for repurposed staffing, contract resources and non-labor funding.

Proposed Capital

Newhalem Creek Hydroelectric Project Decommissioning

Expenditures $1,994,220

The current Federal Regulatory Energy Commission (FERC) license for the Newhalem Creek Hydroelectric Project expires on January 31, 2027. City Light has determined that the cost of relicensing and making the necessary repairs and upgrades to equipment and facilities far exceeds the estimated future value of the Project. This item funds all anticipated costs of decommissioning Newhalem Creek including engineering, permitting, planning, coordination with license participants, and removal of the dam, powerhouse, and other infrastructure needed to return the site to its natural state.

Diablo Dam Trash Rack Replacement

Expenditures $4,900,000

City Light hydro projects rely on large steel trash racks to prevent debris from flowing into the dam penstocks and damaging the generators. In January 2022, the trash rack at Diablo Dam was severely damaged by an accumulation of woody debris, taking the generator offline and creating safety concerns as well as negatively impacting revenues while generators were offline. This request provides funding to repair and/or replace the Diablo trash rack as well as install automated rakes to preventatively remove debris from the trash racks at Ross, Gorge, Diablo, Cedar Falls, and Boundary dams.

Annual Capital Spending Adjustments

Expenditures $9,722,793

This annual adjustment reprioritizes funding in the capital program (CIP) and aligns budgets with the most up-to-date information on planned project spending. It includes changes due to the normal refinement of work schedules and the ongoing reprioritization of capital work. This 6-year CIP plan is within the overall amounts in the Adopted 2022-27 CIP plan with a 4% increase for inflation and is consistent with the proposed strategic plan rate path. This was achieved by identifying offsetting reductions in various projects to accommodate increased spending for strategic initiatives and customer driven work.

Proposed Technical

Revenue Adjustments

Revenues $42,422,991

This annual adjustment aligns City Light revenue accounts with the financial forecast used for the 2023-2024 Proposed Budget.

Technical Changes

Expenditures	$16,026,174
Position Allocation	-

This technical adjustment includes increases associated with Inflation, COLA, inventory adjustments, maintenance, and electrification incentives. In addition, various adjustments to Purchase Power, Debt Service, and Taxes are represented. These adjustments are consistent with the Strategic Plan and proposed rates.

IT Position Transfer to SCL

Position Allocation	5.00

This technical adjustment adds 5.0 FTEs that were transferred from Seattle IT to SCL through the Q3 2022 supplemental. There are no dollars associated with this transfer as the positions will be funded by both a rebate from Seattle IT and through a reduction in future IT rates charged to SCL. These positions support specialized technology within Seattle City Light including compliance work for the North Electric Reliability Corporation (NERC).

Expenditure Overview

Appropriations	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
SCL - BC-CL-W - Conservation & Environmental - CIP				
41000 - Light Fund	-	42,723,625	47,642,520	47,588,281
Total for BSL: BC-CL-W	**-**	**42,723,625**	**47,642,520**	**47,588,281**
SCL - BC-CL-X - Power Supply - CIP				
41000 - Light Fund	84,441,648	126,960,690	122,320,109	94,529,794
Total for BSL: BC-CL-X	**84,441,648**	**126,960,690**	**122,320,109**	**94,529,794**
SCL - BC-CL-Y - Transmission and Distribution - CIP				
41000 - Light Fund	129,943,547	179,559,216	203,648,688	199,934,463
Total for BSL: BC-CL-Y	**129,943,547**	**179,559,216**	**203,648,688**	**199,934,463**
SCL - BC-CL-Z - Customer Focused - CIP				
00100 - General Fund	-	160,000	-	-
41000 - Light Fund	118,946,847	108,452,261	110,760,607	102,287,879
Total for BSL: BC-CL-Z	**118,946,847**	**108,612,261**	**110,760,607**	**102,287,879**
SCL - BO-CL-A - Leadership and Administration				
41000 - Light Fund	63,939,346	-	-	-
Total for BSL: BO-CL-A	**63,939,346**	**-**	**-**	**-**
SCL - BO-CL-ADMIN - Leadership and Administration				
41000 - Light Fund	-	150,388,342	162,251,335	175,961,067
Total for BSL: BO-CL-ADMIN	**-**	**150,388,342**	**162,251,335**	**175,961,067**

SCL - BO-CL-C - Customer Service				
41000 - Light Fund	48,136,656	-	-	-
Total for BSL: BO-CL-C	**48,136,656**	**-**	**-**	**-**
SCL - BO-CL-CUSTCARE - Customer Care				
41000 - Light Fund	-	39,081,639	52,512,833	53,360,008
Total for BSL: BO-CL-CUSTCARE	**-**	**39,081,639**	**52,512,833**	**53,360,008**
SCL - BO-CL-D - Debt Services				
41000 - Light Fund	227,122,598	-	-	-
Total for BSL: BO-CL-D	**227,122,598**	**-**	**-**	**-**
SCL - BO-CL-DEBTSRVC - Debt Service				
41000 - Light Fund	-	245,827,885	244,968,395	258,438,138
Total for BSL: BO-CL-DEBTSRVC	**-**	**245,827,885**	**244,968,395**	**258,438,138**
SCL - BO-CL-E - Power System Operations and Asset Management O&M				
41000 - Light Fund	31,279,421	-	-	-
Total for BSL: BO-CL-E	**31,279,421**	**-**	**-**	**-**
SCL - BO-CL-G - Generation Operations and Engineering O&M				
41000 - Light Fund	25,436,569	-	-	-
Total for BSL: BO-CL-G	**25,436,569**	**-**	**-**	**-**
SCL - BO-CL-L - Long Term Purchased Power				
41000 - Light Fund	243,332,079	-	-	-
Total for BSL: BO-CL-L	**243,332,079**	**-**	**-**	**-**
SCL - BO-CL-P - Energy Innovation and Resources O&M				
41000 - Light Fund	19,437,681	-	-	-
Total for BSL: BO-CL-P	**19,437,681**	**-**	**-**	**-**
SCL - BO-CL-PWRSUPPLY - Power Supply O&M				
41000 - Light Fund	-	328,723,748	313,881,548	344,488,804
Total for BSL: BO-CL-PWRSUPPLY	**-**	**328,723,748**	**313,881,548**	**344,488,804**
SCL - BO-CL-Q - Taxes				
41000 - Light Fund	106,678,080	-	-	-
Total for BSL: BO-CL-Q	**106,678,080**	**-**	**-**	**-**
SCL - BO-CL-S - Short Term Purchased Power				
41000 - Light Fund	58,990,026	-	-	-
Total for BSL: BO-CL-S	**58,990,026**	**-**	**-**	**-**

SCL - BO-CL-T - Transmission and Distribution O&M				
41000 - Light Fund	97,181,787	-	-	-
Total for BSL: BO-CL-T	**97,181,787**	**-**	**-**	**-**
SCL - BO-CL-TAXES - Taxes				
41000 - Light Fund	-	114,320,504	112,006,561	116,765,046
Total for BSL: BO-CL-TAXES	**-**	**114,320,504**	**112,006,561**	**116,765,046**
SCL - BO-CL-UTILOPS - Utility Operations O&M				
41000 - Light Fund	-	129,491,762	137,980,068	142,425,694
Total for BSL: BO-CL-UTILOPS	**-**	**129,491,762**	**137,980,068**	**142,425,694**
SCL - BO-CL-V - Environmental Affairs O&M				
41000 - Light Fund	16,759,962	-	-	-
Total for BSL: BO-CL-V	**16,759,962**	**-**	**-**	**-**
Department Total	**1,271,626,248**	**1,465,689,673**	**1,507,972,664**	**1,535,779,174**
Department Full-Time Equivalents Total*	**1,792.80**	**1,801.80**	**1,806.80**	**1,806.80**

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

Budget Summary by Fund Seattle City Light

	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
00100 - General Fund	-	160,000	-	-
41000 - Light Fund	1,271,626,248	1,465,529,673	1,507,972,664	1,535,779,174
Budget Totals for SCL	**1,271,626,248**	**1,465,689,673**	**1,507,972,664**	**1,535,779,174**

Revenue Overview

2023 Estimated Revenues

Account Code	Account Name	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
331000	Direct Federal Grants	-235,578	437,500	-	437,500
331240	Bpa Revenues	1,056,668	5,250,000	5,250,000	5,250,000
332020	Build America Bonds Subsidy Pa	6,698,787	5,906,211	5,805,438	5,784,951
343020	Services For Others-Nonop	9,793,676	8,700,787	8,874,803	8,878,283
343030	Electric Sales-Consumers	945,131,155	957,822,577	1,002,129,454	1,004,083,359
343050	Interchange Power To	118,642,784	81,876,543	89,015,925	79,634,159
343100	Other Electric Service Rev	2,151,998	2,561,451	2,612,681	2,613,704

360010	Investment Interest	8,702,912	9,092,603	9,246,610	9,186,211
360220	Interest Earned On Deliquent A	-844,355	3,572,560	1,823,792	3,610,860
360320	Rent From Operating Property	3,792,781	2,992,954	3,049,630	3,050,764
360350	Other Rents & Use Charges	11,885,120	8,173,733	10,027,976	8,528,869
374000	Cap Contr Fed/State Grants	397,479	115,281	116,912	117,578
393010	Contributions In Aid Of Constr	65,777,619	40,248,512	37,798,199	38,649,433
Total Revenues for: 41000 - Light Fund		**1,212,547,807**	**1,126,750,712**	**1,175,751,420**	**1,169,825,671**
400000	Use of/Contribution to Fund Balance	-	338,798,961	332,221,244	365,953,503
Total Resources for:41000 - Light Fund		**1,212,547,807**	**1,465,549,673**	**1,507,972,664**	**1,535,779,174**
Total SCL Resources		**1,212,547,807**	**1,465,549,673**	**1,507,972,664**	**1,535,779,174**

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	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Conservation & Environmental	-	42,723,625	47,642,520	47,588,281
Total	**-**	**42,723,625**	**47,642,520**	**47,588,281**

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

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	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
BOUNDARY	35,010,093	38,706,014	56,135,687	31,877,505
CEDAR FALLS - TOLT	5,545,811	5,386,453	3,494,891	3,809,097
FLEETS AND FACILITIES	17,697,234	31,891,163	30,920,026	31,788,985
POWER SUPPLY OTHER	1,102,536	2,561,642	1,561,439	1,840,132
SKAGIT	25,085,975	48,415,418	30,208,066	25,214,076
Total	**84,441,648**	**126,960,690**	**122,320,109**	**94,529,794**
Full-time Equivalents Total*	74.26	67.62	67.62	67.62

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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	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
BOUNDARY	35,010,093	38,706,014	56,135,687	31,877,505
Full Time Equivalents Total	23.04	41.28	41.28	41.28

CEDAR FALLS - TOLT

The Cedar Falls - Tolt program funds the capital costs for the Cedar Falls - Tolt physical generating plant and associated regulatory requirements.

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
CEDAR FALLS - TOLT	5,545,811	5,386,453	3,494,891	3,809,097
Full Time Equivalents Total	5.72	-	-	-

FLEETS AND FACILITIES

The Fleets and Facilities program funds the capital costs for the fleet replacement program and facility improvements.

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
FLEETS AND FACILITIES	17,697,234	31,891,163	30,920,026	31,788,985
Full Time Equivalents Total	11.36	6.49	6.49	6.49

POWER SUPPLY OTHER

The Power Supply Other program funds the capital costs for the generating plant and regulatory requirements of facilities not included in the other programs.

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
POWER SUPPLY OTHER	1,102,536	2,561,642	1,561,439	1,840,132
Full Time Equivalents Total	8.56	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	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
SKAGIT	25,085,975	48,415,418	30,208,066	25,214,076
Full Time Equivalents Total	25.57	15.85	15.85	15.85

SCL - BC-CL-Y - Transmission and Distribution - CIP

The purpose of the Transmission and Distribution - CIP Budget Summary Level is to provide for the capital costs of installation, major maintenance, rehabilitation, and replacement of transmission lines, substations, distribution feeders, transformers, and other elements of the utility's transmission and distribution systems. This Budget Summary Level supports capital projects identified in the department's Capital Improvement Plan.

Program Expenditures	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
DISTRIBUTION OTHER	23,132,500	24,103,550	34,073,743	24,399,272
NETWORK	18,666,094	24,534,112	21,926,036	22,653,437
RADIAL	71,141,178	98,332,201	110,629,526	121,028,402
SUBSTATIONS	13,169,577	25,846,796	28,247,714	25,000,474
TRANSMISSION	3,834,197	6,742,558	8,771,668	6,852,878
Total	**129,943,547**	**179,559,216**	**203,648,688**	**199,934,463**
Full-time Equivalents Total*	160.06	269.54	269.54	269.54

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

The following information summarizes the programs in Transmission and Distribution - CIP Budget Summary Level:

DISTRIBUTION OTHER

The Distribution Other program funds the capital costs for the installation, major maintenance, rehabilitation, and replacement of other elements of the utility's transmission and distribution systems not included in other programs.

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
DISTRIBUTION OTHER	23,132,500	24,103,550	34,073,743	24,399,272
Full Time Equivalents Total	10.09	20.03	20.03	20.03

NETWORK

The Network program funds the capital costs for the installation, major maintenance, rehabilitation, and replacement of network system equipment.

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
NETWORK	18,666,094	24,534,112	21,926,036	22,653,437
Full Time Equivalents Total	29.30	37.85	37.85	37.85

RADIAL

The Radial program funds the capital costs for the installation, major maintenance, rehabilitation, and replacement of radial system equipment.

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
RADIAL	71,141,178	98,332,201	110,629,526	121,028,402
Full Time Equivalents Total	71.57	108.98	108.98	108.98

SUBSTATIONS

The Substation program funds the capital costs for the installation, major maintenance, rehabilitation, and replacement of substation equipment.

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
SUBSTATIONS	13,169,577	25,846,796	28,247,714	25,000,474
Full Time Equivalents Total	39.04	91.29	91.29	91.29

TRANSMISSION

The Transmission program funds the capital costs for the installation, major maintenance, rehabilitation, and replacement of transmission lines and other elements of the utility's transmission system.

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
TRANSMISSION	3,834,197	6,742,558	8,771,668	6,852,878
Full Time Equivalents Total	10.06	11.39	11.39	11.39

SCL - BC-CL-Z - Customer Focused - CIP

The purpose of the Customer Focused - CIP Budget Summary Level is to provide for the capital costs of rehabilitation and replacement of the utility's financial systems and information technology infrastructure, the development and implementation of large software applications, customer service connections, meters, and other customer-driven projects, including large inter-agency projects requiring utility services or relocations. This Budget Summary Level supports capital projects identified in the department's Capital Improvement Plan.

Program Expenditures	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
CUSTOMER AND BILLING	2,991,617	3,153,611	45,000	45,000
CUSTOMER IT SYSTEMS	2,373,301	1,393,061	2,264,060	2,848,902
CUSTOMER OTHER	17,179	-	-	-
LOCAL JURISDICTIONS	10,428,759	20,646,237	15,515,542	15,404,552
SERVICE CONNECTIONS	74,239,574	62,265,825	70,666,166	69,047,121
TRANSPORTATION RELOCATIONS	28,896,417	21,153,527	22,269,838	14,942,304
Total	**118,946,847**	**108,612,261**	**110,760,607**	**102,287,879**
Full-time Equivalents Total*	72.53	181.74	181.74	181.74

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

The following information summarizes the programs in Customer Focused - CIP Budget Summary Level:

CUSTOMER AND BILLING

The Customer and Billing program provides the funding to support a portion of the customer billing functions at the utility and to fund City Light's customer call center improvement program.

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
CUSTOMER AND BILLING	2,991,617	3,153,611	45,000	45,000

CUSTOMER IT SYSTEMS

The Customer IT Systems program provides for the capital costs of rehabilitation and replacement of the utility's customer information technology infrastructure, and the development and implementation of large software applications. This program supports capital projects identified in the department's Capital Improvement Plan.

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
CUSTOMER IT SYSTEMS	2,373,301	1,393,061	2,264,060	2,848,902
Full Time Equivalents Total	10.71	-	-	-

CUSTOMER OTHER

The Customer Other program provides funding to support the customer service engineering program and the Neighborhood Voluntary Undergrounding program.

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
CUSTOMER OTHER	17,179	-	-	-
Full Time Equivalents Total	0.13	1.00	1.00	1.00

LOCAL JURISDICTIONS

The Local Jurisdictions program funds the capital costs for projects in local jurisdictions requiring utility services or relocations.

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
LOCAL JURISDICTIONS	10,428,759	20,646,237	15,515,542	15,404,552
Full Time Equivalents Total	10.32	16.90	16.90	16.90

SERVICE CONNECTIONS

The Service Connections program funds the capital costs of customer service connections and meters.

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
SERVICE CONNECTIONS	74,239,574	62,265,825	70,666,166	69,047,121
Full Time Equivalents Total	42.66	148.87	148.87	148.87

TRANSPORTATION RELOCATIONS

The Transportation Relocations program funds the capital costs for large inter-agency transportation projects requiring utility services or relocations.

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
TRANSPORTATION RELOCATIONS	28,896,417	21,153,527	22,269,838	14,942,304
Full Time Equivalents Total	8.71	14.97	14.97	14.97

SCL - BO-CL-A - Leadership and Administration

The purpose of the Leadership and Administration Budget Summary Level is to provide overall management and policy direction for Seattle City Light and to provide core management and administrative services such as communications, finance, human resources, facility management and IT program support. This BSL is also utilized to provide for the general expenses of the utility that are not attributable to a specific organizational unit such as insurance and bond issue costs, legal fees, indirect costs related to employee benefits and PTO, general claims costs, and services provided by the City's internal services departments through the central cost allocation mechanism.

Program Expenditures	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
CITY ALLOCATIONS	54,631,509	-	-	-
DEPARTMENT WIDE COSTS	60,880,438	-	-	-
Departmental Indirect Costs	734,859	-	-	-
Indirect Cost Recovery	(139,806,029)	-	-	-
PEOPLE AND CULTURE ADMIN O&M	1,448,917	-	-	-
Pooled Benefits and PTO	86,049,652	-	-	-
Total	**63,939,346**	**-**	**-**	**-**
Full-time Equivalents Total*	218.50	-	-	-

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

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

CITY ALLOCATIONS

The City Allocations program funds the costs for city services that are provided to the utility.

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
CITY ALLOCATIONS	54,631,509	-	-	-

DEPARTMENT WIDE COSTS

The Departmentwide Costs program funds departmentwide O&M services that support other programs.

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
DEPARTMENT WIDE COSTS	60,880,438	-	-	-
Full Time Equivalents Total	218.50	-	-	-

Departmental Indirect Costs

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Departmental Indirect Costs	734,859	-	-	-

Indirect Cost Recovery

The Indirect Cost Recovery program offsets the overhead costs applied to the capital programs in the Leadership & Administration - General Expense BSL.

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Indirect Cost Recovery	(139,806,029)	-	-	-

PEOPLE AND CULTURE ADMIN O&M

The People and Culture Administration O&M program funds the O&M costs for employee and management support services. These including safety programs, organizational development, training, administrative support, and labor relations.

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
PEOPLE AND CULTURE ADMIN O&M	1,448,917	-	-	-

Pooled Benefits and PTO

The Pooled Benefits program funds costs for health and dental insurance, workers compensation, and unemployment insurance contributions.

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Pooled Benefits and PTO	86,049,652	-	-	-

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	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
City Indirect Costs	-	64,772,123	68,209,422	69,492,861
Current Year Inventory	-	-	8,000,000	8,000,000
Department GA Indirect Recovery	-	(41,434,147)	(46,504,967)	(42,865,036)
Departmental Indirect Costs	-	118,230,841	101,624,875	106,066,665
Divisional Indirect	-	4,760,669	25,576,902	27,683,021
PTO and Benefits Indirct Costs	-	4,058,856	5,345,103	7,583,557
Total	**-**	**150,388,342**	**162,251,335**	**175,961,067**
Full-time Equivalents Total*	-	558.88	558.88	558.88

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

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

City Indirect Costs

The City Indirect Costs program funds the costs for city services that are provided to the utility.

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
City Indirect Costs	-	64,772,123	68,209,422	69,492,861

Current Year Inventory

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Current Year Inventory	-	-	8,000,000	8,000,000

Department GA Indirect Recovery

The Department General and Administrative Indirect Recovery program offsets the overhead costs applied to the capital programs in the Leadership and Administration BSL.

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Department GA Indirect Recovery	-	(41,434,147)	(46,504,967)	(42,865,036)

Departmental Indirect Costs

The Department Indirect Costs program funds departmentwide O&M services that support other programs.

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Departmental Indirect Costs	-	118,230,841	101,624,875	106,066,665
Full Time Equivalents Total	-	505.53	505.53	505.53

Divisional Indirect

The Divisional Indirect Costs program funds Administrative and General O&M services in operational divisions.

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Divisional Indirect	-	4,760,669	25,576,902	27,683,021
Full Time Equivalents Total	-	53.35	53.35	53.35

PTO and Benefits Indirct Costs

The Pooled Benefits Indirect Costs program funds costs for health and dental insurance, workers compensation, and unemployment insurance contributions.

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
PTO and Benefits Indirct Costs	-	4,058,856	5,345,103	7,583,557

SCL - BO-CL-C - Customer Service

The purpose of the Customer Service Budget Summary Level is to provide customer experience support specific to customer information systems and to implement demand-side conservation measures that offset the need for additional generation resources.

Program Expenditures	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
GENERAL MANAGER ADMIN O&M	233,465	-	-	-
GENERAL MANAGER OPS O&M	47,903,191	-	-	-
Total	**48,136,656**	**-**	**-**	**-**
Full-time Equivalents Total*	266.15	-	-	-

**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 Service Budget Summary Level:

GENERAL MANAGER ADMIN O&M

The General Manager Administration O&M program provides administrative support for staff working in the areas of customer service, communication, and governmental affairs.

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
GENERAL MANAGER ADMIN O&M	233,465	-	-	-

GENERAL MANAGER OPS O&M

The General Manager Operations O&M program provides the operational support to carry out the customer service and communications functions.

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
GENERAL MANAGER OPS O&M	47,903,191	-	-	-
Full Time Equivalents Total	266.15	-	-	-

SCL - BO-CL-CUSTCARE - Customer Care

The purpose of the Customer Service Budget Summary Level is to provide customer experience support specific to customer information systems and to implement demand-side conservation measures that offset the need for additional generation resources.

Program Expenditures	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Conservation Expenses	-	2,153,921	4,099,996	4,157,496
Customer Accounts & Services	-	36,927,718	48,412,838	49,202,512
Total	**-**	**39,081,639**	**52,512,833**	**53,360,008**
Full-time Equivalents Total*	-	132.15	132.15	132.15

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

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

Conservation Expenses

The Conservation Expenses program provides O&M funding for demand-side conservation measures that offset the need for additional generation resources.

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Conservation Expenses	-	2,153,921	4,099,996	4,157,496

Customer Accounts & Services

The Customer Accounts and Services program provides O&M funding for customer experience support.

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Customer Accounts & Services	-	36,927,718	48,412,838	49,202,512
Full Time Equivalents Total	-	132.15	132.15	132.15

SCL - BO-CL-D - Debt Services

The purpose of the Debt Service Budget Summary Level is to meet principal repayment and interest obligations on funds borrowed to meet City Light's capital expenditure requirements.

Program Expenditures	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
DEBT SVS OPS	227,122,598	-	-	-
Total	**227,122,598**	**-**	**-**	**-**

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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	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Debt Service	-	245,827,885	244,968,395	258,438,138
Total	**-**	**245,827,885**	**244,968,395**	**258,438,138**

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

SCL - BO-CL-E - Power System Operations and Asset Management O&M

The purpose of the Power System Operations, and Asset Management O&M Budget Summary Level is to provide support for the asset management and power system functions.

Program Expenditures	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
SYS OPS & ASSET MGMT ADMIN O&M	14,543,082	-	-	-
SYS OPS & ASSET MGMT OPS O&M	16,736,339	-	-	-
Total	**31,279,421**	**-**	**-**	**-**
Full-time Equivalents Total*	219.00	-	-	-

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

The following information summarizes the programs in Power System Operations and Asset Management O&M Budget Summary Level:

SYS OPS & ASSET MGMT ADMIN O&M

The Power System Operations and Asset Management Administration O&M program funds the administrative work associated with asset management and system operations.

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
SYS OPS & ASSET MGMT ADMIN O&M	14,543,082	-	-	-
Full Time Equivalents Total	117.66	-	-	-

SYS OPS & ASSET MGMT OPS O&M

The Power System Operations and Asset Management Operations O&M program funds the operational work associated with asset management and system operations.

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
SYS OPS & ASSET MGMT OPS O&M	16,736,339	-	-	-
Full Time Equivalents Total	101.34	-	-	-

SCL - BO-CL-G - Generation Operations and Engineering O&M

The purpose of the Generation Operations and Engineering O&M Budget Summary Level is to provide power to City Light customers by engineering and operating the power production facilities in a clean, safe, efficient, and reliable manner. The utility's power production engineering and generation operations are included in this Budget Summary Level.

Program Expenditures	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
GENERATION OPS & ENG ADMIN O&M	25,436,569	-	-	-
Total	**25,436,569**	**-**	**-**	**-**
Full-time Equivalents Total*	177.89	-	-	-

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SCL - BO-CL-L - Long Term Purchased Power

The purpose of the Long-Term Purchased Power Budget Summary Level is to acquire wholesale power, transmission, and other related services (including renewable energy credits) to meet the utility's long-term demand for power. This Budget Summary Level provides appropriations for planned transactions beyond 24 months in advance.

Program Expenditures	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
LONG TERM PURCH PWR OPS O&M	243,328,079	-	-	-
Total	**243,328,079**	**-**	**-**	**-**

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

SCL - BO-CL-P - Energy Innovation and Resources O&M

The purpose of the Energy Innovation and Resources O&M Budget Summary Level is to support transportation electrification, solar, and other technologies, implement demand-side conservation measures that offset the need for additional generation resources, and monitor compliance with federal electric reliability standards. The power marketing operations of the utility are also included in this Budget Summary Level.

Program Expenditures	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
ENERGY INNOVATION & RESOURCES ADMIN	10,076,330	-	-	-
ENERGY INNOVATION & RESOURCES O&M	9,361,352	-	-	-
Total	**19,437,681**	**-**	**-**	**-**
Full-time Equivalents Total*	44.66	-	-	-

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

The following information summarizes the programs in Energy Innovation and Resources O&M Budget Summary Level:

ENERGY INNOVATION & RESOURCES ADMIN

The Energy Innovation and Resources Administration program funds administrative costs for power marketing, transportation electrification, solar and other technologies, demand-side conservation measures that offset the need for additional generation resources, and the monitoring of compliance with federal electric reliability standards.

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
ENERGY INNOVATION & RESOURCES ADMIN	10,076,330	-	-	-
Full Time Equivalents Total	16.30	-	-	-

ENERGY INNOVATION & RESOURCES O&M

The Energy Innovation and Resources O&M programs fund O&M costs for power marketing, transportation electrification, solar and other technologies, demand-side conservation measures that offset the need for additional generation resources, and the monitoring of compliance with federal electric reliability standards.

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
ENERGY INNOVATION & RESOURCES O&M	9,361,352	-	-	-
Full Time Equivalents Total	28.36	-	-	-

SCL - BO-CL-PWRSUPPLY - Power Supply O&M

The purpose of the Power Supply O&M Budget Summary Level is to support transportation electrification, solar, and other technologies; implement demand-side conservation measures that offset the need for additional generation resources; and monitor compliance with federal electric reliability standards. The power marketing operations of the utility are also included in this Budget Summary Level.

Program Expenditures	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Purchased Power/Power Supply	-	328,723,748	313,881,548	344,488,804
Total	**-**	**328,723,748**	**313,881,548**	**344,488,804**
Full-time Equivalents Total*	-	64.95	69.95	69.95

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

SCL - BO-CL-Q - Taxes

The purpose of the Taxes Budget Summary Level is to pay City Light's legally required tax payments for state, city, and local jurisdictions. This Budget Summary Level includes funding for franchise contract payments negotiated with local jurisdictions in City Light's service territory.

Program Expenditures	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
TAXES OPS O&M	106,678,080	-	-	-
Total	**106,678,080**	**-**	**-**	**-**

**FTE totals are provided for informational 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-S - Short Term Purchased Power

The purpose of the Short-Term Purchased Power Budget Summary Level is to acquire wholesale power, transmission, and other related services (including renewable energy credits) to manage the utility's short-term demand given the variability of hydroelectric power. This Budget Summary Level provides appropriations for planned transactions up to 24 months in advance.

Program Expenditures	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
SHORT TERM PURCH PWR OPS O&M	58,990,026	-	-	-
Total	**58,990,026**	**-**	**-**	**-**

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

SCL - BO-CL-T - Transmission and Distribution O&M

The purpose of the Transmission and Distribution O&M Budget Summary Level is to provide reliable electricity to customers through operation and maintenance of City Light's overhead and underground distribution systems, substations, and transmission systems. The utility's energy delivery engineering and customer operations functions are included in this Budget Summary Level.

Program Expenditures	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
TRANSMISSION & DISTRIB ADMIN O&M	10,631,285	-	-	-
TRANSMISSION & DISTRIB FLEET O&M	8,109,436	-	-	-
TRANSMISSION & DISTRIB POWER DISTRIB OPS O&M	78,441,066	-	-	-
Total	**97,181,787**	**-**	**-**	**-**
Full-time Equivalents Total*	508.75	-	-	-

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

The following information summarizes the programs in Transmission and Distribution O&M Budget Summary Level:

TRANSMISSION & DISTRIB ADMIN O&M

The Transmission & Distribution Administration O&M program funds the administrative work with City Light's overhead and underground distribution systems, substations and transmission systems.

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
TRANSMISSION & DISTRIB ADMIN O&M	10,631,285	-	-	-
Full Time Equivalents Total	103.65	-	-	-

TRANSMISSION & DISTRIB FLEET O&M

The Transmission & Distribution Fleet program funds fleet management and support for distribution, transmission and generation programs.

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
TRANSMISSION & DISTRIB FLEET O&M	8,109,436	-	-	-
Full Time Equivalents Total	81.94	-	-	-

Seattle City Light

TRANSMISSION & DISTRIB POWER DISTRIB OPS O&M

The Transmission & Distribution Power Distribution Operations O&M program funds the operation and maintenance of City Light's overhead and underground distribution systems; engineering of energy delivery; customer operation services such as metering, billing, and account management; substations; and transmission systems.

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
TRANSMISSION & DISTRIB POWER DISTRIB OPS O&M	78,441,066	-	-	-
Full Time Equivalents Total	323.16	-	-	-

SCL - BO-CL-TAXES - Taxes

The purpose of the Taxes Budget Summary Level is to pay City Light's legally required tax payments for state, city, and local jurisdictions. This Budget Summary Level includes funding for franchise contract payments negotiated with local jurisdictions in City Light's service territory.

Program Expenditures	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Taxes	-	114,320,504	112,006,561	116,765,046
Total	**-**	**114,320,504**	**112,006,561**	**116,765,046**

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

SCL - BO-CL-UTILOPS - Utility Operations O&M

The purpose of the Utility Operations O&M Budget Summary Level is to provide reliable electricity to customers through operation and maintenance of City Light's power production facilities, substations, transmission systems, and overhead and underground distribution systems in a clean, safe, efficient, reliable, and environmentally responsible manner. The utility's energy delivery engineering, power production engineering, generation operations, asset management, power system functions, renewable resource development programs, hydroelectric relicensing, and real estate are also included in this Budget Summary Level.

Program Expenditures	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Distribution O&M	-	72,916,919	79,144,651	81,073,220
Generation O&M	-	33,749,225	34,494,351	36,740,779
Transmission O&M	-	22,825,618	24,341,066	24,611,696
Total	**-**	**129,491,762**	**137,980,068**	**142,425,694**
Full-time Equivalents Total*	-	526.92	526.92	526.92

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

The following information summarizes the programs in Utility Operations O&M Budget Summary Level:

Distribution O&M

The Distribution Operations and Maintenance program funds the operation and maintenance of City Light's overhead and underground distribution systems.

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Distribution O&M	-	72,916,919	79,144,651	81,073,220
Full Time Equivalents Total	-	287.08	287.08	287.08

Generation O&M

The Generation Operations and Maintenance program funds the operation and maintenance of City Light's power production facilities.

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Generation O&M	-	33,749,225	34,494,351	36,740,779
Full Time Equivalents Total	-	125.63	125.63	125.63

Transmission O&M

The Transmission Operations and Maintenance program funds the operation and maintenance of City Light's substation and transmission systems.

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Transmission O&M	-	22,825,618	24,341,066	24,611,696
Full Time Equivalents Total	-	114.21	114.21	114.21

SCL - BO-CL-V - Environmental Affairs O&M

The purpose of the Environmental Affairs O&M Budget Summary Level is to help the utility generate and deliver energy in an environmentally responsible manner. This Budget Summary Level also supports the utility's renewable resource development programs, hydro relicensing, and real estate.

Program Expenditures	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
ENVIRO AFFAIRS ADMIN O&M	9,795,989	-	-	-
ENVIRO AFFAIRS DEFERRED O&M	2,827,343	-	-	-
ENVIRO AFFAIRS OPS O&M	4,136,631	-	-	-
Total	**16,759,962**	**-**	**-**	**-**
Full-time Equivalents Total*	51.00	-	-	-

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

The following information summarizes the programs in Environmental Affairs O&M Budget Summary Level:

ENVIRO AFFAIRS ADMIN O&M

The Environmental Affairs Administration O&M program performs the administrative work associated with utility generation and the delivery of energy in an environmentally responsible manner. This program also supports the utility's renewable resource development programs, hydro relicensing, and real estate.

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
ENVIRO AFFAIRS ADMIN O&M	9,795,989	-	-	-
Full Time Equivalents Total	19.03	-	-	-

ENVIRO AFFAIRS DEFERRED O&M

The Environmental Affairs Deferred O&M program funds the deferred O&M costs related to the utility's generation and the delivery of energy in an environmentally responsible manner. This program also supports the utility's renewable resource development programs, hydro relicensing, and real estate.

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
ENVIRO AFFAIRS DEFERRED O&M	2,827,343	-	-	-
Full Time Equivalents Total	4.90	-	-	-

ENVIRO AFFAIRS OPS O&M

The Environmental Affairs Operations O&M program performs operational work associated with utility generation and the delivery of energy in an environmentally responsible manner. This program also supports the utility's renewable resource development programs, hydro relicensing, and real estate.

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
ENVIRO AFFAIRS OPS O&M	4,136,631	-	-	-
Full Time Equivalents Total	27.08	-	-	-

Seattle Public Utilities

Andrew Lee, General Manager & CEO

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

Department Overview

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

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

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

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

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

Seattle Public Utilities

Budget Snapshot

	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Department Support				
General Fund Support	16,721,927	23,918,421	28,441,785	29,355,149
Other Funding - Operating	997,590,334	971,976,555	1,013,520,503	1,049,781,232
Total Operations	**1,014,312,261**	**995,894,976**	**1,041,962,287**	**1,079,136,381**
Capital Support				
Other Funding - Capital	247,880,295	322,747,637	377,847,975	368,265,963
Total Capital	**247,880,295**	**322,747,637**	**377,847,975**	**368,265,963**
Total Appropriations	**1,262,192,556**	**1,318,642,613**	**1,419,810,262**	**1,447,402,344**
Full-Time Equivalents Total*	1,440.30	1,478.30	1,498.30	1,498.30

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

Budget Overview

The 2023-2024 Proposed Budget for Seattle Public Utilities (SPU) continues SPU's role providing essential services to Seattle residents and businesses. During the acute phase of the COVID-19 pandemic, SPU has worked to support customers in need of financial assistance and has provided crucial public hygiene services for the unsheltered population. After a yearlong delay, SPU's 2021-2026 Strategic Business Plan was adopted in 2021. Updated Water and Drainage and Wastewater Rate ordinances also were approved in 2021. Revised rates for Solid Waste operations have been introduced to Council and will likely be approved by the end of 2022. This year's proposed budget includes routine adjustments to capital budgets that reflect updated capital planning, and $46 million in increased operations and maintenance appropriations. This includes 20.0 FTE adds in 2023 and an additional 4.0 FTE in 2024. The net impact of these changes is a $102 million total budget increase for 2023 relative to the 2022 Adopted Budget.

Strategic Business Plan Overview

The 2021-2026 Strategic Business Plan guides the Utility's operations and investments. The plan endorses a six-year rate path across all lines of business that limits annual rate increases to an average of 4.2%. The plan was approved by a nine-member Customer Review Panel, which oversaw the development of the plan. SPU will continue with programmatic reprioritization, efficiency improvements, and refinement of the CIP and operating budgets outlined in the 2021-2026 plan to streamline utility services and deliver on regulatory requirements.

Drainage and Wastewater Highlights

The City adopted Drainage and Wastewater Rates in September 2021 that are lower than the endorsed rates from the 2021-2026 Strategic Business Plan. Drainage rates will grow by 6.1% in 2023 and 2024, while wastewater rates will grow by 4.8% in 2023 and 3.8% in 2024. SPU wastewater rates include contractually obligated King County treatment rates that are passed through to customers.

The 2023 Proposed Budget includes $30.6 million in Operating and Maintenance (O&M) budget changes. These changes include positions adds for construction inspectors, engineering staff, Ship Canal Water Quality Program operations, consultant support, as well as technical changes related to taxes and fees, debt service, major service

contracts, central costs, and labor-related changes.

The 2023-2028 Proposed CIP reduces the Drainage and Wastewater Fund budget by an overall $13.8 million in 2023. This reflects updated project timelines and scopes. Major programming includes:

- Protection of Beneficial Uses: Reducing the harmful effects of stormwater runoff on creeks and receiving water bodies, as well as preserving storm water conveyance of creeks through stream culvert repair and rehabilitation.
- Sediments: Cleaning up contaminated sediments in the Lower Duwamish Waterway Superfund Site, the Harbor Island Superfund Site, and Gas Works Park, per requirements on the City of Seattle as a Potentially Responsible Party for cleanup liabilities.
- Combined Sewer Overflows: Projects mandated by State and Federal regulations to control combined sewer overflows (CSOs) into the City's receiving waters. Projects include large infrastructure projections, Green Stormwater Infrastructure (GSI), and the Ship Canal Water Quality Project (SCWQP) in conjunction with King County.
- Rehabilitation: Repair, rehabilitation, and replacement of existing drainage and wastewater assets to maintain and/or improve functionality. These include pump station structures, drainage facilities, and drainage and wastewater conveyance pipes and structures.
- Flooding, Sewer Back-Up, and Landslides: Preventing and alleviating flooding and sewer backups drainage infrastructure and sewer capacity improvements. Major projects include the Pearl Street side sewer overflow reduction project, the 12th Avenue drainage project, and the South Park Water Quality and Pump Station project.
- Shared Costs Projects: Capital improvement projects which benefit multiple Utility Lines of Business (LOB) such as Water, Drainage and Wastewater, whose costs are "shared." These include SPU facility improvements to operations centers, heavy equipment purchases, 1% for the Arts, as well as smaller projects. It also includes interdepartmental projects like the Alaskan Way Viaduct and Seawall Replacement, Move Seattle, Center City Streetcar, and Sound Transit Link Light Rail.
- Technology: Shared costs that cover department-wide information technology investments to address SPU's strategic business needs. In 2023, SPU will continue focusing its technology spending on the highest priority business needs. These projects would primarily be within the Customer Contact and Billing Program, the Project Delivery and Performance Program, and the IT Infrastructure Program.

For more information on SPU's capital projects, please see the accompanying 2023 – 2028 Proposed CIP.

Water Highlights

The Water Line of Business delivers potable water directly to retail customers both inside the City and in adjacent areas. In 2021, retail customers provided about 74% of the Water Fund's operating revenues, with roughly equal revenues coming from residential and commercial users. SPU also delivers water to districts and agencies who then deliver water to their direct customers. This wholesaling of water represented about 20% of Water's operating revenues in 2021. The remaining revenue was generated by non-rate fees and other sources.

The City Council adopted Water Rates for 2022-2023 in September 2021. Retail water rates will increase an average of 3.6% in 2023. Legislation authorizing new water rates for 2024 through 2026 will be introduced to Council in 2023.

The 2023 Proposed Budget increases the Water Fund O&M budget by $5.5 million. Changes include staffing additions for construction inspectors, engineering support, logistics maintenance, Ship Canal Water Quality Program

operations, as well as consulting support. Additional changes reflect technical changes due to taxes and fees, debt service, central costs, and labor costs.

The 2023-2028 Proposed CIP increases Water Fund core and shared CIP budgets by $9.5 million. The 6-year proposed CIP emphasizes asset management-based 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, such as the Move Seattle Levy, seismic upgrades for critical infrastructure following the 2018 water system seismic study, and dam safety projects. For more information on these changes, please see the 2023 – 2028 Proposed CIP.

Solid Waste Highlights

The Solid Waste Line of Business provides collection services to residents and businesses within Seattle. Financial support of this service is primarily generated through charges based on the amount of garbage collected from residential and commercial waste collection contracts. Solid Waste will pursue opportunities for efficiencies in service delivery as it anticipates decreased demand for services as a result of its conservation efforts to reduce solid waste and increase recycling activity.

Solid Waste Utility Rates for 2022 are under the existing 2019 Solid Waste Rate Ordinance. Solid Waste rates for 2023 to 2025 have been introduced to Council and are 3.0% for 2023 and 2.3% for 2024. These rates are consistent with a 4.0% overall average rate increase across a six-year timeframe, within with the 4.2% annual rate increase endorsed by the 2021-2026 Strategic Business Plan.

The 2023 Proposed Budget increases the Solid Waste O&M budget by $6.3 million in 2023. Changes include staffing for construction inspectors, engineering support, logistics and facilities maintenance, as well as funding for equipment, shared technology costs, and consulting services. Other O&M costs include updated projections for taxes, debt service, major service contract payments, and labor costs.

The 2023-2028 Proposed Capital Improvement Program (CIP) for the Solid Waste Fund funds $18 million in capital expenditures for 2023. For Solid Waste, the six-year program covers planning for infrastructure maintenance, rehabilitation, and replacement. Major projects across the CIP include the South Transfer Station Facility Redevelopment, and cleanup of the historic South Park Landfill at the South Park Development Project.

For more information on these changes, please see the 2023-2028 Proposed CIP.

General Fund

In addition to the three utility enterprise funds, SPU receives General Fund dollars to support activities that go beyond direct utility service provision and support general government services. The General Fund portion of the SPU budget provides resources for:

- The Clean City Program, which addresses public blight issues in Seattle including public litter, illegal dumping, graffiti on public property, and public litter abatement, including the Encampment Bag program for tent and recreational vehicle encampments;

- Public hygiene services for unsheltered individuals, which includes shower trailers, portable toilets, and handwashing stations;

- The Trees for Seattle Program (previously called ReLeaf), which works to maintain and increase the urban tree canopy in Seattle; and,

- General government functions like maintaining survey markers throughout Seattle, standardizing construction specifications and planning documents, and maintaining engineering records for the City.

The 2023 Proposed Budget increases SPU's General Fund budget authority by $4.5 million. $1.8 million of this covers

technical changes driven by labor costs and inflation. The remaining $2.7 million is a net increase dedicated to increasing services for the Clean City Program and the new Unified Care Team / Clean Seattle Pilot program. This programming will include:

- Funding to continue enhanced litter and graffiti abatement, as well as continued Encampment Bag Program expansion -- previously funded by federal Coronavirus Local Fiscal Recovery (CLFR) funds in 2022 – as directed by the Unified Care Team;

- Three new vehicles for Clean City programming; and

- Three positions for Clean City graffiti abatement, a body of work that will be expanded and will be coordinated centrally and in conjunction with the Unified Care Team's efforts.

Total general fund costs are partially offset by the reallocations of $1.1 million Hygiene Services funding. Proposed funding levels will support SPU, continuing to deploy three hygiene trailers with shower facilities, as well as up to 15 Hygiene Stations (featuring portable toilets and handwashing stations).

Incremental Budget Changes

Seattle Public Utilities

	Dollars	FTE
2023 Beginning Budget	**1,369,915,725**	**1478.30**
Baseline		
Baseline Adjustments for Central Costs	-	-
Juneteenth and Indigenous Peoples Day	-	-
Reversing One-Time Budget Changes for 2022	(1,355,824)	-
Proposed Operating		
Clean City Fleet Additions	195,000	-
Combined Sewer Overflow Optimization Study	292,465	-
Construction Inspection Position and Fleet Additions	106,277	2.00
Consultant Support for Design Standards & Guidelines Manual Update	81,890	-
Emergency Supplies and Seismic Equipment	116,986	-
Funding for Unified Care Team activities and Clean Seattle	2,045,000	1.00
Funding for Work Associated with Renewal of Stormwater Natural Pollutant Discharge Elimination System (NPDES) Permit	146,232	-
Hazardous Household Waste Up-Front Funding Needs	315,862	-
Increased Customer Services Contracting Costs	795,504	-
Logistics Maintenance Vehicles and Staffing	79,550	-

Maintenance Operations for Ship Canal Water Quality Program	(88,454)	2.00
Operations and Maintenance Funding for Facilities Maintenance Services	350,958	-
Permanent Staffing to Support Warehouse Operations, Solid Waste Operations, and Multifamily Recycling	-	6.00
Position Add for a Water Engineer	(43,932)	1.00
Position Adds for Clean City Graffiti Abatement	198,814	2.00
Position Adds to Support Federal Energy Regulatory Commission (FERC) Relicensing for the South Fork Tolt River Dam	(147,028)	2.00
Professional Services Budget Increase for IT Operations and Maintenance and Asset Management Systems	292,465	-
Restoring the Project Delivery and Engineering Branch Internship Program	68,851	-
RV Wastewater Program Staffing and Vehicle Add	136,317	1.00
Senior Training Coordinator for Supervisor Trainings	53,117	1.00
Staffing Support and Funding for Real Property Division	130,817	2.00
Strategic Technology Plan	526,437	-
Temporary Staff Support for Side Sewer Pilot Program	256,196	-
Temporary Staffing for Rain City Program	117,568	-
Temporary Staffing Support for Solid Waste Development Reviews	158,445	-
Tolt and Cedar River Water Treatment Facilities Design, Build, and Operate Service Costs	594,288	-
Utility Wide Asset Management Assessment	233,972	-
Proposed Capital		
Drainage and Wastewater Fund Capital Budget Changes	(10,230,908)	-
Shared Technology Capital Budget Changes	5,250,000	-
Solid Waste Fund Capital Budget Changes	(265,786)	-
Water Fund Capital Budget Changes	9,073,920	-
Proposed Technical		
Fund Balancing	-	-
Technical Changes for Annual Wage Increases, Inflation, and Revised Projections for Taxes, Debt Services, and Contracting Costs	40,409,538	-
Utility Fund Revenues for 2023 and 2024	-	-
Total Incremental Changes	**$49,894,538**	**20.00**
Total 2023 Proposed Budget	**$1,419,810,262**	**1498.30**

Seattle Public Utilities

Description of Incremental Budget Changes

Baseline

Baseline Adjustments for Central Costs

Expenditures -

This action makes baseline adjustments in order to align SPU's budget with centralized costs.

Juneteenth and Indigenous Peoples Day

This item adjusts appropriations to fund increased personnel costs associated with two new City Holidays in 2022: Juneteenth and Indigenous Peoples Day.

Reversing One-Time Budget Changes for 2022

Expenditures $(1,355,824)

This item removes one-time budget changes in order to restore SPU's budgetary baseline for 2023 and 2024.

Proposed Operating

Clean City Fleet Additions

Expenditures $195,000

This General Fund item increases appropriation authority for the purpose of adding three vehicles to the Clean City program. Two of these vehicles will support Recreational Vehicle Remediation and the Encampment Trash programs. Incumbents must travel throughout the city 5-6 days a week to oversee onsite work and to conduct site assessments. The third vehicle will support illegal dumping enforcement investigators, which is required to assess and report on illegal dumping hotspots. These actions will support the Clean City program and will provide support to Unified Care Team operations.

Combined Sewer Overflow Optimization Study

Expenditures $292,465

This item provides funding in 2023 and 2024 to study whether system controls or new infrastructure, in conjunction with the King County Wastewater Treatment Division (WTD), could reduce Combined Sewer Overflow (CSO) control volumes and frequencies. These actions are covered by regulatory requirements for Joint Planning with King County WTD and could reduce the size and need for future CSO capital projects.

Construction Inspection Position and Fleet Additions

Expenditures $106,277

Position Allocation 2.00

This item provides funding and position authority for 2.0 Full Time Employees, both Civil Engineering Assistants l, as well as funding for two vehicles for Construction Inspection duties. These resources will primarily serve Capital Asset Protection and Oversight inspections for Street Improvement Projects by the Seattle Department of Transportation, as well as private development Watermain Extension Projects. These activities are currently supported by On-Call consultant contracts. Bringing capacity in-house will reduce overall expenditures over time due to consultant costs incurring hire hourly rates than direct employee support.

Consultant Support for Design Standards & Guidelines Manual Update

Expenditures	$81,890

This item provides appropriation authority for consultant services that will provide routine updates the Design Standards and Guidelines (DS&G). The DS&G is used for capital project options analyses and provides a manual that details SPU's processes and requirements for capital project options analysis and design. This manual is used by internal staff and the SPU contractors on all capital projects. Updates are performed along a three-year cycle, with a process lasting between 12 and 15 months.

Emergency Supplies and Seismic Equipment

Expenditures	$116,986

This item provides funding for the purchase of emergency supplies and seismic equipment for SPU facilities. This supports SPU's Risk and Resiliency Strategy, which aims to improve the Utility's capacity to minimize risks and respond to emergency events or natural disasters.

Funding for Unified Care Team activities and Clean Seattle

Expenditures	$2,045,000
Position Allocation	1.00

In order to continue to provide access to clean and safe parks and rights of way, the proposed budget includes new funding to operationalize a coordinated Unified Care Team/Clean Seattle pilot program. The initiative maintains increased levels of cleaning begun under the pandemic with one-time federal funding and enhances SPU services. Included in this pilot is funding for system navigators to connect unsheltered people sleeping in public spaces to shelter and housing. For additional information on this pilot, please see the Budget Overview.

For Seattle Public Utilities, this item provides a net $2 million in new funding to enhance Litter Abatement, Encampment Bag, and Graffiti Abatement services. These adds continue and expand upon services first provided with Coronavirus Local Fiscal Recovery funding in 2022. For 2023 and 2024, this funding will support proactive Litter Abatement cleaning services for the Right of Way five days per week. Funding will also provide for continuing the expansion of the Encampment Bag Program.

For Graffiti Abatement, the funding provided in this item will expand graffiti inspection and abatement services on private property and will coordinate with Washington State Department of Transportation. This will supplement SPU’s existing graffiti abatement budget as well as other position and funding adds provided elsewhere in the proposed budget. This action adds a 1.0 FTE Executive 2 to plan and implement enhanced Graffiti Abatement efforts, and to coordinate these efforts with the Unified Care Team and Clean Seattle.

Funding for Work Associated with Renewal of Stormwater Natural Pollutant Discharge Elimination System (NPDES) Permit

Expenditures	$146,232

This item provides one-time funding to cover expenses expected with renewal of the City of Seattle's Stormwater Natural Pollutant Discharge Elimination System (NPDES) permit. This permit enables SPU to minimize or control water pollution. The expected increase in this body of work is cyclical on a five-year cycle. Work includes updating the Drainage and Wastewater Code, revising manuals, and issuing revised director's rules and procedures.

Hazardous Household Waste Up-Front Funding Needs

Expenditures	$315,862

This item provides funding to cover costs associated with collection contract increases and a vehicle purchase. Increased costs are driven by a newly negotiated hazardous waste disposal contract. These costs must be paid upfront by SPU but are ultimately reimbursed by the Hazardous Waste Management Program through King County.

Increased Customer Services Contracting Costs

Expenditures	$795,504

This item increases appropriation authority for increased contracting costs associated with operating the Customer Contact Center. These increased costs reflect SPU's portion of split funding costs under an agreement with Seattle City Light and the vendor, Kubra Data Transfer Ltd. Increased costs are also driven by a decision to completely outsource printing and packaging to an outside vendor due to obsolete in-house technology. Current appropriation levels within the Utility cannot support these costs.

Logistics Maintenance Vehicles and Staffing

Expenditures	$79,550

This item increases funding levels for four vehicles to support the Logistics Support Team. This body of work includes on-site project work, pickup and delivery of non-Warehouse materials, emergency operations, and other operations support for the Utility's lines of business. Funding is also included in 2024 for a full-time Maintenance Laborer position.

Maintenance Operations for Ship Canal Water Quality Program

Expenditures	$(88,454)
Position Allocation	2.00

This item provides 2.0 full-time machinist positions and funds two vehicle adds for the Ship Canal Water Quality Program (SCWQP). This project will be fully operational by the end of 2025, under the terms of a Federal Consent Decree. Beginning in 2023, SPU will become responsible for maintaining and servicing significant volumes of equipment associated with the program. This item also provides funding for a Civil Engineer, Senior, in 2024.

This item is a net reduction in operating budget authority, due to a shifting of costs to the Capital Improvement Program.

Operations and Maintenance Funding for Facilities Maintenance Services

Expenditures	$350,958

This item provides funding for ongoing facilities maintenance operations. This funding supports non-capital, operations and maintenance funding such as paint, water damage repairs, roof repairs, fire alarm maintenance, plumbing, HVAC improvements, and compliance with the Americans with Disabilities Act.

Permanent Staffing to Support Warehouse Operations, Solid Waste Operations, and Multifamily Recycling

Position Allocation	6.00

This item converts six operations positions across the Utility from temporary or term-limited to permanent. These positions comprise:

• Senior Warehousers (2.0 FTE) in order to accommodate an increased volume of equipment and work. Increases

are driven by higher volumes and new kinds of required materials that must be housed, as well as higher volumes of personal protective equipment post-COVID. Additionally, at least three emergency containers and locations, which are currently stored and maintained by SPU, will be added in the next two years.

• Laborers (3.0 FTE) for Solid Waste Operations. This will reduce use of overtime and temporary hours and is expected to result in net budgetary savings.

• Planning & Development Specialist I (1.0 FTE) for multifamily recycling support. The multifamily recycling sector faces growing demands, and this body of work can no longer be supported with continued temporary and overtime support.

These positions all support ongoing bodies of work. These actions require no additional funds.

Position Add for a Water Engineer

Expenditures	$(43,932)
Position Allocation	1.00

This item adds and funds a full-time Senior Civil Engineer to support the Water Fund Line of Business. This position will provide support to transmission system seismic upgrades, watermain rehabilitation, and steel tank improvements. Funding is being provided through Water Fund Capital Changes, with this action representing a net decrease in operating expenses.

Position Adds for Clean City Graffiti Abatement

Expenditures	$198,814
Position Allocation	2.00

This action provides funding and position authority for 2.0 full-time graffiti enforcement inspectors, one providing support for Seattle Department of Transportation (SDOT) assets and the other providing support for abating graffiti on private property. These are ongoing budget actions and are supplemented by additional graffiti-related adds for SPU as well as Seattle Parks and Recreation and SDOT. This work will be coordinated with the Unified Care Team Pilot. A separate item funds an Executive 2 position to provide central oversight for graffiti abatement.

Position Adds to Support Federal Energy Regulatory Commission (FERC) Relicensing for the South Fork Tolt River Dam

Expenditures	$(147,028)
Position Allocation	2.00

This item funds 2.0 Strategic Advisors 2 to support re-licensing and license implementation for the South Fork Tolt Dam, which is critical to water and electrical supply in the Seattle region. This item also includes funding in 2024 for two additional Strategic Advisor 2 positions.

The South Fork Tolt River provides 30-35% of the water for the City of Seattle and surrounding region. This water is stored by the South Fork Tolt Dam. This dam also provides hydroelectric power generation by Seattle City Light (SCL). The South Fork Tolt Dam operates under a 40-year license from the Federal Energy Regulatory Commission (FERC), which expires in July 2029. It is critical that SPU and SCL secure the next 30+ year license to continue to provide water and electricity from this facility to our region.

Re-licensing will take 8 years and is a large and intensive new body of work for SPU. Re-licensing will require SPU to evaluate and mitigate impacts from operation of the dam. Initial phases of re-licensing will focus on the development and implementation of natural resource studies on such areas as soils, water quality and quantity, fish, wildlife, cultural resources, recreation, aesthetics, land use, and tribal resources. The studies will be used to identify

the resource protection, mitigation, and enhancement measures that the City of Seattle will need to implement as requirements for operating the South Fork Tolt Dam and associated land and facilities. SPU staff will also maintain close coordination with SCL, hire and manage consultants and attorneys, and coordinate with numerous stakeholders that include federal and state agencies, Tribes, and regional jurisdictions.

Professional Services Budget Increase for IT Operations and Maintenance and Asset Management Systems

Expenditures	$292,465

This funds professional services in the Water and Drainage and Wastewater lines of business. Funding will be used to provide consultant support for asset management technology platform, as well as supporting trainings and professional services

Restoring the Project Delivery and Engineering Branch Internship Program

Expenditures	$68,851

This item provides ongoing funding for the Project Delivery and Engineering Branch (PDEB) Intern Program. The internship program, run through the PDEB's Engineering and Technical Services Divisions (ETSD) was interrupted by the COVID pandemic. Interns would perform work in support of the dam safety program, the asset engineering program, the spot drainage program, and the cathodic protection program. This program provides an employment pipeline and provides an opportunity for junior ETSD employees to gain supervisory experience.

RV Wastewater Program Staffing and Vehicle Add

Expenditures	$136,317
Position Allocation	1.00

This item funds and adds 1.0 Planning and Development Specialist, Senior, in Drainage and Wastewater System Operations. This body of work is currently being provided by temporary staffing. Funding is also provided for a one-time vehicle add. These actions continue the transition of the Recreational Vehicle (RV) Wastewater Program from a pilot initiative into an ongoing program.

Senior Training Coordinator for Supervisor Trainings

Expenditures	$53,117
Position Allocation	1.00

This item provides funding and position authority for 1.0 Full-Time Employee, a Senior Training Coordinator, to deliver a supervisor training program for the Utility. This will add capacity, as training needs are currently staffed by two employees focused on mandated, core work such as safety and compliance, onboarding, and competency integration. SPU leadership has identified supervisor training as a high priority need and also intends that increased capacity in this space could increase employee productivity, reduce workplace harassment complaints and investigations, and promote retention.

Staffing Support and Funding for Real Property Division

Expenditures	$130,817
Position Allocation	2.00

This item adds and funds 2.0 full-time positions: a Senior Real Property Agent and a Management Systems Analyst, Senior. These actions add capacity to SPU's Real Property Division, providing technical support for the Land and Rights System replacement project, and supporting implementation of the Encroachment Program currently being developed.

Real Property Services (RPS) is SPU's central point of contact for any property matter. Real Property serves all other Agencies and SPU functions, projects and programs for property uses, needs and inquiries. At the guidance of SPU's Asset Management Program, Real Property Services and the new Management Systems Analyst, Sr., will oversee implementation of new software platforms for managing the Utility's property assets.

The in-development Encroachment Program, with the help of the new Real Property Agent, will develop consistent policies and procedures for verifying, addressing, and resolving unauthorized property uses on SPU fee-owned properties.

Strategic Technology Plan

Expenditures $526,437

This item provides funding for a consultant contract to develop SPU's Strategic Technology Plan. The Plan will outline key technology strategies and goals that align with SPU's 2021-2026 Strategic Business Plan as well as the Utility's internal operations goals. Deliverables will include evaluating current state of capabilities, current industry best practices and trends, customer surveys, and recommendations for future state technologies and applications. Final selection of the consultant will be conducted through a competitive bidding process, with the contract to be awarded in by the end of 2022. The plan's completion is expected in the third quarter of 2023.

Temporary Staff Support for Side Sewer Pilot Program

Expenditures $256,196

This item funds a temporary Strategic Advisor position with the Side Sewer Assistance Pilot Program. This position will perform a time-limited effort to design, test, and pilot several strategies aimed to give financial support to low-income homeowners who experience a side sewer emergency and are unable to afford to pay for the necessary repairs. After program testing, customer feedback and evaluation phases are complete, the pilot program, if successful, will move to long term implementation using existing Drainage and Wastewater staff resources.

Temporary Staffing for Rain City Program

Expenditures $117,568

This item increases provides funding for temporary staffing for evaluating the RainCity Partnerships Program. This program provides robust community-based outcomes through installation of green stormwater infrastructure (GSI) and riparian restoration to meet water quality, climate resilience, and equity goals. Temporary staffing will help evaluate a potential Community-Based Public Private Partnership and will manage a performance contract.

Temporary Staffing Support for Solid Waste Development Reviews

Expenditures $158,445

This item provides one-time funding for a term-limited employee (TLE) to review development plans for code compliance, helping ensure safe and adequate solid waste storage and access in new buildings. This staffing will add critical subject-matter expertise for developers and Department of Construction & Inspections reviewers. Temporary staffing is needed to address a backlog in Solid Waste Land Use Reviews and will supplement an existing ongoing position add from the 2022 Adopted Budget as well as existing temporary staffing.

Tolt and Cedar River Water Treatment Facilities Design, Build, and Operate Service Costs

Expenditures $594,288

This item provides additional funding in the Water Fund to cover additional Design, Build, Operate (DBO) costs for the Tolt and Cedar River Water Treatment Facilities.

Utility Wide Asset Management Assessment

Expenditures $233,972

This item increases ongoing leadership and administration funding by $233,972 in 2023 and $243,331 in 2024 in all three Funds. Funding will be used to begin a Utility Wide Asset Assessment for all lines of business. The assessment will be used as a guide to implement recommendations to manage risk, improve system resiliency and financial performance, make informed and sustainable investment decisions, and to improve efficiency and effectiveness.

Proposed Capital

Drainage and Wastewater Fund Capital Budget Changes

Expenditures $(10,230,908)

This item changes appropriation levels for the Water Line of Business, including Core Water Fund Capital expenditures and Shared Capital Improvement Costs. The primary focus for 2023 and 2024 will be on asset management for distribution and transmission pipes, water system impacts associated with the various Seattle and regional transportation projects, and upgrades to water system facilities such as operation buildings. For more information, please see Proposed 2023-8 Capital Improvement Program.

Shared Technology Capital Budget Changes

Expenditures $5,250,000

This item adjusts funding levels for 2023 and 2024 for the Technology Capital Improvement Program (CIP), with costs spread across the Water, Drainage and Wastewater, and Solid Waste Funds. SPU master projects with major technology costs in 2023 and 2024 include Customer Contact and Billing, Enterprise Information Management, Information Technology Infrastructure, Project Delivery and Performance, Science and System Performance, and Asset Information Management. For more, please see Proposed 2023-8 Capital Improvement Program.

Solid Waste Fund Capital Budget Changes

Expenditures $(265,786)

This item changes appropriation levels for the Solid Waste Line of Business, including Core Solid Waste Fund Capital expenditures and Shared Capital Improvement Coststo reflect updated project timelines and scopes and are in alignment with the approved 2021-2026 Strategic Business Plan. Major costs include South Transfer Station Phase 2 costs as well as the South Park Development Project. For more information, please see Proposed 2023-8 Capital Improvement Program.

Water Fund Capital Budget Changes

Expenditures $9,073,920

This action changes appropriation levels for the Water Line of Business, including Core Water Fund Capital expenditures and Shared Capital Improvement Costs. The primary focus for 2023 and 2024 will be on asset management for distribution and transmission pipes, water system impacts associated with the various Seattle and regional transportation projects, and upgrades to water system facilities such as operation buildings. For more, please see Proposed 2023-8 Capital Improvement Program.

Proposed Technical

Fund Balancing

Revenues $(153,686,233)

This item is a technical change to account for use of fund balance in balancing revenue and expenditures.

Technical Changes for Annual Wage Increases, Inflation, and Revised Projections for Taxes, Debt Services, and Contracting Costs

Expenditures $40,409,538

This item adjusts the appropriations for the Water, Drainage and Wastewater, Solid Waste, and General Funds to account for labor budget increases tied to Annual Wage Increases, other inflationary costs, as well as revised projections for taxes, debt service, major service contract payments, and increased indirect Citywide costs.

Utility Fund Revenues for 2023 and 2024

Revenues $251,186,343

This item updates projected revenues for the Water, Solid Waste, and Drainage and Wastewater Funds for 2023 and 2024.

Expenditure Overview

Appropriations	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
SPU - BC-SU-C110B - Distribution				
43000 - Water Fund	26,247,472	35,688,387	39,327,664	51,239,400
Total for BSL: BC-SU-C110B	**26,247,472**	**35,688,387**	**39,327,664**	**51,239,400**
SPU - BC-SU-C120B - Transmission				
43000 - Water Fund	1,335,453	16,514,021	15,411,186	13,625,338
Total for BSL: BC-SU-C120B	**1,335,453**	**16,514,021**	**15,411,186**	**13,625,338**
SPU - BC-SU-C130B - Watershed Stewardship				
43000 - Water Fund	1,010,239	2,170,333	920,851	325,000
Total for BSL: BC-SU-C130B	**1,010,239**	**2,170,333**	**920,851**	**325,000**
SPU - BC-SU-C140B - Water Quality & Treatment				
43000 - Water Fund	8,878,918	3,604,945	1,868,171	1,974,993
Total for BSL: BC-SU-C140B	**8,878,918**	**3,604,945**	**1,868,171**	**1,974,993**
SPU - BC-SU-C150B - Water Resources				
43000 - Water Fund	5,666,640	7,052,669	14,059,143	4,856,686
44010 - Drainage and Wastewater Fund	(1,260)	-	-	-
Total for BSL: BC-SU-C150B	**5,665,380**	**7,052,669**	**14,059,143**	**4,856,686**
SPU - BC-SU-C160B - Habitat Conservation Program				
43000 - Water Fund	1,239,215	2,603,765	2,521,380	998,778
Total for BSL: BC-SU-C160B	**1,239,215**	**2,603,765**	**2,521,380**	**998,778**

SPU - BC-SU-C230B - New Facilities				
45010 - Solid Waste Fund	1,287,618	6,155,694	10,277,811	8,777,476
Total for BSL: BC-SU-C230B	**1,287,618**	**6,155,694**	**10,277,811**	**8,777,476**
SPU - BC-SU-C240B - Rehabilitation & Heavy Equipment				
45010 - Solid Waste Fund	12,097,063	2,450,000	550,000	1,800,000
Total for BSL: BC-SU-C240B	**12,097,063**	**2,450,000**	**550,000**	**1,800,000**
SPU - BC-SU-C333B - Protection of Beneficial Uses				
44010 - Drainage and Wastewater Fund	9,392,813	20,910,556	24,530,656	30,404,947
Total for BSL: BC-SU-C333B	**9,392,813**	**20,910,556**	**24,530,656**	**30,404,947**
SPU - BC-SU-C350B - Sediments				
44010 - Drainage and Wastewater Fund	2,641,233	4,560,404	5,221,790	11,115,291
Total for BSL: BC-SU-C350B	**2,641,233**	**4,560,404**	**5,221,790**	**11,115,291**
SPU - BC-SU-C360B - Combined Sewer Overflows				
44010 - Drainage and Wastewater Fund	80,907,138	98,151,462	121,042,446	94,588,146
Total for BSL: BC-SU-C360B	**80,907,138**	**98,151,462**	**121,042,446**	**94,588,146**
SPU - BC-SU-C370B - Rehabilitation				
44010 - Drainage and Wastewater Fund	35,155,429	40,685,437	52,270,010	50,337,738
Total for BSL: BC-SU-C370B	**35,155,429**	**40,685,437**	**52,270,010**	**50,337,738**
SPU - BC-SU-C380B - Flooding, Sewer Backup & Landslide				
44010 - Drainage and Wastewater Fund	22,934,850	29,967,149	16,680,631	12,657,299
Total for BSL: BC-SU-C380B	**22,934,850**	**29,967,149**	**16,680,631**	**12,657,299**
SPU - BC-SU-C410B - Shared Cost Projects				
43000 - Water Fund	13,775,600	22,276,576	34,775,901	47,882,713
44010 - Drainage and Wastewater Fund	10,307,812	15,344,869	18,075,637	23,534,923
45010 - Solid Waste Fund	295,966	4,561,370	5,014,698	3,597,235
Total for BSL: BC-SU-C410B	**24,379,378**	**42,182,815**	**57,866,236**	**75,014,871**
SPU - BC-SU-C510B - Technology				
43000 - Water Fund	6,353,592	4,243,500	6,006,000	4,221,000
44010 - Drainage and Wastewater Fund	5,949,404	4,299,000	7,149,000	4,821,500
45010 - Solid Waste Fund	2,405,099	1,507,500	2,145,000	1,507,500
Total for BSL: BC-SU-C510B	**14,708,095**	**10,050,000**	**15,300,000**	**10,550,000**
SPU - BO-SU-N000B - General Expense				
00100 - General Fund	1,834,000	1,967,963	2,031,917	2,135,809
43000 - Water Fund	212,686,597	143,617,623	153,173,343	153,291,760

44010 - Drainage and Wastewater Fund	344,277,917	319,679,215	331,929,752	346,357,707
45010 - Solid Waste Fund	157,760,347	169,202,240	174,578,842	182,542,031
Total for BSL: BO-SU-N000B	**716,558,861**	**634,467,041**	**661,713,854**	**684,327,307**
SPU - BO-SU-N100B - Leadership and Administration				
00100 - General Fund	(24,981)	-	-	-
43000 - Water Fund	46,755,434	58,295,487	64,676,171	66,363,115
44010 - Drainage and Wastewater Fund	54,251,359	68,948,332	79,877,320	83,657,403
45010 - Solid Waste Fund	16,264,916	20,109,288	16,611,753	17,358,038
Total for BSL: BO-SU-N100B	**117,246,728**	**147,353,108**	**161,165,244**	**167,378,557**
SPU - BO-SU-N200B - Utility Service and Operations				
00100 - General Fund	14,912,908	21,950,458	26,409,868	27,219,339
14000 - Coronavirus Local Fiscal Recovery Fund	-	955,824	-	-
43000 - Water Fund	67,330,378	83,153,226	72,875,076	76,025,342
44010 - Drainage and Wastewater Fund	65,884,275	72,311,073	79,670,018	82,644,024
45010 - Solid Waste Fund	32,379,111	35,704,245	40,128,227	41,541,812
Total for BSL: BO-SU-N200B	**180,506,672**	**214,074,827**	**219,083,190**	**227,430,517**
Department Total	**1,262,192,556**	**1,318,642,613**	**1,419,810,262**	**1,447,402,344**
Department Full-Time Equivalents Total*	**1,440.30**	**1,478.30**	**1,498.30**	**1,498.30**

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

Budget Summary by Fund Seattle Public Utilities

	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
00100 - General Fund	16,721,927	23,918,421	28,441,785	29,355,149
14000 - Coronavirus Local Fiscal Recovery Fund	-	955,824	-	-
43000 - Water Fund	391,279,539	379,220,533	405,614,886	420,804,125
44010 - Drainage and Wastewater Fund	631,700,969	674,857,497	736,447,260	740,118,978
45010 - Solid Waste Fund	222,490,121	239,690,338	249,306,331	257,124,092
Budget Totals for SPU	**1,262,192,556**	**1,318,642,613**	**1,419,810,262**	**1,447,402,344**

Revenue Overview

2023 Estimated Revenues

Account Code	Account Name	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
331110	Direct Fed Grants	(99,658)	-	-	-

341040	Sales Of Maps & Publications	1,950	-	-	-
341900	General Government-Other Rev	428	-	-	-
Total Revenues for: 00100 - General Fund		**(97,281)**	**-**	**-**	**-**
309010	Non-Operating Revenues	-	644,386	652,705	661,134
331110	Direct Fed Grants	(654)	-	-	-
332020	Build America Bonds Subsidy Pa	1,884,728	1,570,774	1,804,848	1,740,537
333110	Ind Fed Grants	92,720	-	-	-
334010	State Grants	11,544	5,378,270	5,335,051	5,468,427
337080	Other Private Contrib & Dons	3,251,810	-	-	-
341320	Property Mgmt Svcs	15,000	-	-	-
343010	Architect/Engineering Svc Chrg	239,405	-	-	-
343020	Services For Others-Nonop	(8,307)	-	-	-
343080	Unbilled Rev	265,826	-	-	-
343090	Elderly Utility Credit	(5,975,408)	-	-	-
343110	Retail Water Utility Services	209,211,530	211,242,278	218,607,980	221,340,828
343120	Wholesale Water Sales	57,361,589	54,321,934	56,660,203	62,776,212
343130	Other Utility Operating Rev	4,785,130	5,277,272	5,557,159	5,673,091
343310	Recoveries	5,375,547	-	-	-
343320	Recoveries-Sundry	(225)	-	-	-
343350	Municipal Utility Services	10,050,062	11,604,216	11,972,336	12,122,003
343360	Tap Revenue	8,550,326	8,072,319	8,173,223	8,275,388
343900	Utilities-Other Rev	19,000,000	-	-	-
350180	Misc Fines & Penalties	(1,013)	-	-	-
350190	Nsf Check Fees	32,725	-	-	-
360020	Inv Earn-Residual Cash	2,261,079	-	-	-
360220	Interest Earned On Deliquent A	(21,076)	-	-	-
360310	Lt Space/Facilities Leases	(518)	-	-	-
360320	Rent From Operating Property	627,937	-	-	-
360350	Other Rents & Use Charges	259,496	791,149	810,928	831,201
360380	Sale Of Junk Or Salvage	154,247	-	-	-
360420	Other Judgments & Settlements	731,267	-	-	-
360750	Misc Reimb Adj-Pers & Other	35,294	2,616,420	4,721,442	4,935,465
360900	Miscellaneous Revs-Other Rev	157,816	-	-	-
373010	Gains/Losses	6,426,733	-	-	-
379020	Capital Contributions	1,573,973	-	-	-
379030	Capital Contr-Private Grants	(12,886)	-	-	-
379040	Capital Contr-Connect Charge	4,613,416	-	-	-
395020	Timber Sales	428,713	-	-	-
397100	Intrafund Revenues	-	-	69,187,629	81,159,197
Total Revenues for: 43000 - Water Fund		**331,377,825**	**301,519,018**	**383,483,503**	**404,983,484**

400000	Use of/Contribution to Fund Balance	-	77,751,515	22,131,383	15,820,641
Total Resources for:43000 - Water Fund		**331,377,825**	**379,270,533**	**405,614,886**	**420,804,125**
330020	Intergov-Revenues	-	-	34,842,141	19,462,931
331110	Direct Fed Grants	1,307	-	-	-
332020	Build America Bonds Subsidy Pa	1,584,823	1,686,168	-	-
333110	Ind Fed Grants	1,297	-	-	-
334010	State Grants	615,316	73,325,211	63,376,703	45,531,487
337010	Grants & Contr From Local Govt	19,059	-	-	-
337080	Other Private Contrib & Dons	3,167,396	-	-	-
342110	Other Protective Inspect Fees	7,535	-	-	-
343010	Architect/Engineering Svc Chrg	4,850,940	-	-	-
343020	Services For Others-Nonop	666,713	-	-	-
343080	Unbilled Rev	5,607,822	-	-	-
343090	Elderly Utility Credit	(12,568,305)	-	-	-
343130	Other Utility Operating Rev	-	6,488,437	11,658,612	11,950,077
343140	Wastewater Utility Services	332,506,760	336,861,072	345,694,780	364,129,115
343150	Drainage Utility Services	166,693,194	167,988,275	184,953,080	196,367,001
343160	Side Sewer Permit Fees	1,850,187	1,925,617	352,669	361,486
343170	Sewer Connection Charges	335,676	-	-	-
343180	Drainage Permit Fees	484,790	494,934	509,332	522,066
343310	Recoveries	718,947	-	-	-
343350	Municipal Utility Services	2,765,220	-	-	-
350180	Misc Fines & Penalties	(968)	-	-	-
360020	Inv Earn-Residual Cash	3,903,201	-	-	-
360220	Interest Earned On Deliquent A	(8,169)	-	-	-
360300	St Space Facilities Rentals	16,696	-	-	-
360320	Rent From Operating Property	2,723	-	-	-
360350	Other Rents & Use Charges	31,979	-	-	-
360410	Unclaimed Warrants	1,134	-	-	-
360420	Other Judgments & Settlements	838,058	-	-	-
360750	Misc Reimb Adj-Pers & Other	6,346	2,685,966	4,853,467	5,073,807
360900	Miscellaneous Revs-Other Rev	41,682	-	-	-
373010	Gains/Losses	4,902,394	-	-	-
379020	Capital Contributions	8,375,248	-	-	-
397100	Intrafund Revenues	-	-	104,898,366	123,354,582
Total Revenues for: 44010 - Drainage and Wastewater Fund		**527,419,001**	**591,455,679**	**751,139,149**	**766,752,552**
400000	Use of/Contribution to Fund Balance	-	83,451,818	(14,691,889)	(26,633,574)
Total Resources for:44010 - Drainage and		**527,419,001**	**674,907,497**	**736,447,260**	**740,118,978**

Wastewater Fund

309010	Non-Operating Revenues	-	939,667	1,434,893	1,448,989
331110	Direct Fed Grants	(654)	-	-	-
333110	Ind Fed Grants	1,037,490	-	-	-
334010	State Grants	452,484	-	-	-
343090	Elderly Utility Credit	(6,009,105)	-	-	-
343130	Other Utility Operating Rev	586,590	-	-	-
343200	Solid Waste Utility Services	219,077,100	219,981,057	222,263,022	228,521,588
343210	Transfer Station Charges	17,653,862	13,751,613	16,341,954	16,665,616
343240	Commercial Disposal Charges	1,097,497	-	-	-
343280	Recycled Materials Rev	6,033,590	3,803,732	5,485,117	5,777,544
343310	Recoveries	129,587	-	-	-
350180	Misc Fines & Penalties	(178,502)	-	-	-
350190	Nsf Check Fees	450	-	-	-
360020	Inv Earn-Residual Cash	1,691,976	-	-	-
360220	Interest Earned On Deliquent A	(599)	-	-	-
360350	Other Rents & Use Charges	7,969	-	-	-
360420	Other Judgments & Settlements	20,714	-	-	-
360750	Misc Reimb Adj-Pers & Other	1,326	8,407,471	10,896,941	11,180,447
Total Revenues for: 45010 - Solid Waste Fund		**241,601,775**	**246,883,540**	**256,421,927**	**263,594,184**
400000	Use of/Contribution to Fund Balance	-	(7,193,202)	(7,115,596)	(6,470,092)
Total Resources for:45010 - Solid Waste Fund		**241,601,775**	**239,690,338**	**249,306,331**	**257,124,092**
Total SPU Resources		**1,100,301,320**	**1,293,868,368**	**1,391,368,478**	**1,418,047,195**

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	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Distribution	26,247,472	35,688,387	39,327,664	51,239,400
Total	**26,247,472**	**35,688,387**	**39,327,664**	**51,239,400**
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	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Transmission	1,335,453	16,514,021	15,411,186	13,625,338
Total	**1,335,453**	**16,514,021**	**15,411,186**	**13,625,338**
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	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Watershed Stewardship	1,010,239	2,170,333	920,851	325,000
Total	**1,010,239**	**2,170,333**	**920,851**	**325,000**
Full-time Equivalents Total*	8.00	8.00	8.00	8.00

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SPU - BC-SU-C140B - Water Quality & Treatment

The purpose of the Water Quality & Treatment Budget Summary Level, a Capital Improvement Program funded by water revenues, is to design, construct, and repair water treatment facilities and remaining open-water reservoirs.

Program Expenditures	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Water Quality & Treatment	8,878,918	3,604,945	1,868,171	1,974,993
Total	**8,878,918**	**3,604,945**	**1,868,171**	**1,974,993**
Full-time Equivalents Total*	14.00	14.00	14.00	14.00

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Seattle Public Utilities

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	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Water Resources	5,665,380	7,052,669	14,059,143	4,856,686
Total	**5,665,380**	**7,052,669**	**14,059,143**	**4,856,686**
Full-time Equivalents Total*	12.00	12.00	14.00	14.00

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

SPU - BC-SU-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	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Habitat Conservation Program	1,239,215	2,603,765	2,521,380	998,778
Total	**1,239,215**	**2,603,765**	**2,521,380**	**998,778**
Full-time Equivalents Total*	15.00	15.00	15.00	15.00

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

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	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
New Facilities	1,287,618	6,155,694	10,277,811	8,777,476
Total	**1,287,618**	**6,155,694**	**10,277,811**	**8,777,476**
Full-time Equivalents Total*	9.00	9.00	9.00	9.00

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

SPU - BC-SU-C240B - Rehabilitation & Heavy Equipment

The purpose of the Rehabilitation and Heavy Equipment Budget Summary Level, a Capital Improvement Program funded by solid waste revenues, is to implement projects to repair and rehabilitate the City's solid waste transfer stations and improve management of the City's closed landfills and household hazardous waste sites.

Program Expenditures	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Rehabilitation & Heavy Eqpt	12,097,063	2,450,000	550,000	1,800,000
Total	**12,097,063**	**2,450,000**	**550,000**	**1,800,000**

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

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	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Protection of Beneficial Uses	9,392,813	20,910,556	24,530,656	30,404,947
Total	**9,392,813**	**20,910,556**	**24,530,656**	**30,404,947**
Full-time Equivalents Total*	14.00	14.00	14.00	14.00

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

SPU - BC-SU-C350B - Sediments

The purpose of the Sediments Budget Summary Level, a Capital Improvement Program funded by drainage and wastewater revenues, is to restore and rehabilitate natural resources in or along Seattle's waterways.

Program Expenditures	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Sediments	2,641,233	4,560,404	5,221,790	11,115,291
Total	**2,641,233**	**4,560,404**	**5,221,790**	**11,115,291**
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	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Combined Sewer Overflows	80,907,138	98,151,462	121,042,446	94,588,146
Total	**80,907,138**	**98,151,462**	**121,042,446**	**94,588,146**
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	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Rehabilitation	35,155,429	40,685,437	52,270,010	50,337,738
Total	**35,155,429**	**40,685,437**	**52,270,010**	**50,337,738**
Full-time Equivalents Total*	30.00	30.00	30.00	30.00

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SPU - BC-SU-C380B - Flooding, Sewer Backup & Landslide

The purpose of the Flooding, Sewer Back-up, and Landslides Budget Summary Level, a Capital Improvement Program funded by drainage and wastewater revenues, is to plan, design and construct systems aimed at preventing or alleviating flooding and sewer backups in the City of Seattle, protecting public health, safety, and property. This program also protects SPU drainage and wastewater infrastructure from landslides, and makes drainage improvements where surface water generated from City rights-of-way contributes to landslides.

Program Expenditures	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Flooding, Sewer Backup & Lndsl	22,934,850	29,967,149	16,680,631	12,657,299
Total	**22,934,850**	**29,967,149**	**16,680,631**	**12,657,299**
Full-time Equivalents Total*	25.00	25.00	25.00	25.00

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SPU - BC-SU-C410B - Shared Cost Projects

The purpose of the Shared Cost Projects Budget Summary Level, which is a Capital Improvement Program, is to implement the Water, Drainage and Wastewater, and Solid Waste Utility's share of capital improvement projects that receive funding from multiple SPU funds.

Program Expenditures	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Shared Cost Projects	24,379,378	42,182,815	57,866,236	75,014,871
Total	**24,379,378**	**42,182,815**	**57,866,236**	**75,014,871**
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	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Technology	14,708,095	10,050,000	15,300,000	10,550,000
Total	**14,708,095**	**10,050,000**	**15,300,000**	**10,550,000**
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	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Budget Reserves	-	13,019,732	13,535,516	14,071,747
Capital Purchases	24,263	313,636	391,308	399,135
Debt Service	286,223,907	166,747,774	175,379,166	176,155,050
Major Contracts	285,715,974	302,774,050	314,731,480	329,717,986
Taxes and Fees	144,594,718	151,611,849	157,676,383	163,983,389
Total	**716,558,861**	**634,467,041**	**661,713,854**	**684,327,307**
Full-time Equivalents Total*	-	1.00	1.00	1.00

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Seattle Public Utilities

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	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Budget Reserves	-	13,019,732	13,535,516	14,071,747

Capital Purchases

The purpose of the Capital Purchases Program is to provide appropriation for the utility to purchase equipment that cannot purchased using bond proceeds.

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Capital Purchases	24,263	313,636	391,308	399,135

Debt Service

The purpose of the Debt Service Program is to provide appropriation for new bond issuance costs as well as principal and interest payments on previously issued bonds and loans.

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Debt Service	286,223,907	166,747,774	175,379,166	176,155,050

Major Contracts

The purpose of the Major Contracts Program is to provide appropriation for large service contracts that SPU has with solid waste contractors and for water and wastewater treatment costs.

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Major Contracts	285,715,974	302,774,050	314,731,480	329,717,986
Full Time Equivalents Total	-	1.00	1.00	1.00

Taxes and Fees

The purpose of the Taxes Program is to provide appropriation for payment of city and state taxes.

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Taxes and Fees	144,594,718	151,611,849	157,676,383	163,983,389

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	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Citywide Indirect Costs	65,464,358	66,778,969	77,002,216	80,109,188
Departmental Indirect Costs	69,738,108	88,426,694	93,036,771	97,196,624
Divisional Indirect Costs	1,652,749	1,279,806	1,576,751	1,649,308
Indirect Cost Recovery Offset	(24,789,411)	(22,293,753)	(22,621,407)	(23,755,846)
Paid Time Off Indirect Costs	546,889	4,353,109	4,786,256	5,072,026
Pooled Benefits Indirect Costs	4,634,035	8,808,284	7,384,656	7,107,257
Total	**117,246,728**	**147,353,108**	**161,165,244**	**167,378,557**
Full-time Equivalents Total*	118.60	139.60	146.60	146.60

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

Citywide Indirect Costs

The purpose of the Citywide Indirect Costs program is to fund internal services costs originating from outside of the department such as allocated costs from the Department of Finance and Administrative Services and Seattle Information Technology Department.

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Citywide Indirect Costs	65,464,358	66,778,969	77,002,216	80,109,188

Departmental Indirect Costs

The purpose of the Departmental Indirect Costs program is to fund costs associated with management of the department. This may include personnel costs related to department leadership and administration or other administrative costs such as external rent and operating supplies or services.

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Departmental Indirect Costs	69,738,108	88,426,694	93,036,771	97,196,624
Full Time Equivalents Total	118.60	139.60	142.60	142.60

Divisional Indirect Costs

The purpose of the Divisional Indirect Costs program is to fund administrative costs generated by sub-departmental units.

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Divisional Indirect Costs	1,652,749	1,279,806	1,576,751	1,649,308

Indirect Cost Recovery Offset

The purpose of the Indirect Cost Recovery Offset program is to reflect the adjustment to the Leadership and Administration BSL occurring as a result of the Utility's general and administrative overhead allocation.

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Indirect Cost Recovery Offset	(24,789,411)	(22,293,753)	(22,621,407)	(23,755,846)
Full Time Equivalents Total	-	-	2.00	2.00

Paid Time Off Indirect Costs

The purpose of the Paid Time Off program is to fund salary and benefit costs associated with City-provided leave benefits such as holiday pay, sick time, vacation time, executive leave or other leave benefits, including termination payouts for vacation and sick leave.

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Paid Time Off Indirect Costs	546,889	4,353,109	4,786,256	5,072,026

Pooled Benefits Indirect Costs

The purpose of the Pooled Benefits program is to fund department costs associated with health and dental insurance, workers compensation, and unemployment insurance contributions.

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Pooled Benefits Indirect Costs	4,634,035	8,808,284	7,384,656	7,107,257
Full Time Equivalents Total	-	-	2.00	2.00

SPU - BO-SU-N200B - Utility Service and Operations

The purpose of the Utility Service and Operations Budget Summary Level is to fund the direct delivery of essential Customer Service programs and the operating expenses for Pre-Capital Planning & Development, Project Delivery, Drainage and Wastewater, Solid Waste, Water and General Fund programs.

Program Expenditures	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Customer Service	21,926,591	24,730,490	26,147,971	27,478,517
Drainage System	7,913,666	10,406,370	9,787,486	10,166,616
DWW Facilities & Equip	1,587,091	1,292,747	1,117,803	1,167,430
DWW System Operations	28,055,255	29,623,478	34,909,392	35,945,885
Emergency Response	3,291,467	2,360,772	2,570,713	2,673,571
Engineering	15,311,393	18,591,338	18,397,443	19,282,176
Pre-Capital Planning	3,701,063	4,243,265	4,660,732	4,590,000
Solid Waste Facilities & Equip	5,237,028	5,929,372	5,516,432	5,739,947
Solid Waste Operations	32,134,397	38,188,980	47,288,397	48,649,556
Wastewater System	9,274,808	13,337,154	14,886,515	15,614,374
Water Distribution System	14,400,325	12,954,197	15,486,113	16,174,810
Water Facilities & Equipment	3,198,690	2,869,012	3,356,103	3,511,640
Water Supply & Transmssn Systm	5,868,166	5,418,362	4,928,233	4,887,853
Water System Operations	28,606,731	44,129,291	30,029,858	31,548,142
Total	**180,506,672**	**214,074,827**	**219,083,190**	**227,430,517**
Full-time Equivalents Total*	937.70	953.70	964.70	964.70

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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	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Customer Service	21,926,591	24,730,490	26,147,971	27,478,517
Full Time Equivalents Total	249.00	254.00	254.00	254.00

Drainage System

The purpose of the Drainage System Program is to provide appropriation for maintaining the drainage system, drainage conveyance, stormwater detention and green stormwater infrastructure.

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Drainage System	7,913,666	10,406,370	9,787,486	10,166,616
Full Time Equivalents Total	-	2.00	2.00	2.00

DWW Facilities & Equip

The purpose of the DWW Facilities and Equipment Program is to provide appropriation for drainage and wastewater operating and decant facilities

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
DWW Facilities & Equip	1,587,091	1,292,747	1,117,803	1,167,430

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	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
DWW System Operations	28,055,255	29,623,478	34,909,392	35,945,885
Full Time Equivalents Total	-	1.00	2.00	2.00

Emergency Response

The Emergency Response Program provides appropriation to procure necessary equipment and provide maintenance and support services in case of emergencies.

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Emergency Response	3,291,467	2,360,772	2,570,713	2,673,571

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	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Engineering	15,311,393	18,591,338	18,397,443	19,282,176
Full Time Equivalents Total	107.00	108.00	113.00	113.00

Pre-Capital Planning

The purpose of the Pre-Capital Planning Program is to support business case development, project plans, and options analysis. This program will capture all costs associated with a project that need to be expensed during its life cycle, including any post-construction monitoring and landscape maintenance.

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Pre-Capital Planning	3,701,063	4,243,265	4,660,732	4,590,000

Solid Waste Facilities & Equip

The purpose of the Solid Waste Facilities & Equipment Program provides appropriation to maintain and support the solid waste facilities and landfills.

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Solid Waste Facilities & Equip	5,237,028	5,929,372	5,516,432	5,739,947
Full Time Equivalents Total	-	1.00	1.00	1.00

Solid Waste Operations

The purpose of the Solid Waste Operations Program provides appropriation for overall solid waste system planning, operations of the transfer stations, solid waste outreach and management of the Local Hazardous Waste Mitigation Program (LHWMP).

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Solid Waste Operations	32,134,397	38,188,980	47,288,397	48,649,556
Full Time Equivalents Total	91.56	97.56	102.56	102.56

Wastewater System

The Wastewater System Program provides appropriation to maintain wastewater conveyance, pump stations and storage.

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Wastewater System	9,274,808	13,337,154	14,886,515	15,614,374
Full Time Equivalents Total	233.05	233.05	233.05	233.05

Water Distribution System

The Water Distribution System Program provides appropriation to maintain water distribution conveyance, pump stations and reservoirs.

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Water Distribution System	14,400,325	12,954,197	15,486,113	16,174,810
Full Time Equivalents Total	120.09	120.09	120.09	120.09

Water Facilities & Equipment

The Water Facilities & Equipment Program provides appropriation to maintain water storage facilities.

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Water Facilities & Equipment	3,198,690	2,869,012	3,356,103	3,511,640

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	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Water Supply & Transmssn Systm	5,868,166	5,418,362	4,928,233	4,887,853

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	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Water System Operations	28,606,731	44,129,291	30,029,858	31,548,142
Full Time Equivalents Total	137.00	137.00	137.00	137.00

Seattle Department of Transportation

Greg Spotts, Director

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http://www.seattle.gov/transportation

Department Overview

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

- 1,548 lane-miles of arterial streets;
- 2,396 lane-miles of non-arterial streets;
- 2,293 miles of sidewalks;
- 126 bridges;
- 499 stairways;
- 581 retaining walls;
- 2.2 miles of seawalls;
- 1,140 signalized intersections;
- 47 miles of multi-purpose trails;
- 2,277 miles of improved sidewalks and median pathways;
- 165 miles of on-street bicycle facilities;
- 38,565 street trees;
- 1,614 pay stations;
- 33,694 curb ramps;
- close to 202,000 signs

The SDOT budget covers three major lines of business:

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

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

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

Seattle Department of Transportation

Budget Snapshot

	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Department Support				
General Fund Support	59,317,367	66,587,353	59,046,732	60,740,645
Other Funding - Operating	187,365,965	241,832,938	254,548,211	266,331,886
Total Operations	**246,683,332**	**308,420,291**	**313,594,942**	**327,072,530**
Capital Support				
General Fund Support	565,194	2,400,000	-	-
Other Funding - Capital	307,791,252	420,347,327	397,672,022	226,012,471
Total Capital	**308,356,447**	**422,747,327**	**397,672,022**	**226,012,471**
Total Appropriations	**555,039,779**	**731,167,618**	**711,266,965**	**553,085,002**
Full-Time Equivalents Total*	959.00	1,116.50	1,044.00	1,044.00

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Budget Overview

The 2023-2024 Proposed Budget for the Seattle Department of Transportation (SDOT) reflects continued COVID recovery. Lingering adverse economic impacts of the pandemic on revenues, subsequent impacts of emergency budget action on core services and reductions taken in 2020-2021, and unusual circumstances due to across-the-board economic inflationary cost increases have created significant fiscal constraints that create challenges for both SDOT and the City as a whole.

To mitigate these unprecedented challenges, SDOT has employed numerous tools including increased funding from central revenue streams like General Fund ($11.7 million in Transportation Network Company Tax 2023-24) and Real Estate Excise Taxes ($14 million in 2023-24), reductions to non-critical projects, and prioritizing remaining limited funding to critical transportation priorities. 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 Move Seattle strategy that maintains and expands the City's transportation infrastructure.

While the proposed budget makes investments in mobility and safety in the upcoming biennium, these funding levels are not sustainable, and the fiscal gap is not fully addressed in outyears. This budget is predicated on the assumption that a combination of a future transportation funding and federal infrastructure funding will provide the financial resources needed for SDOT to meet its mission.

Between 2020 and 2021, unprecedented City revenue shortfalls resulted in SDOT's operating and capital budget reductions of 25% and 12.5% respectively. Continuing in 2023, will aggressively pursue all revenue options including new Federal infrastructure funding.

Financial Challenges in 2023-2024 Budget

The August 2022 Revenue Forecast projected stagnant revenues for SDOT and the General Fund. SDOT's most flexible dedicated transportation revenue stream, Commercial Parking Tax (CPT), was anticipated to generate a $46 million cumulative shortfall by 2026—or over $100 million if including new initiatives or critical unfunded needs. This

revenue stream is dedicated to maintaining core functions of SDOT's programs and projects. This shortfall was the result of both unstable CPT revenue projections (falling 8.3% in 2023 and 6.7% in 2024 between the April and August 2022 Revenue Forecasts), increasing costs associated with debt service, inflation, greater emergency response needs, and reductions in partner support for Streetcar operations beginning in 2024.

To help address this challenge, the budget reallocates a substantial portion of the Transportation Network Company Tax revenue to support transportation priorities, as well as providing additional allocations of Real Estate Excise Tax funding in 2024. This central revenue support also helps to defray further reductions to SDOT projects.

Major Investments and Budget Changes

In the 2023-2024 Proposed Budget, SDOT is able to make major new investments in critical infrastructure, transportation planning, emergency response, and clean-up efforts in the right of way. Below are highlights of major new or expanded efforts in the 2023-2024 Proposed Budget:

- **Move Seattle Investments:** $11.7 million in 2023 and $29.0 million in 2024 for Sidewalk Safety Repair, Transit Corridor Improvements, Arterial Asphalt and Concrete projects, New Sidewalk Program, Protected Bike Lane improvements, Greenways, Arterial Major Maintenance, Heavy Haul Network improvements, and investments in the Market / 45th Multimodal Corridor project. These funds are available due to project savings for Move Seattle Levy projects that have met or exceeded levy targets, or reallocations from projects identified in consultation with the Levy Oversight Committee.
- **Emergency Response:** Due to worsening storms as a result of climate change, unpredictable social events, and the increasing complexity of the transportation network, SDOT's Emergency Response program has historically exceeded budget by as much as $6 million per year over the last 5 years, requiring either SDOT or the General Fund to support overspending at year-end. This budget solves this long-standing structural budget deficit by dedicating $6 million per year to fund the Emergency Response program.
- **Planning Investments:** SDOT is investing $2.8 million to continue development of the Seattle Transportation Plan, a document that will bring together the many individual modal transportation plans into a coordinated strategic approach to overall transportation planning. The project will also help inform SDOT's future transportation funding strategy, as the Move Seattle Levy is scheduled to expire at the end of 2024.
- **West Seattle-Ballard Link Extension Staffing:** The City will invest almost $3 million annually from the JumpStart Payroll Expense Tax to support 12 positions that will help develop, review, and plan Sound Transit's major light rail extension project through Downtown Seattle. This project represents the largest infrastructure investment in Downtown in the city's history and will require close coordination with Sound Transit to ensure the work best meets Seattle residents' needs.
- **UCT/Clean Seattle:**In order to continue to provide access to clean and safe parks and rights of way, the proposed budget includes new funding to operationalize a coordinated Unified Care Team/Clean Seattle pilot program. The initiative maintains increased levels of cleaning begun under the pandemic with one-time federal funding and enhances SPU services. Included in this pilot is funding for system navigators to connect unsheltered people sleeping in public spaces to shelter and housing. SDOT will invest $4.5 million of existing and new resources to support the continuation of clean-up services (total program of $13.7 million across Department of Parks and Recreation, Seattle Public Utilities, Human Services Department).
- **Parking Enforcement Officer Division Transfer:** SDOT will transfer the Parking Enforcement Officer (PEO) Division to the Seattle Police Department effective January 1, 2023. This division was originally transferred to SDOT in 2021 in response to emergency circumstances during COVID and a period of national protest. The Mayor is re-evaluating Public Safety needs and how services can be made more efficient. In addition, maintaining the PEO division in SDOT would require at least $5 million in additional costs for unanticipated overtime and indirect costs.
- **Material Change:** During the 2022 state legislative session, lawmakers established a new grant to encourage transit agencies throughout the state to implement free fares for youth riders. The transportation agencies serving Seattle, including King County Metro and Sound Transit, implemented free youth fares in October 2022. This has freed up approximately $3 million of annual revenues from the Seattle Transit Measure (STM), which has been paying for transit passes for students at Seattle Public

Schools. In addition, operator shortages at Metro are restricting the City's ability to purchase additional service hours. The proposed budget reallocates resources to invest in additional capital projects to increase transit efficiency and reliability. In order to implement this change, the Mayor is transmitting budget legislation to increase annual Seattle STM allocations for capital projects from $3 million to $6 million.

Budget Reductions

Despite these new investments, SDOT was unable to maintain full funding even with a significant increase of central revenue to support base operations. Nevertheless, SDOT was able to minimize reductions to just the following projects and programs to close the remaining funding gap:

- **Your Voice, Your Choice:** Your Voice, Your Choice is a community decision-making program that funds small-scale neighborhood capital projects. The program is being sunset and re-evaluated in the context of the Office of Civil Rights efforts to invest $30 million in 2023 to implement a Participatory Budget program that will focus on similar outcomes as the Your Voice, Your Choice program. Projects in progress with Your Voice, Your Choice will be completed before this program sunsets.
- **Thomas Street Redesigned:** This project is a green street/public realm project that connects South Lake Union with Seattle Center. The reduction would pause the remaining project scope indefinitely.

Various Capital Project and Other Investments

In addition to the above, additional smaller investments in reimbursable activities that support capital projects and development activities (ADA curb ramps, design review), enhancement of capital safety programs in the School Safety, Traffic and Pedestrian Improvement Program Fund, and funding for long term capital projects like the Burke-Gilman Trail and E Marginal Way Heavy Haul Corridor will see increases in the 2023-24 Proposed Budget.

Incremental Budget Changes

Seattle Department of Transportation

	Dollars	FTE
2023 Beginning Budget	**748,671,431**	**1116.50**
Baseline		
2022 Annual Wage Increase (AWI)	4,139,697	-
Baseline Revenue Adjustment	-	-
Baseline Technical Corrections	-	-
Citywide Adjustments for Standard Cost Changes	6,405,582	-
Reversal of 2022 One-Time Items	4,323,884	-
Proposed Operating		
Administrative Budget Reductions	(910,235)	-
Changes to Restricted Parking Zone fees	448,233	2.00
Clean Seattle Investments	3,621,866	18.00
Emergency Response	6,000,000	-
Finance and Administration Positions	395,486	3.50
General Fund Non-Labor Reductions	(908,198)	-
Parking Enforcement Officer Division Transfer	(19,987,262)	(123.00)
Reimbursable City Utility Work in the Right-of-Way	2,232,895	-

SDOT Staffing for Existing Commitments	-	16.00
Seattle Transportation Plan and Future Transportation Funding Plan	2,780,000	-
Signal Maintenance Adjustment	-	-
ST3 Position Authority	-	12.00
Street Design Concept Plan	100,000	-
Street Use Support for Signal Maintenance	-	-
Streetcar Operating Reductions	(719,525)	-
Transfer Climate Initiatives Position to OSE	(168,016)	(1.00)
Transportation Budget Analysis	200,000	-
Transportation Equity	131,833	1.00
Transportation Fund Reductions	(852,163)	-
Transportation Network Company Tax support for Debt Service	-	-
Transportation Operations Budget Realignment	1,929,994	3.00
Proposed Capital		
Burke-Gilman Trail Funding	2,500,000	-
CIP Adjustments 2023-2028	(23,205,181)	-
CIP Budget Reduction	(40,121,638)	-
City Planning Efforts for Sound Transit's WSBLE Project	2,555,208	-
East Marginal Way Corridor Improvement	1,293,000	-
Enhanced SSTPI Capital Spending	1,915,000	-
Labor Changes in Capital Projects	-	-
LCLIP Capital Improvement Projects	3,035,000	-
Move Seattle Levy Workplan Update	11,650,000	-
Ongoing CIP in 2028	-	-
Program WSDOT Funding	-	-
Real Estate Excise Tax Support for Debt Service	-	-
REET Support for CIP	-	-
Ryther Center Sidewalk Investment	525,000	-
Seattle Transit Measure Capital Funding Increase	3,000,000	-
WSDOT SR 520 Funding Commitments	(62,000)	-
Proposed Technical		
2022 Q2 Supplemental AWI Increment	2,704,902	-
2022 Q2 Supplemental Ongoing O&M Items	(167,013)	(4.00)
Central Revenue Entry	-	-
CIP Adjustments	203,353	-
Debt Service Adjustment	(3,285,864)	-
First Hill Streetcar Operations Technical Adjustment	337,108	-
Fund Balancing Entries	-	-
O&M Technical Adjustment	(13,184,231)	-

Parking Enforcement Officer Division Transfer - IT Costs	-	-
Revenue Adjustments	-	-
SDOT "Outyear" Base CIP Adjustment	(4,200,191)	-
SDOT Reimbursable Adjustment	4,704,921	-
SLU Streetcar Operations Technical Adjustment	153,265	-
Street Use Technical Adjustment	3,080,824	-
Total Incremental Changes	**$(37,404,466)**	**(72.50)**
Total 2023 Proposed Budget	**$711,266,965**	**1044.00**

Description of Incremental Budget Changes

Baseline

2022 Annual Wage Increase (AWI)

Expenditures $4,139,697

This centrally administered change adjusts appropriations to reflect an annual wage increase in 2022, as outlined in the agreements between certain City unions, for personnel costs included in this department. These agreements were not finalized until after the 2022 budget had been adopted. This change includes ongoing cost increases to salary, FICA, Medicare, retirement, overtime and temporary labor. There is no increase assumed from 2022 to 2023.

Baseline Revenue Adjustment

Revenues $15,933,800

This item adjusts baseline revenues to match baseline projections.

Baseline Technical Corrections

Expenditures -

This change makes numerous technical fixes to SDOT's baseline budget.

Citywide Adjustments for Standard Cost Changes

Expenditures $6,405,582

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

Reversal of 2022 One-Time Items

Expenditures $4,323,884

This item reverses one-time operating expense and reduction items from the 2022 budget.

Seattle Department of Transportation

Proposed Operating

Administrative Budget Reductions

Expenditures	$(910,235)

The General Fund revenue forecast for the City's 2023-24 Proposed Budget is insufficient to cover expected costs. General Fund reductions were identified to mitigate this shortfall in revenues. This reduction represents staffing support approved by the City Council in 2021 that has been absorbed by other funding sources in SDOT. There is no impact to this reduction.

Changes to Restricted Parking Zone fees

Expenditures	$448,233
Position Allocation	2.00

This change increases appropriation and changes the Restricted Parking Zone fees from $65 per two years to $95 per two years, along with other fee changes for guest passes and temporary passes. Low-income passes will remain the same. The change is required to offset increasing costs of administering the restricted parking zone program, which was last updated in 2009. This increase represents a 3.2% annualized increase per year and is in line with numerous other cities of similar size.

Clean Seattle Investments

Expenditures	$3,621,866
Position Allocation	18.00

This item increases investment in Clean Seattle activities to support ongoing work to clean up trash and debris in the right-of-way. The change maintains levels of clean-up activities that will be delivered through the Unified Care Team. These activities were previously supported by one-time Federal emergency COVID funding.

Emergency Response

Expenditures	$6,000,000

This item funds additional budget to the Emergency Response program that supports SDOT's response to emergency events including snow, wind and rainstorms, major traffic incidents, protest and other unanticipated events, and other emergency scenarios that impact the right-of-way. Largely due to climate change, Seattle has seen significantly more severe storms which require a larger and larger response from SDOT. This funding ensures SDOT holds enough budget to respond quickly to emergency events.

Finance and Administration Positions

Expenditures	$395,486
Position Allocation	3.50

This item increases appropriation and adds new positions in accounting, contracts and procurement, and IT planning groups that perform essential services necessary to fulfill SDOT's mission and commitments to the community. SDOT has underfunded these core operations temporarily to reduce ongoing budget reductions during the pandemic, and now needs to fully fund these activities.

General Fund Non-Labor Reductions

Expenditures	$(908,198)

The General Fund revenue forecast for the City's 2023-24 Proposed Budget is insufficient to cover expected costs. General Fund reductions were identified to mitigate this shortfall in revenues. This change reduces General Fund appropriation by approximately less than 15% of numerous program budgets, and in some cases are continuations of reductions that have been taken in 2023 and 2024. While these reductions will impact SDOT performance, these items will not have a critical impact to operations. This change is part of a package of reductions required to meet General Fund reduction targets to balance the General Fund.

Parking Enforcement Officer Division Transfer

Expenditures	$(19,987,262)
Position Allocation	(123.00)

The 2023-24 Proposed Budget transfers the Parking Enforcement Officer (PEO) Division from SDOT to Seattle Police Department (SPD). The proposed budget also transfers 123 FTE.

The PEO Division plays a pivotal role in traffic management and enforcement through issuance of parking infractions, metered parking enforcement, boot program operations, assistance with RV remediation, disabled placards enforcement, assistance with special event traffic control, and identifying abandoned vehicles. In 2020, the PEO division was transferred out of SPD and into the newly established Community Safety and Communications Center and was later again transferred to SDOT in 2021. This transfer back to the SPD reflects an interest in continuing to improve public safety in a post-pandemic environment and to maintain strong management of rights of way. To that end, SDOT will continue to work closely with the PEO Division. In addition, unanticipated overtime costs associated with special events as well as indirect costs incurred in SDOT would require at least an additional $5 million to maintain the division within SDOT.

Reimbursable City Utility Work in the Right-of-Way

Expenditures	$2,232,895
Revenues	$2,232,895

This change increases the budget for an additional crew that will support SDOT work on curb ramp restoration and on utility cut restoration under a pilot program. The proposed increase will support 11.0 FTE 3-year term-limited positions and will be paid on a reimbursable basis from Seattle City Light (SCL) and Seattle Public Utilities (SPU).

SDOT Staffing for Existing Commitments

Expenditures	-
Position Allocation	16.00

This item maintains staffing capacity within the Seattle Department of Transportation (SDOT) to restore or continue providing core services and voter-approved projects and programs. This item converts 12.0 FTE Term-Limited Assignment positions from temporary to permanent, lifts the sunset date on 6.0 FTE positions, and requests 4.0 FTE new positions. Three of the new position requests restore positions that were reduced or repurposed in the 2021 and 2022 Budgets. These positions perform essential services necessary to fulfill SDOT's mission and commitments to the community.

Seattle Transportation Plan and Future Transportation Funding Plan

Expenditures	$2,780,000

This item increases appropriation using overhead recovery revenue to support SDOT work on longer-term planning efforts including the Seattle Transportation Plan and the Future Transportation Funding Package. These planning efforts will incorporate review of transportation funding and citywide transportation needs to create a comprehensive set of future funding options with robust community outreach and language access strategies.

Signal Maintenance Adjustment

Expenditures	-

This technical change allocates Gas Tax revenues to support Signal Maintenance, freeing up Commercial Parking Tax (CPT) to help close SDOT's CPT budget gap for 2023 and 2024. There are no impacts to the Signal Maintenance program as a result of this change.

ST3 Position Authority

Position Allocation	12.00

This item creates 12.0 FTE new positions in the Seattle Department of Transportation’s Sound Transit program. The new positions will advance the planning, permitting, and ultimate delivery of the West Seattle and Ballard Link Extensions project that extends light rail service for the first time to West Seattle, South Lake Union, Uptown and the Seattle Center campus, Interbay, and Ballard. These positions will be funded by a combination of Sound Transit reimbursement and JumpStart Payroll Expense Tax.

Street Design Concept Plan

Expenditures	$100,000
Revenues	$100,000

This change establishes a reimbursable project through which private third-party development teams may pay SDOT Urban Design staff to lead the development of street design concepts, lead internal collaboration and review, and lead community engagement. Street Design Concept Plans, a requirement in some developments, can be a challenge for third-party developers to complete. This change would allow SDOT to complete this work in-house or through SDOT-managed contracts. It would also allow SDOT to support better cross-divisional review and community engagement that is consistent with SDOT and City requirements. Work will be strictly undertaken on a reimbursable basis, using SDOT fully loaded costs.

Street Use Support for Signal Maintenance

Expenditures	-

This change transfers $295,500 of Street Use fee budget to support Signal Maintenance activities that were previously supported by the General Fund, in order to reduce General Fund expenditures. This change is part of a package of required reductions to balance the General Fund.

Streetcar Operating Reductions

Expenditures	$(719,525)

This item continues service reductions that were initiated in the 2021 Adopted Budget, which reduced the frequency and span of service for the City's two existing streetcar lines. This item also includes reduced overtime costs and aligns the maintenance budget with anticipated maintenance needs. This reduction will relieve pressure on transportation-specific funding sources that are constrained due to the economic impacts of the pandemic.

Transfer Climate Initiatives Position to OSE

Expenditures	$(168,016)
Position Allocation	(1.00)

This change formalizes a position transfer 1.0 FTE from SDOT to the Office of Sustainability and Environment (OSE), where the position currently provides support and expertise to OSE on climate initiatives.

Transportation Budget Analysis

Expenditures	$200,000

This item adds 2-year only funding ($200,000 in $2023, $207,000 in 2024) of overhead recovery revenue for a consultant to review and prioritize programs that exist in the baseline budget to measure and evaluate how they align with Departmental and City values, priorities, and commitments, in preparation for the expiration of the Move Seattle Levy. This work will help to align the baseline budget with the highest-priority programs and focus resources on delivering measurable results. Further, as the City continues to address financial uncertainty in revenues and expenditures, SDOT hopes that this effort will help the Department be more confident that sudden changes have the lowest-possible impact to our costs and operations.

Transportation Equity

Expenditures	$131,833
Position Allocation	1.00

This item creates 1.0 FTE Strategic Advisor 2 position in the Seattle Department of Transportation to support the Transportation Equity Program. The requested position will be funded by overhead (indirect cost allocation) and will support the portfolio by managing internal and external stakeholders as SDOT moves into the implementation phase of the Transportation Equity Framework.

Transportation Fund Reductions

Expenditures	$(852,163)

This change reduces appropriations in the Transportation Fund to offset falling transportation-specific revenues like Commercial Parking Tax and state Gas Tax, many of which were negatively impacted by the COVID-19 pandemic. The future of these revenues continues to be highly uncertain and SDOT is proposing reductions to preserve a more sustainable level of service until we have more certainty about the future of our revenues. This change is part of a package of reductions required to balance SDOT's Transportation Fund.

Transportation Network Company Tax support for Debt Service

Expenditures	-

This item transfers appropriations of Transportation Network Company Tax to support debt service in SDOT's Transportation Fund. This transfer allows SDOT to unburden Commercial Parking Tax (CPT) to close the CPT budget gap in 2023-2024. Please refer to the Budget Overview section for more information on this item.

Transportation Operations Budget Realignment

Expenditures	$1,929,994
Position Allocation	3.00

The Transportation Operations Division (TOD) baseline budget is not sufficient to cover existing staffing levels and service-level expectations. Much of the TOD budget is for existing labor or for work that is required by law or for safety, and SDOT is proposing various adjustments to align the 2023-2024 Proposed Budget with service levels that

meet safety and operational needs. Of the total amount, $889,000 will fund continued 24/7 service at the Transportation Operations Center, $690,000 is for signal maintenance, and $350,000 is for transportation spot improvements. All of these items are funded with street use fees.

Proposed Capital

Burke-Gilman Trail Funding

Expenditures $2,500,000

This change funds re-design work necessary for the completion of the Burke-Gilman Trail to address previously raised community concerns and to allow for the start of construction. The refined design adjusts the project to meet changing conditions along the corridor, such as eliminating the need to relocate railroad tracks on Shilshole Ave NW and NW 45th St.

CIP Adjustments 2023-2028

Expenditures $(23,205,181)

This change is an annual true-up between SDOT's 2023-2028 capital spending plan and the 2023-2028 Proposed CIP. The intent of this action is to better align actual spending expectations with the budget every year. This change includes a companion appropriation change as part of the 2022 Year-End Supplemental Budget Legislation that abandons appropriations in the 2022 budget in order to reallocate them to future years.

CIP Budget Reduction

Expenditures $(40,121,638)

This proposal removes all future year budget for “Neighborhood Parks Street Fund - Your Voice, Your Choice”. It also removes the majority of budget authority for “Thomas Street Redesigned” and the only remaining funding for the project is the highly restrictive Landscape Conservation and Local Infrastructure Program (LCLIP) fund. Finally, this change anticipates the completion of a Downtown Mobility study in 2023 to help determine the funding plan for the Center City Connector Streetcar Project.

City Planning Efforts for Sound Transit’s WSBLE Project

Expenditures $2,555,208

Revenues -

Voters approved Sound Transit’s West Seattle and Ballard Link Extensions (WSBLE) project in 2016 as a part of the Sound Transit 3 (ST3) ballot initiative. The project will extend light rail service for the first time to West Seattle, South Lake Union, Uptown and the Seattle Center campus, Interbay, and Ballard—ultimately connecting these neighborhoods to regional high-capacity transit lines (1-Line from Ballard to Tacoma and 3-Line West Seattle to Everett). The project will add stations and service at SODO, the Chinatown-International District, and Downtown, increasing the frequency and access to light rail service in these already served areas. The project also includes several large-scale elements along the alignment, including a second transit-only Downtown tunnel and water crossings at the Duwamish and Ship Canal. This change funds 12.0 FTE in Seattle to support this Sound Transit work, which is funded by a combination of reimbursable revenues from Sound Transit and Payroll Expense Tax. The positions for this change are captured in another incremental change in this budget.

East Marginal Way Corridor Improvement

Expenditures $1,293,000

This change allocates additional funding to the East Marginal Way project which will reconstruct the roadway to meet the City's Heavy Haul Corridor Network standards that help support freight loads. The project also includes a

protected bike lane along this corridor. Additional funding for this project is needed due to unanticipated cost increases in construction.

Enhanced SSTPI Capital Spending

Expenditures $1,915,000

This change will pay for safety projects on walking and biking routes to school including Neighborhood Greenways, Protected Bicycle Lanes, and New Sidewalks as a result of increased School Safety Traffic and Pedestrian Improvements Fund revenues (primarily school zone camera fines), as they recover from COVID-19 school closures.

Labor Changes in Capital Projects

Expenditures -

This item is a budget-neutral, technical change that shifts appropriation between accounts within several capital projects related to position requests in SDOT's 2023-2024 Proposed Budget.

LCLIP Capital Improvement Projects

Expenditures $3,035,000

This change allocates accumulated and forecasted Land Conservation Local Infrastructure Program (LCLIP) funds to eligible capital projects such as the Harrison St. Transit Corridor, 3rd Ave Transit Corridor, 3rd Ave and Yesler Way Safety and Streetscape Improvement Project, and the Taylor Ave Sidewalk Widening project. These funds are generated through a proportion of funding from the transfer of development rights (TDR), a joint program with Seattle and King County. The scope of these projects includes improvements to heavily utilized transit corridors/stops, paving, streetscape and public space improvements, and sidewalk widening.

Move Seattle Levy Workplan Update

Expenditures $11,650,000

This change allocates balance in the Move Seattle Levy Fund to support Bicycle Safety, Sidewalk Safety Repair, Arterial Roadway Maintenance, Paving Spot Improvements, New Sidewalks and Heavy Haul Network programs. This balance comprises previously unprogrammed Levy funds, interest income, project savings and reduced Levy funding in operations and maintenance programs. The investments were identified during the Levy Workplan update exercise in 2021 in conjunction with the Levy Oversight Committee.

Ongoing CIP in 2028

Expenditures -

This change adds spending estimates to the last year of the 2023-2028 Proposed CIP for ongoing capital projects.

Program WSDOT Funding

Expenditures -

Revenues $9,000,000

This item adds $9,000,000 of WSDOT Partnership funding to the Central Waterfront Transportation Fund BCL. It removes $9,000,000 of funding that was shown as unsecured, To Be Determined, funding in the 2022-2027 Capital Improvement Plan that was contingent upon approval of the funding by the Washington State Legislature. This funding was approved by the Legislature during the 2022 legislative session to cover increased costs for the Alaskan Way Main Corridor project due to delays in completing the SR-99 Tunnel and demolition of the Alaskan Way Viaduct.

Real Estate Excise Tax Support for Debt Service

Expenditures -

This item transfers appropriations of Real Estate Excise Tax to support debt service in SDOT's Transportation Fund. This transfer allows SDOT to unburden Commercial Parking Tax (CPT) to close the CPT budget gap in 2023-2024. Please refer to the Budget Overview section for more information on this item.

REET Support for CIP

Expenditures -

This item appropriates Real Estate Excise Tax (REET) to support the Vision Zero and Structures Major Maintenance capital projects. This support allows SDOT to free up Commercial Parking Tax (CPT) to help offset budget deficits facing CPT in 2023-24. More information on this change can be found in the Budget Overview section. This change will not impact funding for these projects.

Ryther Center Sidewalk Investment

Expenditures $525,000

This change increases funding to support a new sidewalk on the north side of NE 95th St between Ravenna Ave NE and the Ryther Center. The Ryther Center provides outpatient mental health programs to help young people struggling with mental illness, trauma, substance use, and autism spectrum disorders. The new sidewalk would provide a safer place for people to walk between frequent transit service on Lake City Way NE and the Center.

Seattle Transit Measure Capital Funding Increase

Expenditures $3,000,000

The Mayor's budget proposal includes legislation to increase the amount of Seattle Transit Measure revenues that can be spent on capital projects from $3 million to $6 million annually. This budget item incorporates the corresponding $3 million increase into SDOT's proposed budget. Of the $3 million, $2 million is an increase in the Seattle Transit Benefit District - Transit Improvements CIP and $1 million is an increase is in the Vision Zero CIP. Funds will be used for Rainier Corridor safety projects, transit improvement projects along MLK, concept planning for the 130th West project, and other transit-related projects that will be identified in the coming months.

WSDOT SR 520 Funding Commitments

Expenditures $(62,000)

This proposal readjusts the timing of City budget authority and decreases appropriations in 2023 and 2024 and increases the City's budget commitment by from 2025 to 2028 to the Washington State Department of Transportation (WSDOT) State Route 520 (SR 520) program to match WSDOT's revised schedule for work on this project.

Proposed Technical

2022 Q2 Supplemental AWI Increment

Expenditures $2,704,902

This technical item aligns 2022 2nd Quarter Supplemental Budget Legislation for the 2022 Annual Wage Increase with the 2023 Proposed Budget.

2022 Q2 Supplemental Ongoing O&M Items

Expenditures	$(167,013)
Position Allocation	(4.00)

This technical item aligns operating adjustments approved in the 2022 2nd Quarter Supplemental Budget Legislation with the 2023 Proposed Budget.

Central Revenue Entry

Revenues	$(91,228,744)

This item enters base budget revenues that support funding in SDOT.

CIP Adjustments

Expenditures	$203,353

This technical adjustment makes minor corrections to financial accounts and capital costs.

Debt Service Adjustment

Expenditures	$(3,285,864)

This technical adjustment modifies the budgeted baseline to reflect the most recent debt service information for updated financing cost assumptions and changes in annual bond needs based on current project spend plans.

First Hill Streetcar Operations Technical Adjustment

Expenditures	$337,108

This technical adjustment increases appropriations in the Streetcar Operating Fund – First Hill Streetcar Operating Budget Control Level to accommodate inflationary increases.

Fund Balancing Entries

Revenues	$(16,958,647)

This is a technical item to record a fund balancing entry for the Move Seattle Levy Fund (10398), Transportation Fund (13000), Seattle Transportation Benefit District Fund (19900), Seattle Streetcar Operations Fund (10800), School Safety Traffic and Pedestrian Improvement Fund (18500), and West Seattle Bridge Bond Fund (36810) which are primarily managed by SDOT.

O&M Technical Adjustment

Expenditures	$(13,184,231)

This technical change adjusts operating budgets for various cost changes and budget transfers related to contract inflation, work group reorganizations, and central cost adjustments.

Parking Enforcement Officer Division Transfer - IT Costs

Expenditures	-

This change transfers central costs associated with Information Technology activities that would have been undertaken by Parking Enforcement Officers at SDOT that now will not occur due to the transfer of PEOs to Seattle

Police Department. Please see the Parking Enforcement Officer Division Transfer change item for more details on this transfer.

Revenue Adjustments

Revenues	$11,972,290

This item is a technical revenue adjustment based on the August 2022 revenue forecast and SDOT forecasting of Gas Tax based on State data. This change also includes corrections for SDOT's baseline budget, as well as incremental changes to the Baseline Revenue Forecast and changes to grant and partnership funding.

SDOT "Outyear" Base CIP Adjustment

Expenditures	$(4,200,191)
Revenues	$6,998,809

This technical change reconciles 2022 budget adjustments that affect the 2023-2028 years of the CIP.

SDOT Reimbursable Adjustment

Expenditures	$4,704,921
Revenues	$4,893,923

This technical change identifies revenues and budget changes associated with work that is fully reimbursed by grants, partnerships, and other city departments.

SLU Streetcar Operations Technical Adjustment

Expenditures	$153,265

This technical adjustment increases appropriations in the Streetcar Operating Fund – South Lake Union Streetcar Operating Budget Control Level to accommodate inflationary increases.

Street Use Technical Adjustment

Expenditures	$3,080,824
Revenues	$13,091,798

This technical adjustment aligns SDOT's budget with anticipated expenditures in SDOT's Street Use program, which is funded by permit issuance fees, hourly service fees, use and occupation fees, and modification fees.

Expenditure Overview

Appropriations	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
SDOT - BC-TR-16000 - Central Waterfront				
13000 - Transportation Fund	45,377,134	6,194,003	15,240,001	500,000
30020 - REET II Capital Fund	100,000	3,200,001	5,012,999	-
35040 - Waterfront LID #6751	2,925,847	65,173,003	37,600,001	350,000
35900 - Central Waterfront Improvement Fund	9,747,925	22,144,302	37,949,998	6,044,000
36400 - 2017 Multipurpose LTGO Bond Fund	43,952	-	-	-

36410 - 2017 LTGO Taxable Bond Fund	959,995	-	-	-
36500 - 2018 Multipurpose LTGO Bond Fund	100,000	-	-	-
36510 - 2018 LTGO Taxable Bond Fund	681,196	-	-	-
36600 - 2019 Multipurpose LTGO Bond Fund	614,649	-	-	-
36610 - 2019 LTGO Taxable Bond Fund	39,301	-	-	-
36700 - 2020 Multipurpose LTGO Bond Fund	3,660,311	-	-	-
36800 - 2021 Multipurpose LTGO Bond Fund	3,748,410	-	-	-
36810 - 2021 West Seattle Bridge Repair LTGO Bond Fund	730,410	-	-	-
36820 - 2021 Taxable LTGO Bond Fund	34,878	-	-	-
36900 - 2022 Multipurpose LTGO Bond Fund	-	10,274,999	-	-
36910 - 2022 LTGO Taxable Bond Fund	-	4,630,001	-	-
37100 - 2023 Multipurpose LTGO Bond Fund	-	-	6,949,998	-
Total for BSL: BC-TR-16000	**68,764,008**	**111,616,309**	**102,752,997**	**6,894,000**
SDOT - BC-TR-19001 - Major Maintenance/Replacement				
00100 - General Fund	-	222,890	-	-
10394 - Bridging The Gap Levy Fund	164,492	-	-	-
10398 - Move Seattle Levy Fund	48,157,769	59,043,902	34,513,827	44,880,689
13000 - Transportation Fund	11,489,550	6,801,084	6,153,227	2,070,259
18500 - School Safety Traffic and Pedestrian Improvement Fund	4,725	-	220,000	280,000
19900 - Transportation Benefit District Fund	1,366,479	2,141,209	2,214,204	2,018,736
30010 - REET I Capital Fund	917,017	1,100,000	2,099,999	2,100,000
30020 - REET II Capital Fund	5,551,584	11,397,343	12,837,495	9,665,515
36200 - 2015 Multipurpose LTGO Bond Fund	177,432	-	-	-
36400 - 2017 Multipurpose LTGO Bond Fund	811,743	-	-	-
36500 - 2018 Multipurpose LTGO Bond Fund	292,358	157,440	-	-
36810 - 2021 West Seattle Bridge Repair LTGO Bond Fund	24,533,792	1,902,559	-	-
36900 - 2022 Multipurpose LTGO Bond Fund	-	44,634,160	-	-
Total for BSL: BC-TR-19001	**93,466,941**	**127,400,587**	**58,038,752**	**61,015,198**

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SDOT - BC-TR-19002 - Major Projects				
00164 - Unrestricted Cumulative Reserve Fund	60,148	-	-	-
10800 - Seattle Streetcar Operations	-	-	850,000	-
13000 - Transportation Fund	2,192,106	1,951,405	1,922,000	1,971,000
30020 - REET II Capital Fund	7,845	-	-	-
36400 - 2017 Multipurpose LTGO Bond Fund	467	-	-	-
36600 - 2019 Multipurpose LTGO Bond Fund	20,126	-	-	-
Total for BSL: BC-TR-19002	**2,280,693**	**1,951,405**	**2,772,000**	**1,971,000**
SDOT - BC-TR-19003 - Mobility-Capital				
00100 - General Fund	565,194	2,400,000	-	-
00164 - Unrestricted Cumulative Reserve Fund	8,930	-	-	-
10394 - Bridging The Gap Levy Fund	13,908	-	-	-
10398 - Move Seattle Levy Fund	40,802,729	55,711,065	60,150,583	52,404,688
13000 - Transportation Fund	71,316,654	66,444,975	125,643,915	53,777,723
14000 - Coronavirus Local Fiscal Recovery Fund	245,227	-	-	-
14500 - Payroll Expense Tax	-	-	2,555,208	4,250,021
18500 - School Safety Traffic and Pedestrian Improvement Fund	9,296,735	7,997,033	10,474,541	14,075,565
19900 - Transportation Benefit District Fund	9,786,103	13,704,833	13,878,924	11,558,897
30010 - REET I Capital Fund	1,115,554	9,114,942	525,000	-
30020 - REET II Capital Fund	9,060,054	9,883,435	12,457,538	9,886,561
33850 - 2000 Parks Levy Fund	9,000	-	-	-
36300 - 2016 Multipurpose LTGO Bond Fund	21,363	-	-	-
36400 - 2017 Multipurpose LTGO Bond Fund	150,808	-	-	-
36500 - 2018 Multipurpose LTGO Bond Fund	79,143	-	-	-
36810 - 2021 West Seattle Bridge Repair LTGO Bond Fund	1,373,401	978,872	-	-
36900 - 2022 Multipurpose LTGO Bond Fund	-	1,150,000	-	-
TBD - To Be Determined	-	-	-	-
Total for BSL: BC-TR-19003	**143,844,805**	**167,385,155**	**225,685,709**	**145,953,455**
SDOT - BO-TR-12001 - South Lake Union Streetcar Operations				
10800 - Seattle Streetcar Operations	2,068,872	4,324,358	4,474,986	4,629,820
Total for BSL: BO-TR-12001	**2,068,872**	**4,324,358**	**4,474,986**	**4,629,820**

Seattle Department of Transportation

SDOT - BO-TR-12002 - First Hill Streetcar Operations				
10800 - Seattle Streetcar Operations	8,258,678	9,666,145	9,748,428	9,759,837
Total for BSL: BO-TR-12002	**8,258,678**	**9,666,145**	**9,748,428**	**9,759,837**
SDOT - BO-TR-16000 - Waterfront and Civic Projects				
13000 - Transportation Fund	10,765,934	27,930,253	33,641,776	34,810,833
35900 - Central Waterfront Improvement Fund	-	144,300	-	-
Total for BSL: BO-TR-16000	**10,765,934**	**28,074,553**	**33,641,776**	**34,810,833**
SDOT - BO-TR-17001 - Bridges & Structures				
00100 - General Fund	4,384,627	4,980,102	5,255,099	5,413,790
10398 - Move Seattle Levy Fund	4,826,991	2,800,148	2,949,969	3,038,849
13000 - Transportation Fund	5,290,266	6,645,437	6,994,763	7,211,655
19900 - Transportation Benefit District Fund	-	1,890,320	1,980,124	2,041,021
Total for BSL: BO-TR-17001	**14,501,884**	**16,316,007**	**17,179,955**	**17,705,315**
SDOT - BO-TR-17003 - Mobility Operations				
00100 - General Fund	16,229,976	20,149,235	24,440,334	25,201,414
10398 - Move Seattle Levy Fund	17,348,775	4,915,550	5,318,118	5,478,046
13000 - Transportation Fund	15,446,264	22,160,052	22,850,843	23,560,126
14500 - Payroll Expense Tax	-	420,000	-	-
18500 - School Safety Traffic and Pedestrian Improvement Fund	622,237	943,347	1,025,182	1,053,595
19900 - Transportation Benefit District Fund	25,935,256	48,773,792	50,559,544	52,313,513
Total for BSL: BO-TR-17003	**75,582,507**	**97,361,976**	**104,194,021**	**107,606,694**
SDOT - BO-TR-17004 - ROW Management				
13000 - Transportation Fund	40,922,901	42,130,232	47,547,211	49,009,607
14000 - Coronavirus Local Fiscal Recovery Fund	300,000	-	-	-
Total for BSL: BO-TR-17004	**41,222,901**	**42,130,232**	**47,547,211**	**49,009,607**
SDOT - BO-TR-17005 - Maintenance Operations				
00100 - General Fund	19,007,803	11,683,580	14,760,033	15,072,207
10398 - Move Seattle Levy Fund	5,288,121	2,269,053	2,378,830	2,446,570
13000 - Transportation Fund	25,107,901	22,316,098	32,225,235	33,166,989
14000 - Coronavirus Local Fiscal Recovery Fund	-	4,186,472	-	-
19900 - Transportation Benefit District Fund	3,093,565	3,432,960	3,578,866	3,673,719
Total for BSL: BO-TR-17005	**52,497,389**	**43,888,163**	**52,942,964**	**54,359,485**

SDOT - BO-TR-17006 - Parking Enforcement				
00100 - General Fund	-	18,446,040	-	-
Total for BSL: BO-TR-17006	**-**	**18,446,040**	**-**	**-**
SDOT - BO-TR-18001 - Leadership and Administration				
00100 - General Fund	(69,629)	-	-	-
10398 - Move Seattle Levy Fund	(86,423)	-	-	-
13000 - Transportation Fund	(11,702,894)	-	-	-
Total for BSL: BO-TR-18001	**(11,858,946)**	**-**	**-**	**-**
SDOT - BO-TR-18002 - General Expense				
00100 - General Fund	19,764,591	11,105,507	14,591,266	15,053,234
13000 - Transportation Fund	25,836,337	36,740,120	29,274,335	34,137,705
30010 - REET I Capital Fund	-	3,090,000	-	-
30020 - REET II Capital Fund	8,043,184	11,671,061	8,422,565	10,178,818
Total for BSL: BO-TR-18002	**53,644,111**	**62,606,688**	**52,288,166**	**59,369,757**
Department Total	**555,039,779**	**731,167,618**	**711,266,965**	**553,085,002**
Department Full-Time Equivalents Total*	**959.00**	**1,116.50**	**1,044.00**	**1,044.00**

** FTE totals are provided for informational 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

	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
00100 - General Fund	59,882,562	68,987,353	59,046,732	60,740,645
00164 - Unrestricted Cumulative Reserve Fund	69,079	-	-	-
10394 - Bridging The Gap Levy Fund	178,400	-	-	-
10398 - Move Seattle Levy Fund	116,337,962	124,739,718	105,311,327	108,248,842
10800 - Seattle Streetcar Operations	10,327,551	13,990,503	15,073,414	14,389,657
13000 - Transportation Fund	242,042,153	239,313,660	321,493,307	240,215,898
14000 - Coronavirus Local Fiscal Recovery Fund	545,227	4,186,472	-	-
14500 - Payroll Expense Tax	-	420,000	2,555,208	4,250,021
18500 - School Safety Traffic and Pedestrian Improvement Fund	9,923,696	8,940,380	11,719,723	15,409,160
19900 - Transportation Benefit District Fund	40,181,403	69,943,114	72,211,662	71,605,886
30010 - REET I Capital Fund	2,032,571	13,304,942	2,624,999	2,100,000
30020 - REET II Capital Fund	22,762,667	36,151,840	38,730,597	29,730,894
33850 - 2000 Parks Levy Fund	9,000	-	-	-

35040 - Waterfront LID #6751	2,925,847	65,173,003	37,600,001	350,000
35900 - Central Waterfront Improvement Fund	9,747,925	22,288,602	37,949,998	6,044,000
36200 - 2015 Multipurpose LTGO Bond Fund	177,432	-	-	-
36300 - 2016 Multipurpose LTGO Bond Fund	21,363	-	-	-
36400 - 2017 Multipurpose LTGO Bond Fund	1,006,970	-	-	-
36410 - 2017 LTGO Taxable Bond Fund	959,995	-	-	-
36500 - 2018 Multipurpose LTGO Bond Fund	471,501	157,440	-	-
36510 - 2018 LTGO Taxable Bond Fund	681,196	-	-	-
36600 - 2019 Multipurpose LTGO Bond Fund	634,775	-	-	-
36610 - 2019 LTGO Taxable Bond Fund	39,301	-	-	-
36700 - 2020 Multipurpose LTGO Bond Fund	3,660,311	-	-	-
36800 - 2021 Multipurpose LTGO Bond Fund	3,748,410	-	-	-
36810 - 2021 West Seattle Bridge Repair LTGO Bond Fund	26,637,603	2,881,431	-	-
36820 - 2021 Taxable LTGO Bond Fund	34,878	-	-	-
36900 - 2022 Multipurpose LTGO Bond Fund	-	56,059,159	-	-
36910 - 2022 LTGO Taxable Bond Fund	-	4,630,001	-	-
37100 - 2023 Multipurpose LTGO Bond Fund	-	-	6,949,998	-
TBD - To Be Determined	-	-	-	-
Budget Totals for SDOT	**555,039,779**	**731,167,618**	**711,266,965**	**553,085,002**

Revenue Overview

2023 Estimated Revenues

Account Code	Account Name	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
395010	Sales Of Land & Buildings	3,775,000	-	-	-
Total Revenues for: 00164 - Unrestricted Cumulative Reserve Fund		**3,775,000**	**-**	**-**	**-**
311010	Real & Personal Property Taxes	8,571	-	-	-
Total Revenues for: 10394 - Bridging The Gap Levy Fund		**8,571**	**-**	**-**	**-**
311010	Real & Personal Property Taxes	106,556,416	106,142,416	108,358,672	110,621,202
331110	Direct Fed Grants	(10)	-	-	-
344900	Transportation-Other Rev	17,823	-	-	-
360020	Inv Earn-Residual Cash	-	-	-	-
360900	Miscellaneous Revs-Other Rev	(207,956)	-	-	-
Total Revenues for: 10398 - Move Seattle Levy Fund		**106,366,274**	**106,142,416**	**108,358,672**	**110,621,202**
400000	Use of/Contribution to Fund Balance	-	18,597,302	(3,047,345)	(2,372,360)

Total Resources for:10398 - Move Seattle Levy Fund		**106,366,274**	**124,739,718**	**105,311,327**	**108,248,842**
331110	Direct Fed Grants	688,201	-	-	-
337080	Other Private Contrib & Dons	352,847	6,907,395	6,965,727	2,026,539
344050	Transit Charges-Monorail	(17,089)	-	-	-
344900	Transportation-Other Rev	5,046,651	1,191,979	617,496	1,644,010
360310	Lt Space/Facilities Leases	(89,340)	-	-	-
360360	Sponsorship And Royalties	-	176,000	190,000	198,000
374030	Capital Contr-Fed Dir Grants	-	1,000,000	453,347	469,214
397000	Operating Transfers In Summ	-	-	(320,000)	(640,000)
397010	Operating Transfers In	5,296,014	5,266,495	5,846,192	10,858,977
Total Revenues for: 10800 - Seattle Streetcar Operations		**11,277,285**	**14,541,869**	**13,752,762**	**14,556,740**
400000	Use of/Contribution to Fund Balance	-	(551,366)	1,320,652	(167,083)
Total Resources for:10800 - Seattle Streetcar Operations		**11,277,285**	**13,990,503**	**15,073,414**	**14,389,657**
313020	Sales & Use Tax	163,379	-	-	-
316010	B&O Tax	(12,587)	-	-	-
316060	B&O Tax-Commercial Parking	28,553,758	40,158,331	46,114,531	49,128,018
318020	Employee Hrs Tax	247	-	-	-
318060	Comm Parking Tax Penalties Int	71,044	-	-	-
321900	Bus Lic&Perm-Other	88,200	-	-	-
322040	Nonbus Lic&Perm-Comm Park	-	36,450	36,450	36,450
322060	Nonbus Lic&Perm-Sign	190	323,666	748,942	739,581
322150	Nonbus Lic&Perm-Issuance	5,060,946	1,958,807	4,532,559	4,475,910
322160	Nonbus Lic&Perm-Renewal	279,509	1,450,190	3,355,652	3,313,711
322180	Nonbus Lic&Perm-Oth Street Use	174,994	945,688	2,078,988	2,054,067
322190	Nonbus Lic&Perm-Penalties	17,105	-	-	-
322260	Nonbus Lic&Perm-Meter Hood Fee	(80)	-	-	-
322900	Nonbus Lic&Perm-Other	1,663,293	1,164,554	1,206,554	1,206,554
330000	Intergovernmental Revenues	-	-	4,429,146	202,422
330020	Intergov-Revenues	-	-	2,439,281	-
331110	Direct Fed Grants	20,405,985	8,695,691	58,988,970	17,212,035
333110	Ind Fed Grants	8,108,004	-	-	-
334010	State Grants	5,871,601	6,475,480	16,019,216	1,840,000
335011	Multimodal Transportation Dist	1,010,892	1,016,328	1,015,740	1,015,740
335050	Mtr Veh Fuel Tx-St Improvement	15,443,775	14,859,045	14,579,925	14,776,321
337010	Grants & Contr From Local Govt	254,914	-	-	-
337050	Proceeds-Countywide Tax Levy	1,408,467	1,088,940	1,536,144	1,612,951

337080	Other Private Contrib & Dons	-	49,947	-	-
341070	Print & Copy Svcs-Outsourced	(2,813)	-	-	-
341300	Administrative Fees & Charges	503,667	726,733	741,268	756,093
342120	Emergency Service Fees	(495)	-	-	-
343280	Recycled Materials Rev	(535)	-	-	-
344010	Street Maintenance & Repair	-	1,475,000	-	-
344070	Street Occupation Rev	(3,221)	1,229,648	-	-
344080	Street Use Rev	26,053,236	27,536,895	28,134,687	28,155,255
344090	Annual Fees Rev	783,163	1,160,152	1,161,437	1,162,446
344130	Plan Review & Inspection	17,373,692	12,147,965	19,221,593	19,029,377
344900	Transportation-Other Rev	118,730,678	99,340,036	96,549,640	92,705,736
350030	Parking Infraction Penalties	1,919,099	-	1,414,000	1,080,104
350180	Misc Fines & Penalties	258,600	-	-	-
350190	Nsf Check Fees	20	-	-	-
360000	Miscellaneous Revs	-	2,900,000	-	-
360020	Inv Earn-Residual Cash	577,668	-	-	-
360220	Interest Earned On Deliquent A	(31,175)	-	-	-
360290	Parking Fees	(35)	-	-	-
360310	Lt Space/Facilities Leases	128,020	-	-	-
360380	Sale Of Junk Or Salvage	14,619	-	-	-
360390	Proceeds From Sale Of Assets	3,777	-	-	-
360540	Cashiers Overages & Shortages	25	-	-	-
360580	Uncollectible Expense - Misc	(897,401)	-	-	-
360900	Miscellaneous Revs-Other Rev	1,963,951	-	-	-
391060	Long-Term Intergovtl Loan Proc	-	(239)	-	-
395010	Sales Of Land & Buildings	3,775,000	335,000	-	-
397010	Operating Transfers In	-	-	-	-
Total Revenues for: 13000 - Transportation Fund		**259,713,177**	**225,074,307**	**304,304,723**	**240,502,771**
400000	Use of/Contribution to Fund Balance	-	18,060,684	17,188,584	(286,873)
Total Resources for:13000 - Transportation Fund		**259,713,177**	**243,134,991**	**321,493,307**	**240,215,898**
331110	Direct Fed Grants	403,388	-	-	-
Total Revenues for: 14000 - Coronavirus Local Fiscal Recovery Fund		**403,388**	**-**	**-**	**-**
344900	Transportation-Other Rev	-	-	-	1,500,000
Total Revenues for: 14500 - Payroll Expense Tax		**-**	**-**	**-**	**1,500,000**
350030	Parking Infraction Penalties	8,078,834	11,606,609	14,843,923	14,061,178

397010	Operating Transfers In	9,000,000	-	-	-
Total Revenues for: 18500 - School Safety Traffic and Pedestrian Improvement Fund		**17,078,834**	**11,606,609**	**14,843,923**	**14,061,178**
400000	Use of/Contribution to Fund Balance	-	861,045	(973,291)	3,504,964
Total Resources for:18500 - School Safety Traffic and Pedestrian Improvement Fund		**17,078,834**	**12,467,654**	**13,870,632**	**17,566,142**
313020	Sales & Use Tax	37,326,917	47,754,551	52,913,667	54,349,058
317030	Trans Ben Dist Vehicle Fees	13,354,077	16,012,120	15,692,528	15,912,222
344900	Transportation-Other Rev	(233,701)	-	-	-
350010	Traffic Infractn Penal, Non-Pa	(179)	-	-	-
360900	Miscellaneous Revs-Other Rev	(92,841)	-	-	-
Total Revenues for: 19900 - Transportation Benefit District Fund		**50,354,273**	**63,766,671**	**68,606,195**	**70,261,280**
400000	Use of/Contribution to Fund Balance	-	6,176,443	3,605,467	1,344,606
Total Resources for:19900 - Transportation Benefit District Fund		**50,354,273**	**69,943,114**	**72,211,662**	**71,605,886**
344900	Transportation-Other Rev	84	-	-	-
Total Revenues for: 30010 - REET I Capital Fund		**84**	**-**	**-**	**-**
344900	Transportation-Other Rev	(493,381)	-	-	-
Total Revenues for: 30020 - REET II Capital Fund		**(493,381)**	**-**	**-**	**-**
400000	Use of/Contribution to Fund Balance	-	67,173,003	51,603,001	9,450,000
Total Resources for:35040 - Waterfront LID #6751		**-**	**67,173,003**	**51,603,001**	**9,450,000**
337080	Other Private Contrib & Dons	10,165,000	20,000,000	20,000,000	20,000,000
360420	Other Judgments & Settlements	750,000	-	-	-
391031	LID Lump Sum Payments	12,207,000	-	-	-
Total Revenues for: 35900 - Central Waterfront Improvement Fund		**23,122,000**	**20,000,000**	**20,000,000**	**20,000,000**
400000	Use of/Contribution to Fund Balance	-	4,288,602	27,949,998	(783,000)
Total Resources for:35900 - Central Waterfront Improvement Fund		**23,122,000**	**24,288,602**	**47,949,998**	**19,217,000**
344900	Transportation-Other Rev	(3,053)	-	-	-
Total Revenues for: 36600 - 2019 Multipurpose LTGO Bond Fund		**(3,053)**	**-**	**-**	**-**

360900	Miscellaneous Revs-Other Rev	-	100,000,000	-	-
Total Revenues for: 36900 - 2022 Multipurpose LTGO Bond Fund		**-**	**100,000,000**	**-**	**-**
344900	Transportation-Other Rev	(1,000)	-	-	-
Total Revenues for: 37000 - Garage Disposition Proceeds		**(1,000)**	**-**	**-**	**-**
Total SDOT Resources		**490,559,777**	**682,484,016**	**663,031,028**	**525,305,729**

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	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Central Waterfront	68,764,008	111,616,309	102,752,997	6,894,000
Total	**68,764,008**	**111,616,309**	**102,752,997**	**6,894,000**
Full-time Equivalents Total*	-	1.00	1.00	1.00

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

SDOT - BC-TR-19001 - Major Maintenance/Replacement

The purpose of the Major Maintenance/Replacement Budget Summary Level is to provide maintenance and replacement of roads, trails, bike paths, bridges and structures.

Program Expenditures	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Bridges & Structures	44,515,013	90,586,043	26,322,524	15,836,658
Landslide Mitigation	910,245	372,466	429,908	501,908
Roads	41,601,290	29,003,207	20,112,586	31,960,486
Sidewalk Maintenance	3,971,164	5,015,939	7,443,380	8,994,671
Signs, Signals and Markings	1,951,623	1,412,999	1,762,419	1,801,420
Trails and Bike Paths	496,686	1,000,999	1,958,999	1,911,119
Urban Forestry	20,921	8,934	8,936	8,936
Total	**93,466,941**	**127,400,587**	**58,038,752**	**61,015,198**
Full-time Equivalents Total*	98.25	100.25	100.25	100.25

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Seattle Department of Transportation

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	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Bridges & Structures	44,515,013	90,586,043	26,322,524	15,836,658
Full Time Equivalents Total	13.75	14.75	14.75	14.75

Landslide Mitigation

The purpose of the Landslide Mitigation Program is to proactively identify and address potential areas of landslide concerns that affect the right-of-way.

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Landslide Mitigation	910,245	372,466	429,908	501,908
Full Time Equivalents Total	2.00	2.00	2.00	2.00

Roads

The purpose of the Roads program is to provide for the safe and efficient use of the city's roadways to all residents of Seattle and adjacent regions to ensure movement of people, goods and services throughout the city.

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Roads	41,601,290	29,003,207	20,112,586	31,960,486
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	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Sidewalk Maintenance	3,971,164	5,015,939	7,443,380	8,994,671
Full Time Equivalents Total	6.00	6.00	6.00	6.00

Signs, Signals and Markings

The purpose of Signs, Signals and Markings Program is to design, plan and maintain the city's signs, signals, and street, sidewalk markings

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Signs, Signals and Markings	1,951,623	1,412,999	1,762,419	1,801,420
Full Time Equivalents Total	-	1.00	1.00	1.00

Trails and Bike Paths

The purpose of Trails and Bike Paths Program is to maintain and provide for safe and efficient use of the city's trails and bike paths to all residents of Seattle and adjacent regions to ensure movement of people, goods and services throughout the city.

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Trails and Bike Paths	496,686	1,000,999	1,958,999	1,911,119
Full Time Equivalents Total	27.75	27.75	27.75	27.75

Urban Forestry

The Tree and Landscape Maintenance program provides services to implement the citywide Urban Forestry Management Plan through education, stewardship, protection and maintenance of SDOT's green infrastructure assets including trees and landscapes. Arborists, Foresters, and the Landscape Architect provide design guidance, construction management support, citywide policy guidance and implementation including street tree permitting. Urban Forestry field operations provides critical maintenance of more than 40,000 SDOT street use tree assets and emergency response to over 350,000 right-of-way trees. Field operations is also responsible for the maintenance and operation of more than 200 formally landscaped right-of-way areas such as medians along Beacon Avenue South and Sand Point Way NE.

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Urban Forestry	20,921	8,934	8,936	8,936
Full Time Equivalents Total	1.75	1.75	1.75	1.75

Seattle Department of Transportation

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	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Alaskan Way Viaduct	1,186,879	-	-	-
First Hill Streetcar	2,324	-	850,000	-
Mercer West	55,869	-	-	-
SR-520	1,035,620	1,951,405	1,922,000	1,971,000
Total	**2,280,693**	**1,951,405**	**2,772,000**	**1,971,000**
Full-time Equivalents Total*	24.50	24.50	24.50	24.50

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The following information summarizes the programs in Major Projects Budget Summary Level:

Alaskan Way Viaduct

The purpose of the Alaskan Way Viaduct and Seawall Replacement Program is to fund the City's involvement in the replacement of the seismically-vulnerable viaduct and seawall. The Alaskan Way Viaduct is part of State Route 99, which carries one-quarter of the north-south traffic through downtown Seattle and is a major truck route serving the city's industrial areas

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Alaskan Way Viaduct	1,186,879	-	-	-
Full Time Equivalents Total	23.00	23.00	23.00	23.00

First Hill Streetcar

The purpose of the First Hill Streetcar program is to construct a Streetcar system that connects major medical facilities, Seattle Central College, Seattle University, and mixed income communities to the King Street mobility hub.

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
First Hill Streetcar	2,324	-	850,000	-

Mercer West

The purpose of the Mercer West Program is to use existing street capacity along the west portion of Mercer Street more efficiently and enhance all modes of travel, including pedestrian mobility, and provide an east/west connection between I-5, State Route 99, and Elliott Ave W.

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Mercer West	55,869	-	-	-

SR-520

The purpose of the SR-520 Program is to provide policy, planning and technical analysis support and to act as the City's representative in a multi-agency group working on the replacement of the State Route 520 bridge.

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
SR-520	1,035,620	1,951,405	1,922,000	1,971,000
Full Time Equivalents Total	1.50	1.50	1.50	1.50

SDOT - BC-TR-19003 - Mobility-Capital

The purpose of the Mobility-Capital Budget Summary Level is to help maximize the movement of traffic throughout the city by enhancing all modes of transportation including corridor and intersection improvements, transit and HOV improvements, and sidewalk and pedestrian facilities.

Program Expenditures	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Corridor & Intersection Imprv	45,772,360	56,314,194	37,542,051	27,145,038
Freight Mobility	4,345,002	3,884,438	14,721,193	2,807,000
Intelligent Transp System	3,511,603	1,005,004	1,377,719	1,323,096
Neighborhood Enhancements	6,897,234	6,725,084	4,942,558	6,374,295
New Trails and Bike Paths	16,965,490	18,917,598	39,056,330	11,476,952
Sidewalks & Ped Facilities	31,350,632	33,128,120	37,626,160	32,525,037
Transit & HOV	35,002,485	47,410,717	90,419,697	64,302,037
Total	**143,844,805**	**167,385,155**	**225,685,709**	**145,953,455**
Full-time Equivalents Total*	138.50	144.50	161.50	161.50

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

The following information summarizes the programs in Mobility-Capital Budget Summary Level:

Corridor & Intersection Imprv

The purpose of the Corridor & Intersection Improvements Program is to analyze and make improvements to corridors and intersections to move traffic more efficiently. Examples of projects include signal timing, left turn signals and street improvements.

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Corridor & Intersection Imprv	45,772,360	56,314,194	37,542,051	27,145,038
Full Time Equivalents Total	38.50	38.50	39.50	39.50

Freight Mobility

The purpose of the Freight Mobility Program is to help move freight throughout the city in a safe and efficient manner.

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Freight Mobility	4,345,002	3,884,438	14,721,193	2,807,000
Full Time Equivalents Total	4.50	4.50	4.50	4.50

Intelligent Transp System

The purpose of the Intelligent Transportation System (ITS) Program is to fund projects identified in the City's ITS Strategic Plan and ITS Master Plan. Examples of projects include implementation of transit signal priority strategies; installation of closed-circuit television (CCTV) cameras to monitor traffic in key corridors; and development of parking guidance, traveler information and real-time traffic control systems.

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Intelligent Transp System	3,511,603	1,005,004	1,377,719	1,323,096
Full Time Equivalents Total	9.25	9.25	9.25	9.25

Neighborhood Enhancements

The purpose of the Neighborhood Enhancements Program is to plan and forecast the needs of specific neighborhoods including neighborhood and corridor planning, development of the coordinated transportation plans, traffic control spot improvements and travel forecasting. The program also constructs minor improvements in neighborhoods based on these assessments.

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Neighborhood Enhancements	6,897,234	6,725,084	4,942,558	6,374,295
Full Time Equivalents Total	19.75	19.75	19.75	19.75

New Trails and Bike Paths

The purpose of the New Trails and Bike Paths Program is to construct new trails and bike paths that connect with existing facilities to let users transverse the city on a dedicated network of trails and paths.

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
New Trails and Bike Paths	16,965,490	18,917,598	39,056,330	11,476,952
Full Time Equivalents Total	1.00	1.00	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	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Sidewalks & Ped Facilities	31,350,632	33,128,120	37,626,160	32,525,037
Full Time Equivalents Total	52.50	57.50	60.50	60.50

Transit & HOV

The purpose of the Transit & HOV Program is to move more people in less time throughout the city.

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Transit & HOV	35,002,485	47,410,717	90,419,697	64,302,037
Full Time Equivalents Total	13.00	14.00	26.00	26.00

SDOT - BO-TR-12001 - South Lake Union Streetcar Operations

The purpose of the South Lake Union Streetcar Operations Budget Summary Level is to operate and maintain the South Lake Union Seattle Streetcar.

Program Expenditures	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
S Lake Union Streetcar Ops	2,068,872	4,324,358	4,474,986	4,629,820
Total	**2,068,872**	**4,324,358**	**4,474,986**	**4,629,820**

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

SDOT - BO-TR-12002 - First Hill Streetcar Operations

The purpose of the First Hill Streetcar Operations Budget Summary Level is to operate and maintain the First Hill Seattle Streetcar.

Program Expenditures	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
First Hill Streetcar Ops	8,258,678	9,666,145	9,748,428	9,759,837
Total	**8,258,678**	**9,666,145**	**9,748,428**	**9,759,837**

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

SDOT - BO-TR-16000 - Waterfront and Civic Projects

The purpose of the Waterfront and Civic Projects Summary Level is to pay for expenses related to reimbursable design and construction services provided by the Central Waterfront program for other City departments and external partners. Additionally, the BSL provides planning and leadership support for other Civic Projects.

Program Expenditures	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Waterfront and Civic Projects	10,765,934	28,074,553	33,641,776	34,810,833
Total	**10,765,934**	**28,074,553**	**33,641,776**	**34,810,833**
Full-time Equivalents Total*	-	1.00	1.00	1.00

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

SDOT - BO-TR-17001 - Bridges & Structures

The purpose of the Bridges and Structures Budget Summary Level is to maintain the City's bridges and structures which helps provide for the safe and efficient movement of people, goods, and services throughout the City. Additionally, the BSL provides general construction management, engineering support for street vacations, scoping of neighborhood projects, and other transportation activities requiring engineering oversight.

Program Expenditures	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Bridge Operations	4,384,234	3,923,866	4,133,682	4,257,500
Engineering & Ops Support	1,036,238	1,616,751	1,675,644	1,728,589
Structures Engineering	1,761,930	1,356,154	1,433,213	1,477,679
Structures Maintenance	7,319,482	9,419,236	9,937,416	10,241,547
Total	**14,501,884**	**16,316,007**	**17,179,955**	**17,705,315**
Full-time Equivalents Total*	57.00	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*

Seattle Department of Transportation

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	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Bridge Operations	4,384,234	3,923,866	4,133,682	4,257,500
Full Time Equivalents Total	17.50	17.50	17.50	17.50

Engineering & Ops Support

The purpose of the Engineering Ops & Support program is to provide engineering support services to other SDOT projects, perform engineering related to bridges and structures, and manage stormwater pollution control.

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Engineering & Ops Support	1,036,238	1,616,751	1,675,644	1,728,589
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	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Structures Engineering	1,761,930	1,356,154	1,433,213	1,477,679
Full Time Equivalents Total	3.50	3.50	3.50	3.50

Structures Maintenance

The purpose of the Structures Maintenance Program is to provide for the maintenance of the city's bridges, roadside structures and stairways.

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Structures Maintenance	7,319,482	9,419,236	9,937,416	10,241,547
Full Time Equivalents Total	33.00	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	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Commuter Mobility	17,389,650	14,311,825	19,674,882	20,371,191
Neighborhoods	2,643,836	1,398,262	1,259,959	1,300,528
Parking & Curbspace	13,495,515	13,473,615	15,044,325	15,429,497
Signs & Markings	4,923,989	4,788,224	4,910,309	5,054,343
Traffic Signals	9,459,864	10,310,160	11,118,107	11,459,777
Transit Operations	24,799,054	46,314,062	47,992,330	49,665,775
Urban Planning	2,870,600	6,765,828	4,194,109	4,325,583
Total	**75,582,507**	**97,361,976**	**104,194,021**	**107,606,694**
Full-time Equivalents Total*	141.75	147.75	153.75	153.75

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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	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Commuter Mobility	17,389,650	14,311,825	19,674,882	20,371,191
Full Time Equivalents Total	51.25	51.25	53.25	53.25

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	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Neighborhoods	2,643,836	1,398,262	1,259,959	1,300,528
Full Time Equivalents Total	2.50	2.50	2.50	2.50

Parking & Curbspace

The purpose of Parking and Curb Ramp Program is to manage the City's parking resources, maintain and operate pay stations and parking meters for on-street parking, manage curbspace, develop and manage the City's carpool program and Residential Parking Zones.

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Parking & Curbspace	13,495,515	13,473,615	15,044,325	15,429,497
Full Time Equivalents Total	31.00	32.00	34.00	34.00

Signs & Markings

The purpose of the Signs & Markings Program is to design, fabricate and install signage, as well as provide pavement, curb and crosswalk markings to facilitate the safe movement of vehicles, pedestrians and bicyclists throughout the city.

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Signs & Markings	4,923,989	4,788,224	4,910,309	5,054,343
Full Time Equivalents Total	19.50	22.50	22.50	22.50

Traffic Signals

The purpose of the Traffic Signals Program is to operate the Traffic Management Center that monitors traffic movement within the city and to maintain and improve signals and other electrical transportation management infrastructure.

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Traffic Signals	9,459,864	10,310,160	11,118,107	11,459,777
Full Time Equivalents Total	24.25	25.25	25.25	25.25

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	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Transit Operations	24,799,054	46,314,062	47,992,330	49,665,775
Full Time Equivalents Total	2.75	3.75	4.75	4.75

Urban Planning

The Urban Planning Program is comprised of Adaptive Streets, Citywide & Community Planning, GIS, Urban Design, and the Center City Mobility Plan.

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Urban Planning	2,870,600	6,765,828	4,194,109	4,325,583
Full Time Equivalents Total	10.50	10.50	11.50	11.50

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	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
St Use Permit & Enforcement	41,222,901	41,130,232	46,547,211	47,974,607
Street Use Contingent Budget	-	1,000,000	1,000,000	1,035,000
Total	**41,222,901**	**42,130,232**	**47,547,211**	**49,009,607**
Full-time Equivalents Total*	139.25	140.25	140.25	140.25

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

The following information summarizes the programs in ROW Management Budget Summary Level:

St Use Permit & Enforcement

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	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
St Use Permit & Enforcement	41,222,901	41,130,232	46,547,211	47,974,607
Full Time Equivalents Total	139.25	140.25	140.25	140.25

Street Use Contingent Budget

The purpose of the Street Use Contingent Budget Program is to display the amount of unallocated Contingent Budget Authority (CBA) in the Right of Way Management BSL that has not been accessed. In contrast, CBA that is accessed is appropriated in the programs in which it will be spent.

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Street Use Contingent Budget	-	1,000,000	1,000,000	1,035,000

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	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Emergency Response	13,747,565	8,991,167	9,855,955	10,165,644
Operations Support	9,351,001	5,020,143	10,098,862	10,282,031
Pavement Management/Repair	15,692,418	15,064,084	17,405,921	17,915,680
Street Cleaning	7,662,273	8,445,636	8,978,039	9,201,492
Tree & Landscape Maintenance	6,044,133	6,367,133	6,604,187	6,794,638
Total	**52,497,389**	**43,888,163**	**52,942,964**	**54,359,485**
Full-time Equivalents Total*	145.50	145.50	163.50	163.50

**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	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Emergency Response	13,747,565	8,991,167	9,855,955	10,165,644
Full Time Equivalents Total	19.00	19.00	19.00	19.00

Operations Support

The purpose of the Operations Support Program is to provide essential operating support services necessary for the daily operation of SDOT's equipment and field workers dispatched from three field locations in support of street maintenance activities. These functions include warehousing, bulk material supply and management, tool cleaning and repair, equipment maintenance and repair, project accounting and technical support, and crew supervision.

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Operations Support	9,351,001	5,020,143	10,098,862	10,282,031
Full Time Equivalents Total	23.50	23.50	41.50	41.50

Pavement Management/Repair

The purpose of the Pavement Management and Repair Program is to assess the condition of asphalt and concrete pavements and establish citywide paving priorities for annual resurfacing, preservation and maintenance of all streets and adjacent areas such as sidewalks and road shoulders by making spot repairs and conducting annual major maintenance paving and rehabilitation.

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Pavement Management/Repair	15,692,418	15,064,084	17,405,921	17,915,680
Full Time Equivalents Total	57.25	57.25	57.25	57.25

Street Cleaning

The purpose of the Street Cleaning Program is to keep Seattle's streets, improved alleys, stairways and pathways clean, safe and environmentally friendly by conducting sweeping, hand-cleaning, flushing and mowing on a regular schedule.

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Street Cleaning	7,662,273	8,445,636	8,978,039	9,201,492
Full Time Equivalents Total	22.50	22.50	22.50	22.50

Tree & Landscape Maintenance

The purpose of the Landscape & Tree Maintenance Program is to provide planning, design, construction and construction inspection services for landscape elements of transportation capital projects, as well as guidance to developers on the preservation of city street trees and landscaped sites during construction.

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Tree & Landscape Maintenance	6,044,133	6,367,133	6,604,187	6,794,638
Full Time Equivalents Total	23.25	23.25	23.25	23.25

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	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Parking Enforcement	-	18,446,040	-	-
Total	**-**	**18,446,040**	**-**	**-**
Full-time Equivalents Total*	-	120.00	(2.00)	(2.00)

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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	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Citywide Indirect Costs	46,059,560	47,369,503	54,096,018	56,788,106
Departmental Indirect Costs	17,175,526	18,427,975	23,937,510	23,108,941
Divisional Indirect Costs	12,570,985	11,648,913	15,104,174	14,813,219
Indirect Cost Recovery Offset	(85,181,663)	(77,446,391)	(93,137,702)	(94,710,266)
Pooled Benefits and PTO	(2,483,353)	-	-	-
Total	**(11,858,946)**	**-**	**-**	**-**
Full-time Equivalents Total*	214.25	232.75	241.25	241.25

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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	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Citywide Indirect Costs	46,059,560	47,369,503	54,096,018	56,788,106

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	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Departmental Indirect Costs	17,175,526	18,427,975	23,937,510	23,108,941
Full Time Equivalents Total	120.00	129.50	138.00	138.00

Divisional Indirect Costs

The purpose of the Divisional Indirect Costs Program is to provide division leadership and unique transportation technical expertise to accomplish the division's goals and objectives in support of the department's mission.

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Divisional Indirect Costs	12,570,985	11,648,913	15,104,174	14,813,219
Full Time Equivalents Total	94.25	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	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Indirect Cost Recovery Offset	(85,181,663)	(77,446,391)	(93,137,702)	(94,710,266)

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	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Pooled Benefits and PTO	(2,483,353)	-	-	-

Seattle Department of Transportation

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	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Citywide Initiatives	6,078,632	10,176,730	5,526,192	10,218,977
Debt Service	39,465,010	42,532,436	38,211,552	40,429,349
Judgment & Claims	8,100,469	9,897,522	8,550,422	8,721,431
Total	**53,644,111**	**62,606,688**	**52,288,166**	**59,369,757**

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

The following information summarizes the programs in General Expense Budget Summary Level:

Citywide Initiatives

The purpose of the Citywide Initiatives program is to support citywide or multi-departmental system or process improvement initiatives.

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Citywide Initiatives	6,078,632	10,176,730	5,526,192	10,218,977

Debt Service

The purpose of Debt Service Program is to meet principal repayment and interest obligations on debt proceeds that are appropriated in SDOT's Budget

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Debt Service	39,465,010	42,532,436	38,211,552	40,429,349

Judgment & Claims

The purpose of the Judgement & Claims Program is to represent SDOT's annual contribution to the City's centralized self-insurance pool from which court judgements and claims against the city are paid.

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Judgment & Claims	8,100,469	9,897,522	8,550,422	8,721,431

The Office of the Waterfront and Civic Projects

Marshall Foster, Director

206-684-8413

waterfrontseattle.org

The Office of the Waterfront and Civic Projects is responsible for coordinating the City's waterfront improvement efforts, including project management, design, construction, and financial management. The Office of the Waterfront and Civic Projects is charged with administering the overall program and ensuring that it is managed efficiently and delivers on the adopted Capital Improvement Program for the Central Waterfront.

The projects that make up the Central Waterfront program are included in SDOT's budget and in the budgets of two other City departments (Seattle Parks and Recreation and Finance and Administrative Services). Although there are multiple funding sources and multiple projects within the waterfront improvement program, the program itself includes all the projects listed below.

Seattle Department of Transportation
- Alaskan Way Main Corridor project (MC-TR-C072)
- Overlook Walk and East/West Connections (MC-TR-C073)

Seattle Parks and Recreation
- Parks Central Waterfront Piers Rehabilitation (MC-PR-21007)
- Aquarium Expansion (MC-PR-21006)

Department of Finance and Administrative Services
- Pike Place Market PC-1 North Waterfront Entrance project (complete)
- Waterfront Operations and Tribal Interpretive Center (proposed)
- Local Improvement District Administration

In addition, there are funds budgeted in CIP projects for Seattle Public Utilities (SPU) and Seattle City Light (SCL) for utility relocations related to the Central Waterfront program. The Office of the Waterfront and Civic Projects is leading construction activities for these relocations, which in SDOT's budget are combined in a reimbursable project (MO-TR-R043). The Office of Arts and Culture also has funding from the Waterfront program's 1% for Arts contribution.

The Office of the Waterfront and Civic Projects manages two funds that support the administration of the funding related to the projects listed above: the Central Waterfront Improvement Fund, and the Waterfront LID #6751 fund.

The Central Waterfront Improvement Fund is a single fund from which multiple departments draw funding resources. The fund tracks the interfund loan and philanthropic funds as well as other revenues. The fund supports certain costs associated with the design and construction of the waterfront improvement program and related costs for City administration, including the Office of the Waterfront and Civic Projects. Appropriations made from the Central Waterfront Improvement Fund are for these purposes.

In 2019, the City Council legislated the Waterfront Local Improvement District (LID) Fund which holds LID assessment payments and LID bonds and pays for expenditures related to the Waterfront Local Improvement District (#6751). The pre-payment, and LID bond issuance occurred in 2021. For more information on LID and project status, visit the Waterfront Seattle website.

New in the 2023-2028 Proposed Capital Improvement Program

The 2023-2028 Proposed Capital Improvement Program also includes $13 million in REET funding in 2023 for FAS to acquire and rehabilitate the Integrus (Bakun) Building at 1426 Alaskan Way South, which is located on the new Alaskan Way at the Pike Street Hillclimb (FAS CIP Project "Waterfront Operations and Tribal Interpretive Center").

Acquisition of the building from WSDOT will fulfill the City's permitting commitments from the Elliot Bay Seawall project to the Muckleshoot Tribe to provide 10,000 square feet in a building along the Waterfront for a Tribal Interpretive Center rent free, in perpetuity. The Tribe has indicated their interest in the space and that it could fulfill the conditions of the permit.

The Waterfront Operations and Tribal Interpretive Center would also provide space for an operations center for on-going maintenance and operations of the Waterfront Park, which is expected to be assigned to Seattle Center pending approval of legislation transmitted with the 2023 Proposed Budget. This building is centrally located on the new waterfront, and proximate to the new maintenance area being provided under the Overlook Walk for materials and vehicle storage and other maintenance activities. The facility will be updated to current City building standards and could include worksite amenities that would support the Waterfront's maintenance crews.

FAS, the Office of the Waterfront, and Seattle Center will develop an operations plan for the facility and will coordinate agreements among the building's multiple user departments and the Muckleshoot Tribe. The operations plan will include details on planned funding resources to meet the ongoing maintenance needs of the facility.

Office of Sustainability and Environment

Jessyn Farrell, Director

(206) 615-0817

www.seattle.gov/environment

Department Overview

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

Climate and Environmental Justice: OSE develops policies and conducts research on reducing and addressing the impacts of climate pollution. This includes goal assessment, action planning, community outreach, and performance measurement. OSE coordinates implementation of the Seattle Green New Deal, the One Seattle Climate Justice Agenda, and the Equity and Environment Initiative and plans and implements policies that transition buildings to 100% clean energy and advance zero carbon transportation.

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

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

Budget Snapshot

	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Department Support				
General Fund Support	12,090,506	7,647,508	7,875,929	7,947,058
Other Funding - Operating	7,380,719	10,275,975	14,256,592	19,359,064
Total Operations	**19,471,225**	**17,923,483**	**22,132,521**	**27,306,123**
Total Appropriations	**19,471,225**	**17,923,483**	**22,132,521**	**27,306,123**
Full-Time Equivalents Total*	31.50	31.50	38.50	41.50

** 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 2023-2024 Proposed Budget continues OSE's existing work in food policy and climate justice while significantly expanding work aligned with the Seattle Green New Deal. OSE's budget will increase from $17.9 million to $22.1 million in 2023, an expansion driven by new and expanded Green New Deal programming and funded with JumpStart Payroll Expense Tax (payroll tax) dollars, consistent with the Green New Deal set-aside in the Seattle City Council's Jumpstart Resolution (Res 31957, 2020).

OSE's Green New Deal programming is informed by the recommendations of the Green New Deal Oversight Board (GNDOB), which OSE staffs. OSE's proposed budget includes the following Green New Deal items funded by the payroll tax:

- Continuing key Duwamish Valley Program investments first added on a one-time basis in 2022. This includes $200,000 in 2023 and $400,000 in 2024 for climate justice-aligned small business support and green workforce development and $300,000 for trees on industrial properties. Administration of the $250,000 Duwamish River Opportunity Fund grant program (formerly managed by the Department of Neighborhoods) is also being transferred to OSE in order to consolidate Duwamish-neighborhood programming.

- $800,000 in City-provided rebate funding for oil-to-electric home heating conversions. This $800,000 includes $600,000 in new, ongoing funding. Rebates are provided in conjunction with the city's Clean Heat Program, which also includes $1.8 million in funding at the Office of Housing for fully-funded oil-to-electric conversions for eligible low-income households.

- Funding and staffing for facilitating green jobs pathways, including $160,000 in 2023 for a Climate Justice Workforce Development Advisor, and renewing $1 million for clean energy pre-apprenticeship scholarships,

- $2.8 million for Building Emissions Performance Standards. This funding will support policy development and regulatory efforts around helping business owners comply with both the State of Washington's Clean Buildings Act as well as proposed Building Emissions Performance Standards for large commercial and multifamily buildings in the City of Seattle. This program includes a particular focus on supporting under-resourced buildings. This funding includes three new supporting positions in 2023 and funding for a customer-facing technology platform.

- Continuing $1 million in rebates for heavy duty electric vehicles, and transferring authority for the Citywide Coordinator for Climate Initiatives from Seattle Department of Transportation (SDOT) to OSE.

- $550,000 to continue an expansion of the Environmental Justice Fund.

- $150,000 in one-time funding for a Tree Canopy Equity and Resilience Plan.

OSE will also help coordinate and oversee implementation of other payroll tax-funded Green New Deal items in the 2023 Proposed Budget. This includes $1.8 million for the Office of Housing (OH) to fully fund oil-to-electric home heating conversions for low-income households under the Clean Heat Program. It also includes $3.5 million each for Seattle Public Library (SPL) and Seattle Parks and Recreation (SPR) for heating, cooling, air quality upgrades, and other decarbonizing retrofits to community facilities. This decarbonization funding is aligned with funding from the Metropolitan Parks District Levy and will support ongoing efforts to plan and implement Resilience Hubs in both City-owned and community managed properties. (For more on Green New Deal-aligned 2023 Jumpstart funding, please see "Climate and Environment" in the Proposed Budget Overview.)

These 2023 investments build on a companion piece of legislation introduced to Council in the third quarter of 2022, which appropriated $6.5 million in 2022 payroll tax proceeds based on initial recommendations from the Green New Deal Oversight Board. These items comprise:

- $430,000 at OSE for resilience hub planning and community engagement, including (per the Oversight

Board's recommendations) outreach to Indigenous organizations. This funding will develop recommendations on policy and program requirements for effective "resilience hub," as well as priorities for neighborhood placement.

- $276,000 at OSE for developing cumulative community health and resilience indicators for policy planning around resiliency.
- $100,000 at OSE for community engagement to provide climate justice focused recommendations to inform the Comprehensive Plan Update.
- $2,000,000 for the OH for engineering analyses and capital costs to convert affordable housing projects currently in development to fully electrified energy systems.
- $1,350,000 for OPCD for resiliency projects associated with the Duwamish Valley Action Plan.
- $1,700,000 for SPL for decarbonizing the Southwest and Northeast Library Branches.
- $610,000 for the Department of Finance and Administrative Services (FAS) for the Municipal Energy Efficiency Program or MEEP, providing funding for decarbonizing municipal facilities.
- $25,000 for data purchases by SDOT for cross-departmental efforts with OSE and Seattle City Light to inform Transportation Electrification planning.

The budget for these 2022 items will carryforward into 2023 and will complement actions funded in the proposed 2023 budget. As with 2023 Green New Deal items, OSE will play a key role coordinating implementation.

Ongoing initiative support: The 2023 Proposed Budget continues to fund existing initiatives in OSE that support tackling the climate crisis and growing sustainable communities, including:

- Fresh Bucks & Food Policy Initiatives
- Equity and Environment Initiative
- Equitable Transportation
- Building Energy Policy & Programs
- Building Energy Benchmarking & Tune-Ups
- Urban Forestry

OSE will also continue to coordinate and provide technical assistance for the interdepartmental Municipal Energy Efficiency Project (MEEP). MEEP is a capital project spanning multiple departments that makes energy efficiency improvements to City-owned facilities. In 2023, this programming will be supported by $1.5 million in Real Estate Excise Tax (REET) revenues. This funding is appropriated in capital budgets for SPR, SPL, and FAS. For more detail about this project, please see the Municipal Energy Efficiency Project located in the Department of Finance and Administrative Services' 2023-2028 Capital Improvement Program.

Incremental Budget Changes

Office of Sustainability and Environment

	Dollars	FTE
2022 Adopted Budget	**17,923,483**	**31.50**
Baseline		
Removal of One-Time Items from Department Baseline	(3,908,000)	-
Citywide Adjustments for Standard Cost Changes	376,957	-

Appropriations for 2022 Annual Wage Increase	170,171	-
Proposed Operating		
Technology Platform for Building Emissions Performance Standards	1,981,000	-
Continue Clean Energy Pre-Apprenticeship Scholarships	1,000,000	-
Incentives for Heavy-Duty Electric Vehicles	1,000,000	-
Building Emissions Performance Standards - Funding for Staffing and Implementation	828,228	3.00
Oil Home Heating Conversions, Funding for Rebates and Outreach	600,000	-
Continue Increased Funding for the Environmental Justice Fund	550,000	-
Greening Industrial Properties in Equity Focus Areas	300,000	-
Duwamish River Opportunity Fund Transfer	249,799	-
Citywide Coordinator for Climate Initiatives Position Transfer	222,073	1.00
Continue Duwamish Valley Program Green Workforce Development and Technical Assistance	200,000	-
Departmental Finance and Budget Support	186,186	1.00
Funding and Position Authority for a Climate Justice Workforce Development Advisor	160,285	1.00
Tree Canopy Equity and Resilience Plan	150,000	-
Administrative Support for Climate Justice	142,338	1.00
Proposed Technical		
Revenue	-	-
Total Incremental Changes	**$4,209,038**	**7.00**
Total 2023 Proposed Budget	**$22,132,521**	**38.50**

Description of Incremental Budget Changes

Baseline

Removal of One-Time Items from Department Baseline

Expenditures $(3,908,000)

This item removes items from the department's baseline budget that were funded as one-time items in the 2022 Adopted Budget. This includes one-time appropriations from the Coronavirus Local Fiscal Recovery Fund, as well as Payroll Expense Tax-funded investments in the Duwamish Valley Program and the Seattle Green New Deal. Funding for Green New Deal and Duwamish Valley Program adds is being reauthorized on an ongoing basis in the 2023 Proposed Budget. See Proposed Operating budget changes for more information.

Citywide Adjustments for Standard Cost Changes

Expenditures $376,957

Citywide technical adjustments made in the baseline phase reflect changes to internal services costs, including rates from the Department of Finance & Administrative Services, Seattle Information Technology Department, Seattle

Department of Human Resources, and for healthcare, retirement, and industrial insurance charges for the department. These adjustments reflect initial assumptions about these costs and inflators early in the budget process.

Appropriations for 2022 Annual Wage Increase

Expenditures $170,171

This centrally administered change adjusts appropriations to reflect an annual wage increase in 2022, as outlined in the agreements between certain City unions, for personnel costs included in this department. These agreements were not finalized until after the 2022 budget had been adopted. This change includes ongoing cost increases to salary, FICA, Medicare, retirement, overtime and temporary labor. There is no increase assumed from 2022 to 2023.

Proposed Operating

Technology Platform for Building Emissions Performance Standards

Expenditures $1,981,000

The City's 2023 Proposed Budget spends approximately $294 million in JumpStart Payroll Expense Tax (payroll tax) proceeds, of which $20 million is allocated to investments in Green New Deal programs. This item adds $1,981,000 backed by payroll tax in 2023 to OSE. This item provides funding for a technology solution to support implementation of Seattle Building Emissions Performance Standards (BPS) on existing commercial and multifamily buildings 20,000 square feet and larger. This software application will allow building owners and their representatives to comply with the BPS and Benchmarking data verification requirements by submitting information through an online form. The tool will include a Customer Relationship Management component to manage the thousands of building owner, manager, and other contacts involved with compliance. It will connect to or replace OSE's existing Energy Benchmarking Application. This item is double budgeted with Seattle Information Technology. Seattle IT will invoice OSE as work is completed.

Continue Clean Energy Pre-Apprenticeship Scholarships

Expenditures $1,000,000

The City's 2023 Proposed Budget spends approximately $294 million in JumpStart Payroll Expense Tax (payroll tax) proceeds, of which $20 million is allocated to investments in Green New Deal programs. This item adds $1 million in ongoing Green New Deal payroll tax funding to continue a one-time add from the 2022 Adopted Budget for clean energy pre-apprenticeship scholarships. This project aims to expand equitable access to careers in clean energy industries. Funding will support outreach & engagement efforts, in-language services needed to support recruitment, training, and development, as well application and enrollment costs, equipment costs, and supplemental courses. Post-training support services for new apprentices will also be provided with the goal of increasing retention in the clean energy workforce. Funding will also support targeted inclusive outreach (in-language and through trusted networks) to advance green and just workforce development and priority hire goals.

Incentives for Heavy-Duty Electric Vehicles

Expenditures $1,000,000

The City's 2023 Proposed Budget spends approximately $294 million in JumpStart Payroll Expense Tax (payroll tax) proceeds, of which $20 million is allocated to investments in Green New Deal programs. This Green New Deal item adds $1 million backed by payroll tax in 2023 to OSE to renew and make ongoing city-funded incentives for electric heavy-duty vehicles. These are targeted at industrial operations. Eligible vehicles include drayage trucks, school buses, other industrial and commercial fleets. Currently, incentives are being piloted in South Park and Georgetown through the Duwamish Valley Program. Ongoing funding will allow expansion across the City. This program is a key component of Seattle's Transportation Electrification Blueprint.

Building Emissions Performance Standards - Funding for Staffing and Implementation

Expenditures	$828,228
Position Allocation	3.00

The City's 2023 Proposed Budget spends approximately $294 million in JumpStart Payroll Expense Tax (payroll tax) proceeds, of which $20 million is allocated to investments in Green New Deal programs. This item adds $828,000 backed by payroll tax in 2023 to OSE for developing and implementing Building Emissions Performance Standards for the City of Seattle. This funding includes three positions in 2023 for policy development, staffing, and implementation of Seattle-wide Building Emissions Performance Standards. A separate piece of companion legislation enacting Emissions Performance Standards for Seattle buildings will be introduced to Council in late 2022 or early 2023. Funding provided in the proposed budget will support:

• Rulemaking, including support for temporary staffing and consultant services;

• Implementing regulatory requirements, including reclassifying a current Strategic Advisor 2 position to a Manager 3 to serve as program director, reclassifying a current Strategic Advisor 1 position to Strategic Advisor 2, and providing 2.0 FTE adds for outreach and data analytics in 2023.

• Expanding the Clean Buildings Accelerator Program, adding 1.0 FTE position authority in 2023 for managing the Accelerator, as well as consultant funding, and funding for engineering and design support starting in 2024.

• Funding for consultant services and language access;

In addition, this action provides funding in 2024 for three additional FTE adds for engineering expertise and to staff a help desk. Separate budget actions for OSE and Seattle Information Technology Department (ITD) provide funding for development of a technology platform for implementing Building Performance Standards.

Oil Home Heating Conversions, Funding for Rebates and Outreach

Expenditures	$600,000

The City's 2023 Proposed Budget spends approximately $294 million in JumpStart Payroll Expense Tax (payroll tax) proceeds, of which $20 million is allocated to investments in Green New Deal programs. This Green New Deal item provides $800,000 of payroll tax to OSE for the Clean Heat Program to fund rebates for middle income households who convert from oil home heating to electric heat pumps. This funding replaces $200,000 in ongoing General Fund appropriations and represents a $600,000 net increase in funding over the department baseline. Compared to 2022 funding levels, this amount will support 400 additional conversion rebates for middle-income households and will allow the city-funded portion of the rebate to increase from $1,000 to $1,500. (With an additional $500 contributed to each rebate by Gensco, the total rebate will increase from $1,500 to $2,000.) Funding will also support targeted outreach to BIPOC and historically disadvantaged communities and provide temporary staffing to support program implementation.

Continue Increased Funding for the Environmental Justice Fund

Expenditures	$550,000

The City's 2023 Proposed Budget spends approximately $294 million in JumpStart Payroll Expense Tax (payroll tax) proceeds, of which $20 million is allocated to investments in Green New Deal programs. This item provides $550,000 in ongoing Green New Deal payroll tax funding for the Environmental Justice Fund (EJF), bringing total EJF awards to $750,000. This level of funding has been provided in both 2021 and 2022 on a non-recurring basis at the recommendation of the Equitable Communities Initiative Task Force. The Green New Deal Oversight Board has recommended that this funding continue. The Environmental Justice Fund provides funding for community-based efforts that address health disparities through investments in food access and environmental justice, youth leadership, environmental restoration, and green jobs.

Greening Industrial Properties in Equity Focus Areas

Expenditures	$300,000

The City's 2023 Proposed Budget spends approximately $294 million in JumpStart Payroll Expense Tax (payroll tax) proceeds, of which $20 million is allocated to investments in Green New Deal programs. This item provides $300,000 in ongoing payroll tax-backed Green New Deal funding for community-led efforts to green industrial areas in the City of Seattle. This funding includes support for contracts with community-based organizations (CBOs) for outreach, engagement, and implementation of greening efforts in private properties in industrial and industrial-adjacent neighborhoods. These efforts focused on South Park and Georgetown in 2022. Funding will continue to support greening and tree-planting in these neighborhoods as well as potentially expanding to include parts of Beacon Hill and the International District. Funding will also be available as needed to support Seattle Department of Transportation and Seattle Public Utilities in these departments' efforts to green the right-of-way in these neighborhoods.

Duwamish River Opportunity Fund Transfer

Expenditures	$249,799

The City's 2023 Proposed Budget spends approximately $294 million in JumpStart Payroll Expense Tax (payroll tax) proceeds, of which $20 million is allocated to investments in Green New Deal programs. This item adds $275,000 in payroll tax-backed Green New Deal funding to OSE in order transfer funding and administration of the Duwamish River Opportunity Fund from the Department of Neighborhoods (DON) to the Office of Sustainability and Environment. This will allow a consolidation of Duwamish-related grant programming in OSE and will complement the Duwamish Valley Program and OSE's existing grant programming in the climate justice space, such as the Environmental Justice Fund. For 2023, OSE will coordinate with DON to administer the fund and will draw on DON's expertise managing this program in prior years.

Citywide Coordinator for Climate Initiatives Position Transfer

Expenditures	$222,073
Position Allocation	1.00

The City's 2023 Proposed Budget spends approximately $294 million in JumpStart Payroll Expense Tax (payroll tax) proceeds, of which $20 million is allocated to investments in Green New Deal programs. This item uses payroll-tax backed Green New Deal funding to transfer 1.0 FTE Strategic Advisor 3 from Seattle Department of Transportation (SDOT) to OSE to meet departmental budget needs and priorities. The position currently serves in an SDOT pocket but serves as OSE's Citywide Coordinator for Climate Initiatives, leading OSE's interdepartmental efforts aimed at reducing transportation emissions, guiding the development of new incentive programs, and directing OSE's transportation-related engagement with City departments, advisory groups, community-based organizations, and philanthropies. This position serves as a manager for three OSE staff members and serves as a member of the office's leadership team.

This is a technical change that aligns budgets with departmental priorities and does not reflect a major change in direction for OSE, SDOT, or the role and responsibilities of this program manager. This position will continue to serve as the staff liaison between SDOT and OSE, as OSE drives policies and programs aimed at addressing climate justice, reducing emissions from the transportation sector, and improving air quality in areas most impacted both systemic racism and persistent air pollution.

Continue Duwamish Valley Program Green Workforce Development and Technical Assistance

Expenditures	$200,000

The City's 2023 Proposed Budget spends approximately $294 million in JumpStart Payroll Expense Tax (payroll tax) proceeds, of which $20 million is allocated to investments in Green New Deal programs. This item adds $200,000 in 2023 and $400,000 in 2024 in ongoing Green New Deal payroll tax funding for Equity and Environment initiatives in

the Duwamish Valley Program. This funding will build on one-time 2022 budget adds that currently support research on green jobs pathways for Duwamish Area residents and are supporting small and minority-owned businesses in the area that are struggling with the impacts of COVID.

In 2023 and 2024, this funding will support technical assistance for small and industrial businesses in South Park and Georgetown with a focus on climate resiliency. Funding will also address priorities from the Industrial and Maritime Strategy as well as the Duwamish Valley Action Plan, and will facilitate green economy jobs pathways for manufacturing, logistics, and the maritime sector, as well as work supporting sea level rise adaptation, the electric vehicle industry, and climate change resilience. These collaborations are also supported by funding from the Robert Wood Johnson Foundation and will contribute to the development of the Duwamish Valley Resilience District. These actions are aligned with the Citywide Economic Revitalization Strategy and are coordinated with the Office of Economic Development (OED).

Departmental Finance and Budget Support

Expenditures	$186,186
Position Allocation	1.00

The City's 2023 Proposed Budget spends approximately $294 million in JumpStart Payroll Expense Tax (payroll tax) proceeds, of which $11 million is allocated to administration and evaluation. This item adds 1.0 FTE and $187,000 in payroll tax-backed administrative funding for a Strategic Advisor 2 (Finance/Budget/Accounting). This position will serve as a finance director and provide capacity to scale up payroll tax-funded Green New Deal investments. This additional strategic capacity will also allow OSE to better identify, coordinate, and execute on funding opportunities from state, federal, and non-governmental grant programs that can support OSE's programming and help advance Seattle's climate goals.

Funding and Position Authority for a Climate Justice Workforce Development Advisor

Expenditures	$160,285
Position Allocation	1.00

The City's 2023 Proposed Budget spends approximately $294 million in JumpStart Payroll Expense Tax (payroll tax) proceeds, of which $20 million is allocated to investments in Green New Deal programs. This Green New Deal item adds and funds a 1.0 FTE, Strategic Advisor 2, General Government. This position will serve as a Climate Justice Workforce Development Advisor and will lead strategy development for clean energy workforce pathways, prioritizing racial equity, economic opportunity, and addressing the disproportionate impacts of climate change. This position will lead Citywide coordination with other City departments working in this space, including direct coordination with the Office of Economic Development (OED) and OED's Green Economy Advisor, in conjunction with the Economic Revitalization Strategy. This position will also work closely with FAS on administering funds for Clean Energy Pre-Apprenticeship Scholarships. In addition, the position will oversee workforce investments in the Duwamish Valley Program, convene a Clean Energy Workforce Development Committee that will make recommendations on city actions to effect a just transition from fossil fuels, and participate in monthly coordination meetings with regional partners in labor, industry, and in other governing authorities in the Seattle region.

Tree Canopy Equity and Resilience Plan

Expenditures	$150,000

The City's 2023 Proposed Budget spends approximately $294 million in JumpStart Payroll Expense Tax (payroll tax) proceeds, of which $20 million is allocated to investments in Green New Deal programs. This item provides $150,000 of payroll tax-backed Green New Deal funding for a tree canopy equity and resilience assessment and plan. This comprehensive plan will identify the best strategies and locations for planting, growing, and maintaining trees on private and public land and in the right-of-way, with a focus on low-canopy neighborhoods in environmental justice priority areas. This plan would pave the way for leveraging future federal, state, and philanthropic funds that support the resilience of the tree canopy.

Office of Sustainability and Environment

Administrative Support for Climate Justice

Expenditures	$142,338
Position Allocation	1.00

The City's 2023 Proposed Budget spends approximately $294 million in JumpStart Payroll Expense Tax (payroll tax) proceeds, of which $11 million is allocated to administration and evaluation. This item adds payroll tax-backed administrative funding and position authority for 1.0 FTE, an Administrative Specialist II position. This position will provide support for the Environmental Justice Fund, including help with contracting, grant reporting, scheduling, outreach coordination, and other administrative needs. This position will also provide administrative support for the Green New Deal Oversight Board and Green New Deal Interdepartmental Team.

Proposed Technical

Revenue

Revenues	$436,605

This item budgets revenue to OSE.

Expenditure Overview

Appropriations	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
OSE - BO-SE-X1000 - Office of Sustainability and Environment				
00100 - General Fund	12,090,506	7,647,508	7,875,929	7,947,058
00155 - Sweetened Beverage Tax Fund	7,380,719	5,947,975	6,090,693	6,110,676
14000 - Coronavirus Local Fiscal Recovery Fund	-	308,000	-	-
14500 - Payroll Expense Tax	-	4,020,000	8,165,899	13,248,388
Total for BSL: BO-SE-X1000	**19,471,225**	**17,923,483**	**22,132,521**	**27,306,123**
Department Total	**19,471,225**	**17,923,483**	**22,132,521**	**27,306,123**
Department Full-Time Equivalents Total*	**31.50**	**31.50**	**38.50**	**41.50**

** 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

	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
00100 - General Fund	12,090,506	7,647,508	7,875,929	7,947,058
00155 - Sweetened Beverage Tax Fund	7,380,719	5,947,975	6,090,693	6,110,676
14000 - Coronavirus Local Fiscal Recovery Fund	-	308,000	-	-
14500 - Payroll Expense Tax	-	4,020,000	8,165,899	13,248,388
Budget Totals for OSE	**19,471,225**	**17,923,483**	**22,132,521**	**27,306,123**

Office of Sustainability and Environment

Appropriations by Budget Summary Level and Program

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

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

Program Expenditures	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Office of Sustainability and Environment	19,471,225	17,923,483	22,132,521	27,306,123
Total	**19,471,225**	**17,923,483**	**22,132,521**	**27,306,123**
Full-time Equivalents Total*	31.50	31.50	38.50	41.50

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

Office of the City Auditor

David G. Jones, City Auditor

(206) 233-3801

http://www.seattle.gov/audit/

Department Overview

The Office of City Auditor was established by City Charter and serves as Seattle's independent performance audit function. The City Auditor is appointed by the City Council to a four-year term of office.

The Office of City Auditor seeks to promote honest, efficient management and full accountability throughout City government. It serves the public interest by providing the City Council, the Mayor and City employees with accurate information, unbiased analyses and objective recommendations on how best to use public resources.

The Office of City Auditor conducts audits of City departments, programs, grantees and contracts, as well as some non-audit projects. Most of the office's work is performed in response to specific concerns or requests from City Councilmembers, but the City Auditor also independently initiates work to fulfill the office's mission. If resources are available, the City Auditor responds to requests from the Mayor, City departments and the public.

Through its work, the Office of City Auditor answers the following types of questions:

- Are City of Seattle programs being carried out in compliance with applicable laws and regulations, and is accurate information furnished to the City Council and Mayor on these programs?
- Do opportunities exist to eliminate inefficient use of public funds and waste?
- Are programs achieving desired results?
- Are there better ways to achieve program objectives at lower costs?
- Are there ways to improve the quality of service without increasing costs?
- What emerging or key issues should the City Council and Mayor consider?

Budget Snapshot

	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Department Support				
General Fund Support	2,626,721	2,141,681	2,244,049	2,272,507
Other Funding - Operating	200,000	-	-	-
Total Operations	**2,826,721**	**2,141,681**	**2,244,049**	**2,272,507**
Total Appropriations	**2,826,721**	**2,141,681**	**2,244,049**	**2,272,507**
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 2023-2024 Proposed Budget includes technical adjustments to reflect changes to internal service costs, including annual wage increases. The budget also includes an adjustment for wages in the Utility Auditor Program to increase pay equity and support employee retention.

Incremental Budget Changes

Office of the City Auditor

	Dollars	FTE
2022 Adopted Budget	**2,141,681**	**10.00**
Baseline		
Appropriations for 2022 Annual Wage Increase	68,589	-
Citywide Adjustments for Standard Cost Changes	23,779	-
Proposed Operating		
Retention/Equity Increase for Utilities Auditor	10,000	-
Proposed Technical		
	-	-
Total Incremental Changes	**$102,368**	**-**
Total 2023 Proposed Budget	**$2,244,049**	**10.00**

Description of Incremental Budget Changes

Baseline

Appropriations for 2022 Annual Wage Increase

Expenditures $68,589

This centrally administered change adjusts appropriations to reflect an annual wage increase in 2022, as outlined in the agreements between certain City unions, for personnel costs included in this department. These agreements were not finalized until after the 2022 budget had been adopted. This change includes ongoing cost increases to salary, FICA, Medicare, retirement, overtime and temporary labor. There is no increase assumed from 2022 to 2023.

Citywide Adjustments for Standard Cost Changes

Expenditures $23,779

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

Proposed Operating

Retention/Equity Increase for Utilities Auditor

Expenditures $10,000

Revenues $10,000

Office of the City Auditor

This item appropriates $10,000 to the Office of the City Auditor for the purpose of increasing wages in the Utility Auditor program. This funding will be used to increase pay equity within the department as well as general retention purposes. Revenues will be derived from utility audit billings.

Proposed Technical

General Fund Revenue Adjustment

Revenues	$144,029

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

Expenditure Overview

Appropriations	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
AUD - BO-AD-VG000 - Office of the City Auditor				
00100 - General Fund	2,626,721	2,141,681	2,244,049	2,272,507
00155 - Sweetened Beverage Tax Fund	200,000	-	-	-
Total for BSL: BO-AD-VG000	**2,826,721**	**2,141,681**	**2,244,049**	**2,272,507**
Department Total	**2,826,721**	**2,141,681**	**2,244,049**	**2,272,507**
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 the City Auditor

	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
00100 - General Fund	2,626,721	2,141,681	2,244,049	2,272,507
00155 - Sweetened Beverage Tax Fund	200,000	-	-	-
Budget Totals for AUD	**2,826,721**	**2,141,681**	**2,244,049**	**2,272,507**

Office of the 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	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Office of the City Auditor	2,826,721	2,141,681	2,244,049	2,272,507
Total	**2,826,721**	**2,141,681**	**2,244,049**	**2,272,507**
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

Julie Dingley, Director

(206) 615-1962

http://www.seattle.gov/budgetoffice/

Department Overview

The City Budget Office (CBO) is responsible for developing and monitoring the City's annual budget, carrying out budget-related functions, overseeing fiscal policy and financial planning activities, policy analysis, and preparing legislation for City Council review. CBO provides strategic analysis relating to the use of revenues, debt, long-term issues, and special events. The office also provides technical assistance, training, and support to City departments in performing financial functions. The Innovation and Performance team is also in CBO, supporting and advancing initiatives by using data and design to solve problems.

Budget Snapshot

	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Department Support				
General Fund Support	7,302,904	7,612,906	8,725,269	9,221,266
Other Funding - Operating	124,330	3,823,019	289,710	464,922
Total Operations	**7,427,233**	**11,435,925**	**9,014,979**	**9,686,187**
Total Appropriations	**7,427,233**	**11,435,925**	**9,014,979**	**9,686,187**
Full-Time Equivalents Total*	36.00	43.00	48.00	48.00

** FTE totals are provided for informational 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 2023-2024 Proposed Budget for the City Budget Office (CBO) has several changes, including three technical items increasing for standard costs, adjusting for wage inflation, and backing out $3.8 million in Coronavirus Local Fiscal Relief Fund (CLFR) work that was budgeted like grant funding, a one-time resource to be used over three years.

Affordable Seattle Expansion

The proposed budget increases JumpStart Payroll Expense Tax (payroll tax) funding for the Affordable Seattle program, which includes the CiviForm application. Affordable Seattle reduces barriers for low-income residents to access programs such as utilities, childcare, transportation, and food. CiviForm is a common application across multiple departments that decreases the time and effort for residents and their trusted intermediaries (e.g., Community Based Organizations) to apply for City of Seattle programs. Affordable Seattle and the CiviForm application increase access to programs by translating applications into multiple languages, highlighting programs for which an applicant is eligible, automatically reusing information provided on one application to complete new applications, enables community-based organizations to submit applications on behalf of clients, and continuously gathering feedback from the people served to improve the tool and business processes. Investments for the

Affordable Seattle Expansion are across three departments:

- Within CBO' s Innovation and Performance Team, this program adds payroll tax funding of $100,000 for community outreach and $189,000 to the City Budget Office Innovation & Performance Team to add one FTE Strategic Advisor, to manage the Affordable Seattle program, provide program analytics, lead the interdepartmental CiviForm feature roadmap, and drive internal business process improvements. One existing position currently funded with $175,000 of CLFR funding will also be moved to payroll tax funding in 2024.
- In the Office of Economic Development's (OED's) budget, this program adds $312,026 in ongoing funding backed by the payroll tax to OED's Leadership and Administration BSL for two new positions to increase awareness and adoption of CiviForm including user testing, design, and working with Innovation & Performance and Seattle IT to prioritize feature roadmap based on community response.
- In the Information Technology Department (ITD), $525,998 is included for ITD's Applications Team to add three positions. Two Database Engineers will be dedicated to integrating CiviForm across technology platforms. One manager will be dedicated to overseeing the staff in ITD related to the program. The three current staff in ITD working on Affordable Seattle would also be moved from CLFR funding to payroll tax funding in 2024.

Increased Capacity and Evaluation Staffing for the JumpStart Payroll Expense Tax Fund

With the creation of the JumpStart Payroll Expense Tax Fund, there has been an increased workload for CBO as the fund was implemented, requiring both program evaluation and monitoring, tracking and budgeting over $300 million. This budget adds two staff to conduct evaluation of payroll tax programs required by the Seattle Municipal Code, as well as moves two existing staff to the payroll tax fund in 2024 to transition their evaluation work from CLFR programs to payroll tax programs. In addition to program evaluation workload, two additional staff are added for monitoring, tracking and budgeting this new resource. These two positions will provide fiscal and policy analyst capacity, as well as work with the increased data complexity in our budget and accounting systems.

Incremental Budget Changes

City Budget Office

	Dollars	FTE
2022 Adopted Budget	**11,435,925**	**43.00**
Baseline		
Citywide Adjustments for Standard Cost Changes	70,309	-
Removal of One-Time Budget Adds	(3,823,019)	-
Ongoing Adjustment to Reflect the 2022 Annual Wage Increase	223,080	-
Proposed Operating		
Expansion of the Affordable Seattle Program	289,710	1.00
Increased Staffing Capacity with Creation of New Funds	309,550	2.00
Payroll Expense Tax Evaluation Staff and Capacity	509,424	2.00
Fund Evaluation Staff Transition to JumpStart Payroll Expense Tax Funding	-	-
Total Incremental Changes	**$(2,420,946)**	**5.00**
Total 2023 Proposed Budget	**$9,014,979**	**48.00**

City Budget Office

Description of Incremental Budget Changes

Baseline

Citywide Adjustments for Standard Cost Changes

Expenditures $70,309

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

Removal of One-Time Budget Adds

Expenditures $(3,823,019)

This item removes one-time federal funding added in the 2022 Adopted Budget, which for the City Budget Office is the removal of one-time Coronavirus Local Fiscal Recovery (CLFR) funding. These one-time resources provide support to CLFR activities such as reporting, monitoring and evaluation through 2024.

Ongoing Adjustment to Reflect the 2022 Annual Wage Increase

Expenditures $223,080

This centrally administered change adjusts appropriations to reflect an annual wage increase in 2022, as outlined in the agreements between certain City unions, for personnel costs included in this department. These agreements were not finalized until after the 2022 budget had been adopted. This change includes ongoing cost increases to salary, FICA, Medicare, retirement, overtime and temporary labor. There is no increase assumed from 2022 to 2023.

Proposed Operating

Expansion of the Affordable Seattle Program

Expenditures $289,710

Position Allocation 1.00

This item increases funding for the Affordable Seattle program, which includes the CiviForm application. Affordable Seattle reduces barriers for low-income residents to access programs such as utilities, childcare, transportation, and food. CiviForm is a common application across multiple departments that decreases the time and effort for residents and their trusted intermediaries (e.g., Community Based Organizations) to apply for City of Seattle programs. Affordable Seattle and the CiviForm application increase access to programs by translating applications into multiple languages, highlighting programs for which an applicant is eligible, automatically reusing information provided on one application to complete new applications, enables community-based organizations to submit applications on behalf of clients, and continuously gathering feedback from the people served to improve the tool and business processes.

The City's 2023 Proposed Budget spends approximately $294 million in JumpStart Payroll Expense Tax (payroll tax) proceeds, of which $33 million is allocated to investments promoting economic revitalization and workforce development. This item adds JumpStart Payroll Expense Tax funding of $100,000 for community outreach, and $189,000 to the City Budget Office Innovation & Performance Team to add one FTE Strategic Advisor, 3 positions to manage the Affordable Seattle program, provide program analytics, lead the interdepartmental CiviForm feature roadmap, and drive internal business process improvements . One existing position currently funded with $175,000 of Coronavirus Local Fiscal Recovery funding will also be moved to JumpStart Payroll Expense Tax funding in 2024.

City Budget Office

Increased Staffing Capacity with Creation of New Funds

Expenditures	$309,550
Position Allocation	2.00

The City's 2023 Proposed Budget spends approximately $294 million in JumpStart Payroll Expense Tax (payroll tax) proceeds, of which $11 million is allocated to administration and evaluation. This item adds $309,550 and 1 FTE Strategic Advisor, 2 and 1 FTE Management Systems Analyst funding to increase capacity within the City Budget Office. With the creation of the JumpStart Payroll Expense Tax Fund, as well as other funds in recent years, the complexity of budgeting has grown considerably, as each fund requires monitoring, balancing and tracking. The two additional staff will add fiscal and policy analyst capacity, as well as staff to work with the increased data complexity in our budget and accounting systems.

Payroll Expense Tax Evaluation Staff and Capacity

Expenditures	$509,424
Position Allocation	2.00

The City's 2023 Proposed Budget spends approximately $294 million in JumpStart Payroll Expense Tax (payroll tax) proceeds, of which $11 million is allocated to administration and evaluation. This item adds $509,424 and two FTE Strategic Advisor, 2 evaluation advisors and services needed to conduct evaluation and reporting on the effectiveness of Payroll Expense Tax programs starting in 2023. This item also provides funding to increase administrative staffing capacity to support evaluation and administration in Innovation & Performance (IP) needed due to the increase in IP staffing related to Payroll Expense Tax.

Fund Evaluation Staff Transition to JumpStart Payroll Expense Tax Funding

Expenditures	-

This item provides $350,000 in JumpStart Payroll Expense Tax (PET) funding for two FTE evaluation advisors starting in 2024. The evaluation advisors will shift from CLFR funding, to the PET fund to evaluate the effectiveness of Payroll Expense Tax programs.

Expenditure Overview

Appropriations	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
CBO - BO-CB-CZ000 - City Budget Office				
00100 - General Fund	7,302,904	7,612,906	8,725,269	9,221,266
14000 - Coronavirus Local Fiscal Recovery Fund	124,330	3,823,019	-	-
14500 - Payroll Expense Tax	-	-	289,710	464,922
Total for BSL: BO-CB-CZ000	**7,427,233**	**11,435,925**	**9,014,979**	**9,686,187**
Department Total	**7,427,233**	**11,435,925**	**9,014,979**	**9,686,187**
Department Full-Time Equivalents Total*	**36.00**	**43.00**	**48.00**	**48.00**

** FTE totals are provided for informational 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

Budget Summary by Fund City Budget Office

	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
00100 - General Fund	7,302,904	7,612,906	8,725,269	9,221,266
14000 - Coronavirus Local Fiscal Recovery Fund	124,330	3,823,019	-	-
14500 - Payroll Expense Tax	-	-	289,710	464,922
Budget Totals for CBO	**7,427,233**	**11,435,925**	**9,014,979**	**9,686,187**

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	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
City Budget Office	7,427,233	11,435,925	9,014,979	9,686,187
Total	**7,427,233**	**11,435,925**	**9,014,979**	**9,686,187**
Full-time Equivalents Total*	36.00	43.00	48.00	48.00

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

Civil Service Commissions

Andrea Scheele, Executive Director

(206) 233-7118

http://www.seattle.gov/civil-service-commission
http://www.seattle.gov/public-safety-civil-service-commission

Department Overview

The **Civil Service Commissions** is the small department that houses two City Charter-mandated commissions, the Seattle Civil Service Commission and the Seattle Public Safety Civil Service Commission. The two commissions exist to oversee the organized and fair operation of the City's two civil service systems, of which almost 10,000 of the City's 13,000 employees are members. The Seattle Municipal Code and Washington law charge both commissions with providing fair and impartial appeal hearings on serious disciplinary decisions and other civil service issues. Each commission is governed by its own three-member board, with one member appointed by the Mayor, one appointed by the City Council, and one elected by the employees.

The **Civil Service Commission (CSC)** conducts appeal hearings of alleged violations of the City's personnel rules, disciplinary actions, and alleged violations of the Personnel Ordinance. The CSC makes recommendations to the Mayor and the City Council regarding the administration of the personnel system. The CSC is authorized to investigate allegations of political patronage in hiring and promotion for positions within the civil service to ensure that they are in accordance with civil service merit principles described in the City Charter.

The **Public Safety Civil Service Commission (PSCSC)** oversees and directs a civil service system for sworn personnel of the Seattle Police Department (SPD) and uniformed personnel of the Seattle Fire Department (SFD). The Public Safety Civil Service system includes appointments, promotions, promotional testing, layoffs, recruitment, retention, classifications, removals, and discipline, pursuant to Charter Article XVI and in substantial compliance with RCW chapters 41.08, 41.12, and 41.56. The PSCSC directs and oversees entry-level and promotional civil services exams for ten ranks in the Police and Fire service. The PSCSC also conducts quasi-judicial appeals related to serious disciplinary decisions, examination and testing, and related issues.

Budget Snapshot

	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Department Support				
General Fund Support	550,538	601,557	895,020	919,137
Total Operations	**550,538**	**601,557**	**895,020**	**919,137**
Total Appropriations	**550,538**	**601,557**	**895,020**	**919,137**
Full-Time Equivalents Total*	2.00	2.00	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*

Civil Service Commissions

Budget Overview

The 2023-24 Proposed Budget furthers the Mayor's commitment to the Civil Service Commissions and the growth necessary to carry out the office's purpose. The department has been operating with two staff and needs an additional position to balance the additional workload associated with the increased hiring and testing of Seattle Police Department recruits to address a staffing shortage.

The 2023-24 Proposed Budget also includes Citywide technical adjustments related to Annual Wage Increases (AWI), internal services costs, and personnel costs.

Incremental Budget Changes

Civil Service Commissions

	Dollars	FTE
2022 Adopted Budget	**601,557**	**2.00**
Baseline		
Citywide Adjustments for Standard Cost Changes	65,346	-
Appropriations for 2022 Annual Wage Increase (AWI)	15,625	-
Correction to Retirement Account Appropriation	23,363	-
Increase to Salary and Benefits	13,918	-
Proposed Operating		
Add Strategy and Policy Position	175,212	1.00
Proposed Technical		
General Fund Revenue Adjustment	-	-
Total Incremental Changes	**$293,463**	**1.00**
Total 2023 Proposed Budget	**$895,020**	**3.00**

Description of Incremental Budget Changes

Baseline

Citywide Adjustments for Standard Cost Changes

Expenditures $65,346

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

Civil Service Commissions

Appropriations for 2022 Annual Wage Increase (AWI)

Expenditures $15,625

This centrally administered change adjusts appropriations to reflect an annual wage increase in 2022, as outlined in the agreements between certain City unions, for personnel costs included in this department. These agreements were not finalized until after the 2022 budget had been adopted. This change includes ongoing cost increases to salary, FICA, Medicare, retirement, overtime and temporary labor. There is no increase assumed from 2022 to 2023.

Correction to Retirement Account Appropriation

Expenditures $23,363

This item reverses a reduction to CIV's retirement account by $23,363 in CIV's BO-VC-VCIV BSL. The $23,363 was reduced in the 2021 budget and left CIV underbudgeted for retirement. This corrects the on-going reduction and maintains the department's appropriate level of funding for retirement.

Increase to Salary and Benefits

Expenditures $13,918

This item increases salary and benefits appropriation authority by $13,918 to the Civil Service Commission's CIV-BO-VCV1CIV BSL. This increase provides the department with sufficient budget authority to cover pay raises in the 2023-24 budget.

Proposed Operating

Add Strategy and Policy Position

Expenditures $175,212

Position Allocation 1.00

This item creates a five-year sunsetting 1.0 FTE Strategic Advisor 2 position in the Civil Service Commission and increases appropriation by $175,212 to the CIV-BO-VC-V1CIV Civil Service Commission BSL. CIV has an increased workload associated with the hiring and testing of Seattle Police Department to address the staffing shortage. The body of work for this position is project management and development of policies and rule making and will provide additional capacity for CIV to balance the needs of the commissions and employee members of the civil services.

Proposed Technical

General Fund Revenue Adjustment

Revenues $121,187

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

Civil Service Commissions

Expenditure Overview

Appropriations	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
CIV - BO-VC-V1CIV - Civil Service Commissions				
00100 - General Fund	550,538	601,557	895,020	919,137
Total for BSL: BO-VC-V1CIV	**550,538**	**601,557**	**895,020**	**919,137**
Department Total	**550,538**	**601,557**	**895,020**	**919,137**
Department Full-Time Equivalents Total*	**2.00**	**2.00**	**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 Civil Service Commissions

	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
00100 - General Fund	550,538	601,557	895,020	919,137
Budget Totals for CIV	**550,538**	**601,557**	**895,020**	**919,137**

Appropriations by Budget Summary Level and Program

CIV - BO-VC-V1CIV - Civil Service Commissions

The purpose of the Civil Service Commissions Budget Summary Level is to provide administrative support to the Public Safety Civil Service Commission (PSCSC) and the Civil Service Commission (CSC). The PSCSC provides sworn police and uniformed fire employees with a quasi-judicial process for hearings on appeals concerning disciplinary actions, examination and testing, and other related issues. The CSC directs the civil service system for all other employees of the City.

Program Expenditures	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Civil Service Commissions	550,538	601,557	895,020	919,137
Total	**550,538**	**601,557**	**895,020**	**919,137**
Full-time Equivalents Total*	2.00	2.00	3.00	3.00

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

Office of Economic and Revenue Forecasts

Ben Noble, Director

(206) 300-6933

http://www.seattle.gov/economic-and-revenue-forcasts

Department Overview

In July 2021 via Council Bill 120124, the City Council created the Office of Economic and Revenue Forecasts. The office's responsibilities, as stated in the legislation, are to staff the Economic and Revenue Forecast Council, perform economic and revenue forecasts, conduct special studies at the request of the Forecast Council and provide ad hoc analytical support on economic and revenue estimation for legislative and executive staff consistent with the work program. Such analyses are to be nonpartisan and confidential to the extent allowed by law.

The legislation also established the Economic and Revenue Forecast Council which shall receive and review the general forecasts of local economic activity and the specific forecasts of the revenues that support the City's general government programs and services. The forecasts approved by the Forecast Council by the Director of the Office of Economic and Revenue Forecasts are the official city economic and revenue forecasts and shall serve as the basis for the estimates of revenues 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

	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Department Support				
General Fund Support	-	634,919	702,468	706,419
Total Operations	**-**	**634,919**	**702,468**	**706,419**
Total Appropriations	**-**	**634,919**	**702,468**	**706,419**
Full-Time Equivalents Total*	-	3.00	3.00	3.00

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

Budget Overview

For its first year of operation, the 2022 Adopted Budget established a budget and staffing for the new Office of Economic and Revenue Forecasts (OERF) based on estimated costs for positions, startup expenses and other costs. The 2023-2024 Proposed Budget makes several adjustments to the 2022 Adopted to reflect the actual salaries and costs of running the office given the personnel hired and to meet its intended purpose as described above. The net effect of this reallocation and right-sizing effort is an increase in total budget of approximately $67,000.

Incremental Budget Changes

Office of Economic and Revenue Forecasts

	Dollars	FTE
2022 Adopted Budget	**634,919**	**3.00**
Baseline		
Appropriations for 2022 Annual Wage Increase (AWI)	17,061	-
Citywide Adjustments for Standard Cost Changes	39,862	-
Proposed Operating		
Alignment of Costs	10,626	-
Total Incremental Changes	**$67,549**	**-**
Total 2023 Proposed Budget	**$702,468**	**3.00**

Description of Incremental Budget Changes

Baseline

Appropriations for 2022 Annual Wage Increase (AWI)

Expenditures $17,061

This centrally administered change adjusts appropriations to reflect an annual wage increase in 2022, as outlined in the agreements between certain City unions, for personnel costs included in this department. These agreements were not finalized until after the 2022 budget had been adopted. This change includes ongoing cost increases to salary, FICA, Medicare, retirement, overtime and temporary labor. There is no increase assumed from 2022 to 2023.

Citywide Adjustments for Standard Cost Changes

Expenditures $39,862

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

Proposed Operating

Alignment of Costs

Expenditures $10,626

This is the net increase resulting from several reallocations and adjustments of the baseline 2022, first year budget made to reflect the actual costs of staffing and operating the OERF, which is now fully staffed.

Office of Economic and Revenue Forecasts

Expenditure Overview

Appropriations	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
ERF - BO-ER-10000 - Economic and Revenue Forecasts				
00100 - General Fund	-	634,919	702,468	706,419
Total for BSL: BO-ER-10000	**-**	**634,919**	**702,468**	**706,419**
Department Total	**-**	**634,919**	**702,468**	**706,419**
Department Full-Time Equivalents Total*	**-**	**3.00**	**3.00**	**3.00**

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

Budget Summary by Fund Office of Economic and Revenue Forecasts

	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
00100 - General Fund	-	634,919	702,468	706,419
Budget Totals for ERF	**-**	**634,919**	**702,468**	**706,419**

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	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Economic and Revenue Forecasts	-	634,919	702,468	706,419
Total	**-**	**634,919**	**702,468**	**706,419**
Full-time Equivalents Total*	-	3.00	3.00	3.00

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

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 the 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. OEO is the primary conflict management resource for the City.

The OEO provides assistance to City employees through a variety of means including conflict management and resolution; clarifying the City's processes and systems for reporting and investigations; facilitating discussions to break down miscommunication; providing the contact for represented employees' unions; and understanding what remedies are available through State or Federal agencies. The OEO also supports employees with referrals to the City's contracted Employees Assistance Program (EAP) for appropriate emotional assistance.

In addition to individual employee services, the OEO reviews policy improvements that support the City's continuous effort to provide every City employee a safe and respectful workplace where they can do their best work in serving the residents of Seattle. OEO, as part of its systemic change mission, offers trainings and capacity building to City departments so that practices and behaviors that cause conflict among us can be addressed in a proactive manner.

The OEO submits an annual report to the Mayor's Office and City Council that addresses issues extending beyond the experiences of individual employees. The report includes recommendations to clarify the City's Personnel Rules, complaint and investigations systems or trainings, and share information on patterns of inappropriate workplace conduct at the City.

Budget Snapshot

	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Department Support				
General Fund Support	736,755	1,092,079	1,151,997	1,159,529
Total Operations	**736,755**	**1,092,079**	**1,151,997**	**1,159,529**
Total Appropriations	**736,755**	**1,092,079**	**1,151,997**	**1,159,529**
Full-Time Equivalents Total*	4.00	6.00	6.00	6.00

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

Office of the Employee Ombud

Budget Overview

The 2023-24 Proposed Budget provides OEO with technical adjustments in the baseline budget, reflecting adjustments for the Annual Wage Increase (AWI) and changes to internal services costs. The remainder of the OEO budget maintains the current level of spending and staff. OEO is staffed to an appropriate level for the 2023-24 Proposed Budget and does not require additional resources at this time.

OEO will be absorbing all remaining Alternative Dispute Resolution (ADR) work. The Seattle Department of Human Resources (SDHR) established an ADR program in 2001, prior to the creation of OEO. Most ADR services have since shifted to OEO, and the 2023-24 Proposed Budget eliminates the remaining components of the ADR program in SDHR and shifts the remaining work to OEO to consolidate and streamline services.

Incremental Budget Changes

Office of the Employee Ombud

	Dollars	FTE
2022 Adopted Budget	**1,092,079**	**6.00**
Baseline		
Appropriations for 2022 Annual Wage Increase (AWI)	33,268	-
Citywide Adjustments for Standard Cost Changes	26,650	-
Proposed Technical		
General Fund Revenue Adjustment	-	-
Total Incremental Changes	**$59,918**	**-**
Total 2023 Proposed Budget	**$1,151,997**	**6.00**

Description of Incremental Budget Changes

Baseline

Appropriations for 2022 Annual Wage Increase (AWI)

Expenditures $33,268

This centrally administered change adjusts appropriations to reflect an annual wage increase in 2022, as outlined in the agreements between certain City unions, for personnel costs included in this department. These agreements were not finalized until after the 2022 budget had been adopted. This change includes ongoing cost increases to salary, FICA, Medicare, retirement, overtime and temporary labor. There is no increase assumed from 2022 to 2023.

Citywide Adjustments for Standard Cost Changes

Expenditures $26,650

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 the Employee Ombud

Department of Human Resources, and for healthcare, retirement, and industrial insurance charges for the department. These adjustments reflect initial assumptions about these costs and inflators early in the budget process.

Proposed Technical

General Fund Revenue Adjustment

Revenues	$157,455

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

Expenditure Overview

Appropriations	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
OEO - BO-EM-V10MB - Office of Employee Ombud				
00100 - General Fund	736,755	1,092,079	1,151,997	1,159,529
Total for BSL: BO-EM-V10MB	**736,755**	**1,092,079**	**1,151,997**	**1,159,529**
Department Total	**736,755**	**1,092,079**	**1,151,997**	**1,159,529**
Department Full-Time Equivalents Total*	**4.00**	**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

	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
00100 - General Fund	736,755	1,092,079	1,151,997	1,159,529
Budget Totals for OEO	**736,755**	**1,092,079**	**1,151,997**	**1,159,529**

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 Budget Summary Level is to assist City of Seattle employees in navigating the City's conflict management system. OEO supports all processes relating to harassment, discrimination, or misconduct and provides recommendations to the Mayor and City Council on policies and procedures that can help create an inclusive workplace environment.

Program Expenditures	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Employee Ombud Office	736,755	1,092,079	1,151,997	1,159,529
Total	**736,755**	**1,092,079**	**1,151,997**	**1,159,529**
Full-time Equivalents Total*	4.00	6.00	6.00	6.00

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

Employees' Retirement System

Jeff Davis, Executive Director

(206) 386-1293

http://www.seattle.gov/retirement/

Department Overview

The Seattle City Employees' Retirement System has two major functions: administration of retirement benefits and management of the assets of the Retirement Fund. Employee and employer contributions, as well as investment earnings, provide funding for the system. Approximately 9,000 active employee members, 3,300 terminated employee members and 7,300 retired employee members participate in the plan.

The provisions of the plan are set forth in Chapter 4.36 of the Seattle Municipal Code. The plan is a "defined benefit plan" which means an employee's salary, years of service, and age at the time of retirement are used to determine the amount of retirement benefits. At retirement, members are given a choice of several payment options to collect their retirement benefit. The Retirement System is led by a seven-member Board of Administration and an Executive Director appointed by the Board.

Please note that the appropriations detailed in the following tables reflect only the costs to administer the system and do not reflect payment of retiree benefits.

Budget Snapshot

	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Department Support				
Other Funding - Operating	264,859,181	8,685,358	10,474,069	10,525,831
Total Operations	**264,859,181**	**8,685,358**	**10,474,069**	**10,525,831**
Total Appropriations	**264,859,181**	**8,685,358**	**10,474,069**	**10,525,831**
Full-Time Equivalents Total*	28.00	27.00	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*

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, 2022, SCERS net assets are valued at $3.7 billion with a 75.0% funded status. This is an increase from 71.6% in 2021, and is still higher than the low of 62% in 2010. SCERS funding status has generally increased steadily since 2010 due to changes SCERS has made to positively impact the funding status over the long-term.

Annual Contributions: The plan's actuaries determine an "annual required contribution" (ARC) into SCERS so its

assets grow in tandem with pension costs, which rise as new employees join SCERS, wages increase, and retirees live longer. In response to the drop in the value of its invested assets and its funded status coming out of the 2008-09 recession, SCERS and the City enhanced the plan in 2013 by revising its ARC calculation so SCERS will be fully funded after a fixed 30-year period beginning January 1, 2013 and ending January 1, 2043. In addition to the employee and employer annual required contributions, the City pays an additional fluctuating amount to achieve the fully funded status by 2043. These amounts are reflected in departmental budgets throughout the 2023 Proposed Budget.

Investment Return Assumption: In January 2014, SCERS decreased its long-term investment return assumption from 7.75% to 7.50% in anticipation of slower asset growth over the next 30 years. Effective January 2020, SCERS decreased this assumption to 7.25% and effective January 2023, SCERS will decrease the assumption further to 6.75%. This assumption raises the ARC so the plan relies more on employee and employer contributions that are based on salaries, which are less volatile than the investment returns affected by portfolio experience and the economy.

Asset Smoothing: SCERS implemented an asset smoothing policy in 2011 to protect the funded status from volatile year-to-year swings by recognizing annual investment return gains and losses evenly over five years. This policy results in gradual changes in the ARC so the City's contribution is more stable.

Pension Plan for New Employees Hired On or After January 1, 2017: The City began evaluating plan changes in 2012 to reduce the cost of the plan for employees and the City, thereby enhancing SCERS' fiscal stability over the long run, while still maintaining an adequate retirement benefit for employees. In 2016, the City and labor unions agreed, and Council approved, a new defined benefit plan (SCERS II) for new employees hired on or after January 1, 2017. SCERS II has a similar structure to the existing plan (SCERS I).

Under SCERS II, there is an estimated 3.8% combined savings for annual employer and employee contributions. Members of the new plan will contribute 7% of their salary toward their retirement benefit, compared to 10.03% under SCERS I. Given the lower contributions into the plan, the new SCERS II plan will provide a retirement benefit lower than the SCERS I plan, but consistent with the design of the current SCERS I plan. The SCERS II benefit will still provide City retirees with an adequate retirement income when combined with Social Security.

The 2023 Proposed Budget for the management of SCERS includes total appropriation increases of $1,788,711. This increase primarily consists of adjustments to bring the budget in line with the SCERS Board’s approved 2023-2024 budget, as well as annual adjustments for internal City service costs and wage increase. The 2023 Proposed Budget addresses the increased costs and personnel demands of managing the pension administration system and the new Member Self Service Portal.

Incremental Budget Changes

Employees' Retirement System

	Dollars	FTE
2022 Adopted Budget	**8,685,358**	**27.00**
Adds 1.5 staff positions	238,570	1.50
Alignment to SCERS Board Approved 2023-24 Budget	1,259,284	-
Annual Wage Increase Adjustment for Missed Positions	9,934	-

Employees' Retirement System

Baseline		
Appropriations for 2022 Annual Wage Increase (AWI)	165,146	-
Baseline Cost Adjustments	41,793	-
Citywide Adjustments for Standard Cost Changes	73,984	-
Correction to Positions Added in 2021 Year-End Supplemental	-	2.00
Healthcare Baseline Correction	-	-
Total Incremental Changes	**$1,788,711**	**3.50**
Total 2023 Proposed Budget	**$10,474,069**	**30.50**

Description of Incremental Budget Changes

Adds 1.5 staff positions

Expenditures	$238,570
Position Allocation	1.50

This item adds one full-time Sr. Business Analyst and one part-time Customer Service Representative to SCERS Staff to handle the expanded workload of the pension administration system and new Member Self Service Portal. The addition of the full-time Sr. Business Analyst will help ensure that members' account data are accurate and complete and help optimize system and business processes. The addition of the part-time Customer Service Representative will help ensure timely communications with members encountering issues when using the Self Service Portal.

Alignment to SCERS Board Approved 2023-24 Budget

Expenditures	$1,259,284
Revenues	$2,037,056

This item adds funding to address increased maintenance costs of an update to the pension administration system, increased building rental costs, and costs of other supplies and services.

Annual Wage Increase Adjustment for Missed Positions

Expenditures	$9,934

This item adjusts wages for two positions funded in the 2021 Year-End Supplemental and manually added to 2023 to reflect 2022 annual wage increases.

Baseline

Appropriations for 2022 Annual Wage Increase (AWI)

Expenditures	$165,146

This centrally administered change adjusts appropriations to reflect an annual wage increase in 2022, as outlined in the agreements between certain City unions, for personnel costs included in this department. These agreements were not finalized until after the 2022 budget had been adopted. This change includes ongoing cost increases to salary, FICA, Medicare, retirement, overtime and temporary labor. There is no increase assumed from 2022 to 2023.

Employees' Retirement System

Baseline Cost Adjustments

Expenditures	$41,793

This item adjusts baseline costs for pension contributions, FICA, Medicare, and Insurance (health, FML, and life) to the Adopted Central Cost Manual for 2023-2024.

Citywide Adjustments for Standard Cost Changes

Expenditures	$73,984

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

Correction to Positions Added in 2021 Year-End Supplemental

Expenditures	-
Position Allocation	2.00

This item is a net-zero change that formally adds the two staff positions that were funded in the 2021 Year-End Supplemental and corrects the expenditure account.

Healthcare Baseline Correction

Expenditures	-

This item corrects employee healthcare costs to account for two positions added in the 2021 Year-End Supplemental that did not automatically roll over to 2023.

Expenditure Overview

Appropriations	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
RET - BO-RE-9RE00 - UNASSIGNED				
61030 - Employees' Retirement Fund	257,159,061	-	-	-
Total for BSL: BO-RE-9RE00	**257,159,061**	**-**	**-**	**-**
RET - BO-RE-R1E00 - Employee Benefit Management				
61030 - Employees' Retirement Fund	7,700,119	8,685,358	10,474,069	10,525,831
Total for BSL: BO-RE-R1E00	**7,700,119**	**8,685,358**	**10,474,069**	**10,525,831**
Department Total	**264,859,181**	**8,685,358**	**10,474,069**	**10,525,831**
Department Full-Time Equivalents Total*	**28.00**	**27.00**	**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*

Employees' Retirement System

Budget Summary by Fund Employees' Retirement System

	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
61030 - Employees' Retirement Fund	264,859,181	8,685,358	10,474,069	10,525,831
Budget Totals for RET	**264,859,181**	**8,685,358**	**10,474,069**	**10,525,831**

Revenue Overview

2023 Estimated Revenues

Account Code	Account Name	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
360010	Investment Interest	20,825,367	-	-	-
360030	Securities Lending Revenue	102	-	-	-
360090	Realized Gains/Losses On Invm	374,912,340	-	-	-
360120	Security Lending Income Gasb 2	76,450	-	-	-
360230	Dividend Income	19,251,299	-	-	-
360240	Other Investment Income	12,208,596	-	-	-
360430	Employr Pnsn Contributions	139,503,263	5,314,394	6,600,119	6,632,790
360440	Employr Dth Ben Contribution	161,694	-	-	-
360450	Emplyee Pnsn Contribution	81,520,562	3,122,619	3,873,950	3,893,041
360460	Emplyee Dth Ben Contribution	161,694	-	-	-
360900	Miscellaneous Revs-Other Rev	333,516	-	-	-
397010	Operating Transfers In	21,500	-	-	-
Total Revenues for: 61030 - Employees' Retirement Fund		**648,976,383**	**8,437,013**	**10,474,069**	**10,525,831**
Total RET Resources		**648,976,383**	**8,437,013**	**10,474,069**	**10,525,831**

Employees' Retirement System

Appropriations by Budget Summary Level and Program

RET - BO-RE-9RE00 - UNASSIGNED

Program Expenditures	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Inv Mgmt Fees Unapp	13,036,782	-	-	-
Pension Benefits Paid	244,122,280	-	-	-
Total	**257,159,061**	**-**	**-**	**-**

**FTE totals are provided for informational 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 UNASSIGNED Budget Summary Level:

Inv Mgmt Fees Unapp

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Inv Mgmt Fees Unapp	13,036,782	-	-	-

Pension Benefits Paid

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Pension Benefits Paid	244,122,280	-	-	-

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	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Employee Benefit Management	7,700,119	8,685,358	10,474,069	10,525,831
Total	**7,700,119**	**8,685,358**	**10,474,069**	**10,525,831**
Full-time Equivalents Total*	28.00	27.00	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*

Ethics and Elections Commission

Wayne Barnett, Executive Director

(206) 684-8500

http://www.seattle.gov/ethics/

Department Overview

The Seattle Ethics and Elections Commission (SEEC) helps foster public confidence in the integrity of Seattle city government by providing education, training, and enforcement of the City's Ethics Code, Whistleblower Code, and lobbying regulations. It also promotes informed elections through education, training, and enforcement of the City's Elections Code and Election Pamphlet Code. With the passage of Initiative 122 in November 2015, the Commission now administers and funds the Democracy Voucher Program.

The Commission's work on behalf of the City of Seattle centers around five main lines of business:

Ethics Code: The Commission conducts ethics training for all City of Seattle employees upon request and through the City's New Employee and New Supervisor Orientation programs. It also provides ethics training information for City employees via the City's intranet site. The Commission issues advisory opinions regarding interpretations of the Code of Ethics and also investigates and rules upon alleged violations of the Code. More than thirty years of formal advisory opinions, organized and searchable by topic, are available on the Commission's website.

Whistleblower Code: The Commission helps to protect an employee's right to report improper governmental action and to be free from retaliation as a result of such reporting. The Commission either investigates allegations of improper governmental actions itself or refers allegations to the appropriate agency.

Elections Code and Election Pamphlets Code: The Commission fulfills the public's mandate of full campaign disclosure by:

- training organizations required to report campaign contributions and expenditures in proper reporting procedures;
- auditing campaign reports;
- working with organizations to correct errors; and
- making all campaign finance information available to the public.

Since 1993, the Commission has made summary reports of campaign financing information available to the public, and since 1995, the Commission has published campaign financing information on its website. The Commission also produces voters' pamphlets for City elections and ballot measures. It makes these pamphlets available in several languages and produces a video voters' guide with King County.

Lobbying Regulations: The Commission is charged with administering the City's lobbying regulations. The Commission collects and posts information so that residents know who is lobbying and how much they are being paid to lobby. The Commission also enforces compliance with the lobbying regulations.

Democracy Voucher Program: The Commission administers the Democracy Voucher Program which was approved with the passage of I-122 in November 2015. The primary goal of the program is to provide $100 in vouchers to eligible Seattle residents so that they can contribute to candidates for City office who qualify to participate in the program.

Ethics and Elections Commission

Budget Snapshot

	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Department Support				
General Fund Support	1,092,273	1,297,585	1,276,345	1,298,509
Other Funding - Operating	4,727,240	868,078	6,735,048	882,245
Total Operations	**5,819,513**	**2,165,663**	**8,011,393**	**2,180,754**
Total Appropriations	**5,819,513**	**2,165,663**	**8,011,393**	**2,180,754**
Full-Time Equivalents Total*	7.40	9.40	9.40	9.40

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

Budget Overview

The 2023-2024 Proposed Budget for the Seattle Ethics and Elections Commission provides funding for the bi-annual spending increase associated with the Democracy Voucher program. Otherwise, the budget maintains investments at current service levels.

Incremental Budget Changes

Ethics and Elections Commission

	Dollars	FTE
2022 Adopted Budget	**2,165,663**	**9.40**
Baseline		
Appropriations for 2022 Annual Wage Increase (AWI)	50,201	-
Citywide Adjustments for Standard Cost Changes	(67,374)	-
Proposed Technical		
Bi-Annual Election Year Technical Adjustment	5,862,903	-
Technical Adjustment to Annual Contribution to/Use of Fund Balance	-	-
Total Incremental Changes	**$5,845,730**	**-**
Total 2023 Proposed Budget	**$8,011,393**	**9.40**

Ethics and Elections Commission

Description of Incremental Budget Changes

Baseline

Appropriations for 2022 Annual Wage Increase (AWI)

Expenditures $50,201

This centrally administered change adjusts appropriations to reflect an annual wage increase in 2022, as outlined in the agreements between certain City unions, for personnel costs included in this department. These agreements were not finalized until after the 2022 budget had been adopted. This change includes ongoing cost increases to salary, FICA, Medicare, retirement, overtime and temporary labor. There is no increase assumed from 2022 to 2023.

Citywide Adjustments for Standard Cost Changes

Expenditures $(67,374)

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

Proposed Technical

Bi-Annual Election Year Technical Adjustment

Expenditures $5,862,903

This bi-annual increase funds the Democracy Voucher Program for the 2023 election cycle. It provides the funding needed for voucher payments of up to $5.25 million, and an additional $612,903 for voucher printing and mailing costs, and temporary staffing increases for voucher processing and outreach work. In 2023, the District City Council races, will be on the ballot. This is one-time funding for 2023 only.

Technical Adjustment to Annual Contribution to/Use of Fund Balance

Revenues $5,866,970

This is a technical item to balance revenues and expenditures for the Funds managed by this department.

Ethics and Elections Commission

Expenditure Overview

Appropriations	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
ETH - BO-ET-V1T00 - Ethics and Elections				
00100 - General Fund	1,092,273	1,297,585	1,276,345	1,298,509
Total for BSL: BO-ET-V1T00	**1,092,273**	**1,297,585**	**1,276,345**	**1,298,509**
ETH - BO-ET-VT123 - Election Vouchers				
12300 - Election Vouchers Fund	4,727,240	868,078	6,735,048	882,245
Total for BSL: BO-ET-VT123	**4,727,240**	**868,078**	**6,735,048**	**882,245**
Department Total	**5,819,513**	**2,165,663**	**8,011,393**	**2,180,754**
Department Full-Time Equivalents Total*	**7.40**	**9.40**	**9.40**	**9.40**

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

Budget Summary by Fund Ethics and Elections Commission

	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
00100 - General Fund	1,092,273	1,297,585	1,276,345	1,298,509
12300 - Election Vouchers Fund	4,727,240	868,078	6,735,048	882,245
Budget Totals for ETH	**5,819,513**	**2,165,663**	**8,011,393**	**2,180,754**

Revenue Overview

2023 Estimated Revenues

Account Code	Account Name	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
311010	Real & Personal Property Taxes	3,122,851	3,000,000	3,000,000	3,000,000
Total Revenues for: 12300 - Election Vouchers Fund		**3,122,851**	**3,000,000**	**3,000,000**	**3,000,000**
400000	Use of/Contribution to Fund Balance	-	(2,131,922)	3,735,048	(2,117,755)
Total Resources for:12300 - Election Vouchers Fund		**3,122,851**	**868,078**	**6,735,048**	**882,245**
Total ETH Resources		**3,122,851**	**868,078**	**6,735,048**	**882,245**

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	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Ethics and Elections	1,092,273	1,297,585	1,276,345	1,298,509
Total	**1,092,273**	**1,297,585**	**1,276,345**	**1,298,509**
Full-time Equivalents Total*	4.90	5.90	5.90	5.90

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

ETH - BO-ET-VT123 - Election Vouchers

The purpose of the Election Voucher Budget Summary Level is to pay costs associated with implementing, maintaining and funding a program for providing one hundred dollars in vouchers to eligible Seattle residents that they can contribute to candidates for City office who qualify to participate in the Election Voucher program enacted by voters in November 2015.

Program Expenditures	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Election Vouchers	4,727,240	868,078	6,735,048	882,245
Total	**4,727,240**	**868,078**	**6,735,048**	**882,245**
Full-time Equivalents Total*	2.50	3.50	3.50	3.50

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

Department of Finance and Administrative Services

Calvin W. Goings, Director

(206) 386-0041

http://www.seattle.gov/fas

Department Overview

The Department of Finance and Administrative Services (FAS) is often the public's first interaction with the City of Seattle, operating as a customer-focused front door that assists with everything from starting a business or paying utilities, to reporting a pothole, requesting public information or even adopting a new pet. The department's 600-plus employees span across 16 divisions and work behind-the-scenes providing critical functions, like processing payments to 13,000 City employees, managing 120 City facilities—including police and fire stations—and leading emergency management logistics for the City.

Broadly, FAS' work can be split into four categories.

Customer Services

FAS oversees the City's Customer Service Bureau, the Downtown Customer Service Center and the six neighborhood customer service centers located throughout the city. Over the phone, online and in person, customers can get information, request services, pay bills, resolve problems and voice opinions. The department also oversees the Find It, Fix It app, which operates similar to a 311 line for the City. Over most of the pandemic, FAS also operated a remote COVID-19 hotline that supported residents across King County in scheduling free COVID tests and vaccination appointments. In addition, FAS oversees the City's efforts to comply with Title II of the Americans with Disabilities Act. Finally, through the Seattle Animal Shelter, FAS advocates for animal welfare, reunites lost animals with their owners and finds suitable owners to adopt homeless animals.

Regulatory Services

FAS ensures that all businesses operating in Seattle are properly licensed and pay the required business and occupation taxes. FAS issues regulatory licenses for certain business types including taxis, transportation network companies and for-hire vehicles, adult entertainment venues, door-to-door salespeople, short-term rentals, recreational cannabis establishments and trade shows—and enforces requirements related to those licenses. FAS also monitors certain types of businesses to increase consumer safety and ensure proper charges for services. This includes setting rate caps for tows on private property, as well as ensuring that consumers are not overcharged due to an inaccurate device, such as a gas pump or a supermarket scanner or scale. As the central coordinator for City contracting, FAS establishes policies and procedures to ensure fair competition for City-funded construction projects and oversees programs to ensure everyone in the community has equal access to jobs and opportunities involving those projects. As part of these efforts, FAS administers the City's Priority Hire program to increase employment within the construction trades among women, people of color and those living in economically distressed ZIP codes. FAS also enforces animal-related ordinances, including the investigation of animal cruelty, neglect and abuse.

Financial Services

FAS has also prioritized sustained fiscal health for the City in balance with the goals set forth by the Mayor and the City Council. The department has accomplished this by providing Citywide financial direction and cohesive policies to City departments. Earlier this year, ahead of the departure of the City's longtime City Finance Director, the City had an opportunity to rethink the Finance Director role and undertake a new chapter with respect to City Finance that ensures better consistency across all departments. The Finance Business Unit of FAS, which consisted of five divisions overseeing everything from licensing and tax administration, risk management, the City's debt management, bond issuances, business systems and Citywide payroll, have been transferred into a newly created and autonomous City Finance Division (CFD). A Memorandum of Agreement (MOA) was signed in July 2022 to formalize the transition with FAS, City Budget Office (CBO), CFD and the Mayor's Office. The MOA also establishes a

Finance Transition Steering Committee to review the City's current finance structure and develop recommendations and legislation for consideration in 2024.

Operational Services

FAS designs, builds and maintains many City-owned buildings, including Seattle City Hall, the Seattle Municipal Tower, the Justice Center, the Joint Training Facility, 33 neighborhood fire stations and five police stations. When departments need to acquire property or when the City no longer has a purpose for a property, FAS is responsible for managing the acquisition or disposition of the property. FAS also maintains the City's 4,000-vehicle fleet, which includes police patrol cars, fire engines and heavy equipment. Finally, FAS leads all Citywide emergency management logistics. FAS's budget is split into the following 16 divisions, with those now part of CFD noted below:

Public Facing Divisions

- **Consumer Protection** regulates 21 specific business types including short-term rentals, adult entertainment, cannabis businesses, taxis, - for-hire or TNC vehicles and others to protect consumers.
- **Customer Service** leads the City's 311 phone service and serves constituents through its Customer Service Bureau and neighborhood customer service centers. The division also manages Americans with Disabilities Act Title II compliance.
- **CFD - License and Tax Administration** manages the new Payroll Expense Tax, the City business licensing process and collects more than $500 million in annual fees and taxes from 100,000 commercial enterprises doing business in the City. This division is now part of City Finance.
- **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.
- **CFD - Treasury Services** receives, processes, reconciles and distributes the City's funds. Treasury also collects debts and monitors cash flow to ensure City operations, like utilities and payroll, are funded. They are the legal stewards of the City's cash assets. This division is now part of City Finance.

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.
- **CFD - Business Systems** manages Citywide business processes and software to support financial activities across the organization, as well as across multiple jurisdictions in Western Washington. This division is now part of City Finance.
- **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.
- **CFD - Citywide Accounting and Payroll** prepares the City's Comprehensive Annual Financial Report and other reports required by the State and Federal government to facilitate transparency in the City's 420,000-plus annual transactions. The division also implements standard accounting practices and manages all payroll. This division is now part of City Finance.
- **Facility Operations** manages and maintains more than 120 public structures, including offices, parking garages, maintenance shops and police and fire stations.
- **Fleet Management** leads the procurement, maintenance and fueling for the City's 3,800-plus vehicle fleet, providing safe, cost-effective services and environmentally sustainable transportation for City employees.
- **Human Resources** partners with FAS' diverse group of divisions to support recruitment, hiring, compensation and classification, and performance management in a way that is equitable and fosters a respectful, collaborative and safe work environment.
- **Logistics and Emergency Management** leads emergency planning/procurement, security services, access management, janitorial services, warehouse operations and mail distribution for the City.

- **Real Estate Services** manages a Mayoral directive for innovative and efficient citywide real estate portfolio development. The team acquires, disposes of and leases real property for public purposes. The team also collaborates with City departments on real estate transactions.
- **CFD - Risk Management** reviews City contracts to specify appropriate insurance levels, advises City departments on how to reduce or avoid loss, adjusts claims for damages filed and administers all City insurance policies and the City's self-insurance program. This division is now part of City Finance.

Internal service operations in FAS are primarily supported through charges to other City departments and, in some cases such as when the City leases space, by private businesses or individuals. FAS also collects certain fees specifically to pay for its services, such as the Seattle Animal Shelter Spay and Neuter Clinic, pet licensing, the Weights and Measures program and for-hire driver licenses. The General Fund supports certain FAS services, including administration of the City's taxes and business licensing services.

Organizational Structure

In addition to the central FAS services mentioned above there are several budgetary units across the City for which FAS is not directly responsible for staffing or service provision but are housed within the FAS budget. For these areas FAS works with the City Budget Office to facilitate resource requests and financial plans when required. Those units are:

- **Judgment and Claims**, which provides for the payment of legal claims and suits brought against the City government and is now part of 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.

Budget Snapshot

	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Department Support				
General Fund Support	45,932,992	53,840,283	55,262,459	56,984,216
Other Funding - Operating	222,962,859	269,135,683	286,562,219	293,089,761
Total Operations	**268,895,850**	**322,975,966**	**341,824,678**	**350,073,977**
Capital Support				
General Fund Support	108,933	-	-	-
Other Funding - Capital	37,163,301	56,354,505	76,025,930	80,702,547
Total Capital	**37,272,234**	**56,354,505**	**76,025,930**	**80,702,547**
Total Appropriations	**306,168,084**	**379,330,471**	**417,850,608**	**430,776,524**
Full-Time Equivalents Total*	623.00	626.00	635.50	635.50

** 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 services department, the Department of Finance and Administrative Services (FAS) supports all City departments through its fleets, facilities, customer service, finance, contracting and purchasing functions. FAS bills many of its functions to other City departments through central rates and allocations. FAS also performs general government functions, like business licensing and tax collection, consumer protection, parking meter collections, and operation of the Seattle Animal Shelter, which are funded directly in the General Fund.

Reductions to Finance and Administrative Services Budget

The revenue forecast for the City's 2023-24 Proposed Budget is insufficient to cover expected costs. General Fund reductions were identified in some departments to mitigate this shortfall in revenues. To help alleviate pressure on the General Fund, the budget also makes reductions in department specific operating funds. The FAS reductions impact some short-term projects that are now being held until future budget cycles. These projects are lighting upgrades that improve energy efficiency and a couple of solar panel upgrades. FAS also reduced the ongoing overtime budget for other departments who participate in the Nightlife Regulatory Enforcement Interdepartmental Team. This change mainly impacts the Seattle Fire Department and the Seattle Police Department who will absorb this work.

City Finance's 2023-2024 Proposed Budget includes reductions of labor budget from removing some vacant positions and holding others vacant. Additionally, City Finance adjusted its budget based on efficiencies achieved in its non-labor expenses that will have minimal impact on operations.

The budget also includes additional operations reductions across several FAS divisions. These reductions include changes to Accounting and Budget Services, Customer Service, Logistics and Emergency Management, Purchasing and Contracting, and the Seattle Animal Shelter. Reduction strategies include holding open vacant positions, reducing the budget for citywide archiving services and paper and postage supplies, eliminating contingency reserves.

Electrifying the City's Fleet

The 2023-2024 Proposed Budget makes significant investments in three critical projects to advance the City of Seattle's comprehensive transportation electrification strategy to transition the City vehicle fleet away from reliance on fossil fuels. In 2013, the City set a goal to be carbon neutral by 2050. Recognizing transportation is the largest single source of climate and air pollution in Seattle, the City set a goal to increase electric vehicle (EV) ownership to 30% by 2030 and launched the Drive Clean Seattle Initiative to significantly expand electrification of our transportation sector. One of the first Drive Clean Seattle implementation steps was an Executive Order directing City departments to reduce fleet-related pollution by purchasing low-emission vehicles or EVs to help the City meet the goal of 50% fleet emissions reduction by 2025, established by the Drive Clean Seattle Green Fleet Action Plan (GFAP).

The climate goals of the GFAP established the need for a Drive Clean Seattle capital program. This program initially funded four projects to install vehicle charging infrastructure and has successfully implemented nearly 400 charging stations to support the rapid electrification of the City's fleet. The proposed budget funds the next phase of priority projects to build out charging infrastructure. FAS Fleet Management expects to replace 300 gas-powered vehicles with EVs by the end of 2024. In order to support these new vehicles, both level 2 EV charging stations and level 3 EV fast charging stations will be needed at City fleet facilities and sites frequented by City fleet vehicles. This is expected to include North End Parking Enforcement, South, East and West Regional EV Hubs.

The proposed budget also invests in electrical infrastructure at two of the City's busiest fleet hubs with the highest levels of fuel use. The Charles Street and Haller Lake facilities currently lack the level of power required to support the electrical projects needed to meet future charging infrastructure needs. These two projects would upgrade the facilities from the secondary power supply they are currently on to a primary power supply. Once this conversion is complete, the EV charging capacity can be increased and decarbonization projects can move forward. Project design

for Charles Street is scheduled to take place in 2023 with construction beginning in 2024. Haller Lake would follow with project design in 2024, and construction beginning in 2025. The scope of these projects is for the electrical upgrade only, with decarbonization work and charging station projects to follow. These projects will be the first electrical upgrade implemented at City facilities with the intent of supporting future decarbonization work at the campus and will inform the scope and budget for future electrification projects

Investing in Critical Technology Systems

The 2023-2024 Proposed Budget continues investments in FAS's budget system project and the existing enterprise-wide permitting system, Accela. The project replaces FAS's legacy budget system with a new system better meeting FAS's budget development needs, including improved compatibility with other City software systems and faster flow of information. The new functionality allows the annual budget and rates development to be more efficient and transparent, helping to support effective decision-making in the budget process. FAS expects to implement the new system in the Spring 2023.

The proposed budget also includes funding for the ongoing operation and maintenance costs of Accela, the City's online licensing portal. Accela is used by the short-term rental and the for-hire passenger transportation industry, including taxicab services and transportation companies like Lyft and Uber. More than 100,000 customers use the Accela portal to obtain regulatory licenses, pay fees, and conduct other business transactions with the City. Over 90% of Accela portal users in the taxicab and for-hire vehicle industries are from the Black, Indigenous, and people of color (BIPOC) communities and many rely on their mobile phones to conduct business on the road. Improving the portal experience for customers increases voluntary compliance with regulatory programs that protect consumers and enhances public safety.

Supporting Effective First Response

FAS is responsible for all the City's public safety facilities, including maintenance on existing facilities and the design and construction of any new facilities. The proposed budget includes capital investments in the design and construction of a new Fire Station 31 (FS31), located in North Seattle at 11302 Meridian Ave. North. This budget cycle updates total costs as the project has reached the 30% design stage.

The Seattle Fire Department (SFD)'s goals for the new FS31 include minimizing call response times while maximizing firefighter health and safety and designing a facility with the flexibility to meet operational needs for the next 30 years. Design priorities include minimizing impacts on surrounding residents, incorporating community benefits and meeting the City's social equity and sustainability standards. FAS and SFD worked together to define the initial scope of the project as a three-story 22,000 sq. ft. fire station with drive-through apparatus bays sized for six fleet vehicles, an on-site fueling station, and housing for 13 on-duty staff with 15 dedicated employee parking stalls.

In March 2022, the project reached 30% design stage, marking the end of schematic design. Major design elements, the project schedule, and scope additions including traffic signalization, fast charging infrastructure and equipment for the integrated mobile health unit vehicle, and backup power for full building loads were defined.

In addition to the FS31 capital project, the proposed budget supports FAS's ongoing work to maintain a robust inventory of Personal Protective Equipment (PPE) and other COVID-related supplies for the City's essential employees. The three warehouse positions funded in this budget will manage the City's inventory, while additional efforts are made to explore contributing to the regional stockpile for distribution to other jurisdictions. This continuing investment will help to ensure the City is well-equipped to handle any future COVID surges or other public health emergencies.

Capital Projects

The proposed budget includes further capital investments in the Municipal Energy Efficiency Projects in City-owned facilities, a one-time investment in the capital costs for Council Chambers security equipment, and environmental remediation at a Seattle Police Department facility. The proposed budget also includes funding for the asset

preservation program. Based on the increase in demand for project managers, the 2023-2024 Proposed Budget includes three new project manager positions in Capital Development and one new property manager.

Waterfront Operations Tribal Interpretive Center (Bakun Building)

On behalf of the Office of the Waterfront, FAS will purchase and manage the Bakun building. The 2023-2024 Proposed Budget includes $13 million in funding in 2023 to acquire the Bakun building located on the new Alaskan Way at Pike Street Hillclimb from Washington State Department of Transportation. Acquisition of this building would fulfill the City's permitting commitments to the Muckleshoot Tribe for construction of the Elliott Bay Seawall to provide 10,000 square feet in a building along the Waterfront for a Tribal Interpretive Center rent free in perpetuity. The Tribe has indicated their interest in the space and that it could fulfill the conditions of the permit

The Bakun building could also provide space for an operations center for on-going maintenance and operations of the Waterfront Park, which will be assigned to Seattle Center through an agreement with Seattle Parks and Recreation. This building is located approximately 600 feet from the new maintenance area being provided under the Overlook Walk for vehicle storage and other maintenance activities. The facility will be updated to current City building standards and could include worksite amenities that would support the Waterfront's maintenance crews.

FAS, the Office of the Waterfront, and Seattle Center will develop an operations plan for the facility and will coordinate agreements among the building's multiple user departments and the Muckleshoot Tribe. The operations plan will include details on planned funding resources to meet the ongoing maintenance needs of the facility.

Strengthening Regulatory Programs

The 2023-2024 Proposed Budget increases the existing fees in the Short-Term Rental (STR) and the Transportation Network Company (TNC) regulatory programs to achieve full program cost recovery.

The City began regulating TNCs in 2014 to protect public safety and consumer rights and to establish parity between the new TNC business model and the long-regulated taxicab and for-hire vehicle industry. In 2017, Seattle City Council passed a STR ordinance to balance the economic opportunity created by short-term rentals with the need to maintain supply of long-term rental housing stock. The estimated increase in revenue is expected to recover all existing regulatory costs and fund future increase in IT operations and maintenance costs related to the enterprise-wide online licensing portal.

Unified Care Team Customer Service Support

In order to continue to provide access to clean and safe parks and rights of way, the proposed budget includes new funding to operationalize a coordinated Unified Care Team/Clean Seattle pilot program. The initiative maintains increased levels of cleaning begun under the pandemic with one-time federal funding and enhances SPU services. Included in this pilot is funding for system navigators to connect unsheltered people sleeping in public spaces to shelter and housing. For additional information on this pilot, please see the Budget Overview.

The Finance and Administrative Services department will hold two positions that are a part of the Unified Care Team. These two positions are dispatchers to coordinate communicate on and close-out of unauthorized encampment constituent service requests across departments.

Economic Revitalization Additions

The City's 2023-2024 Proposed Budget spends approximately $294 million in JumpStart Payroll Expense Tax (payroll tax) proceeds, of which $33 million is allocated to investments promoting economic revitalization and workforce development. As a part of this effort, the FAS budget includes $300,000 of Payroll Expense Tax for Women and Minority Owned Business (WMBE) technical assistance, a further one-time investment in this ongoing program that assists these enterprises who want to do business with the City. The City of Seattle defines WMBE firms as state-certified or self-identified firms at least 51% owned by women and/or minorities. FAS' technical assistance services

program, in place since 2018, has been a highly successful program. This investment ensures FAS would continue to serve the same number of firms as 2022, a minimum of 54 firms per year.

Addressing Extraordinary Civil Litigation Expenses

In 2021 and 2022, expenses in civil litigation and claims involving the City have been significantly higher than projections based on historical expenditures. Rising litigation costs nationwide and racial justice protests in 2020 have led to an increase in the number of cases and claims and associated outside counsel costs. Expenses beyond prior projections are expected to continue into 2023. The Proposed Budget reflects the need to meet these higher expenses, which may begin to moderate in 2024.

Incremental Budget Changes

Department of Finance and Administrative Services

	Dollars	FTE
2023 Beginning Budget	**387,302,716**	**626.00**
Baseline		
Baseline Adjustments	12,225,705	(1.50)
Technical Adjustments	(2,850,413)	-
Proposed Operating		
One Seattle Day of Service	250,000	-
City Finance Reductions	(1,256,000)	(2.00)
Operations Reductions	(3,900,107)	-
City Finance Position Adjustments	(527,375)	-
Facility Maintenance and Nightlife Regulatory Enforcement Programming Reductions	(906,256)	-
Facilities and Capital Projects Administrative Position Needs	-	4.00
Jumpstart Payroll Expense Tax Admin Budget Positions	352,797	2.00
Unified Care Team Customer Service Support	219,432	2.00
Parks Senior Gardener Transfer to Facilities	-	1.00
Citywide Warehouse	392,331	-
Park District Animal Control Officer Positions	499,112	2.00
Women and Minority Owned Business Technical Assistance Funded by Economic Revitalization Jumpstart Payroll Expense Tax	600,000	-
Regulatory Fee Increases	-	-
Online Licensing Portal (Accela) Resources	354,500	-
Increased Fleet Replacement Costs	608,838	-
Revenue Adjustments	-	-
Increase to Jail Services	2,900,000	-
Increase to Indigent Defense Services	3,000,000	-
Use of Judgment and Claims Fund Balance	5,000,000	-

Proposed Capital		
Drive Clean Seattle Fleet - Electric Vehicle Infrastructure	3,000,000	-
Charles Street Fleet Hub Electrification	500,000	-
Haller Lake Fleet Hub Electrification	-	-
City Hall Council Chambers Security Equipment	500,000	-
Fire Station 31 Replacement Project Update	-	-
Police Facilities Environmental Remediation	-	-
Acquire Waterfront Operations & Tribal Interpretive Center (Bakun Building)	13,000,000	-
FAS Budget System Replacement	669,366	-
Asset Preservation of Downtown Office Buildings	500,000	-
Asset Preservation for Other City Owned Facilities	-	-
Municipal Energy Efficiency Projects Capital Budget Additions	(489,750)	-
Proposed Technical		
Technical Position Budget Adjustment	451,459	2.00
Seattle Municipal Tower Elevator Renovation Budget Update	(6,333,333)	-
Technical Debt Service Adjustment	352,897	-
Transit Benefit Fund Expenditure Adjustment	(1,230,060)	-
Judgment and Claims Budget Adjustment	6,345,766	-
General Fund Revenue Adjustment	-	-
General Fund Revenue Adjustment	-	-
Cost of Issuance and Bond Interest Redemption Funds Adjustment	(3,827,792)	-
Fund Balancing Entries	-	-
Debt Service Payments for Bond-Financed Electric Vehicle Capital Projects	146,775	-
Total Incremental Changes	**$30,547,892**	**9.50**
Total 2023 Proposed Budget	**$417,850,608**	**635.50**

Description of Incremental Budget Changes

	Baseline
Baseline Adjustments	
Expenditures	$12,225,705
Revenues	$13,783,125
Position Allocation	(1.50)

This item reflects baseline and technical adjustments to several Budget Control Levels, increasing appropriation across all funds and several programs in the Department of Finance and Administrative Services (FAS). This increase includes baseline updates, such as making past supplemental budget additions ongoing and adjusting the budget for external lease costs. It also includes technical adjustments and changes to inflation compared to the 2022 Adopted Budget.

Technical Adjustments

Expenditures	$(2,850,413)
Revenues	$3,415,797
Position Allocation	-

This technical adjustment impacts various categories, accounts and programs. The net impact of this adjustment the increases revenue budget by $3.4 million in 2023 and $7.3 million in 2024 and decreases the expenditure budget by $2.3 million in 2023 and $270,000 in 2024. The changes are primarily driven by the reversal of one-time items and transfers/realignments within the Department of Finance and Administrative Services (FAS).

Proposed Operating

One Seattle Day of Service

Expenditures	$250,000

The City's 2023 Proposed Budget spends approximately $294 million in JumpStart Payroll Expense Tax (payroll tax) proceeds, of which $33 million is allocated to investments promoting economic revitalization and workforce development. This item adds funding backed by payroll tax to Department of Finance and Administrative Services for the One Seattle Day of Service, an all ages, all abilities, citywide volunteer day of service and engagement.

This event helps build interpersonal community relationships and tangibly demonstrates how stakeholders and residents can be a part of Seattle's collective problem-solving solutions. Activities include graffiti clean-up, tiny home shelter construction, food bank donation sorting, and outdoor landscaping/beautification. Volunteers who owe local municipal court fines can apply to have a portion of their fees relieved through their service.

City Finance Reductions

Expenditures	$(1,256,000)
Revenues	$(789,128)
Position Allocation	(2.00)

This item reduces budget for and removes two positions that are vacant in City Finance. These position reductions will have limited operational impact to the Treasury team. The changes in customer behavior moving from mailed in check payment to utilizing online electronic payment methods has reduced the volume of work handled by the team. There are also several non-labor budget items included in this item:

• Reduction of $100,000 in funding provided for the implementation of an Accounts Receivable (A/R) project in Treasury Services that City Finance reduced scope for, which resulted in savings.

• Reduction of $185,000 in funding provided for the implementation of the JumpStart Payroll Expense Tax. The implementation estimates were higher than actual spending, resulting in underspend and these funds are no longer needed.

• Reduction of $300,000 in funding provided for the Payment Card Industries (PCI) program. As this program has matured, the need for consultant contracts has reduced and these funds are no longer needed.

• Reduction of $176,000 in funding provided for the annual ADP payroll processing system license. The change in processing of retirement paychecks has resulted in a reduction in the annual license fees and these funds are no longer needed.

• Reduction of $168,000 in Business License budget for the annual agency payment to FileLocal, the City's tax portal provider. As FileLocal adds new cities, the cost of operating the portal is spread to more organizations, and the City of Seattle payment has decreased. These funds are no longer needed.

Operations Reductions

Expenditures	$(3,900,107)
Revenues	$(3,376,563)

This item reduces budget appropriation by $3.9 million in 2023 and $3.6 million in 2024 in several Department of Finance and Administrative Services (FAS) divisions (Accounting and Budget Services, Customer Service, Logistics and Emergency Management, Purchasing and Contracting and Seattle Animal Shelter) and impacts basic operations in order to meet reduction targets. Reduction measures include holding open vacant positions, reducing the budget for citywide archiving services and paper and postage supplies, and eliminating contingency reserves.

City Finance Position Adjustments

Expenditures	$(527,375)
Revenues	$(199,731)

This proposal holds three positions temporarily vacant in City Finance. The positions that will be held vacant are in the License and Tax Administration and Citywide Accounting and Payroll teams. The current workload allows for these three positions to be held vacant; if new tax proposals are introduced in the future, the funding for the License and Tax Administration positions may need to be restored.

Facility Maintenance and Nightlife Regulatory Enforcement Programming Reductions

Expenditures	$(906,256)
Revenues	$(856,256)

This item reduces funding for the facility maintenance program and the nightlife regulatory enforcement program (JET). The reduction to the facility maintenance budget will pause two facilities' solar panel upgrades and two facilities' lighting upgrades. The ongoing program reduction of $50,000 in the JET budget will reduce the overtime budget for employees of other City department representatives, primarily police and fire. As a result of this reduction, other City departments may choose not to participate in the interdepartmental nighttime outings and opt to schedule mandatory inspections with businesses separately.

Facilities and Capital Projects Administrative Position Needs

Expenditures	-
Revenues	-
Position Allocation	4.00

This item adds three project managers to the Capital Development program and one property manager who will provide improved services to properties and tenants throughout the department's property portfolio. The project managers will work on the capital projects listed in the Capital Project Pages and their labor costs will be charged to the projects' budgets.

Jumpstart Payroll Expense Tax Admin Budget Positions

Expenditures	$352,797
Position Allocation	2.00

The City's 2023 Proposed Budget spends approximately $294 million in JumpStart Payroll Expense Tax (payroll tax) proceeds, of which $11 million is allocated to administration and evaluation.

This item adds two positions and $352,797 to Finance and Administrative Services (FAS) to support the accounting

and budget services group with its work related to indirect budget management of citywide payroll tax spending. Payroll tax revenues will be transferred to Finance General to fund FAS for the labor costs associated with this work.

Unified Care Team Customer Service Support

Expenditures	$219,432
Position Allocation	2.00

This item funds two dispatchers to coordinate communication and close-out of unauthorized encampment constituent service requests across departments. Seattle receives 15,000-20,000 unauthorized encampment service requests per year related to inspection, trash, and encampment removal.

Parks Senior Gardener Transfer to Facilities

Position Allocation	1.00

This item transfers a senior gardener position from Seattle Parks and Recreation to Finance and Administrative Services. This position has been under the Seattle Parks and Recreation reporting structure, but Parks charges all of this position's expenses to Finance and Administrative Services (FAS). This action transfers the position only, as the budget already resides in FAS.

Citywide Warehouse

Expenditures	$392,331

This item increases the appropriation in 2023 and 2024 to fund the continuation of three temporary long term (TLT) positions through 2024 and the extension of the Department of Finance and Administrative Services' (FAS) main warehouse lease at 3807 2nd Ave. South to effectively continue warehouse operations. The three TLT positions support the ongoing donation and disposal process of Personal Protective Equipment (PPE) and other COVID-related supplies. Costs will be absorbed by FAS's operating fund balance.

Park District Animal Control Officer Positions

Expenditures	$499,112
Revenues	$315,231
Position Allocation	2.00

This item adds two (2) 1.0 FTE Animal Control Officer II positions in the Finance and Administrative Services department in the Seattle Animal Shelter to meet increasing community demand for security services and Park Code compliance support in Seattle Parks and Recreation (SPR) property. The positions will be funded through the Park District's Levy.

Women and Minority Owned Business Technical Assistance Funded by Economic Revitalization Jumpstart Payroll Expense Tax

Expenditures	$600,000
Revenues	$300,000

This item increases budget appropriation Women and Minority Owned Business (WMBE) program. The additional one-time funding for this program area specifically targets economic revitalization as part of the Economic Revitalization of Workforce Development programs being evaluated by Office of Economic Development as part of the Economic Revitalization Strategy utilizing payroll tax revenues. FAS Purchasing and Contracting provides support services to WMBEs. This request would increase $300,000 of Jumpstart Payroll Expense Tax annual funding supporting City efforts to provide technical assistance and other supportive services to WMBE/BIPOC firms or other disadvantaged/marginalized businesses seeking to do business with the City of Seattle. The funding increases the

number of firms the City can assist. The budget for this addition is budgeted in both the FAS operating fund and the Jumpstart Payroll Expense Tax fund because the operating fund needs to be reimbursed by the payroll tax.

Regulatory Fee Increases

Revenues	$2,286,150

This item increases the existing fees from $1 to $4 per night in the Short-Term Rental (STR) and from $0.08 to $0.18 per ride in the Transportation Network Company (TNC) regulatory programs to reach full program cost recovery and permanently reduce the General Fund subsidy by $2,286,150. The Department of Finance and Administrative Services is committed to an annual financial review of the STR and TNC regulatory programs and to making any necessary adjustments to ensure the fees achieve recovery of administrative, enforcement and other regulatory costs.

Online Licensing Portal (Accela) Resources

Expenditures	$354,500

This item adds ongoing funding to support the increased operations and maintenance costs of Accela, the City's enterprise-wide permitting system. This ongoing funding is supported by the revenue generated by the regulatory fee increase in the Short-Term Rental and the Transportation Network Company regulatory program. Accela is the online licensing portal for the short-term rental and the for-hire passenger transportation industry, which includes transportation network companies, taxicabs, and for-hire vehicles.

Increased Fleet Replacement Costs

Expenditures	$608,838
Revenues	$608,838

This item increases the Fleet Capital Fund to accommodate increased market costs for fleet replacement. The acquisition and up-fitting costs of vehicles and equipment have increased significantly over the last two years. The Fleet Capital Fund collects funds from departments annually to purchase in-kind replacements when a vehicle reaches its end of life. The fund assumes vehicle acquisition costs will increase at 3% year-over-year (YOY) and estimates how much funding is needed at time of vehicle replacement. However, in the last two years, inflation, supply chain backlog, steel tariffs and other economic drivers are increasing acquisition costs by between 10 and 43%.

Since departments rely on in-kind replacements of vehicles to maintain service levels, increasing the annual rate collection helps ensure adequate funding is available to make vehicle purchases. These price increases are affecting vehicles across all departments, but the most significant impacts are to Seattle Fire Department's) apparatus and Seattle Parks and Recreation maintenance equipment.

Revenue Adjustments

Revenues	$(2,375,638)

This item increases revenues by $2,790,923 in 2023 and $50,000 in 2024, decreasing the need for General Fund resources. The revenue adjustments are primarily driven by the identification of alternative funding sources, including revenue from easement payments for City-owned properties, increased rebates on Citywide contracts, donations to the Seattle Animal Shelter and using fund balance for existing City facilities operations.

Increase to Jail Services

Expenditures $2,900,000

The City has a long-term inter-local agreement with King County to provide jail services for the City's misdemeanants through 2030. Preliminary rates from King County for the biennium budget require an increase of $2.9 million in 2023 and $3.9 million in 2024 due to annual increase of 1.5-3.0% for surcharges plus CPI inflation to cover our contract obligation.

Increase to Indigent Defense Services

Expenditures $3,000,000

This item increases appropriation for indigent defense costs due to anticipated inflation. The Inter-local Agreement with King County Department of Public Defense for indigent public defense services expires at the end of 2022. There is an extension provision allowing for mutual agreement of an additional 10 years (through December 2032).

Use of Judgment and Claims Fund Balance

Expenditures $5,000,000

Revenues $5,000,000

This item adds one-time funding to Judgment and Claims from the fund balance to cover extraordinary expenses associated with lawsuits against the City.

Proposed Capital

Drive Clean Seattle Fleet - Electric Vehicle Infrastructure

Expenditures $3,000,000

The City's 2023 Proposed Budget spends approximately $294 million in JumpStart Payroll Expense Tax (payroll tax) proceeds, of which $20 million is allocated to investments in Green New Deal programs.

This item invests $6 million over the next two years, 2023 and 2024 to continue to acquire and install the required charging station infrastructure for a fully electrified fleet. This funding supports the next phase of the Drive Clean Seattle capital program priority projects including the North End Parking Enforcement, South, East, and West Regional hubs. The investment will be bond financed with debt service payments funded by the Green New Deal allocation of the payroll tax starting in 2023.

Charles Street Fleet Hub Electrification

Expenditures $500,000

The City's 2023 Proposed Budget spends approximately $294 million in JumpStart Payroll Expense Tax (payroll tax) proceeds, of which $20 million is allocated to investments in Green New Deal programs.

This item invests $10.5 million into a critical project to bring necessary power to the Charles Street facility that will support larger scale electric vehicle charging stations and future decarbonization projects for the full facility. The initial investment is $500,000 of Green New Deal allocation of the payroll tax 2023, and the remaining investment will be bond financed with debt service payments funded by the payroll tax starting in 2024. This investment is a major step in advancing the City's Drive Clean Seattle Initiative, which was launched in 2016 to electrify the transportation sector and put Seattle on the path to meet its goal to be carbon neutral by 2050.

Haller Lake Fleet Hub Electrification

Expenditures -

The City's 2023 Proposed Budget spends approximately $294 million in JumpStart Payroll Expense Tax (payroll tax) proceeds, of which $20 million is allocated to investments in Green New Deal programs.

This item invests $5.5 million into a critical project to bring necessary power to the Haller Lake facility that will support larger scale electric vehicle charging stations and future decarbonization projects for the full facility. The investment will be bond financed with debt service payments funded by the payroll tax starting in 2024. This investment is a major step in advancing the City's Drive Clean Seattle Initiative, which was launched in 2016 to electrify the transportation sector and put Seattle on the path to meet its goal to be carbon neutral by 2050.

City Hall Council Chambers Security Equipment

Expenditures $500,000

This item adds one-time funding for security equipment to be purchase and installed in City Hall to be used for open public meetings in Council Chambers.

Fire Station 31 Replacement Project Update

Expenditures -

In October 2019, the Seattle Fire Department (SFD), Facilities and Administrative Services (FAS) and the Mayor's Office (MO) determined existing Fire Station 31 (FS31) at 1319 N. Northgate Way no longer met SFD's operational needs. Following a search process that included community input and considerations for technical criteria, the City approved and acquired, a location for the replacement station at 11302 Meridian Ave N. in April 2020.

This item establishes the baseline project costs of $54 million for the replacement station at the 30% design phase. This funding also supports approved scope additions to the project requested by SFD including traffic signalization, fast charging infrastructure and equipment for the integrated mobile health unit vehicle, and backup power for full building loads. This project is currently 100% funded by Multipurpose LTGO Bond funds.

Police Facilities Environmental Remediation

Expenditures -

This item funds additional capital improvements at Seattle Police Facilities for environmental remediation work. The total additional project budget added in 2024 Proposed for the capital improvement program is $4.6 million. The funding is Real Estate Excise Tax.

Acquire Waterfront Operations & Tribal Interpretive Center (Bakun Building)

Expenditures $13,000,000

This item adds $13 million in Real Estate Excise Tax (REET) funding in the 2023 budget for the Department of Finance and Administrative Services (FAS) to acquire and rehabilitate the Bakun building located on the new Alaskan Way at Pike Street Hillclimb. Acquisition of the building from the Washington State Department of Transportation will fulfill the City's permitting commitments from the Elliot Bay Seawall project to the Muckleshoot Tribe to provide 10,000 square feet in a building along the Waterfront for a Tribal Interpretive Center rent free, in perpetuity. The Tribe has indicated their interest in the space and that it could fulfill the conditions of the permit. The Bakun building could also provide space for an operations center for on-going maintenance and operations of the Waterfront Park, which will be assigned to Seattle Center through an agreement with Seattle Parks and Recreation.

FAS Budget System Replacement

Expenditures	$669,366

This item increases budget appropriation across multiple Department of Finance and Administrative Services (FAS) Budget Control Levels by $669,366 in 2023 and $186,823 in 2024 to complete the FAS budget system and pay for ongoing costs. The system replacement costs were incrementally funded in previous years as FAS partnered with IT to specify system requirements and identify possible systems that meet FAS needs. FAS has entered contract with the vendor with a targeted implementation of Spring 2023. This item includes the remainder of the anticipated costs to implement the new budget system and for the ongoing subscription costs.

Asset Preservation of Downtown Office Buildings

Expenditures	$500,000

This item adds Real Estate Excise Tax (REET) in 2023 and 2024 for the Asset Preservation Schedule 1 (AP1) program to support the scope of planned projects in 2023 through 2028. AP1 supports major maintenance work in the City's downtown core properties, Seattle Municipal Tower, City Hall, and the Justice Center. The goal of this addition is to make further progress on deferred maintenance.

Asset Preservation for Other City Owned Facilities

Expenditures	-

This item adds $603,000 of Real Estate Excise Tax (REET) in 2024 for the Asset Preservation Schedule 2 (AP2) program to support the scope of planned projects in 2023 through 2028. AP2 major maintenance work in FAS-owned facilities outside of the downtown core.

Municipal Energy Efficiency Projects Capital Budget Additions

Expenditures	$(489,750)

This item transfers Real Estate Excise Tax (REET) from the Department of Finance and Administrative Services to increase the Energy Efficiency for Municipal Buildings (MEEP) program in support of planned projects in 2023 through 2028 in the Department of Parks and Recreation and the Seattle Public Library. MEEP supports energy efficiency and electrification projects in City owned buildings. These investments allow for continued progress in decreasing the City's use of fossil fuels.

Proposed Technical

Technical Position Budget Adjustment

Expenditures	$451,459
Revenues	$295,982
Position Allocation	2.00

This item includes two position additions that were added in the 2022 Supplemental Budget. These positions include a position for the Seattle Animal Shelter, funded by donations to the Animal Shelter's foundation, and a position to monitor wages for the Office of Housing. This item also includes a one-time use of the Finance and Administrative Service Fund's fund balance to support improving security at the Customer Service Centers (CSCs).

Seattle Municipal Tower Elevator Renovation Budget Update

Expenditures	$(6,333,333)

This item aligns the approved appropriation for the Seattle Municipal Tower (SMT) Elevator project with the spending plan. This project was approved in the 2019-2024 CIP, with a scope to renovate the 32 elevators in SMT.

Total funding does not change from the approved budget, however, the timeline is adjusted to accurately reflect the project schedule with the design-build contractor on board.

Technical Debt Service Adjustment

Expenditures	$352,897

This item adjusts the debt service obligation in 2023 and the outyears. The adjustment is primarily driven by a true up to debt service actuals on the 2022 limited tax general obligation (LTGO) bond issuance, updated rate assumptions for the 2023-2028 Capital Improvement Project (CIP), and updated issuance amounts for the Fire Station 31 project in 2024.

Transit Benefit Fund Expenditure Adjustment

Expenditures	$(1,230,060)
Revenues	$(1,230,060)

This change adjusts expenditures and revenues in the Transit Benefit Fund to reflect anticipated costs from employee use of ORCA and other transit pass services.

Judgment and Claims Budget Adjustment

Expenditures	$6,345,766
Revenues	$6,345,766

In 2018, Resolution 31847 revised Judgment and Claims policies to gradually increase budget appropriation based on actuarial reports, beginning with a 50% confidence level of meeting actual expenditures in 2019, with increases of 10% each successive year until 90% is achieved by 2023. This item increases funding to achieve the 90% confidence level in 2023.

Cost of Issuance and Bond Interest Redemption Funds Adjustment

Expenditures	$(3,827,792)

This budget change is a technical adjustment to the appropriation related the debt service on behalf of the public development authorities and debt service related to the 2010 Build America Bonds in the LTGO Bond Interest and Redemption Fund, a technical adjustment to the UTGO Bond Interest and Redemption Fund adjusting the debt service amount to match actual debt service, and includes appropriation related to the Cost of Issuance for the 2023 LTGO Bond Issuance.

Fund Balancing Entries

Revenues	$9,533,256

This is a technical item to record a fund balancing entry for the 50300 Finance and Administrative Services Fund, 50321 Fleet Capital Fund, and 12100 Wheelchair Accessible Fund, which are primarily managed by this department.

Debt Service Payments for Bond-Financed Electric Vehicle Capital Projects

Expenditures	$146,775

The City's 2023 Proposed Budget spends approximately $294 million in JumpStart Payroll Expense Tax (payroll tax) proceeds, of which $20 million is allocated to investments in Green New Deal programs. This item adds appropriation backed by payroll tax to Department of Finance and Administration to pay the debt service obligations for the three electric vehicle projects included in the proposed budget. The Drive Clean Seattle Fleet Electric Vehicle

Infrastructure, Charles Street, and Haller Lake projects will be bond-financed with debt service paid from the Green New Deal allocation of the payroll tax.

Expenditure Overview

Appropriations	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
FAS - BC-FA-A1IT - Information Technology				
00164 - Unrestricted Cumulative Reserve Fund	-	4,000,000	-	-
36800 - 2021 Multipurpose LTGO Bond Fund	2,692,481	-	-	-
36900 - 2022 Multipurpose LTGO Bond Fund	-	17,635,753	-	-
37100 - 2023 Multipurpose LTGO Bond Fund	-	-	18,184,657	-
37200 - 2024 Multipurpose LTGO Bond Fund	-	-	-	17,615,407
50300 - Finance and Administrative Services Fund	14,303	-	669,366	186,823
Total for BSL: BC-FA-A1IT	**2,706,783**	**21,635,753**	**18,854,023**	**17,802,230**
FAS - BC-FA-ADAIMPR - ADA Improvements				
30010 - REET I Capital Fund	717,983	400,000	900,000	1,445,000
Total for BSL: BC-FA-ADAIMPR	**717,983**	**400,000**	**900,000**	**1,445,000**
FAS - BC-FA-APSCH1FAC - Asset Preservation - Schedule 1 Facilities				
00100 - General Fund	23,751	-	-	-
30010 - REET I Capital Fund	1,713,486	1,350,000	1,950,000	500,000
36600 - 2019 Multipurpose LTGO Bond Fund	11	-	-	-
36700 - 2020 Multipurpose LTGO Bond Fund	310,044	-	-	-
36800 - 2021 Multipurpose LTGO Bond Fund	3,875,754	-	-	-
36900 - 2022 Multipurpose LTGO Bond Fund	-	9,500,000	-	-
37100 - 2023 Multipurpose LTGO Bond Fund	-	-	3,166,667	-
37200 - 2024 Multipurpose LTGO Bond Fund	-	-	-	3,166,667
50300 - Finance and Administrative Services Fund	(9)	-	-	-
50322 - Facility Asset Preservation Fund	3,951,649	2,152,000	2,152,000	2,152,000
Total for BSL: BC-FA-APSCH1FAC	**9,874,686**	**13,002,000**	**7,268,667**	**5,818,667**

Department of Finance and Administrative Services

FAS - BC-FA-APSCH2FAC - Asset Preservation - Schedule 2 Facilities				
30010 - REET I Capital Fund	2,713,180	500,000	-	906,000
50322 - Facility Asset Preservation Fund	840,941	1,848,000	1,848,000	1,848,000
Total for BSL: BC-FA-APSCH2FAC	**3,554,121**	**2,348,000**	**1,848,000**	**2,754,000**
FAS - BC-FA-EXTPROJ - FAS Oversight-External Projects				
00100 - General Fund	85,182	-	-	-
00164 - Unrestricted Cumulative Reserve Fund	2,820	-	-	-
30010 - REET I Capital Fund	760,919	1,595,191	1,010,250	1,500,000
Total for BSL: BC-FA-EXTPROJ	**848,920**	**1,595,191**	**1,010,250**	**1,500,000**
FAS - BC-FA-FASPDS - FAS Project Delivery Services				
30010 - REET I Capital Fund	-	-	500,000	-
50300 - Finance and Administrative Services Fund	3,497,364	3,500,000	3,500,000	3,500,000
Total for BSL: BC-FA-FASPDS	**3,497,364**	**3,500,000**	**4,000,000**	**3,500,000**
FAS - BC-FA-GARDENREM - Garden of Remembrance				
00164 - Unrestricted Cumulative Reserve Fund	30,065	30,937	31,834	32,757
Total for BSL: BC-FA-GARDENREM	**30,065**	**30,937**	**31,834**	**32,757**
FAS - BC-FA-GOVTFAC - General Government Facilities - General				
00164 - Unrestricted Cumulative Reserve Fund	36,749	-	-	-
14500 - Payroll Expense Tax	-	-	500,000	-
30010 - REET I Capital Fund	3,043,113	2,462,000	16,139,000	1,200,000
34440 - 2003 Fire Facilities Levy Fund	1,077	-	-	-
36300 - 2016 Multipurpose LTGO Bond Fund	57,265	-	-	-
37100 - 2023 Multipurpose LTGO Bond Fund	-	-	3,000,000	-
37200 - 2024 Multipurpose LTGO Bond Fund	-	-	-	13,500,000
50300 - Finance and Administrative Services Fund	27,871	-	-	-
Total for BSL: BC-FA-GOVTFAC	**3,166,074**	**2,462,000**	**19,639,000**	**14,700,000**
FAS - BC-FA-NBHFIRE - Neighborhood Fire Stations				
30010 - REET I Capital Fund	3,398,572	4,180,624	5,274,156	7,132,893
Total for BSL: BC-FA-NBHFIRE	**3,398,572**	**4,180,624**	**5,274,156**	**7,132,893**

FAS - BC-FA-PRELIMENG - Preliminary Engineering				
30010 - REET I Capital Fund	2,356	-	-	-
Total for BSL: BC-FA-PRELIMENG	**2,356**	**-**	**-**	**-**
FAS - BC-FA-PSFACFIRE - Public Safety Facilities Fire				
30010 - REET I Capital Fund	3,437,709	3,700,000	200,000	200,000
36400 - 2017 Multipurpose LTGO Bond Fund	888,578	-	-	-
36800 - 2021 Multipurpose LTGO Bond Fund	4,363,515	-	-	-
36900 - 2022 Multipurpose LTGO Bond Fund	-	3,500,000	-	-
37100 - 2023 Multipurpose LTGO Bond Fund	-	-	17,000,000	-
37200 - 2024 Multipurpose LTGO Bond Fund	-	-	-	21,217,000
50300 - Finance and Administrative Services Fund	3,001	-	-	-
Total for BSL: BC-FA-PSFACFIRE	**8,692,804**	**7,200,000**	**17,200,000**	**21,417,000**
FAS - BC-FA-PSFACPOL - Publ Safety Facilities Police				
30010 - REET I Capital Fund	782,505	-	-	4,600,000
Total for BSL: BC-FA-PSFACPOL	**782,505**	**-**	**-**	**4,600,000**
FAS - BO-FA-BUDCENTR - Leadership and Administration				
00100 - General Fund	-	-	2,619,938	2,609,674
50300 - Finance and Administrative Services Fund	6,618	64,354	34,225,631	35,134,029
Total for BSL: BO-FA-BUDCENTR	**6,618**	**64,354**	**36,845,569**	**37,743,703**
FAS - BO-FA-CDCM - Capital Dev and Const Mgmt				
50300 - Finance and Administrative Services Fund	-	-	-	-
Total for BSL: BO-FA-CDCM	**-**	**-**	**-**	**-**
FAS - BO-FA-CITYFINAN - City Finance				
00100 - General Fund	7,537,680	8,046,982	6,460,690	6,454,433
14000 - Coronavirus Local Fiscal Recovery Fund	-	1,411,000	-	-
50300 - Finance and Administrative Services Fund	28,466,092	34,682,166	35,187,666	39,921,527
Total for BSL: BO-FA-CITYFINAN	**36,003,771**	**44,140,147**	**41,648,356**	**46,375,959**
FAS - BO-FA-CITYSVCS - City Services				
00100 - General Fund	-	110,000	110,000	110,000

14500 - Payroll Expense Tax	-	-	396,775	1,536,235
50300 - Finance and Administrative Services Fund	2,265,585	1,926,470	1,919,058	1,915,255
Total for BSL: BO-FA-CITYSVCS	**2,265,585**	**2,036,470**	**2,425,833**	**3,561,490**
FAS - BO-FA-CJ000 - Judgment & Claims Claims				
00126 - Judgment/Claims Fund	1,310,623	3,524,179	3,524,179	3,524,179
Total for BSL: BO-FA-CJ000	**1,310,623**	**3,524,179**	**3,524,179**	**3,524,179**
FAS - BO-FA-CPCS - City Purchasing and Contracting Services				
00100 - General Fund	-	225,000	-	-
14500 - Payroll Expense Tax	-	500,000	455,452	457,205
50300 - Finance and Administrative Services Fund	10,218,983	14,199,685	10,663,950	10,482,468
Total for BSL: BO-FA-CPCS	**10,218,983**	**14,924,685**	**11,119,402**	**10,939,673**
FAS - BO-FA-DEBTBIRF - Bond Interest and Redemption				
20130 - LTGO Bond Interest and Redemption Fund	-	2,470,782	2,191,909	1,641,264
Total for BSL: BO-FA-DEBTBIRF	**-**	**2,470,782**	**2,191,909**	**1,641,264**
FAS - BO-FA-DEBTISS-L - Debt Issuance Cost - LTGO				
36800 - 2021 Multipurpose LTGO Bond Fund	271,559	-	-	-
36810 - 2021 West Seattle Bridge Repair LTGO Bond Fund	374,070	-	-	-
36820 - 2021 Taxable LTGO Bond Fund	213,313	-	-	-
36900 - 2022 Multipurpose LTGO Bond Fund	-	6,154,451	-	-
36910 - 2022 LTGO Taxable Bond Fund	-	732,150	-	-
37100 - 2023 Multipurpose LTGO Bond Fund	-	-	3,205,542	-
37110 - 2023 LTGO Taxable Bond Fund	-	-	130,140	-
37200 - 2024 Multipurpose LTGO Bond Fund	-	-	-	2,163,614
37210 - 2024 LTGO Taxable Bond Fund	-	-	-	300,000
Total for BSL: BO-FA-DEBTISS-L	**858,941**	**6,886,601**	**3,335,682**	**2,463,614**
FAS - BO-FA-DEBTUTGO - UTGO Debt Service				
20140 - UTGO Bond Interest Redemption Fund	-	16,312,800	16,314,800	16,315,800
Total for BSL: BO-FA-DEBTUTGO	**-**	**16,312,800**	**16,314,800**	**16,315,800**

FAS - BO-FA-FACILITY - Facilities Services				
14000 - Coronavirus Local Fiscal Recovery Fund	108,165	-	-	-
50300 - Finance and Administrative Services Fund	92,253,202	88,992,040	81,588,979	86,360,185
Total for BSL: BO-FA-FACILITY	**92,361,367**	**88,992,040**	**81,588,979**	**86,360,185**
FAS - BO-FA-FILELOC - FileLocal Agency				
50300 - Finance and Administrative Services Fund	-	-	2,342	-
67600 - FileLocal Agency Fund	390,027	444,339	467,891	472,430
Total for BSL: BO-FA-FILELOC	**390,027**	**444,339**	**470,233**	**472,430**
FAS - BO-FA-FLEETCAP - Fleet Capital Program				
50321 - Fleet Capital Fund	12,485,577	9,179,382	14,608,838	14,608,838
Total for BSL: BO-FA-FLEETCAP	**12,485,577**	**9,179,382**	**14,608,838**	**14,608,838**
FAS - BO-FA-FLEETS - Fleet Services				
50300 - Finance and Administrative Services Fund	37,491,308	40,266,166	33,104,278	33,027,585
Total for BSL: BO-FA-FLEETS	**37,491,308**	**40,266,166**	**33,104,278**	**33,027,585**
FAS - BO-FA-HSPDA - Historic Seattle PDA				
36910 - 2022 LTGO Taxable Bond Fund	-	1,800,000	-	-
Total for BSL: BO-FA-HSPDA	**-**	**1,800,000**	**-**	**-**
FAS - BO-FA-INDGTDEF - Indigent Defense Services				
00100 - General Fund	7,932,899	9,606,474	12,606,474	13,606,474
50300 - Finance and Administrative Services Fund	(107)	-	-	-
Total for BSL: BO-FA-INDGTDEF	**7,932,792**	**9,606,474**	**12,606,474**	**13,606,474**
FAS - BO-FA-JAILSVCS - Jail Services				
00100 - General Fund	16,288,454	18,539,147	21,439,147	22,439,147
Total for BSL: BO-FA-JAILSVCS	**16,288,454**	**18,539,147**	**21,439,147**	**22,439,147**
FAS - BO-FA-JR000 - Judgment & Claims Litigation				
00126 - Judgment/Claims Fund	17,580,372	22,836,561	29,182,327	29,694,565
Total for BSL: BO-FA-JR000	**17,580,372**	**22,836,561**	**29,182,327**	**29,694,565**
FAS - BO-FA-JR010 - Judgment & Claims General Legal				
00126 - Judgment/Claims Fund	-	88,321	88,321	88,321
Total for BSL: BO-FA-JR010	**-**	**88,321**	**88,321**	**88,321**

FAS - BO-FA-JR020 - Judgment & Claims Police Action				
00126 - Judgment/Claims Fund	7,958,334	3,799,672	8,799,672	3,799,672
Total for BSL: BO-FA-JR020	**7,958,334**	**3,799,672**	**8,799,672**	**3,799,672**
FAS - BO-FA-OCS - Office of Constituent Services				
00100 - General Fund	-	-	219,432	-
50300 - Finance and Administrative Services Fund	7,911,173	6,936,359	4,823,653	5,056,051
Total for BSL: BO-FA-OCS	**7,911,173**	**6,936,359**	**5,043,085**	**5,056,051**
FAS - BO-FA-PPM - Pike Place Mkt				
36910 - 2022 LTGO Taxable Bond Fund	-	6,000,000	-	-
Total for BSL: BO-FA-PPM	**-**	**6,000,000**	**-**	**-**
FAS - BO-FA-RCCP - Regulatory Compliance and Consumer Protection				
00100 - General Fund	7,749,538	10,293,213	6,775,161	6,752,155
Total for BSL: BO-FA-RCCP	**7,749,538**	**10,293,213**	**6,775,161**	**6,752,155**
FAS - BO-FA-SAS - Seattle Animal Shelter				
00100 - General Fund	6,424,421	7,019,468	5,031,617	5,012,334
50300 - Finance and Administrative Services Fund	-	-	183,881	255,041
Total for BSL: BO-FA-SAS	**6,424,421**	**7,019,468**	**5,215,498**	**5,267,376**
FAS - BO-FA-TRNSTBNFT - Transit Benefit				
63000 - Transit Benefit Fund	1,210,386	5,601,000	4,370,940	5,210,940
Total for BSL: BO-FA-TRNSTBNFT	**1,210,386**	**5,601,000**	**4,370,940**	**5,210,940**
FAS - BO-FA-WATERFRNT - Central Waterfront Improvement Program Financial Support				
00164 - Unrestricted Cumulative Reserve Fund	1,550,408	-	-	-
35900 - Central Waterfront Improvement Fund	-	-	-	-
Total for BSL: BO-FA-WATERFRNT	**1,550,408**	**-**	**-**	**-**
FAS - BO-FA-WHLCHR - Wheelchair Accessible Services				
12100 - Wheelchair Accessible Fund	897,171	1,213,808	1,125,995	1,124,556
Total for BSL: BO-FA-WHLCHR	**897,171**	**1,213,808**	**1,125,995**	**1,124,556**
Department Total	**306,168,084**	**379,330,471**	**417,850,608**	**430,776,524**
Department Full-Time Equivalents Total*	**623.00**	**626.00**	**635.50**	**635.50**

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

Budget Summary by Fund Department of Finance and Administrative Services

	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
00100 - General Fund	46,041,924	53,840,283	55,262,459	56,984,216
00126 - Judgment/Claims Fund	26,849,329	30,248,733	41,594,499	37,106,737
00164 - Unrestricted Cumulative Reserve Fund	1,620,042	4,030,937	31,834	32,757
12100 - Wheelchair Accessible Fund	897,171	1,213,808	1,125,995	1,124,556
14000 - Coronavirus Local Fiscal Recovery Fund	108,165	1,411,000	-	-
14500 - Payroll Expense Tax	-	500,000	1,352,227	1,993,440
20130 - LTGO Bond Interest and Redemption Fund	-	2,470,782	2,191,909	1,641,264
20140 - UTGO Bond Interest Redemption Fund	-	16,312,800	16,314,800	16,315,800
30010 - REET I Capital Fund	16,569,822	14,187,815	25,973,406	17,483,893
34440 - 2003 Fire Facilities Levy Fund	1,077	-	-	-
35900 - Central Waterfront Improvement Fund	-	-	-	-
36300 - 2016 Multipurpose LTGO Bond Fund	57,265	-	-	-
36400 - 2017 Multipurpose LTGO Bond Fund	888,578	-	-	-
36600 - 2019 Multipurpose LTGO Bond Fund	11	-	-	-
36700 - 2020 Multipurpose LTGO Bond Fund	310,044	-	-	-
36800 - 2021 Multipurpose LTGO Bond Fund	11,203,308	-	-	-
36810 - 2021 West Seattle Bridge Repair LTGO Bond Fund	374,070	-	-	-
36820 - 2021 Taxable LTGO Bond Fund	213,313	-	-	-
36900 - 2022 Multipurpose LTGO Bond Fund	-	36,790,204	-	-
36910 - 2022 LTGO Taxable Bond Fund	-	8,532,150	-	-
37100 - 2023 Multipurpose LTGO Bond Fund	-	-	44,556,866	-
37110 - 2023 LTGO Taxable Bond Fund	-	-	130,140	-
37200 - 2024 Multipurpose LTGO Bond Fund	-	-	-	57,662,688
37210 - 2024 LTGO Taxable Bond Fund	-	-	-	300,000
50300 - Finance and Administrative Services Fund	182,155,384	190,567,238	205,868,805	215,838,964
50321 - Fleet Capital Fund	12,485,577	9,179,382	14,608,838	14,608,838
50322 - Facility Asset Preservation Fund	4,792,590	4,000,000	4,000,000	4,000,000
63000 - Transit Benefit Fund	1,210,386	5,601,000	4,370,940	5,210,940
67600 - FileLocal Agency Fund	390,027	444,339	467,891	472,430
Budget Totals for FAS	**306,168,084**	**379,330,471**	**417,850,608**	**430,776,524**

Revenue Overview

2023 Estimated Revenues

Account Code	Account Name	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
311010	Real & Personal Property Taxes	(5,268,397)	-	-	-
316020	B&O Tax-Admissions Rev	(229)	-	-	-
316040	B&O Tax-Admissions Surcharge	1,999	-	-	-
316070	B&O Tax-Gas Utility	(406)	-	-	-
316100	B&O Tax-Cable Tv Utility	(449)	-	-	-
316110	B&O Tax-Telephone/Graph Util	(425)	-	-	-
316120	B&O Tax-Steam Utility	(42)	-	-	-
318100	Sweetened Beverage Tax	(3)	-	-	-
321010	Bus Lic&Perm-Police Alrm Mon	1,822,044	-	1,890,000	1,890,000
321020	Bus Lic&Perm-Prof/Occup	345,476	604,028	529,560	529,560
321030	BUS LIC&PERM	872,753	1,415,000	2,174,670	2,174,670
321040	Bus Lic&Perm-For Hire Driver	76,067	44,800	61,306	61,306
321050	Bus Lic&Perm-Tran Net Co Fee	677,411	746,790	1,573,550	1,573,550
321060	Bus Lic&Perm-Tow Oper/Comp	10,750	9,500	9,500	9,500
321070	Bus Lic&Perm-Panoram	1,530	1,020	2,000	2,000
321080	Bus Lic&Perm-Bus Penalties	7,019	-	36,750	36,750
321900	Bus Lic&Perm-Other	397,806	467,000	443,000	443,000
322130	Nonbus Lic&Perm-Cats	339,403	341,023	367,500	381,000
322140	Nonbus Lic&Perm-Dog	1,273,351	1,124,258	1,315,000	1,315,000
322200	Nonbus Lic&Perm-Lt Fees Taxi	9,580	15,750	15,750	15,750
322900	Nonbus Lic&Perm-Other	1,234	580	1,000	1,200
331110	Direct Fed Grants	348,705	-	-	-
341180	Legal Service Fees	9,356	-	10,000	10,000
341200	Scanning Systems License	50,346	130,000	130,000	130,000
341210	St Wts & Meas Dev Reg Fees	103,661	113,000	113,000	113,000
341220	Animal Control Admin Fees	17,075	19,363	17,000	17,000
341230	Adoption Fees	39,502	60,938	50,000	75,000
341240	Kennel Fees	10,907	10,499	11,000	11,000
341250	Spay & Neuter Fees	91,495	160,020	197,579	325,000
341360	Fees	12,300	-	-	-
341370	Fees - Limo Inspections	161,067	15,000	112,000	112,000
341900	General Government-Other Rev	814,774	839,992	829,421	658,500
342160	False Alarm Fees	1,121,180	-	-	-
343320	Recoveries-Sundry	180	-	-	-
348120	FAS CCM Rev - Rent	50,000	50,000	169,278	169,728
350090	City Litigation Recoveries	59,510	-	60,000	60,000

360020	Inv Earn-Residual Cash	3,156,732	-	-	-
360220	Interest Earned On Deliquent A	(69)	-	-	-
360540	Cashiers Overages & Shortages	37	-	-	-
360750	Misc Reimb Adj-Pers & Other	152,399	151,269	466,500	471,247
360900	Miscellaneous Revs-Other Rev	450,399	316,597	318,000	318,000
Total Revenues for: 00100 - General Fund		**7,216,030**	**6,636,427**	**10,903,364**	**10,903,761**
341180	Legal Service Fees	144,437	-	-	-
341900	General Government-Other Rev	10	-	-	-
350090	City Litigation Recoveries	35,961	-	-	-
360420	Other Judgments & Settlements	20,533,515	14,858,125	18,003,891	18,516,129
397010	Operating Transfers In	-	15,390,608	18,590,608	18,590,608
Total Revenues for: 00126 - Judgment/Claims Fund		**20,713,923**	**30,248,733**	**36,594,499**	**37,106,737**
400000	Use of/Contribution to Fund Balance	-	-	5,000,000	-
Total Resources for:00126 - Judgment/Claims Fund		**20,713,923**	**30,248,733**	**41,594,499**	**37,106,737**
360020	Inv Earn-Residual Cash	130,992	-	-	-
Total Revenues for: 00155 - Sweetened Beverage Tax Fund		**130,992**	**-**	**-**	**-**
334010	State Grants	15,005	-	-	-
360020	Inv Earn-Residual Cash	2,108,879	-	-	-
360150	Interest On Loan Payoffs	5,825	-	-	-
Total Revenues for: 00164 - Unrestricted Cumulative Reserve Fund		**2,129,709**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	10,215	-	-	-
Total Revenues for: 10101 - Cable TV Franchise Fund		**10,215**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	17,439	-	-	-
Total Revenues for: 10113 - Group Term Life Fund		**17,439**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	532,199	-	-	-
Total Revenues for: 10200 - Park And Recreation Fund		**532,199**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	3,776	-	-	-
Total Revenues for: 10394 - Bridging The Gap Levy Fund		**3,776**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	802,224	-	-	-

Total Revenues for: 10398 - Move Seattle Levy Fund		**802,224**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	3,590	-	-	-
Total Revenues for: 10800 - Seattle Streetcar Operations		**3,590**	**-**	**-**	**-**
311010	Real & Personal Property Taxes	1,988	-	-	-
360020	Inv Earn-Residual Cash	5,549	-	-	-
Total Revenues for: 11010 - Pike Place Market Renovation		**7,537**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	38,397	-	-	-
Total Revenues for: 11410 - Seattle Center Fund		**38,397**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	(11,798)	-	-	-
Total Revenues for: 11430 - Seattle Center McCaw Hall Fund		**(11,798)**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	(4,175)	-	-	-
Total Revenues for: 12010 - Municipal Arts Fund		**(4,175)**	**-**	**-**	**-**
321030	BUS LIC&PERM	38,326	-	-	-
321050	Bus Lic&Perm-Tran Net Co Fee	846,764	995,661	995,661	995,661
360020	Inv Earn-Residual Cash	103,308	-	-	-
Total Revenues for: 12100 - Wheelchair Accessible Fund		**988,398**	**995,661**	**995,661**	**995,661**
400000	Use of/Contribution to Fund Balance	-	218,147	130,334	128,895
Total Resources for:12100 - Wheelchair Accessible Fund		**988,398**	**1,213,808**	**1,125,995**	**1,124,556**
360020	Inv Earn-Residual Cash	54,543	-	-	-
Total Revenues for: 12200 - Short-Term Rental Tax Fund		**54,543**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	86,461	-	-	-
Total Revenues for: 12300 - Election Vouchers Fund		**86,461**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	107,341	-	-	-
Total Revenues for: 12400 - Arts and Culture Fund		**107,341**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	(663,031)	-	-	-
360320	Rent From Operating Property	25,200	-	-	-

Total Revenues for: 13000 - Transportation Fund		**(637,831)**	**-**	**-**	**-**
331110	Direct Fed Grants	107,674	-	-	-
Total Revenues for: 14000 - Coronavirus Local Fiscal Recovery Fund		**107,674**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	(180,019)	-	-	-
Total Revenues for: 16200 - Human Services Fund		**(180,019)**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	3,703	-	-	-
Total Revenues for: 16402 - 2002 Levy Very LIH Fund		**3,703**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	48,050	-	-	-
Total Revenues for: 16403 - 2002 Levy Multipurpose Fund		**48,050**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	33,054	-	-	-
Total Revenues for: 16404 - 2002 Levy O&M Fund		**33,054**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	10,668	-	-	-
Total Revenues for: 16410 - 1986 Housing Levy Capital Fund		**10,668**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	44,371	-	-	-
Total Revenues for: 16411 - 1995 Housing Levy Capital Fund		**44,371**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	38,861	-	-	-
Total Revenues for: 16412 - 1995 Levy O&M Fund		**38,861**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	22,494	-	-	-
Total Revenues for: 16413 - 1995 Levy Homebuyer Assist		**22,494**	**-**	**-**	**-**
311010	Real & Personal Property Taxes	(575,517)	-	-	-
360020	Inv Earn-Residual Cash	119,843	-	-	-
Total Revenues for: 16416 - 2009 Housing Levy Capital Fund		**(455,674)**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	44,790	-	-	-
Total Revenues for: 16417 - 2009 Levy O&M Fund		**44,790**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	873,987	-	-	-
Total Revenues for: 16418 - 2016 Housing Levy Capital Fund		**873,987**	**-**	**-**	**-**

360020	Inv Earn-Residual Cash	41,726	-	-	-
Total Revenues for: 16419 - 2016 Levy O&M Fund		**41,726**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	18,013	-	-	-
Total Revenues for: 16420 - 1986 Levy O&M Fund		**18,013**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	1,795,142	-	-	-
Total Revenues for: 16430 - Housing Incentive Fund		**1,795,142**	**-**	**-**	**-**
311010	Real & Personal Property Taxes	411,354	-	-	-
360020	Inv Earn-Residual Cash	227,397	-	-	-
Total Revenues for: 16440 - Housing Program Support Fund		**638,751**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	75,315	-	-	-
Total Revenues for: 16600 - Office of Housing Fund		**75,315**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	295,795	-	-	-
Total Revenues for: 17857 - 2011 Families and Education Levy		**295,795**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	115,603	-	-	-
Total Revenues for: 17861 - Seattle Preschool Levy Fund		**115,603**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	1,379,798	-	-	-
Total Revenues for: 17871 - Families Education Preschool Promise Levy		**1,379,798**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	53,046	-	-	-
Total Revenues for: 18100 - 2012 Library Levy Fund		**53,046**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	194,208	-	-	-
Total Revenues for: 18200 - 2019 Library Levy Fund		**194,208**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	47,079	-	-	-
Total Revenues for: 18500 - School Safety Traffic and Pedestrian Improvement Fund		**47,079**	**-**	**-**	**-**
311010	Real & Personal Property Taxes	54,278,739	-	-	-
311020	Sale Of Tax Title Property	56	-	-	-
317040	Leasehold Excise Tax Rev	363,554	-	-	-
360020	Inv Earn-Residual Cash	553,920	-	-	-

Total Revenues for: 19710 - Seattle Park District Fund		**55,196,269**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	561,706	-	-	-
Total Revenues for: 19900 - Transportation Benefit District Fund		**561,706**	**-**	**-**	**-**
360000	Miscellaneous Revs	-	57,781	2,191,909	1,641,264
Total Revenues for: 20130 - LTGO Bond Interest and Redemption Fund		**-**	**57,781**	**2,191,909**	**1,641,264**
400000	Use of/Contribution to Fund Balance	-	447,430	-	-
Total Resources for:20130 - LTGO Bond Interest and Redemption Fund		**-**	**505,211**	**2,191,909**	**1,641,264**
311010	Real & Personal Property Taxes	-	(6,451,400)	16,314,800	16,315,800
Total Revenues for: 20140 - UTGO Bond Interest Redemption Fund		**-**	**(6,451,400)**	**16,314,800**	**16,315,800**
317010	Real Estate Excise Tax Reet #1	(2,260,374)	-	-	-
318080	Other Taxes Penalties & Int	(16)	-	-	-
331110	Direct Fed Grants	11,418	-	-	-
360020	Inv Earn-Residual Cash	82,864	-	-	-
360390	Proceeds From Sale Of Assets	6,173	-	-	-
Total Revenues for: 30010 - REET I Capital Fund		**(2,159,936)**	**-**	**-**	**-**
317020	Real Estate Excise Tax Reet #2	(2,260,374)	-	-	-
318080	Other Taxes Penalties & Int	(16)	-	-	-
360020	Inv Earn-Residual Cash	69,054	-	-	-
Total Revenues for: 30020 - REET II Capital Fund		**(2,191,337)**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	19,159	-	-	-
Total Revenues for: 35900 - Central Waterfront Improvement Fund		**19,159**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	33,754	-	-	-
Total Revenues for: 36000 - King County Parks Levy Fund		**33,754**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	23,457	-	-	-
Total Revenues for: 36510 - 2018 LTGO Taxable Bond Fund		**23,457**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	80,990	-	-	-
Total Revenues for: 36600 - 2019 Multipurpose LTGO Bond Fund		**80,990**	**-**	**-**	**-**

360020	Inv Earn-Residual Cash	55,038	-	-	-
Total Revenues for: 36610 - 2019 LTGO Taxable Bond Fund		**55,038**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	223,488	-	-	-
Total Revenues for: 36700 - 2020 Multipurpose LTGO Bond Fund		**223,488**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	383,580	-	-	-
391010	G.O.Bond Proceeds	32,865,000	-	-	-
391080	Premium On Gen Obl Bonds	8,207,573	-	-	-
Total Revenues for: 36800 - 2021 Multipurpose LTGO Bond Fund		**41,456,153**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	51,535	-	-	-
391010	G.O.Bond Proceeds	65,545,000	-	-	-
391080	Premium On Gen Obl Bonds	16,832,482	-	-	-
Total Revenues for: 36810 - 2021 West Seattle Bridge Repair LTGO Bond Fund		**82,429,017**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	163,356	-	-	-
391010	G.O.Bond Proceeds	21,170,000	-	-	-
391080	Premium On Gen Obl Bonds	305,184	-	-	-
Total Revenues for: 36820 - 2021 Taxable LTGO Bond Fund		**21,638,541**	**-**	**-**	**-**
360900	Miscellaneous Revs-Other Rev	-	3,000,000	-	-
Total Revenues for: 36900 - 2022 Multipurpose LTGO Bond Fund		**-**	**3,000,000**	**-**	**-**
360020	Inv Earn-Residual Cash	5,461	-	-	-
Total Revenues for: 37000 - Garage Disposition Proceeds		**5,461**	**-**	**-**	**-**
360900	Miscellaneous Revs-Other Rev	-	-	-	2,163,614
Total Revenues for: 37200 - 2024 Multipurpose LTGO Bond Fund		**-**	**-**	**-**	**2,163,614**
360900	Miscellaneous Revs-Other Rev	-	-	-	300,000
Total Revenues for: 37210 - 2024 LTGO Taxable Bond Fund		**-**	**-**	**-**	**300,000**
360020	Inv Earn-Residual Cash	6,228,412	-	-	-
Total Revenues for: 41000 - Light Fund		**6,228,412**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	55,088	-	-	-
Total Revenues for: 48100 - Construction and Inspections		**55,088**	**-**	**-**	**-**
331110	Direct Fed Grants	13,194,633	3,001,000	3,001,000	3,001,000

333110	Ind Fed Grants	7,365,383	-	-	-
334010	State Grants	(5,029)	-	-	-
341080	Resale Revenues	1,912	-	-	-
341090	Sales Of Merchandise	77,744	90,000	90,000	90,000
341270	Real Estate Svc Charges	46,125	1,069,044	1,069,044	1,069,044
341300	Administrative Fees & Charges	5	27,222,085	26,831,360	26,808,860
341900	General Government-Other Rev	-	-	9,368,703	21,317,924
342140	Mail Messenger Service Fees	-	294,677	294,677	294,677
343010	Architect/Engineering Svc Chrg	3,485,611	3,500,000	3,500,000	3,500,000
343320	Recoveries-Sundry	31,133	60,000	60,000	65,000
344020	Vehicle & Equipment Repair	-	24,559,236	24,559,236	24,559,236
344030	Fuel Sales	-	8,661,683	8,661,683	8,661,683
344140	Sale Of Parts	-	4,043,382	4,043,382	4,043,382
348120	FAS CCM Rev - Rent	132,321,105	78,020,389	78,020,389	78,020,389
348130	Isf-Fas Fleets Maint	14,588,445	-	-	-
348140	Isf-Fas Fleets Fuel	7,062,685	-	-	-
348150	Isf-Fas Fleets	14,394,249	-	-	-
350190	Nsf Check Fees	420	-	-	-
360020	Inv Earn-Residual Cash	194,707	-	-	-
360220	Interest Earned On Deliquent A	(710)	-	-	-
360270	Vehicle Equipment Leases	-	1,543,987	1,543,987	1,543,987
360290	Parking Fees	616,837	3,800,000	3,800,000	3,800,000
360300	St Space Facilities Rentals	2,250	-	-	-
360310	Lt Space/Facilities Leases	1,797,288	-	-	-
360350	Other Rents & Use Charges	2,284,652	11,000	11,000	11,000
360380	Sale Of Junk Or Salvage	22,430	-	-	-
360540	Cashiers Overages & Shortages	(39)	-	-	-
360680	Motor Pool Revenue	-	1,600,833	1,600,833	1,600,833
360690	Building/Oth Space Rent	2,998	21,193,473	21,193,473	21,193,473
360900	Miscellaneous Revs-Other Rev	2,703,159	2,517,284	2,569,010	4,967,305
379020	Capital Contributions	77,178	-	-	-
397000	Operating Transfers In Summ	-	9,734,839	9,734,839	9,734,839
397010	Operating Transfers In	6,695,531	2,252,333	2,407,785	2,409,538
Total Revenues for: 50300 - Finance and Administrative Services Fund		**206,960,704**	**193,175,245**	**202,360,401**	**216,692,171**
400000	Use of/Contribution to Fund Balance	-	(2,608,007)	3,508,404	(853,207)
Total Resources for:50300 - Finance and Administrative Services Fund		**206,960,704**	**190,567,238**	**205,868,805**	**215,838,964**
341900	General Government-Other Rev	-	-	1,924,798	2,434,323
348150	Isf-Fas Fleets	19,824,302	-	-	-

360020	Inv Earn-Residual Cash	367,708	-	-	-
360270	Vehicle Equipment Leases	-	20,520,694	20,520,694	20,520,694
360390	Proceeds From Sale Of Assets	1,683,119	773,258	773,258	773,258
360900	Miscellaneous Revs-Other Rev	1,937,534	-	-	-
Total Revenues for: 50321 - Fleet Capital Fund		**23,812,661**	**21,293,952**	**23,218,750**	**23,728,275**
400000	Use of/Contribution to Fund Balance	-	(12,114,570)	(8,609,912)	(9,119,437)
Total Resources for:50321 - Fleet Capital Fund		**23,812,661**	**9,179,382**	**14,608,838**	**14,608,838**
360020	Inv Earn-Residual Cash	114,928	-	-	-
397010	Operating Transfers In	5,000,000	4,000,000	4,000,000	4,000,000
Total Revenues for: 50322 - Facility Asset Preservation Fund		**5,114,928**	**4,000,000**	**4,000,000**	**4,000,000**
360020	Inv Earn-Residual Cash	579,632	-	-	-
Total Revenues for: 50410 - Information Technology Fund		**579,632**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	143,063	-	-	-
Total Revenues for: 61030 - Employees' Retirement Fund		**143,063**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	96,237	-	-	-
360060	Gains/Losses-Amort-Prem/Disc	78	-	-	-
360230	Dividend Income	216,841	-	-	-
Total Revenues for: 61050 - Fireman's Pension Actuarial		**313,157**	**-**	**-**	**-**
344150	Transit Subsidy	1,118,158	5,601,000	4,370,940	5,210,940
Total Revenues for: 63000 - Transit Benefit Fund		**1,118,158**	**5,601,000**	**4,370,940**	**5,210,940**
360020	Inv Earn-Residual Cash	5,915	-	-	-
Total Revenues for: 63100 - Fire Fighters Healthcare Fund		**5,915**	**-**	**-**	**-**
344900	Transportation-Other Rev	-	422,358	467,891	472,430
360900	Miscellaneous Revs-Other Rev	390,027	-	-	-
Total Revenues for: 67600 - FileLocal Agency Fund		**390,027**	**422,358**	**467,891**	**472,430**
400000	Use of/Contribution to Fund Balance	-	21,981	-	-
Total Resources for:67600 - FileLocal Agency Fund		**390,027**	**444,339**	**467,891**	**472,430**
360020	Inv Earn-Residual Cash	8,370	-	-	-

Total Revenues for: 70200 - Beach Maintenance Fund	**8,370**	**-**	**-**	**-**
Total FAS Resources	**479,537,276**	**244,944,738**	**301,447,041**	**309,686,904**

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	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Information Technology	2,706,783	17,635,753	18,854,023	17,802,230
Summit Re-Impl Dept Cap Needs	-	4,000,000	-	-
Total	**2,706,783**	**21,635,753**	**18,854,023**	**17,802,230**

**FTE totals are provided for informational 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	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Information Technology	2,706,783	17,635,753	18,854,023	17,802,230

Summit Re-Impl Dept Cap Needs

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Summit Re-Impl Dept Cap Needs	-	4,000,000	-	-

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	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
ADA Improvements	717,983	400,000	900,000	1,445,000
Total	**717,983**	**400,000**	**900,000**	**1,445,000**

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

FAS - BC-FA-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	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Asset Preserv_Sch 1 Facilities	9,874,686	13,002,000	7,268,667	5,818,667
Total	**9,874,686**	**13,002,000**	**7,268,667**	**5,818,667**

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

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

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

Program Expenditures	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Asset Preserv_Sch 2 Facilities	3,554,121	2,348,000	1,848,000	2,754,000
Total	**3,554,121**	**2,348,000**	**1,848,000**	**2,754,000**

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

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

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	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
FAS Oversight - External Proj	848,920	1,595,191	1,010,250	1,500,000
Total	**848,920**	**1,595,191**	**1,010,250**	**1,500,000**

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

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

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

Program Expenditures	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
FAS Project Delivery Services	3,497,364	3,500,000	4,000,000	3,500,000
Total	**3,497,364**	**3,500,000**	**4,000,000**	**3,500,000**

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

FAS - BC-FA-GARDENREM - Garden of Remembrance

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

Program Expenditures	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Garden of Remembrance	30,065	30,937	31,834	32,757
Total	**30,065**	**30,937**	**31,834**	**32,757**

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

Department of Finance and Administrative Services

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

The purpose of the General Government Facilities - General Budget Summary Level is to execute capital projects in general government facilities.

Program Expenditures	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
General Govt Facilities	3,166,074	2,462,000	19,639,000	14,700,000
Total	**3,166,074**	**2,462,000**	**19,639,000**	**14,700,000**

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

FAS - BC-FA-NBHFIRE - Neighborhood Fire Stations

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

Program Expenditures	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Neighborhood Fire Stations	3,398,572	4,180,624	5,274,156	7,132,893
Total	**3,398,572**	**4,180,624**	**5,274,156**	**7,132,893**

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

FAS - BC-FA-PRELIMENG - Preliminary Engineering

#N/A

Program Expenditures	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Preliminary Engineering	2,356	-	-	-
Total	**2,356**	**-**	**-**	**-**

**FTE totals are provided for informational 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	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Public Safety Facilities_Fire	8,692,804	7,200,000	17,200,000	21,417,000
Total	**8,692,804**	**7,200,000**	**17,200,000**	**21,417,000**

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

FAS - BC-FA-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	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Publ Safety Facilities_Police	782,505	-	-	4,600,000
Total	**782,505**	**-**	**-**	**4,600,000**

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

FAS - BO-FA-BUDCENTR - Leadership and Administration

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

Program Expenditures	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Citywide Indirect Costs	6,950,260	8,165,955	8,492,167	8,496,734
Departmental Indirect Costs	7,188,630	8,748,558	8,407,997	8,529,466
Divisional Indirect Costs	7,045,324	7,425,581	7,737,103	7,706,377
Indirect Cost Recovery Offset	(21,177,596)	(24,285,283)	-	-
Paid Time Off	-	(1)	(1)	(1)
Pooled Benefits	-	9,544	12,208,303	13,011,127
Total	**6,618**	**64,354**	**36,845,569**	**37,743,703**
Full-time Equivalents Total*	47.00	73.00	75.00	75.00

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

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

Department of Finance and Administrative Services

Citywide Indirect Costs

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Citywide Indirect Costs	6,950,260	8,165,955	8,492,167	8,496,734

Departmental Indirect Costs

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Departmental Indirect Costs	7,188,630	8,748,558	8,407,997	8,529,466
Full Time Equivalents Total	47.00	49.00	51.00	51.00

Divisional Indirect Costs

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Divisional Indirect Costs	7,045,324	7,425,581	7,737,103	7,706,377
Full Time Equivalents Total	-	24.00	24.00	24.00

Indirect Cost Recovery Offset

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Indirect Cost Recovery Offset	(21,177,596)	(24,285,283)	-	-

Paid Time Off

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Paid Time Off	-	(1)	(1)	(1)

Pooled Benefits

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Pooled Benefits	-	9,544	12,208,303	13,011,127

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

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

Program Expenditures	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Capital Dev and Const Mgmt	-	-	-	-
Total	**-**	**-**	**-**	**-**
Full-time Equivalents Total*	27.00	26.00	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*

FAS - BO-FA-CITYFINAN - City Finance

The purpose of the City Finance Division Budget Summary Level (BSL) is to oversee and provide technical support to the financial affairs of the City. This BSL performs a wide range of technical and operating functions, such as debt issuance and management, Citywide payroll processing, investments, risk management and payment processing services and support to the City Budget Office economic forecasting efforts. In addition, this BSL develops and implements a variety of City financial policies related to the City's revenues, accounting procedures, and risk mitigation. Finally, the BSL provides oversight and guidance to financial reporting, City retirement programs, and public corporations established by the City.

Program Expenditures	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Business Systems	-	-	23,662,439	28,461,202
City Financial Management	1,637,702	1,784,120	1,566,974	1,562,672
Citywide Accounting Services	19,963,414	26,220,859	4,396,877	4,375,489
Revenue Administration	7,526,615	8,046,982	6,475,179	6,454,433
Risk Management Services	1,855,853	2,401,324	1,534,528	1,527,325
Treasury Services	5,020,187	5,686,862	4,012,359	3,994,839
Total	**36,003,771**	**44,140,147**	**41,648,356**	**46,375,959**
Full-time Equivalents Total*	134.50	135.50	133.50	133.50

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

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

Department of Finance and Administrative Services

Business Systems

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Business Systems	-	-	23,662,439	28,461,202
Full Time Equivalents Total	8.00	22.00	22.00	22.00

City Financial Management

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
City Financial Management	1,637,702	1,784,120	1,566,974	1,562,672
Full Time Equivalents Total	10.00	7.00	7.00	7.00

Citywide Accounting Services

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Citywide Accounting Services	19,963,414	26,220,859	4,396,877	4,375,489
Full Time Equivalents Total	40.00	33.00	33.00	33.00

Revenue Administration

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Revenue Administration	7,526,615	8,046,982	6,475,179	6,454,433
Full Time Equivalents Total	40.00	38.00	38.00	38.00

Risk Management Services

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Risk Management Services	1,855,853	2,401,324	1,534,528	1,527,325
Full Time Equivalents Total	8.50	8.50	8.50	8.50

Treasury Services

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Treasury Services	5,020,187	5,686,862	4,012,359	3,994,839
Full Time Equivalents Total	28.00	27.00	25.00	25.00

FAS - BO-FA-CITYSVCS - City Services

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

Program Expenditures	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
City Services	2,265,585	2,036,470	2,425,833	3,561,490
Total	**2,265,585**	**2,036,470**	**2,425,833**	**3,561,490**
Full-time Equivalents Total*	2.00	1.00	1.00	1.00

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

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	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
GF Claims	1,310,623	1,792,109	1,792,109	1,792,109
Utility Claims Reimbursable	-	1,732,070	1,732,070	1,732,070
Total	**1,310,623**	**3,524,179**	**3,524,179**	**3,524,179**

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

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

GF Claims

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
GF Claims	1,310,623	1,792,109	1,792,109	1,792,109

Utility Claims Reimbursable

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Utility Claims Reimbursable	-	1,732,070	1,732,070	1,732,070

FAS - BO-FA-CPCS - City Purchasing and Contracting Services

The purpose of the City Purchasing and Contracting Services Budget Summary Level is to conduct and administer all bids and contracts for public works and purchases (products, supplies, equipment, and services) on behalf of City departments.

Program Expenditures	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Contracting Services	6,904,713	10,268,936	7,452,571	7,444,490
Purchasing Services	3,314,270	4,655,749	3,666,831	3,495,183
Total	**10,218,983**	**14,924,685**	**11,119,402**	**10,939,673**
Full-time Equivalents Total*	51.00	49.00	50.00	50.00

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

The following information summarizes the programs in City Purchasing and Contracting Services Budget Summary Level:

Contracting Services

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Contracting Services	6,904,713	10,268,936	7,452,571	7,444,490
Full Time Equivalents Total	29.00	30.00	31.00	31.00

Purchasing Services

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Purchasing Services	3,314,270	4,655,749	3,666,831	3,495,183
Full Time Equivalents Total	22.00	19.00	19.00	19.00

Department of Finance and Administrative Services

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

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

Program Expenditures	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Bond Interest and Redemption	-	2,470,782	2,191,909	1,641,264
Total	**-**	**2,470,782**	**2,191,909**	**1,641,264**

**FTE totals are provided for informational 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	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
LTGO Debt Issuance Cost	858,941	6,886,601	3,335,682	2,463,614
Total	**858,941**	**6,886,601**	**3,335,682**	**2,463,614**

**FTE totals are provided for informational 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	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
UTGO Debt Service	-	16,312,800	16,314,800	16,315,800
Total	**-**	**16,312,800**	**16,314,800**	**16,315,800**

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

FAS - BO-FA-FACILITY - Facilities Services

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

Department of Finance and Administrative Services

Program Expenditures	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Logistics and Emergency Management	8,823,036	11,046,597	8,560,230	8,701,109
Other Facilities Services	11,268,159	817,115	779,861	790,360
Real Estate Services	1,492,744	2,218,460	1,778,432	1,770,766
Space Rent	70,777,428	74,909,868	70,470,457	75,097,950
Total	**92,361,367**	**88,992,040**	**81,588,979**	**86,360,185**
Full-time Equivalents Total*	97.00	98.00	100.00	100.00

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

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

Logistics and Emergency Management

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Logistics and Emergency Management	8,823,036	11,046,597	8,560,230	8,701,109
Full Time Equivalents Total	-	45.00	45.00	45.00

Other Facilities Services

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Other Facilities Services	11,268,159	817,115	779,861	790,360
Full Time Equivalents Total	23.00	1.00	1.00	1.00

Real Estate Services

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Real Estate Services	1,492,744	2,218,460	1,778,432	1,770,766
Full Time Equivalents Total	-	9.00	9.00	9.00

Space Rent

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Space Rent	70,777,428	74,909,868	70,470,457	75,097,950
Full Time Equivalents Total	74.00	43.00	45.00	45.00

FAS - BO-FA-FILELOC - FileLocal Agency

The purpose of the FileLocal Agency Budget Summary Level is to execute the City's response to the Washington Multi-City Business License and Tax Portal Agency Interlocal Agreement. The City of Seattle will be reimbursed by the agency for all costs.

Program Expenditures	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
FileLocal Agency Fund	390,027	444,339	470,233	472,430
Total	**390,027**	**444,339**	**470,233**	**472,430**
Full-time Equivalents Total*	2.50	2.50	2.50	2.50

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

FAS - BO-FA-FLEETCAP - Fleet Capital Program

The purpose of the Fleet Capital Program Budget Summary Level is to manage City of Seattle Fleet Replacement, including the purchase and disposal of vehicles owned by the Department of Finance and Administrative Services (FAS) and the administration of the Fleet Replacement Capital Reserve.

Program Expenditures	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Fleet Capital Program	12,485,577	9,179,382	14,608,838	14,608,838
Total	**12,485,577**	**9,179,382**	**14,608,838**	**14,608,838**

**FTE totals are provided for informational 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-FLEETS - Fleet Services

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

Program Expenditures	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Motorpool	856,668	1,042,318	883,580	882,552
Vehicle Fueling	6,988,195	7,867,261	7,793,243	7,791,858
Vehicle Leasing	1,591,842	1,655,873	1,134,896	1,130,671
Vehicle Maintenance	28,054,604	29,700,714	23,292,559	23,222,504
Total	**37,491,308**	**40,266,166**	**33,104,278**	**33,027,585**
Full-time Equivalents Total*	130.00	126.00	126.00	126.00

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

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

Motorpool

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Motorpool	856,668	1,042,318	883,580	882,552
Full Time Equivalents Total	-	3.00	3.00	3.00

Vehicle Fueling

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Vehicle Fueling	6,988,195	7,867,261	7,793,243	7,791,858
Full Time Equivalents Total	1.00	3.00	3.00	3.00

Vehicle Leasing

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Vehicle Leasing	1,591,842	1,655,873	1,134,896	1,130,671
Full Time Equivalents Total	14.00	6.00	6.00	6.00

Vehicle Maintenance

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Vehicle Maintenance	28,054,604	29,700,714	23,292,559	23,222,504
Full Time Equivalents Total	115.00	114.00	114.00	114.00

FAS - BO-FA-HSPDA - Historic Seattle PDA

The purpose of the Historic Seattle Budget Summary Level is to manage disbursement of resources to the Historic Seattle Preservation and Development Authority (PDA) to keep Historic Seattle buildings in a good working condition to serve the public. Projects include seismic retrofit improvements, and capital improvements and repairs to items such as roofing, floors, windows, plumbing, and elevators.

Program Expenditures	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Historic Seattle PDA	-	1,800,000	-	-
Total	**-**	**1,800,000**	**-**	**-**

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

FAS - BO-FA-INDGTDEF - Indigent Defense Services

The purpose of the Indigent Defense Services Budget Summary Level is to secure legal defense services, as required by State law, for indigent people facing criminal charges in Seattle Municipal Court. Funding is also provided for a pilot program offering civil legal representation to indigent defendants.

Program Expenditures	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Indigent Defense Services	7,932,792	9,606,474	12,606,474	13,606,474
Total	**7,932,792**	**9,606,474**	**12,606,474**	**13,606,474**

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

FAS - BO-FA-JAILSVCS - Jail Services

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

Program Expenditures	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Jail Services	16,288,454	18,539,147	21,439,147	22,439,147
Total	**16,288,454**	**18,539,147**	**21,439,147**	**22,439,147**

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

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

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

Program Expenditures	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
GF Expenses	9,108,164	2,347,863	2,347,863	2,347,863
GF Judgments	6,603,124	14,439,019	20,784,785	21,297,023
Utility Expenses Reimbursable	1,265,968	2,468,932	2,468,932	2,468,932
Utility Judgments Reimbursable	603,115	3,580,747	3,580,747	3,580,747
Total	**17,580,372**	**22,836,561**	**29,182,327**	**29,694,565**

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

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

GF Expenses

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
GF Expenses	9,108,164	2,347,863	2,347,863	2,347,863

GF Judgments

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
GF Judgments	6,603,124	14,439,019	20,784,785	21,297,023

Utility Expenses Reimbursable

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Utility Expenses Reimbursable	1,265,968	2,468,932	2,468,932	2,468,932

Department of Finance and Administrative Services

Utility Judgments Reimbursable

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Utility Judgments Reimbursable	603,115	3,580,747	3,580,747	3,580,747

FAS - BO-FA-JR010 - Judgment & Claims General Legal

The purpose of the General Legal Expenses Budget Summary Level is to pay legal costs associated with litigation or potential litigation involving the City, where the City is a party or potential party in a legal action, or other special projects that need legal review. The General Legal Expenses Budget Summary Level is supported by the Judgment/Claims Fund of the General Fund.

Program Expenditures	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
GF General Legal	-	88,321	88,321	88,321
Total	**-**	**88,321**	**88,321**	**88,321**

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

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

The purpose of the Police Action Expenses Budget Summary Level is to pay pending or actual settlements and judgments against the City related to police action cases, or pay related costs to investigate and defend the City against claims and judgments related to police action cases. The Police Action Expenses Budget Summary Level is supported by the Judgment/Claims Fund of the General Fund.

Program Expenditures	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
GF Police Action	7,958,334	3,799,672	8,799,672	3,799,672
Total	**7,958,334**	**3,799,672**	**8,799,672**	**3,799,672**

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

Department of Finance and Administrative Services

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

The purpose of the Office of Constituent Services Budget Summary Level is to lead City departments to improve on consistently providing services that are easily accessible, responsive and fair. This includes assistance with a broad range of City services, such as transactions, information requests and complaint investigations. This BSL includes the City's Customer Service Bureau, the Neighborhood Payment and Information Service centers, Citywide public disclosure responsibilities and service-delivery analysts.

Program Expenditures	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Office of Constituent Services	7,911,173	6,936,359	5,043,085	5,056,051
Total	**7,911,173**	**6,936,359**	**5,043,085**	**5,056,051**
Full-time Equivalents Total*	39.00	36.00	36.50	36.50

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

FAS - BO-FA-PPM - Pike Place Mkt

The purpose of the Pike Place Market Budget Summary Level is to manage disbursement of resources to the Pike Place Market Preservation and Development Authority (PDA) to keep Market buildings in a good working condition to serve the public. Projects include capital improvements to items such as roofing, floors, windows, plumbing, and elevator repairs."

Program Expenditures	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Pike Place Mkt Waterfront Entr	-	6,000,000	-	-
Total	**-**	**6,000,000**	**-**	**-**

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

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

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

Program Expenditures	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
RCCP - ICMS System Work	36,266	102,230	55,385	55,070
Reg Compl & Consumr Protection	7,713,272	10,190,982	6,719,776	6,697,084
Total	**7,749,538**	**10,293,213**	**6,775,161**	**6,752,155**
Full-time Equivalents Total*	48.00	39.00	39.00	39.00

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

Department of Finance and Administrative Services

The following information summarizes the programs in Regulatory Compliance and Consumer Protection Budget Summary Level:

RCCP - ICMS System Work

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
RCCP - ICMS System Work	36,266	102,230	55,385	55,070
Full Time Equivalents Total	(1.00)	-	-	-

Reg Compl & Consumr Protection

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Reg Compl & Consumr Protection	7,713,272	10,190,982	6,719,776	6,697,084
Full Time Equivalents Total	49.00	39.00	39.00	39.00

FAS - BO-FA-SAS - Seattle Animal Shelter

The purpose of the Seattle Animal Shelter Budget Summary Level is to provide animal care, enforcement, and spay and neuter services in Seattle to control pet overpopulation and foster public safety. The shelter also provides volunteer and foster care programs which enables the citizens of Seattle to donate both time and resources and engage in activities which promote animal welfare in Seattle.

Program Expenditures	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Seattle Animal Shelter	6,424,421	7,019,468	5,215,498	5,267,376
Total	**6,424,421**	**7,019,468**	**5,215,498**	**5,267,376**
Full-time Equivalents Total*	40.00	38.00	41.00	41.00

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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	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Employee Transit Benefits	1,210,386	5,601,000	4,370,940	5,210,940
Total	**1,210,386**	**5,601,000**	**4,370,940**	**5,210,940**

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

FAS - BO-FA-WATERFRNT - Central Waterfront Improvement Program Financial Support

The purpose of the Central Waterfront Improvement Program Financial Support Budget Summary Level is to provide resources to the City Finance Division for the development of funding mechanisms for the Central Waterfront Improvement Program. This BSL is funded by the Central Waterfront Improvement Fund (Fund 35900).

Program Expenditures	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Central Waterfront Improvement	1,550,408	-	-	-
Total	**1,550,408**	**-**	**-**	**-**
Full-time Equivalents Total*	3.00	-	-	-

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

FAS - BO-FA-WHLCHR - Wheelchair Accessible Services

The purpose of the Wheelchair Accessible Services Budget Summary Level is to disburse monies collected on every taxi, for hire and Transportation Network Company (TNC) trip that originates in the city of Seattle. This BSL is funded by the Wheelchair Accessibility Disbursement Fund.

Program Expenditures	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Wheelchair Accessible Svcs	897,171	1,213,808	1,125,995	1,124,556
Total	**897,171**	**1,213,808**	**1,125,995**	**1,124,556**
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*

Finance General

Julie Dingley, Director

(206) 615-1962

http://www.seattle.gov/city-budget-office/

Department Overview

Finance General is controlled by the City Budget Office and provides a mechanism for allocating General Fund and other central resources to reserve and bond redemption funds, City departments, and certain programs where the City Council, Mayor, or City Budget Office need additional oversight.

Budget Snapshot

	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Department Support				
General Fund Support	207,217,034	223,619,550	202,902,165	218,306,847
Other Funding - Operating	96,376,760	199,881,239	130,371,275	132,059,718
Total Operations	**303,593,794**	**423,500,789**	**333,273,440**	**350,366,565**
Total Appropriations	**303,593,794**	**423,500,789**	**333,273,440**	**350,366,565**

Budget Overview

Finance General serves as a central repository for ongoing City costs; including General Fund contributions to the operations of City departments, debt service payments made from centrally-managed Funds and contributions to outside organizations. It also provides a mechanism to hold appropriations temporarily until the City determines the appropriate managing department; to execute complex transfers of funds; to act as a contingency reserve to respond to unpredictable situations; and, to cover costs that vary with economic conditions.

In the 2023-2024 Proposed Budget, Finance General is the mechanism to transfer General Fund resources to the following departments:

- Seattle Public Library;
- Office of Labor Standards;
- Police Pension;
- Fire Pension;
- Finance and Administrative Services; and
- Information Technology.

Incremental Budget Changes

Finance General

	Dollars	FTE
2022 Adopted Budget	**423,500,789**	**-**
Baseline		
Removal of One-Time Items	(164,129,611)	-
Citywide Adjustments for Standard Cost Changes	230,609	-
Appropriations for 2022 Annual Wage Increase (AWI)	1,818,741	-
Reduce Funds Held in Juneteenth Reserve	(620,000)	-
Rebuild Fiscal Reserves in the Revenue Stabilization Fund	(11,809,723)	-
Proposed Operating		
Reserve for City Hall Security	490,000	-
Reserve for Alternative 911 Response	708,950	-
Reserve for Equitable Economic Opportunity Program Implementation	1,850,000	-
Economic Revitalization Strategy Implementation Reserve	-	-
Increased Insurance Costs	2,083,340	-
Proposed Technical		
Payroll Expense Tax Transfer to the General Fund	85,862,280	-
Payroll Expense Tax Transfer for Administrative Costs	3,000,000	-
Payroll Expense Tax Transfer for Department-Specific Administrative Costs	5,774,514	-
Finance General Appropriations to Special Funds	(19,145,001)	-
Transfer General Fund to Judgment and Claims Fund	3,200,000	-
Update Recurring Reserve Amounts	(1,700,731)	-
Revenue Adjustments	-	-
Debt Service Adjustment	2,159,283	-
Fund Balancing Entries	-	-
Technical Revenue Adjustment	-	-
Total Incremental Changes	**$(90,227,349)**	**-**
Total 2023 Proposed Budget	**$333,273,440**	**-**

Finance General

Description of Incremental Budget Changes

Baseline

Removal of One-Time Items

Expenditures	$(164,129,611)
Revenues	$(5,855,214)

This technical modification removes one-time revenues, expenditures and fund balancing entries from the 2023-2024 baseline budget for Finance General.

Citywide Adjustments for Standard Cost Changes

Expenditures	$230,609

Citywide technical adjustments made in the baseline phase reflect changes to internal services costs, including rates from the Department of Finance & Administrative Services, Seattle Information Technology Department, Seattle Department of Human Resources, and for healthcare, retirement, and industrial insurance charges for the department. These adjustments reflect initial assumptions about these costs and inflators early in the budget process. The amount in Finance General also includes appropriations in the General Fund to transfer resources to City departments that do not spend funds directly out of the General Fund.

Appropriations for 2022 Annual Wage Increase (AWI)

Expenditures	$1,818,741

This centrally administered change adjusts appropriations to reflect an annual wage increase in 2022, as outlined in the agreements between certain City unions, for personnel costs included in this department. These agreements were not finalized until after the 2022 budget had been adopted. This change includes ongoing cost increases to salary, FICA, Medicare, retirement, overtime and temporary labor. There is no increase assumed from 2022 to 2023. The amounts in Finance General are appropriations in the General Fund to transfer resources in support of employees in City departments that do not spend funds directly out of the General Fund.

Reduce Funds Held in Juneteenth Reserve

Expenditures	$(620,000)

This change reduces appropriations held in Finance General for the Juneteenth holiday and appropriates funds directly in the following department budgets: Seattle Police Department, Seattle Fire Department, Seattle City Light, Seattle Public Utilities, and Seattle Center.

Rebuild Fiscal Reserves in the Revenue Stabilization Fund

Expenditures	$(11,809,723)
Revenues	-

This item adjusts the General Fund transfer amount to the Revenue Stabilization Fund to continue re-building fiscal reserves. In response to the pandemic, the City used reserves to continue essential services and to ensure that the City's response was scaled for the emergency at hand. The total transfers from the General Fund into the Revenue Stabilization Fund are approximately $3.6 million in 2023 and $1.7 million in 2024.

Finance General

Proposed Operating

Reserve for City Hall Security

Expenditures $490,000

The proposed budget creates a new reserve in Finance General that will eventually transfer $490,000 of General Fund resources to the Department of Finance and Administrative Services (FAS) in 2023 related to security for City Council Chambers. This reserve will be included in FAS' rates for 2024 and removed from Finance General reserves as part of the 2024 budget process.

Reserve for Alternative 911 Response

Expenditures $708,950

This change creates a General Fund reserve to fund 911 alternative response programs. The Mayor's office is currently working closely with City Council Central Staff on solutions to stand up programs that perform a variety of public safety-related community service and outreach work that does not require the enforcement authority of a sworn officer. This work includes investments in programs at multiple departments for diversifying 911 responses and responding to behavioral health crisis calls and adds to $1.2 million already in Finance General for the same purpose.

Reserve for Equitable Economic Opportunity Program Implementation

Expenditures $1,850,000

This item establishes a reserve in Finance General for the purpose of Equitable Economic Opportunity Program Implementation funded by the JumpStart Payroll Expense Tax.

Economic Revitalization Strategy Implementation Reserve

Expenditures -

The proposed budget reserves $13,100,000 in 2024 to implement the Jumpstart Payroll Expense Tax Economic Revitalization and Workforce Development strategic plans currently being built by the Office of Economic Development.

Increased Insurance Costs

Expenditures $2,083,340

This item aligns the General Fund budget for insurance renewal premiums with changes made in the 2022 Revised Budget, as well as increases in both 2023 and 2024. The total General Fund share of insurance costs budgeted in Finance General is approximately $14.3 million in 2023 and $15.3 million in 2024.

Proposed Technical

Payroll Expense Tax Transfer to the General Fund

Expenditures $85,862,280

Revenues $85,862,280

This change represents the planned use of JumpStart Payroll Expense Tax revenues to support programs and services within the General Fund.

Finance General

Payroll Expense Tax Transfer for Administrative Costs

Expenditures	$3,000,000
Revenues	$3,000,000

This item adds appropriation in the Payroll Expense Tax Fund to transfer funding to the General Fund in support of administrative costs related to the Jumpstart Payroll Expense Tax (payroll tax). With the development of new programs funded via the payroll tax there is increased demand on the City administrative functions, such as human resources, information technology, payroll, accounting and others. This funding is to support both direct, planned spending, as well as indirect costs not yet captured in the Central Cost Manual.

Payroll Expense Tax Transfer for Department-Specific Administrative Costs

Expenditures	$5,774,514
Revenues	$5,774,514

This item adds appropriation in the Payroll Expense Tax Fund to transfer funding to the General Fund in support of administrative costs related to the JumpStart Payroll Expense Tax (payroll tax). With the development of new programs funded via the payroll tax there is increased demand on the City administrative functions, such as human resources, information technology, payroll, accounting, and others. This funding supports specific administrative adds for the City Budget Office, Department of Neighborhoods, Office of Economic Development, Office of Housing, Office of Sustainability and Environment, and Legislative Department.

Finance General Appropriations to Special Funds

Expenditures	$(19,145,001)

The item includes adjustments needed to maintain sufficient appropriation to execute General Fund transfers to the Finance and Administrative Services Fund, Information Technology Fund, Library Fund, Office of Labor Standards Fund, Police Relief and Pension Fund, and the Firefighters Pension Fund Workers. In addition, it adjusts the 2023 and 2024 Multipurpose LTGO Bond Fund transfers to the Information Technology Fund.

Transfer General Fund to Judgment and Claims Fund

Expenditures	$3,200,000

The proposed budget increases appropriation in Finance General to transfer resources to the Judgment and Claims Fund in 2023 and 2024. This funding is needed to meet extraordinary expenses associated with recent tort cases against the City.

Update Recurring Reserve Amounts

Expenditures	$(1,700,731)

The Finance General department pays a variety of recurring costs on behalf of the City each year, related to General Fund payments for election costs, fire hydrant maintenance, street lighting, debt service and other contracts. This item includes baseline budget changes to these recurring reserve amounts to maintain the same level of service.

Revenue Adjustments

Revenues	$(239,124,659)

This is a technical adjustment to align General Fund revenues with forecast revenues for the 2023-2024 budget.

Debt Service Adjustment

Expenditures $2,159,283

This is a technical change request to true up debt service payments for Finance General in the Cumulative Reserve Subfund, the Real Estate Excise Tax Funds, the General Fund and the Short-Term Rental Tax Fund, as well as reduce budget appropriations associated with prior year bond funds. These are technical adjustments to budget the precise amount of debt service, which is only known after bond issuance.

Fund Balancing Entries

Revenues $90,274,680

This is a technical item to record a fund balancing entry for the General Fund, Payroll Tax Fund, Sweetened Beverage Tax Fund, Short-Term Rental Tax Fund, Real Estate Excise Tax Funds, Emergency Fund and Revenue Stabilization Fund, which are multi-departmental Funds without a primary custodian department.

Technical Revenue Adjustment

Revenues $(2,094,914)

This item is a technical, fund neutral adjustment to move revenues recorded in Finance General to the Arts Department.

Expenditure Overview

Appropriations	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
FG - BO-FG-2QA00 - Appropriation to Special Funds				
00100 - General Fund	166,215,327	174,787,515	156,869,372	169,819,870
00164 - Unrestricted Cumulative Reserve Fund	3,330,674	5,716,470	1,211,100	1,076,500
00166 - Revenue Stabilization Fund	25,700,000	-	-	-
10102 - Emergency Fund	18,538,940	-	-	-
12200 - Short-Term Rental Tax Fund	2,010,719	2,008,577	2,008,577	2,008,577
14000 - Coronavirus Local Fiscal Recovery Fund	26,670,000	70,676,169	-	-
14500 - Payroll Expense Tax	-	85,604,651	94,636,794	93,034,015
30010 - REET I Capital Fund	2,907,115	1,919,194	1,718,063	1,721,353
30020 - REET II Capital Fund	5,321,825	5,318,450	5,319,700	5,320,450
35200 - 2008 Multipurpose LTGO Bond Fund	-	36,933	-	-
35400 - 2010 Multipurpose LTGO Bond Fund	-	72,164	-	-
35500 - 2011 Multipurpose LTGO Bond Fund	-	142,824	-	-
35700 - 2013 Multipurpose LTGO Bond Fund	-	90,176	-	-
35710 - 2013 LTGO Series B Taxable	-	42,545	-	-
36210 - 2015 Taxable LTGO Bond Fund	-	4,915	-	-

36310 - 2016 LTGO Taxable Bond Fund	-	23,517	-	-
36700 - 2020 Multipurpose LTGO Bond Fund	10,000,000	-	-	-
36800 - 2021 Multipurpose LTGO Bond Fund	1,897,487	-	-	-
36900 - 2022 Multipurpose LTGO Bond Fund	-	13,076,000	-	-
37000 - Garage Disposition Proceeds	-	397,115	397,115	397,115
37100 - 2023 Multipurpose LTGO Bond Fund	-	-	12,995,926	-
37200 - 2024 Multipurpose LTGO Bond Fund	-	-	-	4,709,708
Total for BSL: BO-FG-2QA00	**262,592,087**	**359,917,216**	**275,156,647**	**278,087,589**
FG - BO-FG-2QD00 - General Purpose				
00100 - General Fund	41,001,707	48,832,035	46,032,793	48,486,977
12400 - Arts and Culture Fund	-	7,937,000	9,930,000	10,379,000
13000 - Transportation Fund	-	203,000	304,000	313,000
14500 - Payroll Expense Tax	-	6,491,539	1,850,000	13,100,000
41000 - Light Fund	-	20,000	-	-
43000 - Water Fund	-	50,000	-	-
44010 - Drainage and Wastewater Fund	-	50,000	-	-
Total for BSL: BO-FG-2QD00	**41,001,707**	**63,583,574**	**58,116,793**	**72,278,977**
Department Total	**303,593,794**	**423,500,789**	**333,273,440**	**350,366,565**

** FTE totals are provided for informational 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 Finance General

	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
00100 - General Fund	207,217,034	223,619,550	202,902,165	218,306,847
00164 - Unrestricted Cumulative Reserve Fund	3,330,674	5,716,470	1,211,100	1,076,500
00166 - Revenue Stabilization Fund	25,700,000	-	-	-
10102 - Emergency Fund	18,538,940	-	-	-
12200 - Short-Term Rental Tax Fund	2,010,719	2,008,577	2,008,577	2,008,577
12400 - Arts and Culture Fund	-	7,937,000	9,930,000	10,379,000
13000 - Transportation Fund	-	203,000	304,000	313,000
14000 - Coronavirus Local Fiscal Recovery Fund	26,670,000	70,676,169	-	-
14500 - Payroll Expense Tax	-	92,096,190	96,486,794	106,134,015
30010 - REET I Capital Fund	2,907,115	1,919,194	1,718,063	1,721,353
30020 - REET II Capital Fund	5,321,825	5,318,450	5,319,700	5,320,450
35200 - 2008 Multipurpose LTGO Bond Fund	-	36,933	-	-

35400 - 2010 Multipurpose LTGO Bond Fund	-	72,164	-	-
35500 - 2011 Multipurpose LTGO Bond Fund	-	142,824	-	-
35700 - 2013 Multipurpose LTGO Bond Fund	-	90,176	-	-
35710 - 2013 LTGO Series B Taxable	-	42,545	-	-
36210 - 2015 Taxable LTGO Bond Fund	-	4,915	-	-
36310 - 2016 LTGO Taxable Bond Fund	-	23,517	-	-
36700 - 2020 Multipurpose LTGO Bond Fund	10,000,000	-	-	-
36800 - 2021 Multipurpose LTGO Bond Fund	1,897,487	-	-	-
36900 - 2022 Multipurpose LTGO Bond Fund	-	13,076,000	-	-
37000 - Garage Disposition Proceeds	-	397,115	397,115	397,115
37100 - 2023 Multipurpose LTGO Bond Fund	-	-	12,995,926	-
37200 - 2024 Multipurpose LTGO Bond Fund	-	-	-	4,709,708
41000 - Light Fund	-	20,000	-	-
43000 - Water Fund	-	50,000	-	-
44010 - Drainage and Wastewater Fund	-	50,000	-	-
Budget Totals for FG	**303,593,794**	**423,500,789**	**333,273,440**	**350,366,565**

Revenue Overview

2023 Estimated Revenues

Account Code	Account Name	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
311010	Real & Personal Property Taxes	299,508,743	303,788,540	315,236,889	317,838,586
311020	Sale Of Tax Title Property	575	-	-	-
313010	Sales & Use Tax-Local Share	274,187,339	280,006,666	310,719,288	319,148,183
313030	Sales & Use Tax-Brkrd Nat Gas	1,618,335	1,137,242	2,118,763	1,987,679
313040	Sales & Use Tax-Crim Justice	25,225,114	23,922,033	26,759,313	27,079,563
314010	Payroll Expense Tax	248,101,678	-	-	-
314020	Payroll Expense Tax P&I	113,891	-	-	-
316010	B&O Tax	312,413,257	317,426,516	339,804,872	354,112,875
316020	B&O Tax-Admissions Rev	9,449,432	-	-	-
316070	B&O Tax-Gas Utility	12,145,570	10,456,714	13,807,013	12,952,800
316080	B&O Tax-Garbage Utility	2,014,475	1,500,000	2,237,316	2,297,559
316100	B&O Tax-Cable Tv Utility	15,062,444	12,436,805	12,290,000	11,740,000
316110	B&O Tax-Telephone/Graph Util	12,347,215	12,207,150	8,690,000	7,560,000
316120	B&O Tax-Steam Utility	1,530,128	1,219,649	1,611,196	1,511,514
316130	B&O Tax-Electric Utility	52,878,413	56,175,230	60,096,946	62,835,951
316140	B&O Tax-Water Utility	35,031,767	35,990,487	37,205,047	37,703,443
316150	B&O Tax-Sewer Utility	39,220,377	62,530,104	65,091,668	67,193,882
316160	B&O Tax-Solid Waste Utility	27,124,671	23,407,773	23,785,850	24,152,674
316170	B&O Tax-Drainage Utility	19,362,278	-	-	-

316180	B&O Tax-Trans Fee-In City	1,524,157	2,248,328	4,969,191	5,071,853
316190	B&O Tax-Trans Fee-Out City	-	4,233,022	-	-
317040	Leasehold Excise Tax Rev	5,868,412	6,440,916	7,676,015	7,801,934
317060	Gambling Excise Tax Rev	314,825	350,000	330,000	380,000
318030	Business & Occup Tax Penalties	2,459,210	-	-	-
318040	Business & Occup Tax Interest	521,104	-	-	-
318050	Admission Tx Penalties & Inter	27,206	-	-	-
318070	Utility Tx Penalties & Int	141,302	-	-	-
318110	Firearms & Ammunition Tax	218,888	85,000	140,000	140,000
318210	Heating Oil Tax	-	780,575	1,403,408	1,250,512
318310	Transportation Network Co Tax	4,813,992	9,113,051	5,916,458	6,759,797
321100	Bus Lic&Perm-Business Gen	16,648,351	18,047,543	17,152,102	17,899,686
322220	Nonbus Lic&Perm-Strmwtr Sewer	13,000	-	-	-
331110	Direct Fed Grants	26,670,000	1,410,750	-	-
331130	Direct Fed Grants-Fema	-	-	10,328,156	1,094,958
333110	Ind Fed Grants	1,500,000	-	-	-
335010	Marijuana Enforcement	1,573,478	1,350,000	1,877,698	1,931,287
335030	Vessel Registration Fees	128,666	125,000	130,000	130,000
335070	Criminal Justice Hi Crm	2,295,171	2,000,000	2,491,339	2,578,609
335080	Criminal Justice Pop	4,303,615	1,200,000	1,379,608	1,414,446
335090	Criminal Justice Dcd #1	885,241	800,000	925,000	950,000
335120	Rev Sharing Dui-Cities	124,397	100,000	120,000	120,000
335140	Liquor Excise Tax	5,298,298	4,000,000	5,329,612	5,392,657
335150	Liquor Board Profits	6,013,340	5,950,000	5,943,372	5,951,094
341900	General Government-Other Rev	1,185,706	565,449	1,018,516	1,018,516
350030	Parking Infraction Penalties	-	(6,513,000)	-	-
350190	Nsf Check Fees	1,146	-	1,200	1,200
360010	Investment Interest	-	91,125	-	-
360020	Inv Earn-Residual Cash	-	2,124,561	2,763,309	3,577,607
360130	Interest On Contracts/Notes Re	184,291	225,000	185,000	185,000
360180	Penalties-Spec Assessments	78,801	-	75,000	75,000
360290	Parking Fees	-	1,835,390	-	-
360900	Miscellaneous Revs-Other Rev	2,628	971,071	2,000	2,000
397010	Operating Transfers In	44,551,099	159,585,820	97,136,794	95,534,015
Total Revenues for: 00100 - General Fund		**1,514,682,023**	**1,359,324,513**	**1,386,747,939**	**1,407,374,880**
400000	Use of/Contribution to Fund Balance	-	5,930,764	(20,202,804)	(8,578,037)
Total Resources for:00100 - General Fund		**1,514,682,023**	**1,365,255,277**	**1,366,545,135**	**1,398,796,843**
318100	Sweetened Beverage Tax	21,235,551	20,384,000	21,984,105	22,533,707
318120	Sweet Bev Tax Penalty and Int	12,930	-	-	-

397010	Operating Transfers In	-	2,334,075	2,334,075	2,334,075
Total Revenues for: 00155 - Sweetened Beverage Tax Fund		**21,248,482**	**22,718,075**	**24,318,180**	**24,867,782**
400000	Use of/Contribution to Fund Balance	-	(727,311)	(2,360,691)	(2,496,992)
Total Resources for:00155 - Sweetened Beverage Tax Fund		**21,248,482**	**21,990,764**	**21,957,489**	**22,370,790**
360020	Inv Earn-Residual Cash	-	1,400,000	1,000,000	1,000,000
395010	Sales Of Land & Buildings	-	-	-	1,040,500
Total Revenues for: 00164 - Unrestricted Cumulative Reserve Fund		**-**	**1,400,000**	**1,000,000**	**2,040,500**
400000	Use of/Contribution to Fund Balance	-	11,854,020	449,547	(724,630)
Total Resources for:00164 - Unrestricted Cumulative Reserve Fund		**-**	**13,254,020**	**1,449,547**	**1,315,870**
397010	Operating Transfers In	-	15,400,001	3,590,278	1,698,705
Total Revenues for: 00166 - Revenue Stabilization Fund		**-**	**15,400,001**	**3,590,278**	**1,698,705**
400000	Use of/Contribution to Fund Balance	-	(15,400,001)	(3,590,278)	(1,698,705)
Total Resources for:00166 - Revenue Stabilization Fund		**-**	**-**	**-**	**-**
397010	Operating Transfers In	-	(23,687,000)	(23,687,000)	(23,687,000)
397100	Intrafund Revenues	-	33,687,000	33,687,000	33,687,000
Total Revenues for: 10102 - Emergency Fund		**-**	**10,000,000**	**10,000,000**	**10,000,000**
400000	Use of/Contribution to Fund Balance	-	(10,000,000)	(10,000,000)	(10,000,000)
Total Resources for:10102 - Emergency Fund		**-**	**-**	**-**	**-**
317090	Short Term Rental Tax	6,048,505	9,807,381	9,311,160	9,950,240
Total Revenues for: 12200 - Short-Term Rental Tax Fund		**6,048,505**	**9,807,381**	**9,311,160**	**9,950,240**
400000	Use of/Contribution to Fund Balance	-	600,634	232,832	(264,831)
Total Resources for:12200 - Short-Term Rental Tax Fund		**6,048,505**	**10,408,015**	**9,543,992**	**9,685,409**
316020	B&O Tax-Admissions Rev	-	1,371,914	-	-
397010	Operating Transfers In	-	723,000	-	-
Total Revenues for: 12400 - Arts and Culture Fund		**-**	**2,094,914**	**-**	**-**
316060	B&O Tax-Commercial Parking	-	(3,618,331)	-	-

Total Revenues for: 13000 - Transportation Fund		**-**	**(3,618,331)**	**-**	**-**
331110	Direct Fed Grants	26,670,000	116,170,814	-	-
Total Revenues for: 14000 - Coronavirus Local Fiscal Recovery Fund		**26,670,000**	**116,170,814**	**-**	**-**
400000	Use of/Contribution to Fund Balance	-	4,930,813	-	-
Total Resources for:14000 - Coronavirus Local Fiscal Recovery Fund		**26,670,000**	**121,101,627**	**-**	**-**
314010	Payroll Expense Tax	-	233,872,161	233,872,161	233,872,161
Total Revenues for: 14500 - Payroll Expense Tax		**-**	**233,872,161**	**233,872,161**	**233,872,161**
400000	Use of/Contribution to Fund Balance	-	(75,550)	72,453,477	74,080,543
Total Resources for:14500 - Payroll Expense Tax		**-**	**233,796,611**	**306,325,638**	**307,952,704**
350030	Parking Infraction Penalties	-	3,600,000	-	-
Total Revenues for: 18500 - School Safety Traffic and Pedestrian Improvement Fund		**-**	**3,600,000**	**-**	**-**
360000	Miscellaneous Revs	-	1,965,571	-	-
Total Revenues for: 20130 - LTGO Bond Interest and Redemption Fund		**-**	**1,965,571**	**-**	**-**
311010	Real & Personal Property Taxes	-	22,764,200	-	-
Total Revenues for: 20140 - UTGO Bond Interest Redemption Fund		**-**	**22,764,200**	**-**	**-**
317010	Real Estate Excise Tax Reet #1	58,348,592	44,022,018	47,378,354	47,328,438
318080	Other Taxes Penalties & Int	916	-	-	-
Total Revenues for: 30010 - REET I Capital Fund		**58,349,509**	**44,022,018**	**47,378,354**	**47,328,438**
400000	Use of/Contribution to Fund Balance	-	22,500,455	13,233,419	(39,751)
Total Resources for:30010 - REET I Capital Fund		**58,349,509**	**66,522,473**	**60,611,773**	**47,288,687**
317010	Real Estate Excise Tax Reet #1	-	3,775,983	-	-
317020	Real Estate Excise Tax Reet #2	58,348,592	40,246,035	47,378,354	47,328,438
318080	Other Taxes Penalties & Int	916	-	-	-
Total Revenues for: 30020 - REET II Capital Fund		**58,349,509**	**44,022,018**	**47,378,354**	**47,328,438**
400000	Use of/Contribution to Fund Balance	-	22,306,712	12,388,488	2,488,853

Total Resources for:30020 - REET II Capital Fund		**58,349,509**	**66,328,730**	**59,766,842**	**49,817,291**
400000	Use of/Contribution to Fund Balance	-	36,933	-	-
Total Resources for:35200 - 2008 Multipurpose LTGO Bond Fund		**-**	**36,933**	**-**	**-**
400000	Use of/Contribution to Fund Balance	-	72,164	-	-
Total Resources for:35400 - 2010 Multipurpose LTGO Bond Fund		**-**	**72,164**	**-**	**-**
400000	Use of/Contribution to Fund Balance	-	142,824	-	-
Total Resources for:35500 - 2011 Multipurpose LTGO Bond Fund		**-**	**142,824**	**-**	**-**
400000	Use of/Contribution to Fund Balance	-	90,176	-	-
Total Resources for:35700 - 2013 Multipurpose LTGO Bond Fund		**-**	**90,176**	**-**	**-**
400000	Use of/Contribution to Fund Balance	-	42,545	-	-
Total Resources for:35710 - 2013 LTGO Series B Taxable		**-**	**42,545**	**-**	**-**
400000	Use of/Contribution to Fund Balance	-	4,915	-	-
Total Resources for:36210 - 2015 Taxable LTGO Bond Fund		**-**	**4,915**	**-**	**-**
400000	Use of/Contribution to Fund Balance	-	23,517	-	-
Total Resources for:36310 - 2016 LTGO Taxable Bond Fund		**-**	**23,517**	**-**	**-**
400000	Use of/Contribution to Fund Balance	-	157,440	-	-
Total Resources for:36500 - 2018 Multipurpose LTGO Bond Fund		**-**	**157,440**	**-**	**-**
400000	Use of/Contribution to Fund Balance	-	2,881,431	-	-
Total Resources for:36810 - 2021 West Seattle Bridge Repair LTGO Bond Fund		**-**	**2,881,431**	**-**	**-**
391010	G.O.Bond Proceeds	-	102,925,363	-	-
Total Revenues for: 36900 - 2022 Multipurpose LTGO Bond Fund		**-**	**102,925,363**	**-**	**-**

400000	Use of/Contribution to Fund Balance	-	(100,000,000)	-	-
Total Resources for:36900 - 2022 Multipurpose LTGO Bond Fund		**-**	**2,925,363**	**-**	**-**
391010	G.O.Bond Proceeds	-	25,137,150	-	-
Total Revenues for: 36910 - 2022 LTGO Taxable Bond Fund		**-**	**25,137,150**	**-**	**-**
400000	Use of/Contribution to Fund Balance	-	397,115	397,115	397,115
Total Resources for:37000 - Garage Disposition Proceeds		**-**	**397,115**	**397,115**	**397,115**
391010	G.O.Bond Proceeds	-	-	85,297,250	-
Total Revenues for: 37100 - 2023 Multipurpose LTGO Bond Fund		**-**	**-**	**85,297,250**	**-**
400000	Use of/Contribution to Fund Balance	-	-	(16,794,460)	-
Total Resources for:37100 - 2023 Multipurpose LTGO Bond Fund		**-**	**-**	**68,502,790**	**-**
391010	G.O.Bond Proceeds	-	-	4,338,000	-
Total Revenues for: 37110 - 2023 LTGO Taxable Bond Fund		**-**	**-**	**4,338,000**	**-**
400000	Use of/Contribution to Fund Balance	-	-	(4,207,860)	-
Total Resources for:37110 - 2023 LTGO Taxable Bond Fund		**-**	**-**	**130,140**	**-**
391010	G.O.Bond Proceeds	-	-	-	60,208,782
Total Revenues for: 37200 - 2024 Multipurpose LTGO Bond Fund		**-**	**-**	**-**	**60,208,782**
391010	G.O.Bond Proceeds	-	-	-	10,000,000
Total Revenues for: 37210 - 2024 LTGO Taxable Bond Fund		**-**	**-**	**-**	**10,000,000**
Total FG Resources		**1,685,348,027**	**1,957,375,444**	**1,895,230,461**	**1,907,833,491**

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	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Appropriation to Special Funds	262,592,087	359,917,216	275,156,647	278,087,589
Total	**262,592,087**	**359,917,216**	**275,156,647**	**278,087,589**

**FTE totals are provided for informational 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	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
General Purpose	41,001,707	63,583,574	58,116,793	72,278,977
Total	**41,001,707**	**63,583,574**	**58,116,793**	**72,278,977**

**FTE totals are provided for informational 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, Interim Director

(206) 684-7999

http://www.seattle.gov/personnel/

Department Overview

The Seattle Department of Human Resources (SDHR) is responsible for centrally setting the strategic direction for human resources services: identifying, hiring, and retaining the City's dynamic, diverse workforce, as well as developing and administering a compensation and benefits program to create a quality employee experience. SDHR also provides core human resources (HR) support services to all City employees. SDHR operations:

- create greater HR accountability and collaboration citywide so that consistent, cost-effective services are provided to all employees;
- provide full-service HR to 20 supported departments;
- 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.

The **Director's Office** establishes Citywide personnel rules; offers strategic consultative assistance to departments, policymakers, and employees; provides internal fiscal management and budget development; and spearheads Citywide 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; manages the City's voluntary deferred compensation plan; and handles absence management.

Citywide Workforce Equity leads the Workforce Equity Strategic Plan and proactively addresses policies, processes, and practices that advance the City's ability to maintain consistent and equitable treatment of employees Citywide. Partners include the Office for Civil Rights, Office of the Employee Ombud and the broader community to end racial disparities and create fair and equitable City career pathways.

Citywide Labor Relations develops and implements labor relations strategies in collaboration with labor management teams across the City and develops training in coordination with HR systems administration and operations, while bargaining the impacts of management strategy and philosophy with labor partners.

Citywide Human Resources Investigations Unit and Learning & Development HRIU 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; utilizes the organizational alignment of the L&D Team’s training resources and Cornerstone platform to provide proactive response to building a positive workplace culture across the City; provides employee compliance training, resources, and support; and the career development opportunities offered by L&D aim to encourage a culture of innovation, positively impact retention rates, and develop future City leaders.

Seattle Department of Human Resources

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.

Talent Acquisition provides talent recruitment to executive offices and direct recruitment to 20 departments; manages the NEO Gov software platform for Talent Management strategic alignment with department HR leaders and staff; 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; and Workforce Development provides Citywide internship programming and supportive alignment with Civil Service Commission for recruitment and testing of the City's Police and Fire officers.

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

	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Department Support				
General Fund Support	22,299,276	23,434,455	25,186,244	25,370,407
Other Funding - Operating	308,424,085	347,374,509	375,036,734	401,234,796
Total Operations	**330,723,361**	**370,808,964**	**400,222,979**	**426,605,203**
Total Appropriations	**330,723,361**	**370,808,964**	**400,222,979**	**426,605,203**
Full-Time Equivalents Total*	111.50	114.00	120.00	120.00

Seattle Department of Human Resources

** FTE totals are provided for informational 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 2023-24 Proposed Budget includes increased appropriation and adds nine positions to the department. The proposed budget also streamlines certain city services, abrogates vacant positions, and eliminates the City Leadership Academy.

SPD/SDHR Recruitment and Retention
In 2022, the Mayor proposed a recruitment strategy to hire more police officers and the City Council added four positions to SDHR. Three of these positions will be dedicated to recruiting new employees for Seattle Police Department, and one will be dedicated to increasing the capacity of the Public Safety Civil Service Examinations Unit. In addition to other duties, the Exams Unit position will administer the Community Service Preference Points program in lieu of a vacant half-time position added in the 2022 Adopted to provide some Community Service Preference Points support. The half-time support position is abrogated in the 2023-24 Proposed budget.

JumpStart Payroll Expense Tax
The JumpStart Payroll Expense Tax is anticipated to result in an expansion of the City workforce. In anticipation of this increased workload for SDHR, the 2023-24 Proposed Budget adds five positions to the department, funded by payroll expense revenues under 5% administration and evaluation spending category. This additional support will enable SDHR to handle the influx of new employees and their associated needs.

Alternative Dispute Resolution Program
In 2001, the Alternative Dispute Resolution (ADR) Program was established to provide third-party mediation, training, and group facilitation. In 2019, the Office of Employee Ombud (OEO) was created and has since become the primary conflict management resource for the City, including ADR work. The 2023-24 Proposed Budget eliminates the remaining components of the ADR program in SDHR including a vacant half-time position and shifts all remaining ADR work to OEO to consolidate and streamline services.

City Leadership Academy
The City Leadership Academy (CLA) is a nine-month development program for City of Seattle employees who want to expand their leadership skills, create change, and model racial equity, social justice, and inclusion. The program ended after the Fall 2019-20 cohort to meet cost reductions and then was restored in the 2022 Adopted Budget. The program did not restart in 2022 due to additional reductions made during the year to balance the budget. In the 2023-24 Proposed Budget, the CLA is eliminated in an effort to reduce ongoing expenditures and after a review of program outcomes showed that the program was not meeting expectations.

Citywide HR Planning
The 2023-24 Proposed Budget eliminates a vacant Executive 3 position to meet budget reductions. The Executive 3 position was created as a deputy director position to manage operational needs and the reporting structure necessary to deliver HR services for each City department when the City was moving to a shared governance model for HR. The proposed consolidation did not happen, and the abrogation of the position reflects the changing needs of the department.

Other 2023-24 Proposed Budget Items

Several additional baseline and operational adjustments are included in the proposed budget, which:

- adjust appropriation for changes to central costs including internal services, health care, retirement, and workers' compensation charges;
- align the personnel budget with actual costs;
- adjust the Annual Wage Increase (AWI);

- remove one-time budget authority; and
- include net-neutral budget changes for reorganization or consolidation of programs and projects.

Personnel Compensation Trust Funds

The following provides a summary of each of the five individual funds that comprise the Personnel Compensation Trust Funds and are administered by SDHR.

Health Care Fund: Total City health care costs including medical, dental and vision care, plus administration costs, are estimated to increase to $323.9 million in 2023 and $346.9 million in 2024. Growth in medical claims in 2023 and 2024 is projected at 7.1% due to typical trends plus possible inflationary pressures, as well as patients continuing to seek care that was foregone during the pandemic. The 2023 Proposed Budget assumes an estimate of 11,849 regular and 340 benefits-eligible temporary employees enrolled in healthcare, while the 2024 Proposed Budget assumes nearly the same at 11,866 regular employees and 340 benefits-eligible temporary employees.

Fire Fighters Health Care Fund: Firefighter payments remain level at $2.0 million in the 2023-24 Proposed Budget.

Industrial Insurance Fund: The 2023 Proposed Budget reflects increased expenditures in the Industrial Insurance Fund of approximately 18%, or $6.0 million, relative to the 2022 Adopted Budget. For 2024, the increase is 9.0% or $3.5 million. This increase is due to projected expansion of time-loss claims across 2022-24, due in part to first responders' use during COVID related quarantine and delayed medical procedures causing delayed recovery (factors not captured in 2022 rates). The projected 2023 increase is 51%, from $12.5 million to $18.9 million. Meanwhile, this increase is tempered by reductions in expected expenses for all other costs: medical claims are projected to fall by 4%, from $10.0 million to $9.7 million; administrative costs are also projected to decline by 4%, from $9.9 million to $9.6 million; and pensionable claims are projected to fall by 10%, from $1.4 million to $1.3 million.

Unemployment Insurance Fund: The 2023-24 Proposed Budget for unemployment expenses is increased $330,000 in 2023 to $2.8 million and reduced to $2.5 million in 2024. The 2022 Adopted Budget at $2.5 million assumed a return to trend (an increase) in unemployment claims volume and costs following lower costs experienced in 2020 and 2021. Due to increasing costs in 2022, in large part from larger than anticipated COVID-19 related claims, the 2023-24 Proposed Budget anticipates a slowing of cost growth related to COVID claims in 2023, but an overall increase in total costs to the fund relative to the 2022 Adopted Budget.

Group Term Life Fund: Total costs in the fund are expected to remain at approximately $6.6 million in 2023 and 2024.

Incremental Budget Changes

Seattle Department of Human Resources

	Dollars	FTE
2022 Adopted Budget	**370,808,964**	**114.00**
Baseline		
Align the Industrial Insurance Fund Administrative Costs	(320,819)	-
Citywide Adjustments for Standard Cost Changes	299,942	-
Appropriations for 2022 Annual Wage Increase (AWI)	626,765	-
Align SDHR labor budget	-	-
Consolidate copier lease budget	-	-
Remove one-time budget authority	(450,000)	-
Move CDL costs to correct project	-	-

Seattle Department of Human Resources

Proposed Operating		
Support for new citywide positions funded with JumpStart Payroll Expense Tax	861,547	5.00
Eliminate 1.0 FTE Executive 3 pocket	(247,998)	(1.00)
Remove Alternative Dispute Resolution program from SDHR	(94,339)	(0.50)
Eliminate Community Preference Points Support Position	(65,551)	(0.50)
Eliminate the City Leadership Academy Program	(250,539)	(1.00)
Intradepartmental Program Transfer for Reorganization	-	-
Proposed Technical		
2023 Health Care Fund Expenditure Adjustment	21,746,434	-
Industrial Insurance Fund expenditure and revenue adjustments	6,383,549	-
Unemployment Insurance Fund expenditure adjustment	330,000	-
Add 4 FTE for the SPD Recruitment and Retention Plan	595,023	4.00
Indirect Cost Balancing	-	-
Technical Revenue Changes	-	-
Total Incremental Changes	**$29,414,014**	**6.00**
Total 2023 Proposed Budget	**$400,222,979**	**120.00**

Description of Incremental Budget Changes

Baseline

Align the Industrial Insurance Fund Administrative Costs

Expenditures $(320,819)

This item redistributes and right-sizes the existing Industrial Insurance budget to support improved expense monitoring and budget development.

Citywide Adjustments for Standard Cost Changes

Expenditures $299,942

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

Appropriations for 2022 Annual Wage Increase (AWI)

Expenditures $626,765

This centrally administered change adjusts appropriations to reflect an annual wage increase in 2022, as outlined in the agreements between certain City unions, for personnel costs included in this department. These agreements were not finalized until after the 2022 budget had been adopted. This change includes ongoing cost increases to salary, FICA, Medicare, retirement, overtime and temporary labor. There is no increase assumed from 2022 to 2023.

Align SDHR labor budget

Expenditures -

This item rebalances across the Leadership and Administration BSL the 2023-2024 baseline budget salaries and benefits costs to improve labor budget tracking and monitoring.

Consolidate copier lease budget

Expenditures -

This item consolidates the copier lease budget in the indirect SDHR administration project and assigns the budget to the new Citywide 560100 Lease Expense GASB87 account created on January 1, 2022 to facilitate GASB compliance reporting.

Remove one-time budget authority

Expenditures $(450,000)

This item reverses one-time 2022 $450,000 Coronavirus Local Fiscal Relief (Fund 14000) and 2024 $247,931 out-year funding for the two-year 2022-2023 Executive Recruitment pilot project (Fund 00100).

Move CDL costs to correct project

Expenditures -

This item moves Commercial Driver License (CDL) compliance costs from the Industrial Insurance Fund to the SDHR operating budget. These expenses are currently allocated to City departments through the Workers Compensation pooled costs (about 63% GF) and will in future be allocated to the six departments that use SDHR's CDL program services (about 14% GF).

Proposed Operating

Support for new citywide positions funded with JumpStart Payroll Expense Tax

Expenditures	$861,547
Position Allocation	5.00

The City's 2023 Proposed Budget spends approximately $294 million in JumpStart Payroll Expense Tax (payroll tax) proceeds, of which $11 million is allocated to administration and evaluation. This item adds $861,547 backed by payroll to SDHR to add 5.0 FTE to ensure continued timely, effective, and responsive services for the departments and City employees receiving full HR support from SDHR as well as meet the increased demand for Citywide investigation and public disclosure. Supported department employment growth averaged 7.4% year-over-year since 2019, with 39.5 additional positions anticipated in 2023 to implement the housing, economic equity and development, and Green New Deal investments funded by JumpStart Payroll Expense Tax revenues.

Eliminate 1.0 FTE Executive 3 pocket

Expenditures	$(247,998)
Position Allocation	(1.00)

The General Fund revenue forecast for the City's 2023-24 Proposed Budget is insufficient to cover expected costs. General Fund reductions were identified to mitigate this shortfall in revenues. This item reduces the budget by $247,998, which will result in 1.0 FTE reduction to the Citywide HR Planning and Innovation team. This position has been vacant since June 2021.

Remove Alternative Dispute Resolution program from SDHR

Expenditures	$(94,339)
Position Allocation	(0.50)

The General Fund revenue forecast for the City's 2023-24 Proposed Budget is insufficient to cover expected costs. General Fund reductions were identified to mitigate this shortfall in revenues. This item reduces the budget by $94,339, which will eliminate the vacant 0.5 FTE Dispute Resolution Mediator position and end the Alternative Dispute Resolution (ADR) program housed within SDHR. In 2001, SMC 4.04.075 established an ADR program to provide third-party mediation, training and group facilitation. The Office of the Employee Ombud (OEO) established in 2019 also provides ADR services including Mediation and Early Interventions, Trainings, Group Facilitation, and Coaching. Unlike the legacy ADR program, which transfers cases out to a third-party neutral, the OEO provides a full portfolio of services including in-house trained conflict resolution professionals to take all cases that come to them, from case intake to case resolution. The remaining work from SDHR will be shifted to OEO to consolidate and streamline services.

Eliminate Community Preference Points Support Position

Expenditures	$(65,551)
Position Allocation	(0.50)

The General Fund revenue forecast for the City's 2023-24 Proposed Budget is insufficient to cover expected costs. General Fund reductions were identified to mitigate this shortfall in revenues. This item reduces the budget by $65,551, which will eliminate the vacant 0.5 FTE Personnel Analyst position. This position was approved in 2022 to support implementation and administration of the community service preference points program for police position applicants. This body of work will be administered by 1.0 FTE added to the SDHR Public Safety Civil Services Exams Unit in 2022 CB 120389.

Eliminate the City Leadership Academy Program

Expenditures	$(250,539)
Revenues	$(85,000)
Position Allocation	(1.00)

The General Fund revenue forecast for the City's 2023-24 Proposed Budget is insufficient to cover expected costs. General Fund reductions were identified to mitigate this shortfall in revenues. This item reduces the budget by $250,539, which will eliminate the City Leadership Academy Program. The program has been on hold to meet cost reductions and in the 2023-24 Proposed Budget, the CLA is eliminated after a review of program outcomes showed that the program was not achieving anticipated outcomes.

Intradepartmental Program Transfer for Reorganization

Expenditures	-
Position Allocation	-

This item moves Workforce Development from the Work Force Equity Division back to the Talent Acquisition Division. This unit of 3.0 FTE was under Work Force Equity in anticipation of Citywide HR consolidation and will now return to the original division with which the units' skills and mission better align. The combined resources will provide an opportunity for more targeted recruitment and leverage the professional skills to advance the City as an employer of choice.

Seattle Department of Human Resources

Proposed Technical

2023 Health Care Fund Expenditure Adjustment

Expenditures	$21,746,434
Revenues	$21,746,434

Total City health care costs including medical, dental and vision claims, plus administration costs, are estimated to be $323.9 million in 2023. Growth in medical claims in 2023 is expected to be around 7.1% due to typical trend plus possible inflationary pressures, as well as patients continuing to seek care that was foregone during the pandemic. The 2023 Proposed Budget assumes an estimate of 11,849 regular and 350 benefits-eligible temporary employees enrolled in healthcare.

Industrial Insurance Fund expenditure and revenue adjustments

Expenditures	$6,383,549
Revenues	$6,035,791

This item adjusts various workers compensation related claims and administrative costs, as well as the associated recovery revenues in the Industrial Insurance Fund (10110). The 2024 Proposed Budget provides for additional revenues to replenish reserves after significant claims costs in 2022 forced a draw-down of reserve balances.

Unemployment Insurance Fund expenditure adjustment

Expenditures	$330,000
Revenues	$330,000

This item adjusts Unemployment Insurance Fund expenditures to reflect anticipated increases in claims costs and volume, driven by a larger than anticipated number of COVID-related claims in 2022.

Add 4 FTE for the SPD Recruitment and Retention Plan

Expenditures	$595,023
Position Allocation	4.00

This item adds 4.0 FTE positions approved in 2022 CB 120389 and moves the Police Exams position from budget program Work Force Equity to Talent Acquisition to synchronize with the 2023-2024 intradepartmental program transfer for reorganization.

Indirect Cost Balancing

Expenditures	-

This item balances indirect cost distribution from BSL N5000 Leadership & Administration to N6000 HR Services.

Technical Revenue Changes

Revenues	$890,805

This item updates anticipated interdepartmental and other revenues to SDHR.

Seattle Department of Human Resources

Expenditure Overview

Appropriations	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
SDHR - BO-HR-GTL - GTL/LTD/AD&D Insurance Service				
10113 - Group Term Life Fund	6,377,641	6,663,381	6,663,381	6,663,381
Total for BSL: BO-HR-GTL	**6,377,641**	**6,663,381**	**6,663,381**	**6,663,381**
SDHR - BO-HR-HEALTH - Health Care Services				
10112 - Health Care Fund	282,212,373	302,144,814	323,891,248	346,865,852
63100 - Fire Fighters Healthcare Fund	1,769,772	2,000,000	2,000,000	2,000,000
Total for BSL: BO-HR-HEALTH	**283,982,145**	**304,144,814**	**325,891,248**	**348,865,852**
SDHR - BO-HR-INDINS - Industrial Insurance Services				
10110 - Industrial Insurance Fund	16,866,216	33,606,314	39,642,105	43,194,563
Total for BSL: BO-HR-INDINS	**16,866,216**	**33,606,314**	**39,642,105**	**43,194,563**
SDHR - BO-HR-N5000 - Leadership and Administration				
00100 - General Fund	809,643	-	-	-
14000 - Coronavirus Local Fiscal Recovery Fund	-	450,000	-	-
Total for BSL: BO-HR-N5000	**809,643**	**450,000**	**-**	**-**
SDHR - BO-HR-N6000 - HR Services				
00100 - General Fund	21,489,633	23,434,455	25,186,244	25,370,407
Total for BSL: BO-HR-N6000	**21,489,633**	**23,434,455**	**25,186,244**	**25,370,407**
SDHR - BO-HR-UNEMP - Unemployment Services				
10111 - Unemployment Insurance Fund	1,198,082	2,510,000	2,840,000	2,511,000
Total for BSL: BO-HR-UNEMP	**1,198,082**	**2,510,000**	**2,840,000**	**2,511,000**
Department Total	**330,723,361**	**370,808,964**	**400,222,979**	**426,605,203**
Department Full-Time Equivalents Total*	**111.50**	**114.00**	**120.00**	**120.00**

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

Seattle Department of Human Resources

Budget Summary by Fund Seattle Department of Human Resources

	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
00100 - General Fund	22,299,276	23,434,455	25,186,244	25,370,407
10110 - Industrial Insurance Fund	16,866,216	33,606,314	39,642,105	43,194,563
10111 - Unemployment Insurance Fund	1,198,082	2,510,000	2,840,000	2,511,000
10112 - Health Care Fund	282,212,373	302,144,814	323,891,248	346,865,852
10113 - Group Term Life Fund	6,377,641	6,663,381	6,663,381	6,663,381
14000 - Coronavirus Local Fiscal Recovery Fund	-	450,000	-	-
63100 - Fire Fighters Healthcare Fund	1,769,772	2,000,000	2,000,000	2,000,000
Budget Totals for SDHR	**330,723,361**	**370,808,964**	**400,222,979**	**426,605,203**

Revenue Overview

2023 Estimated Revenues

Account Code	Account Name	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
341190	Personnel Service Fees	20,302,118	22,876,994	23,678,620	24,292,533
341280	Records Svc Charges	1	-	-	-
360900	Miscellaneous Revs-Other Rev	513,407	664,438	668,616	692,757
Total Revenues for: 00100 - General Fund		**20,815,526**	**23,541,432**	**24,347,237**	**24,985,290**
360710	Wc Contrib-Medical Claims	9,470,096	22,295,158	28,678,707	31,718,313
360720	Wc Contrib-Pension Payouts	-	1,400,000	1,267,391	1,700,000
360730	Wc Contrib-Pooled Adm Costs	8,831,861	12,421,156	9,563,462	15,995,895
Total Revenues for: 10110 - Industrial Insurance Fund		**18,301,957**	**36,116,314**	**39,509,560**	**49,414,208**
400000	Use of/Contribution to Fund Balance	-	(2,510,000)	132,545	(6,219,645)
Total Resources for:10110 - Industrial Insurance Fund		**18,301,957**	**33,606,314**	**39,642,105**	**43,194,563**
360730	Wc Contrib-Pooled Adm Costs	12,980	-	-	-
360740	Unemployment Comp Contri	1,658,179	1,977,419	2,350,000	2,409,000
Total Revenues for: 10111 - Unemployment Insurance Fund		**1,671,159**	**1,977,419**	**2,350,000**	**2,409,000**
400000	Use of/Contribution to Fund Balance	-	532,581	490,000	102,000
Total Resources for:10111 - Unemployment Insurance Fund		**1,671,159**	**2,510,000**	**2,840,000**	**2,511,000**
350190	Nsf Check Fees	60	-	-	-

360020	Inv Earn-Residual Cash	1,599,759	2,097,748	1,713,702	1,759,972
360370	Insurance Prems & Recoveries	7,653,195	5,697,902	8,198,295	8,419,648
360520	Health Care Ins Contrib-Employ	35,251,017	36,381,995	35,947,973	36,666,933
360530	Dental Premiums-Employee	2,087,239	1,996,341	5,762,470	5,877,720
360770	Health Care Premiums-Employ	234,468,532	254,261,180	268,105,862	288,213,803
360900	Miscellaneous Revs-Other Rev	870,778	1,277,459	1,159,972	1,188,390
Total Revenues for: 10112 - Health Care Fund		**281,930,581**	**301,712,624**	**320,888,273**	**342,126,465**
400000	Use of/Contribution to Fund Balance	-	432,190	3,002,975	4,739,387
Total Resources for:10112 - Health Care Fund		**281,930,581**	**302,144,814**	**323,891,248**	**346,865,852**
360020	Inv Earn-Residual Cash	-	17,597	17,597	17,597
360470	Emplyee Grp Trm Life Contribut	4,250,227	3,572,427	3,572,427	3,572,427
360480	Grp Trm Life Insur Employr	499,440	550,105	550,105	550,105
360500	L/T Disabil Insur Employee Con	1,538,209	2,269,004	2,269,004	2,269,004
360510	L/T Disabil Insur Employer Con	104,632	254,248	254,248	254,248
Total Revenues for: 10113 - Group Term Life Fund		**6,392,508**	**6,663,381**	**6,663,381**	**6,663,381**
360710	Wc Contrib-Medical Claims	5,437	-	-	-
Total Revenues for: 13000 - Transportation Fund		**5,437**	**-**	**-**	**-**
360520	Health Care Ins Contrib-Employ	1,758,289	2,000,000	2,000,000	2,000,000
Total Revenues for: 63100 - Fire Fighters Healthcare Fund		**1,758,289**	**2,000,000**	**2,000,000**	**2,000,000**
Total SDHR Resources		**330,875,457**	**370,465,941**	**399,383,971**	**426,220,086**

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	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
GTL/LTD/AD&D Insurance	6,377,641	6,663,381	6,663,381	6,663,381
Total	**6,377,641**	**6,663,381**	**6,663,381**	**6,663,381**

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Seattle Department of Human Resources

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	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Health Care Services	283,982,145	304,144,814	325,891,248	348,865,852
Total	**283,982,145**	**304,144,814**	**325,891,248**	**348,865,852**

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

SDHR - BO-HR-INDINS - Industrial Insurance Services

The purpose of the Industrial Insurance Budget Summary Level is to provide for medical, wage replacement, pension, and disability claims related to occupational injuries and illnesses, occupational medical monitoring, workplace safety programs, and related expenses.

Program Expenditures	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Industrial Insurance Services	16,866,216	33,606,314	39,642,105	43,194,563
Total	**16,866,216**	**33,606,314**	**39,642,105**	**43,194,563**

**FTE totals are provided for informational 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-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	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Citywide Indirect Costs	2,842,208	3,023,885	3,283,656	3,551,502
Departmental Indirect Costs	4,126,159	3,560,376	3,116,920	3,167,550
Divisional Indirect Costs	4,685,285	4,837,130	4,249,279	4,315,669
Indirect Cost Recovery	(10,744,242)	(13,278,185)	(13,101,365)	(13,605,977)
Pooled Benefits	(99,767)	2,306,795	2,451,511	2,571,255
Total	**809,643**	**450,000**	**-**	**-**
Full-time Equivalents Total*	32.00	32.00	32.00	32.00

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

Seattle Department of Human Resources

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

Citywide Indirect Costs

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Citywide Indirect Costs	2,842,208	3,023,885	3,283,656	3,551,502

Departmental Indirect Costs

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Departmental Indirect Costs	4,126,159	3,560,376	3,116,920	3,167,550
Full Time Equivalents Total	16.00	17.00	17.00	17.00

Divisional Indirect Costs

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Divisional Indirect Costs	4,685,285	4,837,130	4,249,279	4,315,669
Full Time Equivalents Total	16.00	15.00	15.00	15.00

Indirect Cost Recovery

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Indirect Cost Recovery	(10,744,242)	(13,278,185)	(13,101,365)	(13,605,977)

Pooled Benefits

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Pooled Benefits	(99,767)	2,306,795	2,451,511	2,571,255

Seattle Department of Human Resources

SDHR - BO-HR-N6000 - HR Services

The purpose of the HR Services Budget Summary Level is to provide Citywide strategic and technical human resources support while incorporating workforce equity strategies. This BSL administers employee benefits including health care and workers' compensation, the voluntary deferred compensation plan, and absence management; provides recruitment and staffing services; delivers employee training and development services; and negotiates and implements collective bargaining agreements. Other functions include safety, compensation/classification, supported employment programs, and Citywide human resources information management services.

Program Expenditures	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
HR Investigations	1,292,649	1,327,716	1,679,347	1,709,405
HR Service Delivery	1,706,403	1,762,392	1,980,067	2,018,998
HR Shared/Admin Services	8,721,325	8,546,713	9,257,205	9,450,328
HR Work Force Equity	2,820,160	3,562,994	2,474,626	2,524,109
Labor Relations	2,382,801	2,638,803	2,724,289	2,770,880
Recruit Retent	2,241,196	2,789,095	4,509,661	4,304,490
Training/Org Effectiveness	2,325,099	2,806,742	2,561,050	2,592,196
Total	**21,489,633**	**23,434,455**	**25,186,244**	**25,370,407**
Full-time Equivalents Total*	79.50	82.00	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*

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

HR Investigations

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
HR Investigations	1,292,649	1,327,716	1,679,347	1,709,405
Full Time Equivalents Total	4.00	4.00	5.00	5.00

HR Service Delivery

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
HR Service Delivery	1,706,403	1,762,392	1,980,067	2,018,998
Full Time Equivalents Total	7.00	7.00	8.50	8.50

Seattle Department of Human Resources

HR Shared/Admin Services

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
HR Shared/Admin Services	8,721,325	8,546,713	9,257,205	9,450,328
Full Time Equivalents Total	39.50	40.50	41.00	41.00

HR Work Force Equity

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
HR Work Force Equity	2,820,160	3,562,994	2,474,626	2,524,109
Full Time Equivalents Total	11.00	11.50	9.50	9.50

Labor Relations

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Labor Relations	2,382,801	2,638,803	2,724,289	2,770,880
Full Time Equivalents Total	5.00	5.00	5.00	5.00

Recruit Retent

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Recruit Retent	2,241,196	2,789,095	4,509,661	4,304,490
Full Time Equivalents Total	4.00	4.00	10.00	10.00

Training/Org Effectiveness

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Training/Org Effectiveness	2,325,099	2,806,742	2,561,050	2,592,196
Full Time Equivalents Total	9.00	10.00	9.00	9.00

Seattle Department of Human Resources

SDHR - BO-HR-UNEMP - Unemployment Services

The purpose of the Unemployment Insurance Budget Summary Level is to provide the budget authority for the City to pay unemployment compensation expenses.

Program Expenditures	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Unemployment Services	1,198,082	2,510,000	2,840,000	2,511,000
Total	**1,198,082**	**2,510,000**	**2,840,000**	**2,511,000**

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

Seattle Information Technology Department

Jim Loter, Interim Chief Technology Office

(206) 386-0026

http://www.seattle.gov/seattleIT

Department Overview

Seattle IT is a trusted partner that provides secure, reliable, and compliant technologies enabling the City to deliver equitable and responsive services to the public.

The Seattle Information Technology Department (Seattle IT) provides strategic direction for and management of the City's information technology resources. Our services include data, telephone, and radio networks; applications and application infrastructure; desktop, mobile, and printing device support; website and digital engagement tools; data centers, servers, storage, and backup; video production and coverage of public meetings; and community support for digital equity, civic technology, and public internet access initiatives. Seattle IT also manages designated projects on behalf of the City, other departments, and regional partners.

With a full view of the City's IT needs, Seattle IT looks for opportunities to consolidate multi-department IT requests into one Citywide project, identifies similar programs that can share a common platform, and considers where a department may already have a solution that another department could utilize.

Seattle IT is organized into 8 divisions: 1) Applications; 2) Collaboration and Workplace Technologies; 3) Security and Infrastructure; 4) Project Delivery; 5) Client and Community Engagement; 6) Data Privacy, Accountability, and Governance; 7) Chief of Staff; and 8) Finance.

The **Applications Division** is responsible for building, maintaining, and supporting applications that provide a variety of business functions performed by our clients. The division manages enterprise-wide software solutions including GIS, CRM, and Permitting; provides development and support for applications that are specific to departments' business needs, including finance and human resources, public safety and dispatch, and utility systems; and supports ongoing software maintenance and enhancements.

The **Collaboration and Workplace Technologies Division** provides the services, platforms, data, and modern tools and technologies to support City employees in performing their day-to-day work no matter where they are, including device and customer support, web support, automation, and IT service management. The division processes over 110,000 service tickets each year by solving problems, answering questions, and helping people seamlessly work together to effectively deliver City services and communicate information to the public.

The **Security and Infrastructure Division** delivers the City's extensive infrastructure technologies – servers, storage, backup, disaster recovery, phone and data networks – as well as middleware, identity management, security, and cyber risk functions that help ensure the City's data and other technology assets are safe.

The **Project Delivery Division** includes the project delivery teams, portfolio and resource management, and quality assurance to ensure the successful delivery of Citywide IT Portfolio projects.

The **Client and Community Engagement Division** oversees several business-critical areas including client engagement; governance; digital equity; broadband, cable television, and wireless telecommunication; the award-winning Seattle Channel; and ad hoc projects. The division serves as the primary liaison for our internal clients, our public, and our elected officials.

The **Data Privacy, Accountability & Compliance Division** provides structure and guidance essential for City departments to fully incorporate appropriate data management and compliance practices into daily operations, and to build public trust and confidence in how we collect and manage the public's information. This division oversees the City's privacy program and public records program.

The **Chief of Staff Division** provides the services that enable the successful operation of the department including

corporate performance management, human resources, communications, RSJI, change management, and administrative services.

The **Finance Division** provides budget, accounting, payroll, contracting, and purchasing services to the department.

Internet for All

After the unanimous passage of Resolution 31956 by the City Council in July 2020 and the Executive's presentation to City Council of its Action Plan in September 2020, Seattle IT is focused on Internet for All strategies and will track outcomes from actions in the report. The resolution affirms the City Council's goal of enabling all Seattle residents the ability to access reliable and affordable broadband internet access.

In 2023 and 2024, Seattle IT has committed $1.2M in funding to pay for a combination of staff time advancing digital equity priorities and grant programs available to community-based organizations. Additionally, CLFR funds appropriated during the 2021 mid-year supplemental and 2022 Adopted Budget continue to be spent on an expanded Technology Matching Fund (TMF) cohort. See Table 1 below for further information.

2021 Adopted	2021 Revised	2021 Total Spend	2022 Adopted[1]	2022 Revised[2]	2022 Projected Spend[3]	2023 Proposed Budget	2024 Proposed Budget
1,083,439	1,163,812	982,198	1,759,625	2,590,420	1,800,000	1,215,434	1,246,646

1 Includes $550,000 due to two Council Budget Actions (CBA).
2 Change from 2022 adopted to revised is the result of automatic 2021 Technology Matching Fund (TMF) carryforward. Grantees are given a year to execute the scope of work as proposed to Seattle IT.
3 Anticipated underspend due to vacancies, underspend targets, and 2022 TMF recipients needing time to execute on their scope of work.

Cable Fund Overview

Beginning in 1996, the City of Seattle entered into cable franchise agreements that included a franchise fee as compensation for cable television providers locating in the public right-of-way. The City has approved franchises with Comcast and Wave Division I.

The Cable Television Franchise Fund (created by Ordinance 118196) revenues come from the franchise fee collected from the agreements. Related expenditures are budgeted in Seattle IT and charged to the Cable Television Franchise Fund. Resolution 30379 establishes usage policies for the fund. The fund pays for the following services:

- Administration of the Cable Customer Bill of Rights as well as the public, education, and government access costs the City is obligated to fund under the terms of its cable franchise agreements;
- Support of the Seattle Channel, including both operations and capital equipment;
- Programs and projects promoting technology literacy and access, including related research, analysis, and evaluation; and
- Use of innovative and interactive technology, including television and online content, to provide ways for residents to access City services.

Seattle Information Technology Department

Budget Snapshot

	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Department Support				
General Fund Support	-	550,000	-	-
Other Funding - Operating	212,892,191	255,125,773	264,921,179	267,554,993
Total Operations	**212,892,191**	**255,675,773**	**264,921,179**	**267,554,993**
Capital Support				
Other Funding - Capital	34,664,710	27,985,346	49,079,677	25,291,764
Total Capital	**34,664,710**	**27,985,346**	**49,079,677**	**25,291,764**
Total Appropriations	**247,556,901**	**283,661,119**	**314,000,856**	**292,846,758**
Full-Time Equivalents Total*	673.10	658.50	669.00	669.00

** FTE totals are provided for informational 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. Seattle IT will continue to achieve acceptable service levels across our service portfolio. However, several critical areas within IT's area of responsibility remain volatile and unpredictable:

- **Hybrid workforce.** The shift of the City's workforce to a hybrid-remote model will continue to put new and different pressures on the City and department.
- **Cybersecurity.** While Seattle IT has invested strategically in technologies and talent to meet these threats, cybersecurity remains one of the most volatile disciplines in IT.
- **Public records.** While improved tools and platforms Seattle IT implemented recently are helping, there remains a high degree of effort in this area across the City to meet increasing demand.
- **Unanticipated technology needs.** The City is rapidly responding to new and urgent challenges. The planning and desired delivery cycles for new IT solutions often do not align with budget development timelines and schedules.
- **Rapid and major changes in technology.** The continued rapid rate of change in technology presents a challenge for the City in anticipating costs of projects and services.
- **Recruitment and retention**. As the employment landscape shifted over the last 2-1/2 years, it's resulted in increased market competition for qualified IT staff. Seattle IT is investing in programs focused on employee well-being and satisfaction, prioritizing recruiting and retaining top IT talent.

Reductions in Response to Citywide Direction

The General Fund revenue forecast for the City's 2023-24 Proposed Budget is insufficient to cover expected costs. General Fund reductions were identified to mitigate this shortfall in revenues. For ITD this resulted in $11.1M in reductions (numbers represent total budget reduction, not just General Fund amount):

- ($2.3M) – Increasing the personnel vacancy rate from 4% to 6%
- ($5M) – reducing the reserve for public safety radios
- ($1.2M) – decreasing replacement of PCs in General Fund-supported departments by 50%
- ($800,000) – reducing the training and consultant budget by 15%
- ($1.8M) – replacing General Fund support in digital equity, and correcting a wage inflation error

Large IT Projects

The City is underway with two large IT projects replacing critical infrastructure that underwent additional review in the last year, looking at the projects scope and cost among other planning factors. Both resulted in items included with the budget: conversion of the City to network-based phones, and replacing the Municipal Court's IT system.

Unified Communications and Coordination (UCC) is the project to move the City from 30-year old phoneline systems to a modern network-based phone system using soft phones through computers and devices. This project was created in 2017 and in hindsight under scoped for the complexity of the City's network and the many department-specific call centers. COVID also created capacity issues and delays impacting the timeline and budget. This budget funds $20.8M to complete the conversion of all the remaining City phones and call centers to the modern phone system.

Municipal Court Information System (MCIS) is the main technology platform used by Seattle Municipal Court, which is critically reliant on the software that's past its useful life and in need of replacement. The MCIS project went under review and came back with an updated project plan funded in this budget. The $17.7M for the MCIS project will complete the replacement and enable to SMC to continue its operations under the new system.

Support for Newer Enterprise and Department Systems

Operating and maintaining the City's multiple software systems newly implemented to the City, or to replace aging ones, is a core line of business. In working with departments, ITD sought funding for resource issues arising in this area, and three items funded in this budget include:

- $3.9M – IT systems implemented as projects in recent years become license costs, operation and maintenance needs, which is represented in this funding.
- $767,000 – staffing support for the growing Accela permitting system
- $418,000 – staffing and service level support for the Citywide Contract Management System

Affordable Seattle

The City's 2023 Proposed Budget spends approximately $294 million in JumpStart Payroll Expense Tax (payroll tax) proceeds, of which $33 million is allocated to investments promoting economic revitalization and workforce development. This item adds $548,000 in 2023 backed by payroll tax in ITD to expand the technology support behind the Affordable Seattle and CiviForm program led out of the Innovation and Performance team in the City Budget Office. This expansion of three staff will support the CiviForm platform that links community members to City support services in a streamlined and efficient process.

Incremental Budget Changes

Seattle Information Technology Department

	Dollars	FTE
2023 Beginning Budget	**276,322,142**	**658.50**
Baseline		
Removing 2022 Budget One-Time Items	(10,495,792)	-
Citywide Adjustments for Standard Cost Changes	(423,427)	-
Baseline Technical Adjustments	976,219	-
Inflation to ITD Base Budget	6,186,852	-
Adjusting the Retirement Rate for Personnel Costs	(659,185)	-

Changes to CADD and 911 Calls Funding Methodologies	(55,007)	-
Updates to the Counts Used to Cost Department IT Budgets	726,377	-
Labor and Maintenance Realignment	(32,761)	-
Adjustments to Capital Projects Outyears	-	-
Depreciation, Principal and Interest True-Up	1,661,027	-
Realign Post-Rate Revenue Changes	50,921	-
Proposed Operating		
Increase Vacancy Rate from 4% to 6%	(2,265,346)	-
Correcting for Overbudgeting in Annual Wage Increases	(1,435,390)	-
Reduction to the Radio Reserve and Rebate for the General Fund	2,500,000	-
Reduction to the Computer Replacement Program for General Fund Departments	(1,244,551)	-
Reduce Training and Consultant Budget	(799,070)	-
Eliminate Digital Equity General Fund Backfill	-	-
Additional Funding for New Public Safety Emergency Radio Network (PSERN)	1,283,256	-
Expansion of the Affordable Seattle and CiviForm Program	548,420	3.00
Increase in GIS Costs	270,000	-
Ongoing Funding for the Citywide Public Records Act (CPRA) Program	(21,265)	-
Product Manager for Accela Permitting Team	226,848	1.00
Additional Support Team Resources for Accela Needs	540,201	3.00
Increased O&M support for Citywide Contract Management System	417,917	1.00
Carbon-Based Performance Standards Application for Buildings	1,981,062	4.50
Improved Technology to Provide Information for 911 Response Calls - SPD	-	-
Improved Technology to Provide Information for 911 Response Calls - SFD	-	-
Improved Health and Safety Tracking in the Seattle Fire Department	28,600	-
Maintenance Funding for New Systems and Department Specific Technology	3,923,100	-
Additional Technologist in the Fiber Program	180,067	1.00
Transfer Public Records Position to SPD	-	(1.00)
Proposed Capital		
Funding to Complete Conversion of the City's Phone System	13,600,000	-
Completing the Court’s Municipal Court Information System (MCIS) Project	12,995,926	-
Hearing Examiner Case Management System Replacement	1,837,382	-
Proposed Technical		
Indirect Cost Adjustment	(73,437)	-
Cable Fund Technical Adjustments	528,374	-
Bond Payments for the UCC Phone System Transition Project	485,663	-
Eliminate Two Sunset Positions in the Radio Program	-	(2.00)
Seattle Public Utilities Technology Budget Adjustment	5,250,000	-
Seattle City Light Technology Budget Adjustment	(1,374,400)	-

Reduction in Rates for SCL to Reflect Transfer of VPN	-	-
Transfer of Staff from the Information Technology Department to Seattle City Light	-	(5.00)
Utility Customer Service System (UCSS) Staffing Support	-	3.00
Staffing for the SPU Construction Contract Management System	180,067	1.00
Staffing for the Utility Assistance Program	180,067	1.00
Total Incremental Changes	**$37,678,713**	**10.50**
Total 2023 Proposed Budget	**$314,000,856**	**669.00**

Description of Incremental Budget Changes

Baseline

Removing 2022 Budget One-Time Items

Expenditures	$(10,495,792)
Revenues	$(4,552,959)

This item includes budget adjustments for one-time changes in the 2022 Adopted Budget.

Citywide Adjustments for Standard Cost Changes

Expenditures	$(423,427)

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

Baseline Technical Adjustments

Expenditures	$976,219
Revenues	$2,602,789

This baseline change reflects a variety of technical changes to Seattle IT's 2023-24 budget.

• $55,000 - Adds ongoing funding for the Video Voter's guide that was inadvertently removed during the 2021 baseline process
• $360,000 - Recognizes 2.0 FTE positions for the direct bill Enterprise Content Management System (ECM) that were added during the 2021 year-end supplemental. These positions are direct bill to Seattle City Light.
• $1,080,000 - Recognizes 6.0 FTE quality assurance / quality control positions that were added during the 2021 year-end supplemental. These positions are direct bill only and are only funded if project funding is available.
• ($550,000) - Removes one-time 2022 council changes for Technology Matching Fund and Digital Equity.
• $0 - Realigns existing budget to reflect reorganizations that were executed in the 2021 calendar year.

Inflation to ITD Base Budget

Expenditures	$6,186,852
Revenues	$6,157,111

This baseline change reflects inflation factors proved centrally by the City Budget Office for the budget.

Adjusting the Retirement Rate for Personnel Costs

Expenditures	$(659,185)

This item reduces appropriation to match updated retirement assumptions sent out centrally.

Changes to CADD and 911 Calls Funding Methodologies

Expenditures	$(55,007)
Revenues	$(55,007)

This item requests two changes to how Seattle IT collects revenues for services provided and results in an appropriation decrease. ITD is changing the cost recovery methodology for Computer Aided Design and Drafting (CADD) from floating licenses to named users, and the cost recovery methodology for 911 from number of radios to the number of 911 calls based on data provided by the King County 911 office.

Updates to the Counts Used to Cost Department IT Budgets

Expenditures	$726,377
Revenues	$725,433

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. The increase in total budget is the result of changes to the double budgeting policy used in the City's overhead model.

Labor and Maintenance Realignment

Expenditures	$(32,761)
Revenues	$(31,817)

This baseline change realigns Seattle IT's existing FTEs with the area of IT service that their corresponding body of work is in the budget resulting in an appropriation decrease. This baseline change also realigns Seattle IT's funding for annual software maintenance contracts with the projected IT service needs for the 2023-24 budget.

Adjustments to Capital Projects Outyears

Expenditures	-
Revenues	$13,539,760

This item adjusts capital project budgets with the 2023–2024 budget.

Depreciation, Principal and Interest True-Up

Expenditures	$1,661,027
Revenues	$5,878,821

This baseline change adjusts the amount and distribution of Seattle IT's depreciation, principal and interest budget based on the debt service schedule and planned spending in the 2023-24 CIP.

Realign Post-Rate Revenue Changes

Expenditures	$50,921
Revenues	$1,559,550

This annual baseline change updates budget and revenues to reflect changes made to Seattle IT's budget after customer rates were locked during the 2022 budgeting process.

Proposed Operating

Increase Vacancy Rate from 4% to 6%

Expenditures	$(2,265,346)
Revenues	$(2,265,346)

Responding to Citywide direction for budget reductions, this item increases Seattle IT's budgeted vacancy rate from 4% to 6%, resulting in approximately $2.3 million annually in budget savings. ITD will continue and increase its management of department vacancies to meet the higher target, meaning certain bodies of work could be delayed as positions are held open.

Correcting for Overbudgeting in Annual Wage Increases

Expenditures	$(1,435,390)
Revenues	$(1,435,390)

This item aligns Seattle IT's labor budget with anticipated AWI adjustments made in 2022. The 2022 Adopted Budget was built on AWI assumptions that were higher than actuals, resulting in higher budget in 2023-2024 being corrected in this item.

Reduction to the Radio Reserve and Rebate for the General Fund

Expenditures	$2,500,000
Revenues	-

This item executes a one-time general fund transfer of $5.0 million ($2.5M in 2023, $2.5M in 2024) from Seattle IT's public safety radio reserves. These reserves have been collected by Seattle IT and accumulated a significant fund balance that is not needed at this time.

Reduction to the Computer Replacement Program for General Fund Departments

Expenditures	$(1,244,551)
Revenues	$(1,244,551)

Responding to Citywide direction for budget reductions, this item reduces the PC Replacement Program for departments funded completely or mostly by the General Fund by approximately 50%, a reduction sustainable for only a short period of time as it will increase the lifecycle of some computers by one to five years. ITD will need to address potential increases this in future budget processes as technology impacts are better understood.

Reduce Training and Consultant Budget

Expenditures	$(799,070)
Revenues	$(799,070)

Responding to Citywide direction for budget reductions, this item reduces ITD's training and consultant budget by

15%. This reduction could result in supplemental budget requests, as ITD supports training required and paid for by service departments.

Eliminate Digital Equity General Fund Backfill

Revenues	-

This item removes a $400,000 General Fund subsidy of the otherwise 100% Cable Fund-funded digital equity program. This does not impact the level of support for the digital equity program in 2023 and 2024. Support from the General Fund for Cable Fund programs will need to be reevaluated as a part of the 2025-2026 budget.

Additional Funding for New Public Safety Emergency Radio Network (PSERN)

Expenditures	$1,283,256
Revenues	$383,256

The Puget Sound Emergency Radio Network is a region-wide public safety radio system used for communicating between agencies during emergencies. King County is leading the project to update the outdated system with the new PSERN system which will be operational in 2023. As one of the participants in this network, City of Seattle, will pay a per radio fee to PSERN for accessing the new network which will be collected from participating departments by Seattle IT and passed on to PSERN. The additional budget needed for the new system are $383,000 in 2023 and $767,000 in 2024 This item reflects the additional budget identified as needed during the budget process, but ITD will continue to monitor PSERN implementation and bring additional budget revisions in future budget processes as needed.

Expansion of the Affordable Seattle and CiviForm Program

Expenditures	$548,420
Position Allocation	3.00

This item increases JumpStart Payroll Expense Tax funding for the Affordable Seattle program, which includes the CiviForm application. Affordable Seattle reduces barriers for low-income residents to access programs such as utilities, childcare, transportation, and food. CiviForm is a common application across multiple departments that decreases the time and effort for residents and their trusted intermediaries (e.g., Community Based Organizations) to apply for City of Seattle programs. Seattle IT is working in partnership with City Budget Office Innovation & Performance Team and Office of Economic Development to accomplish this work. Seattle IT is responsible for maintenance and development of the pilot platform into a fully-featured application.

This item adds 2.0 FTE Information Technology Professional, B positions as Database Engineers, and 1.0 FTE Information Technology Professional, A position as Manager of the staff in ITD related to the program. The three current staff in ITD working on Affordable Seattle would also be moved from CLFR funding to the JumpStart Payroll Tax fund in 2024. See City Budget Office Section for more details regarding Affordable Seattle and CiviForm.

Increase in GIS Costs

Expenditures	$270,000
Revenues	-

This item adds funding to support the work ITD's GIS mapping team is doing on executive projects to increase transparency.

Ongoing Funding for the Citywide Public Records Act (CPRA) Program

Expenditures	$(21,265)
Revenues	$1,220,626

This item provides ongoing funding of $1.2M for 3.0 FTEs and a software system put in place in 2021 by a Mayoral directive to add public disclosure officers to Seattle IT. The software funding is for a SMS message capture solution and 25 licenses for NUIX ringtail are being recognized. For 2022, these costs were mostly funded by fund balance, and 2023 will be the first year these costs will be built into customer rates.

The City received over 16,000 public records requests in 2021, a workload that increases 15% annually. This workload requires better tools for public disclosure officers to expedite identification, review, and production of responsive records. Continuing the existing CPRA program will support this increasing body of work.

Product Manager for Accela Permitting Team

Expenditures	$226,848
Revenues	$226,848
Position Allocation	1.00

This item is for 1.0 FTE Information Technology Professional, A to fill the role of Accela Product Manager to increase support platform-wide. This position will sunset in 2024. Use of the Accela system has grown considerably, and the Product Manager will help strategically plan for the whole platform, including areas of need around improvements and growth in the platform.

Additional Support Team Resources for Accela Needs

Expenditures	$540,201
Revenues	$540,201
Position Allocation	3.00

This item is for 3.0 FTE Information Technology Professional, B positions to add a support team to the Accela permitting program. These positions will sunset in 2024. Adding this team will provide designated support for OSE, FAS and SDOT, focusing on improvements and issues related to department-specific work. This addition along with a reorganization of staff will also lead to a designated support team working on platform-wide work to address issues and improvements to the permitting system as a whole.

Increased O&M support for Citywide Contract Management System

Expenditures	$417,917
Revenues	$417,917
Position Allocation	1.00

This item funds an increased support level from the software vendor, and 1.0 FTE Information Technology Professional, B for additional staffing support of the Citywide Contract Management System (CCMS), a new enterprise software to be used by all City departments for the management of contracts in 2022. This program was originally intended to have 2.0 FTEs to support the enterprise software and program, and this brings their FTEs to that level.

Carbon-Based Performance Standards Application for Buildings

Expenditures	$1,981,062
Revenues	$1,981,062
Position Allocation	4.50

This item funded by JumpStart Payroll Expense Tax will support the potential implementation with the Office of Sustainability (OSE) of a Seattle carbon-based building performance standards (BPS) mandate for existing commercial and multifamily buildings 20,000 SF and larger. The software application will allow building owners and their representatives to comply with the BPS and benchmarking data verification requirements by submitting information through an online form.

Improved Technology to Provide Information for 911 Response Calls - SPD

Expenditures	-
Revenues	-

The item funds $154,000 of work to create a better link between systems used by public safety departments, allowing Community Safety and Communications Center 911 dispatchers to support safety for emergency responders and the people they interact on 911 calls, by providing more information to the responders. This is funded for 2024 after the existing CAD system is upgraded.

Improved Technology to Provide Information for 911 Response Calls - SFD

Expenditures	-
Revenues	-

The item funds $95,000 of work to create a better link between systems used by public safety departments, the Seattle Fire Department a link to Community Safety and Communications Center information that will support safety for emergency responders and the people they interact with on calls, by providing more information to the responders. This is funded for 2024 after the existing CAD system is upgraded.

Improved Health and Safety Tracking in the Seattle Fire Department

Expenditures	$28,600
Revenues	$28,600

This item provides $50,000 over 2023 and 2024 in budget appropriation for IT to create a central platform to identify, track and address safety concerns across SFD, replacing manual file keeping and offline documentation.

Maintenance Funding for New Systems and Department Specific Technology

Expenditures	$3,923,100
Revenues	$3,923,100

This item adds funding to add annual maintenance budget for newly implemented technologies and existing contracts with significant increases. As IT projects are implemented, annual maintenance budget is needed to support the products and pay for licensing.

Additional Technologist in the Fiber Program

Expenditures	$180,067
Revenues	$180,067
Position Allocation	1.00

This item adds a 1.0 FTE Information Technology Professional, B for a third technologist in order to support the approximately 700 miles of high bandwidth fiber optic network that connect many of our critical networks and services within the City of Seattle. This position is funded by billing fiber network partners using the system.

Transfer Public Records Position to SPD

Position Allocation	(1.00)

This item transfers 1.0 FTE from Seattle IT to the Seattle Police Department (SPD). This position is intended to increase capacity for SPD to perform e-mail searches and be more responsive to Public Records requests. The position was originally added to Seattle IT in the 2021 2Q Supplemental.

Proposed Capital

Funding to Complete Conversion of the City's Phone System

Expenditures	$13,600,000
Revenues	$12,951,000

This item adds $20.8M funding over 2023-2024 for ITD to complete the conversion of the City's telephone network and call centers to new network-based lines, bringing the total project cost to $49.6M. The Unified Communication and Collaboration (UCC) is replacing the City's 30-year old phone system. It was initially scoped in 2017, resulting in inadequate resources for the complexity of the project and over forty department- specific call centers, in addition to delays created by the pandemic. With the additional funding, ITD will work with the vendor to complete the conversion of phones and call centers, estimated by the end of 2024.

Completing the Court’s Municipal Court Information System (MCIS) Project

Expenditures	$12,995,926
Revenues	$12,995,926

This item provides $17.7M funding over 2023-2024 to complete the replacement of the Seattle Municipal Court's legacy MCIS system, bringing the total project cost to $55.5M. The Court is critically dependent upon MCIS for all court operations to provide a continuing, permanent record of all case events, dates and outcomes. As the project has proceeded, a refinement of scope, schedule, and budget was conducted, leading to the new proposal and funding needed to complete the replacement of the MCIS system.

Hearing Examiner Case Management System Replacement

Expenditures	$1,837,382
Revenues	$1,837,382

This item funds $1.8M in 2023 and $900,000 in 2024 to replace the Hearing Examiner’s Case Management System which has reached the end of its lifecycle, it's at high risk of failure as only one resource can address problems, and would be better served by an off the shelf solution. The system includes case records back to 2010, and allows members of the public to directly access files, file appeals and track cases.

Seattle Information Technology Department

Proposed Technical

Indirect Cost Adjustment

Expenditures	$(73,437)
Revenues	$(73,437)

This item represents the impacts of 2023-2024 budget items on Seattle IT's indirect cost model. As funding changes with budget decisions made, it affects the level of indirect cost charges made as levels increase or decrease in changing programs.

Cable Fund Technical Adjustments

Expenditures	$528,374
Revenues	$528,374

This item adjusts the Cable Television Franchise Fee Fund (10101) budget to reflect the impact of changes with the Seattle Information Technology Operating Fund (50410) involving the use of Franchise Fee revenue. This change reflects budget changes as well as changes in methodologies that impact Cable-funded projects and shared services.

Bond Payments for the UCC Phone System Transition Project

Expenditures	$485,663
Revenues	-

This item reflects the operating impacts of the UCC project proposed in the budget, completing the transition of the City's phones to network-based lines, which is being bonded. As a result of the Technology Infrastructure CIP adjustment, this funding request is to cover the first and second year of principal and interest costs on the proposed bond issuances.

Eliminate Two Sunset Positions in the Radio Program

Position Allocation	(2.00)

This eliminates two positions in the Radio Program, both set to sunset by the end of 2022.

Seattle Public Utilities Technology Budget Adjustment

Expenditures	$5,250,000
Revenues	$5,250,000

This item revises appropriation authority to the Applications BSL budget with the anticipated Seattle Public Utilities' budget for technology projects in 2023-2024.

Seattle City Light Technology Budget Adjustment

Expenditures	$(1,374,400)
Revenues	$(1,374,400)

This item revises appropriation authority to the Applications BSL budget with the anticipated Seattle City Light's budget for technology projects in 2023-2024.

Reduction in Rates for SCL to Reflect Transfer of VPN

Revenues	$(405,000)

This item reduces rates for Seattle City light, reflecting the transfer of SCL's VPN community from ITD to SCL.

Transfer of Staff from the Information Technology Department to Seattle City Light

Position Allocation	(5.00)

This item annualizes the transfer of five full-time positions from the Seattle Information Technology Department (ITD) to Seattle City Light (SCL) made in the 2022 Third Quarter Supplemental. These staff support technologies deemed operational to SCL and as a result, should be located in that department. There will be no funding change in 2022, but Seattle IT and SCL will work together to ensure any rate changes are reflected in future budgets.

Utility Customer Service System (UCSS) Staffing Support

Position Allocation	3.00

This item annualizes three FTE positions created in the 2022 Third Quarter Supplemental. These positions are needed to support the Utility Customer Service System (UCSS) which is scheduled to go-live in October 2022. This system is the public customer interface to the Utilities billing system and enables customers to access their billing information, make payments and other transactions associated with their utility service accounts.

Staffing for the SPU Construction Contract Management System

Expenditures	$180,067
Revenues	$180,067
Position Allocation	1.00

This item annualizes a 2022 2nd Quarter Supplemental position add for a 1.0 FTE Information Technology Professional, B in the ITD Applications Division, funded by Seattle Public Utilities (SPU). This position will be dedicated to the ongoing operation and maintenance (O&M) of SPU's Construction Contract Management Division (CMD), and will also participate in the active CIP project to select and implement a replacement for these systems.

Staffing for the Utility Assistance Program

Expenditures	$180,067
Revenues	$180,067
Position Allocation	1.00

This item annualizes a 2022 2nd Quarter Supplemental position add for a 1.0 FTE Information Technology Professional, B to be added to the Enterprise Content Management IT team for ongoing operation and maintenance (O&M) support of the Utilities Assistance Program application. This position will be funded by Seattle City Light and Seattle Public Utilities.

Expenditure Overview

Appropriations	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
ITD - BC-IT-C0700 - Capital Improvement Projects				
50410 - Information Technology Fund	34,664,710	27,985,346	49,079,677	25,291,764
Total for BSL: BC-IT-C0700	**34,664,710**	**27,985,346**	**49,079,677**	**25,291,764**

Seattle Information Technology Department

ITD - BO-IT-D0100 - Leadership and Administration				
50410 - Information Technology Fund	23,249,273	29,039,619	28,892,838	30,189,042
Total for BSL: BO-IT-D0100	**23,249,273**	**29,039,619**	**28,892,838**	**30,189,042**
ITD - BO-IT-D0200 - Cable Franchise				
10101 - Cable TV Franchise Fund	6,707,893	6,414,265	6,942,639	7,089,562
Total for BSL: BO-IT-D0200	**6,707,893**	**6,414,265**	**6,942,639**	**7,089,562**
ITD - BO-IT-D0300 - Technology Infrastructure				
50410 - Information Technology Fund	46,860,256	49,714,696	60,290,489	64,945,167
Total for BSL: BO-IT-D0300	**46,860,256**	**49,714,696**	**60,290,489**	**64,945,167**
ITD - BO-IT-D0400 - Frontline Services and Workplace				
00100 - General Fund	-	550,000	-	-
50410 - Information Technology Fund	40,245,257	51,505,057	47,500,375	48,504,022
Total for BSL: BO-IT-D0400	**40,245,257**	**52,055,057**	**47,500,375**	**48,504,022**
ITD - BO-IT-D0500 - Digital Security & Risk				
50410 - Information Technology Fund	6,600,710	7,509,229	7,169,916	7,306,069
Total for BSL: BO-IT-D0500	**6,600,710**	**7,509,229**	**7,169,916**	**7,306,069**
ITD - BO-IT-D0600 - Applications				
14000 - Coronavirus Local Fiscal Recovery Fund	610,245	5,942,832	-	-
14500 - Payroll Expense Tax	-	-	548,420	1,042,145
50410 - Information Technology Fund	84,806,376	99,631,328	108,295,153	103,004,703
Total for BSL: BO-IT-D0600	**85,416,621**	**105,574,160**	**108,843,573**	**104,046,848**
ITD - BO-IT-D0800 - Client Solutions				
50410 - Information Technology Fund	3,812,181	5,368,747	5,281,349	5,474,284
Total for BSL: BO-IT-D0800	**3,812,181**	**5,368,747**	**5,281,349**	**5,474,284**
Department Total	**247,556,901**	**283,661,119**	**314,000,856**	**292,846,758**
Department Full-Time Equivalents Total*	**673.10**	**658.50**	**669.00**	**669.00**

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

Seattle Information Technology Department

Budget Summary by Fund Seattle Information Technology Department

	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
00100 - General Fund	-	550,000	-	-
10101 - Cable TV Franchise Fund	6,707,893	6,414,265	6,942,639	7,089,562
14000 - Coronavirus Local Fiscal Recovery Fund	610,245	5,942,832	-	-
14500 - Payroll Expense Tax	-	-	548,420	1,042,145
50410 - Information Technology Fund	240,238,762	270,754,022	306,509,796	284,715,051
Budget Totals for ITD	**247,556,901**	**283,661,119**	**314,000,856**	**292,846,758**

Revenue Overview

2023 Estimated Revenues

Account Code	Account Name	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
321090	Bus Lic&Perm-Cable Fran Fees	7,701,768	5,919,382	5,818,573	5,703,156
321900	Bus Lic&Perm-Other	7,922	-	-	-
360020	Inv Earn-Residual Cash	-	2,044	30,621	15,277
Total Revenues for: 10101 - Cable TV Franchise Fund		**7,709,690**	**5,921,426**	**5,849,194**	**5,718,433**
400000	Use of/Contribution to Fund Balance	-	492,839	1,093,445	1,371,129
Total Resources for:10101 - Cable TV Franchise Fund		**7,709,690**	**6,414,266**	**6,942,640**	**7,089,562**
331110	Direct Fed Grants	610,245	-	-	-
Total Revenues for: 14000 - Coronavirus Local Fiscal Recovery Fund		**610,245**	**-**	**-**	**-**
331110	Direct Fed Grants	(37,384)	-	-	-
333110	Ind Fed Grants	21,211	-	-	-
341400	Fiber Communications Revenues	2,072,699	-	-	-
342130	Communication Service Fees	221,696	-	-	-
348170	Isf-Itd Alloc Rev	166,535,164	189,124,180	202,567,629	205,331,137
348180	Isf-Itd Billed Rev	48,480,937	59,817,357	64,956,477	59,017,474
360020	Inv Earn-Residual Cash	-	312,516	-	-
360690	Building/Oth Space Rent	1	-	-	-
360900	Miscellaneous Revs-Other Rev	280,876	-	-	-
391010	G.O.Bond Proceeds	14,680,000	18,453,438	21,554,147	10,911,700
391080	Premium On Gen Obl Bonds	3,253,036	-	-	-
397010	Operating Transfers In	11,897,487	-	12,995,926	4,709,708

Total Revenues for: 50410 - Information Technology Fund		**247,405,722**	**267,707,490**	**302,074,179**	**279,970,018**
400000	Use of/Contribution to Fund Balance	-	3,046,531	4,435,618	4,745,032
Total Resources for:50410 - Information Technology Fund		**247,405,722**	**270,754,021**	**306,509,797**	**284,715,050**
Total ITD Resources		**255,725,657**	**277,168,287**	**313,452,436**	**291,804,612**

Appropriations by Budget Summary Level and Program

ITD - BC-IT-C0700 - Capital Improvement Projects

The Capital Improvement Projects Budget Summary Level provides support for citywide or department-specific IT projects and initiatives within Seattle IT's Capital Improvement Program (CIP).

Program Expenditures	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Application Services CIP	9,989,372	14,576,000	14,833,308	5,628,399
Citywide IT Initiatives CIP	2,542,475	-	-	-
Communications CIP	12,202,382	5,690,670	17,918,147	8,702,477
Enterprise Compute Services CIP	6,101,658	2,182,188	10,650,000	5,135,000
Fiber Enterprise Initiatives CIP	2,804,648	4,468,011	4,582,392	4,701,534
Radio Communications CIP	727,859	723,098	741,609	760,891
Seattle Channel CIP	296,315	345,380	354,221	363,463
Total	**34,664,710**	**27,985,346**	**49,079,677**	**25,291,764**

**FTE totals are provided for informational 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	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Application Services CIP	9,989,372	14,576,000	14,833,308	5,628,399

Citywide IT Initiatives CIP

This budget program contains the Capital Improvement Program (CIP) funding associated with a portfolio of capital IT initiatives. Projects in this program may support multiple departments.

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Citywide IT Initiatives CIP	2,542,475	-	-	-

Communications CIP

This budget program contains the Capital Improvement Program (CIP) funding associated with ongoing design, acquisition, replacement and upgrading of software, infrastructure and major hardware for the City's data, communications and telephonic systems which may include switches, and or connectivity infrastructure.

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Communications CIP	12,202,382	5,690,670	17,918,147	8,702,477

Enterprise Compute Services CIP

This budget program contains the Capital Improvement Program (CIP) funding associated with the ongoing acquisition, replacement, and upgrading of server and storage systems.

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Enterprise Compute Services CIP	6,101,658	2,182,188	10,650,000	5,135,000

Fiber Enterprise Initiatives CIP

This budget program (formerly Technology Engineering & Project Management CIP) contains the Capital Improvement Program (CIP) funding associated with major maintenance and installation of a high-speed fiber-optic communication network for the City and its external fiber partners.

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Fiber Enterprise Initiatives CIP	2,804,648	4,468,011	4,582,392	4,701,534

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	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Radio Communications CIP	727,859	723,098	741,609	760,891

Seattle Channel CIP

This budget program contains the Capital Improvement Program (CIP) funding associated with the ongoing acquisition, replacement and upgrading of the cablecasting and production systems for the Seattle Channel.

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Seattle Channel CIP	296,315	345,380	354,221	363,463

ITD - BO-IT-D0100 - Leadership and Administration

The Leadership and Administration Budget Summary Level provides executive, community, financial, human resource, and business support to Seattle IT.

Program Expenditures	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Chief of Staff	-	-	-	-
Chief Privacy Office	-	-	-	-
Citywide Indirect Costs	12,115,125	6,757,575	7,027,634	7,723,031
CTO / Executive Team	-	-	-	-
Departmental Indirect Costs	15,917,016	22,166,763	21,884,867	22,523,094
Executive Advisor	-	-	-	-
Indirect Cost Recovery Offset	(6,008,249)	-	-	-
Pooled Benefits and PTO	1,225,381	115,281	(19,663)	(57,083)
Total	**23,249,273**	**29,039,619**	**28,892,838**	**30,189,042**
Full-time Equivalents Total*	82.00	83.75	80.50	80.50

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

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

Chief of Staff

This budget program contains the funding associated with the leadership and accountability of core administrative support to ITD's divisions. These efforts include the oversight of ITD's talent, workforce planning and training, communications, finance, corporate performance, and organizational change management.

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Chief of Staff	-	-	-	-

Chief Privacy Office

This budget program provides oversight and guidance required for City Departments to incorporate appropriate privacy and surveillance ordinance compliance practices into City operations with the objective of building public trust and confidence in how we collect and manage the public's personal information.

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Chief Privacy Office	-	-	-	-
Full Time Equivalents Total	-	1.00	-	-

Citywide Indirect Costs

This budget program contains the funding associated with the various overhead costs charged to Seattle IT, including budget and expenses that have been allocated from other City departments.

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Citywide Indirect Costs	12,115,125	6,757,575	7,027,634	7,723,031

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	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
CTO / Executive Team	-	-	-	-

Departmental Indirect Costs

The purpose of the Departmental Indirect Costs program is to fund costs associated with management of the department including executive, financial, communications, human resources, business support, and strategic planning and analysis services. It also includes the costs for the City's Privacy and Surveillance program.

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Departmental Indirect Costs	15,917,016	22,166,763	21,884,867	22,523,094
Full Time Equivalents Total	82.00	82.75	80.50	80.50

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	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Executive Advisor	-	-	-	-

Indirect Cost Recovery Offset

This budget program is used for the indirect cost recovery of Citywide and Departmental indirect costs incurred by Seattle IT.

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Indirect Cost Recovery Offset	(6,008,249)	-	-	-

Pooled Benefits and PTO

This budget program contains the funding associated with employee leave, time off, and benefit-related costs for Workers' Compensation, healthcare and other centrally distributed benefit costs for Seattle IT staff.

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Pooled Benefits and PTO	1,225,381	115,281	(19,663)	(57,083)

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	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Cable Franchise for Info Tech	6,707,893	6,414,265	6,942,639	7,089,562
Total	**6,707,893**	**6,414,265**	**6,942,639**	**7,089,562**

**FTE totals are provided for informational 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	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Business Advancement Team	-	-	-	-
Communications Infrastructure	9,566,773	3,876,774	4,193,987	4,788,200
Database Systems	2,773,426	2,814,948	2,626,135	2,707,638
Enterprise Computing	207,164	76,076	210,060	210,060
Enterprise Services	2,548,831	3,182,662	3,323,030	3,412,073
Infrastructure Tools	4,028,286	4,022,097	4,714,262	4,754,904
Middleware	-	-	2,622,930	2,715,571
Network Operations	5,337,947	7,336,257	8,154,920	8,794,484
Radio Management	2,695,384	2,880,596	6,475,123	6,031,852
Systems Engineering	2,946,093	3,640,097	3,793,866	3,972,649
Telephone Engineering	7,239,151	10,862,162	12,793,952	15,936,743
Windows Systems	9,517,201	11,023,027	11,382,223	11,620,993
Total	**46,860,256**	**49,714,696**	**60,290,489**	**64,945,167**
Full-time Equivalents Total*	111.25	108.75	118.00	118.00

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

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

Business Advancement Team

This budget program contains funding to support project planning and delivery support for ITD operating projects. This program includes business analysts and project managers.

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Business Advancement Team	-	-	-	-

Communications Infrastructure

This budget program contains funding to provide data center services as well as costs for major moves, additions, or changes to communication network infrastructure.

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Communications Infrastructure	9,566,773	3,876,774	4,193,987	4,788,200
Full Time Equivalents Total	2.00	3.00	3.00	3.00

Database Systems

This budget program contains funding associated with maintenance and direct labor costs for database administrators and data architecture. This includes installing and upgrading database structures, controlling and monitoring access to databases, and backing up and restoring databases.

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Database Systems	2,773,426	2,814,948	2,626,135	2,707,638
Full Time Equivalents Total	11.75	11.25	10.25	10.25

Enterprise Computing

This budget program contains the funding associated with providing and managing public cloud services for Seattle IT customers.

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Enterprise Computing	207,164	76,076	210,060	210,060

Enterprise Services

This budget program contains the funding associated with Seattle IT's messaging support and identity management services.

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Enterprise Services	2,548,831	3,182,662	3,323,030	3,412,073
Full Time Equivalents Total	11.00	10.00	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	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Infrastructure Tools	4,028,286	4,022,097	4,714,262	4,754,904
Full Time Equivalents Total	11.20	10.00	13.00	13.00

Middleware

This budget program contains funding to support translation layers that enable communication between an operating platform and applications running on that platform.

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Middleware	-	-	2,622,930	2,715,571
Full Time Equivalents Total	-	-	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	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Network Operations	5,337,947	7,336,257	8,154,920	8,794,484
Full Time Equivalents Total	17.80	14.25	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	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Radio Management	2,695,384	2,880,596	6,475,123	6,031,852
Full Time Equivalents Total	11.00	13.00	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	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Systems Engineering	2,946,093	3,640,097	3,793,866	3,972,649
Full Time Equivalents Total	5.00	5.00	5.50	5.50

Telephone Engineering

This budget program contains funding for the design, maintenance and operations of the City's consolidated telephone systems.

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Telephone Engineering	7,239,151	10,862,162	12,793,952	15,936,743
Full Time Equivalents Total	14.10	17.25	17.00	17.00

Windows Systems

This budget program contains funding associated with the centralized hosting, management and support of Windows applications.

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Windows Systems	9,517,201	11,023,027	11,382,223	11,620,993
Full Time Equivalents Total	27.40	25.00	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	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Community Technology and Broadband	1,073,845	1,899,403	1,304,813	1,338,610
Digital Workplace	11,650,840	15,551,295	12,558,281	12,692,185
Frontline Digital Services	27,520,572	34,604,359	33,637,281	34,473,227
Total	**40,245,257**	**52,055,057**	**47,500,375**	**48,504,022**
Full-time Equivalents Total*	169.26	162.75	152.75	152.75

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

The following information summarizes the programs in Frontline Services and Workplace Budget Summary Level:

Community Technology and Broadband

This budget program contains the funding associated with the Community Technology Services team and the Technology Matching Fund. The Technology Matching Fund provides grants to community-based organizations for projects centered on improving digital equity.

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Community Technology and Broadband	1,073,845	1,899,403	1,304,813	1,338,610
Full Time Equivalents Total	5.50	5.25	5.00	5.00

Digital Workplace

This budget program contains funding to enable digital tools and capabilities for the City's workforce including SharePoint, Office 365 Collaboration, Windows Enterprise, Process Automation, eDiscovery, and Mobility.

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Digital Workplace	11,650,840	15,551,295	12,558,281	12,692,185
Full Time Equivalents Total	27.54	23.50	17.50	17.50

Frontline Digital Services

This budget program contains funding to develop, maintain, and manage client support services, including incident resolution, end-user equipment and software deployment, device maintenance, operating system configuration and management, digital tools that enable everyday work, and public-facing communications software development and support. Major services include Seattle Channel, Solutions Desk, Desktop Support, IT Asset Management, Computer Lifecyle and IT Service Management.

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Frontline Digital Services	27,520,572	34,604,359	33,637,281	34,473,227
Full Time Equivalents Total	136.22	134.00	130.25	130.25

ITD - BO-IT-D0500 - Digital Security & Risk

The Digital Security and Risk Budget Summary Level provides security and risk mitigation services for the City's computing environments, and develops, applies, and monitors compliance with technology policies and procedures. This Budget Summary Level also includes the department's Emergency Management team.

Program Expenditures	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Digital Security & Risk	6,600,710	7,509,229	7,169,916	7,306,069
Total	**6,600,710**	**7,509,229**	**7,169,916**	**7,306,069**
Full-time Equivalents Total*	19.00	19.00	16.00	16.00

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

Seattle Information Technology Department

ITD - BO-IT-D0600 - Applications

The Applications Services Budget Summary Level designs, develops, and supports application solutions for both individual business and enterprise platform needs. In addition, it advances several IT functions, practices, and services such as vendor management, enterprise architecture, automation, quality assurance and analytics.

Program Expenditures	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Business Applications	17,979,594	22,717,398	25,538,132	25,938,466
Department Initiatives	41,176,449	52,709,187	46,880,141	40,514,603
Platform Applications	17,801,704	20,526,078	24,167,597	24,993,989
Service Modernization	8,458,875	9,621,497	12,257,704	12,599,790
Total	**85,416,621**	**105,574,160**	**108,843,573**	**104,046,848**
Full-time Equivalents Total*	274.53	258.59	276.87	276.87

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

The following information summarizes the programs in Applications Budget Summary Level:

Business Applications

This budget program contains funding to design, develop, support application solutions that are focused towards individual business needs, in accordance with Citywide architecture and governance. Major business applications include Financial, HRIS, Police & Fire, Customer Care Billing (Utility), and Work Order Asset Management Systems.

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Business Applications	17,979,594	22,717,398	25,538,132	25,938,466
Full Time Equivalents Total	63.89	49.50	54.50	54.50

Department Initiatives

This budget program contains funding to citywide or department-specific IT projects and initiatives that are outside the scope of Seattle ITD's Capital Improvement Program (CIP).

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Department Initiatives	41,176,449	52,709,187	46,880,141	40,514,603
Full Time Equivalents Total	84.39	99.59	99.12	99.12

Platform Applications

This budget program contains funding to design, develop, and support solutions for enterprise platform applications and middleware in accordance with Citywide architecture and governance. Major platform applications include GIS & CADD, Permitting, and Customer Relationship Management systems.

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Platform Applications	17,801,704	20,526,078	24,167,597	24,993,989
Full Time Equivalents Total	79.70	72.50	79.25	79.25

Service Modernization

This budget program contains funding to mature and advance essential IT functions, practices and services including vendor management, enterprise architecture, quality assurance, and business intelligence and analytics.

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Service Modernization	8,458,875	9,621,497	12,257,704	12,599,790
Full Time Equivalents Total	46.55	37.00	44.00	44.00

ITD - BO-IT-D0800 - Client Solutions

The Client Solutions Budget Summary Level provides account management and support for Seattle IT customers, which includes services that build and mature relationships, support and facilitate strategic planning, guide technology learning and decisions through customer innovation labs, establish standards for Project Management and Business Analysis services for all IT projects, facilitate IT project intake analysis, and support consistent communication and customer service practices across all customer-facing divisions.

Program Expenditures	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Client Solutions	3,812,181	5,368,747	5,281,349	5,474,284
Total	**3,812,181**	**5,368,747**	**5,281,349**	**5,474,284**
Full-time Equivalents Total*	17.06	25.66	24.88	24.88

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

Office of Intergovernmental Relations

Gael Tarleton, Director

(206) 684-0213

www.seattle.gov/oir

Department Overview

The Office of Intergovernmental Relations (OIR) provides advice and information to, and on behalf of, City elected officials, City departments, and external partners. The primary goal of these efforts is to ensure the City's interests are advanced with regional, state, federal, tribal, and international entities to enable the City to better serve the Seattle community.

OIR is also responsible for engaging with other jurisdictions and governmental entities to collaborate and advocate for outcomes that are in the interest of the City and region. OIR implements and manages lobbying contracts and ensures the City's lobbying resources align with the City's strategic advocacy priorities.

Budget Snapshot

	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Department Support				
General Fund Support	2,545,154	3,059,062	3,105,778	3,141,485
Total Operations	**2,545,154**	**3,059,062**	**3,105,778**	**3,141,485**
Total Appropriations	**2,545,154**	**3,059,062**	**3,105,778**	**3,141,485**
Full-Time Equivalents Total*	9.00	10.00	10.00	10.00

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

Budget Overview

In response to projected resource constraints, the 2023-2024 Proposed Budget reduces funding to OIR for state lobbying contracts. Additionally, the proposed budget includes technical adjustments in the baseline budget reflecting increases in annual membership dues and Citywide adjustments related to internal services costs and personnel costs.

Incremental Budget Changes

Office of Intergovernmental Relations

	Dollars	FTE
2022 Adopted Budget	**3,059,062**	**10.00**
Baseline		
Baseline Increase for Annual Dues Increase	20,000	-
Appropriations for 2022 Annual Wage Increase (AWI)	66,398	-
Citywide Adjustments for Standard Cost Changes	28,317	-
Proposed Operating		
Reduce State Lobbying Contracts	(68,000)	-
Total Incremental Changes	**$46,715**	**-**
Total 2023 Proposed Budget	**$3,105,778**	**10.00**

Description of Incremental Budget Changes

Baseline

Baseline Increase for Annual Dues Increase

Expenditures $20,000

This baseline item provides additional ongoing appropriation authority of $20,000 for anticipated increases in membership dues to regional, state, and national organizations. This item includes expected annual dues increases for Puget Sound Regional Council, Association of Washington Cities, National League of Cities, and US Conference of Mayors.

Appropriations for 2022 Annual Wage Increase (AWI)

Expenditures $66,398

This centrally administered change adjusts appropriations to reflect an annual wage increase in 2022, as outlined in the agreements between certain City unions, for personnel costs included in this department. These agreements were not finalized until after the 2022 budget had been adopted. This change includes ongoing cost increases to salary, FICA, Medicare, retirement, overtime and temporary labor. There is no increase assumed from 2022 to 2023.

Citywide Adjustments for Standard Cost Changes

Expenditures $28,317

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

Office of Intergovernmental Relations

Proposed Operating

Reduce State Lobbying Contracts

Expenditures	$(68,000)

The General Fund revenue forecast for the City's 2023-24 Proposed Budget is insufficient to cover expected costs. General Fund reductions were identified to mitigate this shortfall in revenues. This item is an ongoing reduction in appropriation authority of $68,000 for the reduction of state lobbying contracts. This item results in an 18% reduction to OIR's consulting budget.

Expenditure Overview

Appropriations	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
OIR - BO-IR-X1G00 - Office of Intergovernmental Relations				
00100 - General Fund	2,545,154	3,059,062	3,105,778	3,141,485
Total for BSL: BO-IR-X1G00	**2,545,154**	**3,059,062**	**3,105,778**	**3,141,485**
Department Total	**2,545,154**	**3,059,062**	**3,105,778**	**3,141,485**
Department Full-Time Equivalents Total*	**9.00**	**10.00**	**10.00**	**10.00**

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

Budget Summary by Fund Office of Intergovernmental Relations

	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
00100 - General Fund	2,545,154	3,059,062	3,105,778	3,141,485
Budget Totals for OIR	**2,545,154**	**3,059,062**	**3,105,778**	**3,141,485**

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	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Office of Intergovernmental Relations	2,545,154	3,059,062	3,105,778	3,141,485
Total	**2,545,154**	**3,059,062**	**3,105,778**	**3,141,485**
Full-time Equivalents Total*	9.00	10.00	10.00	10.00

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

Legislative Department

Debora Juarez, Council President

(206) 684-8805

http://www.seattle.gov/council/

Department Overview

The Legislative Department is comprised of the Seattle City Council, as well as two primary divisions: Central Staff and the Office of the City Clerk. Each division supports various aspects of the Council and works with members of the public and City departments to facilitate and develop effective and responsive public policy. The Council and Legislative Department are part of the legislative branch of government, which also includes the Office of City Auditor, the Office of Hearing Examiner, and the Office of Inspector General for Public Safety.

The Council is composed of two at-large and seven district-elected seats for a total of nine, nonpartisan, elected Councilmembers. In November 2019, seven district Councilmembers were elected to a four-year term beginning in 2020. Two at-large Councilmembers are elected to align with the election for a four-year term with the Mayor and City Attorney election in 2021. This approach staggers the district and at-large elections two years apart.

The City Council establishes city laws; creates, evaluates and approves policies, legislation, and regulations; approves the City's annual operating and capital improvement budgets; and provides oversight to the City's executive departments. Each Councilmember has a staff of legislative assistants who assist in this work.

Central Staff provides policy and budget analysis for Councilmembers and their staffs, as well as consultant contract services for the Legislative Department. The Office of the City Clerk advances principles of open government and inclusive access through effective facilitation of the legislative process and transparent, accountable stewardship of public information and the official record, including City Council proceedings and legislation. The City Clerk serves as ex-officio elections administrator and filing officer. The office manages the City's Boards and Commissions Registry Program; coordinates public records disclosure requests; and provides information technology, administrative and operational support to the Legislative Department.

Communications and Human Resources/Finance teams are also a part of the Legislative Department. Communications staff assist Councilmembers and the Council as a whole in communicating values, goals and issues to the public by providing marketing and public relations services, including website and social media management, strategic media relations and public affairs work. Human Resources/Finance staff provide employee relations, talent acquisition, employee development, performance management, benefits administration services, finance, budget, accounting, and payroll for the Legislative Department and Office of City Auditor.

Budget Snapshot

	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Department Support				
General Fund Support	20,392,507	19,910,165	20,817,262	21,134,591
Total Operations	**20,392,507**	**19,910,165**	**20,817,262**	**21,134,591**
Total Appropriations	**20,392,507**	**19,910,165**	**20,817,262**	**21,134,591**
Full-Time Equivalents Total*	100.50	100.50	100.50	100.50

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

Legislative Department

Budget Overview

The 2023-2024 Proposed Budget includes technical adjustments to bring the department's baseline budget into alignment with internal service cost changes and annual wage increases.

Additionally, the budget includes an additional $200,000 in ongoing JumpStart Payroll Expense Tax Administrative funds to support the Council Central Staff's ability to analyze issues and make recommendations to Councilmembers related to payroll tax-funded initiatives. See the Incremental Budget Changes section below for more details.

Incremental Budget Changes

Legislative Department

	Dollars	FTE
2022 Adopted Budget	**19,910,165**	**100.50**
Baseline		
Appropriations for 2022 Annual Wage Increase	528,186	-
Citywide Adjustments for Standard Cost Changes	178,912	-
Proposed Operating		
Add JumpStart Payroll Expense Tax Administration Support	200,000	-
Proposed Technical		
	-	-
Total Incremental Changes	**$907,098**	**-**
Total 2023 Proposed Budget	**$20,817,262**	**100.50**

Description of Incremental Budget Changes

Baseline

Appropriations for 2022 Annual Wage Increase

Expenditures $528,186

This centrally administered change adjusts appropriations to reflect an annual wage increase in 2022, as outlined in the agreements between certain City unions, for personnel costs included in this department. These agreements were not finalized until after the 2022 budget had been adopted. This change includes ongoing cost increases to salary, FICA, Medicare, retirement, overtime and temporary labor. There is no increase assumed from 2022 to 2023.

Citywide Adjustments for Standard Cost Changes

Expenditures $178,912

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, retirement, and industrial insurance charges for the department.

Proposed Operating

Add JumpStart Payroll Expense Tax Administration Support

Expenditures $200,000

The City's 2023-2024 Proposed Budget spends approximately $294 million in JumpStart Payroll Expense Tax (payroll tax) proceeds, of which $11 million is allocated to administration and evaluation. This item adds $200,000 backed by payroll tax to the Legislative Department to support analytical capacity.

Expenditure Overview

Appropriations	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
LEG - BO-LG-G1000 - Legislative Department				
00100 - General Fund	15,613,866	14,964,678	15,710,864	15,792,875
Total for BSL: BO-LG-G1000	**15,613,866**	**14,964,678**	**15,710,864**	**15,792,875**
LEG - BO-LG-G2000 - Leadership and Administration				
00100 - General Fund	4,778,640	4,945,487	5,106,398	5,341,715
Total for BSL: BO-LG-G2000	**4,778,640**	**4,945,487**	**5,106,398**	**5,341,715**
Department Total	**20,392,507**	**19,910,165**	**20,817,262**	**21,134,591**
Department Full-Time Equivalents Total*	**100.50**	**100.50**	**100.50**	**100.50**

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

Budget Summary by Fund Legislative Department

	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
00100 - General Fund	20,392,507	19,910,165	20,817,262	21,134,591
Budget Totals for LEG	**20,392,507**	**19,910,165**	**20,817,262**	**21,134,591**

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.

Legislative Department

Program Expenditures	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Central Staff	3,786,994	3,577,027	3,916,042	3,929,376
City Clerk	4,041,600	3,845,327	3,995,991	4,022,558
City Council	7,785,272	7,542,324	7,798,831	7,840,942
Total	**15,613,866**	**14,964,678**	**15,710,864**	**15,792,875**
Full-time Equivalents Total*	95.50	95.50	95.50	95.50

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

The following information summarizes the programs in Legislative Department Budget Summary Level:

Central Staff

The purpose of the Central Staff Program is to provide high-quality, objective research and analysis to the Council and its individual members on a variety of policy and budget issues, as well as consultant contract services for the Legislative department.

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Central Staff	3,786,994	3,577,027	3,916,042	3,929,376
Full Time Equivalents Total	19.00	19.00	19.00	19.00

City Clerk

The purpose of the City Clerk Program is to support and facilitate the City's legislative process in compliance with the Open Public Meetings Act; manage the City's Records Management Program and ensure public access to the City's records; preserve the City's official and historical records in compliance with the Public Records Acts; manage the City's Boards and Commissions Registry; serve as the City's ex officio elections officer; and provide information technology, administrative and operational support to the Legislative Department.

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
City Clerk	4,041,600	3,845,327	3,995,991	4,022,558
Full Time Equivalents Total	27.50	27.50	27.50	27.50

City Council

The purpose of the City Council Program is to set policy; review, consider and determine legislative action; approve the City's budget; and provide oversight of City departments. The goal of the City Council is to be transparent, effective and accountable, as well as to promote diversity and health of all neighborhoods. This program consists of the nine Councilmembers, their Legislative Assistants and the Communications staff.

Expenditures/FTE	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed

City Council	7,785,272	7,542,324	7,798,831	7,840,942
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	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Citywide Indirect Costs	3,509,342	3,099,241	3,296,926	3,515,601
Departmental Indirect Costs	1,269,298	1,846,246	1,809,473	1,826,115
Total	**4,778,640**	**4,945,487**	**5,106,398**	**5,341,715**
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*

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	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Citywide Indirect Costs	3,509,342	3,099,241	3,296,926	3,515,601

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	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Departmental Indirect Costs	1,269,298	1,846,246	1,809,473	1,826,115
Full Time Equivalents Total	5.00	5.00	5.00	5.00

Office of the Mayor

Bruce Harrell, Mayor

(206) 684-4000

http://www.seattle.gov/mayor/

Department Overview

The Office of the Mayor works to provide leadership to the residents, employees, and regional neighbors of the City of Seattle and to create an environment that encourages ideas, civic discourse, and inclusion for the City's entire diverse population.

In the municipality of Seattle, the Mayor governs the Executive Branch as its chief executive officer. The many legal roles and responsibilities of the Mayor, and those working directly for the Mayor, are prescribed in the City Charter, state statutes and municipal ordinances. Elections for this nonpartisan office are held every four years.

Budget Snapshot

	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Department Support				
General Fund Support	7,513,692	7,638,274	10,406,048	9,919,971
Total Operations	**7,513,692**	**7,638,274**	**10,406,048**	**9,919,971**
Total Appropriations	**7,513,692**	**7,638,274**	**10,406,048**	**9,919,971**
Full-Time Equivalents Total*	39.50	39.50	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 2023-2024 Proposed Budget is the Harrell administration's first budget and provides an opportunity to align the Mayor's Office budget with the resources needed to implement the Mayor's support of One Seattle policies and programs. In addition to resources directly budgeted in the Mayor's Office, the Mayor's Office coordinates a variety of citywide activities requiring Executive oversight, including the Unified Care Team/Clean Seattle and public and community safety initiatives.

Specifically for 2023-2024, the proposed budget increases funding to pay for a new Mayor's Fellow program, transfers the Mayor's Counsel position from the City Attorney's Office to the Mayors' Office, and appropriates, and provides a local match for, a grant from Casey Family Programs to research public safety issues. The proposed budget also includes technical Citywide adjustments related to internal service costs and personnel costs as well as some one-time costs stemming from prior administration activities. These central cost adjustments are the primary driver of the growth in the Mayor's Office proposed budget.

Incremental Budget Changes

Office of the Mayor

	Dollars	FTE
2022 Adopted Budget	**7,638,274**	**39.50**
Baseline		
Citywide Adjustments for Standard Cost Changes	1,397,725	-
Appropriations for 2022 Annual Wage Increase (AWI)	219,096	-
Proposed Operating		
2023 Casey Family Programs Grant to Support Public Safety	650,000	-
Mayor's Fellow Program - Small Department Cost Waivers	28,000	-
Transfer Mayor's Counsel position from City Attorney's Office to Mayor's Office	190,689	1.00
Align Budget with Anticipated Costs	282,264	-
Total Incremental Changes	**$2,767,774**	**1.00**
Total 2023 Proposed Budget	**$10,406,048**	**40.50**

Description of Incremental Budget Changes

Baseline

Citywide Adjustments for Standard Cost Changes

Expenditures $1,397,725

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

Appropriations for 2022 Annual Wage Increase (AWI)

Expenditures $219,096

This centrally administered change adjusts appropriations to reflect an annual wage increase in 2022, as outlined in the agreements between certain City unions, for personnel costs included in this department. These agreements were not finalized until after the 2022 budget had been adopted. This change includes ongoing cost increases to salary, FICA, Medicare, retirement, overtime, and temporary labor. There is no increase assumed from 2022 to 2023.

Office of the Mayor

Proposed Operating

2023 Casey Family Programs Grant to Support Public Safety

Expenditures	$650,000
Revenues	$500,000

The Mayor's Office is receiving a grant from Casey Family Programs for $500,000, that will support 3.0 temporary FTE for research, planning, and implementation of programming related to public safety. This item appropriates funds from the Casey Family Programs grant and provides additional $150,000 of General Fund support to meet the local match required by the grant. It is anticipated that the Mayor's Office will also receive this grant in 2024.

Mayor's Fellow Program - Small Department Cost Waivers

Expenditures	$28,000

This item increases funding in the Mayor's Office by $28,000 to cover the costs associated with a Mayor's Fellow Program for small departments that are unable to support fellows. Beginning in 2023, the Mayor's Fellow program will competitively identify eight graduate students pursuing their master's or doctorate in public policy administration from an accredited university. Fellows will work on department-specific projects that support mayoral initiatives and priorities. During their fellowship, the cohort of eight Fellows will work on their assigned project and meet as a team to discuss their work, gain exposure to other City departments, and participate in special cohort events. Departments may request the assignment of a Fellow to work on a project and are expected to cover all associated labor costs within existing appropriation authority. Small departments may request a cost waiver, and if granted, the Mayor's Office will fund their Fellow.

Transfer Mayor's Counsel position from City Attorney's Office to Mayor's Office

Expenditures	$190,689
Position Allocation	1.00

This item, in conjunction with a change in the City Attorney's Office, transfers the Mayor's Counsel funding and position to the Mayor's Office. This item adds 1.0 FTE, Executive 4 and shifts budget of $191,000. This position has been acting as counsel to the Mayor's Office under a Memorandum of Agreement between the Mayor's Office and the City Attorney's Office. The parties have agreed that moving forward, it is more appropriate to have this position housed in the Mayor's Office. A corresponding item in the City Attorney's Office budget abrogates 1.0 FTE City Attorney, Asst and reducing expenses by $191,000.

Align Budget with Anticipated Costs

Expenditures	$282,264

This item makes technical adjustments and provides funding to the Mayor's Office to align budget with anticipated actuals for 2023-24 for consulting, travel, training, intern support, and labor costs.

Office of the Mayor

Expenditure Overview

Appropriations	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
MO - BO-MA-X1A00 - Office of the Mayor				
00100 - General Fund	7,513,692	7,638,274	10,406,048	9,919,971
Total for BSL: BO-MA-X1A00	**7,513,692**	**7,638,274**	**10,406,048**	**9,919,971**
Department Total	**7,513,692**	**7,638,274**	**10,406,048**	**9,919,971**
Department Full-Time Equivalents Total*	**39.50**	**39.50**	**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

	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
00100 - General Fund	7,513,692	7,638,274	10,406,048	9,919,971
Budget Totals for MO	**7,513,692**	**7,638,274**	**10,406,048**	**9,919,971**

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	2021 Actuals	2022 Adopted	2023 Proposed	2024 Proposed
Office of the Mayor	7,513,692	7,638,274	10,406,048	9,919,971
Total	**7,513,692**	**7,638,274**	**10,406,048**	**9,919,971**
Full-time Equivalents Total*	39.50	39.50	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 2023 and 2024. Position counts for a department may exceed FTE counts as position counts tally part-time positions as discrete items.

Summary of Position Changes by Department

Department	(A) 2022 Adopted Total	(B) 2023 Proposed Changes	(C) = (A) + (B) 2023 Proposed Budget	(D) 2024 Proposed Changes	(E) = (C) + (D) 2024 Proposed Budget
City Budget Office	43	5	48	0	48
Civil Service Commissions	2	1	3	0	3
Community Police Commission	9	0	9	0	9
Community Safety and Communications Center	174	(26)	148	0	148
Department of Construction and Inspections	467	7	474	0	474
Department of Education and Early Learning	119	3	122	0	122
Department of Neighborhoods	76	(5)	71	0	71
Department of Parks and Recreation	1,026	157	1,183	0	1,183
Economic and Revenue Forecasts	3	0	3	0	3
Employees' Retirement System	27	4	31	0	31
Ethics and Elections Commission	11	0	11	0	11
Finance and Administrative Services	634	7	641	0	641
Human Services Department	403	31	434	0	434
Law Department	213	0	213	0	213
Legislative Department	101	0	101	0	101
Office for Civil Rights	39	0	39	0	39
Office of Arts and Culture	43	1	44	0	44
Office of Economic Development	40	15	55	0	55
Office of Emergency Management	15	0	15	0	15
Office of Hearing Examiner	5	0	5	0	5
Office of Housing	52	13	65	0	65
Office of Immigrant and Refugee Affairs	12	1	13	0	13
Office of Intergovernmental Relations	10	0	10	0	10
Office of Labor Standards	34	(1)	33	0	33
Office of Planning and Community Development	49	2	51	0	51
Office of Sustainability and Environment	32	7	39	3	42
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	18	0	18	0	18
Office of the Mayor	40	1	41	0	41
Seattle Center	226	16	242	10	252
Seattle City Light	1,808	5	1,813	0	1,813
Seattle Department of Human Resources	165	5	170	0	170
Seattle Department of Transportation	1,118	(71)	1,047	0	1,047
Seattle Fire Department	1,198	0	1,198	0	1,198
Seattle Information Technology	659	11	670	0	670
Seattle Municipal Court	217	(5)	212	0	212
Seattle Police Department	1,780	125	1,905	0	1,905
Seattle Public Utilities	1,485	20	1,505	0	1,505
Total Budgeted Positions	**12,369**	**329**	**12,698**	**13**	**12,711**
Seattle Firefighters' Pension Fund	4	0	4	0	4
Seattle Police Relief and Pension Fund	3	0	3	0	3
Seattle Public Library	707	0	707	0	707
Total Citywide Positions	**13,083**	**329**	**13,412**	**13**	**13,425**

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.

2023-2024 Proposed Changes: Includes the position changes in the 2023-2024 Proposed Budget, plus positions that were approved by Council in 2022 supplemental budgets or stand-alone legislation.

Summary of Full-Time Equivalent (FTE) Changes by Department

Department	(A) 2022 Adopted Total	(B) 2023 Proposed Changes	(C) = (A) + (B) 2023 Proposed Budget	(D) 2024 Proposed Changes	(E) = (C) + (D) 2024 Proposed Budget
City Budget Office	43.00	5.00	48.00	0.00	48.00
Civil Service Commissions	2.00	1.00	3.00	0.00	3.00
Community Police Commission	9.00	0.00	9.00	0.00	9.00
Community Safety and Communications Center	174.00	(26.00)	148.00	0.00	148.00
Department of Construction and Inspections	466.00	8.00	474.00	0.00	474.00
Department of Education and Early Learning	118.50	3.00	121.50	0.00	121.50
Department of Neighborhoods	75.50	(4.50)	71.00	0.00	71.00
Department of Parks and Recreation	958.63	156.35	1,114.98	0.00	1,114.98
Economic and Revenue Forecasts	3.00	0.00	3.00	0.00	3.00
Employees' Retirement System	27.00	3.50	30.50	0.00	30.50
Ethics and Elections Commission	9.40	0.00	9.40	0.00	9.40
Finance and Administrative Services	626.00	9.50	635.50	0.00	635.50
Human Services Department	400.25	32.00	432.25	0.00	432.25
Law Department	210.30	(0.50)	209.80	0.00	209.80
Legislative Department	100.50	0.00	100.50	0.00	100.50
Office for Civil Rights	38.50	0.00	38.50	0.00	38.50
Office of Arts and Culture	40.34	1.00	41.34	0.00	41.34
Office of Economic Development	40.00	15.00	55.00	0.00	55.00
Office of Emergency Management	15.00	0.00	15.00	0.00	15.00
Office of Hearing Examiner	5.00	0.00	5.00	0.00	5.00
Office of Housing	51.00	12.50	63.50	0.00	63.50
Office of Immigrant and Refugee Affairs	11.00	1.00	12.00	0.00	12.00
Office of Intergovernmental Relations	10.00	0.00	10.00	0.00	10.00
Office of Labor Standards	34.00	(1.00)	33.00	0.00	33.00
Office of Planning and Community Development	47.50	2.00	49.50	0.00	49.50
Office of Sustainability and Environment	31.50	7.00	38.50	3.00	41.50
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	17.50	0.00	17.50	0.00	17.50
Office of the Mayor	39.50	1.00	40.50	0.00	40.50
Seattle Center	215.43	16.00	231.43	10.00	241.43
Seattle City Light	1,801.80	5.00	1,806.80	0.00	1,806.80
Seattle Department of Human Resources	114.00	6.00	120.00	0.00	120.00
Seattle Department of Transportation	1,116.50	(72.50)	1,044.00	0.00	1,044.00
Seattle Fire Department	1,177.35	0.00	1,177.35	0.00	1,177.35
Seattle Information Technology	658.50	10.50	669.00	0.00	669.00
Seattle Municipal Court	206.35	(4.50)	201.85	0.00	201.85
Seattle Police Department	1,768.05	125.50	1,893.55	0.00	1,893.55
Seattle Public Utilities	1,478.30	20.00	1,498.30	0.00	1,498.30
Total Budgeted FTEs	**12,156.20**	**331.85**	**12,488.05**	**13.00**	**12,501.05**
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	605.00	0.00	605.00	0.00	605.00
Total Citywide FTEs	**12,768.20**	**331.85**	**13,100.05**	**13.00**	**13,113.05**

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.

2023-2024 Proposed Changes: Includes the position changes in the 2023-2024 Proposed Budget, plus positions that were approved by Council in 2022 supplemental budgets or stand-alone legislation.

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General Fund (00100)

Amounts in $1,000s	2021 Actuals	2022 Adopted	2022 Revised	2023 Proposed	2024 Proposed	2025[1] Projected	2026 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	63,193	0	272,473				
Budgetary Fund Balance Adjustment	(9,799)	0	854				
Beginning Budgetary Fund Balance	53,394	8,099	273,327	171,634	201,837	220,415	161,235
Sources of Funds							
Property Tax (Including Medic One Levy)	363,689	373,767	371,631	381,801	388,748	393,683	396,895
Retail Sales Tax	299,412	303,929	326,078	337,479	346,228	360,669	381,154
Business & Occupation Tax	315,394	317,427	326,904	339,805	354,113	378,704	405,464
Utility Tax - Private	44,717	38,958	41,659	40,754	38,050	35,434	34,097
Utility Tax - Public	173,618	178,104	179,475	186,180	191,886	199,216	207,464
Other City Taxes	12,869	23,376	19,236	20,565	21,534	22,307	23,091
Parking Meters	16,509	25,603	23,854	34,633	42,117	49,136	55,686
Court Fines	18,611	16,092	12,805	19,759	24,342	25,223	26,017
Revenue from Other Public Entities	20,878	15,550	18,415	18,267	18,538	19,264	19,977
Grants	69,415	12,836	59,795	23,004	10,517	8,669	8,669
Fund Balance Transfers	44,677	159,586	155,912	97,137	95,534	0	0
Service Charges & Reimbursements	42,837	109,810	100,472	40,697	42,120	42,996	43,428
Licenses, Permits, Interest Income and Other	72,132	70,829	73,272	75,201	77,151	78,673	80,432
Payroll Tax	248,216	0	41,902	0	0	0	0
Admission Tax	9,478	0	0	0	0	0	0
Total Budgetary Revenues	1,752,450	1,645,866	1,751,411	1,615,281	1,650,877	1,613,973	1,682,374
Expenditures							
Administration	318,319	320,633	280,335	319,085	338,736	341,232	342,310
Emergency Fund Contribution	*0*	*10,000*	*10,000*	*10,000*	*10,000*	*11,500*	*11,500*
Revenue Stabilization Fund Contribution	*0*	*15,400*	*55,697*	*3,590*	*1,699*	*2,473*	*2,908*
Arts, Culture & Recreation	116,452	129,600	129,600	131,581	133,820	134,716	135,719
Education & Human Services	180,468	211,683	211,683	222,565	229,457	231,813	232,344
Livable & Inclusive Communities	101,616	67,406	67,406	63,151	62,149	61,515	62,006
Public Safety	724,375	729,863	729,863	749,741	768,395	790,037	800,583
Utilities, Transportation & Environment	88,695	100,713	100,713	95,364	98,043	99,868	99,978
Budget Adjustments							
Current Year Encumbrance CFD's			35,522				
Current Year Grant/Svc Contract/Capital CFD's			61,060				
Legislated CFD's			85,564				
Other Standalone Legislation			15,192				
Mid-year Supplemental Legislation			52,554				
Year-end Supplemental Legislation			37,914				
Underspend Assumption			(20,000)	(10,000)	(10,000)		
Total Budgetary Expenditures	1,529,925	1,585,297	1,853,104	1,585,078	1,632,299	1,673,154	1,687,348
Ending Balance Sheet Adjustment	(2,592)						
Ending Budgetary Fund Balance	273,327	68,668	171,634	201,837	220,415	161,235	156,260
Financial Reserves - Revenue							
Current Year Grant/Svc Contract/Capital CFD Revenues	37,340						
Financial Reserves - Expense							
Current Year Encumbrance CFD's	35,522						
Current Year Grant/Svc Contract/Capital Expenditure CFD's	61,060						
Anticipated Legislated CFD	85,564						
Planning Reserves							
Planning Reserves	21,641	66,093	33,367	114,723	220,409	365,669	542,036
Total Reserves	166,447	66,093	33,367	114,723	220,409	365,669	542,036
Ending Unreserved Budgetary Fund Balance	106,881	2,575	138,267	87,114	6	(204,434)	(385,776)

[1] In order to address the long-term structural General Fund deficit, the Executive and Legislative branches are jointly convening a Seattle Revenue Stabilization Workgroup, which will provide recommendations on potential progressive revenue options for the City to consider as part of the 2025 budget process.

Judgment and Claims Fund (00126)

Amounts in $1,000s	2021 Actuals	2022 Adopted	2022 Revised	2023 Proposed	2024 Proposed	2025 Projected	2026 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	14,958	9,958	8,822				
Budgetary Fund Balance Adjustment	0	0	1				
Beginning Budgetary Fund Balance	14,958	9,958	8,823	8,823	3,822	3,822	3,822
Sources of Funds							
Legal Service Fees	144	0	5,000	0	0	0	0
City Litigation Recoveries	36	7,782	7,782	7,782	7,782	7,782	7,782
General Fund Contribution	20,534	22,467	22,467	25,612	26,124	29,911	30,509
General Government-Other Rev	0	0	0	0	0	0	0
Operating Transfers In	0	0	0	3,200	3,200	0	0
Budget Adjustments							
Associated Revenues from Current Year CFD's			0				
Revenues from Current Year legislated ordinances			14,000				
Total Budgetary Revenues	20,714	30,248	49,248	36,594	37,106	37,692	38,291
Expenditures							
Judgment & Claims - Claims	1,311	3,524	3,524	3,524	3,524	3,595	3,667
Judgment & Claims - Litigation	17,580	22,837	22,837	29,182	29,695	30,134	30,583
Judgment & Claims - General	0	88	88	88	88	88	88
Judgment & Claims - Police Action	7,958	3,799	3,799	8,799	3,799	3,875	3,953
Budget Adjustments							
Current Year Encumbrance CFD's			0				
Current Year Grant/Svc Contract/Capital CFD's			0				
Supplemental Changes			19,000				
Total Budgetary Expenditures	26,849	30,248	49,248	41,594	37,106	37,692	38,291
Ending Balance Sheet Adjustment	0						
Ending Budgetary Fund Balance	8,823	9,958	8,823	3,822	3,822	3,822	3,822
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	*10,000*					
Total Reserves	0	10,000	0	0	0	0	0
Ending Unreserved Budgetary Fund Balance	8,823	(42)	8,823	3,822	3,822	3,822	3,822

Note: In 2023 and 2024, the $3.2 million noted as Operating Transfers In will be appropriated from below the line reserves.

Sweetened Beverage Tax (00155)

Amounts in $1,000s	2021 Actuals	2022 Adopted	2022 Revised	2023 Proposed	2024 Proposed	2025 Projected	2026 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	6,373	(297)	8,252	2,484			
Budgetary Fund Balance Adjustment	(277)		(30)				
Beginning Budgetary Fund Balance	6,096	(297)	8,222	2,484	2,511	2,673	2,839
Sources of Funds							
Sweetened Beverage Tax	21,379	20,384	21,766	21,984	22,534	22,984	23,444
Transfer from General Fund		1,389					
Transfer from Coronavirus Local Fiscal Recovery Fund		945	945				
Total Budgetary Revenues	21,379	22,718	22,711	21,984	22,534	22,984	23,444
Expenditures							
Office of City Auditor	200						
Office of Sustainability and Environment	7,381	5,948	5,948	6,091	6,111	6,233	6,358
Department of Education and Early Learning	5,661	7,832	7,832	7,735	7,839	7,996	8,156
Human Services Department	4,700	4,935	4,935	4,941	5,218	5,323	5,429
Department of Parks and Recreation	65	303	303	302	311	317	324
Department of Neighborhoods	1,247	2,973	2,973	2,889	2,892	2,950	3,009
Budget Adjustments [1]							
Office of City Auditor			800				
Office of Sustainability and Environment			65				
Department of Education and Early Learning			3,176				
Human Services Department			2,329				
Department of Parks and Recreation			(50)				
Department of Neighborhoods			139				
Total Budgetary Expenditures	19,253	21,991	28,450	21,957	22,371	22,819	23,275
Ending Balance Sheet Adjustment							
Ending Budgetary Fund Balance	8,222	430	2,484	2,511	2,673	2,839	3,008
Planning Reserves							
Revenue Stabilization Reserve	2,000	2,000	2,000	2,000	2,000	1,800	1,300
Planning Reserve		164		181	513	1,002	1,615
Total Reserves	2,000	2,164	2,000	2,181	2,513	2,802	2,915
Ending Unreserved Budgetary Fund Balance	6,222	(1,734)	484	330	160	37	93

Notes:

[1] 2022 Budget Adjustments include AWI, carryforwards, supplementals and 2021 encumbrance carryforwards.

Cumulative Reserve Subfund - Unrestricted (00164)

Amounts in $1,000s	2021 Actuals	2022 Adopted	2022 Revised	2023 Proposed	2024 Proposed	2025 Projected	2026 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	22,475	12,032	18,288	1,342	892	1,617	1,280
Budgetary Fund Balance Adjustment	(3,592)	0					
Beginning Budgetary Fund Balance	18,883	12,032	18,288	1,342	892	1,617	1,280
Sources of Funds							
Street Vacation Fees	3,775	0			1,041		
State Grants	15	0	31				
Federal Grants	945	0					
Investment Earnings	2,115	1,400	1,600	1,000	1,000	1,000	1,000
Miscellaneous Revenues	236		8				
Budget Adjustments							
Associated Revenues from Current Year CFD's			0				
Revenues from Current Year legislated ordinances			0				
Total Budgetary Revenues	7,086	1,400	1,639	1,000	2,041	1,000	1,000
Expenditures							
Debt Service Payments	2,834	1,214	1,214	1,211	1,077	1,073	1,087
Capital Project Spending	3,226	4,944	7,096	97	98	118	119
Tenant Relocation Assistance - Admin costs	142	142	142	142	142	146	150
Support to Operating Departments	1,478	6,954	4,803				
Budget Adjustments							
Current Year Grant/Svc Contract/Capital CFD's			5,332				
Total Budgetary Expenditures	7,681	13,254	18,586	1,450	1,316	1,337	1,356
Ending Balance Sheet Adjustment							
Ending Budgetary Fund Balance	18,288	178	1,342	892	1,617	1,280	925
Total Reserves	0	0	0	0	0	0	0
Ending Unreserved Budgetary Fund Balance	18,288	178	1,342	892	1,617	1,280	925

Revenue Stabilization Fund (00166)

Amounts in $1,000s	2021 Actuals	2022 Adopted	2022 Revised	2023 Proposed	2024 Projected	2025 Projected	2026 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	31,742	6,042	6,042	61,739	65,329	67,028	69,501
Budgetary Fund Balance Adjustment	0	0	0				
Beginning Budgetary Fund Balance	31,742	6,042	6,042	61,739	65,329	67,028	69,501
Sources of Funds							
General Fund Contributions	0	15,400	15,400	3,590	1,699	2,473	2,908
Budget Adjustments							
Associated Revenues from Current Year CFD's			0				
Revenues from Current Year legislated ordinances			40,297				
Total Budgetary Revenues	0	15,400	55,697	3,590	1,699	2,473	2,908
Expenditures							
Expenses	25,700	0	0	0	0	0	0
Budget Adjustments							
Current Year Encumbrance CFD's			0				
Current Year Grant/Svc Contract/Capital CFD's			0				
Supplemental Changes			0				
Total Budgetary Expenditures	25,700	0	0	0	0	0	0
Ending Balance Sheet Adjustment	0						
Ending Budgetary Fund Balance	6,042	21,442	61,739	65,329	67,028	69,501	72,408
Financial Reserves - Revenue							
Current Year Grant/Svc Contract/Capital CFD Revenues	0						
Financial Reserves - Expense							
Current Year Encumbrance CFD's	0						
Current Year Grant/Svc Contract/Capital Expenditure CFD's	0						
Total Reserves	0	0	0	0	0	0	0
Ending Unreserved Budgetary Fund Balance	6,042	21,442	61,739	65,329	67,028	69,501	72,408

Office of Labor Standards Fund (00190)

Amounts in $1,000s	2021 Actuals	2022 Adopted	2022 Revised	2023 Proposed	2024 Proposed	2025 Projected	2026 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	2,636	2,636	2,357				
Budgetary Fund Balance Adjustment	70		296				
Beginning Budgetary Fund Balance	2,706	2,636	2,653	478	0	0	0
Sources of Funds							
General Fund Transfer	6,524	6,876	6,876	7,403	7,929	8,057	8,097
General Fund Transfer - Transportation Network Company Tax	1,531	3,801	3,801		0	0	0
Budget Adjustments							
Associated Revenues from Current Year CFD's		0	0				
Revenues from Current Year legislated ordinances		0	0				
Total Budgetary Revenues	8,055	10,678	10,678	7,403	7,929	8,057	8,097
Expenditures							
Baseline							
Office of Labor Standards	6,090	5,176	10,031	5,781	5,829	5,947	5,976
Business Outreach and Education	570	600	600	600	600	603	606
Community Outreach and Education	1,448	1,500	1,500	1,500	1,500	1,508	1,515
Budget Adjustments							
Current Year Encumbrance CFD's			722				
Current Year Grant/Svc Contract/Capital CFD's			0				
Supplemental Changes			0				
Total Budgetary Expenditures	8,108	7,276	12,853	7,881	7,929	8,057	8,097
Ending Balance Sheet Adjustment	0						
Ending Budgetary Fund Balance	2,653	6,038	478	0	0	0	0
Financial Reserves - Revenue							
Current Year Grant/Svc Contract/Capital CFD Revenues	0						
Financial Reserves - Expense							
Current Year Encumbrance CFD's	0						
Current Year Grant/Svc Contract/Capital Expenditure CFD's	0						
Total Reserves	0	0	0	0	0	0	0
Ending Unreserved Budgetary Fund Balance	2,653	6,038	478	0	0	0	0

Cable TV Franchise Fund (10101)

Amounts in $1,000s	2021 Actuals	2022 Adopted	2022 Revised	2023 Proposed	2024 Proposed	2025 Projected	2026 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	873	1,097	1,874				
Budgetary Fund Balance Adjustment	(25)	0	(15)				
Beginning Budgetary Fund Balance	848	1,097	1,860	2,718	1,625	254	0
Sources of Funds							
Franchise Fees [1]	6,927	5,426	5,426	5,334	5,228	4,909	4,609
PEG Support Fees [1]	625	493	493	485	475	446	419
Misc. Revenues/Rebates [2]	150	0	424	0	0	0	0
Interest Earnings	10	2	31	31	15	(6)	(33)
2021 CIP Abandonment [3]	8	0	0	0	0	0	0
Budget Adjustments							
Associated Revenues from Current Year CFD's			0				
Revenues from Current Year legislated ordinances			0				
Total Budgetary Revenues	7,720	5,921	6,374	5,849	5,718	5,349	4,996
Expenditures							
Leadership and Administration	953	1,080	1,080	930	958	963	967
Technology Infrastructure	0	0	0	0	0	0	0
Frontline Serivces & Workplace	5,527	4,703	4,703	5,318	5,418	5,452	5,488
Digital Security & Risk	0	0	0	0	0	0	0
Applications	298	228	228	304	312	313	315
Capital Improvement Projects	337	345	345	354	363	365	367
Client Solutions	57	58	58	37	39	39	39
2020 True-Up [4]	(463)	0	0	0	0	0	0
2021 True Up [4]	0	0	(899)	0	0	0	0
Future Reductions [5]						(1,529)	(2,181)
Budget Adjustments							
Current Year Encumbrance CFD's			0				
Current Year Grant/Svc Contract/Capital CFD's			0				
Supplemental Changes			0				
Total Budgetary Expenditures	6,708	6,414	5,515	6,943	7,090	5,603	4,996
Ending Balance Sheet Adjustment	0						
Ending Budgetary Fund Balance	1,860	604	2,718	1,625	254	0	0
Financial Reserves - Revenue							
Current Year Grant/Svc Contract/Capital CFD Revenues	0						
Financial Reserves - Expense							
Current Year Encumbrance CFD's	0						
Current Year Grant/Svc Contract/Capital Expenditure CFD's	0						
Planning Reserves							
Planning Reserves-Expenditures	0	0	0	*0*	0	0	0
Total Reserves	0	0	0	0	0	0	0
Ending Unreserved Budgetary Fund Balance	1,860	604	2,718	1,625	254	0	0

Assumptions

[1] Revenue projections reflect a continuing decline in Franchise Fees and associated PEG revenues. In addition, one of the three Cable providers, CenturyLink, ended its Cable service as of 12/31/20, with only a modest amount of Nov/Dec franchise fee revenue from CenturyLink arriving in 2021.

[2] 2021 Revenues came from a $150,000 settlement with CenturyLink to wrap up that franchise agreement plus one-time corrective payments from Comcast for prior year shortfalls for Franchise Fees & PEG. 2022 reflects a one-time Comcast payment to resolve issues from Nov. 2015 through Dec. 2019.

[3] Abandonment of the Seattle Channel's CIP carryforward

[4] This represents a transfer from ITD fund 50410. The refund shown for 2021 is estimated and still being reviewed.

[5] Placeholder for covering the shortfall currently projected for the Cable Fund

Emergency Fund (10102)

Amounts in $1,000s	2021 Actuals	2022 Adopted	2022 Revised	2023 Proposed	2024 Projected	2025 Projected	2026 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	52,199	33,660	33,660	43,660	53,660	63,660	75,160
Budgetary Fund Balance Adjustment	0	0	0				
Beginning Budgetary Fund Balance	52,199	33,660	33,660	43,660	53,660	63,660	75,160
Sources of Funds							
General Fund Contributions	0	10,000	10,000	10,000	10,000	11,500	11,500
Budget Adjustments							
Associated Revenues from Current Year CFD's			0				
Revenues from Current Year legislated ordinances			0				
Total Budgetary Revenues	0	10,000	10,000	10,000	10,000	11,500	11,500
Expenditures							
Expenses	18,539	0	0	0	0	0	0
Budget Adjustments							
Current Year Encumbrance CFD's			0				
Current Year Grant/Svc Contract/Capital CFD's			0				
Supplemental Changes			0				
Total Budgetary Expenditures	18,539	0	0	0	0	0	0
Ending Balance Sheet Adjustment	0						
Ending Budgetary Fund Balance	33,660	43,660	43,660	53,660	63,660	75,160	86,660
Financial Reserves - Revenue							
Current Year Grant/Svc Contract/Capital CFD Revenues	0						
Financial Reserves - Expense							
Current Year Encumbrance CFD's	0						
Current Year Grant/Svc Contract/Capital Expenditure CFD's	0						
Total Reserves	0	0	0	0	0	0	0
Ending Unreserved Budgetary Fund Balance	33,660	43,660	43,660	53,660	63,660	75,160	86,660

Industrial Insurance Fund (10110)

Amounts in $1,000s	2021 Actuals	2022 Adopted	2022 Revised	2023 Proposed	2024 Proposed	2025 Projected	2026 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	3,947	3,399	5,383				
Budgetary Fund Balance Adjustment	0	0	0				
Beginning Budgetary Fund Balance	3,947	3,399	5,383	2,142	2,010	8,230	12,097
Sources of Funds							
Department Contributions	18,302	36,116	37,066	39,510	49,414	50,745	52,046
Budget Adjustments							
Associated Revenues from Current Year CFD's							
Revenues from Current Year legislated ordinances							
Total Budgetary Revenues	18,302	36,116	37,066	39,510	49,414	50,745	52,046
Expenditures							
Claims	9,003	22,895	22,895	29,579	32,918	36,389	40,354
Pension Payout (Rate Funded Departments)	0	800	800	500	500	500	500
Labor & Industries Assessments/Insurance	4,525	5,888	5,888	5,311	5,470	5,634	5,803
Administration	3,338	4,023	4,023	4,252	4,306	4,354	4,397
Budget Adjustments							
Current Year Encumbrance CFD's							
Current Year Grant/Svc Contract/Capital CFD's							
Supplemental Changes			6,700				
Total Budgetary Expenditures	16,866	33,606	40,306	39,642	43,195	46,877	51,054
Ending Balance Sheet Adjustment	0						
Ending Budgetary Fund Balance	5,383	5,909	2,142	2,010	8,230	12,097	13,088
Financial Reserves - Revenue							
Current Year Grant/Svc Contract/Capital CFD Revenues							
Financial Reserves - Expense							
Current Year Encumbrance CFD's							
Current Year Grant/Svc Contract/Capital Expenditure CFD's							
Planning Reserves							
Policy Reserve (25% of Claims) (Note 1)	2,251	5,724	2,142	2,010	8,230	9,097	10,088
Pension Payouts (non-rate depts)	0	433	0	0	0	3,000	3,000
Total Reserves	2,251	6,157	2,142	2,010	8,230	12,097	13,088
Ending Unreserved Budgetary Fund Balance	3,132	(248)		()	()	()	()

Notes:

1) Chapter 296-15 establishes the requirement to maintian a reserve of 25% of claims costs. This required reserve amounts for 2022 and 2023 are $5.7 million and $7.4 million respectively. This financial plan indicates an expectation in 2022 and 2023 that excessive claims and pensionable costs will require use of some portion of the 25% reserve. This financial plan shows a "worse case" expectation and the City replenishing this reserve, as necessary, at the 25% level with the 2024 Proposed/Adopted Budget, when the final short-fall will be known.
2) City policy is to establish a reserve to manage the volatility of pensionable claims payments for those employees who are unable to return to work after a workplace injury, or death. A high level of pension payouts is occurring in 2022, which will deplete the existing reserve as indicated above. This financial plan shows the City re-establishing this reserve to a $3 million level in the 2025 Proposed/Adopted budget process.

Unemployment Insurance Fund (10111)

Amounts in $1,000s	2021 Actuals	2022 Adopted	2022 Revised	2023 Proposed	2024 Proposed	2025 Projected	2026 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	1,619	1,409	2,092				
Budgetary Fund Balance Adjustment	0	0	0				
Beginning Budgetary Fund Balance	1,619	1,409	2,092	1,089	599	498	514
Sources of Funds							
Unemployment Compensation Contributions	1,671	1,977	1,977	2,350	2,409	2,590	2,642
Budget Adjustments							
Associated Revenues from Current Year CFD's			0				
Revenues from Current Year legislated ordinances			500				
Total Budgetary Revenues	1,671	1,977	2,477	2,350	2,409	2,590	2,642
Expenditures							
Claims	1,198	2,480	2,480	2,810	2,480	2,542	2,606
Services	0	30	30	30	31	32	32
Budget Adjustments							
Current Year Encumbrance CFD's			0				
Current Year Grant/Svc Contract/Capital CFD's			0				
Supplemental Changes			970				
Total Budgetary Expenditures	1,198	2,510	3,480	2,840	2,511	2,574	2,638
Ending Balance Sheet Adjustment	0						
Ending Budgetary Fund Balance	2,092	877	1,089	599	498	514	518
Planning Reserves							
Contingency Reserves	500	500	500	500	500	500	500
Total Reserves	500	500	500	500	500	500	500
Ending Unreserved Budgetary Fund Balance	1,592	377	589	99	(2)	14	18

Health Care Fund (10112)

Amounts in $1,000s	2021 Actuals	2022 Adopted	2022 Revised	2023 Proposed	2024 Proposed	2025 Projected	2026 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	96,563	92,852	96,281				
Budgetary Fund Balance Adjustment	0	0					
Beginning Budgetary Fund Balance	96,563	92,852	96,482	100,458	97,455	92,716	86,096
Sources of Funds							
Department Contributions	234,469	254,261	254,759	268,106	288,214	309,959	333,206
Employee Contributions	37,513	38,543	41,299	42,125	42,967	43,827	44,703
Miscellaneous	9,949	8,908	10,297	10,658	10,945	11,197	11,466
Total Budgetary Revenues	281,931	301,713	306,355	320,888	342,126	364,983	389,375
Expenditures							
Healthcare Claims	279,380	296,961	296,696	317,697	340,289	364,595	390,749
Professional Services	4,551	4,551	5,683	6,195	6,577	7,007	7,465
Total Budgetary Expenditures	283,931	301,512	302,379	323,891	346,866	371,602	398,214
Ending Balance Sheet Adjustment							
Ending Budgetary Fund Balance	94,563	93,052	100,458	97,455	92,716	86,096	77,257
Planning Reserves							
Health Care Claims Reserve	94,563	93,052	100,458	97,455	92,716	86,096	77,257
Total Reserves	94,563	93,052	100,458	97,455	92,716	86,096	77,257
Ending Unreserved Budgetary Fund Balance	0	0	0	0	0	0	0

Group Term Life Fund (10113)

Amounts in $1,000s	2021 Actuals	2022 Adopted	2022 Revised	2023 Proposed	2024 Proposed	2025 Projected	2026 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	1,077	1,046	1,090				
Budgetary Fund Balance Adjustment	(31)	0	(12)				
Beginning Budgetary Fund Balance	1,046	1,046	1,079	1,079	1,079	1,080	1,126
Sources of Funds							
Interest	17	18	18	18	18	18	18
Employee Contributions - GTL & AD&D	4,250	3,572	3,572	3,572	3,572	3,644	3,717
Employee Contributions - LTD	1,538	2,269	2,269	2,269	2,269	2,314	2,361
Department Contributions - GTL	499	550	550	550	550	561	572
Department Contributions - LTD	105	254	254	254	254	259	265
Total Budgetary Revenues	6,410	6,663	6,663	6,663	6,663	6,797	6,933
Expenditures							
GTL - Group Term Life Ins. & ADD	4,731	4,140	4,140	4,140	4,140	4,750	4,869
LTD - long Term Disability	1,647	2,523	2,523	2,523	2,523	2,000	2,050
Total Budgetary Expenditures	6,378	6,663	6,663	6,663	6,663	6,750	6,919
Ending Balance Sheet Adjustment	0						
Ending Budgetary Fund Balance	1,078	1,047	1,079	1,079	1,080	1,126	1,140
Planning Reserves							
Total Reserves	0	0	0	0	0	0	0
Ending Unreserved Budgetary Fund Balance	1,078	1,047	1,079	1,079	1,080	1,126	1,140

Park and Recreation Fund (10200)

Amounts in $1,000s	2021 Actuals	2022 Adopted	2022 Revised	2023 Proposed	2024 Proposed	2025 Proposed	2026 Proposed
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	41,636	12,575	40,855	153	3,272	5,072	7,532
Budgetary Fund Balance Adjustment	(1,703)		(632)				
Beginning Budgetary Fund Balance	39,933	12,575	40,223	153	3,272	5,072	7,532
Sources of Funds							
Athletic Facility Fees	2,733	4,038	3,788	3,438	3,438	3,438	3,438
Building/Oth Space Rent	0	72	72	72	72	72	72
Concession Proceeds	433	80	80	80	80	80	80
Exhibit Admission Charges	2	569	569	694	695	695	695
General Government-Other Rev	2,656	2,510	2,510	2,311	2,311	2,311	2,311
Lt Space/Facilities Leases	3,145	1,006	1,006	2,263	5,341	5,448	5,557
Miscellaneous Revs-Other Rev	120	891	891	891	891	891	891
Other Private Contrib & Dons	936	452	452	314	313	313	313
Other Rents & Use Charges	1,283	828	828	856	856	856	856
Parking Fees	64	79	79	79	79	79	79
Recoveries	1,340	1,176	1,176	135	135	135	135
Recreation Education Fees	330	4,288	3,538	4,288	4,288	4,288	4,288
Recreation Activities Fees	16,891	13,337	13,337	14,239	14,252	14,252	14,252
Recreation Admission Fees	1,970	2,489	1,739	2,524	2,524	2,524	2,524
Recreation Shared Revs Arc	0	1,013	1,013	1,013	1,013	1,013	1,013
Resource Recovery Rev	3,980	3,022	3,022	3,619	3,622	3,622	3,622
Sales Of Merchandise	193	27	27	27	27	27	27
St Space Facilities Rentals	1,834	5,081	5,081	5,081	5,081	5,183	5,286
Community Dev Block Grant	0	808	808	808	808	808	808
Capital Contributions	0	1,005	1,005	405	405	2,431	2,431
Federal and State Grants	2,371	1,500	1,500	205	205	205	205
Public Benefit	(2,164)						
Tenant Improvement Lease	(500)						
Investment Earnings	533						
Budget Adjustments							
Associated Revenues from Current Year CFD's		0	17,176	0	0	0	0
Revenues from Current Year legislated ordinances		0	10,140	0	0	0	0
Total Budgetary Revenues	38,152	44,271	69,837	43,341	46,435	48,670	48,882
Expenditures							
Building For The Future	7,846	6,900	5,900	300	300	900	900
Debt and Special Funding	468	171	171	1,426	4,506	4,508	4,508
Fix It First	2,384	913	913	913	913	913	913
Parks and Facilities Maintenance and Repairs	2,535	5,207	3,707	3,396	3,382	3,467	3,553
Leadership and Administration	1,892	2,216	1,716	2,224	2,269	2,325	2,384
Departmentwide Programs	6,862	8,405	6,905	8,619	8,610	8,825	9,046
Recreation Facility Programs	2,988	12,252	11,152	9,474	10,771	11,041	11,317
Golf Programs	12,857	12,818	12,818	13,666	13,680	14,022	14,372
Zoo and Aquarium Programs	30	104	104	204	204	209	214
Budget Adjustments							
Current Year Encumbrance CFD's							
Current Year Grant/Svc Contract/Capital CFD's			54,964				
Supplemental Changes			11,467				
Stand Alone Legislation			90				
Total Budgetary Expenditures	37,862	48,985	109,906	40,222	44,635	46,210	47,207
Ending Balance Sheet Adjustment							
Ending Budgetary Fund Balance	40,223	7,861	153	3,272	5,072	7,532	9,207
Financial Reserves - Revenue							
Current Year Grant/Svc Contract/Capital CFD Revenues	17,176						
Financial Reserves - Expense							
Current Year Encumbrance CFD's							
Current Year Grant/Svc Contract/Capital Expenditure CFD's	54,964						
Planning Reserves							
Golf Reserve	0	0	0	0	500	500	500
Athletic Field Operating Reserve	0	500	500	0	0	0	0
SPU Resevoir Use Fees	0	600	600	600	600	600	600
Cash Flow Reserve	0	1,143	0	0	0	0	0
CBO Planning Reserves	0	568	568	0	0	0	0
Lake City Community Center	0	5,000	5,000	0	0	0	0
Tree Remediation Funding Reserve	0	50	50	0	0	0	0
COVID Recovery Revenue Reserve	0		0	2,672	1,800	900	0
Total Reserves	37,788	7,861	6,718	3,272	2,900	2,000	1,100
Ending Unreserved Budgetary Fund Balance	2,435	()	(6,565)		2,172	5,532	8,107

Move Seattle Levy (10398)

Amounts in $1,000s	2021 Actuals	2022 Adopted	2022 Revised	2023 Proposed	2024 Proposed	2025 Projected**	2026 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	70,351						
Budgetary Fund Balance Adjustment	(4,733)						
Beginning Budgetary Fund Balance	65,618	22,208	56,451	14,955	18,003	20,375	11,992
Sources of Funds							
311010 - Real & Personal Property Taxes	105,759	106,142	106,142	108,359	110,621	1,153	0
322260 - Nonbus Lic&Perm-Meter Hood Fee	0	0	0	0	0	0	0
331110 - Direct Fed Grants	-10	0	0	0	0	0	0
332010 - Fed Entitlmnt-Forfeited Prop	0	0	0	0	0	0	0
341060 - Photocopy Svcs	0	0	0	0	0	0	0
344900 - Transportation-Other Rev	18	0	0	0	0	0	0
360020 - Inv Earn-Residual Cash	0	0	156	0	0	0	0
360150 - Interest On Loan Payoffs	0	0	0	0	0	0	0
360300 - St Space Facilities Rentals	0	0	0	0	0	0	0
360360 - Sponsorship And Royalties	0	0	0	0	0	0	0
360380 - Sale Of Junk Or Salvage	0	0	0	0	0	0	0
360900 - Miscellaneous Revs-Other Rev	(208)	0	0	0	0	0	0
Budget Adjustments							
Associated Revenues from Current Year CFD's	0	0	0	0	0	0	0
Revenues from Current Year legislated ordinances	0	0	0	0	0	0	0
Total Budgetary Revenues	105,569	106,142	106,298	108,359	110,621	1,153	0
Expenditures							
Safe Routes	30,010	31,758	41,768	33,976	32,328	95	0
Maintenance & Repair	54,093	58,356	61,331	33,430	42,854	49	1,000
Congestion Relief	32,300	34,626	43,740	37,905	33,066	9,392	6,590
Other	(66)	0	955	0	0	0	0
Budget Adjustments							
Current Year Encumbrance CFD's							
Current Year Grant/Svc Contract/Capital CFD's							
Total Budgetary Expenditures	116,337	124,740	147,794	105,311	108,249	9,536	7,590
Ending Balance Sheet Adjustment	0	0	0	0	0	0	0
Ending Budgetary Fund Balance	54,851	3,610	14,955	18,003	20,375	11,992	4,402
Financial Reserves - Revenue							
Current Year Grant/Svc Contract/Capital CFD Revenues	0	0	0	0	0	0	0
Financial Reserves - Expense							
Current Year Encumbrance CFD's	0	0	0	0	0	0	0
Current Year Grant/Svc Contract/Capital Expenditure CFD's	0	0	0	0	0	0	0
Planning Reserves							
Reserve A	0	0	0	0	0	0	0
Reserve B	0	0	0	0	0	0	0
Reserve C	0	0	0	0	0	0	0
Total Reserves	0	0	0	0	0	0	0
Ending Unreserved Budgetary Fund Balance	54,851	3,610	14,955	18,003	20,375	11,992	4,402

*Planning reserve assumptions have been included in expenditure cost budgets

**Move Seattle levy expires in 2026

Library Fund (10410)

Amounts in $1,000s	2021 Actuals	2022 Adopted	2022 Revised	2023 Proposed	2024 Projected	2025 Projected [1]	2026 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	4,684	1,766	6,326				
Budgetary Fund Balance Adjustment	(2)	0	(6)				
Beginning Budgetary Fund Balance	4,682	1,766	6,319	5,779	2,448	549	
Sources of Funds							
General Subfund Support	54,672	60,491	60,491	60,105	62,000	63,549	64,406
Quarterly Supplemental	0	0	0	0	0	0	0
Fines & Fees	99	120	110	120	150	175	180
Parking - Central Library	11	175	75	240	275	300	305
Copy & Print Services	14	100	90	100	150	200	230
Space Rental	22	50	75	50	100	150	150
Salvage Sales/Materials	38	60	55	45	60	60	63
Interdepartmental Support	0	26	26	26	27	27	28
Miscellaneous Revenue	4	3	3	3	3	3	3
Grants	(40)	0	0	0	0	0	0
Budget Adjustments							
Associated Revenues from Current Year CFD's			0				
CBO Recapture			(300)				
Revenues from Current Year legislated ordinances			2,656				
Total Budgetary Revenues	54,822	61,025	63,282	60,689	62,765	64,465	65,365
Expenditures							
Chief Librarian's Office	614	537	537	559	562	590	619
Institutional & Strategic Advancement	1,148	1,165	1,165	1,206	1,210	1,216	1,223
Human Resources	2,158	2,814	2,814	2,479	2,536	2,549	2,562
Administrative Services	9,302	10,103	10,103	10,353	10,535	10,588	10,641
Capital Improvements	8	0	0	0	0	0	0
Library Programs & Services	39,948	47,461	44,211	49,423	49,822	50,071	50,321
Budget Adjustments							
Current Year Encumbrance CFD's			552				
Current Year Grant/Svc Contract/Capital CFD's			1,688				
Supplemental Changes & Legislated CFD			2,752				
Total Budgetary Expenditures	53,178	62,081	63,822	64,020	64,665	65,013	65,365
Ending Balance Sheet Adjustment	(7)	0	0	0	0	0	0
Ending Budgetary Fund Balance	6,319	711	5,779	2,448	549	0	0
Financial Reserves - Revenue							
Current Year Grant/Svc Contract/Capital CFD Revenues	0						
Financial Reserves - Expense							
Current Year Encumbrance CFD's	552						
Current Year Grant/Svc Contract/Capital Expenditure CFD's	1,688						
Legislated Carryforwards	101						
Planning Reserves							
N/A	0	0	0	0	0	0	0
Total Reserves	2,340	0	0	0	0	0	0
Ending Unreserved Budgetary Fund Balance	3,979	711	5,779	2,448	549	0	0

1 - SPL is projecting revenue recovery to pre-pandemic levels by 2025. Actual recovery rate is dependent upon continued operational and economic recovery.

Seattle Streetcar Operations Fund (10800)

Amounts in $1,000s	2021 Actuals	2022 Adopted	2022 Revised	2023 Proposed	2024 Projected	2025 Projected	2026 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	62		985				
Budgetary Fund Balance Adjustment	(49)		(18)				
Beginning Budgetary Fund Balance	13	878	966	1,783	1,312	1,479	1,810
Sources of Funds							
FHSC Orca Revenue*	0	798	501	803	965	1,136	1,170
Farebox - First Hill*	0	51	32	51	62	72	75
FTA Funds - First Hill	0	700	530	312	323	334	346
FTA - First Hill (CARES ACT credits via KC Metro)	688	0	0	0	0	0	0
Sponsorship - First Hill	(17)	16	16	22	22	22	28
Sound Transit - First Hill	5,000	5,000	5,000	5,000	0	0	0
KCM Contribution*	0	1,644	1,644	1,694	1,745	872	872
SLU Orca Revenue*	0	309	309	552	556	572	590
Farebox - South Lake Union	47	34	34	61	62	64	66
FTA Funds - South Lake Union*	0	300	413	141	146	151	157
FTA - SLU (CARES ACT credits via KC Metro)*	0	0	1,017	0	0	0	0
Sponsorship - South Lake Union	86	160	160	168	176	184	192
Donations and Service Contributions - SLU	267	263	254	272	282	0	0
Fairview Lease	(89)	0	0	0	0	0	0
Other							
CPT Ongoing Transfers	5,296	5,266	5,266	5,526	10,219	12,000	12,240
Technical Adjustment - Interest & Investment	4	0	0	0	0	0	0
Total Budgetary Revenues	11,281	14,542	15,177	14,603	14,557	15,408	15,735
Expenditures							
SLU Annual O&M Costs (SDOT)	488	605	1,018	485	640	659.001	678.771
SLU Annual O&M Costs (KCM)	1,580	3,719	3,568	3,990	3,990	4,190	4,399
SLU King County Reconciliation (2020)							
Total SLU Expenditures	2,069	4,324	4,585	4,475	4,630	4,849	5,078
FHSC Annual O&M Costs (SDOT)	326	1,353	1,714	1,347	938	966	995
FHSC Annual O&M Costs (KCM)	6,924	8,313	7,962	8,402	8,822	9,263	9,726
FHSC Replacement Repair	0	0	100	850	0	0	0
FHSC King County Reconciliation (2020)	1,009						
Total First Hill Expenditures	8,259	9,666	9,776	10,598	9,760	10,229	10,721
Budget Adjustments							
Current Year Encumbrance CFD's	0		0				
Total Budgetary Expenditures	10,328	13,991	14,361	15,073	14,390	15,078	15,799
Ending Balance Sheet Adjustment	0						
Ending Budgetary Fund Balance	966	1,430	1,783	1,312	1,479	1,810	1,745
Planning Reserves		67	67	30	86	169	272
Mid-Life Streetcar Overhaul		1,300	900	900	900	900	900
Total Reserves	0	1,367	967	930	986	1,069	1,172
Ending Unreserved Budgetary Fund Balance	966	63	816	382	493	741	573

*Revenue actuals in these categories were credited to SDOT's invoices by King County Metro, reducing overall expenditures, with $0 of actual revenues being receipted by SDOT.

Seattle Center Fund (11410)

Amounts in $1,000s	2021 Actuals	2022 Revised	2023 Proposed	2024 Proposed	2025 Projected	2026 Projected
Beginning Budgetary Fund Balance						
Beginning Balance Sheet Fund Balance	(4,117)	(11,497)	(11,848)	(11,474)	(10,590)	(9,688)
Budgetary Fund Balance Adjustment	(230)	(293)				
Beginning Budgetary Fund Balance	(4,347)	(11,790)	(11,848)	(11,474)	(10,590)	(9,688)
Sources of Funds						
Parking	4,041	6,599	7,035	7,121	7,264	7,409
Leases	2,689	3,811	3,511	3,721	3,795	3,871
Armory	77	1,675	1,375	1,420	1,449	1,478
Rent/Catering/Festivals	375	1,873	1,769	1,996	2,036	2,076
Reimbursables	438	802	1,652	1,884	1,922	1,961
Sponsorship	155	2,019	826	523	533	544
Monorail	903	898	874	1,125	1,148	1,171
Arena Lease	784	1,018	2,949	3,048	3,109	3,171
FTA Grant	3,086	1,255	1,255	1,255	1,280	1,306
Miscellaneous	632	787	887	891	909	927
Budget Adjustments						
Associated Revenues from Current Year CFD's		1,380				
Revenues from Current Year legislated ordinances		1,259				
Total Budgetary Revenues	13,181	23,377	22,133	22,984	23,444	23,912
Expenditures						
Campus	11,856	15,235	16,392	16,488	16,818	17,154
Leadership & Administration	3,224	3,211	4,112	4,357	4,444	4,533
Building and Campus Improvements	238	0			0	0
Monorail Rehabilitiation	4,162	1,255	1,255	1,255	1,280	1,306
ORCA/NODOMAP	549	600	0		0	0
Budget Adjustments						
Current Year Encumbrance CFD's		78				
Current Year Grant/Svc Contract/Capital CFD's		1,380	0			
Standalone Legislation [2]		417				
Supplemental Changes		1,259				
Total Budgetary Expenditures	20,029	23,435	21,759	22,100	22,542	22,993
Ending Balance Sheet Adjustment	(595)					
Ending Budgetary Fund Balance	(11,791)	(11,848)	(11,474)	(10,590)	(9,688)	(8,769)
Financial Reserves - Revenue						
Current Year Grant/Svc Contract/Capital CFD Revenues	0					
Financial Reserves - Expense						
Current Year Encumbrance CFD's	78					
Current Year Grant/Svc Contract/Capital Expenditure CFD's	1,380					
Planning Reserves						
Planning Reserves						
	0	0	543	1,542	3,016	4,859
Total Reserves	1,458	0	543	1,542	3,016	4,859
Ending Unreserved Budgetary Fund Balance	(13,249)	(11,848)	(12,017)	(12,132)	(12,704)	(13,628)

[1] ORD 126218 authorized an interfund loan of $18M from the REET II Capital Projects Fund (30020) to the Seattle Center Fund (11410), to be repaid by 2033 to avoid a permanent diversion of funds in compliance with BARS Section 3.9.1.

[2] Ord 126582 appropriations for Annual Wage Increase

Seattle Center McCaw Hall Fund (11430)

Amounts in $1,000s	2021 Actuals	2022 Adopted	2022 Revised	2023 Proposed	2024 Proposed	2025 Projected	2026 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	1,580	4,780	2,748	2,564	2,550	2,543	2,536
Budgetary Fund Balance Adjustment	(49)	0	(25)				
Beginning Budgetary Fund Balance	1,531	4,780	2,722	2,564	2,550	2,543	2,536
Sources of Funds							
Rent	639	2,175	2,175	2,154	2,154	2,197	2,241
Concessions/Catering	(164)	315	315	757	762	777	793
Reimbursables	768	2,393	2,393	2,173	2,319	2,365	2,413
Sponsorship	21	10	10	50	200	204	208
Grant	2,041	0	0	0	0	0	0
Other	163	452	452	295	251	256	261
Budget Adjustments							
Associated Revenues from Current Year CFD's			1,187				
Revenues from Current Year legislated ordinances			0				
Total Budgetary Revenues	3,469	5,345	6,532	5,429	5,686	5,799	5,915
Expenditures							
McCaw Hall	176	5,027	4,256	5,443	5,693	5,807	5,923
Grant	2,041	0	1,187	0	0	0	0
Debt Service	61	61	61	0	0	0	0
Budget Adjustments							
Current Year Encumbrance CFD's			0				
Current Year Grant/Svc Contract/Capital CFD's			1,187	0			
Supplemental Changes			0				
Total Budgetary Expenditures	2,278	5,088	6,689	5,443	5,693	5,807	5,923
Ending Balance Sheet Adjustment	()						
Ending Budgetary Fund Balance	2,722	5,037	2,564	2,550	2,543	2,536	2,528
Financial Reserves - Revenue							
Current Year Grant/Svc Contract/Capital CFD Revenues	0						
Financial Reserves - Expense							
Current Year Encumbrance CFD's	0						
Current Year Grant/Svc Contract/Capital Expenditure CFD's	1,187						
Planning Reserves							
McCaw Hall Reserve Fund		4,906	2,564	*2,285*	1,900	1,380	769
Planning Reserve	0	131	0	*205*	583	1,095	1,699
Total Reserves	1,187	5,037	2,564	2,490	2,483	2,475	2,468
Ending Unreserved Budgetary Fund Balance	1,536	0	0	0	0	0	0

Municipal Arts Fund (12010)

Amounts in $1,000s	2021 Actuals	2022 Adopted	2022 Revised	2023 Proposed	2024 Proposed	2025 Projected	2026 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	13,347		13,236	9,262	7,947	5,691	3,316
Budgetary Fund Balance Adjustment	(380)		(105)				
Beginning Budgetary Fund Balance	12,967	8,889	13,131	9,262	7,947	5,691	3,316
Sources of Funds							
1% for Art	3,299	3,161	3,161	4,074	3,169	3,216	3,265
Collection Management Fees	342	272	272	267	267	272	277
Conservation	400	0	0	0	0	0	0
Interest Earnings	181	112	112	112	112	114	117
Misc Income	277	20	20	20	20	21	22
Budget Adjustments							
Associated Revenues from Current Year CFD's			0				
Revenues from Current Year legislated ordinances			0				
Total Budgetary Revenues	4,498	3,565	3,565	4,473	3,568	3,624	3,680
Expenditures							
Public Art - Utilities	759	3,821	3,821	1,537	1,538	1,584	1,632
Public Art - Non-Utilities	1,953	555	555	2,653	2,653	2,733	2,815
Collection Management	272	43	43	263	263	271	279
Leadership and Administration	944	992	992	1,045	1,081	1,113	1,146
Conservation	407	228	228	288	289	298	307
Budget Adjustments							
Current Year Encumbrance CFD's			1,623				
Supplemental Changes			172				
Total Budgetary Expenditures	4,335	5,639	7,434	5,787	5,824	5,999	6,179
Ending Balance Sheet Adjustment	0						
Ending Budgetary Fund Balance	13,130	6,815	9,262	7,947	5,691	3,316	818
Financial Reserves - Revenue							
Current Year Grant/Svc Contract/Capital CFD Revenues	0						
Financial Reserves - Expense							
Current Year Encumbrance CFD's	1,641						
Current Year Grant/Svc Contract/Capital Expenditure CFD's	0						
Planning Reserves							
Planning Reserve	0	69	69	66	189	369	595
Total Reserves	1,641	69	69	66	189	369	595
Ending Unreserved Budgetary Fund Balance	11,489	6,746	9,193	7,881	5,502	2,947	223

Wheelchair Accessible Fund (12100)

Amounts in $1,000s	2021 Actuals	2022 Adopted	2022 Revised	2023 Proposed	2024 Proposed	2025 Projected	2026 Projected
Revised Beginning Fund Balance							
Beginning Fund Balance	7,788	7,483	7,718	7,423	7,292	7,163	7,026
Technical Adjustments	(220)		(59)				
Revised Beginning Fund Balance	7,568	7,483	7,659	7,423	7,292	7,163	7,026
Sources of Funds							
Fees[1]	885	995	996	996	996	1,016	1,036
Investment Earnings	103						
Source of Funds Total	988	995	996	996	996	1,016	1,036
Expenditures							
Wheelchair Accessible Services Program	897	1,214	1,214	1,126	1,125	1,153	1,181
Budget Adjustments							
2021 Carryforward			18				
Total Expenditures	897	1,214	1,232	1,126	1,125	1,153	1,181
Ending Fund Balance	7,659	7,265	7,423	7,292	7,163	7,026	6,881
Financial Reserves - Expense							
2021 Encumbrance CFD's	*18*						
Total Reserves	18	0	0	0	0	0	0
Ending Unreserved Fund Balance	7,659	7,265	7,423	7,292	7,163	7,026	6,881

[1] 2023 and beyond proposed fees not impacted by TNC rate increase proposal.

Short-Term Rental Tax Fund (12200)

Amounts in $1,000s	2021 Actuals	2022 Adopted	2022 Revised	2023 Proposed	2024 Proposed	2025 Projected	2026 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	4,871	668	2,522				
Budgetary Fund Balance Adjustment	(116)	0	(8)				
Beginning Budgetary Fund Balance	4,755	668	2,513	492	259	524	359
Sources of Funds							
Short-Term Rental Tax	6,103	9,807	9,048	9,311	9,950	10,040	10,191
Budget Adjustments							
Associated Revenues from Current Year CFD's			0				
Revenues from Current Year legislated ordinances			0				
Total Budgetary Revenues	6,103	9,807	9,048	9,311	9,950	10,040	10,191
Expenditures							
Equitable Development Initiative (OPCD)	3,323	5,000	5,000	4,000	4,000	4,500	4,500
Permanent Supportive Housing (HSD)	3,011	3,399	3,419	3,535	3,677	3,695	3,714
Debt Service	2,011	2,009	2,009	2,009	2,009	2,009	2,009
Budget Adjustments							
Current Year Encumbrance CFD's			1,547				
Current Year Grant/Svc Contract/Capital CFD's			1,095				
Supplemental Changes - 3rd Quarter			(2,000)				
Total Budgetary Expenditures	8,345	10,408	11,070	9,544	9,685	10,204	10,222
Ending Balance Sheet Adjustment	0	0					
Ending Budgetary Fund Balance	2,513	68	492	259	524	359	328
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							
Reserve A	0	0	0	0	0	0	0
Reserve B	0	0	0	0	0	0	0
Reserve C	0	0	0	0	0	0	0
Total Reserves	0	0	0	0	0	0	0
Ending Unreserved Budgetary Fund Balance	2,513	68	492	259	524	359	328

Financial plan assumes $2 million of replacement revenues is provided for EDI in 3Q 2022.

Election Vouchers Fund (12300)

Amounts in $1,000s	2021 Actuals	2022 Adopted	2022 Revised	2023 Proposed	2024 Proposed	2025 Projected	2026 Projected [1]
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	7,373		5,596				
Budgetary Fund Balance Adjustment	(216)		(44)				
Beginning Budgetary Fund Balance	7,156	0	5,552	7,618	3,883	6,000	523
Sources of Funds							
Election Vouchers Fund	3,123	3,000	3,000	3,000	3,000	3,000	0
Total Budgetary Revenues	3,123	3,000	3,000	3,000	3,000	3,000	0
Expenditures							
Staffing, Administration & Outreach	955	725	725	1,138	738	1,214	523
Voucher Printing, Mailing, and Processing	319	14	14	347	14	383	
Candidate Voucher Expenditures	3,395	50	50	5,250	50	6,800	
Technology	59	79	79	0	80	80	
Budget Adjustments							
Current Year Encumbrance CFD's			50				
Supplemental Changes			16				
Total Budgetary Expenditures	4,727	868	934	6,735	882	8,477	523
Ending Balance Sheet Adjustment	0						
Ending Budgetary Fund Balance	5,552	2,132	7,618	3,883	6,000	523	0
Financial Reserves - Expense							
Current Year Encumbrance CFD's	50						
Current Year Grant/Svc Contract/Capital Expenditure CFD's							
Total Reserves	50	0	0	0	0	0	0
Ending Unreserved Budgetary Fund Balance	5,502	2,132	7,618	3,883	6,000	523	0

Notes:

[1] The Democracy Voucher Program is funded by a voter-approved, ten-year levy that expires December 31, 2025. In this scenario, the program is not renewed, however if another ballot measure is put forth and approved by voters, the program could continue in 2026 and beyond.

Arts and Culture Fund (12400)

Amounts in $1,000s	2021 Actuals	2022 Adopted	2022 Revised	2023 Proposed	2024 Proposed	2025 Projected	2026 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	5,195	4,524	6,404	8,519	8,013	8,560	9,389
Budgetary Fund Balance Adjustment	(154)	0	(56)	0	0	0	0
Beginning Budgetary Fund Balance	5,041	4,524	6,348	8,519	8,013	8,560	9,389
Sources of Funds							
Admissions Tax to Arts	11,385	10,036	10,692	11,229	11,399	11,728	12,068
Arena Revenue Over Threshold	1,923	10,018	9,654	10,205	10,553	10,847	11,163
Langston Hughes Operations	5	72	72	30	40	41	42
Other Interest (Reimbursements)	107	0	50	50	50	50	50
Arts In Parks	10	380	380	279	309	339	369
NHL Annual Art Investment	175	175	175	180	186	191	197
Miscellaneous	89	0	0	0	0	0	0
One-Time 2022 General Fund Support	0	723	723	0	0	0	0
Budget Adjustments							
Associated Revenues from Current Year CFD's	0	0	49	0	0	0	0
Grant Revenue		0	500	0	0	0	0
Total Budgetary Revenues	13,694	21,404	22,295	21,973	22,536	23,197	23,889
Expenditures							
Public Art	12	0	0	0	0	0	0
Leadership and Administration	3,135	3,203	3,203	3,484	3,525	3,542	3,560
Arts and Cultural Programs	6,119	7,264	7,264	8,251	7,272	7,309	7,345
Cultural Space	1,136	811	811	814	813	817	821
Business Services	63	0	0	0	0	0	0
Arena Payment for Revenue Over Threshold	0	7,937	6,750	9,930	10,379	10,700	11,005
Budget Adjustments							
Current Year Encumbrance CFD's			1,364				
Current Year Grant/Svc Contract/Capital CFD's			49				
Supplemental Changes			683				
Total Budgetary Expenditures	10,464	19,215	20,125	22,479	21,989	22,368	22,732
Ending Balance Sheet Adjustment	0						
Ending Budgetary Fund Balance	8,271	6,713	8,519	8,013	8,560	9,389	10,546
Financial Reserves - Revenue							
Current Year Grant/Svc Contract/Capital CFD Revenues	500						
Financial Reserves - Expense							
Current Year Encumbrance CFD's	1,364						
Current Year Grant/Svc Contract/Capital Expenditure CFD's	49						
Planning Reserves							
Operating Reserve	871	2,256	2,256	2,510	2,322	2,334	2,345
Planning Reserve (Labor)	0	175		173	490	920	1,428
Arena Reserve	1,923	3,958	4,827	5,103	5,276	5,424	5,581
Total Reserves	3,707	6,389	7,083	7,786	8,088	8,677	9,355
Ending Unreserved Budgetary Fund Balance	4,564	324	1,436	227	472	712	1,191

Transportation Fund (13000)

Amounts in $1,000s	2021 Actuals	2022 Adopted	2022 Revised	2023 Proposed	2024 Projected	2025 Projected	2026 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	(18,036)		(1,873)				
Budgetary Fund Balance Adjustment	(773)		80				
Beginning Budgetary Fund Balance	(18,810)	43,277	(1,793)	48,672	31,180	31,153	7,001
Sources of Funds							
Commercial Parking Tax	28,776	39,440	37,867	46,115	49,128	49,996	50,739
Licensing and Permits	7,284	5,879	5,879	11,959	11,826	11,708	11,591
Federal Grants	28,514	8,696	23,420	58,989	17,212	45,197	5,839
State Grants	5,872	6,475	4,503	16,019	1,840	5,450	0
Multimodal Transportation	1,011	1,016	1,016	1,016	1,016	1,016	1,016
Motor Vehicle Fuel Tax	15,444	14,859	14,859	14,580	14,776	14,951	15,048
Local Grants, Entitlements and Other	255	0	0	0	0	0	0
Countywide Tax Levy	1,408	1,089	1,089	1,536	1,613	0	0
Other Private Contributions	0	50	0	0	0	0	0
Scanning Systems License	(3)	0	0	0	0	0	0
Administrative Fees & Charges	504	727	727	741	756	771	787
Street Occupation Revenue	(3)	1,230	0	0	0	0	0
Street Use Revenue	26,053	27,537	27,537	28,135	28,155	28,176	28,196
Annual Fees Revenue	783	1,160	1,160	1,161	1,162	1,163	1,164
Plan Review & Inspection	17,374	12,148	12,148	19,222	19,029	18,839	18,651
Transportation - Other Revenue	118,731	99,340	105,908	103,418	92,908	89,016	73,971
Automated Traffic Enforcement Cameras	1,855	0	1,786	1,414	1,080	1,026	975
Long-Term Intergovtl Loan Proc	0	0	0	0	0	0	0
Sales Of Land & Buildings	4	335	50,905	0	0	0	0
Misc and Minor Revenues	2,867	0	0	0	0	0	0
Other Misc Revenues	2,986	0	0	0	0	0	0
Accounting Adjustments	(632)	0	0	0	0	0	0
Budget Adjustments							
Associated Revenues from Current Year CFD's			314,264				
Revenues from Current Year legislated ordinances							
Total Budgetary Revenues	259,081	221,456	603,068	304,305	240,503	267,309	207,977
Expenditures							
Capital							
Central Waterfront	45,377	6,194	45,231	15,240	500	500	600
Major Maintenance/Replacement	11,490	6,801	80,222	6,153	2,070	8,678	4,536
Major Projects	2,192	1,951	10,427	1,922	1,971	125	125
Mobility-Capital	71,317	66,445	246,894	125,644	53,778	95,205	17,187
O&M							
Waterfront and Civic Projects	10,766	27,930	27,623	33,642	34,811	34,985	35,160
Bridges & Structures	5,290	6,645	6,844	6,995	7,212	7,248	7,284
Mobility Operations	15,446	22,160	25,002	22,851	23,560	23,678	23,796
ROW Management	40,923	42,130	42,100	47,547	49,010	49,255	49,501
Maintenance Operations	25,108	22,316	28,316	32,225	33,167	33,333	33,499
Leadership and Administration	(11,703)	0	0	0	0	0	0
General Expense	25,836	36,740	36,740	29,274	34,138	38,134	26,004
General Purpose		203	203	304	313	322	333
Budget Adjustments							
Supplemental Changes			3,000				
Total Budgetary Expenditures	242,042	239,517	552,603	321,797	240,529	291,461	198,025
Ending Balance Sheet Adjustment	(22)						
Ending Budgetary Fund Balance	(1,793)	25,216	48,672	31,180	31,153	7,001	16,953

Amounts in $1,000s	2021 Actuals	2022 Adopted	2022 Revised	2023 Proposed	2024 Projected	2025 Projected	2026 Projected
Financial Reserves - Revenue							
Current Year Grant/Svc Contract/Capital CFD Revenues	350,634						
Financial Reserves - Expense							
Current Year Encumbrance CFD's	125,971						
Current Year Grant/Svc Contract/Capital Expenditure CFD's	224,663						
Planning Reserves							
Planning Reserves	0	287	287	585	1,662	3,122	4,846
CPT Debt Service Future Needs - Center City Connector				0	0	0	0
2023 Center City Connector - $20M				0	0	695	2,279
2024 Center City Connector - $25M				0	0	0	869
Other Reserves							
CPT: Revenue Stabilization Reserve				4,611	3,000	5,000	5,074
CPT: Waterfront Reserve A - $10M- (20 year)				0	348	1,139	1,931
CPT: Waterfront Reserve B - $10M- (20 year)				0	348	1,139	1,931
Transportation Fund Operating Reserve				0	0	0	0
Street Use: Revenue Stabilization Reserve^		11,399	11,399	14,780	14,704	14,632	14,561
Street Use: Contingent Budget Authority^^				1,000	1,000	1,000	1,000
Total Reserves	0	11,686	11,686	20,976	21,061	26,728	32,492
Ending Unreserved Budgetary Fund Balance	(1,793)	13,530	36,986	10,203	10,092	(19,727)	(15,539)

Note 1 - ORD 126227 authorized an interfund loan of $25 million from the Information Technology Fund (50410) to the Transportation Fund (13000) in 2021, to be repaid within three years to avoid a permanent diversion of funds in compliance with BARS Section 3.9.1.

Note 2 - ORD 126487 authorized an interfund loan of $15 million from the Unrestricted Cumulative Reserve Fund (00164), Municipal Arts Fund (12010), and Coronavirus Local Fiscal Recovery Fund (14000) to the Transportation Fund (13000) in 2022, to be repaid within one year to avoid a permanent diversion of funds in compliance with BARS Section 3.9.1.

^25% of Street Use Budgeted Revenue

^^Street Use Operating reserve ramping up to target of $5.8M

Coronavirus Local Recovery Fund (14000)

Amounts in $1,000s	2021 Actuals	2022 Adopted	2022 Revised	2023 Proposed	2024 Proposed	2025 Projected	2026 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	0	0	0				
Budgetary Fund Balance Adjustment	0	0	0				
Beginning Budgetary Fund Balance	0	4,931	69,099	0	0	0	0
Sources of Funds							
Federal Coronavirus Local Fiscal Recovery Funds - 2021 Distribution	116,171	0	0	0	0	0	0
Federal Coronavirus Local Fiscal Recovery Funds - 2022 Distribution	0	116,171	116,171	0	0	0	0
Budget Adjustments							
Associated Revenues from Current Year CFD's			0				
Revenues from Current Year legislated ordinances			0				
Total Budgetary Revenues	116,171	116,171	116,171	0	0	0	0
Expenditures							
City Budget Office	124	3,823	3,823	0	0	0	0
Department of Education and Early Learning	3,041	2,358	2,358	0	0	0	0
Department of Finance and Administrative Services	108	1,411	1,411	0	0	0	0
Human Services Department	274	26,513	26,513	0	0	0	0
Office of Arts & Culture	85	0	0	0	0	0	0
Office of Economic Development	498	0	0	0	0	0	0
Office of Housing	12,800	0	0	0	0	0	0
Office of Sustainability and Environment	0	308	308	0	0	0	0
Seattle Center	200	0	0	0	0	0	0
Seattle Department of Human Resources	0	450	450	0	0	0	0
Seattle Department of Transportation	545	4,186	4,186	0	0	0	0
Seattle Information Technology Department	610	5,943	5,943	0	0	0	0
Seattle Parks and Recreation	1,650	4,209	4,209	0	0	0	0
Seattle Public Library	465	0	0	0	0	0	0
Finance General	26,670	70,676	70,676	0	0	0	0
Office of Emergency Management	0	269	269	0	0	0	0
Seattle Public Utilities	0	956	956	0	0	0	0
Budget Adjustments							
Current Year Encumbrance CFD's			14,580				
Current Year Grant/Svc Contract/Capital CFD's			49,589				
Supplemental Changes							
Total Budgetary Expenditures	47,071	121,102	185,270	0	0	0	0
Ending Balance Sheet Adjustment	0	0	0	0	0	0	0
Ending Budgetary Fund Balance	69,099	0	0	0	0	0	0
Financial Reserves - Revenue							
Current Year Grant/Svc Contract/Capital CFD Revenues	0						
Financial Reserves - Expense							
Current Year Encumbrance CFD's	14,580						
Current Year Grant/Svc Contract/Capital Expenditure CFD's	49,589						
Total Reserves	64,169	0	0	0	0	0	0
Ending Unreserved Budgetary Fund Balance	4,931	0	0	0	0	0	0

Note 1 - Based on the terms of the State and Local Fiscal Recovery Fund grant, Coronavirus Local Fiscal Recovery Funds are required to be obligated by 12/31/2024 and spent by 12/31/2026. Spending for some programs is expected to continue into 2023 and 2024, but funding was appropriated in 2021 and 2022, with outyear funding being carried forward via grant carryforward processes. Projections for outyear spending have not been included in this document.

Jump Start Payroll Expense Tax (14500)

Amounts in $1,000s	2021 Actuals	2022 Adopted	2022 Revised	2023 Proposed	2024 Proposed	2025 Projected	2026 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	0	0	0				
Budgetary Fund Balance Adjustment	0	0	0				
Beginning Budgetary Fund Balance	0	0	0	44,142	31,934	33,947	163,538
Sources of Funds							
Payroll Expense Tax	0	233,872	279,642	294,118	311,466	329,695	348,137
Budget Adjustments							
Associated Revenues from Current Year CFD's			0				
Revenues from Current Year legislated ordinances			0				
Total Budgetary Revenues	0	233,872	279,642	294,118	311,466	329,695	348,137
Expenditures							
City Budget Office				290	465	468	471
Department of Education and Early Learning		2,400	2,400	5,300	0	0	0
Department of Finance and Administrative Services		500	500	1,352	1,993	2,493	2,493
Department of Neighborhoods		172	172	191	191	192	194
Finance General*		92,096	92,096	96,487	106,134	8,981	8,981
Human Services Department		6,350	6,350	6,400	1,400	1,400	1,400
Office of Arts and Culture		3,000	3,000	0	0	0	0
Office of Economic Development		14,564	14,564	16,792	16,542	2,534	2,550
Office of Housing		93,425	93,425	139,477	142,268	142,274	142,280
Office of Immigrant and Refugee Affairs		250	250	163	163	165	166
Office of Planning and Community Development		16,600	16,600	21,049	21,200	20,807	20,815
Office of Sustainability and Environment		4,020	4,020	8,166	13,248	12,987	12,997
Seattle Center				100	100	0	0
Seattle Department of Construction and Inspections				456	456	456	456
Seattle Department of Transportation		420	420	2,555	4,250	6,301	6,556
Seattle Information Technology Department				548	1,042	1,046	1,051
Seattle Parks and Recreation				3,500	0	0	0
Seattle Public Library				3,500	0	0	0
Budget Adjustments							
Current Year Encumbrance CFD's			0				
Current Year Grant/Svc Contract/Capital CFD's			0				
Supplemental Changes			1,703				
Total Budgetary Expenditures	0	233,797	235,500	306,326	309,453	200,104	200,409
Ending Balance Sheet Adjustment	0						
Ending Budgetary Fund Balance	0	76	44,142	31,934	33,947	163,538	311,265
Planning Reserves							
Revenue Stabilization Reserve	0	0	0	29,412	31,147	32,970	34,814
AWI Planning Reserve	0	0	0	36	102	199	321
Administration Reserve	0	0	0	2,000	2,500	6,000	8,000
Total Reserves	0	0	0	31,448	33,749	39,169	43,135
Ending Unreserved Budgetary Fund Balance	0	76	44,142	486	199	124,369	268,131

* The 2023 Finance General expenditure amount includes:
- $85.9m transfer to support general operating expenses;
- $3m transfer for general administration costs; and
- $5.8m 4 transfer to support specific administrative needs identified in CBO, DON, OED, OH, OSE, FAS, HR, and the Legislative Department

Human Services Fund (16200)

Amounts in $1,000s	2021 Actuals	2022 Adopted	2022 Revised*	2023 Proposed	2024 Proposed	2025 Projected	2026 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	2,634	8,883	8,883				
Budgetary Fund Balance Adjustment	458	552	552				
Beginning Budgetary Fund Balance	3,092	9,435	9,435	2,729	2,478	2,234	3,240
Sources of Funds							
Federal Grants	72,701	43,519	48,312	56,246	56,246	57,371	58,519
State Grants	22,179	21,837	22,187	21,315	21,314	21,740	22,175
Interlocal Grants	2,203	1,685	1,728	1,103	1,103	1,125	1,148
Misc Fines & Penalties	65	0	(139)	0	0	0	0
Inv Earn-Residual Cash	(29)	19	1,951	0	0	0	0
Interfund Revenue	2,490	536	741	2,535	2,548	2,599	2,651
Administrative Fees & Charges		4,208	4,208	2,310	2,299	2,345	2,392
General Government-Other Rev	1,957	0	432	1	1	1	1
Budget Adjustments							
Associated Revenues from Current Year CFD's			53,417				
Revenues from Current Year legislated ordinances			20,907				
Total Budgetary Revenues	101,566	71,804	153,744	83,510	83,512	85,182	86,886
Expenditures							
Supporting Affordability & Liv	13,371	12,384	12,384	11,184	11,186	11,242	11,298
Preparing Youth for Success	498	156	156	156	156	157	157
Addressing Homelessness	34,089	10,586	10,586	9,124	9,124	9,170	9,216
Supporting Safe Comm	969	51	51	86	86	86	86
Leadership and Administration	2,796	3,498	3,498	4,294	4,294	4,316	4,337
Promoting Healthy Aging	43,221	48,187	48,187	58,917	58,911	59,205	59,501
Promoting Public Health	1,005	18	18	0	0	0	0
Budget Adjustments							
Current Year Encumbrance CFD's			1,934				
Childcare Bonus Encumbrance CFD			1,294				
Current Year Grant/Svc Contract/Capital CFD's			51,491				
Supplemental Changes			21,927				
Supplemental Changes - Child Care Bonus Only			8,924				
Total Budgetary Expenditures	95,950	74,879	160,450	83,761	83,757	84,175	84,596
Ending Balance Sheet Adjustment	726						
Ending Budgetary Fund Balance	9,435	6,360	2,729	2,478	2,234	3,240	5,530
Financial Reserves - Revenue							
Current Year Grant/Svc Contract/Capital CFD Revenues	53,417						
Financial Reserves - Expense							
Current Year Encumbrance CFD's	1,934						
Current Year Grant/Svc Contract/Capital Expenditure CFD's	51,491						
Childcare Bonus CFD Appropriation	1,294						
Planning Reserves							
Mandatory Reserve for Child Care Bonus Funds	10,202	11,297	1,278	1,278	1,278	1,278	1,278
Other Planning Reserve**		0	0	800	955	6,047	9,744
Total Reserves	11,505	11,297	1,278	2,078	2,233	7,325	11,022
Ending Unreserved Budgetary Fund Balance	(2,070)	(4,937)	1,451	400	0	(4,085)	(5,493)

*2022 Revised includes $7.6 million in revenue from journals HSYE21RR19, HSYE21RR14, HSYE21RR13, HSYE21RR09, HSYE21RR05, HSARADJ002

**In 2023 $74,002 of expenditures from BO-HS-H1000 and $215,010 from BO-HSD-H7000 is used to offset the planning reserve. In 2024, $210,115 of expenditures from BO-HS-H1000 and $1,927,015 from BO-HSD-H7000 is used to offset the planning reserve.

**Before offset, total planning reserve is $,1089,000 in 2023 and $3,092,000 in 2024.

Low Income Housing Fund (16400)

Amounts in $1,000s	2021 Actuals	2022 Adopted	2022 Revised	2023 Proposed	2024 Proposed	2025 Projected	2026 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	269,780	(56,239)	217,096				
Budgetary Fund Balance Adjustment	(7,397)	0	(1,902)				
Beginning Budgetary Fund Balance	262,383	(56,239)	215,194	(3,028)	6,819	16,667	26,663
Sources of Funds							
Property Tax Levy	32,257	37,862	37,862	37,862	37,862	37,862	37,862
MHA/IZ	73,778	45,900	45,900	45,900	45,900	27,000	27,000
HOME	4,789	2,974	2,974	2,969	2,969	2,969	2,969
State/Federal/Local Weatherization Grants	1,017	1,376	1,376	5,778	3,984	3,984	3,984
Seattle City Light Weatherization Funding	1,983	2,604	2,604	2,604	2,604	2,604	2,604
Interest Earnings	3,358	2,000	2,000	2,000	2,000	2,000	2,000
Program Income (includes CDBG PI and HOME PI)	4,949	4,000	4,000	4,000	4,000	4,000	4,000
Local Option Sales Tax Revenue	4,796	3,500	3,500	3,500	3,500	4,228	4,228
REET	5,000	5,000	5,000	5,000	5,000	5,000	0
Operating Transfer (ECI transfer from FG)	4,625	0	0	0	0	0	0
Emergency Rental Assistance Program	18,750	0	0	0	0	0	0
CDBG Rental Assistance	8	0	1,196	0	0	0	0
Revenue from Repaid Short-Term Loans	0	0	0	0	0	18,321	27,158
Miscellaneous	1	0	0	0	0	0	0
Budget Adjustments							
Associated Revenues from Current Year CFD's			51,931				
Revenues from Current Year legislated ordinances			1,214				
Total Budgetary Revenues	155,310	105,216	159,557	109,613	107,819	107,967	111,805
Expenditures							
BO-HU-2000 - Homeownership & Sustainability	8,609	8,422	8,422	12,219	10,425	10,860	10,860
BO-HU-3000 - Multifamily Housing	166,733	87,111	87,111	87,111	87,111	87,111	87,111
BO-HU-3000 - Multifamily Housing (Revolving Loans)	27,158		20,000				
Budget Adjustments							
Current Year Encumbrance CFD's			148,263				
Current Year Grant/Svc Contract/Capital CFD's			112,768				
Supplemental Changes			1,214				
Total Budgetary Expenditures	202,500	95,534	377,778	99,330	97,537	97,971	97,971
Ending Balance Sheet Adjustment	0						
Ending Budgetary Fund Balance	215,194	(46,557)	(3,028)	6,819	16,667	26,663	40,497
Financial Reserves - Revenue							
Current Year Grant/Svc Contract/Capital CFD Revenues	51,931						
Financial Reserves - Expense							
Current Year Encumbrance CFD's	148,263						
Current Year Grant/Svc Contract/Capital Expenditure CFD's	112,768						
Planning Reserves							
O&M Trust Funds	0	16,148	16,148	21,000	21,000	21,000	21,000
Home Repair Restricted Revolving Loan Fund	0	1,000	1,000	1,000	1,000	1,000	1,000
Reserve for HSD's Levy-Funded Programs (now KCRHA)	0	1,643	1,643	1,643	0	0	0
Incentive Zoning Admin Balance	0	10,000	10,000	8,000	6,000	3,000	0
Total Reserves	209,100	28,791	28,791	31,643	28,000	25,000	22,000
Ending Unreserved Budgetary Fund Balance	6,094	(75,347)	(31,819)	(24,823)	(11,333)	1,663	18,497

Office of Housing Operating Fund (16600)

Amounts in $1,000s	2021 Actuals	2022 Adopted	2022 Revised	2023 Proposed	2024 Proposed	2025 Projected	2026 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	619	430	6,762				
Budgetary Fund Balance Adjustment	(109)	0	(84)				
Beginning Budgetary Fund Balance	510	430	6,678	3,097	2,960	2,973	542
Sources of Funds							
Property Tax Levy Admin	3,756	3,566	3,566	3,566	3,566	3,566	3,566
MHA/IZ Program Admin	7,539	5,100	5,100	5,100	5,100	3,000	3,000
HOME Admin	117	330	330	330	330	330	330
CDBG	107	388	388	388	388	388	388
State/Federal Weatherization Grants Admin	750	938	938	938	938	938	938
Seattle City Light Weatherization Admin	703	886	886	886	886	886	886
Multifamily Tax Exemption Fees	199	250	250	250	250	250	250
Interest Earnings	75	0	0	0	0	0	0
Operating Transfer (ECI transfer from FG)	1,375	0	0	0	0	0	0
Emergency Rental Assistance Program	527	0	0	0	0	0	0
Miscellaneous	39	0	0	0	0	0	0
Budget Adjustments							
Associated Revenues from Current Year CFD's			1,076				
Revenues from Current Year legislated ordinances			0				
Total Budgetary Revenues	15,187	11,459	12,534	11,459	11,459	9,359	9,359
Expenditures							
BO-HU-1000 - Leadership and Administration	4,956	5,841	5,841	6,635	6,454	6,648	6,847
BO-HU-2000 - Homeownership & Sustainability	2,235	2,463	2,463	2,547	2,564	2,641	2,720
BO-HU-3000 - Multifamily Housing	1,830	2,337	2,337	2,414	2,428	2,501	2,576
Budget Adjustments							
Current Year Encumbrance CFD's			373				
Current Year Grant/Svc Contract/Capital CFD's			2,451				
Supplemental Changes			2,650				
Total Budgetary Expenditures	9,020	10,641	16,114	11,596	11,446	11,789	12,143
Ending Balance Sheet Adjustment	0	0					
Ending Budgetary Fund Balance	6,678	1,247	3,097	2,960	2,973	542	(2,242)
Financial Reserves - Revenue							
Current Year Grant/Svc Contract/Capital CFD Revenues	1,076						
Financial Reserves - Expense							
Current Year Encumbrance CFD's	373						
Current Year Grant/Svc Contract/Capital Expenditure CFD's	2,451						
Planning Reserves							
MFTE Fund Balance		0	760	600	500	400	300
AWI Reserve				335	952	1,862	3,001
Total Reserves	1,748	0	760	935	1,452	2,262	3,301
Ending Unreserved Budgetary Fund Balance	4,930	1,247	2,337	2,025	1,521	(1,720)	(5,543)

Families & Education Levy (17857)

Amounts in $1,000s	2021 Actuals	2022 Adopted	2022 Revised	2023 Proposed	2024 Proposed	2025 Projected	2026 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	22,736	14,210	18,617				
Budgetary Fund Balance Adjustment	(654)		(147)				
Beginning Budgetary Fund Balance	22,082	14,210	18,469	13,349	13,549	13,749	13,949
Sources of Funds							
Investment Earnings	398	300	300	200	200	200	10
Budget Adjustments							
Associated Revenues from Current Year CFD's			0				
Revenues from Current Year legislated ordinances			0				
Total Budgetary Revenues	398	300	300	200	200	200	10
Expenditures[1-4]							
Early Learning	2,751	0	1,888	0	0	0	0
K-12	1,260	0	1,641	0	0	0	0
Administration	0	0	55	0	0	0	0
SPR Child Care Co-Pay Support	0	0	110	0	0	0	0
Budget Adjustments							
Current Year Encumbrance CFD's			1,727				
Supplemental Changes			0				
Total Budgetary Expenditures	4,011	0	5,421	0	0	0	0
Ending Balance Sheet Adjustment	0	0	0	0	0	0	0
Ending Budgetary Fund Balance	18,469	14,510	13,349	13,549	13,749	13,949	13,959
Financial Reserves - Revenue							
Current Year Grant/Svc Contract/Capital CFD Revenues	0						
Financial Reserves - Expense							
Current Year Encumbrance CFD's	1,727						
Administrative FEL Levy CFD[5]	15,910						
Planning Reserves[6-7]							
General Fund Shift to Levy		2,028					
Opportunity Promise		405	405	405	405	405	405
K-12 BIPOC Commitments Reserve			700	700	700	700	700
FEPP Levy Commitment	12,000	12,000	12,000	12,000	12,000	12,000	12,000
Total Reserves	29,636	14,433	13,105	13,105	13,105	13,105	13,105
Ending Unreserved Budgetary Fund Balance	4,743	77	244	444	644	844	854

Notes:

1. 2022 Early Learning revised expenditures includes one time resources for Birth to 12 labor costs and ParentChild+ Program typically funded with General Fund resource
2. 2022 K-12 Revised Expenditures includes 2020 BIPOC investments, 2021 Black Girls Council Budget Action (CBA) and Opportunity Promise.
3. 2022 Revised Expenditures for Seattle Parks and Recreation (SPR) is the remaining balance for the Parks COVID Co-Pay relief program.
4. 2023 - 2026 K-12 Expenditures are for Opportunity Promise. Reserves decline over time to offset this expenditure.
5. The FEL Levy Reserves automatically carry forward annually per ordinance through the administrative carryforward process.
6. K-12 BIPOC Commitments Reserve includes remaining funding from $4M 2020 BIPOC investments and 2021 Black Girls CBA.
7. FEPP Levy Commitment reflects the adopted levy plan contribution of $12M fund balance from the FEL levy undesignated fund balance to FEPP levy.

Seattle Preschool Program Levy (17861)

Amounts in $1,000s	2021 Actuals	2022 Adopted	2022 Revised	2023 Proposed	2024 Proposed	2025 Projected	2026 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	9,177	4,864	6,658				
Budgetary Fund Balance Adjustment	(263)	0	(50)				
Beginning Budgetary Fund Balance	8,914	4,864	6,607	3,912	4,012	4,112	4,162
Sources of Funds							
Property Tax	43	0	0	0	0	0	0
Investment Earnings	114	100	100	100	100	50	50
SPP Tuition	206	0	0	0	0	0	0
Budget Adjustments							
Associated Revenues from Current Year CFD's							
Revenues from Current Year legislated ordinances							
Total Budgetary Revenues	363	100	100	100	100	50	50
Expenditures[1]							
Early Learning	2,669	0	1,518	0	0	0	0
SPR Preschool Facility Renovations	0	0	130	0	0	0	0
Budget Adjustments							
Current Year Encumbrance CFD's	0	0	269				
Current Year Grant/Svc Contract/Capital CFD's[2]	0	0	878				
Supplemental Changes	0	0	0				
Total Budgetary Expenditures	2,669	0	2,796	0	0	0	0
Ending Balance Sheet Adjustment	0						
Ending Budgetary Fund Balance	6,607	4,964	3,912	4,012	4,112	4,162	4,212
Financial Reserves - Revenue							
Current Year Grant/Svc Contract/Capital CFD Revenues	0						
Financial Reserves - Expense							
Current Year Encumbrance CFD's	269						
Current Year Grant/Svc Contract/Capital CFD's[2]	878						
Administrative SPP Levy CFD[3]	6,462						
Planning Reserves							
SPP - 3 Classroom Expansion		3,937	2,262	2,262	2,262	2,262	2,262
Facility Cost Risk Reserve		628	0	0	0	0	0
Summer Extension 2022-23 (partial cost)[4]	0	0	902	902	902	902	902
SPR Preschool Facility Renovations	0	0	748	748	748	748	748
Total Reserves	7,610	4,565	3,912	3,912	3,912	3,912	3,912
Ending Unreserved Budgetary Fund Balance	5,460	399	()	100	200	250	300

Notes:

1. 2022 Early Learning revised expenditures include 3-classrooms expansion costs; summer extension; and Seattle Parks and Recreation (SPR) renovations for preschool facilities.

2. Includes Capital Expenditures carryforward for SPR preschool facility renovations which will be complete in 2023.

3. The SPP Levy Reserves automatically carry forward annually per ordinance through the administrative carryforward process.

4. Summer Extension is a program to help address the learning loss and to better prepare preschoolers, espeically rising kindergarteners, for the fall.

Families Education Preschool and Promise Levy (17871)

Amounts in $1,000s	2021 Actuals	2022 Adopted	2022 Revised	2023 Proposed	2024 Proposed	2025 Projected	2026 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	97,815	74,396	105,105				
Budgetary Fund Balance Adjustment	(2,920)	0	(630)				
Beginning Budgetary Fund Balance	94,896	74,396	104,475	75,600	68,322	55,362	43,737
Sources of Funds							
Property Tax[1]	88,423	88,060	88,060	88,941	89,830	90,728	1,400
Investment Earning	1,380	1,600	1,600	1,632	1,665	1,500	759
Parent Tuition - Seattle Preschool Program	2,003	2,000	2,400	2,100	2,195	2,293	1,170
Families and Education Levy (2011) Fund Balance[2]	0	0	0	0	0	0	12,000
Budget Adjustments							
Associated Revenues from Current Year CFD's							
Revenues from Current Year legislated ordinances							
Total Budgetary Revenues	91,806	91,660	92,060	92,673	93,689	94,522	15,329
Expenditures[3]							
Early Learning	39,613	45,240	42,066	48,564	51,712	55,007	28,344
K-12 Programs	33,537	33,395	32,795	36,681	37,562	37,163	19,418
Post-Secondary Programs	3,108	9,924	9,916	7,692	10,172	6,450	3,370
Leadership & Administration	5,969	6,061	5,786	7,013	7,203	7,527	3,933
Budget Adjustments							
Current Year Encumbrance CFD's			22,110				
Current Year Grant/Svc Contract/Capital CFD's			0				
Supplemental Changes[4]			8,262				
Total Budgetary Expenditures	82,228	94,620	120,935	99,950	106,650	106,146	55,065
Ending Balance Sheet Adjustment							
Ending Budgetary Fund Balance	104,475	71,436	75,600	68,322	55,362	43,737	4,001
Financial Reserves - Revenue							
Current Year Grant/Svc Contract/Capital CFD Revenues	0						
Financial Reserves - Expense							
Current Year Encumbrance CFD's	22,110						
Current Year Grant/Svc Contract/Capital Expenditure CFD's	0						
Planning Reserves							
Reserves against fund balance for future spending[5]	63,526	60,895	60,400	61,522	48,562	36,937	
Reserves to Sustain Programs in 23-24 and 24-25 School Years[6,7,8]	10,000	10,000	9,700				
Reserves to Sustain Programs in 25-26 School Year[9]				4,000	4,000	4,000	4,000
Total Reserves	95,636	70,895	70,100	65,522	52,562	40,937	4,000
Ending Unreserved Budgetary Fund Balance	8,838	541	5,500	2,800	2,800	2,800	1

Notes:

1. Outyear property tax growth estimated at 1% based on CBO forecast.
2. Families and Education Levy (2011) Fund Balance is based on the adopted FEPP levy implementation plan.
3. 2024-2026 expenditure growth rate matches the rate of growth in the FEPP implementation plan.
4. 2022 Supplemental Changes include changes in the Q2 mid-year supplemental, and $1.6 million in Council Budget Actions previously funded with General Fund.
5. These provide resources to continue FEPP programming in 2026 and was anticipated in the levy.
6. These are resources set aside in the 2021 budget for additional programmatic needs.
7. These reserves are drawn down by proposals in Seattle Promise and K-12 Culturally Specific and Responsive programming.
8. These are adjusted to reflect the 2022 mid-year supplemental changes which drew down $0.3 million of the reserve.
9. These are resources set aside in the 2023-24 budget for additional programmatic needs for the 2025-2026 school year.

2012 Library Levy Fund (18100)

Amounts in $1,000s	2021 Actuals	2022 Adopted	2022 Revised	2023 Proposed	2024 Projected	2025 Projected	2026 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	5,007	519	4,522				
Budgetary Fund Balance Adjustment	(144)	0	(36)				
Beginning Budgetary Fund Balance	4,863	519	4,486	592	602	609	609
Sources of Funds							
Property Tax Revenue [1]	(62)	30	30	10	7	0	0
Interest Earnings	53	20	20	0	0	0	0
Budget Adjustments							
Associated Revenues from Current Year CFD's			0				
Revenues from Current Year legislated ordinances			0				
Total Budgetary Revenues	(9)	50	50	10	7	0	0
Expenditures							
Open Hours and Related Services	0	0	0	0	0	0	0
Collections	138	0	0	0	0	0	0
Technology and Online Services	55	0	0	0	0	0	0
Facilities - Regular Maintenance	23	0	0	0	0	0	0
Facilities - Major Maintenance	152	0	0	0	0	0	0
Budget Adjustments							
Current Year Encumbrance CFD's			110				
Current Year Grant/Svc Contract/Capital CFD's			3,539				
Supplemental Changes			295				
Total Budgetary Expenditures	368	0	3,944	0	0	0	0
Ending Balance Sheet Adjustment	0	0	0	0	0	0	0
Ending Budgetary Fund Balance	4,486	569	592	602	609	609	609
Financial Reserves - Revenue							
Current Year Grant/Svc Contract/Capital CFD	0						
Financial Reserves - Expense							
Current Year Encumbrance CFD's	110						
Current Year Grant/Svc Contract/Capital Expenditure CFD's	3,539						
Future Year Capital Reserve [2]			*592*	*602*	*609*	*609*	*609*
Planning Reserves							
N/A	0	0	0	0	0	0	0
Total Reserves	3,650	0	592	602	609	609	609
Ending Unreserved Budgetary Fund Balance	837	569	0	0	0	0	0

1 - Per CBO, 2012 levy estimated to collect 99.6% of total levied amount. Revenues collected in 2020 and beyond are deliquent payments of prior year taxes.

2 - SPL has set aside remaining fund balance from the 2012 levy for its capital program to address construction inflation and unforeseen emergent projects

2019 Library Levy Fund (18200)

Amounts in $1,000s	2021 Actuals	2022 Adopted	2022 Revised	2023 Proposed	2024 Projected	2025 Projected	2026 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	9,983	4,818	18,754				
Budgetary Fund Balance Adjustment	(306)	0	(147)				
Beginning Budgetary Fund Balance	9,677	4,818	18,607	7,136	5,644	6,508	4,507
Sources of Funds							
Property Tax Revenue [1; 2]	31,147	30,982	30,982	31,292	31,604	31,921	31,249
Interest Earnings	194	120	200	190	150	100	50
Budget Adjustments							
Associated Revenues from Current Year CFD's			0				
Revenues from Current Year legislated ordinances			0				
Total Budgetary Revenues	31,341	31,102	31,182	31,482	31,754	32,021	31,299
Expenditures							
Open Hours and Related Services	10,630	12,270	11,270	12,553	13,044	13,566	14,109
Collections	5,831	5,640	5,640	5,922	6,159	6,405	6,662
Technology and Online Services - Operating	1,966	2,953	2,953	3,101	3,225	3,354	3,488
Technology and Online Services - Capital	0	3,191	3,191	1,209	615	0	474
Facilities - Regular Maintenance	1,452	1,772	1,772	1,878	1,953	2,032	2,113
Facilities - Major Maintenance	2,087	5,024	5,024	7,685	5,244	7,989	6,508
Children	153	291	291	303	315	328	341
Administration	291	309	309	322	335	348	362
Budget Adjustments							
Current Year Encumbrance CFD's			137				
Current Year Grant/Svc Contract/Capital CFD's			10,390				
Supplemental Changes			1,674				
Total Budgetary Expenditures	22,410	31,451	42,653	32,974	30,891	34,022	34,055
Ending Balance Sheet Adjustment	0	0	0	0	0	0	0
Ending Budgetary Fund Balance	18,607	4,468	7,136	5,644	6,508	4,507	1,751
Financial Reserves - Revenue							
Current Year Grant/Svc Contract/Capital CFD	0						
Financial Reserves - Expense							
Current Year Encumbrance CFD's	137						
Current Year Grant/Svc Contract/Capital	10,390						
Planning Reserves							
Planned Future Levy Spending	5,648	4,468	4,468	5,644	6,508	4,507	1,751
Total Reserves	16,175	4,468	4,468	5,644	6,508	4,507	1,751
Ending Unreserved Budgetary Fund Balance	2,432	0	2,668	0	0	0	0

Notes:

1 - Per CBO, levy only estimated to collect 99.6% of property tax revenues once all payments have been received.

2 - Per CWA, 2020 revenues were understated by $373,638. Revenues have been adjusted in 2021.

3 - SPL experienced higher than projected inflation in 2022--long-term financial plan includes 2023 purchasing power adjustment of +2% for Collection, Technology, Facilities; +8% for CIP

School Safety Traffic and Pedestrian Improvement Fund (18500)

Amounts in $1,000s	2021 Actuals	2022 Adopted	2022 Revised	2023 Projected	2024 Projected	2025 Projected	2026 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	3,723		9,760				
Budgetary Fund Balance Adjustment	(108)		(77)				
Beginning Budgetary Fund Balance	3,615	10,772	9,683	8,724	9,697	6,192	6,208
Sources of Funds							
School Zone Camera Revenues	7,184	14,222	11,846	13,933	13,074	12,659	12,382
Red Light Cameras - 20%	895	984	875	911	988	1,000	1,000
General Fund Cash Transfer	9,000	0	0	0	0	0	0
Residual Cash Earnings	47	0	0	0	0	0	0
Budget Adjustments							
Associated Revenues from Current Year CFD's	0						
Revenues from Current Year legislated ordinances	0						
Total Budgetary Revenues	17,126	15,206	12,722	14,844	14,061	13,659	13,382
Expenditures							
BC-TR-19001: Major Maintenance/Replacement	5	0	3	220	280	500	0
BC-TR-19003: Mobility Capital	9,297	7,997	10,599	10,475	14,076	9,922	1,738
BO-TR-17003: Mobility Operations	622	943	943	1,025	1,054	1,059	1,064
SPD: School Zone Camera Program	1,134	2,131	2,135	2,151	2,157	2,163	2,174
Misc							
Accounting Adjustments							
Budget Adjustments							
Current Year Encumbrance CFD's							
Current Year Grant/Svc Contract/Capital CFD's							
Supplemental Changes							
Total Budgetary Expenditures	11,058	11,071	13,680	13,871	17,566	13,644	4,976
Ending Balance Sheet Adjustment							
Ending Budgetary Fund Balance	9,683	14,907	8,724	9,697	6,192	6,208	14,613
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		959	959	233	630	1,156	1,771
Potential new installation/additional cameras		528	528	714	906	1,150	1,459
SMC Administration		773	773	1,046	1,067	1,088	1,110
Revenue Stabilization Reserve		2,737	2,290	3,711	1,515	1,665	3,345
One-time additional SSTPI capital program		5,280					
Total Reserves	0	10,276	4,549	5,704	4,118	5,059	7,686
Ending Unreserved Budgetary Fund Balance	9,683	4,631	4,175	3,993	2,074	1,149	6,928

Seattle Metropolitan Park District (19710)

Amounts in $1,000s	2021 Actuals	2022 Adopted	2022 Revised	2023 Proposed	2024 Proposed	2025 Proposed	2026 Proposed
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	45,233		44,020		2,616	2,616	2,616
Budgetary Fund Balance Adjustment	(1,369)						
Beginning Budgetary Fund Balance	43,864	0	44,020	0	2,616	2,616	2,616
Sources of Funds							
Park District Property Tax	55,196	56,036	56,036	114,756	115,808	120,946	126,716
Interest Earnings							
Budget Adjustments							
Associated Revenues from Current Year CFD's							
Revenues from Current Year legislated ordinances							
Total Budgetary Revenues	55,196	56,036	56,036	114,756	115,808	120,946	126,716
Expenditures							
Building For The Future - CIP	3,616	6,737	6,737	9,146	15,105	7,470	6,729
Fix It First - CIP	12,254	14,074	14,074	35,823	29,292	34,904	30,060
Maintaining Parks and Facilities - CIP	269	355	355	370	384	400	416
Debt and Special Financing						4,032	10,193
Parks and Facilities Maintenance and Repairs	12,493	14,546	14,546	26,519	27,999	29,569	32,174
Leadership and Administration	2,035	2,176	2,176	5,418	6,747	7,811	8,951
Departmentwide Programs	1,312	1,523	1,523	6,770	7,072	7,355	7,650
Recreation Facility Programs	15,706	10,444	10,444	19,714	19,803	19,623	20,372
Zoo and Aquarium Programs	7,356	4,680	4,680	4,867	5,062	5,264	5,475
Seattle Center - Waterfront				3,513	4,344	4,518	4,698
Budget Adjustments							
Current Year Encumbrance CFD's			45,859				
Current Year Grant/Svc Contract/Capital CFD's							
Supplemental Changes			2,124				
Total Budgetary Expenditures	55,040	54,536	102,518	112,140	115,808	120,946	126,716
Ending Balance Sheet Adjustment							
Ending Budgetary Fund Balance	44,020	1,500	(2,462)	2,616	2,616	2,616	2,616
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	45,859	0					
Planning Reserves							
CBO Planning Reserve	0	1,474					
Smith Cove Reserve	(2,616)		(2,616)	2,616	2,616	2,616	2,616
Total Reserves	43,243	1,474	(2,616)	2,616	2,616	2,616	2,616
Ending Unreserved Budgetary Fund Balance	778	26	154	0	0	()	()

Seattle Transportation Benefit District Fund (19900)

Amounts in $1,000s	2021 Actuals	2022 Adopted	2022 Revised	2023 Projected	2024 Projected	2025 Projected	2026 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	42,143		52,205				
Budgetary Fund Balance Adjustment	(1,009)		(334)				
Beginning Budgetary Fund Balance	41,134	23,625	51,871	33,830	30,225	28,880	31,568
Sources of Funds							
Vehicle License Fees I - $20 (Est. 2010)	8,841	8,006	7,738	7,846	7,956	8,067	8,180
Vehicle License Fees II - $20 (Est. 2020)	4,420	8,006	7,738	7,846	7,956	8,067	8,180
Vehicle License Fees - $60 (2014 STBD)	0	0	0	0	0	0	0
Sales Tax - 0.1% (2014 STBD)	3,994	0	0	0	0	0	0
Sales Tax - 0.15% (2020 STBD)	33,099	47,755	51,030	52,914	54,349	56,690	59,965
Misc. Revenue	0	0	0	0	0	0	0
Inv Earnings - Residual Cash	562	0	0	0	0	0	0
Budget Adjustments							
Associated Revenues from Current Year CFD's							
Total Budgetary Revenues	50,916	63,767	66,506	68,606	70,261	72,825	76,325
Expenditures							
Major Maintenance/Replacement (VLF I $20 Est. 2010)	619	1,029	1,029	987	875	901	0
Mobility Capital (VLF I - $20 Est. 2010)	3,330	4,158	4,158	4,286	2,929	2,474	117
Mobility Operations (VLF I - $20 Est. 2010)	888	847	870	898	925	925	925
Maintenance Operations (VLF I)	2,833	2,877	2,944	3,003	3,081	3,097	3,112
Major Maintenance/Replacement (2014 STBD)	329	0	5,000	0	0	0	0
Mobility Capital (2014 STBD)	2,572	5,990	0	1,000	0	0	0
Mobility Operations (2014 STBD)	12,058	0	0	0	0	0	0
Mobility Capital (2020 STBD)	3,639	1,000	1,000	6,000	6,000	6,000	6,000
Mobility Operations (2020 STBD)	12,869	46,314	46,349	47,992	49,666	56,740	65,361
Mobility Capital (VLF II - $20 Est. 2020)	245	2,557	2,557	2,593	2,630	0	0
Mobility Operations (VLF II - $20 Est. 2020)	225	1,612	1,612	1,669	1,722	0	0
Major Maintenance/Replacement (VLF II - $20 Est. 2020)	418	1,112	1,112	1,228	1,143	0	0
Maintenance Operations (VLF II - $20 Est. 2020)	261	556	556	575	592	0	0
Bridges & Structures (VLF II - $20 Est. 2020)	0	1,890	1,903	1,980	2,041	0	0
Cost Adjustment	(105)						
Budget Adjustments							
Current Year Legislated Carryforwards, Etc. (2020 STBD)			1,361				
Current Year Legislated Carryforwards, Etc. (2014 STBD)			6,336				
Current Year Leg. Carryforwards, Etc. (VLF I - $20 Est. 2010)			5,548				
Current Year Legislated Carryforwards, Etc. (VLF II - Est. 2020)			2,212				
Total Budgetary Expenditures	40,181	69,943	84,546	72,212	71,606	70,137	75,517
Ending Balance Sheet Adjustment	2						
Ending Budgetary Fund Balance	51,871	17,449	33,830	30,225	28,880	31,568	32,377
Financial Reserves - Expense							
Current Year Capital CFD's (2014 STBD)							
Current Year Capital CFD's (VLF I - $20 Est. 2010)							
Planning Reserves							
Planning Reserves (VLF combined)	0	411	411	367	1,042	1,957	3,037
Reserve for ballot measure costs	0	0	0	0	0	500	500
Reserve (2027 ramp down) - 2014 STBD	6,000	6,000	6,000	6,000	6,000	6,000	6,000
Reserve (2027 ramp down) - 2020 STBD	0	0	14,000	14,000	14,000	14,000	14,000
Operations Reserve - 2020 STBD "Ramp Up"	0	10,000	10,000	5,500	0	0	0
New $20 VLF Reserve		0	0	0	0	8,067	16,248
Total Reserves	6,000	16,411	30,411	25,867	21,042	30,524	39,785
Ending Unreserved Budgetary Fund Balance	45,871	1,038	3,419	4,358	7,838	1,044	(7,408)

Notes:

Legislated changes from STBD stand-alone ordinances (Ordinance 126327 and Ordinance 126289) are reflected in the corresponding funding source/BSL line in the Expenditures in 2023-2025 are in alignment with the STBD Proposition One spending plan as Presented in the Transportation and Utilities Committee on March 3, 2021 and the 2022 $20 VLF spending plan as presented in the Transportation and Utilities Committee on May 5, 2021.

Reserves for "ramp down" and "ramp up" are set asides for future transit service hour purchase.

Financial plan does not include future CRSSA credits for transit service.

"New $20 VLF Reserve" denotes an opportunity to reaffirm or reproiritize the 2021 community priorities for the first four years of spending on this funding source.

REET I Capital Projects Fund (30010)

Amounts in $1,000s	2021 Actuals	2022 Adopted	2022 Revised	2023 Proposed	2024 Proposed	2025 Projected	2026 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	78,902	28,402	89,313	25,816	12,582	12,622	12,501
Budgetary Fund Balance Adjustment		0	(73)				
Beginning Budgetary Fund Balance	78,902	28,402	89,239	25,816	12,582	12,622	12,501
Sources of Funds							
Real Estate Excise Tax Revenues	56,190	40,246	53,302	47,378	47,328	47,430	47,647
November Forecast Update		3,776					
Total Budgetary Revenues	56,190	44,022	53,302	47,378	47,328	47,430	47,647
Expenditures							
Debt Service Payments	8,636	11,893	11,893	9,780	12,670	14,293	13,967
Operating Expenditures	713	1,014	1,014	1,039	1,052	1,072	1,094
Capital Expenditures	36,503	53,615	56,244	49,792	33,567	27,437	19,974
Capital Department Asset Preservation Allocation[1]						4,750	12,600
Budget Adjustments							
Current Year Grant/Svc Contract/Capital CFD's			52,398				
Supplemental Changes			(4,824)				
Total Budgetary Expenditures	45,852	66,522	116,725	60,612	47,289	47,551	47,635
Ending Balance Sheet Adjustment	0						
Ending Budgetary Fund Balance	89,239	5,901	25,816	12,582	12,622	12,501	12,513
Financial Reserves - Expense							
Cash Balance Reserve[2]	3,000	4,000	4,000	5,000	5,000	5,000	5,000
Economic Forecast Reserve[3]				5,000	7,500	7,500	7,500
Total Reserves	3,000	4,000	4,000	10,000	12,500	12,500	12,500
Ending Unreserved Budgetary Fund Balance	86,239	1,901	21,816	2,582	122	1	13

[1]The Capital Department Asset Preservation Allocation is allocated to REET eligible CIP departments during the annual budget and CIP process. The exact REET allocations for each eligible department for 2025-2026 will be determined when creating the 2024-2029 CIP.

[2]Cash Balance Reserve of $5 million required by CRS Policy 12 (Resolution 31952). The Cash Balance Reserve was used during COVID and will be fully replenished by 2023.

[3]An Economic Forecast Reserve in the REET Capital Funds is being created in the 2023-2024 Budget process. This reserve is intended to help absorb significant fluctuations in the REET revenue forecast, as well as right size the cash reserve size in proportion to the 10 year increase in REET revenue. CBO will work with City Council to officially incorporate this reserve in the CRS/REET polices as part of the 2024 budget process.

Ordinance 125990 authorized an interfund loan of $12,225,000 from the REET I Capital Projects fund for the Central Waterfront Improvement Fund to be repaid by 12-31-2023.

REET II Capital Projects Fund (30020)

Amounts in $1,000s	2021 Actuals	2022 Adopted	2022 Revised	2023 Proposed	2024 Proposed	2025 Projected	2026 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	66,500	36,126	83,869	30,478	18,090	15,601	15,583
Budgetary Fund Balance Adjustment		0	0				
Beginning Budgetary Fund Balance	66,500	36,126	83,869	30,478	18,090	15,601	15,583
Sources of Funds							
Real Estate Excise Tax Revenues	55,665	44,022	53,302	47,378	47,328	47,430	47,647
Total Budgetary Revenues	55,665	44,022	53,302	47,378	47,328	47,430	47,647
Expenditures							
Debt Service Payments	9,912	13,532	13,532	10,224	11,986	10,036	8,114
Capital Expenditures	23,384	47,797	47,810	44,543	32,831	20,512	33,571
Affordable Housing	5,000	5,000	5,000	5,000	5,000	5,000	0
Capital Department Asset Preservation Allocation[1]						11,900	5,950
Budget Adjustments							
Current Year Grant/Svc Contract/Capital CFD's			42,824				
Supplemental Changes			(2,474)				
Total Budgetary Expenditures	38,296	66,329	106,692	59,767	49,817	47,448	47,635
Ending Balance Sheet Adjustment							
Ending Budgetary Fund Balance	83,869	13,820	30,478	18,090	15,601	15,583	15,595
Financial Reserves - Expense							
Cash Balance Reserve[2]	3,000	4,000	4,000	5,000	5,000	5,000	5,000
Economic Forecast Reserve[3]				5,000	7,500	7,500	7,500
Total Reserves	3,000	4,000	4,000	10,000	12,500	12,500	12,500
Ending Unreserved Budgetary Fund Balance	80,869	9,820	26,478	8,090	3,101	3,083	3,095

[1]The Capital Department Asset Preservation Allocation is allocated to REET eligible CIP departments during the annual budget and CIP process. The exact REET allocations for each eligible department for 2025-2026 will be determined when creating the 2024-2029 CIP.

[2]Cash Balance Reserve of $5 million required by CRS Policy 12 (Resolution 31952). The Cash Balance Reserve was used during COVID and will be fully replenished by 2023.

[3]An Economic Forecast Reserve in the REET Capital Funds is being created in the 2023-2024 Budget process. This reserve is intended to help absorb significant fluctuations in the REET revenue forecast, as well as right size the cash reserve size in proportion to the 10 year increase in REET revenue. CBO will work with City Council to officially incorporate this reserve in the CRS/REET polices as part of the 2024 budget process.

Ordinance 125990 authorized an interfund loan of $12,225,000 from the REET I Capital Projects fund for the Central Waterfront Improvement Fund to be repaid by 12-31-2023.

Park Mitigation & Remediation (33130)

Amounts in $1,000s	2021 Actuals	2022 Adopted	2022 Revised	2023 Proposed	2024 Proposed	2025 Projected	2026 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	1,163,222	16,793	843,723	742,749	742,749	742,749	742,749
Budgetary Fund Balance Adjustment	-33,410	0	0	0			
Beginning Budgetary Fund Balance	1,129,812	16,793	843,723	742,749	742,749	742,749	742,749
Sources of Funds							
Taxes and Interest	12,556	0	0	0	0	0	0
Grants and Other Revenue (State Grant)	7,900	721,300	713,400				
Budget Adjustments							
Associated Revenues from Current Year CFD's				0			
Revenues from Current Year legislated ordinances			0	0			
Total Budgetary Revenues	20,456	721,300	713,400	0	0	0	0
Expenditures							
Arboretum Trail Development	0	0	0	0	0	0	0
Bryant Site Development	281,065	0	0	0	0	0	0
Arboretum Trail Renovations	25,480	0	0	0	0	0	0
	0						
Budget Adjustments							
Current Year Encumbrance CFD's			0				
Current Year Grant/Svc Contract/Capital CFD's			814,374				
Supplemental Changes			0				
Total Budgetary Expenditures	306,545	0	814,374	0	0	0	0
Ending Balance Sheet Adjustment	0						
Ending Budgetary Fund Balance	843,723	738,093	742,749	742,749	742,749	742,749	742,749
Financial Reserves - Revenue							
Current Year Grant/Svc Contract/Capital CFD Revenues	713,400						
Financial Reserves - Expense							
Current Year Encumbrance CFD's	0						
Current Year Grant/Svc Contract/Capital Expenditure CFD's	1,527,775						
Planning Reserves							
Future Grant Revenues - Arboretum Trail Renovation	0	0	-713,400	0	0	0	0
Abroterum Trail Renovation	0	721,300	713,400	713,400	713,400	713,400	713,400
2022 4th Quarter Supplemental	0	0	0	0	0	0	0
Total Reserves	814,374	721,300	0	713,400	713,400	713,400	713,400
Ending Unreserved Budgetary Fund Balance	29,349	16,793	742,749	29,349	29,349	29,349	29,349

2008 Parks Levy Fund (33860)

	2021 Actuals	2022 Adopted	2022 Revised	2023 Proposed	2024 Proposed	2025 Projected	2026 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	11,337,511	67,654	7,990,668			270,081	270,081
Budgetary Fund Balance Adjustment	0	0	0				
Beginning Budgetary Fund Balance	11,337,511	67,654	7,990,668	270,081	270,081	270,081	270,081
Sources of Funds							
Taxes and Interest	138,426	0	0	0	0	0	0
Gain (loss)	0	0	0	0	0	0	0
Grants and Other Revenue	64,001	0	0	0	0	0	0
Budget Adjustments							
Associated Revenues from Current Year CFD's			0	0			
Revenues from Current Year legislated ordinances			0	0			
Total Budgetary Revenues	202,427	0	0	0	0	0	0
Expenditures							
2008 Levy-Neighborhood Pk Acq	7,499	0	0	0	0	0	0
2008 Levy-Green Space Acquisition	0	0	0	0	0	0	0
2008 Levy Neighborhood Pks & PG	2,882,509	0	0	0	0	0	0
2008 Levy- Major Parks	0	0	0	0	0	0	0
Comm Gardens & P-Patch	4,661	0	0	0	0	0	0
2008 Levy Opportunity Fund Dev	654,601	0	0	0	0	0	0
Budget Adjustments							
Current Year Encumbrance CFD's			0				
Current Year Grant/Svc Contract/Capital CFD's			7,720,587				
Supplemental Changes			0				
Total Budgetary Expenditures	3,549,271	0	7,720,587	0	0	0	0
Ending Budgetary Fund Balance	7,990,668	67,654	270,081	270,081	270,081	270,081	270,081
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	7,720,587						
Planning Reserves							
2022 4th Quarter Supplemental	0	0	0	0	0	0	0
Total Reserves	7,720,587	0	0	0	0	0	0
Ending Unreserved Budgetary Fund Balance	270,081	67,654	270,081	270,081	270,081	270,081	270,081

McCaw Hall Capital Reserve (34070)

Amounts in $1,000s	2021 Actuals	2022 Adopted	2022 Revised	2023 Proposed	2024 Proposed	2025 Projected	2026 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	2,102	58	2,014	83	83	83	83
Budgetary Fund Balance Adjustment	(60)	0	(16)				
Beginning Budgetary Fund Balance	2,041	58	1,998	83	83	83	83
Sources of Funds							
REET I	0	281	281	327	337	344	351
McCaw Hall Tenant Contributions	0	281	281	327	337	344	351
Interest Earnings	28	36	36	17	17	17	18
Budget Adjustments							
Associated Revenues from Current Year CFD's			0				
Revenues from Current Year legislated ordinances			0				
Total Budgetary Revenues	28	598	598	671	691	705	719
Expenditures							
McCaw Hall Capital Reserve Expenses	72	598	598	671	691	705	719
Budget Adjustments							
Current Year Encumbrance CFD's			0				
Current Year Grant/Svc Contract/Capital CFD's			1,915				
Supplemental Changes			0				
Total Budgetary Expenditures	72	598	2,513	671	691	705	719
Ending Balance Sheet Adjustment	0						
Ending Budgetary Fund Balance	1,998	58	83	83	83	83	83
Financial Reserves - Revenue							
Current Year Grant/Svc Contract/Capital CFD Revenues	0						
Financial Reserves - Expense							
Current Year Encumbrance CFD's	0						
Current Year Grant/Svc Contract/Capital Expenditure CFD's	1,915						
Planning Reserves							
Continuing Appropriation							
	0	58	83	83	83	83	83
Total Reserves	1,915	58	83	83	83	83	83
Ending Unreserved Budgetary Fund Balance	83	0	0	0	0	0	0

King County Parks Levy (36000)

Amounts in $1,000s	2021 Actuals	2022 Adopted	2022 Revised	2023 Proposed	2024 Projected	2025 Projected	2026 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	3,806	232	2,696	423	423	423	703
Budgetary Fund Balance Adjustment	0	0	0	0	0	0	0
Beginning Budgetary Fund Balance	3,806	232	2,696	423	423	423	703
Sources of Funds							
Levy Allocation	2,301	2,301	2,532	2,246	2,258	2,532	2,532
Interest Earnings	34	0	0	0	0	0	0
Gains/Losses	0	0	0	0	0	0	0
Budget Adjustments							
Associated Revenues from Current Year CFD's			0				
Revenues from Current Year legislated ordinances			0				
Total Budgetary Revenues	2,335	2,301	2,532	2,246	2,258	2,532	2,532
Expenditures							
Fix it First	1,305	360	360	360	360	360	360
Debt and Special Funding	1,530	1,155	1,155	1,137	1,149	1,143	1,072
Building for the Future CIP	0	0	0	0	0	0	0
Departmentwide Programs		0	0	0	0	0	0
Parks and Facilities Maintenance and Repairs	10	10	10	10	10	10	10
Recreation Facility Programs	599	739	739	739	739	739	739
Budget Adjustments							
Current Year Encumbrance CFD's			0				
Current Year Grant/Svc Contract/Capital CFD's			2,291				
Supplemental Changes			250				
Total Budgetary Expenditures	3,445	2,264	4,805			2,252	2,181
Ending Balance Sheet Adjustment							
Ending Budgetary Fund Balance	2,696	269	423	423	423	703	1,055
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	2,291						
Planning Reserves							
Supplemental Changes Reserve	200		250	250	250	250	250
Total Reserves	2,491	0	250	250	250	250	250
Ending Unreserved Budgetary Fund Balance	205	269	173	173	173	453	805

Light Fund (41000)

Amounts in $1,000s	2021 Actuals	2022 Adopted	2022 Revised	2023 Proposed	2024 Proposed	2025 Projected [2]	2026 Projected
Beginning Cash Balance [1]							
Beginning Balance Sheet Fund Balance	427,253	454,145	418,493				
Budgetary Fund Balance Adjustment							
Beginning Budgetary Fund Balance	427,253	454,145	418,493	439,353	439,354	439,354	384,688
Sources of Funds							
Retail Power Sales	906,790	944,525	944,525	1,000,826	1,045,218	1,071,755	1,103,269
Revenue from RSA Surcharge	6,960	-	-	0	0	0	0
Wholesale Power, Net	37,564	40,000	40,000	40,000	45,000	45,000	80,000
Power Contracts	21,745	6,653	6,653	7,282	7,166	6,998	6,745
Power Marketing, Net	13,451	7,114	7,114	18,444	11,347	11,378	9,409
Other Outside Sources	24,213	32,483	32,483	30,958	32,869	33,772	34,737
Interest on Cash Accounts	8,704	8,762	8,762	9,247	9,340	9,391	9,583
Cash from (to) Rate Stabilization Account	(2,546)	-	-	0	0		
Cash from Contributions	46,058	51,988	51,988	41,383	39,695	40,053	41,121
Cash from Bond Proceeds	149,610	374,025	374,025	359,833	345,143	213,680	215,668
Budget Adjustments							
Budget Adjustments and Supplemental Changes			313,577				
Total Budgetary Revenues	1,212,548	1,465,550	1,779,126	1,507,972	1,535,779	1,432,026	1,500,533
Expenditures							
Power Contracts	249,128	241,508	241,508	222,832	277,413	307,125	317,710
Production	49,932	56,008	56,008	62,132	69,999	70,736	71,551
Transmission	9,812	12,750	12,750	12,794	13,464	13,735	14,061
Distribution	67,971	76,881	76,881	78,132	82,424	84,144	86,221
Conservation	5,601	11,849	11,849	12,066	12,728	12,994	13,315
Customer Accounting	35,487	43,962	43,962	47,054	49,638	50,674	51,925
Administration	94,907	114,842	114,842	152,606	159,856	161,058	165,034
Uncollectable Accounts	15,787	7,122	7,122	7,545	8,087	8,324	8,576
Taxes and Franchise Payments	101,478	107,226	107,226	113,332	131,197	124,973	129,159
Debt Service	216,082	236,371	236,371	237,263	250,041	254,960	243,371
Capital Expenditures	361,919	382,954	382,954	484,372	481,253	398,604	404,585
Technical and Accounting Adjustments	63,522	174,217	174,217	77,844	(321)	(636)	5,277
Budget Adjustments							
Budget Adjustments and Supplemental Changes [3]			292,577				
Total Budgetary Expenditures	1,271,626	1,465,690	1,758,266	1,507,972	1,535,779	1,486,692	1,510,783
Ending Balance Sheet Adjustment	50,317						
Ending Budgetary Fund Balance	418,493	454,005	439,353	439,354	439,354	384,688	374,438
Planning Reserves							
Construction Account	56,144		37,940	84,312	73,636	64,346	67,899
Other Restricted Accounts	125,325	194,358	138,570	153,547	174,205	194,418	203,242
Rate Stabilization Account	99,397	102,797	101,448	101,448	101,448	101,448	101,447
Total Reserves	280,866	297,156	277,958	339,307	349,289	360,211	372,589
Ending Unreserved Budgetary Fund Balance	137,627	156,849	161,394	100,046	90,064	24,477	1,849

Notes:

[1] Beginning fund balance is based on the cash balance on January 1, 2022, and that is utilized to calculate our-year beginning fund balances.

[2] Out year assumptions represent forecasted cash flows in the utility's Financial Planning Model which is used to evaluate City Light rate impacts, potential bond offerings, and the overall financial performance of the utility.

[3] 2022 Budget adjustments include AWI, carryforwards (CIP and operating), supplementals and 2021 encumbrance carryforwards.

Water Fund (43000)

Amounts in $1,000s	2021 Actuals	2022 Adopted	2022 Revised	2023 Proposed	2024 Proposed	2025 Projected	2026 Projected
Revised Beginning Budgetary Fund Balance							
Beginning Fund Balance[1]	641,774	714,031	714,031	65,231	43,100	27,279	18,461
Technical Adjustments	(501,012)	(636,886)	(597,426)				
Revised Beginning Fund Balance	140,762	77,146	116,606	65,231	43,100	27,279	18,461
Sources of Funds							
Rate Revenue							
Retail Water Sales	203,502	211,242	199,056	218,608	221,341	231,610	243,612
Wholesale Water Sales	57,362	54,322	54,146	56,660	62,776	58,440	59,708
Fees							
Tap Fees	8,550	8,072	8,072	8,173	8,275	8,379	8,484
Other Revenues							
Other Non-Operating Revenue	7,159	644	644	653	661	670	678
Operating Grants	104	0	0	0	0	0	0
Build America Bond Interest Income	1,885	1,571	1,865	1,805	1,741	1,671	1,597
Rentals--Non-City	887	791	791	811	831	852	873
Other Operating Revenues	5,035	5,277	5,444	5,557	5,673	5,792	5,914
Capital Grants and Contributions	6,175	5,378	5,205	5,335	5,468	5,605	5,745
Public Works Loan Proceeds	0	0	0	0	0	0	0
Transfers from Construction Fund	44,169	67,132	57,097	69,188	81,059	80,662	88,148
Op Transfer In - Rev Stab Subfund	19,000	0	0	0	0	0	0
Op Transfer In - Rev Stab Subfnd - BPA Acct					100	100	
Reimbursements							
Call Center Reimbursement from SCL	3,604	2,616	4,405	4,721	4,935	4,960	4,985
GF - Public Fire Hydrant Reimbursement	9,966	11,604	11,567	11,972	12,122	12,684	13,342
Budget Adjustments							
Associated Revenues from Current Year CFD's			19,054				
Total Budgetary Revenues	367,398	368,651	367,348	383,484	404,983	411,425	433,087
Expenditures							
Distribution	26,417	35,688	38,838	39,328	51,239	44,867	55,426
Transmission	1,337	16,514	16,941	15,411	13,625	25,986	17,807
Watershed Stewardship	1,016	2,170	2,600	921	325	403	958
Water Quality & Treatment	8,885	3,605	5,416	1,868	1,975	1,659	24,350
Water Resources	5,691	7,053	8,961	14,059	4,857	12,314	11,313
Habitat Conservation Program	1,248	2,604	2,701	2,521	999	742	684
Shared Cost Projects	13,887	22,277	29,359	34,776	47,883	32,893	17,487
Technology	6,395	4,244	8,324	6,006	4,221	4,221	4,221
General Expense	212,687	143,618	163,618	153,173	153,292	154,058	154,829
Leadership and Administration	46,666	58,295	58,759	64,676	66,363	66,695	67,028
Utility Service and Operations	67,326	83,153	83,206	72,875	76,025	76,405	76,787
Total Budgetary Expenditures	391,555	379,221	418,722	405,615	420,804	420,243	430,890
Technical Adjustments	0						
Ending Budgetary Fund Balance	116,606	66,576	65,231	43,100	27,279	18,461	20,657
Department Managed Reserves[2]							
Bond Reserve Account	20,884	26,149	26,149	26,902	32,919	38,936	44,954
Revenue Stabilization Fund	41,970	42,114	42,387	42,811	43,239	43,671	44,108
BPA Account	503		503	503	403	303	303
Planning Reserve	3,680		3,717	3,754	3,792	3,829	3,868
Total Reserves	67,038	68,263	72,756	73,970	80,353	86,740	93,233
Ending Unreserved Budgetary Fund Balance	183,644	134,839	137,987	117,070	107,632	105,201	113,890

[1] Beginning Fund Balance for 2021 and 2022 includes valuation of SPU assets.

[2] Department Managed Reserves are revolving subfunds within the Water Fund.

Drainage & Wastewater Fund (44010)

Amounts in $1,000s	2021 Actuals	2022 Adopted	2022 Revised	2023 Proposed	2024 Proposed	2025 Projected	2026 Projected
Revised Beginning Budgetary Fund Balance							
Beginning Fund Balance[1]	535,697	642,846	642,846	201,781	216,473	243,107	324,018
Technical Adjustments	(316,983)	(506,175)	(411,266)				
Revised Beginning Fund Balance	218,714	136,671	231,579	201,781	216,473	243,107	324,018
Sources of Funds							
Rate Revenue							
Wastewater Utility Services	330,238	336,861	324,352	345,695	364,129	377,309	411,694
Drainage Utility Services	164,767	167,988	176,217	184,953	196,367	192,038	216,187
Fees							
Side Sewer Permit Fees	1,850	1,926	344	353	361	371	380
Drainage Permit Fees	485	495	497	509	522	535	548
Other Revenues							
Other Operating Revenues	5,177	6,488	11,374	11,659	11,950	12,249	12,555
Build America Bond Interest Income	1,585	1,686	0	0	0	0	0
Capital Grants and Contributions (excluding donated as	5,208	0	0	0	0	0	0
Operating Grants	632	757	757	776	795	815	815
Transfer from Construction Fund	55,543	56,713	42,518	104,898	123,355	165,758	131,134
Reimbursements							
Call Center Reimbursement from SCL	3,688	2,686	4,523	4,853	5,074	5,099	5,125
King County Reimbursement	28,779	32,452	32,452	34,842	19,463	7,959	706
WIFIA Reimbursement	0	40,064	40,064	41,983	38,944	65,167	39,631
SRF Reimbursement	40,994	32,505	32,505	20,618	5,792	15,840	5,068
Public Works Trust Fund	7,300	1,247	0	0	0	0	0
Budget Adjustments							
Associated Revenues from Current Year CFD's			20,642				
Total Budgetary Revenues	646,246	681,868	686,246	751,139	766,753	843,140	823,842
Expenditures							
Protection of Beneficial Uses	9,500	20,911	25,032	24,531	30,405	71,713	52,679
Sediments	2,545	4,560	5,786	5,222	11,115	16,130	10,979
Combined Sewer Overflows	81,812	98,151	98,381	121,042	94,588	37,205	20,251
Rehabilitation	35,437	40,685	44,552	52,270	50,338	51,294	49,191
Flooding, Sewer Backup & Lndsl	23,171	29,967	31,967	16,681	12,657	36,340	27,568
Shared Cost Projects	10,587	15,345	19,223	18,076	23,535	30,003	16,163
Technology	5,978	4,299	8,788	7,149	4,821	4,322	4,322
General Expense	344,278	319,679	339,679	331,930	346,358	348,089	349,830
Leadership and Administration	54,165	68,948	69,253	79,877	83,657	84,076	84,496
Utility Service and Operations	65,907	72,311	73,383	79,670	82,644	83,057	83,473
Total Budgetary Expenditures	633,380	674,857	716,044	736,447	740,119	762,229	698,950
Technical Adjustments	0						
Ending Fund Balance	231,579	143,681	201,781	216,473	243,107	324,018	448,910
Department Managed Reserves[2]							
Bond Reserve Account	30,969	30,969	30,969	30,969	30,969	30,969	30,969
Total Reserves	30,969	30,969	30,969	30,969	30,969	30,969	30,969
Ending Unreserved Budgetary Fund Balance	262,548	174,650	232,750	247,442	274,075	354,986	479,878

[1] Beginning Fund Balance for 2021 and 2022 includes valuation of SPU assets.

[2] The Bond Reserve Account is a revolving subfund within the Drainage and Wastewater Fund.

Solid Waste Fund (45010)

Amounts in $1,000s	2021 Actuals	2022 Adopted	2022 Revised	2023 Proposed	2024 Proposed	2025 Projected	2026 Projected
Revised Beginning Budgetary Fund Balance							
Beginning Fund Balance[1]	90,746	127,229	127,229	128,360	135,476	141,946	142,200
Technical Adjustments	2,815	(7,502)	(9,361)				
Revised Beginning Fund Balance	93,560	119,727	117,868	128,360	135,476	141,946	142,200
Sources of Funds							
Rate Revenue	0	0	0	0	0	0	0
Recyling Processing Revenues	6,034	3,804	5,230	5,485	5,778	6,001	6,634
Commercial Services	61,818	71,187	63,785	65,110	66,771	68,600	71,987
Residential Services	151,250	148,794	153,440	157,153	161,751	166,971	171,965
Recycling and Disposal Station Charges	17,654	13,752	16,342	16,342	16,666	16,761	17,351
Other Misc	1,505	1,688	1,672	1,755	1,787	1,754	1,860
Other Revenues							
Other Nonoperating Revenue	(1,142)	940	1,352	1,435	1,449	1,441	1,288
Operating Fees, Contributions and grants	1,489	100	100	100	100	100	100
Other Operating Revenue	0	0	0	0	0	0	0
Transfers from Construction Fund	0	0	0	0	0	0	0
Op Transfer In - Rev Stab Subfund	0	0	0	0	0	0	0
Reimbursements							
Call Center Reimbursement from SCL	3,445	2,456	4,150	4,539	4,750	4,774	4,798
KC Reimb for Local Hzrd Waste Mgt Prgm	4,535	4,164	4,263	4,502	4,543	4,634	4,726
Budget Adjustments							
Associated Revenues from Current Year CFD's			7,889				
Source of Funds Total	246,589	246,884	258,222	256,422	263,594	271,035	280,709
Expenditures							
New Facilities	1,326	6,156	6,156	10,278	8,777	23,516	9,769
Rehabilitation & Heavy Equipment	12,097	2,450	2,720	550	1,800	150	250
Shared Cost Projects	362	4,561	7,297	5,015	3,597	2,959	2,019
Technology	2,416	1,508	2,855	2,145	1,508	1,508	1,508
General Expense	157,586	169,202	169,202	174,579	182,542	183,455	184,372
Leadership and Administration	16,118	20,109	20,260	16,612	17,358	17,445	17,532
Utility Service and Operations	32,375	35,704	39,240	40,128	41,542	41,750	41,958
Total Budgetary Expenditures	222,281	239,690	247,730	249,306	257,124	270,781	257,408
Technical Adjustments	0						
Ending Fund Balance	117,868	126,920	128,360	135,476	141,946	142,200	165,501
Department Managed Reserves[2]							
Bond Reserve Account	8,097	9,831	*8,097*	*8,097*	*8,097*	*8,097*	*8,097*
Revenue Stabilization Fund	38,565	38,032	*38,715*	*38,865*	*39,015*	*39,165*	*39,315*
Total Reserves	46,662	47,863	46,812	46,962	47,112	47,262	47,412
Ending Unreserved Budgetary Fund Balance	164,530	174,783	175,172	182,437	189,057	189,462	212,913

[1] Beginning Fund Balance for 2021 and 2022 includes valuation of SPU assets.

[2] Department Managed Reserves are revolving subfunds within the Solid Waste Fund.

Construction and Inspections Fund (48100)

Amounts in $1,000s	2021 Actuals	2022 Adopted	2022 Revised	2023 Proposed	2024 Proposed	2025 Projected	2026 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	$ 37,018	$ 78,628	$ 34,442				
Budgetary Fund Balance Adjustment	$ 50,817	$ -	$ 50,230				
Beginning Budgetary Fund Balance	$ 87,835	$ 78,628	$ 84,671	$ 68,329	$ 63,620	$ 59,493	$ 57,199
Revenues							
Contingent Budget Authority Offset	$ -	$ 8,064	$ 8,064	$ 8,064	$ 8,064	$ 8,064	$ 8,064
Boiler	$ 1,063	$ 1,647	$ 1,647	$ 1,479	$ 1,604	$ 1,583	$ 1,639
Building Development	$ 39,437	$ 37,052	$ 37,052	$ 39,217	$ 39,185	$ 39,594	$ 40,314
Electrical	$ 8,630	$ 8,943	$ 8,943	$ 9,225	$ 9,716	$ 9,686	$ 9,928
Elevator	$ 3,116	$ 4,929	$ 4,929	$ 5,112	$ 5,810	$ 5,838	$ 6,151
Grant Revenues	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Interest	$ 1,763	$ 1,176	$ 1,176	$ 1,176	$ 1,176	$ 1,176	$ 1,176
Land Use	$ 9,022	$ 10,618	$ 10,618	$ 10,529	$ 11,400	$ 11,268	$ 11,662
Noise	$ 340	$ 494	$ 494	$ 397	$ 431	$ 425	$ 440
Other Miscellaneous Revenues	$ 1,582	$ 2,119	$ 2,119	$ 2,167	$ 2,216	$ 2,205	$ 2,224
Peer Review Reimb	$ 434	$ -	$ -	$ 1,014	$ 1,014	$ 1,014	$ 1,014
Refrigeration & Furnace	$ 1,951	$ 1,071	$ 1,071	$ 833	$ 833	$ 809	$ 797
Rental Registration & Inspection Ordinance	$ 2,237	$ 2,198	$ 2,198	$ 3,504	$ 2,442	$ 3,848	$ 2,664
Signs	$ 560	$ 489	$ 489	$ 655	$ 710	$ 701	$ 726
Site Review & Development	$ 3,851	$ 4,284	$ 4,284	$ 4,763	$ 5,434	$ 5,430	$ 5,789
SPU MOA for Side Sewer & Drainage	$ 3,124	$ 2,672	$ 2,672	$ 3,200	$ 3,200	$ 3,200	$ 3,200
Technology Fee (PI&T)				$ 4,136	$ 4,136	$ 4,364	$ 4,412
Total Budgetary Revenues	$ 77,110	$ 85,756	$ 85,756	$ 95,473	$ 97,373	$ 99,205	$ 100,200
Expenditures							
Compliance	$ 3,720	$ 4,653	$ 4,653	$ 4,915	$ 4,915	$ 4,915	$ 4,915
Government Policy, Safety & Support	$ 1,214	$ 1,377	$ 1,377	$ 1,451	$ 1,451	$ 1,451	$ 1,451
Inspections	$ 24,896	$ 30,367	$ 30,367	$ 30,294	$ 30,294	$ 30,294	$ 30,294
Land Use Services	$ 19,203	$ 24,607	$ 24,607	$ 24,945	$ 24,945	$ 24,945	$ 24,945
Leadership and Administration	$ 13	$ -	$ -	$ (0)	$ 1,174	$ 1,174	$ 1,174
Permit Services	$ 24,166	$ 29,587	$ 29,587	$ 30,543	$ 30,543	$ 30,543	$ 30,543
Process Improvements and Technology	$ 6,687	$ 9,853	$ 9,853	$ 8,034	$ 8,177	$ 8,177	$ 8,177
Budget Adjustments							
2020 Encumbrance CFD's			$ 877				
2020 Grant/Svc Contract/Capital CFD's			$ -				
2021 Legislated Changes (CFD and Supplemental)			$ 777				
Total Budgetary Expenditures	$ 79,899	$ 100,443	$ 102,098	$ 100,182	$ 101,499	$ 101,499	$ 101,499
Ending Balance Sheet Adjustment	$ (375)						
Ending Budgetary Fund Balance	$ 84,671	$ 63,940	$ 68,329	$ 63,620	$ 59,493	$ 57,199	$ 55,900
Financial Reserves							
Core Staffing	$ 33,903	$ 20,000	$ 20,000	$ 22,000	$ 22,000	$ 22,000	$ 22,000
Process Improvements and Technology	$ 5,900	$ 1,300	$ 1,300	$ 1,300	$ 1,300	$ 1,300	$ 1,300
Tenant Improvements	$ 3,656	$ 2,116	$ 2,116	$ 2,116	$ 2,116	$ 2,116	$ 2,116
Operating Reserve	$ 17,630	$ 11,093	$ 11,093	$ 11,093	$ 11,093	$ 11,093	$ 11,093
Planning Reserve		$ 2,586	$ -	$ 2,713	$ 7,704	$ 15,065	$ 24,275
Total Reserves	$ 61,089	$ 37,095	$ 34,509	$ 39,222	$ 44,213	$ 51,574	$ 60,784
Ending Unreserved Budgetary Fund Balance	$ 23,582	$ 26,845	$ 33,820	$ 24,398	$ 15,280	$ 5,625	$ (4,883)

Note: Ordinance 124607 authorized an interfund loan of $205 million from multiple funds, including the Construction and Inspections Fund, as bridge financing to be repaid by future tax proceeds and other anticipated revenues.

Finance and Administrative Services Fund (50300)

Amounts in $1,000s	2021 Actuals	2022 Adopted	2022 Revised	2023 Proposed	2024 Proposed	2025 Projected	2026 Projected
Revised Beginning Fund Balance							
Beginning Fund Balance	15,888	(5,431)	27,380	11,183	7,858	8,966	10,845
Technical Adjustments	(13,327)						
Revised Beginning Fund Balance	2,560	(5,431)	27,380	11,183	7,858	8,966	10,845
Sources of Funds[1]							
General Fund Support	12,246	10,666	10,666	11,142	11,156	11,380	11,607
Revenues from Other City Departments	164,017	172,200	170,977	183,041	196,053	199,974	203,974
External Revenues[2]	4,599	3,808	3,808	3,202	3,345	3,412	3,480
Capital Improvements	3,981	3,500	3,500	3,500	3,500	3,570	3,641
Emergency Agency Reimbursement[3]	11,716	3,001	4,949				
Accrual of Emergency Agency Reimbursement	8,839		(8,839)				
Catch Up for Prior Year Central Charge Shortfall	1,563			999	2,158		
Payroll Tax				455	457		
Donations[4]				21	23		
Budget Adjustments							
2021 Carryforwards			5,320				
Source of Funds Total	206,961	193,175	190,382	202,360	216,692	218,335	222,702
2021 Carryforward Expenditures[1]							
Budget and Central Services	2,272	1,991	1,991	36,147	37,049	37,235	37,421
Fleet Services	37,491	40,266	40,266	33,104	33,028	33,193	33,359
Facility Services	78,178	88,992	88,992	81,589	86,360	86,792	87,226
Financial Services	28,466	34,682	34,682	35,188	39,922	40,121	40,322
City Purchasing and Contracting Services	10,219	14,200	14,200	10,664	10,482	10,535	10,588
Office of Constituent Services	7,911	6,936	6,936	4,824	5,056	5,081	5,107
Capital Improvements	3,543	3,500	3,500	4,169	3,687	3,500	3,500
Emergency Expenditures	14,075						
Budget Adjustments							
2021 Carryforwards			14,799				
Q2 2022 Supplemental Requests			884				
Q3 Supplemental Request			329				
Total Expenditures	182,155	190,567	206,579	205,685	215,584	216,457	217,521
Ending Balance Sheet Adjustment	14						
Ending Fund Balance	27,380	(2,823)	11,183	7,858	8,966	10,845	16,026
Financial Reserves - Revenues							
2021 Capital CFD Revenues	*5,820*						
Pending ECI Revenue Adjustment		*(750)*					
Financial Reserves - Expense							
2021 Encumbrance CFD's	*5,836*						
2021 Capital and Service Contract Expenditure	*6,751*						
Legislated CFDs	*2,212*						
Planning Reserves							
Reserve for Capital Expenditures (HCM Debt Service from IT/HR)	*1,332*						
Pending ECI Revenue Adjustment		*(750)*					
Total Reserves	10,311	0	0	0	0	0	0
Ending Unreserved Fund Balance [8]	17,069	(2,823)	11,183	7,858	8,966	10,845	16,026

[1] Assumes annual increases of 2.0% for revenues and 0.5% for expenditures.

[2] Assume full collection of external revenue projections.

[3] Assumes emergency expenditures recovered in full from FEMA in 2022, which may not occur.

[4] Donations will be shifted to donations fund

Fleet Capital Fund (50321)

Amounts in $1,000s	2021 Actuals	2022 Adopted	2022 Revised	2023 Proposed	2024 Proposed	2025 Projected[2]	2026 Projected[2]
Revised Beginning Fund Balance							
Beginning Fund Balance	126,506	878	132,098	23,315	31,925	41,044	38,044
Technical Adjustments	(105,388)		(99,654)				
Revised Beginning Fund Balance	21,118	878	32,445	23,315	31,925	41,044	38,044
Sources of Funds							
Revenues from Other City Departments	19,824	20,521	20,521	22,445	22,955	27,500	28,000
Investment Earnings	368	0	0	0	0	0	0
Gain/(Loss) on Sale of Fixed Assets	3,621	773	773	773	773	0	0
Source of Funds Total	23,813	21,294	21,294	23,219	23,728	27,500	28,000
Expenditures							
Fleet Capital Program[1]	12,486	9,179	9,179	14,609	14,609	30,500	29,500
Budget Adjustments							
2021 Carryforwards			21,244				
Total Expenditures	12,486	9,179	30,424	14,609	14,609	30,500	29,500
Ending Fund Balance	32,445	12,993	23,315	31,925	41,044	38,044	36,544
Financial Reserves - Expense							
2021 Encumbrance CFD's	*14,887*						
2021 Special Carryforward	*6,357*						
Planning Reserves							
Reserves against Fund Balance	11,200	12,993	23,315	31,925	41,044	38,044	36,544
Total Reserves	32,445	12,993	23,315	31,925	41,044	38,044	36,544
Ending Unreserved Fund Balance	0	0	0	0	0	0	0

[1] Budget reflects no investment in green vehicle intitiatives.

[2] Projected based on Fleet Management spending plan.

Asset Preservation Fund (50322)

Amounts in $1,000s	2021 Actuals	2022 Adopted	2022 Revised	2023 Proposed	2024 Proposed	2025 Projected[1]	2026 Projected[1]
Revised Beginning Fund Balance							
Beginning Fund Balance	9,062	902	9,194	2,054	2,054	2,054	2,054
Technical Adjustments	(264)		(73)				
Revised Beginning Fund Balance	8,798	902	9,121	2,054	2,054	2,054	2,054
Sources of Funds							
Associated Revenues from Current Year CFD's			**7,067**				
Transfer from FAS Facilities	5,000	4,000	4,000	4,000	4,000	4,000	4,000
Investment Earnings	115						
Source of Funds Total	5,115	4,000	4,000	4,000	4,000	4,000	4,000
Expenditures							
Asset Preservation Schedule 1 Facilities	3,952	2,152	2,152	2,152	2,152	2,152	2,152
Asset Preservation Schedule 2 Facilities	841	1,848	1,848	1,848	1,848	1,848	1,848
Budget Adjustments							
2021 Carryforward			7,067				
Total Expenditures	4,793	4,000	11,067	4,000	4,000	4,000	4,000
Ending Fund Balance	9,121	902	2,054	2,054	2,054	2,054	2,054
Financial Reserves - Expense							
2021 Grant/Svc Contract/Capital Expenditure CFD's	*7,067*						
Planning Reserves							
Reserves against Fund Balance	2,017	902	2,054	2,054	2,054	2,054	2,054
Total Reserves	9,084	902	2,054	2,054	2,054	2,054	2,054
Ending Unreserved Fund Balance	37	0	0	0	0	0	0

[1] Projected based upon 2023-2028 CIP Proposed budget.

Information Technology Fund (50410)

Amounts in $1,000s	2021 Actuals	2022 Adopted	2022 Revised	2023 Proposed	2024 Proposed	2025 Projected	2026 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	19,722	0	22,055				
Budgetary Fund Balance Adjustment	31,519	0	36,932				
Beginning Budgetary Fund Balance	51,241	11,944	58,987	8,186	3,751	645	768
Sources of Funds							
Rates: Allocated	150,688	171,477	171,477	182,831	184,702	190,747	192,560
Rates: Direct Billed	48,091	39,100	39,100	43,181	36,520	36,457	36,647
Billable Project Revenues[1]	0	20,466	20,466	21,295	23,105	22,208	22,433
Bond Proceeds	29,831	18,453	18,453	34,550	15,621	5,735	5,949
Cable Fund Revenues	6,763	6,414	6,414	6,943	7,090	7,132	7,177
ITD's Cost of Technology Consumption[2]	9,616	11,241	11,241	12,986	12,641	12,996	13,068
Non-City Agency Revenues[3]	2,417	243	243	288	291	365	376
Interest Earnings	580	313	228	0	0	0	0
Revenues for Post-rate Changes					1,640		
Budget Adjustments							
Rates: Direct Billed (CIP Carryforward Items)[4]			4,899				
Rates: Direct Billed (Operating Carryforward Items)[5]			20,239				
Rates: Direct Billed (Grants Carryforward)[6]			9				
Q2 Supplemental			2,044				
Q3 Supplemental			3,492				
Q4 Supplemental							
CIP Delayed Revenue Collection[7]			(91)				
One-Time Projects[8]			(2,845)				
Revenue True-Up			(7,109)				
2022 Adopted Budget Errata Correction		(47)					
Total Budgetary Revenues	247,985	267,661	288,260	302,074	281,610	275,641	278,210
Expenditures							
Applications	84,806	99,631	99,631	108,295	103,005	103,011	103,526
Digital Security & Risk	6,601	7,509	7,509	7,170	7,306	7,343	7,379
Frontline Services & Workplace	40,245	51,505	51,505	47,500	48,504	48,747	48,990
Leadership and Administration [9]	23,249	29,040	29,040	28,893	30,189	30,325	30,467
Technology Infrastructure[9]	46,860	49,715	49,715	60,290	64,945	65,582	65,825
Capital Improvement Projects	34,665	27,985	27,985	49,080	25,292	15,009	16,259
Client Solutions	3,812	5,369	5,369	5,281	5,474	5,502	5,529
Budget Adjustments							
Encumbrance CFD's (Legislated)			28,239				
Grant/Svc Contract/Capital CFD's			33,825				
Legislated Carryforward			2,278				
Q2 Supplemental			2,395				
Q3 Supplemental			7,891				
Q4 Supplemental			0				
CIP Abandonment			(6,322)				
Total Budgetary Expenditures	240,239	270,754	339,061	306,510	284,715	275,517	277,975
Ending Balance Sheet Adjustment	0						
Ending Budgetary Fund Balance	58,987	8,851	8,186	3,751	645	768	1,003

Information Technology Fund (50410)

Amounts in $1,000s	2021 Actuals	2022 Adopted	2022 Revised	2023 Proposed	2024 Proposed	2025 Projected	2026 Projected
Financial Reserves - Revenue							
Grant/Svc Contract/Capital CFD Revenues[10]	25,147	0	0	0	0	0	0
Financial Reserves - Expense							
Encumbrance CFD's	28,239	0	0	0	0	0	0
Grant/Svc Contract/Capital Expenditure CFD's[11]	28,823	0	0	0	0	0	0
Planning Reserves - Revenue							
Planning Reserves	0	0	0	5,902	16,761	32,776	52,813
Planning Reserves - Expense							
Planning Reserves	0	(880)	0	5,902	16,761	32,776	52,813
Radio and Video Reserves	13,331	5,757	10,829	7,136	4,252	3,838	3,396
CIP Delayed Revenue Collection[7]	91	0	0	0	0	0	0
Computer Replacement[12]	445	85	0	0	0	0	0
Internal Policy Reserve	1,439	1,722	770	0	0	0	0
One-Time Projects[8]	5,505	0	634	0	0	0	0
Revenue for Un-funded Items Added Late in the 2022 Budget[13]		(672)		0			
Revenue True Up	7,109	0	0	0	0	0	0
Underspend Target				(3,386)	(3,607)	(3,070)	(2,392)
Total Reserves	59,837	6,012	12,234	3,751	645	768	1,003
Ending Unreserved Budgetary Fund Balance	(850)	2,839	(4,048)	0	0	0	0

Assumptions:

[1]Billable Project Revenues: Double budget appropriation for IT Project Management resources that are not assigned to specific Projects.

[2]ITD's Cost of Technology Consumption: ITD's consumption of ITD projects and services. Represents intra-fund (50410) revenue.

[3]Non-City Agency Revenues: Revenue collected from Agencies outside of the City of Seattle (e.g., King County).

[4]Rates Direct Billed (2021 CIP Carryforward Items): Unspent CIP budget, carried forward from FY 2021 to FY 2022, that will be direct billed to customers (i.e., ITD bills customers based on actual expenses).

[5]Rates Direct Billed (2021 Operating Carryforward Items): Unspent operating budget, carried forward from FY 2021 to FY 2022, that will be direct billed to customers (i.e., ITD bills customers based on actual expenses).

[6]Rates: Direct Billed (2021 Grants Carryforward): Unspent Rainier Beach Grant budget, carried forward from FY 2021 to FY 2022, that will be direct billed to customers (i.e., ITD bills customers based on actual expenses).

[7]CIP Delayed Revenue Collection: Revenues Seattle IT was unable to collect in 2021 that will be collected in 2022.

[8]One-Time Projects: Reserves for various one-time ITD projects.

[9]Expenditures in the out years are reflecting the real debt service schedule in the out years instead of standard inflation per CBO.

[10]Current Year Grant/Svc Contract/Capital CFD Revenues: Includes the direct billed revenues to be collected in FY 2022 for CIP (excluding PC-IT-C7050 'Radio Communications CIP'), Encumbrances, Grants, and Special Carryforward budgets.

[11]Current Year Grant/Svc Contract/Capital Expenditure CFD's: Includes the allocated revenues collected in FY 2021 for CIP (excluding PC-IT-C7050 'Radio Communications CIP'), and Special Carryforward budgets.

[12]Computer Replacement: PC replacements for various departments, including the Law Department which replaces all of its PCs every five years, versus a portion each year.

[13]Revenue for Un-funded Items Added Late in the 2022 Budget: These items were added late in the budget process and did not include revenue for 2022. Revenue collection is reflected in the out years.

Note:

ORD 126227 authorized an interfund loan of $25 million from the Information Technology Fund (54010) to the Transportation Fund (13000), to be repaid within four years to avoid a permanent diversion of funds in compliance with BARS Section 3.9.1.

Fire Pension Fund (61040)

Amounts in $1,000s	2021 Actuals	2022 Adopted	2022 Revised	2023 Proposed	2024 Proposed	2025 Projected	2026 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	8,331	6,963	8,585				
Budgetary Fund Balance Adjustment	()	0	950				
Beginning Budgetary Fund Balance	8,331	6,963	9,535	8,351	7,294	6,221	5,098
Sources of Funds							
General Subfund	19,099	19,099	19,099	20,128	20,131	20,131	20,131
Fire Insurance Premium Tax	1,195	1,161	1,161	1,347	1,402	1,472	1,551
Medicare Rx Subsidy Refund	440	478	478	440	430	420	410
Misc.	0	0	0	0	0	0	0
Total Budgetary Revenues	20,734	20,738	20,738	21,916	21,963	22,023	22,092
Expenditures							
Death Benefits	9	19	19	19	19	19	19
Administration (Added IT & FAS rates 2019+)	887	950	950	978	981	1,011	1,041
Medical Benefits Paid	9,631	12,250	12,250	12,500	12,500	12,500	12,500
Pension Bfts - Paid to Members	8,412	7,887	7,887	8,420	8,420	8,420	8,420
Pension Bfts - Annual Transfers to Actuarial Account 61050	592	816	816	1,055	1,116	1,196	1,299
Total Budgetary Expenditures	19,531	21,922	21,922	22,973	23,037	23,146	23,279
Ending Balance Sheet Adjustment							
Ending Budgetary Fund Balance	9,535	5,780	8,351	7,294	6,221	5,098	3,911
Planning Reserves							
Contingency Reserve	500	500	500	500	500	500	500
Rate Stabilization Reserve	9,035	5,280	7,851	6,794	5,721	4,598	3,411
Total Reserves	9,535	5,780	8,351	7,294	6,221	5,098	3,911
Ending Unreserved Budgetary Fund Balance		0		0	0	0	0

Firefighters' Pension Fund Actuarial Account (61050)

Amounts in $1,000s	2021 Actuals	2022 Adopted	2022 Revised	2023 Proposed	2024 Proposed	2025 Projected	2026 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	21,263	14,750	25,491				
Budgetary Fund Balance Adjustment	(7,681)	0	(11,004)				
Beginning Budgetary Fund Balance	13,582	14,750	14,487	15,655	16,930	18,270	19,695
Sources of Funds							
Actuarial Account Interest	96	90	90	115	117	120	122
Return on Actuarial Account Investments	217	200	200	105	107	109	111
Transfer from 61040 - Level Pmt Excess for 2028	592	878	878	1,055	1,116	1,196	1,299
Total Budgetary Revenues	905	1,168	1,168	1,275	1,340	1,425	1,532
Expenditures							
Expenditures	0	0	0	0	0	0	0
Total Budgetary Expenditures	0	0	0	0	0	0	0
Ending Balance Sheet Adjustment	0						
Ending Budgetary Fund Balance	14,487	15,918	15,655	16,930	18,270	19,695	21,228
Planning Reserves							
Actuarial Pension Reserve							
	14,487	15,918	15,655	16,930	18,270	19,695	21,228
Total Reserves	14,487	15,918	15,655	16,930	18,270	19,695	21,228
Ending Unreserved Budgetary Fund Balance	0	0	0	0	0	0	0

Police Relief and Pension Fund (61060)

Amounts in $1,000s	2021 Actuals	2022 Adopted	2022 Revised	2023 Proposed	2024 Proposed	2025 Projected	2026 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	14,340	14,065	21,140				
Budgetary Fund Balance Adjustment	()	0	302				
Beginning Budgetary Fund Balance	14,340	14,065	21,442	24,337	10,274	6,211	5,657
Sources of Funds							
General Subfund	25,859	22,500	22,500	12,561	22,572	23,524	24,089
Police Auction Proceeds	147	117	117	117	117	119	122
Miscellaneous	2	400	400	0	0	0	0
Total Budgetary Revenues	26,008	23,017	23,017	12,678	22,689	23,643	24,210
Expenditures							
Death Benefits	25	18	18	18	18	18	19
Medical Benefits Paid	11,406	15,380	12,500	15,380	15,380	13,800	13,800
Pension Benefits Paid	6,695	10,379	6,700	10,379	10,379	9,379	9,379
Administration (FAS & IT Rates added 2019+)	780	904	904	964	976	1,000	1,025
Total Budgetary Expenditures	18,907	26,680	20,122	26,741	26,753	24,197	24,223
Ending Balance Sheet Adjustment	0						
Ending Budgetary Fund Balance	21,442	10,402	24,337	10,274	6,211	5,657	5,644
Planning Reserves							
Contingency Reserve	500	500	500	500	500	500	500
Rate Stabilization Reserve	20,942	9,902	23,837	9,774	5,711	4,157	3,167
Total Reserves	21,442	10,402	24,337	10,274	6,211	4,657	3,667
Ending Unreserved Budgetary Fund Balance	0	0	0	0	0	1,000	1,977

Note:

The General Subfund contribution in the 2023 Proposed column reflects an intentional one-time use of $10.0 million of existing fund balance in place of General Fund contributions in order to manage the size of existing fund balances available for anticipated pension adjustments resulting from labor negotiations.

Transit Benefit Fund (63000)

Amounts in $1,000s	2021 Actuals	2022 Adopted	2022 Revised	2023 Proposed	2024 Proposed	2025 Projected	2026 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	(12)	0	(104)				
Budgetary Fund Balance Adjustment	0	0	0				
Beginning Budgetary Fund Balance	(12)	0	(104)	0	0	0	0
Sources of Funds							
Transit Subsidy Payments - Employer	1,118	5,601	5,601	4,371	5,211	5,341	5,475
Total Budgetary Revenues	1,118	5,601	5,601	4,371	5,211	5,341	5,475
Expenditures							
Transit Passes	1,210	5,601	5,497	4,371	5,211	5,341	5,475
Total Budgetary Expenditures	1,210	5,601	5,497	4,371	5,211	5,341	5,475
Ending Balance Sheet Adjustment	0						
Ending Budgetary Fund Balance	(104)	0	0	0	0	0	0
Planning Reserves							
Total Reserves	0	0	0	0	0	0	0
Ending Unreserved Budgetary Fund Balance	(104)	0	0	0	0	0	0

Firefighter Health Care Fund (63100)

Amounts in $1,000s	2021 Actuals	2022 Adopted	2022 Revised	2023 Proposed	2024 Proposed	2025 Projected	2026 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	490	495	474				
Budgetary Fund Balance Adjustment	(14)	0	(4)				
Beginning Budgetary Fund Balance	476	495	470	465	465	425	385
Sources of Funds							
Employee Contributions	1,758	1,992	1,738	1,992	1,992	2,032	2,072
Interest earnings	6	8	6	8	8	8	9
Total Budgetary Revenues	1,764	2,000	1,744	2,000	2,000	2,040	2,081
Expenditures							
Healthcare Premiums	1,770	2,000	1,749	2,000	2,040	2,081	2,122
Total Budgetary Expenditures	1,770	2,000	1,749	2,000	2,040	2,081	2,122
Ending Balance Sheet Adjustment	0						
Ending Budgetary Fund Balance	470	495	465	465	425	385	343
Planning Reserves							
Health Care Claims Reserve	470	495	465	465	425	385	343
Total Reserves	470	495	465	465	425	385	343
Ending Unreserved Budgetary Fund Balance	0	0	0	0	0	0	0

FileLocal Agency Fund (67600)

Amounts in $1,000s	2021 Actuals	2022 Adopted	2022 Revised	2023 Proposed	2024 Proposed	2025 Projected	2026 Projected
Revised Beginning Fund Balance							
Beginning Fund Balance	0	57	0	0	0	0	0
Technical Adjustments	0		0				
Revised Beginning Fund Balance	0	57	0	0	0	0	0
Sources of Funds							
Agency Revenue (Labor Reimbursement)	390	410	444	468	472	475	477
Agency Revenue (Capital Project Reimbursement)		12					
Budget Adjustments							
Source of Funds Total	390	422	444	468	472	475	477
Expenditures							
FileLocal Agency	390	444	444	468	472	475	477
Budget Adjustments							
Total Expenditures	390	444	444	468	472	475	477
Ending Fund Balance	0	35	0	0	0	0	0
Planning Reserves							
Capital Project Reserve (Software Upgrade/Replacement)		35					
Total Reserves	0	35	0	0	0	0	0
Ending Unreserved Fund Balance	0	0	0	0	0	0	0

Cost Allocation Tables:

These tables provide information about how the City allocates internal service costs (i.e. overhead provided by City agencies to other City agencies) to customer agencies.

Cost Allocation

Central Service Departments and Commissions - 2023 Cost Allocation Factors

Central Service Department	Cost Allocation Factor
City Auditor	Count of audit reports per department over prior two-year period.
City Budget Office	Percent of FTE time spent on cost allocation departments/funds.
Civil Service Commission	Two-year average number of cases by department.
Office of Civil Rights	Enforcement: 2-year average number of cases filed by department. RSJI: 2-year average number of department-specific trainings Policy: 100% General Fund Administration: Applied proportionally to department programs.
Office of Employee Ombud	Budgeted FTE by department.
Office of Intergovernmental Relations	Staff time and assignments by department.
Office of Sustainability and Environment	Management assessment of FTE time on work programs.
Department of Finance and Administrative Services	Various factors and allocations. See Appendix B(1) for details on services, rates, and methodologies.
Seattle Information Technology	Various factors and allocations. See Appendix B(2) for details on services, rates, and methodologies.
Law Department	Two-year average of civil attorney and paralegal service hours by department (excludes hours that are covered by direct billing via MOAs), including proportionate amount of overhead.
Legislative Department	City Clerk's Office based on number of Legislative items; Central Staff and Legislative Assistants on assignments; City Council 100% General Fund or by MOA* and City Clerk based on workload.
Seattle Department of Human Resources	Various factors and allocations. See Appendix B(3) for details on services, factors, and methodologies.
State Examiner (State Auditor)	75% by PeopleSoft data points; 25% by budgeted FTEs.
Emergency Management	Actual expenditure dollar spread.

**Memorandum of Agreement (MOA) on charges*

Cost Allocation

Department of Finance and Administrative Services Billing Methodologies – B(1)

Service Provider	Org	Service Provided	Billing Methodology	Billing Method
Fleet Management Division				
Vehicle Leasing	FAD03	• Vehicles owned by, and leased from, Fleet Services • Vehicles owned directly by Utility Departments	• Calculated rate per month per vehicle based on three lease-rate components: 1) vehicle replacement; 2) routine maintenance; and 3) overhead. • Charge for overhead only as outlined in MOUs with Utilities.	Fleets rates.
Motor Pool	FAD04	Daily or hourly rental of City Motor Pool vehicles.	Actual vehicle usage by department per published rates. Rates vary by vehicle type and are based on time usage, with a set minimum and maximum daily charge.	Direct bill.
Vehicle Maintenance	FAD05	• Vehicle Maintenance labor. • Vehicle parts and supplies.	• Actual maintenance service hours, not included in the routine maintenance component of the Lease Rate (above). Billed at an hourly rate. • Actual vehicle parts and supplies, used in vehicle maintenance services, and not included in the routine maintenance component of the Lease Rate (above). Billed at cost plus a percentage mark-up.	Direct bill.
Vehicle Fuel	FAD07	Vehicle fuel from City-operated fuel sites or private vendor sites through the Voyager Fuel Card program.	Actual gallons of fuel pumped, billed at cost plus per-gallon mark-up.	Direct bill.
Facility Services				
Property Management Services	FAC03	Office & other building space.	Property Management Services for City-owned buildings.	Space rent rates.
Property Management Services	FAC03	Leased spaces.	Service agreements with commercial tenants, building owners and/or affected departments.	Direct bill.
Real Estate Services	FAC03	Real estate transactions including acquisitions, dispositions, appraisals, etc.	Applicable operating costs based on staff time per customer department.	Cost Allocation to Relevant Funds.
Facilities Maintenance	FAC04	Crafts Services: Plumbing, carpentry, HVAC, electrical, painting.	• Regular maintenance costs included in office space rent and provided as part of space rent. • Non-routine services charged directly to service user(s) at an hourly rate.	Space rent rates; direct bill.
Janitorial Services	FAC05	Janitorial services.	Janitorial services included in rate charges for the downtown core campus buildings.	Space rent rates.
Parking Services	FAC06	Parking services.	Monthly parking costs for City vehicles are charged to department based on actual use. Hourly parking vouchers are sold to departments in advance of use, as requested. Vouchers for private tenants and personal vehicles of City staff are sold on monthly and hourly bases, as requested.	Direct bill; direct purchase

Cost Allocation

Service Provider	Org	Service Provided	Billing Methodology	Billing Method
Warehousing Services	FAC08	• Surplus service • Records storage • Material storage • Paper procurement	• Commodity type, weighting by effort and time • Cubic feet and retrieval requests • Number of pallets used/stored • Paper usage by weight	Cost Allocation to all relevant City Departments
Distribution Services	FAC09	• U.S. Mail delivery • Interoffice mail, special deliveries	• Sampling of pieces of mail delivered to client. • Volume, frequency, and distance of deliveries	Cost Allocation to all relevant City Departments
Logistics and Emergency Management	FAC10	Logistics and Emergency Management	Leads planning and procurement of supplies, security services, access management, janitorial services, warehouse operations and mail distribution to support Citywide emergency response.	Space rent rates.
Technical Services				
Capital Development and Construction Management	FAK01	• Project management • Space planning and design • Move coordination	• Project management hours billed at actual Project Managers' hourly rates in CIP projects. Applicable indirect charges are billed based on FAS' methodology.	Direct bill
Financial, Regulatory and Purchasing/Contracting Services				
Economics and Forecasting Fiscal and Policy Management	FAF19 FAF01	• City economic forecasting • City financial policy and planning	Allocated to all relevant City Department based on overall City Finance Division work effort.	Cost Allocation to all relevant City Departments
Debt Management	FAF02	Debt financing for the City	Allocation based on historical number of bond sales	Cost Allocation to General Fund, SCL, SPU
Citywide Accounting/Payroll	FAF03 FAF04 FAF05	• Citywide accounting services. • Citywide payroll	• Percent of staff time by department • Percent of staff time per department, with Payroll and Pension time allocated to departments based on FTEs and retirement checks, respectively.	Citywide Accounting: Cost Allocation to Six Funds Citywide Payroll: Cost Allocation to all Department
Business Systems	FAF21	• Maintain and develop the City-wide financial management system • Govern the City-wide Financial Management Program (FinMAP) • Support and enhance the City-wide HR system	System data rows used by customer departments	Cost Allocation to all City Departments
Regulatory Compliance and Consumer Protection	FAH01	• Verify accuracy of commercial weighing and measuring devices • Enforcement of taxicab, for-hire vehicle and limousine industries.	External fee revenue; General Fund support	External fees. The program is budgeted in General Fund
Business Licensing and Tax Administration	FAF07 FAF08	Administration, audit, and customer service for City tax codes and regulatory licenses	100% General Fund.	The program is be budgeted in General Fund

Cost Allocation

Service Provider	Org	Service Provided	Billing Methodology	Billing Method
Contracting Services	FAE01	• Provide contracting support and administration. • Women and minority business development. • Social equity monitoring and contract compliance.	• Allocation based on 3 years average of contract amounts (50%) and contract counts (50%) for all applicable services such as: Contract Admin/ADA, Compliance, and Labor Equity • General Fund support.	Cost Allocation to relevant CIP Departments Cost Allocation to General Fund
Purchasing Services	FAE02	Provide centralized procurement services, coordination and consultant services	Percent share by department for Purchasing Services based on total number of Purchase Orders issued (50%) and Blanket Contract and Purchase Order spending (50%). Percent share by department for consultant services costs based on total spending in previous two years	Cost Allocation to all relevant City Departments
Treasury Operations	FAF09 FAF12	• Bank reconciliation, Warrant issuance • Parking Meter Collections	• Percent share by department based on staff time • Parking Meter Collection Program budgeted directly in General Fund	Treasury Operations: Cost Allocation to all relevant City Departments Parking Meter Collection Program is budgeted in GF
Investments	FAF10	Investment of City funds	Percent share by department of annual investment earnings through the Citywide Investment Pool.	Cost Allocation to all relevant City Departments
Remittance Processing	FAF11	Processing of mail and electronic payments to Cash Receipt System	Percent share by department based on total number of weighted transactions.	Cost Allocation to General Fund, SCL and SPU
Risk Management and Claims Processing	FAF14 FAF15	Claims processing; liability claims and property/casualty program management; loss prevention/ control and contract review	Percent share by department based on number of claims/lawsuits filed (50%) and amount of claims/lawsuits paid (50%) (five-year period).	Cost Allocation all relevant City Departments
Seattle Animal Shelter				
Seattle Animal Shelter	FAI01	Animal care and animal control enforcement; spay and neuter services to the public.	External fee revenues; General Fund.	External revenues; The program is budgeted in GF
Office of Constituent Services				
Constituent Services	FAJ01	Service delivery and policy analysis, public disclosure response	Number of constituent contacts (inquiries, complaints, requests for service)	Cost Allocation all relevant City Departments
Customer Service Bureau	FAJ02	Provide information to constituents in response to inquiry or complaint	Number of constituent contacts (inquiries, complaints, requests for service)	Cost Allocation all relevant City Departments
Neighborhood Payment and Information Services	FAJ03	Payment and information services to residents (utility bills, pet licenses, traffic tickets, passports, City employment)	Percentage share by department of transaction type.	Cost Allocation to General Fund, SCL, SPU
Central & Dept Admin				
Central & Dept Admin	FAA01 FAA02 FAA04 FAB01 FAB02 FAB03	Provide executive, communications, financial, human resource, and business support and strategic planning and analysis to the department (FAS Department-wide)	Average of all FAS' services	Cost Allocation all relevant City Departments

Cost Allocation

Service Provider	Org	Service Provided	Billing Methodology	Billing Method
		FAS Citywide charges from ITD and SDHR		

Cost Allocation

Seattle Department of Information Technology (SeaIT) Cost Allocation Methodologies – B(2)

Seattle IT
2023 Proposed Budget

Budget Summary Level (BSL)	Budget Program	Project	Unit of Measure	Allocation	Direct Billed	Indirects
Fund 50410 – Information Technology Fund						
Capital Improvement Projects						
	Application Services CIP	HXM FRITS Replacement	100% HXM	X		
		MCIS Replacement	100% LTGO Bonds		X	
	Enterprise Compute Svcs CIP	Computing Svc Architecture	100% LTGO Bonds		X	
	Fiber Initiatives CIP	2023-2024 Annual Maintenance	100% PRJ		X	
		Budgeted Fiber Initiatives	100% PRJ		X	
	Seattle Channel CIP	SEA Channel Digital Upgrade	100% CF	X		
		SEA Channel Operating Capital	100% CF	X		
	Telecommunications CIP	Data Network-Hardware	100% LTGO Bonds		X	
		Telecom Redesign	100% LTGO Bonds		X	
Leadership and Administration						
	Citywide Indirect Costs	Citywide Overhead	Indirect Cost Recovery			X
		Department Overhead	AIA Modified for L&A	X		
	Departmental Indirect Costs	Accounting	AIA Modified for L&A	X		
		Budget and Analysis	AIA Modified for L&A	X		
		Citywide Public Records Act	AIA Modified for L&A	X		
		Communications	AIA Modified for L&A	X		
		Executive Team	AIA Modified for L&A	X		
		General Admin Services	AIA Modified for L&A	X		
		Governance and Strategic Init	AIA Modified for L&A	X		
		Human Resources / Talent	AIA Modified for L&A	X		
		IT Compliance	AIA	X		
		Privacy	Modified AIA % with Cable Fund	X		
		Procurement and Contracting	AIA Modified for L&A	X		
		RSJ	AIA Modified for L&A	X		
		Strategic Business Operations	AIA Modified for L&A	X		
		Training-Chief Of Staff	AIA Modified for L&A	X		
	Pooled Benefits And PTO	Leave / Time-Off	Indirect Cost Recovery			X
		Pooled Benefits	Indirect Cost Recovery			X
Technology Infrastructure						
	Communications Infrastructure	Data Center	# of Rack Units (RUs)	X		
	Database Systems	Database Systems	AIA	X		
	Enterprise Computing	Cloud - Direct Bill	Direct Bill based on department usage	X	X	
	Enterprise Services	Messaging Support & ID Mgmt	# of Email Accounts/O365 Accounts	X		
	Infrastructure Tools	Infrastructure Tools	AIA	X		
	Middleware	Middleware/Integration	AIA	X		
	Network Operations	Network Infrastructure	# of Active UDS-WiFi Ports	X		
	Radio Management	Citywide Radio Ops-Direct Bill	Based on 2021 Radio Shop Installs & Mtc. Actuals		X	
		Pagers-Direct Bill	Based on 2021 Pager Actuals		X	
		PSERN Operator Services	# of PSERN Radios & Consoles	X		
		Public Safety Comm & Reserves	# of Public Safety Radios	X		
		Radio Access Infra & Reserves	# of Radios	X		
		Radio Comm Support Svcs	# of Radios	X		
	Systems Engineering	Backup & Recovery	# of Backup Gigabytes	X		
		Storage-SAN	# of Storage SAN Gigabytes	X		
	Telephone Engineering	Consolidated Telecom	# of Landline Extensions	X		
		IVR & Call Center Elements	IVR 2021 Usage	X		
	Windows Systems	Platform Technologies	# of CPU + # of Memory Gigabytes X 10%	X		
		Windows Server	# of CPU + # of Memory Gigabytes X 10%	X		
Frontline Services & Workplace						
	Broadband & Community Tech	Digital Equity	100% CF	X		
		Single Pt Of Contact Sm Cell	100% SCL	X		
		Technology Matching Funds	100% CF	X		
	Digital Workplace	Adobe	Proportion of Adobe Maintenance Expenditure	X		
		Digital Collaboration	# of Email Accounts/O365 Accounts	X		
		Microsoft Enterprise Agreement	Proportion of MS License Expenditures	X		
		Workplace Productivity	# of Email Accounts/O365 Accounts	X		
	Frontline Digital Services	Client Services & Support	# of O365 Email Accts (50%) + # of Devices (50%)	X		
		Device Support & Engineering	# of O365 Email Accts (50%) + # of Devices (50%)	X		
		Digital Engagement	6-Fund % Modified based on 2017 Actuals	X		
		IT Asset Management	AIA	X		
		IT Service Management	# of Email Accounts/O365 Accounts	X		

Budget Summary Level (BSL)	Budget Program	Project	Unit of Measure	Allocation	Direct Billed	Indirects
		Lifecycle Replacement	# of Devices (Laptops & Desktops)	X		
		Seattle Channel	100% CF	X		
		Solution Desk Support Svcs	# of O365 Email Accts (50%) + # of Devices (50%)	X		
		Telecom Direct Bill	Based on 2021 Wireless Actuals		X	
Digital Security & Risk						
	Digital Security & Risk	Cyber Risk Management	AIA	X		
		Emergency Management	AIA	X		
		Security Operations	AIA	X		
Applications						
	Business Applications	CAD & RMS	# of Public Safety Radios	X		
		Customer Care Billing (CCB)	50% SCL & 50% SPU	X		
		Dept Apps Maintenance	Allocated based on Department Maintenance Cost	X		
		E911	% of 2021 Process 911 Calls	X		
		Finance Applications-Other	Other Applications Allocation-Finance Applns.	X		
		Fire & Police Support Svcs	# of Public Safety Radios	X		
		Hansen 8	# of Hansen 8 Licenses	X		
		HR Applications-Other	Other Applications Allocation-HR Apps	X		
		HRIS	# of Annual HRIS Paychecks	X		
		HRIS & Finance Support Svcs	HRIS Paychecks and Finance Apps-Other Allocations	X		
		Work & Asset Mgmt Apps-Other	Other Applications Allocation-WAMS	X		
		Youth Opportunity Portal	Youth Opportunity	X		
	Department IT Initiatives	Business Applications Svcs	100% PRJ		X	
		Client Solutions Svcs	100% PRJ		X	
		Digital Workplace Svcs	100% PRJ		X	
		HSD Internal Operating Init	100% HSD	X		
		Platform Application Svcs	100% PRJ		X	
		SCL Budgeted IT Init	100% SCL		X	
		SCL Internal Op Init	100% SCL	X		
		SCL NERC Cyber Security	100% SCL		X	
		SDCI Budgeted Init	100% SDCI		X	
		SDOT Budgeted IT Init	100% SDOT		X	
		Service Modernization Svcs	100% PRJ		X	
		SPD Internal Operating Init	100% SPD	X		
		SPU Budgeted IT Init	100% SPU		X	
		Technology Infrastructure Svcs	100% PRJ		X	
	Platform Applications	Accela Direct Bill	% to FAS, DON, OSE, SDOT		X	
		Accela Enterprise Platform	Accela Allocation Method	X		
		Accela Support Svcs	Accela Allocation Method	X		
		AutoCAD Enterprise Platform	CADD Allocation Model	X		
		Citywide Contract Mgmt System	# of CCMS Users and Contracts	X		
		CRM Enterprise Platform	Other Applications Allocation-CRM	X		
		ECM Utilities Direct Bill	Utilities Direct Bill		X	
		Enterprise Content Management	Other Applications Allocation-Enterprise CM	X		
		GIS Chargeback	GIS Chargeback-Based on 2021 Estimated Actuals		X	
		GIS/CADD Support Svcs	GIS Allocation Model	X		
		GIS-Core	GIS Allocation Model	X		
		Gov & Community Support Svcs	CRM-Other and WAMs-Other Allocations	X		
		OSE Bldg Performance Standards App	100% OSE		X	
		SDCI Accela Work Group	100% SDCI		X	
		SFD Safety Records Platform	100% SFD		X	
		SPU Construction Contract Mgmt Sys	100% SPU	X		
		Utility Assistance Program	% to SPU & SCL	X		
	Service Modernization	App Strategy, Arch & Standards	AIA	X		
		Data Analytics & Engineering	AIA	X		
		Digital Workflows	AIA	X		
		Open Data	6-Fund % Modified based on 2017 Actuals	X		
		Quality Assurance	AIA	X		
Client Solutions						
	Client Solutions	BAT-Client Solutions	% of Project Revenue Budget(Excl. Fiber Projects)	X		
		Client Service Advisors	% of 2021 Actual Expenditures	X		
		Client Solutions Support Team	AIA Modified for L&A	X		

Cost Allocation

Seattle Department of Human Resources Cost Allocation Methodologies - B(3)

SHR central Services: allocated to all departments		
Project Cost Pool	**Services provided**	**Cost Allocation Methodology**
Benefits Administration	Administer City's benefit and wellness programs, manage vendors providing benefit services, and monitor compliance	Health Care Fund pays salary & benefits cost of 0.5 FTE Personnel Analyst, Sr 1.2 FTE Personnel Analyst 0.8 FTE Manager 3 0.8 FTE Personnel Analyst, Supervisor 1.0 FTE Strategic Advisor 1 Seattle City Employees Retirement pays salary & benefits cost of 1.0 FTE Personnel Analyst 0.5 FTE Administrative Specialist II Remainder allocated to departments based on Adopted budget positions
Deferred Compensation	Consultation, processes, education, and outreach for City's Voluntary Deferred Compensation Plan	Costs paid by the plan administrator and recovered through program participant fees
Leave Administration	Consultation, processes, resources, and training for City's leave programs and ADA Title I	Allocated to departments based on Adopted budget positions
Workforce Analytics & Reporting	Administer City's Human Resource Information System (HRIS) and provide system-level support and consultation in business processes and data analysis	Allocated to departments based on three-year running average of payroll positions
Learning and Development	Training policies and programs	Allocated to departments based on Adopted budget positions
Workforce Equity	Policy, consultation, programs, and outreach for workforce equity strategies	Allocated to departments based on Adopted budget positions
Workforce Development	Provide policy, consultation, programs, and outreach for workforce development strategies	Allocated to departments based on Adopted budget positions
Talent Acquisition	Recruitment and staffing policy and hiring	Allocated to departments based on Adopted budget positions
HR Service Delivery	City Shared Governance HR strategy and E3 performance management	Allocated to departments based on Adopted budget positions
HR Investigations	Investigations policy, consultation, training and case resolution	Policy and program costs allocated to departments based on Adopted budget positions Investigation costs allocated to departments, except SMC, weighted by usage and Adopted budget positions

Cost Allocation

SHR targeted services: allocated to departments based on use		
End-to-end HR support	Provide end-to-end HR support to 20 departments and executive offices	Allocated to supported departments based on dedicated services 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
Fire and Police Exams	Administer Police and Fire civil service examinations	Allocated to SFD and SPD
Compensation and Classification	Provide assistance in interpreting and applying fair and consistent evaluation of positions and equitable compensation	Allocated to departments based on three-year running average of classification reviews
Safety	Provide consultation, processes, training, and programs governed by Federal law, City charter, municipal code, and personnel policies	Safety/Occupational Health position fully burdened CDL labor hours allocated to departments based on a three-year running average of CDL-holding employees All other costs allocated to the Industrial Insurance Fund 10110 and recovered through the Workers Compensation pooled costs based on claims history
Workers Compensation	Provide claims administration, consultation, and assistance to employees who have sustained a work-related injury or illness	Allocated to the Industrial Insurance Fund 10110 and recovered through the Workers Compensation pooled costs based on claims usage data

Limited Tax General Obligation Bonds Debt Service by Funding Source - Information Only

Debt Service by Fund	2022 Actual[1]	2023 Proposed	2024 Estimate
Arts			
2018A Bond Issue			
King Station TI for Arts	33,145	33,058	33,285
2018B Bond Issue			
King Station TI for Arts	463,822	462,414	460,478
Arts Fund Total	**496,967**	**495,471**	**493,763**
Bond Interest & Redemption Fund - LTGO			
2010A BAB Issue			
Alaskan Way Tunnel / Seawall	88,154	80,331	72,017
Bridge Rehab (BTG)	295,895	254,663	175,983
Bridge Seismic (BTG)	118,080	101,631	70,189
Fire Station Projects	479,920	25,033	17,097
Golf	4,041	3,091	2,108
King Street Station (BTG)	5,137	4,406	3,045
Mercer West (BTG)	117,545	101,169	69,878
Spokane (BTG)	65,868	56,729	39,194
2014 Bond Issue			
Benaroya Hall Equipment	117,925	117,550	122,400
SCIDPDA-A	174,163	173,288	172,788
SCIDPDA-B	182,644	186,394	185,444
2017B Bond Issue			
SCIDPDA Refunding	542,540	536,980	540,583
Bond Interest & Redemption Fund - LTGO Total	**2,191,909**	**1,641,264**	**1,470,726**
Cumulative Reserve Subfund - REET I			
2010A BAB Issue			
Fire Station Projects	129,150	576,537	575,274
2012 Bond Issue			
Rainier Beach Community Center	84,075		
2013A Bond Issue			
Fire Facilities	838,919	837,319	834,919
North Precinct	279,706	277,506	280,106
Rainier Beach Community Center	435,050	433,850	432,250
2014 Bond Issue			
North Precinct	449,956	445,956	447,831
2015A Bond Issue			
Fire Facilities	329,850	330,600	330,850
Northgate Land Acquisition	217,875	219,375	220,375
Zoo Garage	138,125	137,750	137,125
2016A Bond Issue			
Fire Station 5	129,450	125,950	127,325
Fire Stations	698,075	693,950	693,950
Jail	86,150	88,525	85,775
North Precinct	439,250	437,000	439,125
2017 Bond Issue			

[1] The 2022 Actual column represents the actual debt service amounts for the 2022 LTGO Bond Issue.

Debt Service by Fund	2022 Actual[1]	2023 Proposed	2024 Estimate
Fire Station 22	441,250	440,500	439,250
Fire Station 5	287,300	285,300	288,050
2017B Bond Issue			
Mercer Arena	330,835	331,325	331,390
2018A Bond Issue			
Fire Station 32	94,950	97,700	95,200
2020A Bond Issue			
Southwest Precinct-R	195,171		
Westbridge-R	530,664		
2021A Bond Issue			
Fire Station 31	676,100	677,100	677,350
Rainier Beach Community Center - R	102,333	102,333	286,323
2021B Bond Issue			
Aquarium Expansion	552,665	553,815	554,915
2022A Bond Issue			
Aquarium Expansion	137,963	832,200	834,700
Fire Station 31	40,385	246,150	245,900
Rainier Beach Community Center - R	347,237	420,100	421,600
2023 Bond Issue			
Aquarium Expansion		226,600	344,759
Fire Station 31		963,050	1,465,225
Cumulative Reserve Subfund - REET I Total	**7,992,484**	**9,780,491**	**10,589,568**
Cumulative Reserve Subfund - REET II			
2010A BAB Issue			
Alaskan Way Tunnel / Seawall	713,725	712,615	714,993
Mercer West (BTG) (from 2010A BABS Mercer)	307,581		
Bridge Rehab (BTG)			1,948,000
2012 Bond Issue			
Alaskan Way Tunnel / Seawall	31,375		
Aquarium Pier 59	125,500		
Fremont Bridge Approaches	9,250		
SR 519	8,875		
2015A Bond Issue			
Alaskan Way Viaduct	356,875	357,250	356,875
Aquarium Pier 59	125,625	130,125	129,250
Mercer (BTG) (Orig Project)	3,310,750		
2016 Bond Issue			
Alaskan Way Corridor	318,450	319,700	320,450
2021A Bond Issue			
W. Marginal Way	98,000	101,000	98,750
West Seattle Bridge & Misc. Transp. Projects[2]	4,820,400	4,820,400	4,820,400
2022A Bond Issue			
W. Marginal Way	13,276	81,400	79,650
West Seattle Bridge Immediate Response	284,166	1,718,200	1,721,950
SR 519 (GF to REET) - R	180,078	189,000	

[2] Miscellaneous Transportation Projects include: Northlake Retaining Wall (MC-TR-C102), Alaskan Way Main Corridor (MC-TR-C072), Alaskan Way Viaduct Replacement (MC-TR-C066), Bridge Rehabilitation and Replacement (Fairview) (MC-TR-C045), Highland Park Roundabout (MC-TR-C100)

Debt Service by Fund	2022 Actual[1]	2023 Proposed	2024 Estimate
Alaskan Way Tunnel / Seawall - R	310,836	340,600	335,600
Fremont Bridge Approaches - R	89,678	102,100	102,600
Aquarium Pier 59 - R	1,253,345	1,351,900	1,357,400
Cumulative Reserve Subfund - REET II Total	**12,357,784**	**10,224,290**	**11,985,918**
Cumulative Reserve Subfund - Unrestricted			
2012 Bond Issue			
Joint Training Facility	5,975		
2015A Bond Issue			
Park 90/5 Police Support Acquisition	1,087,500	1,083,000	1,076,500
2022 Bond Issue			
Joint Training Facility - R	120,419	128,100	
Cumulative Reserve Subfund - Unrestricted Total	**1,213,894**	**1,211,100**	**1,076,500**
Finance and Administrative Services Fund			
2012 Bond Issue			
City Hall	187,100		
Justice Center	187,100		
SMT Base	6,375		
2015A Bond Issue			
City Hall	750,500	752,750	758,375
Justice Center	1,909,875	1,914,250	1,919,750
Seattle Municipal Tower & Police Support	8,574,579	8,547,819	8,524,006
2016A Bond Issue			
Financial IT Upgrades (FAS)	2,339,375	2,338,500	2,342,125
SMT IDT Server Closets	366,500	369,000	
2017A Bond Issue			
Financial IT Upgrades (FAS)	1,731,750	1,730,500	1,730,750
2018A Bond Issue			
Financial IT Upgrades (FAS)	1,059,500	1,063,000	1,059,250
2019A Bond Issue			
FAS IT Initiative	125,875	126,000	130,750
SMT Chiller	371,875	373,750	374,875
2020A Bond Issue			
City Hall-R	1,104,048	3,075,018	2,328,850
Civic Center Open Space-R	360,150		
Justice Center-R	1,074,666	3,077,682	2,334,350
SMT Chiller	675,000	673,250	675,500
SMT Elevator Rehab	155,500	155,500	155,250
2021A Bond Issue			
Human Capital Management System	952,000	949,750	951,000
Seattle Municipal Tower Elevator Rehab	514,000	513,250	516,750
2022A Bond Issue			
City Hall - R	139,860	364,750	1,129,750
Human Capital Management System	205,242	2,472,350	2,474,600
Justice Center - R	139,860	364,750	1,129,750
SMT Base - R	128,648	136,500	

Debt Service by Fund	2022 Actual[1]	2023 Proposed	2024 Estimate
SMT Elevator	111,927	1,096,200	1,100,950
2023 Bond Issue			
Human Capital Management System		889,684	2,868,754
SMT Elevator		163,083	422,401
Finance and Administrative Services Fund Total	**23,171,304**	**31,147,337**	**32,927,785**
General Fund			
2012 Bond Issue			
Magnuson Bldg 30	21,375		
2014 Bond Issue			
South Park Bridge	673,150	672,150	672,400
2015A Bond Issue			
South Park Bridge	338,275	338,775	338,775
2015B Bond Issue			
Pike Market PCN	1,133,832	1,943,006	1,943,953
2016A Bond Issue			
Financial IT Upgrades (GF)	583,375	582,000	584,250
Northgate Land Acquisition	429,325	423,825	427,575
2016B Bond Issue			
Pike Market PCN	394,956	394,506	393,956
2017 Bond Issue			
Financial IT Side Systems	230,750	231,250	226,250
Financial IT Upgrades (GF)	322,000	323,750	319,750
Municipal Court IT	334,000	335,250	330,750
2018A Bond Issue			
Financial IT Side Systems	45,250	48,500	46,500
Municipal Court IT	733,750	730,000	735,000
Pay Stations	297,750	295,500	297,750
Police IT	152,750	151,750	150,500
SRI - Department Capital Needs	172,000	170,250	168,250
2019A Bond Issue			
Criminal Justice IT	460,250	457,375	458,625
Police Car Computers	710,750	713,000	708,875
2020A Bond Issue			
Criminal Justice IT	1,280,750	1,280,250	1,282,500
2021A Bond Issue			
Criminal Justice Information System Projects	886,500	886,500	885,000
2022A Bond Issue			
Criminal Justice Information System Projects	152,183	1,831,900	1,836,900
Magnuson Bldg 30 - R	286,316	305,800	306,800
2023 Bond Issue			
Criminal Justice Information System Projects		635,826	2,050,196
General Fund Total	**9,639,286**	**12,751,162**	**14,164,555**
Information Technology Fund			
2013A Bond Issue			
Data Center	281,400	286,000	
2014 Bond Issue			
Data Center Long	874,900	874,900	877,200

Debt Service by Fund	2022 Actual[1]	2023 Proposed	2024 Estimate
2016A Bond Issue			
Data Center Long	225,000	225,750	221,125
2017A Bond Issue			
Sea Muni Twr TI	523,250	523,750	528,250
2019A Bond Issue			
IT Computing Architecture	243,875	244,375	244,375
IT Data Telephone	573,375	576,000	577,375
SMT Remodel - IT	263,250	263,000	262,250
2020A Bond Issue			
IT Computing Architecture	140,750	140,750	140,500
IT Data Telephone	934,750	931,500	931,750
SMT Remodel - IT	127,000	127,500	127,750
2021A Bond Issue			
Computing Services Architecture	813,250	815,750	811,750
Data and Telephone Infrastructure	1,455,750	1,456,500	1,454,750
2022A Bond Issue			
Computing Services Architecture	12,803	154,750	154,250
Data and Telephone Infrastructure	49,783	599,000	597,750
2023 Bond Issue			
Computing Services Architecture		289,147	932,343
Data and Telephone Infrastructure		765,390	2,467,971
Information Technology Fund Total	**6,519,137**	**8,274,062**	**10,329,389**
Library Fund			
2012 Bond Issue			
Library Garage	35,875		
2022 Bond Issue			
Library Garage - R	363,154	386,200	384,200
Library Fund Total	**399,029**	**386,200**	**384,200**
Parks & Recreation Fund			
2010A BAB Issue			
Golf	73,281	71,365	69,351
2012 Bond Issue			
Aquarium Pier 59 Entry	15,125		
Golf	53,700		
2013A Bond Issue			
Golf	117,513	119,513	121,313
2013B Bond Issue			
Magnuson Bldg 11	547,078	546,491	549,728
Magnuson Bldg 30	487,435	487,990	487,523
2014 Bond Issue			
Golf	376,613	374,863	373,863
2015A Bond Issue			
Golf	136,175	137,300	133,300
2020 Bond Issue			
Westbridge-R	120,000		
2021A Bond Issue			
Golf	40,062	145,924	162,550

Debt Service by Fund	2022 Actual[1]	2023 Proposed	2024 Estimate
2022 Bond Issue			
Aquarium Pier 59 Entry - R	152,696	164,650	162,400
Golf - R	225,228	270,900	272,150
2023 Bond Issue			
Aquarium Expansion - Enhanced Facility ($20m)		978,500	3,527,901
Aquarium Expansion - EF Fee Reserve		279,259	807,527
Parks & Recreation Fund Total	**2,344,904**	**3,576,754**	**6,667,604**
Seattle Center Fund			
2012 Bond Issue			
McCaw Hall (long)	5,625		
2021B Bond Issue			
Seattle Center Signage	864,088	861,638	864,138
2022 Bond Issue			
McCaw Hall (long) - R	113,219	120,750	
Seattle Center Fund Total	**982,931**	**982,388**	**864,138**
Short-Term Rental Fund			
2018B Bond Issue			
Low Income Housing	1,354,068	1,354,268	1,358,268
2019B Bond Issue			
Low Income Housing	654,510	650,869	651,903
Short-Term Rental Fund Total	**2,008,577**	**2,005,136**	**2,010,170**
SPU Drainage & Wastewater Fund			
2012 Bond Issue			
Joint Training Facility	350		
2015A Bond Issue			
Seattle Municipal Tower & Police Support	43,659	43,523	43,401
2022 Bond Issue			
Joint Training Facility - R	7,200	7,350	
SPU Drainage & Wastewater Fund Total	**51,209**	**50,873**	**43,401**
SPU Solid Waste Fund			
2012 Bond Issue			
Joint Training Facility	200		
2015A Bond Issue			
Seattle Municipal Tower & Police Support	26,195	26,114	26,041
2022 Bond Issue			
Joint Training Facility - R	4,114	4,200	
SPU Solid Waste Fund Total	**30,510**	**30,314**	**26,041**
SPU Water Fund			
2012 Bond Issue			
Joint Training Facility	600		
2015A Bond Issue			
Seattle Municipal Tower & Police Support	87,318	87,045	86,803

Debt Service by Fund	2022 Actual[1]	2023 Proposed	2024 Estimate
2022 Bond Issue			
Joint Training Facility - R	12,343	12,600	
SPU Water Fund Total	**100,261**	**99,645**	**86,803**
Transportation Fund			
2010A BAB Issue			
Bridge Rehab (BTG)	2,995,378	5,296,747	3,489,486
Bridge Rehab (CPT)	425,000	425,000	425,000
Bridge Seismic (BTG)	1,364,586	2,286,222	2,342,582
King Street Station (BTG)	60,422	98,940	101,186
Mercer West (BTG)	1,012,509	1,692,747	1,730,629
Mercer West (BTG) (from 2010A BABS Mercer)	38,407	582,535	596,319
Spokane (BTG)	758,650	1,275,112	1,304,619
2012 Bond Issue			
AWV - Parking/Prgm Mgt	7,750		
Linden (BTG)	48,925		
Mercer West (CPT) (from 2012 Mercer)	62,450		
Seawall (CPT)	34,975		
2015A Bond Issue			
Alaska Way Corridor (CPT-2.5%)	282,225	279,350	281,100
Arterial Asphalt and Concrete (from 2008 Mercer) (BTG)	343,375		
Bridge Rehab (BTG)	283,375	282,875	286,750
Bridge Rehab (CPT-10%)	346,500	346,750	346,500
Bridge Seismic (BTG)	111,250	112,125	112,750
CWF Overlook (CPT-2.5%)	92,300	94,675	91,925
King Street Station (BTG)	235,250	236,500	232,375
Lander (BTG)	271,625		
Mercer (from zoo bonds) (BTG)	1,118,500	1,119,875	1,119,000
Spokane (BTG)	809,750		
2016A Bond Issue			
23rd Ave Corridor (CPT-10%)	505,250	506,375	506,750
Alaskan Way Corridor (CPT-2.5%) (Repurpose to Lander and Habitat Beach)	589,409	589,997	589,745
Bridge Rehab (BTG)	966,625	966,500	964,625
Habitat Beach (Repurpose from Main Corridor)	223,721	223,944	223,848
King Street Station (BTG)	120,750	116,250	116,625
S. Lander St. Grade Separation (Repurpose from Main Corridor)	63,920	63,984	63,957
Seawall (CPT-2.5%)	539,500	534,750	539,250
Spokane (BTG)	2,050,000		
Spokane (BTG) (Redirected from Jail)	258,150	260,400	257,275
Transit Corridor	63,975	62,225	60,475
2017A Bond Issue			
23rd Ave Corridor (CPT-10%) (Repurpose To Habitat Beach)	65,815	64,192	65,520
Alaskan Way Corridor (CPT-2.5%)	127,114	127,276	127,276
Alaskan Way Main Corridor (From Habitat Beach)	204,827	203,802	204,554
Alaskan Way Main Corridor (From Lander)	66,033	66,117	66,117

Debt Service by Fund	2022 Actual[1]	2023 Proposed	2024 Estimate
Bridge Rehab (CPT-10%) (Repurpose to Northgate Bridge)	157,365	158,040	156,240
City Center Streetcar (CPT-10%)	311,000	313,500	310,500
Habitat Beach	40,965	40,760	40,911
Northgate Bridge and Cycle Track (CPT-10%) (Repurpose from Bridge Rehab in 2018)	171,353	172,088	170,128
S. Lander St. Grade Separation (Repurpose from Main Corridor)	201,402	201,657	201,657
Seawall LTGO (CPT-10%) (Repurpose to Habitat Beach)	1,448,876	1,447,318	1,449,098
2017B Bond Issue			
CWF Overlook (CPT-2.5%)	226,000	222,920	224,630
2018A Bond Issue			
Alaskan Way Corridor (CPT-2.5%)	440,355	439,193	442,215
2018B Bond Issue			
CWF Overlook (CPT-2.5%)	235,140	234,940	234,540
Main Corridor (from King)	63,248	63,056	62,792
2019A Bond Issue			
AWV Habitat Beach (CPT-2.5%)	80,275	83,400	81,400
CWF Alaskan Way Corridor (CPT-2.5%)	929,200	927,700	930,075
Elliot Bay Seawall (CPT-2.5%)	213,325	214,950	211,450
2019B Bond Issue			
CWF Overlook (CPT-2.5%)	63,503	67,633	66,695
2020A Bond Issue			
CWF Alaskan Way Corridor (CPT-2.5%)	861,100	863,350	864,350
CWF Overlook (CPT-2.5%)	102,600	99,850	102,100
2021A Bond Issue			
23rd Ave (Rdcd for MW (BTG) (from 2011 Spokane)) - R	126,909	126,909	352,706
Alaskan Way Main Corridor (CPT-2.5%)	601,050	598,550	600,550
AAC Northgate (BTG) (from 2011 Spokane) - R	102,437	102,437	284,693
Arterial Asphalt & Concrete (from 2011 Spokane (BTG)) - R	10,146	10,146	28,199
Arterial Asphalt & Concrete (from Linden (BTG) (from 2011 Spokane)) - R	6,064	6,064	16,854
Bridge Rehab (BTG) (from 2011 Spokane) - R from 2011	83,188	83,188	231,312
Bridge Seismic (BTG) - R	44,004	44,004	119,664
Bridge Seismic (BTG) (from 2011 Bridge Rehab) - R	132,139	132,139	367,652
Bridge Seismic (BTG) (from 2011 Spokane) - R	56,340	56,340	156,581
Chesiahud (BTG) (from 2011 Spokane) - R	25,609	25,609	71,173
King Street Station (BTG) - R	91,380	91,380	257,433
Linden (BTG) (Rdcd for AA - from 2011 Spokane)-R	34,911	34,911	97,023
Mercer West (CPT) - R	184,448	184,448	507,235
Mercer West (CPT) (from 2011 Bridge Rehab - BTG) - R	62,592	62,592	174,151
Mercer West (CPT) (from 2011 Spokane) - R	46,097	46,097	128,112
Mercer West (from 23rd (BTG) (from 2011 Spokane)) - R	6,259	6,259	17,395
Seawall (CPT) - R	282,264	286,402	796,329

Debt Service by Fund	2022 Actual[1]	2023 Proposed	2024 Estimate
Sidewalks (BTG) (from 2011 Spokane) - R	25,609	25,609	71,173
Spokane (Rdcd for AAC (BTG) (Orig Proj)) - R	25,707	25,707	71,444
2021B Bond Issue			
Overlook Walk and E-W Connections Proj (CPT)	264,408	262,558	260,708
2022A Bond Issue			
Alaskan Way Main Corridor (CPT-2.5%)	118,407	718,850	718,600
Overlook Walk and E-W Connections Proj (CPT)	53,388	321,600	324,850
Linden (BTG) - R	350,407	387,550	391,800
Mercer West (CPT) (from 2012 Mercer) - R	255,063	316,550	311,300
Seawall (CPT) - R	144,684	177,550	176,800
2023 Bond Issue			
Alaskan Way Main Corridor (CPT-2.5%)		40,391	61,453
Overlook Walk and E-W Connections Proj (CPT)		353,326	537,565
Transportation Fund Total	**25,227,511**	**27,992,788**	**28,927,771**
Payroll Expense Tax Fund			
2023 Bond Issue			
Drive Clean Seattle Fleet Electric Vehicle Infrastructure		146,775	529,185
Payroll Expense Tax Fund Total		**146,775**	**529,185**
2008 Multipurpose LTGO Bond Fund			
2015B Bond Issue			
Pike Market PCN	36,933		
2008 Multipurpose LTGO Bond Fund Total	**36,933**		
2010 Multipurpose LTGO Bond Fund			
2015B Bond Issue			
Pike Market PCN	72,164		
2010 Multipurpose LTGO Bond Fund Total	**72,164**		
2011 Multipurpose LTGO Bond Fund			
2015B Bond Issue			
Pike Market PCN	142,824		
2011 Multipurpose LTGO Bond Fund Total	**142,824**		
2013 Multipurpose LTGO Bond Fund			
2015B Bond Issue			
Pike Market PCN	90,176		
2013 Multipurpose LTGO Bond Fund Total	**90,176**		
2013B (Taxable) LTGO Bond Fund			
2015B Bond Issue			
Pike Market PCN	42,545		
2013B (Taxable) LTGO Bond Fund Total	**42,545**		

Debt Service by Fund	2022 Actual[1]	2023 Proposed	2024 Estimate
2015B (Taxable) LTGO Bond Fund			
2015B Bond Issue			
Pike Market PCN	4,915		
2015B (Taxable) LTGO Bond Fund Total	**4,915**		
2016B (Taxable) LTGO Bond Fund			
2015B Bond Issue			
Pike Market PCN	23,517		
2016B (Taxable) LTGO Bond Fund Total	**23,517**		
Garage Disposition Proceeds Fund			
2015B Bond Issue			
Pike Market PCN	397,115		
Garage Disposition Proceeds Fund Total	**397,115**		
Grand Total	**95,537,886**	**110,796,049**	**122,577,516**

Glossary

Annual Comprehensive Financial Report of the City (ACFR): The City's audited annual financial statements prepared by the Department of Finance & Administrative Services.

Appropriation: A legal spending authorization granted by the City Council, the City's legislative authority, to make expenditures and/or incur obligations for specific purposes.

Biennial Budget: A budget covering a two-year period. Under state law, a biennium begins with an odd-numbered year.

Budget - Adopted and Proposed: The Mayor submits to the City Council a recommended revenue and expenditure level for all City operations for the coming fiscal year as the Proposed Budget. When the City Council agrees upon the revenue and expenditure levels, the Proposed Budget becomes the Adopted Budget, funds are appropriated, and legal expenditure limits are established.

Budget - Endorsed: The City of Seattle implements biennial budgeting through the sequential adoption of two one-year budgets. When adopting the budget for the first year of the biennium, the Council endorses a budget for the second year. The Endorsed Budget is the basis for a Proposed Budget for the second year of the biennium, and is reviewed and adopted in the fall of the first year of the biennium.

Budget Control Level: The level at which expenditure appropriations are controlled to meet State and City budget law provisions.

Capital Assets: Assets of significant value and having a useful life of at least 10 years or more. Capital assets may also be referred to as "fixed assets."

Capital Improvement Program (CIP): Annual appropriations from specific funding sources are shown in the City's budget for certain capital purposes such as street improvements, building construction, and some kinds of facility maintenance. These appropriations are supported by a six-year allocation plan detailing all projects, fund sources, and expenditure amounts, including many multi-year projects that require funding beyond the one-year period of the annual budget. The allocation plan covers a six-year period and is produced as a separate document from the budget document.

Chart of Accounts: A list of expenditure, revenue, and other accounts describing and categorizing financial transactions.

Community Development Block Grant (CDBG): A U.S. Department of Housing and Urban Development (HUD) annual grant to Seattle and other local governments to support economic development projects, human services, low-income housing, and services in low-income neighborhoods.

Cost Allocation: Distribution of costs based on some proxy for costs incurred or benefits received.

Cumulative Reserve Subfund (CRS): A significant source of ongoing local funding to support capital projects in general government departments. The CRS consists of two accounts: the Capital Projects Account and the Revenue Stabilization Account. The Capital Projects Account has six subaccounts: REET I, REET II, Unrestricted, South Lake Union Property Proceeds, Asset Preservation Subaccount - Fleets and Facilities, and the Street Vacation Subaccount. The Real Estate Excise Tax (REET) is levied on all sales of real estate, with the first .25% of the locally imposed tax going to REET I and the second .25% to REET II. State law specifies how each REET can be spent.

Debt Service: Annual principal and interest payments the City owes on money it has borrowed.

Errata: Adjustments, corrections, and new information sent by departments through the City Budget Office to the City Council during the Council's budget review as an adjunct to the Mayor's Proposed Budget. The purpose is to adjust the Proposed Budget to reflect information not available upon submittal and to correct inadvertent errors.

Glossary

Full-Time Equivalent (FTE): A term expressing the amount of time for which a position has been budgeted in relation to the amount of time a regular, full-time employee normally works in a year. Most full-time employees (1.00 FTE) are paid for 2,088 hours in a year (or 2,096 in a leap year). A position budgeted to work half-time for a full year, or full-time for only six months, is 0.50 FTE.

Fund: An accounting entity with a set of self-balancing revenue and expenditure accounts used to record the financial affairs of a governmental organization.

Fund Balance: The difference between the assets and liabilities of a particular fund. This incorporates the accumulated difference between the revenues and expenditures each year.

General Fund: A central fund into which most of the City's general tax revenues and discretionary resources are pooled, and which is allocated to support many of the operations of City government. Beginning with the 1997 Adopted Budget, the General Fund was restructured to encompass a number of subfunds, including the General Fund Subfund (comparable to the "General Fund" in prior years) and other subfunds designated for a variety of specific purposes. These subfunds are listed and explained in more detail in department chapters, as well as in the Funds, Subfunds, and Other section of the budget document.

Grant-Funded Position: A position funded 50% or more by a categorical grant to carry out a specific project or goal. Seattle Municipal Code 4.04.030 specifies that "categorical grant" does not include Community Development Block Grant funds, nor any funds provided under a statutory entitlement or distribution on the basis of a fixed formula including, but not limited to, relative population.

Neighborhood Matching Subfund (NMF): A fund supporting partnerships between the City and neighborhood groups to produce neighborhood-initiated planning, organizing, and improvement projects. The City provides a cash match to the community's contribution of volunteer labor, materials, professional services, or cash. The NMF is administered by the Department of Neighborhoods.

Operating Budget: That portion of a budget dealing with recurring expenditures such as salaries, electric bills, postage, printing, paper supplies, and gasoline.

PeopleSoft 9.2: The City's central accounting system managed by the Department of Finance & Administrative Services.

Position/Pocket Number: A term referring to the title and unique position identification number assigned to each position authorized by the City Council through the budget or other ordinances. Positions may have a common title name, but each position has its own unique identification number assigned by the Records Information Management Unit of the Seattle Department of Human Resources at the time position authority is approved by the City Council. Only one person at a time can fill a regularly budgeted position. An exception is in the case of job-sharing, where two people work part-time in one full-time position.

Program: A group of services within a department, aligned by common purpose.

Reclassification Request: A request to change the job title or classification for an existing position. Reclassifications are subject to review and approval by the Classification/Compensation Unit of the Seattle Department of Human Resources and are implemented upon the signature of the Director of Human Resources, as long as position authority has been established by ordinance.

Reorganization: Reorganization refers to changes in the budget and reporting structure within departments.

SUMMIT: The City's former central accounting system managed by the Department of Finance & Administrative Services.

Sunsetting Position: A position funded for only a specified length of time by the budget or enabling ordinance.

TES (Temporary Employment Service): A program managed by the Seattle Department of Human Resources. TES places temporary workers in departments for purposes of filling unanticipated, short-term staffing needs, such as vacation coverage, positions vacant until a regularly-appointed hire is made, and special projects.

Glossary

Type of Position: There are two types of budgeted positions. They are identified by one of the following characters: **F** for **F**ull-Time or **P** for **P**art-Time.

- **Regular Full-Time** is defined as a position budgeted for 2,088 compensated hours per year, 40 hours per week, 80 hours per pay period, and is also known as one full-time equivalent (FTE).
- **Regular Part-Time** is defined as a position designated as part time, and requiring an average of 20 hours or more, but less than 40 hours of work per week during the year. This equates to an FTE value of at least 0.50 and no more than 0.99.