# Seattle Department of Human Resources

Kimberly Loving, Director

(206) 684-7999

https://www.seattle.gov/personnel/

## Department Overview

The Seattle Department of Human Resources (SDHR) is responsible for centrally setting the strategic direction for human resources services: identifying, hiring, and retaining the City's dynamic, diverse workforce, as well as developing and administering a compensation and benefits program to create a quality employee experience. SDHR also provides core human resources (HR) support services to all City employees. The department’s General Fund Budget is for **SDHR Operations**. SDHR provides human resources services to city departments, and these services are charged to departments through cost allocation (the methodology is detailed in the appendix of this budget book). In addition to departmental operations, SDHR also administers **Personnel Compensation Trust Funds**, five separate funds related to employee benefits.

**SDHR Operations**

SDHR’s primary operational functions are to:

- create greater HR accountability and collaboration Citywide so that consistent, cost-effective services are provided to all employees;
- provide full-service HR to a portfolio of 20 departments;
- ensure a culture of respect and dignity for all employees;
- develop consistent policies, improved services, and programs that enhance the workforce;
- provide executive recruitment and succession planning services.

SDHR establishes Citywide personnel rules; offers strategic consultative assistance to departments, policymakers and employees; and ensures department staff and managers receive information and resources required to meet business needs and legal requirements such as leave administration.

Divisions within SDHR operations include:

**Business Operations:** establishes Citywide personnel rules; offers strategic consultative assistance to departments, policymakers, and employees; provides internal fiscal management and budget development; and spearheads Citywide Human Resources policies and programs in partnership with the multi-departmental Human Resources Leadership Team (HRLT).

**Citywide Shared Administrative Services:** administers Citywide quality and cost-effective employee benefits, including health care and workers' compensation; provides Citywide safety, classification/compensation and Workforce Analytics & Reporting services; and handles absence management.

**Citywide Labor Relations:** develops and implements labor relations strategies in collaboration with labor management teams across the City and develops training in coordination with HR systems administration and operations, while bargaining the impacts of management strategy and philosophy with labor partners.

**Citywide Learning & Accountability:** responds to and thoroughly investigates employee allegations of harassment, discrimination, retaliation, and harassment-related misconduct in a manner which reflects an acknowledgement of the historical limitations of the employment law; provides departments with online training resources and advisory support in order to educate and develop City employees.

**Human Resources Service Delivery:** provides HR support to executive offices and direct HR services to 20 departments; strategic alignment with department HR leaders and staff; and a consistent network for HR practitioners across the City; provides talent recruitment to executive offices and direct recruitment to 20 departments; manages the NEOGOV software platform for Talent Management; provides a City focused standard for talent engagement, selection, and staffing accountability for equitable outcomes through the Talent, Experience, Alignment branded model of equitable recruiting practices.

**Personnel Compensation Trust Funds**

The Seattle Department of Human Resources (SDHR) administers five Personnel Compensation Trust Funds related to employee benefits. These funds are managed through Citywide contractual obligations on behalf of employees and City departments. The administering department collects funds from other City departments, which are then paid out to various insurance companies, service providers, and individuals.

**Health Care Fund:** contains the revenues and expenses related to the City's medical, dental and vision insurance programs; Flexible Spending Account program; Employee Assistance Program; COBRA continuation coverage; and other healthcare related items. The City is self-insured for both the Aetna and Kaiser medical plans, the vision plan, and one dental plan and carries insurance for the remaining dental plan.

**Fire Fighters Health Care Fund:** was created to track fire fighter employee contributions previously held within the larger Health Care Fund. Fire fighter premium collections are distributed directly to the trust that provides fire fighters' healthcare.

**Industrial Insurance Fund:** captures the revenues and expenditures associated with the City's Workers' Compensation and Safety programs. Since 1972, the City of Seattle has been a self-insured employer as authorized under state law. The Industrial Insurance Fund receives payments from City departments to pay for these costs and related administrative expenses. Overall costs include fees levied by the Washington State Department of Labor and Industries, reinsurance premiums, and administrative costs to manage the program.

**Unemployment Insurance Fund:** contains the revenues and expenditures associated with the City's unemployment benefit and administration costs. The City is a self-insured employer with respect to unemployment insurance.

**Group Term Life Insurance Fund:** contains the revenues and expenses related to the City's group term life insurance, long-term disability insurance, and accidental death and dismemberment insurance plans.

## Budget Snapshot

| | 2025 Actuals | 2026 Adopted | 2027 Proposed | 2028 Proposed |
|---|---|---|---|---|
| **Department Support** | | | | |
| General Fund Support | 22,491,419 | 23,268,676 | 22,351,435 | 22,624,152 |
| Other Funding - Operating | 420,637,768 | 462,465,700 | 494,271,793 | 527,630,903 |
| **Total Operations** | **443,129,187** | **485,734,376** | **516,623,229** | **550,255,056** |
| **Total Appropriations** | **443,129,187** | **485,734,376** | **516,623,229** | **550,255,056** |
| Full-Time Equivalents Total* | 102.50 | 97.50 | 93.00 | 93.00 |

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

# Seattle Department of Human Resources

## Budget Overview

The 2027-2028 Proposed Budget for the Seattle Department of Human Resources (SDHR) maintains core services. SDHR will continue to:

- Provide full HR services for the 20 City departments in SDHR's Service Delivery portfolio;
- Administer employee benefits, leave, and workers' compensation programs Citywide;
- Administer the City's centralized system for recruitment and hiring of employees;
- Manage HR compliance, personnel policy, and legislation requirements;
- Develop and administer the City's system for position classifications, wages, and reporting and analytics of employee data;
- Respond to and thoroughly investigate employee allegations of harassment, discrimination, retaliation, and harassment-related misconduct;
- Develop and implement labor relations strategies, oversee collective bargaining, and respond to grievances.

The General Fund revenue forecast for the City's budget is insufficient to cover all anticipated Citywide costs. General Fund reductions were identified to mitigate this shortfall. To preserve critical City services due to the General Fund deficit, budget adjustments in SDHR include eliminating two vacant positions: an Administrative Staff Analyst position in the Shared Administrative Services division and a Policy and Legislation Lead in the Business Operations division. Most of the work of these positions will be absorbed by existing staff and management. To better align with anticipated costs, the temporary labor budget for the Learning and Development division was reduced by $65,000, and the remainder was reallocated elsewhere to align with actual spending with no impact to service levels. The budget also removes position authority for a vacant Executive 2 and has no service impact for SDHR because the position was previously on loan to another department.

Baseline adjustments include reductions for retirement contributions and citywide standard costs. Technical adjustments include already implemented position adjustments, cost-neutral reallocation of budget to make vacancy savings assumptions more transparent, and forecasted revenue.

In total, General Fund expenditures decrease by approximately $920,000 (4%) from 2026 Adopted Budget levels.

**Personnel Compensation Trust Funds**

The following provides a summary of each of the five individual funds that comprise the Personnel Compensation Trust Funds administered by SDHR:

**Health Care Fund:** Total City health care costs including medical, dental and vision care, and administration costs, are estimated to increase to $421.1 million in 2027, an increase of $28 million (7.3%) from the 2026 Adopted Budget. Growth in medical claims is now projected at 8.1% over 2026 levels. For 2028, total costs are expected to increase to $451.2 million (7.2%) over 2027 levels. The 2027 Proposed Budget assumes an estimate of approximately 12,600 regular and 200 benefits-eligible temporary employees enrolled in healthcare, along with enrolled family members.

**Fire Fighters Health Care Fund:** Firefighter payments are expected to increase to $2.2 million in 2027, an increase of $200,000 (10%) above 2026 Adopted Budget levels. No change is anticipated for 2028.

**Industrial Insurance Fund:** Total costs including medical and time-loss claims, plus administrative costs, are estimated to be $56.7 million in 2027 - a decrease of -1% from the 2026 Adopted budget, reflecting a reduction in administrative costs - and $61.5 million in 2028, an increase of 8% over 2027 in anticipation of higher claims growth.

**Unemployment Insurance Fund:** Unemployment insurance expenses are projected to be $5 million in the 2027 Proposed Budget, an increase of $1.3 million (37%) from the 2026 Adopted Budget. In 2028, these costs are expected to normalize, declining by $1.6 million (-33%).

**Group Term Life Insurance Fund:** Total costs in the fund are expected to be $9.2 million in the 2027 Proposed Budget, an increase of $2 million (28%) from the 2026 Adopted Budget, due to increased rates for group term life insurance coverage in the City's latest contract. Costs in 2028 are expected to be flat, with an increase of just $92,000 (1%).

## Incremental Budget Changes

### Seattle Department of Human Resources

| | Dollars | FTE |
|---|---|---|
| **2026 Adopted Budget** | **485,734,376** | **97.50** |
| **Baseline** | | |
| Reduce SCERS Retirement Contribution Rate | (234,672) | - |
| Citywide Adjustments for Standard Cost Changes | (253,965) | - |
| Budget-neutral Reallocation of Project Costs | - | - |
| Align Seatle Department of Human Resources Revenues with the April Forecast | - | - |
| Transfer Revenue from Finance General to SDHR | - | - |
| **Proposed Operating** | | |
| Eliminate Administrative Staff Analyst Position | (155,888) | (1.00) |
| Reduce and Reallocate Learning & Development Division Temporary Labor Budget | (65,000) | - |
| Eliminate Policy & Legislation Lead Position | (207,716) | (1.00) |
| Eliminate Position Authority for Executive 2 Position | - | (1.00) |
| Transfer from Health Care Fund to OERF for S&P Global Subscription | 10,000 | - |
| **Proposed Technical** | | |
| Remove Senior Training and Education Coordinator Position Eliminated in 2025 Adopted Budget | - | (1.00) |
| Reclassify Benefits Manager Position | - | - |
| Reclassify Learning & Development Manager Position | - | - |
| Labor Vacancy Assumptions | - | - |
| Cost Neutral Project Consolidation | - | - |
| Technical Position Adjustments | - | (0.50) |
| Align Department Revenues with the August Forecast | - | - |
| Health Care Fund Revenue and Expenditure Adjustments | 28,822,236 | - |
| 2027-28 Industrial Insurance Budget Adjustments | (589,286) | - |
| Group Term Life Fund Revenue and Expenditure Adjustments | 2,011,903 | - |
| Fire Fighter Health Care Fund Revenue and Expenditure Adjustments | 200,000 | - |
| Unemployment Insurance Fund Revenue and Expenditure Adjustments | 1,351,240 | - |
| Fund Balancing Entries for Personnel Compensation Trust Funds | - | - |
| **Total Incremental Changes** | **$30,888,853** | **(4.50)** |
| **Total 2027 Proposed Budget** | **$516,623,229** | **93.00** |

# Seattle Department of Human Resources

## Description of Incremental Budget Changes

### Baseline

**Reduce SCERS Retirement Contribution Rate**

| | |
|---|---|
| Expenditures | $(234,672) |

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

**Citywide Adjustments for Standard Cost Changes**

| | |
|---|---|
| Expenditures | $(253,965) |

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

**Budget-neutral Reallocation of Project Costs**

| | |
|---|---|
| Expenditures | - |

This budget-neutral item reallocates budget across projects and accounts to reflect how expenditures are actually charged.

**Align Seatle Department of Human Resources Revenues with the April Forecast**

| | |
|---|---|
| Revenues | $564,417 |

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

**Transfer Revenue from Finance General to SDHR**

| | |
|---|---|
| Revenues | $513,779 |

This net-zero citywide technical item moves the revenue budget for SDHR Central Cost billing supported by the Jumpstart Tax from Finance General to SDHR, in line with how revenue actuals are posted. This aligns revenue with other central cost billing revenue collected by SDHR and enables the department to demonstrate how rate collections align with anticipated costs. This funding pays for benefits administration, talent acquisition, and HR service delivery work needed related to JumpStart tax expenditure activity across the city.

### Proposed Operating

**Eliminate Administrative Staff Analyst Position**

| | |
|---|---|
| Expenditures | $(155,888) |
| Position Allocation | (1.00) |

This ongoing item eliminates a vacant Administrative Staff Analyst in the Shared Administrative Services Division. Most of this work will be absorbed by the other 42 staff within the division, and a small amount of work will be absorbed by the SDHR Directors' Executive Assistant.

# Seattle Department of Human Resources

**Reduce and Reallocate Learning & Development Division Temporary Labor Budget**

| | |
|---|---|
| Expenditures | $(65,000) |

This ongoing item reduces budget by $65,000 for temporary labor supporting the development of online learning content for City departments. SDHR has not needed temporary labor to support online learning. Of the $170,000 previously allocated for this purpose, the remaining $105,000 will be reprioritized to regular salaries to align budget with where spending actually occurs.

**Eliminate Policy & Legislation Lead Position**

| | |
|---|---|
| Expenditures | $(207,716) |
| Position Allocation | (1.00) |

This ongoing item eliminates a vacant Policy & Legislation Lead position (Strategic Advisor 3, General Government) in the Business Operations division. In 2026, SDHR consolidated teams to create the Equity, Policy, and Legislation team with three Strategic Advisors. The vacant Strategic Advisor 3 position being eliminated in this action is one of two Strategic Advisors positions that focus on legislation and policy review. This reduction will result in one Strategic Advisor 2 position for operational legislation review and implementation. The most complex legislative policy work such as interpretation, rule structuring and Seattle Municipal Code alignment will be absorbed by the Business Operations Director.

**Eliminate Position Authority for Executive 2 Position**

| | |
|---|---|
| Expenditures | - |
| Position Allocation | (1.00) |

This item eliminates position authority for a vacant Executive 2 position. This position was previously on loan to the Mayor's Office, so the removal of the position does not impact SDHR service provision. The associated funding remains and is reprioritized to department needs including cyclical staffing needs in the Labor Relations division.

**Transfer from Health Care Fund to OERF for S&P Global Subscription**

| | |
|---|---|
| Expenditures | $10,000 |

This item transfers $10,000 annually from the City's Health Care Fund to the Office of Economics and Revenue Forecasting (OERF) for the cost of one subscription to S&P Global.

## Proposed Technical

**Remove Senior Training and Education Coordinator Position Eliminated in 2025 Adopted Budget**

| | |
|---|---|
| Position Allocation | (1.00) |

This Senior Training and Education Coordinator position was eliminated as of June 30, 2025, per the 2025 Adopted Budget. However, the pocket remained open to allow the occupant to remain on a temporary assignment out-of-class to another department. Now that the pocket has been vacated, the position can be formally eliminated.

**Reclassify Benefits Manager Position**

| | |
|---|---|
| Position Allocation | - |

This item reclassifies the Benefits Manager position in SDHR from Manager 3, General Government to Manager 1, General Government. The position has been filled at the Manager 1 level for over a year, and the differential in funding will be used help align salary budget with actual salary costs.

**Reclassify Learning & Development Manager Position**

| | |
|---|---|
| Position Allocation | - |

This position-only item reclassifies the Learning & Development Manager position from a Manager 2 Exempt to Strategic Advisor 1 Exempt. The change reflects adjustments to the position's official job duties since the Learning & Development division was eliminated in 2025, leaving this position without any supervisory responsibilities.

**Labor Vacancy Assumptions**

| | |
|---|---|
| Expenditures | - |

This cost-neutral item reallocates labor budget from the salary and wages account to a salary adjustments account to more effectively track vacancy savings within the department. SDHR budgets a vacancy assumption of approximately 5 percent and carefully manages vacancies in order to keep labor costs aligned with labor budget, which is budgeted at the mid-point salary for each position.

**Cost Neutral Project Consolidation**

| | |
|---|---|
| Expenditures | - |
| Position Allocation | - |

This cost-neutral item consolidates SDHR's operating budget onto fewer projects, shifting costs between two BSLs, to better align the department's cost of services with its org structure.

**Technical Position Adjustments**

| | |
|---|---|
| Expenditures | - |
| Position Allocation | (0.50) |

This cost-neutral action adjusts two positions and reallocates corresponding budget to reflect a reclassification action that has already occurred. This eliminates a vacant Administrative Specialist II position in the Benefits Administration Unit. The associated funding is reallocated to the Compensation & Classification Unit to support the permanent reclassification of a part-time Administrative Specialist II position to a full-time Senior Management Systems Analyst role.

**Align Department Revenues with the August Forecast**

| | |
|---|---|
| Revenues | $(1,346,445) |

This is a technical adjustment to capture centrally projected and forecasted General Fund revenue increments for SDHR. SDHR charges departments for Human Resources services and collects this as revenue into the General Fund. This reduction in revenue reflects decreases in service as result of 2027 budget reductions. SDHR's cost allocation methodology is detailed in the appendix of the budget book.

**Health Care Fund Revenue and Expenditure Adjustments**

| | |
|---|---|
| Expenditures | $28,822,236 |
| Revenues | $37,922,466 |

This item adjusts the budget for expenditures and expected revenues in the City's Health Care Fund (10112). Expenditures in 2027 are expected to increase by $28.8 million (7.3%) above the 2026 Adopted Budget due to typical trends in medical costs plus current inflationary pressures, particularly facing inpatient services and specialty drugs. In 2028, expenditures are expected to increase by $30.1 million (7.2%).

# Seattle Department of Human Resources

**2027-28 Industrial Insurance Budget Adjustments**

| | |
|---|---|
| Expenditures | $(589,286) |
| Revenues | $292,645 |

This item adjusts appropriation to the City's industrial insurance (workers compensation) fund (10110). Total costs including medical and time-loss claims, plus administrative costs, are estimated to be $56.7 million in 2027 - a decrease of -1% from the 2026 Adopted budget, reflecting a reduction in administrative costs - and $61.5 million in 2028, an increase of 8% over 2027 in anticipation of higher claims growth.

**Group Term Life Fund Revenue and Expenditure Adjustments**

| | |
|---|---|
| Expenditures | $2,011,903 |
| Revenues | $1,992,429 |

This item adjusts the budget for expenditures and expected revenues in the City's Group Term Life Fund (10113). Expenditures in 2027 are expected to increase by $2 million (27.5%) above the 2026 Adopted Budget due to a 53% increase in Group Term Life insurance rates charged by the insurer, Securian. In 2028, expenditures are expected to increase by $92,000 (1.0%).

**Fire Fighter Health Care Fund Revenue and Expenditure Adjustments**

| | |
|---|---|
| Expenditures | $200,000 |
| Revenues | $200,000 |

This item adjusts the budget for expenditures and expected revenues in the Fire Fighter Health Care Fund (63100). This fund passes employee contributions for health care to a union-designated vendor per the collective bargaining agreement. Additional appropriation authority for 2027 of $200,000 (10%) above the 2026 Adopted Budget is requested. No additional increase is requested for 2028.

**Unemployment Insurance Fund Revenue and Expenditure Adjustments**

| | |
|---|---|
| Expenditures | $1,351,240 |
| Revenues | $318,933 |

This item adjusts the budget for expenditures and expected revenues in the City's Unemployment Insurance Fund (10111). Expenditures in 2027 are expected to increase by $1.3 million (37%) above the 2026 Adopted Budget due to anticipated workforce reductions and tightening labor market. In 2028, expenditures are expected to normalize with a decrease of $1.6 million (33%).

**Fund Balancing Entries for Personnel Compensation Trust Funds**

| | |
|---|---|
| Revenues | $(19,973,925) |

This is a technical item to record all fund balancing entries for the Personnel Compensation Trust Funds (PCTFs) managed by SDHR.

# Seattle Department of Human Resources

## Expenditure Overview

| Appropriations | 2025 Actuals | 2026 Adopted | 2027 Proposed | 2028 Proposed |
|---|---|---|---|---|
| **SDHR - BO-HR-GTL - GTL/LTD/AD&D Insurance Service** | | | | |
| 10113 - Group Term Life Fund | 7,016,321 | 7,231,887 | 9,243,790 | 9,336,228 |
| **Total for BSL: BO-HR-GTL** | **7,016,321** | **7,231,887** | **9,243,790** | **9,336,228** |
| **SDHR - BO-HR-HEALTH - Health Care Services** | | | | |
| 10112 - Health Care Fund | 366,276,234 | 392,285,572 | 421,117,808 | 451,255,521 |
| 63100 - Fire Fighters Healthcare Fund | 1,839,329 | 2,000,000 | 2,200,000 | 2,200,000 |
| **Total for BSL: BO-HR-HEALTH** | **368,115,562** | **394,285,572** | **423,317,808** | **453,455,521** |
| **SDHR - BO-HR-INDINS - Industrial Insurance Services** | | | | |
| 10110 - Industrial Insurance Fund | 43,005,322 | 57,303,923 | 56,714,638 | 61,497,045 |
| **Total for BSL: BO-HR-INDINS** | **43,005,322** | **57,303,923** | **56,714,638** | **61,497,045** |
| **SDHR - BO-HR-N5000 - Leadership and Administration** | | | | |
| 00100 - General Fund | 11,907,284 | 11,865,463 | 9,869,915 | 10,138,942 |
| **Total for BSL: BO-HR-N5000** | **11,907,284** | **11,865,463** | **9,869,915** | **10,138,942** |
| **SDHR - BO-HR-N6000 - HR Services** | | | | |
| 00100 - General Fund | 10,584,135 | 11,403,213 | 12,481,520 | 12,485,210 |
| **Total for BSL: BO-HR-N6000** | **10,584,135** | **11,403,213** | **12,481,520** | **12,485,210** |
| **SDHR - BO-HR-UNEMP - Unemployment Services** | | | | |
| 10111 - Unemployment Insurance Fund | 2,500,563 | 3,644,317 | 4,995,557 | 3,342,110 |
| **Total for BSL: BO-HR-UNEMP** | **2,500,563** | **3,644,317** | **4,995,557** | **3,342,110** |
| **Department Total** | **443,129,187** | **485,734,376** | **516,623,229** | **550,255,056** |
| **Department Full-Time Equivalents Total*** | **102.50** | **97.50** | **93.00** | **93.00** |

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

## Budget Summary by Fund Seattle Department of Human Resources

| | 2025 Actuals | 2026 Adopted | 2027 Proposed | 2028 Proposed |
|---|---|---|---|---|
| 00100 - General Fund | 22,491,419 | 23,268,676 | 22,351,435 | 22,624,152 |
| 10110 - Industrial Insurance Fund | 43,005,322 | 57,303,923 | 56,714,638 | 61,497,045 |
| 10111 - Unemployment Insurance Fund | 2,500,563 | 3,644,317 | 4,995,557 | 3,342,110 |
| 10112 - Health Care Fund | 366,276,234 | 392,285,572 | 421,117,808 | 451,255,521 |
| 10113 - Group Term Life Fund | 7,016,321 | 7,231,887 | 9,243,790 | 9,336,228 |
| 63100 - Fire Fighters Healthcare Fund | 1,839,329 | 2,000,000 | 2,200,000 | 2,200,000 |
| **Budget Totals for SDHR** | **443,129,187** | **485,734,376** | **516,623,229** | **550,255,056** |

## Revenue Overview

**2027 Estimated Revenues**

| Account Code | Account Name | 2025 Actuals | 2026 Adopted | 2027 Proposed | 2028 Proposed |
|---|---|---|---|---|---|
| 341190 | Personnel Service Fees | 22,730,743 | 23,173,663 | 22,900,406 | 23,672,019 |
| 360900 | Miscellaneous Revs-Other Rev | 223,211 | 72,325 | 77,333 | 79,557 |
| **Total Revenues for: 00100 - General Fund** | | **22,953,954** | **23,245,988** | **22,977,739** | **23,751,576** |
| 360710 | Wc Contrib-Medical Claims | 31,533,895 | 36,435,746 | 38,945,746 | 43,450,087 |
| 360720 | Wc Contrib-Pension Payouts | 7,645,727 | 9,804,000 | 8,500,000 | 8,500,000 |
| 360730 | Wc Contrib-Pooled Adm Costs | 11,644,382 | 12,182,247 | 11,268,891 | 11,546,958 |
| **Total Revenues for: 10110 - Industrial Insurance Fund** | | **50,824,004** | **58,421,992** | **58,714,638** | **63,497,045** |
| 400000 | Use of/Contribution to Fund Balance | - | (1,118,069) | (2,000,000) | (2,000,000) |
| **Total Resources for:10110 - Industrial Insurance Fund** | | **50,824,004** | **57,303,923** | **56,714,638** | **61,497,045** |
| 360740 | Unemployment Comp Contri | 3,698,295 | 3,644,317 | 3,963,250 | 3,308,833 |
| **Total Revenues for: 10111 - Unemployment Insurance Fund** | | **3,698,295** | **3,644,317** | **3,963,250** | **3,308,833** |
| 400000 | Use of/Contribution to Fund Balance | - | - | 1,032,307 | 33,276 |
| **Total Resources for:10111 - Unemployment Insurance Fund** | | **3,698,295** | **3,644,317** | **4,995,557** | **3,342,110** |
| 341190 | Personnel Service Fees | 8,557 | - | - | - |
| 350190 | Nsf Check Fees | 40 | - | - | - |
| 360020 | Inv Earn-Residual Cash | 3,424,929 | 4,119,049 | 2,522,788 | 1,608,824 |
| 360370 | Insurance Prems & Recoveries | 15,282,493 | 19,005,055 | 16,978,850 | 17,148,638 |
| 360520 | Health Care Ins Contrib-Employ | 45,629,893 | 43,468,826 | 47,907,017 | 49,085,994 |
| 360530 | Dental Premiums-Employee | 2,634,103 | 2,593,154 | 2,737,871 | 2,793,671 |
| 360770 | Health Care Premiums-Employ | 308,255,794 | 332,219,131 | 369,208,078 | 394,890,507 |
| 360900 | Miscellaneous Revs-Other Rev | 802,983 | 813,513 | 786,590 | 786,590 |
| **Total Revenues for: 10112 - Health Care Fund** | | **376,038,791** | **402,218,729** | **440,141,195** | **466,314,225** |
| 400000 | Use of/Contribution to Fund Balance | - | (9,933,156) | (19,023,386) | (15,058,704) |
| **Total Resources for:10112 - Health Care Fund** | | **376,038,791** | **392,285,572** | **421,117,808** | **451,255,521** |
| 360020 | Inv Earn-Residual Cash | - | 37,597 | 51,213 | 51,725 |

| | | | | | |
|---|---|---|---|---|---|
| 360470 | Emplyee Grp Trm Life Contribut | 4,658,256 | 4,643,088 | 6,303,583 | 6,366,619 |
| 360480 | Grp Trm Life Insur Employr | 589,085 | 714,972 | 971,596 | 981,312 |
| 360500 | L/T Disabil Insur Employee Con | 1,581,846 | 1,718,178 | 1,782,628 | 1,800,454 |
| 360510 | L/T Disabil Insur Employer Con | 114,461 | 120,372 | 117,616 | 118,792 |
| **Total Revenues for: 10113 - Group Term Life Fund** | | **6,943,648** | **7,234,207** | **9,226,636** | **9,318,903** |
| 400000 | Use of/Contribution to Fund Balance | - | (2,320) | 17,154 | 17,326 |
| **Total Resources for:10113 - Group Term Life Fund** | | **6,943,648** | **7,231,887** | **9,243,790** | **9,336,228** |
| 360520 | Health Care Ins Contrib-Employ | 1,834,398 | 2,000,000 | 2,200,000 | 2,200,000 |
| **Total Revenues for: 63100 - Fire Fighters Healthcare Fund** | | **1,834,398** | **2,000,000** | **2,200,000** | **2,200,000** |
| **Total SDHR Resources** | | **462,293,090** | **485,711,688** | **517,249,532** | **551,382,479** |

# Seattle Department of Human Resources

## Appropriations by Budget Summary Level and Program

### SDHR - BO-HR-GTL - GTL/LTD/AD&D Insurance Service

The purpose of the Group Term Life Budget Summary Level is to provide appropriation authority for the City's group term life insurance, long-term disability insurance, and accidental death and dismemberment insurance.

| Program Expenditures | 2025 Actuals | 2026 Adopted | 2027 Proposed | 2028 Proposed |
|---|---|---|---|---|
| GTL/LTD/AD&D Insurance | 7,016,321 | 7,231,887 | 9,243,790 | 9,336,228 |
| **Total** | **7,016,321** | **7,231,887** | **9,243,790** | **9,336,228** |

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

### SDHR - BO-HR-HEALTH - Health Care Services

The purpose of the Health Care Budget Summary Level is to provide for the City's medical, dental, and vision insurance programs; the Flexible Spending Account; the Employee Assistance Program; and COBRA continuation coverage costs.

| Program Expenditures | 2025 Actuals | 2026 Adopted | 2027 Proposed | 2028 Proposed |
|---|---|---|---|---|
| Health Care Services | 368,115,562 | 394,285,572 | 423,317,808 | 453,455,521 |
| **Total** | **368,115,562** | **394,285,572** | **423,317,808** | **453,455,521** |

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

### SDHR - BO-HR-INDINS - Industrial Insurance Services

The purpose of the Industrial Insurance Budget Summary Level is to provide for medical, wage replacement, pension, and disability claims related to occupational injuries and illnesses, occupational medical monitoring, workplace safety programs, and related expenses.

| Program Expenditures | 2025 Actuals | 2026 Adopted | 2027 Proposed | 2028 Proposed |
|---|---|---|---|---|
| Industrial Insurance Services | 43,005,322 | 57,303,923 | 56,714,638 | 61,497,045 |
| **Total** | **43,005,322** | **57,303,923** | **56,714,638** | **61,497,045** |

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

# Seattle Department of Human Resources

## SDHR - BO-HR-N5000 - Leadership and Administration

The purpose of the Leadership and Administration Budget Summary Level is to establish Citywide personnel rules and policies; provide consultative assistance to employees, departments, and policymakers; and lead Citywide programs and initiatives with the underlying objective of workforce equity. This Budget Summary Level also provides services that support City and SDHR department management, including financial and accounting services.

| Program Expenditures | 2025 Actuals | 2026 Adopted | 2027 Proposed | 2028 Proposed |
|---|---|---|---|---|
| Citywide Indirect Costs | 3,375,592 | 3,661,258 | 3,188,003 | 3,305,387 |
| Departmental Indirect Costs | 3,007,899 | 3,201,476 | 3,367,857 | 3,364,338 |
| Divisional Indirect Costs | 3,242,379 | 2,622,170 | 829,163 | 829,427 |
| Pooled Benefits | 2,281,414 | 2,380,559 | 2,484,892 | 2,639,791 |
| **Total** | **11,907,284** | **11,865,463** | **9,869,915** | **10,138,942** |
| Full-time Equivalents Total* | 31.00 | 31.00 | 18.00 | 18.00 |

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

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

**Citywide Indirect Costs**

| Expenditures/FTE | 2025 Actuals | 2026 Adopted | 2027 Proposed | 2028 Proposed |
|---|---|---|---|---|
| Citywide Indirect Costs | 3,375,592 | 3,661,258 | 3,188,003 | 3,305,387 |

**Departmental Indirect Costs**

| Expenditures/FTE | 2025 Actuals | 2026 Adopted | 2027 Proposed | 2028 Proposed |
|---|---|---|---|---|
| Departmental Indirect Costs | 3,007,899 | 3,201,476 | 3,367,857 | 3,364,338 |
| Full Time Equivalents Total | 17.00 | 17.00 | 16.00 | 16.00 |

**Divisional Indirect Costs**

| Expenditures/FTE | 2025 Actuals | 2026 Adopted | 2027 Proposed | 2028 Proposed |
|---|---|---|---|---|
| Divisional Indirect Costs | 3,242,379 | 2,622,170 | 829,163 | 829,427 |
| Full Time Equivalents Total | 14.00 | 14.00 | 2.00 | 2.00 |

# Seattle Department of Human Resources

**Pooled Benefits**

| Expenditures/FTE | 2025 Actuals | 2026 Adopted | 2027 Proposed | 2028 Proposed |
|---|---|---|---|---|
| Pooled Benefits | 2,281,414 | 2,380,559 | 2,484,892 | 2,639,791 |

## SDHR - BO-HR-N6000 - HR Services

The purpose of the HR Services Budget Summary Level is to provide Citywide strategic and technical human resources support while incorporating workforce equity strategies. This BSL: administers employee benefits, including health care and workers' compensation as well as absence management; provides recruitment and staffing services; advises on employee training and development services; and negotiates and implements collective bargaining agreements. Other functions include safety, compensation/classification, supported employment programs, and Citywide human resources information management services.

| Program Expenditures | 2025 Actuals | 2026 Adopted | 2027 Proposed | 2028 Proposed |
|---|---|---|---|---|
| HR Investigations | 925,750 | 1,102,071 | 1,096,269 | 1,096,585 |
| HR Service Delivery | 1,708,500 | 1,264,153 | 1,551,457 | 1,551,968 |
| HR Shared/Admin Services | 4,613,255 | 5,411,114 | 5,765,664 | 5,767,401 |
| HR Work Force Equity | 201,079 | 358,118 | - | - |
| Labor Relations | 948,183 | 1,362,901 | 2,235,908 | 2,236,639 |
| Recruit Retent | 1,743,320 | 1,538,226 | 1,457,440 | 1,457,775 |
| Training/Org Effectiveness | 444,048 | 366,631 | 374,783 | 374,841 |
| **Total** | **10,584,135** | **11,403,213** | **12,481,520** | **12,485,210** |
| Full-time Equivalents Total* | 71.50 | 66.50 | 75.00 | 75.00 |

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

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

**HR Investigations**

| Expenditures/FTE | 2025 Actuals | 2026 Adopted | 2027 Proposed | 2028 Proposed |
|---|---|---|---|---|
| HR Investigations | 925,750 | 1,102,071 | 1,096,269 | 1,096,585 |
| Full Time Equivalents Total | 5.00 | 5.00 | 6.00 | 6.00 |

# Seattle Department of Human Resources

## HR Service Delivery

| Expenditures/FTE | 2025 Actuals | 2026 Adopted | 2027 Proposed | 2028 Proposed |
|---|---|---|---|---|
| HR Service Delivery | 1,708,500 | 1,264,153 | 1,551,457 | 1,551,968 |
| Full Time Equivalents Total | 8.50 | 8.50 | 9.00 | 9.00 |

## HR Shared/Admin Services

| Expenditures/FTE | 2025 Actuals | 2026 Adopted | 2027 Proposed | 2028 Proposed |
|---|---|---|---|---|
| HR Shared/Admin Services | 4,613,255 | 5,411,114 | 5,765,664 | 5,767,401 |
| Full Time Equivalents Total | 38.00 | 37.00 | 37.00 | 37.00 |

## HR Work Force Equity

| Expenditures/FTE | 2025 Actuals | 2026 Adopted | 2027 Proposed | 2028 Proposed |
|---|---|---|---|---|
| HR Work Force Equity | 201,079 | 358,118 | - | - |
| Full Time Equivalents Total | 8.00 | 8.00 | - | - |

## Labor Relations

| Expenditures/FTE | 2025 Actuals | 2026 Adopted | 2027 Proposed | 2028 Proposed |
|---|---|---|---|---|
| Labor Relations | 948,183 | 1,362,901 | 2,235,908 | 2,236,639 |
| Full Time Equivalents Total | 5.00 | 5.00 | 12.00 | 12.00 |

## Recruit Retent

| Expenditures/FTE | 2025 Actuals | 2026 Adopted | 2027 Proposed | 2028 Proposed |
|---|---|---|---|---|
| Recruit Retent | 1,743,320 | 1,538,226 | 1,457,440 | 1,457,775 |
| Full Time Equivalents Total | 2.00 | - | 9.00 | 9.00 |

# Seattle Department of Human Resources

**Training/Org Effectiveness**

| Expenditures/FTE | 2025 Actuals | 2026 Adopted | 2027 Proposed | 2028 Proposed |
|---|---|---|---|---|
| Training/Org Effectiveness | 444,048 | 366,631 | 374,783 | 374,841 |
| Full Time Equivalents Total | 5.00 | 3.00 | 2.00 | 2.00 |

## SDHR - BO-HR-UNEMP - Unemployment Services

The purpose of the Unemployment Insurance Budget Summary Level is to provide the budget authority for the City to pay unemployment compensation expenses.

| Program Expenditures | 2025 Actuals | 2026 Adopted | 2027 Proposed | 2028 Proposed |
|---|---|---|---|---|
| Unemployment Services | 2,500,563 | 3,644,317 | 4,995,557 | 3,342,110 |
| **Total** | **2,500,563** | **3,644,317** | **4,995,557** | **3,342,110** |

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