

# Finance General

Dan Eder, Interim 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

|                             | 2023<br>Actuals    | 2024<br>Adopted    | 2025<br>Proposed   | 2026<br>Proposed   |
|-----------------------------|--------------------|--------------------|--------------------|--------------------|
| <b>Department Support</b>   |                    |                    |                    |                    |
| General Fund Support        | 218,637,416        | 228,289,672        | 239,737,090        | 224,324,233        |
| Other Funding - Operating   | 111,615,215        | 113,736,233        | 326,783,729        | 266,317,502        |
| <b>Total Operations</b>     | <b>330,252,631</b> | <b>342,025,905</b> | <b>566,520,819</b> | <b>490,641,735</b> |
| <b>Total Appropriations</b> | <b>330,252,631</b> | <b>342,025,905</b> | <b>566,520,819</b> | <b>490,641,735</b> |

## 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.

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.

# Finance General

## Incremental Budget Changes

### Finance General

|  | Dollars            | FTE |
|--|--------------------|-----|
| <b>2024 Adopted Budget</b>   | <b>342,025,905</b> | -   |
| <b>Baseline</b>  |                    |     |
| Removal of One-Time Items  | (10,493,980)       | -   |
| Finance General Project and Org Budget Clean-up  | 1,856              | -   |
| Align Baseline Contributions to Stabilization Funds to Financial Plans                   | (2,976,596)        | -   |
| Align Payroll Expense Tax Transfers for Baseline Assumptions                             | (85,253,126)       | -   |
| Bargained Annual Wage and Market Wage Increases to Base Budget                           | 7,325,159          | -   |
| Baseline Alignment of Utility Reserves   | 820,000            | -   |
| Reduce Fleet Vendor Maintenance Reserve  | (1,300,000)        | -   |
| Citywide Adjustments for Standard Cost Changes   | 594,707            | -   |
| <b>Proposed Operating</b>  |                    |     |
| Align General Fund Contribution for Seattle Public Library and Office of Labor Standards | (2,019,233)        | -   |
| Align Payroll Expense Tax Contribution to General Fund for Administrative Costs          | 2,543,317          | -   |
| Continue Community Roots Loan Payment Forgiveness  | 333,333            | -   |
| Create 2026 World Cup Planning and Operations Reserve                                    | 2,000,000          | -   |
| Create Enhanced Public Safety Streetlight Reserve  | 1,000,000          | -   |
| Create Sound Transit 3 Staffing Reserve  | 5,219,974          | -   |
| Gambling Tax - Fully Exempt Non-Profit Raffles and Bingo Games                           | -                  | -   |
| Final Alignment of Street Lighting Reserves  | 300,000            | -   |
| Increase 2026 Elections Reserve for Implementation of Ranked Choice Voting               | -                  | -   |
| Increase Appropriation for Citywide Insurance Costs                                      | 3,700,000          | -   |
| Increase Election Reserve for Social Housing I-137 Election Cost                         | 1,500,000          | -   |
| Increase Judgment and Claims General Fund Contribution                                   | 14,100,000         | -   |
| Increase Puget Sound Clean Air Agency Reserve  | 56,000             | -   |
| Increase Reserve for Tax Rebate Interest   | 775,000            | -   |
| Payroll Expense Tax Contribution to General Fund   | 287,000,000        | -   |
| Reduce High Barrier Working Group Reserve  | (400,000)          | -   |
| Reduce Reserve for City Hall Security  | (490,000)          | -   |
| Shift Gambling Tax from Quarterly to Annual Filing                                       | -                  | -   |
| Transfer Funding from Trial Court Improvement Account Reserve to Seattle Municipal Court | (104,222)          | -   |
| <b>Proposed Technical</b>  |                    |     |
| Align Arena Payment Reserve with August Revenue Forecast                                 | 1,082,000          | -   |
| Align General Fund Contribution for Fire and Police Pension Departments                  | (1,585,518)        | -   |

## Finance General

|  | Dollars              | FTE      |
|--|----------------------|----------|
| Align Debt Service Appropriations with 2025 and 2026 Assumptions               | (177,578)            | -        |
| Final Alignment of Emergency Fund and Revenue Stabilization Fund Contributions | 407,443              | -        |
| Final Adjustments for Standard Cost Changes                                    | 536,378              | -        |
| Fund Balancing Entries   | -                    | -        |
| <b>Total Incremental Changes</b>   | <b>\$224,494,914</b> | <b>-</b> |
| <b>Total 2025 Proposed Budget</b>  | <b>\$566,520,819</b> | <b>-</b> |

## Description of Incremental Budget Changes

### Baseline

#### Removal of One-Time Items

Expenditures \$(10,493,980)

This technical modification removes one-time revenues, expenditures and fund balancing entries from the 2025-2026 baseline budget for Finance General.

#### Finance General Project and Org Budget Clean-up

Expenditures \$1,856

This item changes budgetary data in the City's Questica budget development system to align with how expenditures occur in the accounting system. Recurring reserves were rounded to the nearest thousand resulting in minor changes to the budget overall.

#### Align Baseline Contributions to Stabilization Funds to Financial Plans

Expenditures \$(2,976,596)

Revenues \$(2,976,596)

This adjustment aligns the 2025 and 2026 General Fund contribution to the Revenue Stabilization Fund and Emergency Fund to the financial plans for each fund during the baseline budget phase.

#### Align Payroll Expense Tax Transfers for Baseline Assumptions

Expenditures \$(85,253,126)

Revenues \$(85,253,126)

This item adjusts the Payroll Expense Tax (PET) transfer to General Fund and to the Sweetened Beverage Tax Fund to a baseline assumption in advance of proposed budget planning leaving only a baseline amount for ongoing administrative costs. The final PET transfer has been included in Operating changes for Finance General.

#### Bargained Annual Wage and Market Wage Increases to Base Budget

Expenditures \$7,325,159

This centrally administered change adjusts appropriations to reflect the Annual Wage Increases and Market Adjustments, as outlined in the agreements between the City and the Coalition of Unions or other standalone Unions,

## Finance General

for personnel costs included in this department's baseline budget. This includes increases to salary, FICA, Medicare, retirement, overtime and temporary labor. This increase supports cash transfers to the Seattle Public Library, Office of Labor Standards, Police and Fire Pension Funds to support their increased needs.

### Baseline Alignment of Utility Reserves

Expenditures \$820,000

This item increases budget authority to pay General Fund costs related to increases in street lighting and fire hydrant costs in 2025 and 2026. This change reflects early estimates during the baseline budget process.

### Reduce Fleet Vendor Maintenance Reserve

Expenditures \$(1,300,000)

This item reduces the General Fund reserve related to fleet vendor maintenance costs in 2025 and 2026. The amount held in Finance General reserve is for unanticipated costs to the General Fund as a result of higher expected costs. FAS has adjusted the expected forecast of these costs as well as the proportion that should be attributed to the General Fund. The remaining reserve for these costs is \$500,000 in both 2025 and 2026.

### Citywide Adjustments for Standard Cost Changes

Expenditures \$594,707

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.

## Proposed Operating

### Align General Fund Contribution for Seattle Public Library and Office of Labor Standards

Expenditures \$(2,019,233)

This item adjusts General Fund contributions to the Seattle Public Library Fund and Office of Labor Standards Fund to account for budgetary decisions made during the Proposed Budget process. It includes reductions for budgetary changes as well as adjustment to account for use of fund balance or other revenues to these funds. The total General Fund contribution to the Office of Labor Standards Fund is \$7.3 million in 2025 and \$8.2 million in 2026. The total General Fund contribution to the Seattle Public Library Fund is \$64.4 million in 2025 and \$71.5 million in 2026.

### Align Payroll Expense Tax Contribution to General Fund for Administrative Costs

Expenditures \$2,543,317

Revenues \$2,543,317

This item increases the Payroll Expense Tax contribution to the General Fund for administrative costs related to the fund and for the evaluation of programs funded by Payroll Expense Tax proceeds. As part of this increase, approximately \$775,000 of the contribution will support an increase to the Tax Rebate Interest Reserve in Finance General. See related change Increase Reserve for Tax Rebate Interest. This increase also provides resources to the General Fund for an anticipated PET evaluation and overall administration of the tax across direct service and central service departments. The 2025-26 Proposed Budget increases the total amount of Payroll Tax for administration and evaluation from approximately \$7 million to \$9.6 million.

# Finance General

## Continue Community Roots Loan Payment Forgiveness

Expenditures \$333,333

This item continues the \$333,000 Payroll Expense Tax (PET) Fund transfer to General Fund to support the forgiveness of the General Fund loan provided to Community Roots Housing (CRH) for 2025 and 2026. In 2020, the City provided a \$1 million GF supported, three-year loan to CRH to help mitigate the financial impacts of the COVID-19 pandemic. In 2024, the City forgave the first year's repayment and used PET funding to backfill revenue to the General Fund. The proposed budget forgives the remaining loan payments in 2025 and 2026 and backfills the General Fund with PET revenue.

## Create 2026 World Cup Planning and Operations Reserve

Expenditures \$2,000,000

In 2026, Seattle will host several World Cup matches. The City of Seattle is working with the local organizing committee on the reimbursement of costs incurred by the City to prepare for and provide support during the matches. This item creates a reserve using Payroll Expense Tax proceeds for economic development to cover any costs that are not fully reimbursed or deemed ineligible for reimbursement.

## Create Enhanced Public Safety Streetlight Reserve

Expenditures \$1,000,000

This item provides \$1,000,000 annually to install new streetlights in areas experiencing high crime rates to enhance public safety.

## Create Sound Transit 3 Staffing Reserve

Expenditures \$5,219,974

This adjustment creates Payroll Expense Tax-Green New Deal (PET-GND) and Seattle Transportation Benefit District (STBD) reserves in Finance General for projected staffing costs associated with Sound Transit 3 (ST3) implementation in 2025 and 2026, demonstrating the City's partnership and commitment to Sound Transit. This funding is being held in reserve pending finalization of a staffing plan. Total funding is \$5.2 million in 2025 and \$6.8 million in 2026. The STBD funding is \$3.78 million in 2025 and \$5.2 million in 2026 and one-time for the biennium. It will come from sales tax contributions from the Seattle Transit Measure. The PET-GND funding is \$1.4 million in 2025 and \$1.6 million in 2026 and is ongoing. Currently, 28 staff across multiple departments dedicate all or part of their time to the ST3 program. This reserve would fund approximately 51 additional staff in multiple departments to support on schedule delivery of ST3 projects while ensuring compliance with relevant statutes and codes and upholding the 2018 Partnering Agreement. Sound Transit 3 is the largest infrastructure program in Seattle's history. Its high-capacity transit investments, including the mega-projects of West Seattle Link Extension (WSLE) and Ballard Link Extension (BLE), will occur over the next four years as projects move from planning phases to final design, permitting, and construction.

## Gambling Tax - Fully Exempt Non-Profit Raffles and Bingo Games

Revenues \$(100,000)

This item reduces gambling tax revenues by \$100,000 because of eliminating the 5% tax on 50/50 raffles and bingo games operated by non-profits.

# Finance General

## Final Alignment of Street Lighting Reserves

Expenditures \$300,000

Finance General holds a General Fund reserve to pay for general City streetlights. While this item was adjusted during the baseline phase, additional appropriation is required to align to final Seattle City Light rate and billing estimations. The 2025 and 2026 cost increases are mainly due to overall increases in the maintenance and capital replacement costs of streetlights. The total streetlight support is estimated to be \$15.5 million in 2025 and \$16.7 million in 2026.

## Increase 2026 Elections Reserve for Implementation of Ranked Choice Voting

Expenditures -

In November 2022, Seattle voters approved a ballot measure to use Ranked Choice Voting (RCV) in Primary Elections for City of Seattle offices, including the Mayor, City Attorney, and City Council. The August 2027 Primary will be the first election using RCV. King County has notified the City of necessary implementation and ongoing election costs associated with this change. This adjustment creates a \$1.2 million reserve in 2026 for anticipated King County costs related to implementing ranked choice voting which are paid by Finance General. In 2027, this funding will be used to pay for increase election costs associated with RCV.

## Increase Appropriation for Citywide Insurance Costs

Expenditures \$3,700,000

Finance General holds the reserve used to pay Citywide insurance premiums. Premiums have trended higher in recent years, driven by volatility in the excess liability insurance market. Accordingly, further growth is built into the budget for 2025 and 2026, which totals \$19 million and \$22 million, respectively.

## Increase Election Reserve for Social Housing I-137 Election Cost

Expenditures \$1,500,000

This item increases the City's election costs reserve in anticipation of a special election in early 2025 related to Social Housing I-137. The estimated cost of this election is higher than August primary and November general election costs due to the limited number of government agencies who participate, reducing the spread of election costs among affected jurisdictions.

## Increase Judgment and Claims General Fund Contribution

Expenditures \$14,100,000

Per Resolution 31847, budget appropriation for the Judgment and Claims Fund must be set at the 90% confidence level of meeting actual expenditures as estimated by the City's actuaries every year. This item adds a one-time appropriation of \$14,100,000 to Judgment and Claims to achieve the 90% confidence level for 2025. Recent actuarial estimates have been driven to a new high by the extraordinary and growing expenses the fund has incurred since 2021 but are expected to moderate in the next few years.

## Increase Puget Sound Clean Air Agency Reserve

Expenditures \$56,000

This item increases the reserve for the City's Puget Sound Clean Air Agency annual assessment. The City is billed annually for a "supplemental income" assessment as per RCW 70A.15.1590 for air quality management in our region. The City's portion of the supplemental income is based on a formula using population and assessed valuation of taxable property, as defined by the Washington State Clean Air Act (RCW 70A.15.1600) and is paid by the General Fund. The estimated assessment is \$877,000 in 2025 and \$927,000 in 2026.

## Finance General

### Increase Reserve for Tax Rebate Interest

|              |           |
|--------------|-----------|
| Expenditures | \$775,000 |
|--------------|-----------|

The City of Seattle as a tax collector has an obligation to provide interest on tax refunds due to overpayment and/ or audit findings. The use of this reserve has steadily increased as the City has implemented new taxes with complex payment requirements. A portion of this growth is directly attributable to the implementation of the Payroll Expense Tax. In 2025 and 2026, the reserve for these payments is being increased by \$775,000 per year backed by increased contributions from the Payroll Expense Tax (PET) to the General Fund. During this time, CBO will monitor actual refunds by tax type to determine the proportional share between the General Fund and PET.

### Payroll Expense Tax Contribution to General Fund

|              |               |
|--------------|---------------|
| Expenditures | \$287,000,000 |
| Revenues     | \$287,000,000 |

The City's 2025-2026 Proposed Budget appropriates approximately \$233 million in 2025 and \$239 million in 2026 in Payroll Expense Tax (PET) proceeds to departments. This item transfers PET revenue above department programmed expenses to the General Fund to support general operating expenses. In 2025, the total transfer is \$287 million which includes \$85 million in one-time 2023 fund balance and \$202 million for expected 2025 revenue collections above programming. The expected PET transfer is \$223 million in 2026.

### Reduce High Barrier Working Group Reserve

|              |             |
|--------------|-------------|
| Expenditures | \$(400,000) |
|--------------|-------------|

In 2019, then Mayor Jenny Durkan convened the High Barrier Individuals Working Group, an interagency group including King County, in response to heightened community conversations around public safety and individuals repeatedly caught in a cycle of criminal justice, social services and community incidents. The group developed four new pilot programs to address these issues including the 'West Wing' proposal. The proposal appropriated \$2 million capital (REET unrestricted) and \$400K in on-going operating costs in 2020 in Finance General for a comprehensive place-based treatment center at the King County Jail. The project has been repeatedly delayed due to COVID and the current use of the West Wing space as a shelter run by DESC. The shelter was to move to SODO, but that large scale project was rejected by the CID. The King County Budget Office does not have any assumptions in the 2025 proposed budget related to this project. The City General Fund reserve is being reduced to redirect resources to other priorities. The \$2 million REET reserve was lapsed at the end of 2023 and returned to fund balance.

### Reduce Reserve for City Hall Security

|              |             |
|--------------|-------------|
| Expenditures | \$(490,000) |
|--------------|-------------|

Finance General was holding an annual reserve for implementation and operational costs as a result of City Hall security upgrades. After an investigation of ongoing needs, evaluation of required capital improvements, and existing budget, the Department of Finance and Administration (FAS) determined that it could make required changes within existing budget authority. This appropriation was from the FAS Fund - 50300.

### Shift Gambling Tax from Quarterly to Annual Filing

|          |             |
|----------|-------------|
| Revenues | \$(325,000) |
|----------|-------------|

This item captures the reduction of tax revenue of \$325,000 in 2025 resulting from a shift from quarterly to annual filing for gambling taxes. This administrative change is under the authority of the City Finance Director and will result in reduced manual tax return processing. Payments for annually filed obligations are not due until April of the following year, meaning this process change will permanently shift revenue collections forward one year and no revenues will be collected in 2025.

# Finance General

## Transfer Funding from Trial Court Improvement Account Reserve to Seattle Municipal Court

Expenditures \$(104,222)

This change request reduces the Trial Court Improvement Account fund balance in Finance General and allocates one-time resources to the Seattle Municipal Court (SMC) in 2025 for a finance and budget consultant to advance their organization transformation in support of the new case management system. The court is recasting their organization and its internal administrative systems to support the new case management system. Finance General holds \$150,000 for SMC each year plus any prior year balance. This transfers \$104,222 of the 2025 balance. A change to appropriation authority is listed in the SMC budget section.

## Proposed Technical

### Align Arena Payment Reserve with August Revenue Forecast

Expenditures \$1,082,000

This adjustment aligns appropriations from the General Fund, Arts and Culture Fund, and Transportation Fund with the anticipated rental adjustment payments related to the Seattle Arena Company, LLC Agreement in 2025 and 2026. The total estimated payment amounts are based on the August Revenue Forecast, totaling \$15.1 million in 2025 and \$14.5 million in 2026.

### Align General Fund Contribution for Fire and Police Pension Departments

Expenditures \$(1,585,518)

This item is the final alignment of General Fund need for these departments based on estimated operating costs and available fund balance in the department specific funds for 2025 and 2026. General Fund transfers to the pension funds occur monthly during the fiscal year. The total contribution to the Firefighters' Pension Fund in 2025 and 2026 is \$25.2 million and \$25.5 million, respectively. The total contribution to the Police Relief and Pension Fund in 2025 is \$16.1 million and in 2026 is \$15.8 million.

### Align Debt Service Appropriations with 2025 and 2026 Assumptions

Expenditures \$(177,578)

Finance General debt service reserves for various funds have been updated to reflect anticipated needs in 2025 and 2026. These amounts are updated annually based on former and current project debt service requirements.

### Final Alignment of Emergency Fund and Revenue Stabilization Fund Contributions

Expenditures \$407,443

Revenues \$407,443

This adjustment aligns the Emergency Fund and Revenue Stabilization Fund contributions from General Fund related to the August Revenue Forecast updates. The total contribution amounts to the Emergency Fund are \$12.7 million and \$2.4 million in 2025 and 2026, respectively. For the Revenue Stabilization Fund, the 2025 contribution is \$1.1 million and the 2026 contribution is \$2.4 million.

### Final Adjustments for Standard Cost Changes

Expenditures \$536,378

Citywide technical adjustments made in the proposed 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 for the department. These adjustments reflect final decisions about these costs made during the Proposed Phase of the budget process.



# Finance General

## Fund Balancing Entries

Revenues \$(19,822,650)

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, Revenue Stabilization Fund, and Bond Funds which are multi-departmental Funds without a primary custodian department.

## Expenditure Overview

| Appropriations   | 2023<br>Actuals    | 2024<br>Adopted    | 2025<br>Proposed   | 2026<br>Proposed   |
|--|--------------------|--------------------|--------------------|--------------------|
| <b>FG - BO-FG-2QA00 - Appropriation to Special Funds</b> |                    |                    |                    |                    |
| 00100 - General Fund                                     | 178,025,256        | 177,647,839        | 189,796,912        | 173,082,833        |
| 00164 - Unrestricted Cumulative Reserve Fund             | 1,211,100          | 3,106,696          | 3,100,121          | 2,089,516          |
| 12200 - Short-Term Rental Tax Fund                       | 2,005,136          | 2,010,170          | 2,010,193          | 2,008,041          |
| 14000 - Coronavirus Local Fiscal Recovery Fund           | 8,167,523          | -                  | -                  | -                  |
| 14500 - Payroll Expense Tax                              | 71,087,472         | 92,727,659         | 296,924,733        | 233,372,929        |
| 30010 - REET I Capital Fund                              | 1,712,884          | -                  | -                  | 703,000            |
| 30020 - REET II Capital Fund                             | 319,700            | -                  | -                  | 320,450            |
| 36800 - 2021 Multipurpose LTGO Bond Fund                 | 1,255,255          | -                  | -                  | -                  |
| 36900 - 2022 Multipurpose LTGO Bond Fund                 | 3,567,219          | -                  | -                  | -                  |
| 37100 - 2023 Multipurpose LTGO Bond Fund                 | 12,246,013         | -                  | -                  | -                  |
| 37200 - 2024 Multipurpose LTGO Bond Fund                 | -                  | 4,709,708          | 4,709,708          | 4,709,708          |
| <b>Total for BSL: BO-FG-2QA00</b>                        | <b>279,597,558</b> | <b>280,202,072</b> | <b>496,541,667</b> | <b>416,286,477</b> |
| <b>FG - BO-FG-2QD00 - General Purpose</b>                |                    |                    |                    |                    |
| 00100 - General Fund                                     | 40,612,160         | 50,641,833         | 49,940,178         | 51,241,400         |
| 12400 - Arts and Culture Fund                            | 9,738,914          | 10,379,000         | 12,222,000         | 11,744,000         |
| 13000 - Transportation Fund                              | 304,000            | 313,000            | 597,000            | 607,000            |
| 14500 - Payroll Expense Tax                              | -                  | -                  | 3,442,889          | 5,558,106          |
| 19900 - Transportation Benefit District Fund             | -                  | -                  | 3,777,085          | 5,204,752          |
| 50300 - Finance and Administrative Services Fund         | -                  | 490,000            | -                  | -                  |
| <b>Total for BSL: BO-FG-2QD00</b>                        | <b>50,655,074</b>  | <b>61,823,833</b>  | <b>69,979,152</b>  | <b>74,355,258</b>  |
| <b>Department Total</b>                                  | <b>330,252,631</b> | <b>342,025,905</b> | <b>566,520,819</b> | <b>490,641,735</b> |

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

## Finance General

### Budget Summary by Fund Finance General

|  | <b>2023</b>        | <b>2024</b>        | <b>2025</b>        | <b>2026</b>        |
|--|--------------------|--------------------|--------------------|--------------------|
|  | <b>Actuals</b>     | <b>Adopted</b>     | <b>Proposed</b>    | <b>Proposed</b>    |
| 00100 - General Fund                             | 218,637,416        | 228,289,672        | 239,737,090        | 224,324,233        |
| 00164 - Unrestricted Cumulative Reserve Fund     | 1,211,100          | 3,106,696          | 3,100,121          | 2,089,516          |
| 12200 - Short-Term Rental Tax Fund               | 2,005,136          | 2,010,170          | 2,010,193          | 2,008,041          |
| 12400 - Arts and Culture Fund                    | 9,738,914          | 10,379,000         | 12,222,000         | 11,744,000         |
| 13000 - Transportation Fund                      | 304,000            | 313,000            | 597,000            | 607,000            |
| 14000 - Coronavirus Local Fiscal Recovery Fund   | 8,167,523          | -                  | -                  | -                  |
| 14500 - Payroll Expense Tax                      | 71,087,472         | 92,727,659         | 300,367,622        | 238,931,035        |
| 19900 - Transportation Benefit District Fund     | -                  | -                  | 3,777,085          | 5,204,752          |
| 30010 - REET I Capital Fund                      | 1,712,884          | -                  | -                  | 703,000            |
| 30020 - REET II Capital Fund                     | 319,700            | -                  | -                  | 320,450            |
| 36800 - 2021 Multipurpose LTGO Bond Fund         | 1,255,255          | -                  | -                  | -                  |
| 36900 - 2022 Multipurpose LTGO Bond Fund         | 3,567,219          | -                  | -                  | -                  |
| 37100 - 2023 Multipurpose LTGO Bond Fund         | 12,246,013         | -                  | -                  | -                  |
| 37200 - 2024 Multipurpose LTGO Bond Fund         | -                  | 4,709,708          | 4,709,708          | 4,709,708          |
| 50300 - Finance and Administrative Services Fund | -                  | 490,000            | -                  | -                  |
| <b>Budget Totals for FG</b>                      | <b>330,252,631</b> | <b>342,025,905</b> | <b>566,520,819</b> | <b>490,641,735</b> |

## Finance General

### Revenue Overview

#### 2025 Estimated Revenues

| Account Code | Account Name                   | 2023<br>Actuals | 2024<br>Adopted | 2025<br>Proposed | 2026<br>Proposed |
|--------------|--------------------------------|-----------------|-----------------|------------------|------------------|
| 311010       | Real & Personal Property Taxes | 314,284,047     | 316,830,272     | 324,810,174      | 325,981,537      |
| 313010       | Sales & Use Tax-Local Share    | 312,028,704     | 325,318,109     | 319,450,472      | 328,876,449      |
| 313030       | Sales & Use Tax-Brkrd Nat Gas  | 2,106,956       | 1,736,286       | 1,573,323        | 1,599,258        |
| 313040       | Sales & Use Tax-Crim Justice   | 27,857,228      | 30,068,318      | 28,859,610       | 29,641,353       |
| 314010       | Payroll Expense Tax            | 3,645,976       | -               | -                | -                |
| 316010       | B&O Tax                        | 350,990,618     | 368,071,646     | 379,837,820      | 404,181,842      |
| 316020       | B&O Tax-Admissions Rev         | 171,708         | -               | -                | -                |
| 316070       | B&O Tax-Gas Utility            | 13,847,785      | 12,173,638      | 11,031,050       | 11,212,889       |
| 316080       | B&O Tax-Garbage Utility        | 1,775,923       | 1,677,692       | 1,738,447        | 1,784,049        |
| 316100       | B&O Tax-Cable Tv Utility       | 11,815,901      | 11,680,000      | 10,109,980       | 9,351,732        |
| 316110       | B&O Tax-Telephone/Graph Util   | 12,018,692      | 9,720,000       | 9,013,167        | 8,111,851        |
| 316120       | B&O Tax-Steam Utility          | 1,673,175       | 1,456,638       | 1,787,007        | 1,877,287        |
| 316130       | B&O Tax-Electric Utility       | 52,807,584      | 65,552,293      | 70,579,788       | 72,255,313       |
| 316140       | B&O Tax-Water Utility          | 34,911,793      | 37,607,874      | 38,739,844       | 39,546,991       |
| 316150       | B&O Tax-Sewer Utility          | 41,693,150      | 64,869,844      | 72,560,227       | 76,592,749       |
| 316160       | B&O Tax-Solid Waste Utility    | 29,324,836      | 25,683,967      | 27,546,234       | 28,455,260       |
| 316170       | B&O Tax-Drainage Utility       | 21,727,514      | -               | -                | -                |
| 316180       | B&O Tax-Trans Fee-In City      | 4,802,300       | 5,071,853       | 5,520,735        | 5,702,919        |
| 316190       | B&O Tax-Trans Fee-Out City     | 416,708         | -               | -                | -                |
| 317040       | Leasehold Excise Tax Rev       | 8,123,619       | 7,316,096       | 7,884,530        | 8,001,304        |
| 317060       | Gambling Excise Tax Rev        | 417,610         | 380,000         | -                | 325,000          |
| 318030       | Business & Occup Tax Penalties | 3,056,301       | -               | -                | -                |
| 318040       | Business & Occup Tax Interest  | 504,021         | -               | -                | -                |
| 318050       | Admission Tx Penalties & Inter | (412)           | -               | -                | -                |
| 318070       | Utility Tx Penalties & Int     | 1,635,187       | -               | -                | -                |
| 318110       | Firearms & Ammunition Tax      | 170,382         | 160,000         | 100,000          | 100,000          |
| 318310       | Transportation Network Co Tax  | 5,284,313       | 5,383,370       | 5,663,557        | 5,772,352        |
| 321100       | Bus Lic&Perm-Business Gen      | 23,988,546      | 18,935,560      | 20,750,713       | 21,344,027       |
| 322220       | Nonbus Lic&Perm-Strmwtr Sewer  | 37,000          | -               | -                | -                |
| 331130       | Direct Fed Grants-Fema         | -               | 1,161,685       | -                | -                |
| 335010       | Marijuana Enforcement          | 1,918,864       | 1,931,287       | 2,107,874        | 2,266,894        |
| 335030       | Vessel Registration Fees       | 115,894         | 140,000         | 130,000          | 130,000          |
| 335070       | Criminal Justice Hi Crm        | 2,459,767       | 2,592,829       | 2,719,098        | 2,844,830        |
| 335080       | Criminal Justice Pop           | 1,532,623       | 1,303,163       | 1,637,339        | 1,717,867        |
| 335090       | Criminal Justice Dcd #1        | 990,642         | 950,000         | 950,000          | 950,000          |
| 335120       | Rev Sharing Dui-Cities         | 77,509          | 55,000          | 65,000           | 65,000           |

## Finance General

| Account Code  | Account Name                        | 2023<br>Actuals      | 2024<br>Adopted      | 2025<br>Proposed     | 2026<br>Proposed     |
|---|-------------------------------------|----------------------|----------------------|----------------------|----------------------|
| 335140  | Liquor Excise Tax                   | 5,394,812            | 5,392,657            | 5,340,571            | 5,479,815            |
| 335150  | Liquor Board Profits                | 5,829,965            | 5,951,094            | 5,995,528            | 6,060,919            |
| 341900  | General Government-Other Rev        | 1,416,368            | 1,218,516            | 1,506,512            | 1,506,512            |
| 350030  | Parking Infraction Penalties        | -                    | 1,342,427            | -                    | -                    |
| 350190  | Nsf Check Fees                      | 3,093                | 1,200                | 3,000                | 3,000                |
| 360020  | Inv Earn-Residual Cash              | -                    | 17,730,751           | 18,011,596           | 17,870,060           |
| 360130  | Interest On Contracts/Notes Re      | 1,149,007            | 400,000              | 650,000              | 550,000              |
| 360180  | Penalties-Spec Assessments          | 143,077              | 100,000              | 100,000              | 100,000              |
| 360290  | Parking Fees                        | -                    | (536,024)            | -                    | -                    |
| 360900  | Miscellaneous Revs-Other Rev        | 6,388                | 5,000                | 5,000                | 5,000                |
| 391060  | Long-Term Intergovtl Loan Proc      | -                    | 333,333              | -                    | -                    |
| 397010  | Operating Transfers In              | 80,504,995           | 94,558,007           | 296,924,733          | 233,372,930          |
| <b>Total Revenues for: 00100 - General Fund</b>                         |                                     | <b>1,382,660,169</b> | <b>1,444,324,382</b> | <b>1,673,702,930</b> | <b>1,653,636,990</b> |
| 400000  | Use of/Contribution to Fund Balance | -                    | 24,642,380           | (68,741,169)         | (29,328,818)         |
| <b>Total Resources for:00100 - General Fund</b>                         |                                     | <b>1,382,660,169</b> | <b>1,468,966,762</b> | <b>1,604,961,761</b> | <b>1,624,308,172</b> |
| 318100  | Sweetened Beverage Tax              | 21,511,037           | 21,247,301           | 21,326,902           | 21,753,440           |
| 318120  | Sweet Bev Tax Penalty and Int       | 6,684                | -                    | -                    | -                    |
| 397010  | Operating Transfers In              | 1,200,000            | 1,200,000            | -                    | -                    |
| <b>Total Revenues for: 00155 - Sweetened Beverage Tax Fund</b>          |                                     | <b>22,717,721</b>    | <b>22,447,301</b>    | <b>21,326,902</b>    | <b>21,753,440</b>    |
| 400000  | Use of/Contribution to Fund Balance | -                    | (58,188)             | 1,921,162            | 609,047              |
| <b>Total Resources for:00155 - Sweetened Beverage Tax Fund</b>          |                                     | <b>22,717,721</b>    | <b>22,389,113</b>    | <b>23,248,065</b>    | <b>22,362,487</b>    |
| 360010  | Investment Interest                 | -                    | -                    | 300,000              | 100,000              |
| 360020  | Inv Earn-Residual Cash              | -                    | 1,000,000            | 1,000,000            | 1,000,000            |
| 395010  | Sales Of Land & Buildings           | -                    | 500,000              | 1,104,000            | 3,788,500            |
| <b>Total Revenues for: 00164 - Unrestricted Cumulative Reserve Fund</b> |                                     | <b>-</b>             | <b>1,500,000</b>     | <b>2,404,000</b>     | <b>4,888,500</b>     |
| 400000  | Use of/Contribution to Fund Balance | -                    | 2,828,066            | 965,820              | (2,523,018)          |
| <b>Total Resources for:00164 - Unrestricted Cumulative Reserve Fund</b> |                                     | <b>-</b>             | <b>4,328,066</b>     | <b>3,369,820</b>     | <b>2,365,482</b>     |
| 397010  | Operating Transfers In              | 3,590,277            | 2,252,224            | 1,131,071            | (8,504,104)          |
| <b>Total Revenues for: 00166 - Revenue Stabilization Fund</b>           |                                     | <b>3,590,277</b>     | <b>2,252,224</b>     | <b>1,131,071</b>     | <b>(8,504,104)</b>   |

## Finance General

| Account Code  | Account Name                        | 2023 Actuals       | 2024 Adopted       | 2025 Proposed      | 2026 Proposed      |
|---|-------------------------------------|--------------------|--------------------|--------------------|--------------------|
| 400000  | Use of/Contribution to Fund Balance | -                  | (2,252,224)        | (1,131,071)        | 8,504,104          |
| <b>Total Resources for:00166 - Revenue Stabilization Fund</b>             |                                     | <b>3,590,277</b>   | <b>-</b>           | <b>-</b>           | <b>-</b>           |
| 397000  | Operating Transfers In Summ         | -                  | (501,000)          | (501,000)          | (501,000)          |
| 397010  | Operating Transfers In              | 15,000,000         | (19,002,000)       | (20,450,000)       | (19,245,275)       |
| 397100  | Intrafund Revenues                  | -                  | 33,687,000         | 33,687,000         | 33,687,000         |
| <b>Total Revenues for: 10102 - Emergency Fund</b>                         |                                     | <b>15,000,000</b>  | <b>14,184,000</b>  | <b>12,736,000</b>  | <b>13,940,725</b>  |
| 400000  | Use of/Contribution to Fund Balance | -                  | (14,184,000)       | (12,736,000)       | (13,940,725)       |
| <b>Total Resources for:10102 - Emergency Fund</b>                         |                                     | <b>15,000,000</b>  | <b>-</b>           | <b>-</b>           | <b>-</b>           |
| 317090  | Short Term Rental Tax               | 11,401,584         | 11,855,163         | 11,829,494         | 12,380,221         |
| <b>Total Revenues for: 12200 - Short-Term Rental Tax Fund</b>             |                                     | <b>11,401,584</b>  | <b>11,855,163</b>  | <b>11,829,494</b>  | <b>12,380,221</b>  |
| 400000  | Use of/Contribution to Fund Balance | -                  | (200,123)          | 269,355            | (112,484)          |
| <b>Total Resources for:12200 - Short-Term Rental Tax Fund</b>             |                                     | <b>11,401,584</b>  | <b>11,655,040</b>  | <b>12,098,848</b>  | <b>12,267,736</b>  |
| 316020  | B&O Tax-Admissions Rev              | -                  | 997,641            | 26,996,379         | 27,781,058         |
| <b>Total Revenues for: 12400 - Arts and Culture Fund</b>                  |                                     | <b>-</b>           | <b>997,641</b>     | <b>26,996,379</b>  | <b>27,781,058</b>  |
| 331110  | Direct Fed Grants                   | 8,167,523          | -                  | -                  | -                  |
| <b>Total Revenues for: 14000 - Coronavirus Local Fiscal Recovery Fund</b> |                                     | <b>8,167,523</b>   | <b>-</b>           | <b>-</b>           | <b>-</b>           |
| 400000  | Use of/Contribution to Fund Balance | -                  | (1,673)            | -                  | -                  |
| <b>Total Resources for:14000 - Coronavirus Local Fiscal Recovery Fund</b> |                                     | <b>8,167,523</b>   | <b>(1,673)</b>     | <b>-</b>           | <b>-</b>           |
| 314010  | Payroll Expense Tax                 | 313,346,635        | 325,662,548        | 430,024,920        | 451,549,175        |
| 314020  | Payroll Expense Tax P&I             | 1,831,410          | -                  | -                  | -                  |
| 350190  | Nsf Check Fees                      | 20                 | -                  | -                  | -                  |
| <b>Total Revenues for: 14500 - Payroll Expense Tax</b>                    |                                     | <b>315,178,065</b> | <b>325,662,548</b> | <b>430,024,920</b> | <b>451,549,175</b> |
| 400000  | Use of/Contribution to Fund Balance | -                  | 3,953,002          | 90,225,081         | 10,450,828         |
| <b>Total Resources for:14500 - Payroll Expense Tax</b>                    |                                     | <b>315,178,065</b> | <b>329,615,550</b> | <b>520,250,001</b> | <b>462,000,002</b> |
| 360420  | Other Judgments & Settlements       | 1,599,993          | -                  | -                  | -                  |

## Finance General

| Account Code  | Account Name                   | 2023<br>Actuals   | 2024<br>Adopted | 2025<br>Proposed | 2026<br>Proposed |
|---|--------------------------------|-------------------|-----------------|------------------|------------------|
| <b>Total Revenues for: 14510 - Opioid Settlement Proceed Fund</b> |                                | <b>1,599,993</b>  | -               | -                | -                |
| 318010  | Operating Assessments          | 827,697           | -               | -                | -                |
| 360190  | Deferred Interest-Spec Assessm | 31,602            | -               | -                | -                |
| <b>Total Revenues for: 19811 - BIA - Pioneer Square</b>           |                                | <b>859,299</b>    | -               | -                | -                |
| 318010  | Operating Assessments          | 131,462           | -               | -                | -                |
| 360190  | Deferred Interest-Spec Assessm | 12,638            | -               | -                | -                |
| <b>Total Revenues for: 19815 - BIA - Columbia City</b>            |                                | <b>144,101</b>    | -               | -                | -                |
| 318010  | Operating Assessments          | 15,712,878        | -               | -                | -                |
| <b>Total Revenues for: 19825 - BIA - Seattle Tourism</b>          |                                | <b>15,712,878</b> | -               | -                | -                |
| 318010  | Operating Assessments          | 358,465           | -               | -                | -                |
| 360190  | Deferred Interest-Spec Assessm | 1,244             | -               | -                | -                |
| <b>Total Revenues for: 19830 - BIA - Capitol Hill</b>             |                                | <b>359,709</b>    | -               | -                | -                |
| 318010  | Operating Assessments          | 463,067           | -               | -                | -                |
| 360190  | Deferred Interest-Spec Assessm | 5,491             | -               | -                | -                |
| <b>Total Revenues for: 19840 - BIA - West Seattle</b>             |                                | <b>468,558</b>    | -               | -                | -                |
| 318010  | Operating Assessments          | 595,631           | -               | -                | -                |
| 360190  | Deferred Interest-Spec Assessm | 1,377             | -               | -                | -                |
| <b>Total Revenues for: 19845 - BIA - Ballard</b>                  |                                | <b>597,008</b>    | -               | -                | -                |
| 318010  | Operating Assessments          | 16,653,215        | -               | -                | -                |
| 360190  | Deferred Interest-Spec Assessm | 72,082            | -               | -                | -                |
| <b>Total Revenues for: 19855 - BIA - Metropolitan</b>             |                                | <b>16,725,297</b> | -               | -                | -                |
| 318010  | Operating Assessments          | 1,702,244         | -               | -                | -                |
| 360190  | Deferred Interest-Spec Assessm | 1,531             | -               | -                | -                |
| <b>Total Revenues for: 19857 - BIA - SODO</b>                     |                                | <b>1,703,775</b>  | -               | -                | -                |
| 318010  | Operating Assessments          | 176,960           | -               | -                | -                |
| 360190  | Deferred Interest-Spec Assessm | 2,320             | -               | -                | -                |
| <b>Total Revenues for: 19880 - BIA - Chinatown-ID</b>             |                                | <b>179,280</b>    | -               | -                | -                |
| 318010  | Operating Assessments          | 1,768,175         | -               | -                | -                |
| 360190  | Deferred Interest-Spec Assessm | 12,916            | -               | -                | -                |
| <b>Total Revenues for: 19890 - BIA - U District</b>               |                                | <b>1,781,091</b>  | -               | -                | -                |

## Finance General

| Account Code   | Account Name                        | 2023<br>Actuals   | 2024<br>Adopted   | 2025<br>Proposed    | 2026<br>Proposed    |
|--|-------------------------------------|-------------------|-------------------|---------------------|---------------------|
| 400000   | Use of/Contribution to Fund Balance | -                 | 2,413,000         | 3,173,000           | -                   |
| <b>Total Resources for:20110 - General Bond Interest and Redemption Fund</b> |                                     | <b>-</b>          | <b>2,413,000</b>  | <b>3,173,000</b>    | <b>-</b>            |
| 400000   | Use of/Contribution to Fund Balance | -                 | -                 | (1,641,264)         | (1,641,264)         |
| <b>Total Resources for:20130 - LTGO Bond Interest and Redemption Fund</b>    |                                     | <b>-</b>          | <b>-</b>          | <b>(1,641,264)</b>  | <b>(1,641,264)</b>  |
| 400000   | Use of/Contribution to Fund Balance | -                 | -                 | (14,965,800)        | (16,315,800)        |
| <b>Total Resources for:20140 - UTGO Bond Interest Redemption Fund</b>        |                                     | <b>-</b>          | <b>-</b>          | <b>(14,965,800)</b> | <b>(16,315,800)</b> |
| 317010   | Real Estate Excise Tax Reet #1      | 24,930,605        | 26,125,554        | 31,931,975          | 40,088,638          |
| 318080   | Other Taxes Penalties & Int         | 692               | -                 | -                   | -                   |
| <b>Total Revenues for: 30010 - REET I Capital Fund</b>                       |                                     | <b>24,931,297</b> | <b>26,125,554</b> | <b>31,931,975</b>   | <b>40,088,638</b>   |
| 400000   | Use of/Contribution to Fund Balance | -                 | 3,775,137         | 4,289,270           | 1,300,794           |
| <b>Total Resources for:30010 - REET I Capital Fund</b>                       |                                     | <b>24,931,297</b> | <b>29,900,691</b> | <b>36,221,245</b>   | <b>41,389,432</b>   |
| 317020   | Real Estate Excise Tax Reet #2      | 24,930,605        | 26,125,554        | 31,931,975          | 40,088,638          |
| 318080   | Other Taxes Penalties & Int         | 692               | -                 | -                   | -                   |
| <b>Total Revenues for: 30020 - REET II Capital Fund</b>                      |                                     | <b>24,931,297</b> | <b>26,125,554</b> | <b>31,931,975</b>   | <b>40,088,638</b>   |
| 400000   | Use of/Contribution to Fund Balance | -                 | 6,196,266         | (820,558)           | 892,020             |
| <b>Total Resources for:30020 - REET II Capital Fund</b>                      |                                     | <b>24,931,297</b> | <b>32,321,820</b> | <b>31,111,417</b>   | <b>40,980,658</b>   |
| 318080   | Other Taxes Penalties & Int         | 12,316            | -                 | -                   | -                   |
| 360170   | Interest-Special Assessments        | 92,132            | -                 | -                   | -                   |
| 379010   | Capital Assessments                 | 1,000,009         | -                 | -                   | -                   |
| <b>Total Revenues for: 35030 - LID #6750 SLU - Assessments</b>               |                                     | <b>1,104,457</b>  | <b>-</b>          | <b>-</b>            | <b>-</b>            |
| 391010   | G.O.Bond Proceeds                   | -                 | 60,208,782        | 60,208,782          | 60,208,782          |
| <b>Total Revenues for: 37200 - 2024 Multipurpose LTGO Bond Fund</b>          |                                     | <b>-</b>          | <b>60,208,782</b> | <b>60,208,782</b>   | <b>60,208,782</b>   |
| 400000   | Use of/Contribution to Fund Balance | -                 | 10,862,758        | (55,499,074)        | (55,499,074)        |

## Finance General

| Account Code  | Account Name                        | 2023<br>Actuals      | 2024<br>Adopted      | 2025<br>Proposed     | 2026<br>Proposed     |
|---|-------------------------------------|----------------------|----------------------|----------------------|----------------------|
| <b>Total Resources for:37200 - 2024 Multipurpose LTGO Bond Fund</b> |                                     | -                    | 71,071,540           | 4,709,708            | 4,709,708            |
| 391010  | G.O.Bond Proceeds                   | -                    | (10,600,000)         | (10,600,000)         | (10,600,000)         |
| <b>Total Revenues for: 37210 - 2024 LTGO Taxable Bond Fund</b>      |                                     | -                    | (10,600,000)         | (10,600,000)         | (10,600,000)         |
| 400000  | Use of/Contribution to Fund Balance | -                    | -                    | 10,600,000           | 10,600,000           |
| <b>Total Resources for:37210 - 2024 LTGO Taxable Bond Fund</b>      |                                     | -                    | (10,600,000)         | -                    | -                    |
| 400000  | Use of/Contribution to Fund Balance | -                    | -                    | 43,242,999           | -                    |
| <b>Total Resources for:37300 - 2025 Multipurpose LTGO Bond Fund</b> |                                     | -                    | -                    | 43,242,999           | -                    |
| 400000  | Use of/Contribution to Fund Balance | -                    | -                    | 10,000,000           | -                    |
| <b>Total Resources for:37310 - 2025 LTGO Taxable Bond Fund</b>      |                                     | -                    | -                    | 10,000,000           | -                    |
| 400000  | Use of/Contribution to Fund Balance | -                    | -                    | -                    | 164,050,000          |
| <b>Total Resources for:37400 - 2026 Multipurpose LTGO Bond Fund</b> |                                     | -                    | -                    | -                    | 164,050,000          |
| 400000  | Use of/Contribution to Fund Balance | -                    | -                    | 9,000,000            | -                    |
| <b>Total Resources for:37410 - 2026 LTGO Bond Fund B</b>            |                                     | -                    | -                    | 9,000,000            | -                    |
| <b>Total FG Resources</b>   |                                     | <b>1,849,813,379</b> | <b>1,963,057,550</b> | <b>2,311,776,179</b> | <b>2,384,257,673</b> |



## 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.

| <b>Program Expenditures</b>    | <b>2023<br/>Actuals</b> | <b>2024<br/>Adopted</b> | <b>2025<br/>Proposed</b> | <b>2026<br/>Proposed</b> |
|--------------------------------|-------------------------|-------------------------|--------------------------|--------------------------|
| Appropriation to Special Funds | 279,597,558             | 280,202,072             | 496,541,667              | 416,286,477              |
| <b>Total</b>                   | <b>279,597,558</b>      | <b>280,202,072</b>      | <b>496,541,667</b>       | <b>416,286,477</b>       |

*\*FTE totals are provided for informational 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.

| <b>Program Expenditures</b> | <b>2023<br/>Actuals</b> | <b>2024<br/>Adopted</b> | <b>2025<br/>Proposed</b> | <b>2026<br/>Proposed</b> |
|-----------------------------|-------------------------|-------------------------|--------------------------|--------------------------|
| General Purpose             | 50,655,074              | 61,823,833              | 69,979,152               | 74,355,258               |
| <b>Total</b>                | <b>50,655,074</b>       | <b>61,823,833</b>       | <b>69,979,152</b>        | <b>74,355,258</b>        |

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