

## Reader's Guide

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

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

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

### The 2023-2024 Adopted Mid-Biennial Budget Adjustments

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

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

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

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### Mid-Biennial Budget Presentations

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

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

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

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