

Department of Finance and Administrative Services

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Department Overview

Department of Finance and Administrative Services (FAS) 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 500-plus employees span across 10 divisions and work behind-the-scenes providing critical functions, like managing 120 City facilities including police and fire stations, overseeing the City's neighborhood customer service centers and Customer Service Bureau and making sure minority-owned businesses can equitably compete for City contracts.

Broadly, FAS' work can be split into three categories.

Customer Services

FAS oversees the City's Customer Service Bureau, the Downtown Customer Service Center and 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. 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. FAS also enforces animal-related ordinances, including the investigation of animal cruelty, neglect, and abuse. As the central coordinator for City purchasing and contracting, FAS establishes policies and procedures to ensure fair competition for City-funded procurements and oversees programs to ensure everyone in the community has equitable access to compete for contracts and work on City-funded projects. These efforts include the citywide women- and minority-owned business (WMBE) program, which works to support equitable access to City contracting opportunities for women- and BIPOC-owned businesses. FAS also administers the City's Priority Hire program to increase employment within the construction trades among women, people of color and those living in economically distressed ZIP codes.

Operational Services

FAS 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. FAS' budget is split into the following 10 divisions:

Public Facing Divisions

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- **Consumer Protection** regulates 21 specific business types including short-term rentals, adult entertainment, cannabis businesses, taxis, for-hire or TNC vehicles and others to protect consumers.
- **Customer Service** leads the City's 311 phone service and serves constituents through its Customer Service Bureau and neighborhood customer service centers.
- **Purchasing and Contracting** manages bids, public works and contracting needs. The division also supports the City's race and social justice initiative by expanding contracting equity for women- and minority-owned businesses and supporting labor equity on City construction projects.
- **Seattle Animal Shelter** promotes safety and animal welfare by enforcing animal laws, operating sheltering and adoption programs, managing a spay and neuter clinic and providing care and services for over 5,000 animals annually.

Internal Facing Divisions

- **Accounting and Budget Services** provides everything from budget oversight to financial planning for FAS, other small departments, and City executive offices to create transparent, understandable financial reports.
- **Capital Development** plans, designs, and builds City structures, facilities and workspaces in a manner that is fiscally responsible, environmentally sustainable and responsibly compliant with equal access for all.
- **Facility Operations** manages and maintains more than 120 public structures, including offices, parking garages, maintenance shops and police and fire stations.
- **Fleet Management** leads the procurement, maintenance and fueling for the City's 4,000-plus vehicle fleet, providing safe, cost-effective services and environmentally sustainable transportation for City employees.
- **Human Resources** partners with FAS' diverse group of divisions to support recruitment, hiring, compensation and classification, and performance management in a way that is equitable and fosters a respectful, collaborative, and safe work environment.
- **Real Estate and Planning Services** manages citywide real estate portfolio development. The team acquires, disposes of and leases real property for public purposes. The team also collaborates with City departments on real estate transactions and coordinates department emergency planning.

Across divisions, the **Director's Office** provides leadership and coordination and oversees policy and equity, the Americans with Disabilities Title II program and the public disclosure program.

Internal service operations in FAS are primarily supported through charges to other City departments and, in some cases such as when the City leases space, by private businesses or individuals. FAS also collects certain fees specifically to pay for its services, such as the Seattle Animal Shelter Spay and Neuter Clinic, pet licensing, the Weights and Measures program and for-hire driver licenses.

The Office of City Finance (OCF) Overview

The Office of City Finance (OCF) is an autonomous independent office within FAS. OCF is responsible for the financial operations of the City of Seattle. Working in partnership with the City's Budget Director, OCF oversees the City's financial control functions and enterprise reporting responsibilities. City Finance, which includes approximately 160 employees, manages enterprise-wide transaction programs and is comprised of the following divisions: Citywide Accounting and Payroll Services, Treasury Services, Risk Management and Claims Processing, License and Tax Administration, Business Systems, Debt Management and Policy and Partnerships. OCF also supports the City Council and its staff by providing financial information and technical expertise as they develop financial policies. The City Finance Director, a member of the Mayor's Cabinet, serves on the board of the City's retirement systems and is a voting member of the City's Economic and Revenue Forecast Council. Most of the work of OCF is funded by the FAS Operating Fund. The General Fund supports administration of the City's taxes and business licensing services.

The Office of City Finance divisions are as follows:

- **License and Tax Administration** manages the City's taxes, including Business & Occupation (B&O) and the Payroll Expense Tax, the City business licensing process and collects more than \$500 million in annual fees and taxes from 100,000 commercial enterprises doing business in the City.
- **Treasury Services** receives, processes, reconciles, and distributes the City's funds. Treasury also collects

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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.

- **Business Systems** manages Citywide business processes and software to support financial activities across the organization, including PeopleSoft and Workday, as well as across multiple jurisdictions in Western Washington.
- **Citywide Accounting and Payroll** prepares the City's Annual Comprehensive Financial Report and other reports required by the State and Federal governments to facilitate transparency in the City's 420,000 plus annual transactions. The division also implements standard accounting practices and manages all payroll.
- **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.

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 the Office of City Finance.
- **Jail Services**, which provides for the booking, housing, transporting, and guarding of City inmates who are adults charged with or convicted of misdemeanor crimes alleged to have been committed within City limits.
- **Indigent Defense Services**, which secures legal defense services, as required by state law, for indigent people facing criminal charges in Seattle Municipal Court.
- **Transit Benefits**, which pays for the transit benefits offered to City employees and is part of the Office of City Finance.

Budget Snapshot

	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Department Support				
General Fund Support	48,955,195	63,562,893	69,801,063	71,774,817
Other Funding - Operating	496,687,373	327,200,217	333,169,816	324,691,467
Total Operations	545,642,567	390,763,110	402,970,879	396,466,284
Capital Support				
General Fund Support	20,162	-	-	-
Other Funding - Capital	57,626,002	60,036,395	61,070,729	41,789,358
Total Capital	57,646,164	60,036,395	61,070,729	41,789,358
Total Appropriations	603,288,731	450,799,504	464,041,608	438,255,642
Full-Time Equivalents Total*	635.50	637.50	631.50	631.50

* 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

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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. The Office of City Finance (OCF) is included in the FAS budget but acts as an independent office within FAS and reports up a separate chain of management.

The City's 2025 Adopted and 2026 Endorsed budgets maintains core services for the Department of Finance and Administrative Services. The department will continue to invest in its core divisions including Fleet Maintenance and Capital Replacement, Facilities Operations and Maintenance, Purchasing and Contracting, Customer Service, Accounting and Budget Services, Consumer Protection Regulatory Programs, and the Seattle Animal Shelter. The adopted budget also adds two new positions and temporary program support for the licensing and enforcement of the Network Company labor standards for app-based workers (Ordinance 126953).

In capital investments, FAS's Adopted 2025-30 Capital Improvement Program (CIP) includes new funding for critical asset preservation projects within the City's downtown core and projects at facilities across the City. Funding will support capital needs at the Seattle Municipal Tower, City Hall Plaza, Seattle Animal Shelter, and various facilities supporting emergency response citywide. The adopted CIP also adds funding to the Waterfront Operations and Tribal Interpretive Center project at the Bakun Building, which was purchased in 2023 to be the waterfront operations office and provide a cultural space for the Muckleshoot Indian Tribe. For more information, see the Department of Finance and Administrative Services 2025-30 Adopted CIP.

The Office of City Finance will continue investments in License and Tax Administration, Risk Management, Treasury Services, and provide centralized Accounting and Payroll services. The investment of five additional positions and funding in OCF's Business Systems Division will support the City's transition to Workday, the new human resources management system and provide permanent system and user support post-implementation.

The General Fund revenue forecast for the City's 2025 Adopted and 2026 Endorsed budgets is insufficient to cover all anticipated citywide 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. To preserve critical City services due to the deficit, General Fund and FAS operating fund adjustments were made in the following areas of FAS's 2025 Adopted and 2026 Endorsed budgets:

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The adopted budget includes operations reductions across several FAS divisions to align with available resources. These reductions include changes to Accounting and Budget Services, Facility Operations, Real Estate and Planning Services, Fleet Maintenance and Capital Replacement, and Purchasing and Contracting. Some labor reductions were taken by removing vacant positions to reflect current staffing levels and reclassing positions to reflect evolving business needs. Other labor reductions were made possible by redistributing workload and may reduce capacity for centralized services and support to other City departments. The budget includes reducing 5 positions in FAS.

FAS also made non-labor budget adjustments including reducing funding for professional services contracts, community organization contracts, staff training, paper and other supplies. The adopted budget includes a temporary pause on investments made into the City's electric vehicle capital replacement program and the sale of underutilized fleet equipment. Revenue adjustments in the adopted budget adjust fees at City-owned parking facilities and various fees at the Seattle Animal Shelter to support program cost recovery.

Office of City Finance:

The adopted budget includes operational reductions across several OCF divisions to align with available resources.

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Some labor reductions were taken by removing vacant positions to reflect current staffing levels. Other labor reductions were made possible by redistributing workload and reevaluating business processes to create efficiencies. OCF also made budget adjustments based on efficiencies achieved in its non-labor expenses that will have minimal impact on operations including reducing systems licensing costs and refining contract commitments based on current needs. The budget includes reducing 22 positions in OCF.

Other Budgetary Issues

Addressing Extraordinary Civil Litigation Expenses

Costs to the City associated with civil claims and litigation have risen in response to a nationwide trend of increasingly expensive settlements and judgments. At the same time, a handful of extraordinary claims and lawsuits involving the City is expected to lead to high one-time expenses in 2025 and 2026. The 2025 Adopted and 2026 Endorsed budgets reflects the need to meet these higher expenses.

City Council Changes to the Proposed Budget

The City Council restored funding for the Priority Hire program that was proposed to be reduced in the 2025-2026 Proposed Budget and added new capital funding for a roofing replacement study for the Garden of Remembrance at Benaroya Hall. The City Council also replaced Payroll Expense Tax funding with Real Estate Excise Tax (REET) funding in support of Energy Efficiency for Municipal Buildings (MEEP) projects.

The City Council restored 14 positions and funding for six months in 2025 across various FAS and City Finance divisions subject to layoff. These positions were proposed as a reduction for the 2025-2026 Biennium. The FTEs will not continue in 2026 and will be reduced in the 2026 Mid-Biennial Budget Adjustment process. In addition, the City Council also reduced the appropriation in the Judgement and Claims Fund (JCF) in FAS to free up resources and restore funding for the two Assistant City Attorney positions.

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Incremental Budget Changes

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	Dollars	FTE
2025 Beginning Budget	461,784,021	637.50
Baseline		
Citywide Adjustments for Standard Cost Changes	(222,075)	-
Correcting baseline appropriations to Judgment and Claims	(7,906,796)	-
2025 Bargained Annual Wage and Market Wage Increases to Base Budget	3,403,748	-
2026 Bargained Annual Wage and Market Wage Increases to Base Budget	-	-
Fleet Replacement Adjustments	(6,971,618)	-
Reversal of One-Time Items	(3,835,680)	-
Central Costs Alignment	1,077,006	-
Increased Utility Rates	225,490	-
Baseline Revenue	-	-
Proposed Operating		
Pause Premiums for Electric Vehicle Replacement	-	-
Consumer Protection Division Adjustments	(221,473)	(1.00)
Network Company Licensing Implementation	488,554	2.00
Real Estate and Planning Services Reductions	(185,742)	-
Central Costs Inflation	744,430	-
Purchasing and Contracting Division Adjustments	(122,333)	(1.00)
Realign Resources in Public Works Contracting	(167,311)	(1.00)
Priority Hire Program Adjustments	(495,000)	-
Systems Development Support and Various Non-Labor Adjustments	(506,555)	-
Adjustments in Various Centralized Operations	(71,000)	-
Support Services Adjustments	(439,717)	-
Capital Development Operational Adjustments	(117,819)	(1.00)
Operations Strategic Support Adjustments	(216,143)	(1.00)
City Light Rebates for the Municipal Energy Efficiency Project	413,973	-
Treasury Services Staffing Alignment	(378,573)	(2.00)
Remittance Processing Process Update	(479,943)	(5.00)
Treasury Cashier Staffing Adjustments	(436,696)	(3.00)
Business Systems Staffing Alignment	(205,436)	(1.00)
Citywide Accounting and Payroll Staffing Alignment	(429,038)	(3.00)
Remove Sunsetting Coronavirus Local Relief Fund (CLFR) Support Position	-	(1.00)
License & Tax Administration Staffing Alignment	(360,432)	(3.00)
License & Tax Administration Staffing Adjustment	(177,424)	(1.00)
Licensing Costs Reduction	(7,300)	-
Risk Management Staffing Adjustments	(404,957)	(2.50)

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Staffing for Ongoing Workday System Support	-	5.00
Automatic Data Processing (ADP) Contract Costs Reduction	(300,000)	-
Tax System Improvements Budget Adjustment	(200,000)	-
Business Improvement Areas (BIA) Technology Support	500,000	-
Transit Benefit Fund Adjustments	192,273	-
Jail Services Contract Increase	1,922,379	-
Public Defense Contract Increase	504,107	-
SCORE Inter-local Agreement for Jail Services	2,839,550	-
Increasing appropriation to Judgment and Claims	4,288,410	-
One-time appropriation to Judgment and Claims to cover excess risks	14,100,000	-
Animal Shelter Fee Adjustments	-	-
Increase Parking Revenues	-	-
Regulatory Fee Increase for Recycling Licenses	-	-
False Alarm Fee Revenue Changes	-	-
 Proposed Capital		
Funding Asset Preservation Projects in Downtown	1,500,000	-
Funding Asset Preservation Projects Citywide	2,200,000	-
Installation of Waterproof Membrane at City Hall Plaza	-	-
City Hall Plaza Debt Service	-	-
Waterfront Operations and Tribal Interpretive Center Adjustments	4,454,521	-
Workday Human Capital Management System Adjustments	(21,756,895)	-
Seattle Animal Shelter Electrical System Improvements	857,646	-
Municipal Energy Electrification Program (MEEP)	1,461,688	-
 Proposed Technical		
Bargained Annual Wage and Market Wage Increases to Base Budget – Local 77	576,758	-
Bonds Cost of Issuance Update	1,350,000	-
Capital Improvement Program (CIP) Baseline Adjustments	1,282,857	-
Cost of Issuance and Bond Interest Adjustment	(1,100,907)	-
Final Adjustments for Standard Cost Changes	(833,357)	-
Net Neutral Transfers	(1)	-
Contract Inflation	2,185,990	-
Program Operations Cost Adjustment	425,648	-
Debt Service Adjustments	(3,624,280)	-
August General Fund Revenue Adjustment	-	-
April General Fund Revenue Adjustment	-	-
Labor Inflation in Central Rates Funded Programs	4,124,783	-
Labor Inflation in Direct Budget Programs	861,199	-
AWI Adjustment for 2023-24 in Non-rate Programs	252,584	-
AWI Adjustment for 2023-24 in Rate-funded Programs	1,108,388	-

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Market Adjustments to 2026 Wages	-	-
Fund Balancing Adjustments – Proposed	-	-
Council		
Fund Balancing Adjustments – Adopted	-	-
Funding Garden of Remembrance Roofing Replacement Study	50,000	-
Replace Payroll Expense Tax Fund appropriations with Real Estate Excise Tax	-	-
Restore Priority Hire Funding	495,000	-
Restore Funding for Two Civil Division Assistant City Attorneys	(434,000)	-
Restoring Limited Position Reductions for Six Months	979,105	13.50
Total Incremental Changes	\$2,257,587	(6.00)
Total 2025 Adopted Budget	\$464,041,608	631.50

Description of Incremental Budget Changes

Baseline

Citywide Adjustments for Standard Cost Changes

Expenditures \$(222,075)

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.

Correcting baseline appropriations to Judgment and Claims

Expenditures \$(7,906,796)

Revenues \$(7,906,796)

This item corrects the baseline budget for Judgment and Claims by removing one-time appropriations of \$7,906,796.

2025 Bargained Annual Wage and Market Wage Increases to Base Budget

Expenditures \$3,403,748

This centrally administered change adjusts appropriations to reflect the Annual Wage Increases and Market Adjustments revised, as outlined in the agreements between the City and the Coalition of Unions or other standalone Unions, for personnel costs included in this department’s baseline budget. This includes increases to salary, FICA, Medicare, retirement, overtime and temporary labor.

2026 Bargained Annual Wage and Market Wage Increases to Base Budget

Expenditures -

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

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standalone unions, for personnel costs included in this department's baseline budget. This includes increases to salary, FICA, Medicare, retirement, overtime and temporary labor.

Fleet Replacement Adjustments

Expenditures \$(6,971,618)

This item decreases appropriation authority in the Fleet Capital Fund to reflect the anticipated lower volume of vehicle replacements.

Reversal of One-Time Items

Expenditures \$(3,835,680)

Revenues \$(11,502,039)

This technical adjustment impacts various categories, accounts and programs across the Department of Finance & Administrative Services. This item reverses one-time 2024 appropriations from the 2025 Endorsed Budget for Accela system modifications needed due to regulatory program changes, Wheelchair Accessible Fund expenses for the new dispatch system, Social Housing PDA start-up costs, and other one-time expenditures.

Central Costs Alignment

Expenditures \$1,077,006

This item makes adjustments to reflect increases in centrally allocated costs including workers compensation claims, healthcare premiums, and ITD and SDHR allocations.

Increased Utility Rates

Expenditures \$225,490

This item increases appropriation to reflect increased utility costs across the Department of Finance & Administrative Services.

Baseline Revenue

Revenues \$7,103,375

This item reflects adjustments to the Department of Finance & Administrative Services (FAS)'s rate revenue and external revenues resulting from FAS' baseline cost adjustments.

Proposed Operating

Pause Premiums for Electric Vehicle Replacement

Revenues \$(2,090,433)

This item decreases rate revenue by \$2.1 million in FAS's Fleet Capital Program. This item temporarily reduces rates paid by other City departments by removing the premium added to vehicle replacement rates that allows fossil fuel powered vehicles to be replaced with electric equivalents. FAS will continue to purchase electric vehicles according to the fleet replacement schedule using the Fleet Capital Fund balance already collected. FAS will resume collecting premiums in 2027 with an additional increase over four years to account for the pause.

Consumer Protection Division Adjustments

Expenditures \$(221,473)

Position Allocation (1.00)

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This item removes the Deputy Division Director position from the Consumer Protection Division (CPD) and decreases the budget accordingly. This position has been unfilled since March of 2023 and CPD has adjusted its organizational structure to accommodate staffing needs.

Network Company Licensing Implementation

Expenditures	\$488,554
Position Allocation	2.00

This item creates two full-time positions and increases appropriation authority by \$488,553 in 2025 and \$304,397 in 2026 in the Consumer Protection Division. The positions include a new 1.0 FTE Licensing and Standards Inspector (LSI) position and a new 1.0 FTE Customer Service Representative (CSR) to execute additional licensing, customer service and enforcement resources required to implement the Network Company ordinance and meet the legislative and policy intent outlined in Ordinance 126953 (2023).

These positions will be funded by network company licensing fees in future years as part of the cost of maintaining the service. This request also includes continuation of the temporary consultant support for half of 2025 to assist with data mapping and bridging the gap between the IT developer and program needs.

Real Estate and Planning Services Reductions

Expenditures	\$(185,742)
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This item decreases appropriation in the Department of Finance and Administrative Services Real Estate and Planning Services (REPS) Division to align budget with current staffing costs. This item also includes a reduction to the professional services budget.

Central Costs Inflation

Expenditures	\$744,430
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This item increases appropriation in the Department of Finance & Administrative Services to reflect anticipated inflation of central services costs.

Purchasing and Contracting Division Adjustments

Expenditures	\$(122,333)
Revenues	\$300,000
Position Allocation	(1.00)

The Council altered this proposal in the adopted budget. Refer to the budget adjustment Restoring Limited Position Reductions for Six Months in the Council Phase Changes section below. The Proposed Budget description follows:

This item reduces staffing by one full-time administrative support position and decreases budget accordingly. This item aligns staffing levels with available resources and redistribute this body of work among remaining staff. In addition to the position change, this item recognizes \$300,000 in revenues from increased rebate revenues.

Realign Resources in Public Works Contracting

Expenditures	\$(167,311)
Position Allocation	(1.00)

The Council altered this proposal in the adopted budget. Refer to the budget adjustment Restoring Limited Position Reductions for Six Months in the Council Phase Changes section below. The Proposed Budget description follows:

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This item reduces staffing by one full-time Assistant Capital Projects Coordinator position in the City Public Works contracting program and reduces the corresponding budget. This proposal would align staffing levels with available resources and redistribute this body of work among remaining staff.

Priority Hire Program Adjustments

Expenditures \$(495,000)

The Council altered this proposal in the Adopted Budget to fully restore Priority Hire funding. Refer to the Council Phase Changes section below. The Proposed Budget description follows:

This item aligns funding across several Priority Hire programs with available resources. The adjustments include reducing contract support for the Labor Equity Program by 34% and the Construction Training and Clean Energy Jobs program by 24%. This reduction impacts community organizations supporting underrepresented groups in construction that provide job training and placement services.

Systems Development Support and Various Non-Labor Adjustments

Expenditures \$(506,555)

This item aligns budget with available resources across FAS divisions and impacts staff training, supplies, certification, compliance, hardware, software and consultant dollars for periodic audits.

Adjustments in Various Centralized Operations

Expenditures \$(71,000)

Revenues \$600,000

This item decreases the budget for citywide paper costs and anticipates one-time revenues of \$600,000 from the sale of underutilized fleet equipment. This proposal limits the amount of paper FAS purchases and distributes to City departments to encourage use of digital platforms, reduce paper waste, and reduce costs related to storage and transport. This proposal includes selling two pieces of large fleet equipment no longer meeting operational needs.

Support Services Adjustments

Expenditures \$(439,717)

This item aligns budget with available resources across FAS support services and discontinues funding for one position and reduces support for FAS policy efforts, the ADA program and the Public Disclosure Request (PDR) program. There is minimal impact expected from this proposal as the body of work has been absorbed by other staff and the remaining support funding is adequate for meeting program needs.

Capital Development Operational Adjustments

Expenditures \$(117,819)

Position Allocation (1.00)

The Council altered this proposal in the adopted budget. Refer to the budget adjustment Restoring Limited Position Reductions for Six Months in the Council Phase Changes section below. The Proposed Budget description follows:

This item reduces Capital Development staffing by one full-time administrative support position, reclassifies one executive position to a Painter Crew Chief, and decreases budget to align with these changes. This item aligns staffing with operational needs and available resources across multiple divisions.

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Operations Strategic Support Adjustments

Expenditures	\$ (216,143)
Position Allocation	(1.00)

This item reduces staffing by one full-time position providing operations strategic support across multiple divisions in the Department of Finance and Administrative Services (FAS) and decreases the budget to align with this change. The position has been vacant since December 2023 and the workload has been redistributed amongst existing staff.

City Light Rebates for the Municipal Energy Efficiency Project

Expenditures	\$413,973
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This item increases General Fund appropriation to FAS for the Municipal Energy Efficiency Program (MEEP). These appropriations are backed by Seattle City Light rebates claimed by projects funded through MEEP. City Light rebates are deposited in the General Fund with the intention that these resources be used to support additional energy retrofits in City facilities.

Treasury Services Staffing Alignment

Expenditures	\$ (378,573)
Position Allocation	(2.00)

This item reduces staffing by two full-time positions in Treasury Services and decreases budget accordingly in alignment with available resources. The positions are vacant, and the body of work has been redistributed amongst remaining staff.

Remittance Processing Process Update

Expenditures	\$ (479,943)
Position Allocation	(5.00)

The Council altered this proposal in the adopted budget. Refer to the budget adjustment Restoring Limited Position Reductions for Six Months in the Council Phase Changes section below. The Proposed Budget description follows:

This item eliminates manual remittance processing of incoming checks and payments to the City, reduces staffing by five full-time positions, and reduces budget accordingly in Treasury Services. Remittance processing will be contracted out to a financial services provider at a lower cost and greater efficiency.

Treasury Cashier Staffing Adjustments

Expenditures	\$ (436,696)
Position Allocation	(3.00)

The Council altered this proposal in the adopted budget. Refer to the budget adjustment Restoring Limited Position Reductions for Six Months in the Council Phase Changes section below. The Proposed Budget description follows:

This item reduces staffing by three full-time Treasury Cashier positions and decreases the budget accordingly. Treasury Services conducted efficiency work in 2023 to streamline work processes, allowing the staffing adjustments.

Business Systems Staffing Alignment

Expenditures	\$ (205,436)
Revenues	\$ (179,549)

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Position Allocation (1.00)

This item reduces staffing by one full-time position in the Department of Finance and Administrative Services Business Systems Division supporting FileLocal. This position is vacant, and it has been determined that this level of service is no longer required for the body of work.

Citywide Accounting and Payroll Staffing Alignment

Expenditures \$(429,038)

Position Allocation (3.00)

This item reduces staffing by three full-time positions in Citywide Accounting and Payroll and decreases budget accordingly in alignment with available resources. The positions are vacant, and the body of work has been redistributed amongst remaining staff.

Remove Sunsetting Coronavirus Local Relief Fund (CLFR) Support Position

Position Allocation (1.00)

This item removes one full-time position in the Department of Finance and Administrative Services Citywide Accounting supporting Coronavirus Local Relief Fund (CLFR) reporting. This is a CLFR-funded position scheduled to sunset 12/31/2024, so there is no budgetary impact.

License & Tax Administration Staffing Alignment

Expenditures \$(360,432)

Position Allocation (3.00)

This item reduces staffing by three full-time positions in the Department of Finance and Administrative Services License and Tax Administration Division and decreases the budget accordingly in alignment with available resources. The positions are vacant, and the body of work has been redistributed amongst remaining staff.

License & Tax Administration Staffing Adjustment

Expenditures \$(177,424)

Position Allocation (1.00)

The Council altered this proposal in the adopted budget. Refer to the budget adjustment Restoring Limited Position Reductions for Six Months in the Council Phase Changes section below. The Proposed Budget description follows:

This item reduces staffing by one full-time position in the Department of Finance and Administrative Services License & Tax Administration Division and decreases budget accordingly.

The Education and Communications Advisor role was originally formed several years ago when the City implemented new taxes, including the Payroll Expense Tax. The peak workload from the implementation of these taxes is now completed and this level of service is no longer needed. Any remaining workload can be absorbed by existing staff.

Licensing Costs Reduction

Expenditures \$(7,300)

This item decreases the budget for the claims management system licensing costs in alignment with reduced staffing in claims processing and limits on licenses to other departments.

Risk Management Staffing Adjustments

Department of Finance and Administrative Services

Expenditures	\$(404,957)
Position Allocation	(2.50)

The Council altered this proposal in the adopted budget. Refer to the budget adjustment Restoring Limited Position Reductions for Six Months in the Council Phase Changes section below. The Proposed Budget description follows:

This item reduces staffing by two full-time positions and one part-time position in the Department of Finance and Administrative Services Risk Management Division and decreases the budget accordingly in alignment with available resources. Risk Management currently has a staff of nine and the body of work will be redistributed amongst remaining staff.

Staffing for Ongoing Workday System Support

Expenditures	-
Position Allocation	5.00

This item makes five emergency positions approved in 2024 become permanent starting 2025 and increases appropriation authority by \$1,572,000 in 2026 in the Department of Finance and Administrative Services Business Systems Division. In 2025, the position costs will be covered by the CIP project. This item provides ongoing operations and maintenance support post-implementation for the City's new human resources management system, Workday.

Automatic Data Processing (ADP) Contract Costs Reduction

Expenditures	\$(300,000)
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This item decreases appropriation authority by \$300,000 in 2025 and 2026 in the Department of Finance and Administrative Services to align to the reduced ADP contract commitment as certain functions are transitioned to the new human resources management system.

Tax System Improvements Budget Adjustment

Expenditures	\$(200,000)
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This item decreases appropriation authority by \$200,000 in 2025 in the Department of Finance and Administrative Services. This item is a one-time reduction of the non-labor budget intended for migrating tax data from a legacy system to a new system. This reduction will be offset by available CIP funding and there are no anticipated operational impacts.

Business Improvement Areas (BIA) Technology Support

Expenditures	\$500,000
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This one-time item adds \$500,000 in both 2025 and 2026 to support technology costs to transition BIA assessments from a legacy software system to the department's modern system. Additionally, this item supports BIA technology adjustments to better fit the needs of BIA customers.

Transit Benefit Fund Adjustments

Expenditures	\$192,273
Revenues	\$192,273

This item increases appropriation authority in the Finance & Administrative Services Department's Transit Benefit Fund to reflect new employee transit use trends given the City's hybrid work policy. It also defines funding needed to continue the Vanpool and Washington State Ferry 100% subsidy and allocates funding for transit pass

Department of Finance and Administrative Services

administration integration necessitated by the citywide Workday transition.

Jail Services Contract Increase

Expenditures \$1,922,379

The City has a long-term inter-local agreement (ILA) with King County to provide jail services for the City's misdemeanants through 2030. The ILA provides that a new base rate is calculated every five years and given booking restrictions related to COVID-19, the reset for 2022 was delayed. During negotiations with King County, the reset parameters and lifting of booking restrictions with a bed floor average daily population (ADP) from 195 down to 135 was agreed upon for 2025 and 2026. An increase of \$1.9 million in 2025 and \$2.7 million in 2026 provide for this reset and the annual inflators to cover the City's contract obligation.

Public Defense Contract Increase

Expenditures \$504,107

The City has an inter-local agreement (ILA) with King County to provide for indigent defense services for the City's misdemeanants. The current ILA is through 2027 with an extension provision allowing for mutual agreement of an additional five years (through 2032). This item increases appropriation public defense services due to anticipated inflation as per the ILA.

SCORE Inter-local Agreement for Jail Services

Expenditures \$2,839,550

In 2024, the City Council approved the Executive to execute an inter-local agreement (ILA) with South Correctional Entity (SCORE) for the provision of jail services. A pilot program is expected to begin in 2025 once clear policies and procedures are developed. Generally, SCORE will be used for misdemeanants arrested for offenses that fall outside of the current King County jail booking restrictions and are medically cleared. This appropriation amount assumes the use of 20 beds for an average daily population for 2025 and 2026.

Increasing appropriation to Judgment and Claims

Expenditures \$4,288,410

Revenues \$4,288,410

This item increases appropriation to Judgment and Claims by \$4,288,410 in 2025 and \$8,119,835 in 2026 to reflect expectations of the long run cost trend.

One-time appropriation to Judgment and Claims to cover excess risks

Expenditures \$14,100,000

Revenues \$14,100,000

The Council altered this proposal in the adopted budget. Refer to the budget adjustment Restore Funding for Two Civil Division Assistant City Attorneys in the Council Phase Changes section below. The Proposed Budget description follows:

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.

Department of Finance and Administrative Services

Animal Shelter Fee Adjustments

Revenues \$150,000

This item anticipates increased revenues of approximately \$150,000 by raising licensing and veterinary fees to help recover costs for Seattle Animal Shelter (SAS) services. SAS last increased license fees in 2019 and veterinary fees in 2018. These increases make the fees comparable to other local options for the services. SAS retains the ability to waive fees for community members in need.

Increase Parking Revenues

Revenues \$600,000

This item anticipates increased revenues of \$600,000 by raising parking rates at the Seattle Municipal Tower (SMT) and SeaPark garages. The rates would be adjusted in several ways to bring rates closer to area market and industry standards. The adjustments include the following:

- Increase hourly rates by 25% in all hourly rate schedules including the current evening parking rates.
- Implement a special event parking rate to attract stadium parkers for events hosted at T-Mobile Park and Century Link Fields.
- Implement a Friday 'Early Bird' Parking Special \$15.00 to attract drivers from other facilities.
- Increase monthly parking rates by 25% for reserved parking.

Regulatory Fee Increase for Recycling Licenses

Revenues \$59,400

This item anticipates increased revenues of approximately \$59,000 by increasing the annual regulatory fee to license companies that collect and process recyclable materials from \$105 to \$500. This adjustment aligns the licensing fees with the cost of regulating recycling businesses and ensuring they are collecting, processing, disposing, or recycling solid waste as appropriate by law. The fee was established in 2006 and has not been raised since.

False Alarm Fee Revenue Changes

Revenues \$(1,000,000)

This item reduces false alarm fee revenues by \$1,000,000 due to a change in the types of false alarms the Seattle Police Department will respond to.

Proposed Capital

Funding Asset Preservation Projects in Downtown

Expenditures \$1,500,000

This item increases appropriation for the Department of Finance and Administrative Services fund and adds Real Estate Excise Tax (REET) funding to address two critical projects in City-owned facilities in the downtown core: \$1.5 million to replace the Seattle Municipal Tower (SMT) water pump and \$3.5 million to replace the SeaPark parking garage elevators.

The water pump allows water to be available above the 16th floor of SMT and is needed for both sprinkler and fire hose operations as well as basic access to water for tenants. The current pump has been in place for over 30 years and is at the end of life. A failure of the pump would leave the building unoccupiable. The SeaPark elevators are 10 years past their end of life, and the failure of the elevators would make the parking garage inaccessible and would lead to costly emergency repairs.

Funding Asset Preservation Projects Citywide

Department of Finance and Administrative Services

Expenditures \$2,200,000

This item adds Real Estate Excise Tax (REET) funding to address critical roof replacement needs at City-owned and operated facilities outside of the downtown core. This funding supports replacing critical City facility roofs. At more than 20 years old, each of these roofs have leaked in the recent past, causing damage to the buildings and the equipment within. These buildings support critical City services, including emergency response capabilities.

Installation of Waterproof Membrane at City Hall Plaza

Expenditures -

This item creates a new CIP Project: City Hall Plaza in the Department of Finance and Administrative Services. This project will be Limited Tax General Obligation (LTGO) bond financed for \$15 million to install a waterproof membrane below City Hall Plaza and permanently repair the ongoing leaking issue. The debt service will be paid with REET revenues.

The City Hall Plaza functions as a roof for the lower-level lobby and includes the Boards and Commissions conference room, archives, and utility areas. When it rains, there are significant water leaks causing damage to building systems and the building structure. These leaks disrupt the use of the lower-level lobby as a severe weather shelter and have caused the electrical gear providing power to several building systems to fail. In 2022 and 2023, FAS spent about \$200K in repairs due to these leaks. This repair is designed, permitted and ready for construction. Delay of this project potentially results in increased costs to implement and rising ongoing repair costs.

City Hall Plaza Debt Service

Expenditures -

This item creates a new CIP Project: City Hall Plaza Debt Service in the Department of Finance and Administrative Services. This project will fund \$3.7 million for debt service related to the City Hall Plaza project.

Waterfront Operations and Tribal Interpretive Center Adjustments

Expenditures \$4,454,521

This item amends CIP Project: Waterfront Operations and Tribal Interpretive Center in the Department of Finance and Administrative Services to increase appropriation by \$4.226 million, financed by Limited Tax General Obligation (LTGO) bonds. Total appropriation also supports the anticipated debt service payment.

The Bakun Building was purchased in 2023 to be the waterfront operations office and provide a cultural space for the Muckleshoot Indian Tribe. The funds remaining after purchase do not support a design that would serve both the Seattle Center, responsible for operations of the Waterfront, and the Muckleshoot Indian Tribe's respective needs. The additional funding will address substantial alterations that are necessary for building occupancy.

The project is intended to provide dedicated space to house the staff for on-going maintenance and operations for Waterfront Park. The project also fulfills the City's permitting commitments to the Muckleshoot Tribe for construction of the Elliot 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 that this project could fulfill the conditions of the permit agreement.

Workday Human Capital Management System Adjustments

Expenditures \$(21,756,895)

This item decreases 2025 bonding costs for the Workday Human Capital Management System project in the Department of Finance and Administrative Services. Due to project timing, bonding costs have shifted from 2025 to 2024, and the overall amount of bonding needed has been reduced. The project is currently estimated to cost \$50.2

Department of Finance and Administrative Services

million, which is \$10.8 million under the previous total project cost estimate.

The City is transitioning to the new human resources management system, Workday. Implementation of the Workday project is being conducted in multiple phases. The first phase is the initial rollout of Workday in 2024, allowing for the City to move from the existing HRIS platform. The second phase of the implementation will begin after Workday is opened to users, and open enrollment and payroll fiscal year-end work is complete.

Seattle Animal Shelter Electrical System Improvements

Expenditures \$857,646

This item adds \$858,000 in Real Estate Excise Tax (REET) funding to support facility electrical improvements at the Seattle Animal Shelter. The funding will be used to address ongoing electrical problems at the facility that have disrupted shelter operations, including medical procedures and other veterinary services.

Municipal Energy Electrification Program (MEEP)

Expenditures \$1,461,688

The Council altered this proposal in the adopted budget. Refer to the budget adjustment Replace Payroll Expense Tax Fund appropriations with Real Estate Excise Tax in the Council Phase Changes section below. The Proposed Budget description follows:

The adopted budget allocates \$18 million in Payroll Expense Tax proceeds in 2025 to the Green New Deal. This item uses payroll tax funding to fund projects associated with the Municipal Energy Electrification Program.

For the Department of Finance and Administrative Services, this funding supports a variety of projects across the City's facilities. This funding includes \$1.5 million in spending for 2025 and 2026. For 2025, it also includes \$351,688 to reimburse the program for Seattle City Light rebates claimed by MEEP projects since 2018 and deposited to the General Fund. For more information, see the Adopted 2025-2030 Capital Improvement Program.

Proposed Technical

Bargained Annual Wage and Market Wage Increases to Base Budget – Local 77

Expenditures \$576,758

This centrally administered change adjusts appropriations to reflect the Annual Wage Increases and Market Adjustments, as outlined in the agreements between the City and Local 77 bargaining units, for personnel costs included in this department's budget. This includes increases to salary, FICA, Medicare, retirement, overtime and temporary labor.

Bonds Cost of Issuance Update

Expenditures \$1,350,000

This item is a technical adjustment to update Cost of Issuance for Refunding the 2014 and 2015 UTGO Bonds.

Capital Improvement Program (CIP) Baseline Adjustments

Expenditures \$1,282,857

Revenues \$1,200,000

This item makes baseline and technical adjustments to several Budget Control Levels in the Department of Finance and Administrative Services' Capital Improvement Program (CIP).

Department of Finance and Administrative Services

1. Transfer 2025 and 2026 budget appropriation in completed project Fire Station 31 Improvements (MC-FA-FS31IMP) to the Seattle Animal Shelter Facilities project (MC-FA-SASFAC).
2. Add 2030 budget appropriation to the two ongoing Asset Preservation programs MC-FA-APSCH1FAC and MC-FA-APSCH2FAC.
3. Add reimbursable appropriation to the two ongoing FAS Project Delivery Services programs (\$1.2 million annually to MC-FA-CTYPDS for 2025 through 2030 and \$3.5 million annually to MC-FA-FASPDS for 2028 through 2030).
4. Align the Fire Station 31 Replacement (MC-FA-FS31) appropriation with the 2024 bond issuance in (\$19.509 million) by moving \$6.5 million of appropriation to 2025.
5. Move \$4.019 million of bond appropriation from 2024 to 2025 for the Human Capital Management (MC-FA-HCMSYS) project.
6. Move \$12.0 million of 2025 bond appropriation to 2026 (\$7.0 million) and 2027 (\$5 million) for the Electrical Infrastructure Upgrades project (MC-FA-ELECTINFRA) to align with the spend plan.
7. In 2025, reinstate \$2 million of bond appropriation to the SMT Elevator project (MC-FA-SMTELVHRB) abandoned in error in 2022.
8. In 2025-2029, abandon \$1,416,680 of debt service appropriation (30010) within the Fire Station Improvement Debt Service (MC-FA-FSDEBTSV) project to align with the bond issuance and updated debt service estimates. In 2030, increase \$6,673,836 of debt service appropriation (30010) within the Fire Station Improvement Debt Service (MC-FA-FSDEBTSV) project to align with the bond issuance and updated debt service estimates.

Cost of Issuance and Bond Interest Adjustment

Expenditures	\$(1,100,907)
Revenues	\$16,543,451

The UTGO Debt Service updates are for bonds that are managed by the Office of Finance and those funds stem from UTGO issuances (like Utility from Utilities). The Cost of Issuance (COI) updates are an estimate for any costs associated with the issuance of LTGO Bonds.

Final Adjustments for Standard Cost Changes

Expenditures	\$(833,357)
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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.

Rate Revenue Adjustments

Revenues	\$(8,865,755)
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This item makes various rate revenue adjustments to reflect changes to City-wide allocations resulting from the Department of Finance and Administrative Services FAS 2025-26 proposals.

Contract Inflation

Expenditures	\$2,185,990
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This item increases appropriation across the Department of Finance & Administrative Services to reflect inflation associated with various contracts.

Program Operations Cost Adjustment

Expenditures	\$425,648
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Department of Finance and Administrative Services

This item increases appropriation in the Department of Finance & Administrative Services to reflect anticipated increases for specific programs across the department including fuel and vehicle maintenance.

Debt Service Adjustments

Expenditures \$(3,624,280)

This item decreases appropriation in the Department of Finance & Administrative Services to reflect updates to debt service payments including new issuances, re-issuances, and adjustments due to fluctuation of the debt schedule.

August General Fund Revenue Adjustment

Revenues \$605,421

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

April General Fund Revenue Adjustment

Revenues \$(297,325)

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

Labor Inflation in Central Rates Funded Programs

Expenditures \$4,124,783

This item increases appropriation across the Department of Finance & Administrative Services to reflect labor inflation commensurate with cost-of-living adjustments in labor contracts for FAS' rate-funded programs.

Labor Inflation in Direct Budget Programs

Expenditures \$861,199

This item increases appropriation across the Department of Finance & Administrative Services to reflect labor inflation commensurate with cost-of-living adjustments in labor contracts for FAS' non-rate-funded programs.

AWI Adjustment for 2023-24 in Non-rate Programs

Expenditures \$252,584

This item increases appropriation across the Department of Finance & Administrative Services (FAS) to reflect the cost-of-living adjustments in 2023 and 2024 that exceeded the assumed inflation at the time it was budgeted in FAS's non-rate-funded programs.

AWI Adjustment for 2023-24 in Rate-funded Programs

Expenditures \$1,108,388

This item increases appropriation across the Department of Finance & Administrative Services (FAS) to reflect the cost-of-living adjustments in 2023 and 2024 that exceeded the assumed inflation at the time it was budgeted in FAS's rate-funded programs.

Market Adjustments to 2026 Wages

Expenditures -

Department of Finance and Administrative Services

This item increases appropriation in the Department of Finance & Administrative Services to reflect the compounding market adjustments to 2026 wages in labor union contracts.

Fund Balancing Adjustments – Proposed

Revenues \$9,297,343

This is a technical item to record a fund balancing entry for the 50300 Finance and Administrative Services Fund, 50321 Fleet Capital Fund, 67600 FileLocal Agency Fund, 15260 Animal Shelter Donation Fund, and 12100 Wheelchair Accessible Fund, which are primarily managed by this department.

Council

Fund Balancing Adjustments – Adopted

Revenues \$1,386,339

This is a technical item to record a fund balancing entry for the 50300 Finance and Administrative Services Fund. This entry is necessary to balance funds following changes made during the Council phase of the budget process.

Funding Garden of Remembrance Roofing Replacement Study

Expenditures \$50,000

This Council Budget Action (CBA) would increase proposed appropriations to the Department of Finance and Administrative Services (FAS) by \$50,000 REET I in 2025 (one-time) for an engineering study of options for replacement of a deteriorating waterproof membrane roofing system below the Garden of Remembrance (MC-FA-GARDENREM) Capital Improvement Program (CIP) project at Benaroya Hall.

The City owns Benaroya Hall, which is operated pursuant to an agreement with the Benaroya Hall Music Center, a non-profit organization associated with the Seattle Symphony.

Replace Payroll Expense Tax Fund appropriations with Real Estate Excise Tax

Expenditures -

This Council action replaces \$7.9 million of GF and Payroll Expense Tax (PET) Fund appropriations with Real Estate Excise Tax (REET) Capital Funds within Seattle Department of Transportation, Seattle Parks and Recreation, Department of Finance and Administrative Services, and Seattle Center's Capital Improvement Program (CIP) portfolios to reflect the increased REET revenue in the October revenue forecast update.

In the Department of Finance and Administrative Services (FAS), this item replaces \$1,110,000 of PET Fund appropriations with Real Estate Excise Tax (REET) Capital Funds supporting projects in the Energy Efficiency in Municipal Buildings CIP.

Restore Priority Hire Funding

Expenditures \$495,000

This Council Budget Action (CBA) restores funding for contract support for the Priority Hire program. Priority Hire is program that provides job training, skill development, and apprenticeship utilization for construction careers on City capital projects or women, people of color, and other residents with social or economic disadvantages. The funding restores contract support for the Labor Equity Program and the Construction Training and Clean Energy Jobs program. In the Proposed Budget, these contract budgets were reduced by 34% and 24% respectively.

Restore Funding for Two Civil Division Assistant City Attorneys

Department of Finance and Administrative Services

Expenditures	\$(434,000)
Revenues	\$(434,000)

This Council Budget Action (CBA) reduces appropriation in the Judgement and Claims Fund (JCF) in FAS to free up resources and restore funding for two Assistant City Attorneys in the Employment and Contract/Utilities Sections of the Civil Division. The LAW section of the budget book includes a commensurate increase to fund the positions.

Restoring Limited Position Reductions for Six Months

Expenditures	\$979,105
Position Allocation	13.50

This City Council item modified changes in the proposed budget, reinstating some position reductions and funding them for six months into 2025. For FAS, this increases the budget by \$87,766 General Fund in 2025 (one-time), \$891,339 Finance and Administrative Services Fund in 2025 (one-time), and increases position authority by 13.5 FTE for the six-month restoration of 14 positions subject to layoff. There is a proviso requiring FAS to only spend this funding on extending these positions for six months.

This item would impose the following provisos related to FAS:

“Of the appropriation in the 2025 Budget for the Finance and Administrative Services’ Citywide Operational Services Budget Summary Level (FAS-BO-FA-0001), \$63,582 is appropriated solely for retaining the following position: Administrative Staff Analyst (#10002511) and may be spent for no other purpose.”

“Of the appropriation in the 2025 Budget for the Finance and Administrative Services’ Office of City Finance Budget Summary Level (FAS-BO-FA-0003), \$631,556 is appropriated solely for retaining any combination of the following positions: Strategic Advisor 2, Exempt (#10002917), Strategic Advisor 2, Info Technology (#10006923), Accounting Tech II (#00010735), Claims Adjuster-FAS (#00018653), Treasury Cashier (#10005172, #10003521), Treasury Cashier, Senior (#00010720), Remittance Proc Tech, Senior (#00010728), Remittance Proc Tech (#00020815), Accounting Tech III-BU (#00010723), and Admin Spec 1-BU (#00025934) and may be spent for no other purpose.”

“Of the appropriation in the 2025 Budget for the Finance and Administrative Services’ Citywide Admin Services Budget Summary Level (FAS-BO-FA-0002), \$117,780 is appropriated solely for retaining either or both of the following positions: Admin Spec II-BU (#00017842) and Capital Projects Coordinator, Assistant (#00017446) and may be spent for no other purpose.”

“Of the appropriation in the 2025 Budget for the Finance and Administrative Services’ Leadership and Administration Budget Summary Level (FAS-BO-FA-0006), \$166,187 is appropriated solely for funding healthcare benefits for any of the following positions: Administrative Staff Analyst (#10002511), Strategic Advisor 2, Exempt (#10002917), Strategic Advisor 2, Info Technology (#10006923), Accounting Tech II (#00010735), Claims Adjuster-FAS (#00018653), Treasury Cashier (#10005172, #10003521), Treasury Cashier, Senior (#00010720), Remittance Proc Tech, Senior (#00010728), Remittance Proc Tech (#00020815), Accounting Tech III-BU (#00010723), Admin Spec 1-BU (#00025934), Admin Spec II-BU (#00017842) and Capital Projects Coordinator, Assistant (#00017446) and may be spent for no other purpose.”

Department of Finance and Administrative Services

Expenditure Overview

Appropriations	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
FAS - BC-FA-A1IT - Information Technology				
00164 - Unrestricted Cumulative Reserve Fund	379,975	-	-	-
36600 - 2019 Multipurpose LTGO Bond Fund	812,270	-	-	-
36800 - 2021 Multipurpose LTGO Bond Fund	69,578	-	-	-
36900 - 2022 Multipurpose LTGO Bond Fund	9,974,746	-	-	-
37200 - 2024 Multipurpose LTGO Bond Fund	-	4,019,000	-	-
37300 - 2025 Multipurpose LTGO Bond Fund	-	-	4,043,169	-
50300 - Finance and Administrative Services Fund	227,734	886,823	-	-
Total for BSL: BC-FA-A1IT	11,464,304	4,905,823	4,043,169	-
FAS - BC-FA-ADAIMPR - ADA Improvements				
30010 - REET I Capital Fund	749,853	600,000	1,367,000	2,423,000
Total for BSL: BC-FA-ADAIMPR	749,853	600,000	1,367,000	2,423,000
FAS - BC-FA-APSCH1FAC - Asset Preservation - Schedule 1 Facilities				
00100 - General Fund	20,162	-	-	-
30010 - REET I Capital Fund	870,638	-	1,500,000	4,000,000
36900 - 2022 Multipurpose LTGO Bond Fund	4,936,974	-	-	-
37100 - 2023 Multipurpose LTGO Bond Fund	1,474,121	-	-	-
37200 - 2024 Multipurpose LTGO Bond Fund	-	6,333,333	-	-
37300 - 2025 Multipurpose LTGO Bond Fund	-	-	2,000,000	-
50300 - Finance and Administrative Services Fund	-	-	1,000,000	500,000
50322 - Facility Asset Preservation Fund	3,585,936	2,152,000	2,152,000	2,152,000
Total for BSL: BC-FA-APSCH1FAC	10,887,831	8,485,333	6,652,000	6,652,000
FAS - BC-FA-APSCH2FAC - Asset Preservation - Schedule 2 Facilities				
30010 - REET I Capital Fund	656,634	106,000	4,064,000	3,639,000
50322 - Facility Asset Preservation Fund	2,944,534	1,848,000	1,848,000	1,848,000
Total for BSL: BC-FA-APSCH2FAC	3,601,168	1,954,000	5,912,000	5,487,000

Department of Finance and Administrative Services

FAS - BC-FA-EXTPROJ - FAS Oversight-External Projects

00100 - General Fund	-	-	413,973	146,473
14500 - Payroll Expense Tax	-	-	1,461,688	-
30010 - REET I Capital Fund	600,836	1,500,000	-	1,110,000
Total for BSL: BC-FA-EXTPROJ	600,836	1,500,000	1,875,661	1,256,473

FAS - BC-FA-FASPDS - FAS Project Delivery Services

50300 - Finance and Administrative Services Fund	11,624,332	3,500,000	4,700,000	4,700,000
Total for BSL: BC-FA-FASPDS	11,624,332	3,500,000	4,700,000	4,700,000

FAS - BC-FA-GARDENREM - Garden of Remembrance

00164 - Unrestricted Cumulative Reserve Fund	31,834	32,757	33,000	33,957
15040 - Garden Capital Trust Fund	(15,475)	-	-	-
30010 - REET I Capital Fund	-	-	50,000	-
Total for BSL: BC-FA-GARDENREM	16,359	32,757	83,000	33,957

FAS - BC-FA-GOVTFAC - General Government Facilities - General

14500 - Payroll Expense Tax	304,381	-	-	-
30010 - REET I Capital Fund	2,111,062	1,432,500	3,615,417	2,107,540
37100 - 2023 Multipurpose LTGO Bond Fund	9,205,019	-	-	-
37200 - 2024 Multipurpose LTGO Bond Fund	-	1,000,000	-	-
37300 - 2025 Multipurpose LTGO Bond Fund	-	-	9,726,000	-
37400 - 2026 Multipurpose LTGO Bond Fund	-	-	-	12,600,000
Total for BSL: BC-FA-GOVTFAC	11,620,462	2,432,500	13,341,417	14,707,540

FAS - BC-FA-NBFIRE - Neighborhood Fire Stations

00164 - Unrestricted Cumulative Reserve Fund	-	982,000	-	-
30010 - REET I Capital Fund	4,326,554	4,834,777	6,749,624	6,675,861
Total for BSL: BC-FA-NBFIRE	4,326,554	5,816,777	6,749,624	6,675,861

FAS - BC-FA-PRELIMENG - Preliminary Engineering

30010 - REET I Capital Fund	304,430	-	-	-
Total for BSL: BC-FA-PRELIMENG	304,430	-	-	-

FAS - BC-FA-PSFACFIRE - Public Safety Facilities Fire

30010 - REET I Capital Fund	83,048	200,000	-	-
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Department of Finance and Administrative Services

34440 - 2003 Fire Facilities Levy Fund	7,247	-	-	-
36300 - 2016 Multipurpose LTGO Bond Fund	692,236	-	-	-
36500 - 2018 Multipurpose LTGO Bond Fund	247,687	-	-	-
36800 - 2021 Multipurpose LTGO Bond Fund	145,749	-	-	-
36900 - 2022 Multipurpose LTGO Bond Fund	821,298	-	-	-
37200 - 2024 Multipurpose LTGO Bond Fund	-	26,009,205	-	-
37300 - 2025 Multipurpose LTGO Bond Fund	-	-	16,760,830	-
50300 - Finance and Administrative Services Fund	184,496	-	-	-
Total for BSL: BC-FA-PSFACFIRE	2,181,762	26,209,205	16,760,830	-
 FAS - BC-FA-PSFACPOL - Publ Safety Facilities Police				
30010 - REET I Capital Fund	268,273	4,600,000	-	-
Total for BSL: BC-FA-PSFACPOL	268,273	4,600,000	-	-
 FAS - BO-FA-0001 - Citywide Operational Services				
50300 - Finance and Administrative Services Fund	-	90,142,624	99,771,914	103,210,969
Total for BSL: BO-FA-0001	-	90,142,624	99,771,914	103,210,969
 FAS - BO-FA-0002 - Citywide Admin Services				
00100 - General Fund	-	360,082	360,000	360,000
14500 - Payroll Expense Tax	-	1,286,235	841,250	1,782,163
35040 - Waterfront LID #6751	-	-	-	-
50300 - Finance and Administrative Services Fund	-	16,106,399	16,151,460	16,917,790
Total for BSL: BO-FA-0002	-	17,752,716	17,352,711	19,059,953
 FAS - BO-FA-0003 - Office of City Finance				
00100 - General Fund	-	8,645,160	8,318,167	8,832,534
14000 - Coronavirus Local Fiscal Recovery Fund	-	-	-	-
14500 - Payroll Expense Tax	-	500	500,000	500,000
35900 - Central Waterfront Improvement Fund	-	-	-	-
50300 - Finance and Administrative Services Fund	-	26,324,025	27,152,447	29,100,556
Total for BSL: BO-FA-0003	-	34,969,684	35,970,614	38,433,090

Department of Finance and Administrative Services

FAS - BO-FA-0004 - Other FAS Services

00100 - General Fund	-	(2,707)	29,585	29,751
12100 - Wheelchair Accessible Fund	-	2,577,179	1,197,193	1,219,616
50300 - Finance and Administrative Services Fund	-	709,823	734,499	756,534
67600 - FileLocal Agency Fund	-	467,212	252,183	271,320
Total for BSL: BO-FA-0004	-	3,751,507	2,213,460	2,277,222

FAS - BO-FA-0005 - Public Services

00100 - General Fund	-	18,416,089	19,059,430	19,871,140
14500 - Payroll Expense Tax	-	900,000	-	-
15260 - Animal Shelter Donation Fund	-	-	222,620	-
50300 - Finance and Administrative Services Fund	-	4,848,660	4,922,006	5,137,264
Total for BSL: BO-FA-0005	-	24,164,749	24,204,056	25,008,404

FAS - BO-FA-0006 - Leadership & Administration

00100 - General Fund	-	98,649	308,251	329,253
50300 - Finance and Administrative Services Fund	-	78,996,681	73,368,396	75,759,059
Total for BSL: BO-FA-0006	-	79,095,330	73,676,646	76,088,312

FAS - BO-FA-BIALID - BIA-LID Administration

19811 - BIA - Pioneer Square	929,982	-	-	-
19815 - BIA - Columbia City	114,942	-	-	-
19825 - BIA - Seattle Tourism	16,829,506	-	-	-
19830 - BIA - Capitol Hill	225,032	-	-	-
19835 - BIA - 15th Ave East	80,317	-	-	-
19840 - BIA - West Seattle	418,655	-	-	-
19845 - BIA - Ballard	671,416	-	-	-
19855 - BIA - Metropolitan	18,043,561	-	-	-
19857 - BIA - SODO	1,956,498	-	-	-
19880 - BIA - Chinatown-ID	131,113	-	-	-
19890 - BIA - U District	1,403,014	-	-	-
35030 - LID #6750 SLU - Assessments	218,988	-	-	-
35040 - Waterfront LID #6751	4,415,822	-	-	-
Total for BSL: BO-FA-BIALID	45,438,846	-	-	-

FAS - BO-FA-BUDCENTR - Leadership and Administration

00100 - General Fund	2,208,345	-	-	-
50300 - Finance and Administrative Services Fund	33,523,780	302,392	-	-
Total for BSL: BO-FA-BUDCENTR	35,732,126	302,392	-	-

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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	5,521,207	-	-	-
14000 - Coronavirus Local Fiscal Recovery Fund	400,426	-	-	-
50300 - Finance and Administrative Services Fund	29,148,548	-	-	-
Total for BSL: BO-FA-CITYFINAN	35,070,181	-	-	-

FAS - BO-FA-CITYSVCS - City Services

00100 - General Fund	271,902	-	-	-
14500 - Payroll Expense Tax	49,653	-	-	-
50300 - Finance and Administrative Services Fund	1,767,842	-	-	-
Total for BSL: BO-FA-CITYSVCS	2,089,398	-	-	-

FAS - BO-FA-CJ000 - Judgment & Claims Claims

00126 - Judgment/Claims Fund	3,894,488	5,524,179	9,524,179	5,524,179
Total for BSL: BO-FA-CJ000	3,894,488	5,524,179	9,524,179	5,524,179

FAS - BO-FA-CPCS - City Purchasing and Contracting Services

14000 - Coronavirus Local Fiscal Recovery Fund	120,715	-	-	-
14500 - Payroll Expense Tax	147,155	-	-	-
50300 - Finance and Administrative Services Fund	9,236,145	-	-	-
Total for BSL: BO-FA-CPCS	9,504,015	-	-	-

FAS - BO-FA-DEBTBIRF - Bond Interest and Redemption

20130 - LTGO Bond Interest and Redemption Fund	112,563,489	1,470,726	1,146,167	941,184
Total for BSL: BO-FA-DEBTBIRF	112,563,489	1,470,726	1,146,167	941,184

FAS - BO-FA-DEBTISS-L - Debt Issuance Cost - LTGO

20130 - LTGO Bond Interest and Redemption Fund	59,131	-	-	-
37100 - 2023 Multipurpose LTGO Bond Fund	267,598	-	-	-
37200 - 2024 Multipurpose LTGO Bond Fund	-	2,450,908	-	-

Department of Finance and Administrative Services

37300 - 2025 Multipurpose LTGO Bond Fund	-	-	1,672,560	-
37400 - 2026 Multipurpose LTGO Bond Fund	-	-	-	210,000
37410 - 2026 LTGO Bond Fund B	-	-	-	2,926,650
Total for BSL: BO-FA-DEBTISS-L	326,729	2,450,908	1,672,560	3,136,650
 FAS - BO-FA-DEBTISS-U - Debt Issuance Cost - UTGO				
20140 - UTGO Bond Interest Redemption Fund	203,462	-	1,350,000	-
Total for BSL: BO-FA-DEBTISS-U	203,462	-	1,350,000	-
 FAS - BO-FA-DEBTUTGO - UTGO Debt Service				
20140 - UTGO Bond Interest Redemption Fund	56,784,588	16,162,900	16,164,900	16,154,900
Total for BSL: BO-FA-DEBTUTGO	56,784,588	16,162,900	16,164,900	16,154,900
 FAS - BO-FA-FACILITY - Facilities Services				
50300 - Finance and Administrative Services Fund	90,399,512	-	-	-
Total for BSL: BO-FA-FACILITY	90,399,512	-	-	-
 FAS - BO-FA-FILELOC - FileLocal Agency				
50300 - Finance and Administrative Services Fund	2,131	-	-	-
67600 - FileLocal Agency Fund	439,811	-	-	-
Total for BSL: BO-FA-FILELOC	441,942	-	-	-
 FAS - BO-FA-FLEETCAP - Fleet Capital Program				
50321 - Fleet Capital Fund	26,468,276	32,859,976	25,888,358	18,100,078
Total for BSL: BO-FA-FLEETCAP	26,468,276	32,859,976	25,888,358	18,100,078
 FAS - BO-FA-FLEETS - Fleet Services				
50300 - Finance and Administrative Services Fund	37,979,213	-	-	-
Total for BSL: BO-FA-FLEETS	37,979,213	-	-	-
 FAS - BO-FA-INDGTDEF - Indigent Defense Services				
00100 - General Fund	10,854,434	13,606,474	14,110,581	14,130,745
Total for BSL: BO-FA-INDGTDEF	10,854,434	13,606,474	14,110,581	14,130,745
 FAS - BO-FA-JAILSVCS - Jail Services				
00100 - General Fund	19,562,017	22,439,147	27,201,076	28,074,920
Total for BSL: BO-FA-JAILSVCS	19,562,017	22,439,147	27,201,076	28,074,920

Department of Finance and Administrative Services

FAS - BO-FA-JR000 - Judgment & Claims Litigation

00126 - Judgment/Claims Fund	30,891,005	34,400,516	36,536,451	34,243,876
Total for BSL: BO-FA-JR000	30,891,005	34,400,516	36,536,451	34,243,876

FAS - BO-FA-JR010 - Judgment & Claims General Legal

00126 - Judgment/Claims Fund	-	88,321	-	-
Total for BSL: BO-FA-JR010	-	88,321	-	-

FAS - BO-FA-JR020 - Judgment & Claims Police Action

00126 - Judgment/Claims Fund	8,050,574	6,370,021	10,370,021	6,370,021
Total for BSL: BO-FA-JR020	8,050,574	6,370,021	10,370,021	6,370,021

FAS - BO-FA-OCS - Office of Constituent Services

00100 - General Fund	160,532	-	-	-
50300 - Finance and Administrative Services Fund	4,558,926	-	-	-
Total for BSL: BO-FA-OCS	4,719,458	-	-	-

FAS - BO-FA-RCCP - Regulatory Compliance and Consumer Protection

00100 - General Fund	5,678,743	-	-	-
Total for BSL: BO-FA-RCCP	5,678,743	-	-	-

FAS - BO-FA-SAS - Seattle Animal Shelter

00100 - General Fund	4,698,013	-	-	-
15260 - Animal Shelter Donation Fund	433,475	-	-	-
50300 - Finance and Administrative Services Fund	-	-	-	-
Total for BSL: BO-FA-SAS	5,131,488	-	-	-

FAS - BO-FA-TRNSTBNFT - Transit Benefit

63000 - Transit Benefit Fund	2,744,606	5,210,940	5,403,213	5,565,309
Total for BSL: BO-FA-TRNSTBNFT	2,744,606	5,210,940	5,403,213	5,565,309

FAS - BO-FA-WATERFRNT - Central Waterfront Improvement Program Financial Support

35040 - Waterfront LID #6751	15,596	-	-	-
Total for BSL: BO-FA-WATERFRNT	15,596	-	-	-

FAS - BO-FA-WHLCHR - Wheelchair Accessible Services

12100 - Wheelchair Accessible Fund	1,098,383	-	-	-
Total for BSL: BO-FA-WHLCHR	1,098,383	-	-	-

Department Total **603,288,731** **450,799,504** **464,041,608** **438,255,642**

Department Full-Time Equivalents Total* **635.50** **637.50** **631.50** **631.50**

Department of Finance and Administrative Services

** FTE totals are provided for informational 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

	2023	2024	2025	2026
	Actuals	Adopted	Adopted	Endorsed
00100 - General Fund	48,975,356	63,562,893	69,801,063	71,774,817
00126 - Judgment/Claims Fund	42,836,067	46,383,037	56,430,651	46,138,076
00164 - Unrestricted Cumulative Reserve Fund	411,809	1,014,757	33,000	33,957
12100 - Wheelchair Accessible Fund	1,098,383	2,577,179	1,197,193	1,219,616
14000 - Coronavirus Local Fiscal Recovery Fund	521,141	-	-	-
14500 - Payroll Expense Tax	501,189	2,186,735	2,802,938	2,282,162
15040 - Garden Capital Trust Fund	(15,475)	-	-	-
15260 - Animal Shelter Donation Fund	433,475	-	222,620	-
19811 - BIA - Pioneer Square	929,982	-	-	-
19815 - BIA - Columbia City	114,942	-	-	-
19825 - BIA - Seattle Tourism	16,829,506	-	-	-
19830 - BIA - Capitol Hill	225,032	-	-	-
19835 - BIA - 15th Ave East	80,317	-	-	-
19840 - BIA - West Seattle	418,655	-	-	-
19845 - BIA - Ballard	671,416	-	-	-
19855 - BIA - Metropolitan	18,043,561	-	-	-
19857 - BIA - SODO	1,956,498	-	-	-
19880 - BIA - Chinatown-ID	131,113	-	-	-
19890 - BIA - U District	1,403,014	-	-	-
20130 - LTGO Bond Interest and Redemption Fund	112,622,620	1,470,726	1,146,167	941,184
20140 - UTGO Bond Interest Redemption Fund	56,988,049	16,162,900	17,514,900	16,154,900
30010 - REET I Capital Fund	9,971,328	13,273,277	17,346,041	19,955,401
34440 - 2003 Fire Facilities Levy Fund	7,247	-	-	-
35030 - LID #6750 SLU - Assessments	218,988	-	-	-
35040 - Waterfront LID #6751	4,431,418	-	-	-
35900 - Central Waterfront Improvement Fund	-	-	-	-
36300 - 2016 Multipurpose LTGO Bond Fund	692,236	-	-	-
36500 - 2018 Multipurpose LTGO Bond Fund	247,687	-	-	-
36600 - 2019 Multipurpose LTGO Bond Fund	812,270	-	-	-
36800 - 2021 Multipurpose LTGO Bond Fund	215,328	-	-	-
36900 - 2022 Multipurpose LTGO Bond Fund	15,733,018	-	-	-
37100 - 2023 Multipurpose LTGO Bond Fund	10,946,738	-	-	-
37200 - 2024 Multipurpose LTGO Bond Fund	-	39,812,446	-	-
37300 - 2025 Multipurpose LTGO Bond Fund	-	-	34,202,559	-

Department of Finance and Administrative Services

37400 - 2026 Multipurpose LTGO Bond Fund	-	-	-	12,810,000
37410 - 2026 LTGO Bond Fund B	-	-	-	2,926,650
50300 - Finance and Administrative Services Fund	218,652,659	221,817,427	227,800,721	236,082,171
50321 - Fleet Capital Fund	26,468,276	32,859,976	25,888,358	18,100,078
50322 - Facility Asset Preservation Fund	6,530,470	4,000,000	4,000,000	4,000,000
63000 - Transit Benefit Fund	2,744,606	5,210,940	5,403,213	5,565,309
67600 - FileLocal Agency Fund	439,811	467,212	252,183	271,320
Budget Totals for FAS	603,288,731	450,799,504	464,041,608	438,255,642

Department of Finance and Administrative Services

Revenue Overview

2025 Estimated Revenues

Account Code	Account Name	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
311010	Real & Personal Property Taxes	(22,454)	-	-	-
316010	B&O Tax	946	-	-	-
318100	Sweetened Beverage Tax	(127)	-	-	-
318120	Sweet Bev Tax Penalty and Int	(1,982)	-	-	-
321010	Bus Lic&Perm-Police Alrm Mon	2,001,667	2,000,000	2,000,000	2,000,000
321020	Bus Lic&Perm-Prof/Occup	550,586	602,320	652,570	716,070
321030	BUS LIC&PERM	2,994,729	2,901,518	3,035,343	3,600,000
321040	Bus Lic&Perm-For Hire Driver	28,025	75,000	75,000	-
321050	Bus Lic&Perm-Tran Net Co Fee	2,296,002	2,750,000	3,175,000	5,700,000
321060	Bus Lic&Perm-Tow Oper/Comp	11,550	10,000	10,000	10,000
321070	Bus Lic&Perm-Panoram	(3,060)	-	-	-
321080	Bus Lic&Perm-Bus Penalties	56,591	90,000	-	-
321900	Bus Lic&Perm-Other	477,393	445,000	380,000	380,000
322130	Nonbus Lic&Perm-Cats	336,358	367,500	367,500	367,500
322140	Nonbus Lic&Perm-Dog	1,167,473	1,295,000	1,295,000	1,295,000
322200	Nonbus Lic&Perm-Lt Fees Taxi	13,240	30,000	20,000	20,000
322210	Nonbus Lic&Perm-Fines Taxi	140	-	-	-
322230	Nonbus Lic&Perm-Tow Late Fees	135	-	-	-
322900	Nonbus Lic&Perm-Other	956	550	150,550	150,550
341180	Legal Service Fees	6,416	5,000	5,000	5,000
341200	Scanning Systems License	104,924	130,000	130,000	130,000
341210	St Wts & Meas Dev Reg Fees	117,519	113,000	117,000	117,000
341220	Animal Control Admin Fees	14,540	13,000	13,000	13,000
341230	Adoption Fees	91,345	75,000	225,000	225,000
341240	Kennel Fees	43,555	10,900	5,000	5,000
341250	Spay & Neuter Fees	138,764	325,000	160,000	160,000
341360	Fees	33,539	-	-	-
341370	Fees - Limo Inspections	63,659	250,000	250,000	250,000
341380	Fees - Limo Payments From St	190,978	-	-	-
341900	General Government-Other Rev	885,251	1,257,000	859,000	859,000
342160	False Alarm Fees	1,157,035	1,200,000	200,000	200,000
343320	Recoveries-Sundry	4,316	-	-	-
348110	FAS CCM REV - Other Services	80,000	-	-	-
348120	FAS CCM Rev - Rent	-	50,000	-	-

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350090	City Litigation Recoveries	37,806	60,000	40,000	40,000
350170	Penalties On Delinquent Recs	63,195	-	-	-
350190	Nsf Check Fees	20	-	-	-
360020	Inv Earn-Residual Cash	17,869,219	-	-	-
360180	Penalties-Spec Assessments	(434)	-	-	-
360220	Interest Earned On Delinquent A	(1,064)	-	-	-
360750	Misc Reimb Adj-Pers & Other	454,646	471,247	521,568	551,043
360900	Miscellaneous Revs-Other Rev	100,365	8,000	158,000	133,000
Total Revenues for: 00100 - General Fund		31,363,760	14,535,035	13,844,531	16,927,163
341180	Legal Service Fees	6,101,786	-	-	-
350090	City Litigation Recoveries	6,314	-	7,781,749	7,781,749
360370	Insurance Prems & Recoveries	5,000,000	-	-	-
360420	Other Judgments & Settlements	25,611,905	23,086,478	34,982,902	38,814,327
397010	Operating Transfers In	17,200,000	23,296,559	13,666,000	(458,000)
Total Revenues for: 00126 - Judgment/Claims Fund		53,920,004	46,383,037	56,430,651	46,138,076
360020	Inv Earn-Residual Cash	132,046	-	-	-
Total Revenues for: 00155 - Sweetened Beverage Tax Fund		132,046	-	-	-
360020	Inv Earn-Residual Cash	5,505,303	-	-	-
Total Revenues for: 00164 - Unrestricted Cumulative Reserve Fund		5,505,303	-	-	-
360020	Inv Earn-Residual Cash	73,363	-	-	-
Total Revenues for: 10101 - Cable TV Franchise Fund		73,363	-	-	-
360020	Inv Earn-Residual Cash	38,462	-	-	-
Total Revenues for: 10113 - Group Term Life Fund		38,462	-	-	-
360020	Inv Earn-Residual Cash	1,263,861	-	-	-
Total Revenues for: 10200 - Park And Recreation Fund		1,263,861	-	-	-
360020	Inv Earn-Residual Cash	6,084	-	-	-
Total Revenues for: 10394 - Bridging The Gap Levy Fund		6,084	-	-	-
360020	Inv Earn-Residual Cash	2,879,403	-	-	-
Total Revenues for: 10398 - Move Seattle Levy Fund		2,879,403	-	-	-
360020	Inv Earn-Residual Cash	110,622	-	-	-
Total Revenues for: 10800 - Seattle Streetcar		110,622	-	-	-

Department of Finance and Administrative Services

Operations

360020	Inv Earn-Residual Cash	13,064	-	-	-
Total Revenues for: 11010 - Pike Place Market Renovation		13,064	-	-	-
360020	Inv Earn-Residual Cash	120,801	-	-	-
Total Revenues for: 11410 - Seattle Center Fund		120,801	-	-	-
360020	Inv Earn-Residual Cash	27,497	-	-	-
Total Revenues for: 11430 - Seattle Center McCaw Hall Fund		27,497	-	-	-
360020	Inv Earn-Residual Cash	195,434	-	-	-
Total Revenues for: 12010 - Municipal Arts Fund		195,434	-	-	-
321030	BUS LIC&PERM	21,847	-	-	-
321050	Bus Lic&Perm-Tran Net Co Fee	1,278,015	995,661	995,661	995,661
360020	Inv Earn-Residual Cash	254,567	-	-	-
Total Revenues for: 12100 - Wheelchair Accessible Fund		1,554,429	995,661	995,661	995,661
400000	Use of/Contribution to Fund Balance	-	1,581,518	201,532	223,955
Total Resources for: 12100 - Wheelchair Accessible Fund		1,554,429	2,577,179	1,197,193	1,219,616
360020	Inv Earn-Residual Cash	238,779	-	-	-
Total Revenues for: 12200 - Short-Term Rental Tax Fund		238,779	-	-	-
360020	Inv Earn-Residual Cash	234,594	-	-	-
Total Revenues for: 12300 - Election Vouchers Fund		234,594	-	-	-
360020	Inv Earn-Residual Cash	416,281	-	-	-
Total Revenues for: 12400 - Arts and Culture Fund		416,281	-	-	-
360020	Inv Earn-Residual Cash	(1,869,434)	-	-	-
360320	Rent From Operating Property	14,688	-	-	-
Total Revenues for: 13000 - Transportation Fund		(1,854,746)	-	-	-
331110	Direct Fed Grants	521,141	-	-	-
Total Revenues for: 14000 - Coronavirus Local Fiscal Recovery Fund		521,141	-	-	-
360020	Inv Earn-Residual Cash	4,920,098	-	-	-

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Total Revenues for: 14500 - Payroll Expense Tax		4,920,098	-	-	-
360020	Inv Earn-Residual Cash	30,001	-	-	-
360420	Other Judgments & Settlements	(1,057,902)	-	-	-
Total Revenues for: 14510 - Opioid Settlement Proceed Fund		(1,027,900)	-	-	-
360020	Inv Earn-Residual Cash	4,668	-	-	-
Total Revenues for: 15010 - Bagley Wright Theatre Fund		4,668	-	-	-
360020	Inv Earn-Residual Cash	17,025	-	-	-
Total Revenues for: 15020 - Transportation Systems Mgmt		17,025	-	-	-
360020	Inv Earn-Residual Cash	45,223	-	-	-
Total Revenues for: 15030 - Downtown Health/Human Services		45,223	-	-	-
360020	Inv Earn-Residual Cash	11,023	-	-	-
397010	Operating Transfers In	31,834	-	-	-
Total Revenues for: 15040 - Garden Capital Trust Fund		42,857	-	-	-
360020	Inv Earn-Residual Cash	7,641	-	-	-
Total Revenues for: 15050 - Drug Enforcement Forfeiture		7,641	-	-	-
360020	Inv Earn-Residual Cash	143	-	-	-
Total Revenues for: 15060 - Vice Enforcement/ML Forfeiture		143	-	-	-
360020	Inv Earn-Residual Cash	141	-	-	-
Total Revenues for: 15070 - Money Laundering Forfeiture		141	-	-	-
360020	Inv Earn-Residual Cash	3,860	-	-	-
Total Revenues for: 15080 - Emergency Management Fund		3,860	-	-	-
360020	Inv Earn-Residual Cash	2,697	-	-	-
Total Revenues for: 15090 - Gift Catalog - Arts & Culture		2,697	-	-	-
360020	Inv Earn-Residual Cash	446	-	-	-
Total Revenues for: 15100 - Mayor's Small Business TF		446	-	-	-
360020	Inv Earn-Residual Cash	82	-	-	-
Total Revenues for: 15110 - Historical Record		82	-	-	-

Department of Finance and Administrative Services

Preservation

360020	Inv Earn-Residual Cash	6	-	-	-
Total Revenues for: 15120 - Seattle Climate Action Now		6	-	-	-
360020	Inv Earn-Residual Cash	515	-	-	-
Total Revenues for: 15130 - Gift Catalog - SDOT		515	-	-	-
360020	Inv Earn-Residual Cash	(2)	-	-	-
Total Revenues for: 15140 - SFD - General Donations		(2)	-	-	-
360020	Inv Earn-Residual Cash	350	-	-	-
Total Revenues for: 15150 - SFD - Fire Prevention Training		350	-	-	-
360020	Inv Earn-Residual Cash	1,028	-	-	-
Total Revenues for: 15160 - SFD - CPR Training Medic II		1,028	-	-	-
360020	Inv Earn-Residual Cash	9,250	-	-	-
Total Revenues for: 15170 - SFD - Medic I Program Donation		9,250	-	-	-
360020	Inv Earn-Residual Cash	223	-	-	-
Total Revenues for: 15190 - SFD - Molly Matthews Memorial		223	-	-	-
360020	Inv Earn-Residual Cash	498	-	-	-
Total Revenues for: 15200 - SFD - Fire & Hazard Mitigation		498	-	-	-
360020	Inv Earn-Residual Cash	4,098	-	-	-
Total Revenues for: 15210 - Prostituted Children Rescue Fd		4,098	-	-	-
360020	Inv Earn-Residual Cash	33,484	-	-	-
Total Revenues for: 15220 - Community Services Donations		33,484	-	-	-
360020	Inv Earn-Residual Cash	1,098	-	-	-
Total Revenues for: 15230 - OCR Public Info/Educ Projects		1,098	-	-	-
360020	Inv Earn-Residual Cash	351	-	-	-
Total Revenues for: 15240 - P-Patch Gardenship Donations		351	-	-	-
360020	Inv Earn-Residual Cash	531	-	-	-

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Total Revenues for: 15250 - Gift Catalog - CBO		531	-	-	-
337080	Other Private Contrib & Dons	974,985	-	-	-
360020	Inv Earn-Residual Cash	29,660	-	-	-
Total Revenues for: 15260 - Animal Shelter Donation Fund		1,004,645	-	-	-
400000	Use of/Contribution to Fund Balance	-	-	222,620	-
Total Resources for: 15260 - Animal Shelter Donation Fund		1,004,645	-	222,620	-
360020	Inv Earn-Residual Cash	2,123	-	-	-
Total Revenues for: 15270 - Off-Leash Area Donation Fund		2,123	-	-	-
360020	Inv Earn-Residual Cash	6,562	-	-	-
Total Revenues for: 15280 - Gift Catalog - Parks		6,562	-	-	-
360020	Inv Earn-Residual Cash	239	-	-	-
Total Revenues for: 15290 - South Lake Union Park Trust		239	-	-	-
360020	Inv Earn-Residual Cash	137	-	-	-
Total Revenues for: 15300 - Gift Catalog - SDHR		137	-	-	-
360020	Inv Earn-Residual Cash	(1,390)	-	-	-
Total Revenues for: 15310 - Gift Catalog - Police		(1,390)	-	-	-
360020	Inv Earn-Residual Cash	11	-	-	-
Total Revenues for: 15320 - Gift Catalog - Public Health		11	-	-	-
360020	Inv Earn-Residual Cash	706	-	-	-
Total Revenues for: 15330 - Gift Catalog - Seattle Center		706	-	-	-
360020	Inv Earn-Residual Cash	147	-	-	-
Total Revenues for: 15340 - COVID-19 Donation Fund		147	-	-	-
360020	Inv Earn-Residual Cash	253,846	-	-	-
Total Revenues for: 15350 - Library Trust & Memorial Fund		253,846	-	-	-
360020	Inv Earn-Residual Cash	(244,168)	-	-	-
Total Revenues for: 16200 - Human Services Fund		(244,168)	-	-	-

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360020	Inv Earn-Residual Cash	(4,011)	-	-	-
Total Revenues for: 16402 - 2002 Levy Very LIH Fund		(4,011)	-	-	-
360020	Inv Earn-Residual Cash	(80,047)	-	-	-
Total Revenues for: 16403 - 2002 Levy Multipurpose Fund		(80,047)	-	-	-
360020	Inv Earn-Residual Cash	(50,853)	-	-	-
Total Revenues for: 16404 - 2002 Levy O&M Fund		(50,853)	-	-	-
360020	Inv Earn-Residual Cash	(39,707)	-	-	-
Total Revenues for: 16410 - 1986 Housing Levy Capital Fund		(39,707)	-	-	-
360020	Inv Earn-Residual Cash	(47,127)	-	-	-
Total Revenues for: 16411 - 1995 Housing Levy Capital Fund		(47,127)	-	-	-
360020	Inv Earn-Residual Cash	(131,332)	-	-	-
Total Revenues for: 16412 - 1995 Levy O&M Fund		(131,332)	-	-	-
360020	Inv Earn-Residual Cash	(20,222)	-	-	-
Total Revenues for: 16413 - 1995 Levy Homebuyer Assist		(20,222)	-	-	-
360020	Inv Earn-Residual Cash	(168,423)	-	-	-
Total Revenues for: 16416 - 2009 Housing Levy Capital Fund		(168,423)	-	-	-
360020	Inv Earn-Residual Cash	(112,845)	-	-	-
Total Revenues for: 16417 - 2009 Levy O&M Fund		(112,845)	-	-	-
360020	Inv Earn-Residual Cash	(1,736,335)	-	-	-
Total Revenues for: 16418 - 2016 Housing Levy Capital Fund		(1,736,335)	-	-	-
360020	Inv Earn-Residual Cash	(1,531,520)	-	-	-
Total Revenues for: 16419 - 2016 Levy O&M Fund		(1,531,520)	-	-	-
360020	Inv Earn-Residual Cash	(57,356)	-	-	-
Total Revenues for: 16420 - 1986 Levy O&M Fund		(57,356)	-	-	-
360020	Inv Earn-Residual Cash	(41,693)	-	-	-
Total Revenues for: 16421 - O&M Sales Tax		(41,693)	-	-	-

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360020	Inv Earn-Residual Cash	(2,347,155)	-	-	-
Total Revenues for: 16430 - Housing Incentive Fund		(2,347,155)	-	-	-
360020	Inv Earn-Residual Cash	(523,420)	-	-	-
Total Revenues for: 16440 - Housing Program Support Fund		(523,420)	-	-	-
360020	Inv Earn-Residual Cash	289,295	-	-	-
Total Revenues for: 16600 - Office of Housing Fund		289,295	-	-	-
360020	Inv Earn-Residual Cash	463,613	-	-	-
Total Revenues for: 17857 - 2011 Families and Education Levy		463,613	-	-	-
360020	Inv Earn-Residual Cash	98,812	-	-	-
Total Revenues for: 17861 - Seattle Preschool Levy Fund		98,812	-	-	-
360020	Inv Earn-Residual Cash	3,753,458	-	-	-
Total Revenues for: 17871 - Families Education Preschool Promise Levy		3,753,458	-	-	-
360020	Inv Earn-Residual Cash	61,336	-	-	-
Total Revenues for: 18100 - 2012 Library Levy Fund		61,336	-	-	-
360020	Inv Earn-Residual Cash	842,069	-	-	-
Total Revenues for: 18200 - 2019 Library Levy Fund		842,069	-	-	-
360020	Inv Earn-Residual Cash	389,172	-	-	-
Total Revenues for: 18500 - School Safety Traffic and Pedestrian Improvement Fund		389,172	-	-	-
311010	Real & Personal Property Taxes	116,478,521	-	-	-
317040	Leasehold Excise Tax Rev	827,503	-	-	-
360020	Inv Earn-Residual Cash	1,827,140	-	-	-
Total Revenues for: 19710 - Seattle Park District Fund		119,133,163	-	-	-
318010	Operating Assessments	(1,824)	-	-	-
360020	Inv Earn-Residual Cash	26,787	-	-	-
Total Revenues for: 19811 - BIA - Pioneer Square		24,963	-	-	-
360020	Inv Earn-Residual Cash	2,684	-	-	-
Total Revenues for: 19815 - BIA - Columbia City		2,684	-	-	-

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360020	Inv Earn-Residual Cash	198,103	-	-	-
Total Revenues for: 19825 - BIA - Seattle Tourism		198,103	-	-	-
360020	Inv Earn-Residual Cash	1,188	-	-	-
Total Revenues for: 19830 - BIA - Capitol Hill		1,188	-	-	-
360020	Inv Earn-Residual Cash	2,128	-	-	-
Total Revenues for: 19835 - BIA - 15th Ave East		2,128	-	-	-
318010	Operating Assessments	(6,699)	-	-	-
360020	Inv Earn-Residual Cash	2,624	-	-	-
Total Revenues for: 19840 - BIA - West Seattle		(4,074)	-	-	-
318010	Operating Assessments	(11,487)	-	-	-
360020	Inv Earn-Residual Cash	6,049	-	-	-
Total Revenues for: 19845 - BIA - Ballard		(5,438)	-	-	-
318010	Operating Assessments	(90,970)	-	-	-
360020	Inv Earn-Residual Cash	205,733	-	-	-
Total Revenues for: 19855 - BIA - Metropolitan		114,763	-	-	-
318010	Operating Assessments	(11,917)	-	-	-
360020	Inv Earn-Residual Cash	14,801	-	-	-
Total Revenues for: 19857 - BIA - SODO		2,884	-	-	-
318010	Operating Assessments	(632)	-	-	-
360020	Inv Earn-Residual Cash	4,664	-	-	-
Total Revenues for: 19880 - BIA - Chinatown-ID		4,032	-	-	-
318010	Operating Assessments	(5,596)	-	-	-
360020	Inv Earn-Residual Cash	24,808	-	-	-
Total Revenues for: 19890 - BIA - U District		19,212	-	-	-
360020	Inv Earn-Residual Cash	2,251,979	-	-	-
Total Revenues for: 19900 - Transportation Benefit District Fund		2,251,979	-	-	-
332020	Build America Bonds Subsidy Pa	627,053	-	-	-
360000	Miscellaneous Revs	-	1,470,726	2,787,431	2,582,448
360020	Inv Earn-Residual Cash	(9,470)	-	-	-
360310	Lt Space/Facilities Leases	180,831	-	-	-
360900	Miscellaneous Revs-Other Rev	1,014,211	-	-	-
391010	G.O.Bond Proceeds	12,375,000	-	-	-
391080	Premium On Gen Obl Bonds	1,603,692	-	-	-
397010	Operating Transfers In	96,821,833	-	-	-

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Total Revenues for: 20130 - LTGO Bond Interest and Redemption Fund		112,613,150	1,470,726	2,787,431	2,582,448
311010	Real & Personal Property Taxes	16,087,774	16,162,900	32,480,700	32,470,700
360020	Inv Earn-Residual Cash	93,545	-	-	-
391010	G.O.Bond Proceeds	35,620,000	-	-	-
391080	Premium On Gen Obl Bonds	5,055,019	-	-	-
Total Revenues for: 20140 - UTGO Bond Interest Redemption Fund		56,856,338	16,162,900	32,480,700	32,470,700
360020	Inv Earn-Residual Cash	279,947	-	-	-
Total Revenues for: 29500 - Local Improvement Guaranty Fd		279,947	-	-	-
317010	Real Estate Excise Tax Reet #1	(983,588)	-	-	-
Total Revenues for: 30010 - REET I Capital Fund		(983,588)	-	-	-
317020	Real Estate Excise Tax Reet #2	(983,588)	-	-	-
Total Revenues for: 30020 - REET II Capital Fund		(983,588)	-	-	-
360020	Inv Earn-Residual Cash	17,712	-	-	-
Total Revenues for: 32660 - Convention Center Reserve		17,712	-	-	-
360020	Inv Earn-Residual Cash	316	-	-	-
Total Revenues for: 33110 - Shoreline Pk Improvement Fund		316	-	-	-
360020	Inv Earn-Residual Cash	58	-	-	-
Total Revenues for: 33120 - Community Imprv Contrib Fund		58	-	-	-
360020	Inv Earn-Residual Cash	27,350	-	-	-
Total Revenues for: 33130 - Park Mitigation & Remediation		27,350	-	-	-
360020	Inv Earn-Residual Cash	815	-	-	-
Total Revenues for: 33600 - Open Spaces & Trails Bond Fund		815	-	-	-
360020	Inv Earn-Residual Cash	289	-	-	-
Total Revenues for: 33810 - 1999 Sea Ctr Phase II Redev		289	-	-	-
360020	Inv Earn-Residual Cash	585	-	-	-
Total Revenues for: 33850 - 2000 Parks Levy Fund		585	-	-	-
360020	Inv Earn-Residual Cash	175,222	-	-	-

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Total Revenues for: 33860 - 2008 Parks Levy Fund	175,222	-	-	-
360020 Inv Earn-Residual Cash	3,762	-	-	-
Total Revenues for: 34060 - Seattle Center Capital Reserve	3,762	-	-	-
360020 Inv Earn-Residual Cash	56,665	-	-	-
Total Revenues for: 34070 - McCaw Hall Capital Reserve	56,665	-	-	-
360020 Inv Earn-Residual Cash	33,647	-	-	-
Total Revenues for: 34200 - Muni Civic Ctr Non-Bond Fund	33,647	-	-	-
311010 Real & Personal Property Taxes	1	-	-	-
360020 Inv Earn-Residual Cash	4,237	-	-	-
Total Revenues for: 34440 - 2003 Fire Facilities Levy Fund	4,239	-	-	-
360020 Inv Earn-Residual Cash	2,832	-	-	-
Total Revenues for: 35010 - LID #6750 SLU - Bond Proceeds	2,832	-	-	-
360020 Inv Earn-Residual Cash	10,286	-	-	-
379010 Capital Assessments	10,886	-	-	-
Total Revenues for: 35030 - LID #6750 SLU - Assessments	21,173	-	-	-
318080 Other Taxes Penalties & Int	25,477	-	-	-
360020 Inv Earn-Residual Cash	2,772,241	-	-	-
360170 Interest-Special Assessments	3,172,712	-	-	-
379010 Capital Assessments	1,434,364	-	-	-
Total Revenues for: 35040 - Waterfront LID #6751	7,404,794	-	-	-
360020 Inv Earn-Residual Cash	106	-	-	-
Total Revenues for: 35500 - 2011 Multipurpose LTGO Bond Fund	106	-	-	-
360020 Inv Earn-Residual Cash	2,976	-	-	-
Total Revenues for: 35600 - 2012 Multipurpose LTGO Bond Fund	2,976	-	-	-
360020 Inv Earn-Residual Cash	59	-	-	-
Total Revenues for: 35700 - 2013 Multipurpose LTGO Bond Fund	59	-	-	-
360020 Inv Earn-Residual Cash	32	-	-	-
Total Revenues for: 35710 - 2013 LTGO Series	32	-	-	-

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B Taxable

360020	Inv Earn-Residual Cash	(1,007)	-	-	-
Total Revenues for: 35800 - Alaskan Way Seawall Const Fund		(1,007)	-	-	-
360020	Inv Earn-Residual Cash	1,186	-	-	-
Total Revenues for: 35820 - 2014 UTGO-Alaskan Way Seawall		1,186	-	-	-
360020	Inv Earn-Residual Cash	130	-	-	-
Total Revenues for: 35830 - 2015 UTGO-Alaskan Way Seawall		130	-	-	-
360020	Inv Earn-Residual Cash	291	-	-	-
Total Revenues for: 35840 - 2016 UTGO-Alaskan Way Seawall		291	-	-	-
360020	Inv Earn-Residual Cash	362,894	-	-	-
Total Revenues for: 35900 - Central Waterfront Improvement Fund		362,894	-	-	-
360020	Inv Earn-Residual Cash	92,200	-	-	-
Total Revenues for: 36000 - King County Parks Levy Fund		92,200	-	-	-
360020	Inv Earn-Residual Cash	3,960	-	-	-
Total Revenues for: 36100 - 2014 Multipurpose LTGO Bond Fund		3,960	-	-	-
360020	Inv Earn-Residual Cash	28,123	-	-	-
Total Revenues for: 36200 - 2015 Multipurpose LTGO Bond Fund		28,123	-	-	-
360020	Inv Earn-Residual Cash	4	-	-	-
Total Revenues for: 36210 - 2015 Taxable LTGO Bond Fund		4	-	-	-
360020	Inv Earn-Residual Cash	41,975	-	-	-
Total Revenues for: 36300 - 2016 Multipurpose LTGO Bond Fund		41,975	-	-	-
360020	Inv Earn-Residual Cash	18	-	-	-
Total Revenues for: 36310 - 2016 LTGO Taxable Bond Fund		18	-	-	-
360020	Inv Earn-Residual Cash	101,636	-	-	-
Total Revenues for: 36400 - 2017 Multipurpose LTGO Bond Fund		101,636	-	-	-
360020	Inv Earn-Residual Cash	75,222	-	-	-

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Total Revenues for: 36410 - 2017 LTGO Taxable Bond Fund	75,222	-	-	-
360020 Inv Earn-Residual Cash	18,453	-	-	-
Total Revenues for: 36500 - 2018 Multipurpose LTGO Bond Fund	18,453	-	-	-
360020 Inv Earn-Residual Cash	17,797	-	-	-
Total Revenues for: 36510 - 2018 LTGO Taxable Bond Fund	17,797	-	-	-
360020 Inv Earn-Residual Cash	120,401	-	-	-
Total Revenues for: 36600 - 2019 Multipurpose LTGO Bond Fund	120,401	-	-	-
360020 Inv Earn-Residual Cash	11,890	-	-	-
Total Revenues for: 36610 - 2019 LTGO Taxable Bond Fund	11,890	-	-	-
360020 Inv Earn-Residual Cash	9,813	-	-	-
Total Revenues for: 36700 - 2020 Multipurpose LTGO Bond Fund	9,813	-	-	-
360020 Inv Earn-Residual Cash	160,186	-	-	-
Total Revenues for: 36800 - 2021 Multipurpose LTGO Bond Fund	160,186	-	-	-
360020 Inv Earn-Residual Cash	564,365	-	-	-
Total Revenues for: 36810 - 2021 West Seattle Bridge Repair LTGO Bond Fund	564,365	-	-	-
360020 Inv Earn-Residual Cash	153,516	-	-	-
Total Revenues for: 36820 - 2021 Taxable LTGO Bond Fund	153,516	-	-	-
360020 Inv Earn-Residual Cash	1,566,711	-	-	-
Total Revenues for: 36900 - 2022 Multipurpose LTGO Bond Fund	1,566,711	-	-	-
360020 Inv Earn-Residual Cash	(706)	-	-	-
Total Revenues for: 36910 - 2022 LTGO Taxable Bond Fund	(706)	-	-	-
360020 Inv Earn-Residual Cash	264	-	-	-
Total Revenues for: 37000 - Garage Disposition Proceeds	264	-	-	-
360020 Inv Earn-Residual Cash	550,437	-	-	-
391010 G.O.Bond Proceeds	45,930,000	-	-	-
391080 Premium On Gen Obl Bonds	5,770,992	-	-	-
Total Revenues for: 37100 -	52,251,429	-	-	-

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2023 Multipurpose LTGO Bond Fund

360020	Inv Earn-Residual Cash	(52,192)	-	-	-
Total Revenues for: 37110 - 2023 LTGO		(52,192)	-	-	-

Taxable Bond Fund

360900	Miscellaneous Revs-Other Rev	-	2,163,614	-	-
Total Revenues for: 37200 -		-	2,163,614	-	-

2024 Multipurpose LTGO Bond Fund

360900	Miscellaneous Revs-Other Rev	-	300,000	(300,000)	(300,000)
391010	G.O.Bond Proceeds	-	300,000	300,000	300,000
Total Revenues for: 37210 - 2024 LTGO		-	600,000	-	-

Taxable Bond Fund

360900	Miscellaneous Revs-Other Rev	-	-	1,672,560	-
Total Revenues for: 37300 -		-	-	1,672,560	-

2025 Multipurpose LTGO Bond Fund

360900	Miscellaneous Revs-Other Rev	-	-	-	210,000
Total Revenues for: 37400 - 2026		-	-	-	210,000

Multipurpose LTGO Bond Fund

360900	Miscellaneous Revs-Other Rev	-	-	-	2,926,650
Total Revenues for: 37410 - 2026 LTGO Bond		-	-	-	2,926,650

Fund B

360020	Inv Earn-Residual Cash	16,618,431	-	-	-
Total Revenues for: 41000 - Light Fund		16,618,431	-	-	-

360020	Inv Earn-Residual Cash	32,231	-	-	-
Total Revenues for: 48100 - Construction and Inspections		32,231	-	-	-

330020	Intergov-Revenues	111,080	-	-	-
331110	Direct Fed Grants	231,102	-	-	-
341080	Resale Revenues	28,247	-	-	-
341090	Sales Of Merchandise	44,618	90,000	90,000	90,000
341300	Administrative Fees & Charges	-	-	-	-
341900	General Government-Other Rev	-	-	-	-
342140	Mail Messenger Service Fees	372,521	294,677	294,677	294,677
343010	Architect/Engineering Svc Chrg	11,624,332	3,500,000	4,700,000	4,700,000
343320	Recoveries-Sundry	90	33,000	33,000	33,000
348110	FAS CCM REV - Other Services	84,363,048	92,231,974	89,910,283	95,754,611
348120	FAS CCM Rev - Rent	56,765,612	65,940,331	63,345,967	65,443,236
348130	Isf-Fas Fleets Maint	14,812,068	13,347,410	13,831,063	14,640,015
348140	Isf-Fas Fleets Fuel	9,964,230	10,864,072	10,049,416	10,597,110
348150	Isf-Fas Fleets	13,121,895	14,540,345	16,324,870	17,085,613

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350190	Nsf Check Fees	960	-	-	-
360020	Inv Earn-Residual Cash	1,178,927	-	-	-
360220	Interest Earned On Delinquent A	(9,551)	-	-	-
360290	Parking Fees	1,219,641	3,737,709	3,944,741	3,944,741
360310	Lt Space/Facilities Leases	2,021,870	-	1,952,749	2,134,635
360350	Other Rents & Use Charges	2,213,630	11,000	11,000	11,000
360380	Sale Of Junk Or Salvage	14,780	-	-	-
360390	Proceeds From Sale Of Assets	-	-	600,000	-
360540	Cashiers Overages & Shortages	(142)	-	-	-
360690	Building/Oth Space Rent	15,278,351	13,979,185	14,326,162	14,945,123
360900	Miscellaneous Revs-Other Rev	5,723,560	2,394,157	2,828,857	2,828,857
367010	Private Grants & Contr	36,720	-	-	-
397000	Operating Transfers In Summ	-	90,000	-	-
397010	Operating Transfers In	1,029,861	791,952	-	-
Total Revenues for: 50300 - Finance and Administrative Services Fund		220,147,452	221,845,811	222,242,784	232,502,620
400000	Use of/Contribution to Fund Balance	-	461,616	5,557,937	3,579,552
Total Resources for:50300 - Finance and Administrative Services Fund		220,147,452	222,307,427	227,800,721	236,082,172
348150	Isf-Fas Fleets	23,010,770	23,101,737	20,838,214	21,475,553
360020	Inv Earn-Residual Cash	1,274,863	-	-	-
360390	Proceeds From Sale Of Assets	1,004,313	773,258	773,258	773,258
360900	Miscellaneous Revs-Other Rev	833,888	-	-	-
Total Revenues for: 50321 - Fleet Capital Fund		26,123,834	23,874,995	21,611,472	22,248,811
400000	Use of/Contribution to Fund Balance	-	8,984,981	4,276,886	(4,148,734)
Total Resources for:50321 - Fleet Capital Fund		26,123,834	32,859,976	25,888,358	18,100,078
360020	Inv Earn-Residual Cash	258,928	-	-	-
397010	Operating Transfers In	4,000,000	4,000,000	4,000,000	4,000,000
Total Revenues for: 50322 - Facility Asset Preservation Fund		4,258,928	4,000,000	4,000,000	4,000,000
360020	Inv Earn-Residual Cash	1,481,610	-	-	-
Total Revenues for: 50410 - Information Technology Fund		1,481,610	-	-	-
360020	Inv Earn-Residual Cash	404,905	-	-	-
Total Revenues for: 61030 - Employees' Retirement Fund		404,905	-	-	-
360020	Inv Earn-Residual Cash	255,440	-	-	-
360230	Dividend Income	252,547	-	-	-

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Total Revenues for: 61050 - Fireman's Pension Actuarial	507,987	-	-	-
360020 Inv Earn-Residual Cash	7,749	-	-	-
Total Revenues for: 62010 - S.L. Denny Firemen's Relief	7,749	-	-	-
344150 Transit Subsidy	2,904,916	5,210,940	5,403,213	5,565,309
Total Revenues for: 63000 - Transit Benefit Fund	2,904,916	5,210,940	5,403,213	5,565,309
360020 Inv Earn-Residual Cash	14,212	-	-	-
Total Revenues for: 63100 - Fire Fighters Healthcare Fund	14,212	-	-	-
360020 Inv Earn-Residual Cash	1,658	-	-	-
Total Revenues for: 67400 - Housing Loans Escrow Fund	1,658	-	-	-
344900 Transportation-Other Rev	-	470,612	252,149	271,263
360900 Miscellaneous Revs-Other Rev	439,811	-	-	-
Total Revenues for: 67600 - FileLocal Agency Fund	439,811	470,612	252,149	271,263
400000 Use of/Contribution to Fund Balance	-	(3,400)	34	58
Total Resources for:67600 - FileLocal Agency Fund	439,811	467,212	252,183	271,320
360020 Inv Earn-Residual Cash	134,001	-	-	-
Total Revenues for: 67700 - Regulatory Agency Fund	134,001	-	-	-
360020 Inv Earn-Residual Cash	5,126	-	-	-
Total Revenues for: 70100 - H. H. Dearborn Fund	5,126	-	-	-
360020 Inv Earn-Residual Cash	800	-	-	-
Total Revenues for: 70200 - Beach Maintenance Fund	800	-	-	-
Total FAS Resources	726,749,837	348,738,046	371,980,161	366,493,532

Department of Finance and Administrative Services

Appropriations by Budget Summary Level and Program

FAS - BC-FA-A1IT - Information Technology

The purpose of the Information Technology Budget Summary Level is to replace, upgrade or maintain FAS information technology systems to meet the evolving enterprise activities of the City.

Program Expenditures	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Information Technology	11,084,329	4,905,823	4,043,169	-
Summit Re-Impl Dept Cap Needs	379,975	-	-	-
Total	11,464,304	4,905,823	4,043,169	-

**FTE totals are provided for informational 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	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Information Technology	11,084,329	4,905,823	4,043,169	-

Summit Re-Impl Dept Cap Needs

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Summit Re-Impl Dept Cap Needs	379,975	-	-	-

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	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
ADA Improvements	749,853	600,000	1,367,000	2,423,000
Total	749,853	600,000	1,367,000	2,423,000

**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*

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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	2023	2024	2025	2026
	Actuals	Adopted	Adopted	Endorsed
Asset Preserv_Sch 1 Facilities	10,887,831	8,485,333	6,652,000	6,652,000
Total	10,887,831	8,485,333	6,652,000	6,652,000

**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-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	2023	2024	2025	2026
	Actuals	Adopted	Adopted	Endorsed
Asset Preserv_Sch 2 Facilities	3,601,168	1,954,000	5,912,000	5,487,000
Total	3,601,168	1,954,000	5,912,000	5,487,000

**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	2023	2024	2025	2026
	Actuals	Adopted	Adopted	Endorsed
FAS Oversight - External Proj	600,836	1,500,000	1,875,661	1,256,473
Total	600,836	1,500,000	1,875,661	1,256,473

Department of Finance and Administrative Services

**FTE totals are provided for informational 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	2023	2024	2025	2026
	Actuals	Adopted	Adopted	Endorsed
FAS Project Delivery Services	11,624,332	3,500,000	4,700,000	4,700,000
Total	11,624,332	3,500,000	4,700,000	4,700,000

**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-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	2023	2024	2025	2026
	Actuals	Adopted	Adopted	Endorsed
Garden of Remembrance	16,359	32,757	83,000	33,957
Total	16,359	32,757	83,000	33,957

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

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	2023	2024	2025	2026
	Actuals	Adopted	Adopted	Endorsed
General Govt Facilities	11,620,462	2,432,500	13,341,417	14,707,540
Total	11,620,462	2,432,500	13,341,417	14,707,540

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

FAS - BC-FA-NBFIRE - Neighborhood Fire Stations

The purpose of the Neighborhood Fire Stations Budget Summary Level is to replace and renovate fire stations and

Department of Finance and Administrative Services

other emergency response facilities as part of the Fire Facilities and Emergency Response Levy program.

Program Expenditures	2023	2024	2025	2026
	Actuals	Adopted	Adopted	Endorsed
Neighborhood Fire Stations	4,326,554	5,816,777	6,749,624	6,675,861
Total	4,326,554	5,816,777	6,749,624	6,675,861

**FTE totals are provided for informational 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	2023	2024	2025	2026
	Actuals	Adopted	Adopted	Endorsed
Preliminary Engineering	304,430	-	-	-
Total	304,430	-	-	-

**FTE totals are provided for informational 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	2023	2024	2025	2026
	Actuals	Adopted	Adopted	Endorsed
Public Safety Facilities_Fire	2,181,762	26,209,205	16,760,830	-
Total	2,181,762	26,209,205	16,760,830	-

**FTE totals are provided for informational 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	2023	2024	2025	2026
	Actuals	Adopted	Adopted	Endorsed
Publ Safety Facilities_Police	268,273	4,600,000	-	-
Total	268,273	4,600,000	-	-

Department of Finance and Administrative Services

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

FAS - BO-FA-0001 - Citywide Operational Services

The purpose of the Citywide Operational Services Budget Summary Level is to provide Citywide asset management services including facility maintenance and fleet management.

Program Expenditures	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Billable Services	-	31,707,654	32,833,950	33,873,532
Citywide Asset Services	-	58,434,971	66,937,963	69,337,437
Total	-	90,142,624	99,771,914	103,210,969
Full-time Equivalents Total*	-	239.50	238.50	238.50

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

The following information summarizes the programs in Citywide Operational Services Budget Summary Level:

Billable Services

The purpose of the Billable Services Program is to fund on-demand services to City departments.

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Billable Services	-	31,707,654	32,833,950	33,873,532
Full Time Equivalents Total	-	29.50	29.50	29.50

Citywide Asset Services

The purpose of the Citywide Asset Services Program is to fund asset management services to City departments.

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Citywide Asset Services	-	58,434,971	66,937,963	69,337,437
Full Time Equivalents Total	-	210.00	209.00	209.00

FAS - BO-FA-0002 - Citywide Admin Services

The purpose of the Citywide Admin Services Budget Summary Level is to provide Citywide administrative services such as customer services, purchasing and contracting services, and mail services.

Program Expenditures	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Citywide Support Services	-	17,752,716	17,352,711	19,059,953

Department of Finance and Administrative Services

Total	-	17,752,716	17,352,711	19,059,953
Full-time Equivalents Total*	-	90.00	90.00	90.00

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FAS - BO-FA-0003 - Office of City Finance

The purpose of the Office of City Finance Budget Summary Level is to provide management of the Citywide financial services such as fiscal policy, debt issuance, and financial monitoring.

Program Expenditures	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Citywide Financial Services	-	27,174,525	27,152,447	29,100,556
Tax & Fee Collection Services	-	7,795,160	8,818,167	9,332,534
Total	-	34,969,684	35,970,614	38,433,090
Full-time Equivalents Total*	-	132.50	127.50	127.50

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The following information summarizes the programs in Office of City Finance Budget Summary Level:

Citywide Financial Services

The purpose of the Citywide Financial Services Program is to fund financial management and fiscal policy services provided to City departments.

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Citywide Financial Services	-	27,174,525	27,152,447	29,100,556
Full Time Equivalents Total	-	95.50	93.50	93.50

Tax & Fee Collection Services

The purpose of the Tax & Fee Collection Services Program is to fund tax and fee collection services.

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Tax & Fee Collection Services	-	7,795,160	8,818,167	9,332,534
Full Time Equivalents Total	-	37.00	34.00	34.00

FAS - BO-FA-0004 - Other FAS Services

The purpose of the Other FAS Services Budget Summary Level is to provide appropriation for program specific support outside of the direct operations for Finance and Administrative Services.

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Program Expenditures	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Benaroya/Program Specific	-	709,823	734,499	756,534
FileLocal	-	467,212	252,183	271,320
General Fund Revenues	-	(2,707)	29,585	29,751
Wheelchair Accessible Fund	-	2,577,179	1,197,193	1,219,616
Total	-	3,751,507	2,213,460	2,277,222
Full-time Equivalents Total*	-	5.50	4.50	4.50

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The following information summarizes the programs in Other FAS Services Budget Summary Level:

Benaroya/Program Specific

The purpose of the Benaroya/Program Specific Program is to fund special initiatives and contracts on behalf of the City of Seattle.

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Benaroya/Program Specific	-	709,823	734,499	756,534

FileLocal

The purpose of the FileLocal Program is to fund the regional shared tax remittance platform hosted by the City of Seattle.

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
FileLocal	-	467,212	252,183	271,320
Full Time Equivalents Total	-	2.50	1.50	1.50

General Fund Revenues

The purpose of the General Fund Revenues Program is a revenue only repository for non-FAS general fund revenues.

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
General Fund Revenues	-	(2,707)	29,585	29,751
Full Time Equivalents Total	-	1.00	1.00	1.00

Wheelchair Accessible Fund

The purpose of the Wheelchair Accessible Fund Program is to fund the update of ride share vehicles for wheelchair accessibility.

Department of Finance and Administrative Services

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Wheelchair Accessible Fund	-	2,577,179	1,197,193	1,219,616
Full Time Equivalents Total	-	2.00	2.00	2.00

FAS - BO-FA-0005 - Public Services

The purpose of the Public Services Budget Summary Level is to provide public services such as consumer protection and animal control services.

Program Expenditures	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Public Support Services	-	16,924,828	16,408,025	17,000,140
Seattle Animal Shelter	-	7,239,920	7,796,031	8,008,264
Total	-	24,164,749	24,204,056	25,008,404
Full-time Equivalents Total*	-	111.00	112.00	112.00

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

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

Public Support Services

The purpose of the Public Support Services Program is to fund public outreach and protection services.

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Public Support Services	-	16,924,828	16,408,025	17,000,140
Full Time Equivalents Total	-	66.00	67.00	67.00

Seattle Animal Shelter

The purpose of the Seattle Animal Shelter Program is to fund animal care, sheltering, and control services.

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Seattle Animal Shelter	-	7,239,920	7,796,031	8,008,264
Full Time Equivalents Total	-	45.00	45.00	45.00

FAS - BO-FA-0006 - Leadership & Administration

The purpose of the Leadership & Administration Budget Summary Level is to provide appropriation for core management and policy direction for Finance and Administrative Services.

Program Expenditures	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
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Department of Finance and Administrative Services

City Services	-	1,119,992	1,282,433	1,187,641
Debt Service	-	43,045,902	35,683,407	35,977,832
Department Stewardship	-	10,097,982	10,450,523	11,102,895
FAS Internal Service Charges	-	24,831,454	26,260,283	27,819,944
Total	-	79,095,330	73,676,646	76,088,312
Full-time Equivalents Total*	-	59.00	59.00	59.00

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

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

City Services

The purpose of the City Services Program is to fund smaller programs providing support to internal and external customers.

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
City Services	-	1,119,992	1,282,433	1,187,641
Full Time Equivalents Total	-	8.00	8.00	8.00

Debt Service

The purpose of the Citywide Asset Non-Operating Costs Program is to fund the repayment of debt service associated with facility, EV infrastructure, software, and other transfers.

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Debt Service	-	43,045,902	35,683,407	35,977,832

Department Stewardship

The purpose of the Department Stewardship Program is to fund core management and policy direction for Finance and Administrative Services.

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Department Stewardship	-	10,097,982	10,450,523	11,102,895
Full Time Equivalents Total	-	51.00	51.00	51.00

FAS Internal Service Charges

The purpose of the FAS Internal Service Charges Program is to fund internal services costs originating from outside of the department such as allocated costs from the Seattle Department of Human Resources and Seattle Information Technology Department.

Department of Finance and Administrative Services

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
FAS Internal Service Charges	-	24,831,454	26,260,283	27,819,944

FAS - BO-FA-BIALID - BIA-LID Administration

#N/A

Program Expenditures	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
BIA-LID Administration	45,438,846	-	-	-
Total	45,438,846	-	-	-

**FTE totals are provided for informational 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	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Citywide Indirect Costs	9,171,756	-	-	-
Departmental Indirect Costs	8,781,951	302,392	-	-
Divisional Indirect Costs	5,190,488	-	-	-
Indirect Cost Recovery Offset	1,299	-	-	-
Paid Time Off	(49,469)	-	-	-
Pooled Benefits	12,636,102	-	-	-
Total	35,732,126	302,392	-	-
Full-time Equivalents Total*	75.00	-	-	-

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

Citywide Indirect Costs

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Citywide Indirect Costs	9,171,756	-	-	-

Department of Finance and Administrative Services

Departmental Indirect Costs

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Departmental Indirect Costs	8,781,951	302,392	-	-
Full Time Equivalents Total	51.00	-	-	-

Divisional Indirect Costs

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Divisional Indirect Costs	5,190,488	-	-	-
Full Time Equivalents Total	24.00	-	-	-

Indirect Cost Recovery Offset

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Indirect Cost Recovery Offset	1,299	-	-	-

Paid Time Off

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Paid Time Off	(49,469)	-	-	-

Pooled Benefits

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Pooled Benefits	12,636,102	-	-	-

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	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
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Department of Finance and Administrative Services

Capital Dev and Const Mgmt	-	-	-	-
Total	-	-	-	-
Full-time Equivalents Total*	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	2023	2024	2025	2026
	Actuals	Adopted	Adopted	Endorsed
Business Systems	17,706,218	-	-	-
City Financial Management	1,850,597	-	-	-
Citywide Accounting Services	4,528,362	-	-	-
Revenue Administration	5,514,864	-	-	-
Risk Management Services	1,663,839	-	-	-
Treasury Services	3,806,302	-	-	-
Total	35,070,181	-	-	-
Full-time Equivalents Total*	133.50	-	-	-

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

The following information summarizes the programs in City Finance Budget Summary Level:

Business Systems

Expenditures/FTE	2023	2024	2025	2026
	Actuals	Adopted	Adopted	Endorsed
Business Systems	17,706,218	-	-	-
Full Time Equivalents Total	22.00	-	-	-

City Financial Management

Expenditures/FTE	2023	2024	2025	2026
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Department of Finance and Administrative Services

	Actuals	Adopted	Adopted	Endorsed
City Financial Management	1,850,597	-	-	-
Full Time Equivalents Total	7.00	-	-	-

Citywide Accounting Services

	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Expenditures/FTE				
Citywide Accounting Services	4,528,362	-	-	-
Full Time Equivalents Total	33.00	-	-	-

Revenue Administration

	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Expenditures/FTE				
Revenue Administration	5,514,864	-	-	-
Full Time Equivalents Total	38.00	-	-	-

Risk Management Services

	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Expenditures/FTE				
Risk Management Services	1,663,839	-	-	-
Full Time Equivalents Total	8.50	-	-	-

Treasury Services

	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Expenditures/FTE				
Treasury Services	3,806,302	-	-	-
Full Time Equivalents Total	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	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
City Services	2,089,398	-	-	-

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Total	2,089,398	-	-	-
Full-time Equivalents Total*	1.00	-	-	-

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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	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
GF Claims	3,894,488	3,792,109	7,792,109	3,792,109
Utility Claims Reimbursable	-	1,732,070	1,732,070	1,732,070
Total	3,894,488	5,524,179	9,524,179	5,524,179

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

The following information summarizes the programs in Judgment & Claims Claims Budget Summary Level:

GF Claims

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
GF Claims	3,894,488	3,792,109	7,792,109	3,792,109

Utility Claims Reimbursable

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
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	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Contracting Services	6,062,369	-	-	-

Department of Finance and Administrative Services

Purchasing Services	3,441,646	-	-	-
Total	9,504,015	-	-	-
Full-time Equivalents Total*	50.00	-	-	-

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The following information summarizes the programs in City Purchasing and Contracting Services Budget Summary Level:

Contracting Services

	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Expenditures/FTE				
Contracting Services	6,062,369	-	-	-
Full Time Equivalents Total	31.00	-	-	-

Purchasing Services

	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Expenditures/FTE				
Purchasing Services	3,441,646	-	-	-
Full Time Equivalents Total	19.00	-	-	-

FAS - BO-FA-DEBTBIRF - Bond Interest and Redemption

The purpose of the Bond Interest and Redemption Budget Summary Level is to make certain debt service payments through the Bond Interest and Redemption Fund (BIRF).

	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Program Expenditures				
Bond Interest and Redemption	112,563,489	1,470,726	1,146,167	941,184
Total	112,563,489	1,470,726	1,146,167	941,184

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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.

	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Program Expenditures				

Department of Finance and Administrative Services

LTGO Debt Issuance Cost	326,729	2,450,908	1,672,560	3,136,650
Total	326,729	2,450,908	1,672,560	3,136,650

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FAS - BO-FA-DEBTISS-U - Debt Issuance Cost - UTGO

The purpose of the Debt Issuance Costs – UTGO Budget Summary Level is to pay debt issuance costs related to Multipurpose Unlimited Tax General Obligation (UTGO) Debt Issuance.

Program Expenditures	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
UTGO Debt Issuance Cost	203,462	-	1,350,000	-
Total	203,462	-	1,350,000	-

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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	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
UTGO Debt Service	56,784,588	16,162,900	16,164,900	16,154,900
Total	56,784,588	16,162,900	16,164,900	16,154,900

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FAS - BO-FA-FACILITY - Facilities Services

The purpose of the Facilities Services Budget Summary Level is to manage most of the City's general government facilities, including the downtown civic campus, police precincts, fire stations, shops and yards, and several parking facilities. Functions include property management, environmental analysis, implementation of environmentally sustainable facility investments, facility maintenance and repair, janitorial services, security services, and event scheduling. The Facility Operations team is also responsible for warehouse, real estate, and mail services throughout the City. These functions promote well-managed, clean, safe, and highly efficient buildings and grounds that house City employees and serve the public.

Program Expenditures	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Logistics and Emergency Management	8,333,022	-	-	-
Other Facilities Services	1,145,760	-	-	-
Real Estate Services	1,382,745	-	-	-

Department of Finance and Administrative Services

Space Rent	79,537,986	-	-	-
Total	90,399,512	-	-	-
Full-time Equivalents Total*	100.00	-	-	-

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The following information summarizes the programs in Facilities Services Budget Summary Level:

Logistics and Emergency Management

	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Expenditures/FTE				
Logistics and Emergency Management	8,333,022	-	-	-
Full Time Equivalents Total	45.00	-	-	-

Other Facilities Services

	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Expenditures/FTE				
Other Facilities Services	1,145,760	-	-	-
Full Time Equivalents Total	1.00	-	-	-

Real Estate Services

	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Expenditures/FTE				
Real Estate Services	1,382,745	-	-	-
Full Time Equivalents Total	9.00	-	-	-

Space Rent

	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Expenditures/FTE				
Space Rent	79,537,986	-	-	-
Full Time Equivalents Total	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

Department of Finance and Administrative Services

agency for all costs.

Program Expenditures	2023	2024	2025	2026
	Actuals	Adopted	Adopted	Endorsed
FileLocal Agency Fund	441,942	-	-	-
Total	441,942	-	-	-
Full-time Equivalents Total*	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	2023	2024	2025	2026
	Actuals	Adopted	Adopted	Endorsed
Fleet Capital Program	26,468,276	32,859,976	25,888,358	18,100,078
Total	26,468,276	32,859,976	25,888,358	18,100,078

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

FAS - 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	2023	2024	2025	2026
	Actuals	Adopted	Adopted	Endorsed
Motorpool	647,569	-	-	-
Vehicle Fueling	9,825,545	-	-	-
Vehicle Leasing	1,718,242	-	-	-
Vehicle Maintenance	25,787,856	-	-	-
Total	37,979,213	-	-	-
Full-time Equivalents Total*	126.00	-	-	-

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The following information summarizes the programs in Fleet Services Budget Summary Level:

Department of Finance and Administrative Services

Motorpool

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Motorpool	647,569	-	-	-
Full Time Equivalents Total	3.00	-	-	-

Vehicle Fueling

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Vehicle Fueling	9,825,545	-	-	-
Full Time Equivalents Total	3.00	-	-	-

Vehicle Leasing

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Vehicle Leasing	1,718,242	-	-	-
Full Time Equivalents Total	6.00	-	-	-

Vehicle Maintenance

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Vehicle Maintenance	25,787,856	-	-	-
Full Time Equivalents Total	114.00	-	-	-

FAS - BO-FA-INDGTDEF - Indigent Defense Services

The purpose of the Indigent Defense Services Budget Summary Level is to secure legal defense services, as required by State law, for indigent people facing criminal charges in Seattle Municipal Court. Funding is also provided for a pilot program offering civil legal representation to indigent defendants.

Program Expenditures	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Indigent Defense Services	10,854,434	13,606,474	14,110,581	14,130,745
Total	10,854,434	13,606,474	14,110,581	14,130,745

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Department of Finance and Administrative Services

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	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Jail Services	19,562,017	22,439,147	27,201,076	28,074,920
Total	19,562,017	22,439,147	27,201,076	28,074,920

**FTE totals are provided for informational 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	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
GF Expenses	7,575,889	7,053,814	7,053,814	7,053,814
GF Judgments	23,200,778	21,297,023	23,432,958	21,140,383
Utility Expenses Reimbursable	114,337	2,468,932	2,468,932	2,468,932
Utility Judgments Reimbursable	-	3,580,747	3,580,747	3,580,747
Total	30,891,005	34,400,516	36,536,451	34,243,876

**FTE totals are provided for informational 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	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
GF Expenses	7,575,889	7,053,814	7,053,814	7,053,814

GF Judgments

Department of Finance and Administrative Services

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
GF Judgments	23,200,778	21,297,023	23,432,958	21,140,383

Utility Expenses Reimbursable

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Utility Expenses Reimbursable	114,337	2,468,932	2,468,932	2,468,932

Utility Judgments Reimbursable

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Utility Judgments Reimbursable	-	3,580,747	3,580,747	3,580,747

FAS - BO-FA-JR010 - Judgment & Claims General Legal

The purpose of the General Legal Expenses Budget Summary Level is to pay legal costs associated with litigation or potential litigation involving the City, where the City is a party or potential party in a legal action, or other special projects that need legal review. The General Legal Expenses Budget Summary Level is supported by the Judgment/Claims Fund of the General Fund.

Program Expenditures	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
GF General Legal	-	88,321	-	-
Total	-	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	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
GF Police Action	8,050,574	6,370,021	10,370,021	6,370,021
Total	8,050,574	6,370,021	10,370,021	6,370,021

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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	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Office of Constituent Services	4,719,458	-	-	-
Total	4,719,458	-	-	-
Full-time Equivalents Total*	36.50	-	-	-

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

FAS - BO-FA-RCCP - Regulatory Compliance and Consumer Protection

The purpose of the Regulatory Compliance and Consumer Protection Budget Summary Level is to support City services and regulations that attempt to provide Seattle consumers with a fair and well-regulated marketplace. Expenditures from this BSL include support for taxicab inspections and licensing, the weights and measures inspection program, vehicle impound and consumer complaint investigation.

Program Expenditures	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
RCCP - ICMS System Work	570	-	-	-
Reg Compl & Consumr Protection	5,678,173	-	-	-
Total	5,678,743	-	-	-
Full-time Equivalents Total*	39.00	-	-	-

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The following information summarizes the programs in Regulatory Compliance and Consumer Protection Budget Summary Level:

RCCP - ICMS System Work

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
RCCP - ICMS System Work	570	-	-	-

Reg Compl & Consumr Protection

Department of Finance and Administrative Services

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Reg Compl & Consumr Protection	5,678,173	-	-	-
Full Time Equivalents Total	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	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Seattle Animal Shelter	5,131,488	-	-	-
Total	5,131,488	-	-	-
Full-time Equivalents Total*	41.00	-	-	-

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

FAS - BO-FA-TRNSTBNFT - Transit Benefit

The purpose of the Transit Benefit Budget Summary Level is to pay for the transit benefits offered to City employees. The Transit Benefit Fund receives payments from Finance General and fee supported departments to pay for reduced cost King County Metro and other regional transit passes and related administrative expenses.

Program Expenditures	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Employee Transit Benefits	2,744,606	5,210,940	5,403,213	5,565,309
Total	2,744,606	5,210,940	5,403,213	5,565,309

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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	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Central Waterfront Improvement	15,596	-	-	-
Total	15,596	-	-	-

Department of Finance and Administrative Services

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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	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Wheelchair Accessible Svcs	1,098,383	-	-	-
Total	1,098,383	-	-	-
Full-time Equivalents Total*	2.00	-	-	-

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