Department of Finance and Administrative Services

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Department Overview

The Department of Finance and Administrative Services (FAS) is often the public's first interaction with the City of Seattle, operating as a customer-focused front door that assists with everything from starting a business or paying utilities, to reporting a pothole, requesting public information, or even adopting a new pet. The department's 600-plus employees span across 10 divisions and work behind-the-scenes providing critical functions, such as managing 120 City facilities including police and fire stations, overseeing the City's neighborhood customer service centers and Customer Service Bureau, and supporting minority-owned businesses to 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 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 connects pets with their forever homes through adoption.

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 builds, manages, 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 precincts. 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:

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Public-Facing Divisions

- **Consumer Protection** regulates 21 specific business types, including short-term rentals, adult entertainment, cannabis businesses, taxis, for-hire or TNC vehicles, and others to protect consumers.
- **Customer Service** leads the City's 311 phone service and serves constituents through its Customer Service Bureau and neighborhood customer service centers.
- **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, passport application processing, 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 120 employees, manages enterprise-wide transaction programs, and is comprised of the following divisions: License and Tax Administration, Treasury Services, Citywide Accounting and Systems, Payroll, Risk Management and Claims Processing, and Debt Management. OCF also supports the City Council and its staff by providing financial information and technical expertise as it develops 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 $1 billion 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 debts and monitors cash flow to ensure City operations, like utilities and payroll, are funded. Treasury is the legal stewards of the City's cash assets.

- **Citywide Accounting and Systems (CAS)** 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. CAS also manages Citywide business processes and software to support financial activities across the organization, including PeopleSoft, as well as across multiple jurisdictions in Western Washington.

- **Payroll** manages payroll processes for the City, including managing tax withholdings and state payroll audits.

- **Risk Management and Claims Processing** 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.

- **Debt Management** manages the City's bond issuance programs – including minimizing debt service and issuance costs, retaining the highest practical credit rating, and maintaining full and complete financial disclosure and reporting

Citywide Services

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 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.

Department of Finance and Administrative Services

Budget Snapshot

	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Department Support				
General Fund Support	65,196,156	71,250,562	75,669,408	76,176,986
Other Funding - Operating	516,548,843	328,171,202	326,054,018	333,253,702
Total Operations	**581,744,999**	**399,421,764**	**401,723,426**	**409,430,688**
Capital Support				
General Fund Support	930,212	0	0	0
Other Funding - Capital	65,997,480	50,991,237	76,797,915	50,243,957
Total Capital	**66,927,692**	**50,991,237**	**76,797,915**	**50,243,957**
Total Appropriations	**648,672,691**	**450,413,001**	**478,521,340**	**459,674,645**
Full-Time Equivalents Total*	631.50	627.00	614.00	614.00

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

Budget Overview

The City's 2027-2028 Proposed Budget maintains services for the Department of Finance and Administrative Services (FAS). As an internal services department, 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 General Fund revenue forecast for the City's budget is insufficient to cover all anticipated Citywide costs. General Fund reductions were identified in some departments to mitigate this shortfall in revenues and available department operating fund balances were used to mitigate citywide cost increases.

The proposed budget includes using $7 million in 2027 from the FAS operating fund balance, on a one-time basis, to mitigate central rate increases. The fund balance is used to cover inflationary costs for contracts supporting financial systems, increased costs for utilities, higher external vendor maintenance costs, increased facilities maintenance costs, and other operational increases. The proposed budget also includes minor non-labor operating reductions across divisions in FAS and OCF.

The operating budget makes key investments in several high-priority areas including:

- Expanding access to public restrooms in high-traffic areas through a contracted provider;
- Relocating the University Customer Service Center to better meet public accessibility and operational standards. The new location identified also mitigates safety and infrastructure deficiencies that exist for customers and staff at the current location and will generally improve customer interface and staff workspace; and
- Restoring electric vehicle premiums to replace end-of-life-cycle fleet as scheduled with electric equivalents.

The premiums were temporarily removed in the 2025 and 2026 Adopted Budgets as part of mitigatory measures to address budget challenges.

In capital investments, FAS's Proposed 2027-32 Capital Improvement Program (CIP) includes new funding for the replacement of the Seattle Licensing Information Management (SLIM) platform used to collect more than $1 billion annually in taxes and millions of dollars annually in regulatory fees. SLIM was created 30 years ago and is past its end of service life, making prolonged use a significant risk to the City's annual collection of taxes and regulatory license fees. The Consumer Protection, License and Tax Administration, and Treasury Services divisions have begun the work of replacing SLIM.

In addition, the Proposed 2027-32 CIP adds new funding and repurposes unused funding to support critical public asset preservation projects with a focus on public safety facilities. Specifically, the Proposed CIP will invest in critical renovations at Fire Station 25 and the Seattle Justice Center. The Proposed CIP also adds additional funding to the Waterfront Operations and Tribal Interpretive Center project at the Bakun Building, which was purchased in 2023 to serve as the City's waterfront operations office and provide a cultural space for the Muckleshoot Indian Tribe.

Other Budget Changes:

The 2027-28 Proposed Budget includes a budget and positions transfer of technical teams and associated processes from the OCF to the Seattle Information Technology Department (ITD) to establish a more effective Citywide governance and ownership model – specifically as related to Workday, PeopleSoft, Revenue Solutions Inc./Government Premier, and STORM. ITD is well positioned to assume stewardship given its established enterprise governance framework, mature oversight capabilities, and capacity to scale support resources as needed. OCF will retain business functional support and governance responsibilities for PeopleSoft.

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Incremental Budget Changes

Department of Finance and Administrative Services

	Dollars	FTE
2027 Beginning Budget	**450,682,302**	**627.00**
Baseline		
Fleet Capital Appropriation Adjustment	3,307,892	-
Fuel Appropriation Adjustment	589,210	-
Vehicle Tolls and Fees Increase	10,000	-
Labor Cost Inflation Rate-Funded	5,250,780	-
AssetWorks Contract Inflation	29,450	-
Benaroya Hall Contract Inflation	22,745	-
CBRE Contract Inflation	517,704	-
Electric Utility Cost Increase	311,706	-
Postage Fee Increase	63,683	-
Property Assessment Fees Increase	127,895	-
Office of City Finance – Contract Inflation	846,221	-
Office of City Finance – Sales Tax Changes	521,674	-
Baseline Debt Service Adjustment	(9,438,943)	-
Align Department Revenues with April Forecast	-	-
Central Rates Cost Increase	1,148,640	-
Removal of One-Time Items	(1,535,000)	-
Zero Out Capital Development Operating Budget	(145,334)	-
Reduce SCERS Retirement Contribution Rate	(1,454,966)	-
Citywide Adjustments for Standard Cost Changes	(290,951)	-
Proposed Operating		
Add funding to Expand Access to Public Restrooms	1,422,000	1.00
Add One-time Funding to Relocate the University Customer Service Center	740,000	-
Align Budget for the University Customer Service Center Incremental Rent Increase	51,935	-
Upgrade Fuel Management Technology	677,000	-
Seattle Licensing Information Management (SLIM) Debt Service	297,583	-
Increase External Revenues	-	-
Increase Passport Revenue	-	-
Increase Rebate Revenues	-	-
Decrease Funding for Various Operational Changes	(256,421)	-
Add One-time Funding to Improve the Contracting Risk Review Process	144,000	-
Add a Position and Funding for Local Improvement District (LID) Delinquency Collections	546,333	1.00
Workday Surge Support for Labor Contract Negotiations	400,000	-

Transfer Systems to the Information Technology Department	(15,010,547)	(14.00)
Office of City Finance Various Operational Reductions	(1,071,796)	-
Seattle Chinese Garden Improvements	2,500,000	-
Repurpose Older Bond Funds for Current Projects	-	-
Increase 2027-28 Judgment Claims Budget	9,243,765	-
Inflation Increase for Jail Services	1,200,000	-
Proposed Capital		
Fire Station 25 Renovations	4,500,000	-
Fire Station 25 Debt Service	88,838	-
Seattle Licensing Information Management (SLIM) Replacement for Department of Finance and Administrative Services	2,779,000	-
Seattle Licensing Information Management (SLIM) Replacement for Office of City Finance	4,019,000	-
Asset Preservation - Schedule 1	1,200,000	-
Transfer of Tukwila Firing Range Underspend	(1,200,000)	-
Waterfront Operations and Tribal Interpretive Center (Bakun Building) Contingency	1,450,000	-
Real Estate Excise Tax (REET) Outyear Allocation	-	-
Proposed Technical		
CIP Technical Adjustments - Outer Year Budget for Ongoing Programs	14,400,000	-
Limited Tax General Obligation (LTGO) and Unlimited Tax General Obligation (UTGO) Cost of Issuance Adjustment	1,623,857	-
Technical Clean-up of Unfunded Seattle Animal Shelter Position	-	(1.00)
CIP Technical Adjustments - Bond Alignment	(1,619,261)	-
CIP Technical Adjustments - Debt Service Alignment	(226,673)	-
Operating Technical Adjustments - Debt Service Alignment	(377,820)	-
Align Department Revenues with August Forecast	-	-
Ongoing Changes from Current Year Legislation	175,000	-
Unlimited Tax General Obligation (UTGO) Debt Service Adjustment	(5,350)	-
Transit Benefit Fund Budget Adjustments	266,189	-
Fund Balancing Entry	-	-
Total Incremental Changes	**$27,839,039**	**(13.00)**
Total 2027 Proposed Budget	**$478,521,340**	**614.00**

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Description of Incremental Budget Changes

	Baseline
Fleet Capital Appropriation Adjustment	
Expenditures	$3,307,892

This item increases Fleet Capital appropriation to meet the scheduled replacement costs for 2027 and 2028. Appropriation will vary from year to year to match the annual planned replacements.

This item accounts for rate adjustments to recover the revenues for Electric Vehicle (EV) premiums that were removed for two years due to financial constraints, new vehicles added to the fleet, and vehicle replacement costs growing at around 19% the past two years.

Fuel Appropriation Adjustment

Expenditures	$589,210

This item increases appropriation to fund increased fuel costs for City-owned vehicles.

Vehicle Tolls and Fees Increase

Expenditures	$10,000

This item increases appropriation to account for vehicle tolls and fees increases for City-owned vehicles.

Labor Cost Inflation Rate-Funded

Expenditures	$5,250,780

This item increases appropriation to fund labor cost changes for Finance and Administrative Services staff in rate-funded programs, including cost of living and labor contract adjustments, and changes to workers' compensation and pooled benefits.

AssetWorks Contract Inflation

Expenditures	$29,450

This item increases appropriation to fund the inflation for the AssetWorks contract, which provides 7% inflation annually.

Benaroya Hall Contract Inflation

Expenditures	$22,745

This item increases appropriation to fund contractually required inflation for the Benaroya Hall contract.

CBRE Contract Inflation

Expenditures	$517,704

This item increases appropriation to fund contract inflation for CBRE's building management services at the Seattle Municipal Tower.

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Electric Utility Cost Increase

Expenditures	$311,706

This item increases appropriation to fund increases to electric utilities for City-owned properties.

Postage Fee Increase

Expenditures	$63,683

This item increases appropriation to account for a postage fee increase related to passport applications.

Property Assessment Fees Increase

Expenditures	$127,895

This item increases appropriation to reflect increases to King County property assessment fees for City-owned properties.

Office of City Finance – Contract Inflation

Expenditures	$846,221

This item increases appropriation authority to reflect inflation associated with various contracts across the Office of City Finance (OCF). OCF holds several Citywide vendor contracts for key Citywide systems that support critical operating infrastructure for the City's financial system.

Business Systems requires an appropriation increase for inflation related to Oracle licensing that supports the citywide PeopleSoft financial system. License and Tax Administration requires an appropriation increase for inflation related to Revenue Solutions Inc support and licensing contracts, and ongoing legal support from the Law Department.

Office of City Finance – Sales Tax Changes

Expenditures	$521,674

This item increases appropriation to reflect recent changes to Washington State sales tax to various contracts across the Office of City Finance (OCF). OCF holds several finance vendor contracts for key Citywide systems that support critical operating infrastructure for the City's financial system.

Business Systems requires an appropriation increase to cover sales tax changes related to CodeSmart (consultant support STORM), Cherry Road (hosting and support for PeopleSoft) and Workday's support subscription plan. License and Tax Administration requires an appropriation increase to cover sales tax changes related to Revenue Solutions Inc system support and licensing costs.

Baseline Debt Service Adjustment

Expenditures	$(9,438,943)

This item decreases appropriation to reflect debt services payments related primarily to the conclusion of Schedule 1 facilities projects.

Align Department Revenues with April Forecast

Revenues	$(2,002,629)

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

Department of Finance and Administrative Services

Central Rates Cost Increase

Expenditures	$1,148,640

This item aligns appropriation to projected Information Technology Department and Human Resources central rate cost increases.

Removal of One-Time Items

Expenditures	$(1,535,000)
Revenues	$(715,000)

This item decreases appropriation authority in both 2027 and in 2028 to reflect the removal of one-time items funded in the 2025 and 2026 Adopted budgets including transition of Business Improvement Area (BIA)s to a new collection system, purchase of new fire fleet vehicles, and Women and Minority-Owned Business technical assistance stabilization.

Zero Out Capital Development Operating Budget

Expenditures	$(145,334)

This technical item decreases appropriation to clear out the operating budget for FAS' Capital Development division, which has a zero-based budget due to indirect billing.

Reduce SCERS Retirement Contribution Rate

Expenditures	$(1,454,966)

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	$(290,951)

Citywide technical adjustments made in the baseline phase reflect changes to internal services costs, including rates from the Department of Finance and 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.

Proposed Operating

Add funding to Expand Access to Public Restrooms

Expenditures	$1,422,000
Position Allocation	1.00

This General Fund increase funds the expansion of public restroom from a pilot of four to a program of 10 sites across the City and transfers project management from the Seattle Department of Transportation (SDOT) to Finance and Administrative Services (FAS). One Strategic Advisor 2 position is added to manage the pilot expansion and implementation.

In summer 2026, SDOT launched a year-long pilot to expand access to public restrooms in the Pioneer Square neighborhood and surrounding downtown and stadium areas, which lacked fully functional, accessible facilities. The demand for clean, reliable bathrooms is high due to the volume of residents, commuters, and tourists who frequent these areas. Additionally, this work supports the City's ongoing services provided to persons experiencing unsheltered homelessness. Under the current pilot, SDOT is partnering with a contractor, Throne Labs, which installed four of its modular restroom units in Pioneer Square. After FAS assumes project management responsibilities, FAS will utilize the appropriate contracting mechanism to expand the program and work with SDOT and other city departments to determine the location for the 10 sites.

Add One-time Funding to Relocate the University Customer Service Center

Expenditures	$740,000
Revenues	$740,000

This item increases appropriation authority to support one-time costs for the relocation of the University Customer Service Center from the current facility to a facility that better meets operational and accessibility standards. The effort aims to improve ADA accessibility, the work environment and customer interface. One-time costs will be funded with department operating fund balance.

This increase will fund tenant improvements to make the space conducive for the public and staff and the security deposit required to begin renovations. Tenant improvements include: 1) ADA accessibility requirements for staff and customers; 2) public lobby to accommodate waiting customers; 3) service windows for financial transactions; 4) secure, enclosed work area for staff members; 5) interior conference room; 6) staff restrooms; and 7) kitchenette.

Align Budget for the University Customer Service Center Incremental Rent Increase

Expenditures	$51,935
Revenues	$51,935

This item increases appropriation authority to support higher rent and parking costs associated with relocation of the University Customer Service Center from the current facility to a facility that better meets operational and accessibility standards. One-time costs will be funded with department operating fund balance and the ongoing increase will be built into central rates

Relocation will maintain in-person services, improve accessibility compliance and provide adequate space to meet customer demand while maintaining current service levels in the University service area.

Upgrade Fuel Management Technology

Expenditures	$677,000
Revenues	$677,000

This item increases appropriation authority by $677,000 in 2027 one-time and decreases appropriation authority by $153,000 in 2028 ongoing to allow Fleet Management to upgrade its current proprietary fuel hardware with FuelCloud, a modern cloud-based system that integrates directly with the City's vehicle telematics platform and serves 34 City fuel sites. There is a one-time setup cost in 2027, with anticipated ongoing subscription savings from switching to the new vendor. One-time costs will be funded with department operating fund balance.

The City dispenses over two million gallons of fuel annually, representing $8.5 million in fuel transactions. This investment modernizes the infrastructure supporting those transactions and improves authentication controls, data integrity, and provides real-time reporting.

Seattle Licensing Information Management (SLIM) Debt Service

Expenditures	$297,583

This item increases appropriation authority to support debt service for the Seattle Licensing Information Management Replacement Projects.

Increase External Revenues

Revenues	$1,191,328

This item increases revenue appropriation authority to reflect revenues for external retail lease payments, parking fees and investment income.

Increase Passport Revenue

Revenues	$250,000

This item increases revenue appropriation authority to align with anticipated passport application processing revenues.

Increase Rebate Revenues

Revenues	$400,000

This proposal increases revenue appropriation authority to reflect higher rebate revenues on City contracts.

Decrease Funding for Various Operational Changes

Expenditures	$(256,421)

This item right sizes various budgets with actual operational need. Specifically, it adjusts appropriation authority to align with reduced operational budget for fees, services, supplies, and other items across FAS.

Add One-time Funding to Improve the Contracting Risk Review Process

Expenditures	$144,000
Revenues	$144,000

This item increases one-time appropriation authority in 2027 to improve the contract risk review process requiring appropriate insurance from vendors and consultants that contract with City departments. This one-time investment will fund the transition of the existing ad-hoc, manual process into a systematized online resource.

The ongoing costs of system support will be absorbed within existing budget.

Add a Position and Funding for Local Improvement District (LID) Delinquency Collections

Expenditures	$546,333
Revenues	$546,333
Position Allocation	1.00

This item adds ongoing position authority and funding for 1.0 FTE Strategic Advisor 2 and adds $314,000 in one-time funds to develop and implement an online payment option and develop a property foreclosure process to collect Central Waterfront (CWF) and South Lake Union (SLU) Local Improvement District (LID) delinquent assessments. These administrative costs are supported by each of the LID funds accordingly.

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Workday Surge Support for Labor Contract Negotiations

Expenditures	$400,000

This item increases appropriation authority for non-labor to support surge capacity that can assist in implementing labor union contract changes in the Workday system as they are negotiated in a timely manner. This capacity will maintain the Workday team's focus on core business critical stabilization priorities and the cyclical essential activities such as open enrollment, annual wage increases, and year-end compliance.

Transfer Systems to the Information Technology Department

Expenditures	$(15,010,547)
Position Allocation	(14.00)

This item decreases position authority by 14.0 FTE and appropriation authority by $15,010,547 in 2027 and $15,133,555 in 2028 to reflect a transition of technical teams and associated processes from the Office of City Finance to the Information Technology Department to establish a more effective Citywide governance and ownership model.

Office of City Finance Various Operational Reductions

Expenditures	$(1,071,796)

This item right sizes various budgets with operational need. Specifically, it reduces budgets in temporary employment services and unassigned labor accounts and removes funding for contracted services that are no longer needed.

Seattle Chinese Garden Improvements

Expenditures	$2,500,000

This item increases appropriation to support capital improvements at the Seattle Chinese Garden, located at the South Seattle College campus. Funding for this project was previously appropriated in the 2025 Adopted Budget but is shifted to 2027 to better align budget with anticipated expenditures.

Repurpose Older Bond Funds for Current Projects

Expenditures	-

This item makes baseline and technical adjustments to repurpose older bond funds for use in current capital projects and to replenish outyear bond appropriation. The impacted projects are; 1) Electrical Infrastructure Upgrades; 2. Waterfront Operations and Tribal Interpretive Center (Bakun Building); and 3. City Hall Plaza.

Increase 2027-28 Judgment Claims Budget

Expenditures	$9,243,765
Revenues	$9,243,765

This item aligns appropriations to the Judgment & Claims Fund with the Proposed Central Cost Manual.

Inflation Increase for Jail Services

Expenditures	$1,200,000

The City has a long-term inter-local agreement with King County to provide jail services for the City's misdemeanants through 2030. Final rates from King County for the biennium budget require an increase of $1.2 million in 2027 and

$2.2 million in 2028 due to annual increase of 1.5% - 3.0% for surcharges plus CPI inflation to cover the City's contract obligation.

Proposed Capital

Fire Station 25 Renovations

Expenditures	$4,500,000
Revenues	$3,000,000

This item creates a new discrete CIP Project and increases appropriation authority by $8.7 million over the biennium in the Asset Preservation – Schedule 2 Facilities Budget Summary Level. The current Schedule 2 buildings consist of 71 City assets, such as fire stations, police precincts, municipal tenant spaces, vehicle maintenance facilities, warehouses, and training facilities.

This increase funds the Fire Station 25 HVAC, Roof, and Hood Project, which replaces and upgrades outdated and failing systems, specifically, the HVAC, roof, and range hood in the facility and has an estimated total project cost of $8.7 million. FAS plans to use $3 million of the FAS Operating Fund balance and the remaining $5.7 million will be limited tax general obligation (LTGO) bond financed.

This project was selected because the current HVAC equipment is beyond its expected service life, the roof has several deficiencies, and the hood does not perform effectively. The project feasibility and scoping phases are complete, and the design phase is anticipated to begin by the end of 2026.

Fire Station 25 Debt Service

Expenditures	$88,838

This item increases appropriation authority in the Fire Station Improvements Debt Service CIP, to support the funding of the Fire Station 25 HVAC, roof, and hood project.

Seattle Licensing Information Management (SLIM) Replacement for Department of Finance and Administrative Services

Expenditures	$2,779,000

This item adds 2.8 million in 2027 and $3.1 million 2028 to support the Seattle Licensing Information Management (SLIM) Replacement project. The funding supports the replacement of the Seattle Licensing Information Management platform used to collect $1 billion annually in taxes and millions of dollars annually in regulatory fees.

SLIM was created 30 years ago and is past its end of service life, making continued use a significant risk to the City's annual collection of taxes and regulatory license fees. The Consumer Protection division (CPD), License and Tax Administration (LTA), and Treasury Services divisions have begun the work of replacing SLIM but need additional funding to complete it.

This increase is for CPD's portion of the larger SLIM project supporting the collection of millions of dollars in regulatory licensing fees. The LTA and Treasury scope is described in a separate CIP Budget item for Office of City Finance. The total cost of both items combined is $14 million, which represents the total cost for the City to transition from and replace SLIM. The increase will be funded with limited tax general obligation (LTGO) bond financing, and the debt service cost can be found in related budget item, SLIM Debt Service.

Seattle Licensing Information Management (SLIM) Replacement for Office of City Finance

Expenditures	$4,019,000

This item adds $4 million in 2027 and $4.1 million in 2028 to support the Seattle License and Information

Management System Upgrade CIP Project. The funding supports the replacement of the Seattle Licensing Information Management platform used to collect $1 billion annually in taxes and millions of dollars annually in regulatory fees.

The SLIM platform was created 30 years ago and is past its end of service life, making its continued use a significant risk to the collection of $1 billion in taxes annually enforced by the city. The Consumer Protection division (CPD), License and Tax Administration (LTA), and Treasury Services divisions have begun the work of replacing SLIM but need additional funding to complete it.

This increase supports the transition from SLIM for Office of City Finance-owned functions in LTA, Treasury Services, and auditing. This item aligns with the Department of Finance and Administrative Services submission for their Consumer Protection division. The total cost of both items combined is $14 million, which represents the total cost for the City to transition from and replace SLIM. The increase will be funded by limited tax general obligation (LTGO) bond financing, and the debt service cost can be found in related budget item, SLIM Debt Service.

Asset Preservation - Schedule 1

Expenditures	$1,200,000

This item amends the Asset Preservation – Schedule 1 ongoing CIP Project by increasing appropriation authority by $14.4 million within the Department of Finance and Administrative Services. Schedule 1 facilities include the Seattle Municipal Tower, the Seattle City Hall, and the Seattle Justice Center (SJC). This increase funds two large-scale deferred maintenance projects in the following areas within Asset Preservation – Schedule 1: SJC Elevators and Buildings Critical Systems Upgrades.

This increase is offset by underspend in the Tukwila Firing Range project, which will complete $14.4 million under budget.

Transfer of Tukwila Firing Range Underspend

Expenditures	$(1,200,000)

This item amends the Public Safety Facilities-Police Budget Summary Level in the ongoing Seattle Police Facilities master project by decreasing appropriation authority by $14.4 million and re-appropriating within the Department of Finance and Administrative Services to the Asset Preservation – Schedule 1 Facilities Budget Summary Level. Schedule 1 facilities include the Seattle Municipal Tower, the Seattle City Hall and the Seattle Justice Center (SJC). The Real Estate Excise Tax appropriation currently funds the Tukwila Firing Range project within the Seattle Police Facilities master project, which will complete $14.4 million under budget.

This item supports Asset Preservation – Schedule 1 program funding, which has not seen an adjustment for inflation and escalation since 2014, and helps fund two large-scale deferred maintenance in the following areas within Asset Preservation – Schedule 1: SJC Elevators and Buildings Critical Systems Upgrades. See the Asset Preservation-Schedule 1 budget change item for additional details.

Waterfront Operations and Tribal Interpretive Center (Bakun Building) Contingency

Expenditures	$1,450,000

This item adds funding to the Waterfront Operations and Tribal Interpretive Center capital project. The lowest bid came back higher than expected and contingency funds were used to cover the funding gap. This increase is necessary to provide construction contingency at industry standard levels.

Real Estate Excise Tax (REET) Outyear Allocation

Expenditures	-

Department of Finance and Administrative Services

This item adds $18.73 million of discretionary Real Estate Excise Tax (REET) 1 budget to the Asset Preservation – Schedule 1 Facilities capital project in 2032. Schedule 1 facilities include the Seattle Municipal Tower (SMT), the Seattle City Hall (SCH), and the Seattle Justice Center (SJC).

Proposed Technical

CIP Technical Adjustments - Outer Year Budget for Ongoing Programs

Expenditures	$14,400,000
Revenues	$10,900,000

This item makes baseline and technical adjustments to several capital project budgets, including adding reimbursable appropriation to cover a large tenant improvement project at Seattle Municipal Tower, adding outyear budget to 2032 for ongoing capital projects, and making small corrections to detail projects to promote consistency.

Limited Tax General Obligation (LTGO) and Unlimited Tax General Obligation (UTGO) Cost of Issuance Adjustment

Expenditures	$1,623,857
Revenues	$1,623,857

This item is a technical adjustment to appropriation related to the Cost of Issuance for the 2027 Limited Tax General Obligation (LTGO) Bond Issuance and the Unlimited Tax General Obligation (UTGO) Bond Refunding, and the Bond Interest Redemption Fund debt service payment.

Technical Clean-up of Unfunded Seattle Animal Shelter Position

Position Allocation	(1.00)

This technical item reduces an unfunded and unfilled position in the Seattle Animal Shelter that was scheduled to sunset on in December 2024. This technical change has no staffing or budget impact.

CIP Technical Adjustments - Bond Alignment

Expenditures	$(1,619,261)

This item makes baseline and technical adjustments to several capital projects to align bond entries with spend plan.

CIP Technical Adjustments - Debt Service Alignment

Expenditures	$(226,673)

This item makes baseline and technical adjustments to several Budget Control Levels in the Department of Finance and Administrative Services' Capital Improvement Program (CIP) to align debt service entries with updated debt schedule.

Operating Technical Adjustments - Debt Service Alignment

Expenditures	$(377,820)

This item makes baseline and technical adjustments to several capital projects to align debt service entries with the updated debt schedule.

Department of Finance and Administrative Services

Align Department Revenues with August Forecast

Revenues	$133,813

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

Ongoing Changes from Current Year Legislation

Expenditures	$175,000

This change includes ongoing or position changes resulting from current year legislation passed by City Council in 2026. It includes one-time funding in 2027 for startup costs to implement the Fair Pricing legislation, creating a new regulatory framework for algorithmic price discrimination for groceries and essential goods effective September 1, 2027.

The Consumer Protection Division within the Finance and Administrative Services Department (FAS) will use these one-time funds for several startup costs, including: 1) outreach to grocery stores; 2) development of customer-focused materials (including translation); and 3) technical rulemaking. Due to the specialized nature of this work, FAS anticipates hiring external consultants to complete these activities.

Unlimited Tax General Obligation (UTGO) Debt Service Adjustment

Expenditures	$(5,350)
Revenues	$(5,350)

This item is a technical adjustment to the debt service of the Seawall UTGO Bond.

Transit Benefit Fund Budget Adjustments

Expenditures	$266,189
Revenues	$557,000

This item adjusts expected expenditures (appropriations) and revenues in the City's Transit Benefit Fund for 2027 and 2028, used to pay for ORCA and ferry passes. Expenditures in 2027 are expected to be $4.5 million, an increase of 6% over approved 2026 Adopted Budget levels, with an increase to $5 million in 2028 (10%), based on ridership trends and increasing rates. Projected expense levels are fully backed by collections from departments and the Finance General Fund via central rates.

Fund Balancing Entry

Revenues	$69,649,615

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, 63000 Transit Benefit Fund, and 12100 Wheelchair Accessible Fund, which are primarily managed by this department.

Department of Finance and Administrative Services

Expenditure Overview

Appropriations	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
FAS - BC-FA-A1IT - Information Technology				
00100 - General Fund	400,000	-	-	-
00164 - Unrestricted Cumulative Reserve Fund	1,832,783	-	-	-
37300 - 2025 Multipurpose LTGO Bond Fund	4,043,169	-	-	-
37400 - 2026 Multipurpose LTGO Bond Fund	10,908,276	-	-	-
37500 - 2027 Multipurpose LTGO Bond Fund	-	-	6,798,000	-
37600 - 2028 Multipurpose LTGO Bond Fund	-	-	-	7,178,000
50300 - Finance and Administrative Services Fund	4,726	-	-	-
Total for BSL: BC-FA-A1IT	**17,188,954**	**-**	**6,798,000**	**7,178,000**
FAS - BC-FA-ADAIMPR - ADA Improvements				
30010 - REET I Capital Fund	516,986	1,500,000	3,062,733	-
Total for BSL: BC-FA-ADAIMPR	**516,986**	**1,500,000**	**3,062,733**	**-**
FAS - BC-FA-APSCH1FAC - Asset Preservation - Schedule 1 Facilities				
30010 - REET I Capital Fund	929,469	4,000,000	4,200,000	5,100,000
37200 - 2024 Multipurpose LTGO Bond Fund	861,931	-	-	-
37300 - 2025 Multipurpose LTGO Bond Fund	254,331	-	-	-
50300 - Finance and Administrative Services Fund	-	500,000	-	-
50322 - Facility Asset Preservation Fund	2,600,525	2,152,000	2,152,000	2,152,000
Total for BSL: BC-FA-APSCH1FAC	**4,646,256**	**6,652,000**	**6,352,000**	**7,252,000**
FAS - BC-FA-APSCH2FAC - Asset Preservation - Schedule 2 Facilities				
30010 - REET I Capital Fund	1,181,175	5,439,000	3,701,000	3,631,000
36900 - 2022 Multipurpose LTGO Bond Fund	-	-	1,500,000	-
37600 - 2028 Multipurpose LTGO Bond Fund	-	-	-	4,200,000
50300 - Finance and Administrative Services Fund	-	-	3,000,000	-
50322 - Facility Asset Preservation Fund	2,453,421	1,848,000	1,848,000	1,848,000
Total for BSL: BC-FA-APSCH2FAC	**3,634,595**	**7,287,000**	**10,049,000**	**9,679,000**

Department of Finance and Administrative Services

FAS - BC-FA-EXTPROJ - FAS Oversight-External Projects				
00100 - General Fund	530,212	146,473	-	-
14500 - Payroll Expense Tax	414,272	-	-	-
30010 - REET I Capital Fund	992,090	1,305,000	-	-
Total for BSL: BC-FA-EXTPROJ	**1,936,574**	**1,451,473**	**-**	**-**
FAS - BC-FA-FASPDS - FAS Project Delivery Services				
50300 - Finance and Administrative Services Fund	9,488,555	4,700,000	19,100,000	4,700,000
Total for BSL: BC-FA-FASPDS	**9,488,555**	**4,700,000**	**19,100,000**	**4,700,000**
FAS - BC-FA-GARDENREM - Garden of Remembrance				
00164 - Unrestricted Cumulative Reserve Fund	42,290	33,957	35,000	36,050
Total for BSL: BC-FA-GARDENREM	**42,290**	**33,957**	**35,000**	**36,050**
FAS - BC-FA-GOVTFAC - General Government Facilities - General				
00164 - Unrestricted Cumulative Reserve Fund	141,852	-	-	-
30010 - REET I Capital Fund	1,243,824	1,838,885	2,355,692	2,994,685
36900 - 2022 Multipurpose LTGO Bond Fund	-	-	13,510,000	-
37100 - 2023 Multipurpose LTGO Bond Fund	2,186,931	-	-	-
37200 - 2024 Multipurpose LTGO Bond Fund	565,448	-	-	-
37300 - 2025 Multipurpose LTGO Bond Fund	65,546	-	3,000,000	-
37400 - 2026 Multipurpose LTGO Bond Fund	-	11,100,000	-	-
37500 - 2027 Multipurpose LTGO Bond Fund	-	-	6,776,000	-
37600 - 2028 Multipurpose LTGO Bond Fund	-	-	-	12,411,144
50300 - Finance and Administrative Services Fund	222,366	-	-	-
Total for BSL: BC-FA-GOVTFAC	**4,425,966**	**12,938,885**	**25,641,692**	**15,405,829**
FAS - BC-FA-NBHFIRE - Neighborhood Fire Stations				
30010 - REET I Capital Fund	5,938,028	6,208,715	5,759,489	5,993,078
Total for BSL: BC-FA-NBHFIRE	**5,938,028**	**6,208,715**	**5,759,489**	**5,993,078**
FAS - BC-FA-PSFACFIRE - Public Safety Facilities Fire				
30010 - REET I Capital Fund	-	1,750,000	-	-

34440 - 2003 Fire Facilities Levy Fund	101,444	-	-	-
36200 - 2015 Multipurpose LTGO Bond Fund	591,150	-	-	-
36300 - 2016 Multipurpose LTGO Bond Fund	1,004,000	-	-	-
37200 - 2024 Multipurpose LTGO Bond Fund	17,160,372	-	-	-
37400 - 2026 Multipurpose LTGO Bond Fund	-	8,065,680	-	-
Total for BSL: BC-FA-PSFACFIRE	**18,856,965**	**9,815,680**	**-**	**-**
FAS - BC-FA-PSFACPOL - Publ Safety Facilities Police				
30010 - REET I Capital Fund	252,523	550,000	-	-
Total for BSL: BC-FA-PSFACPOL	**252,523**	**550,000**	**-**	**-**
FAS - BO-FA-0001 - Citywide Operational Services				
00100 - General Fund	-	70,000	-	-
50300 - Finance and Administrative Services Fund	101,425,060	106,151,649	108,509,190	110,062,243
Total for BSL: BO-FA-0001	**101,425,060**	**106,221,649**	**108,509,190**	**110,062,243**
FAS - BO-FA-0002 - Citywide Admin Services				
00100 - General Fund	183,861	110,000	1,532,000	1,512,000
14500 - Payroll Expense Tax	605,187	1,146,288	1,110,257	1,511,131
35040 - Waterfront LID #6751	-	-	-	-
50300 - Finance and Administrative Services Fund	15,092,199	15,830,148	16,671,538	16,414,663
Total for BSL: BO-FA-0002	**15,881,247**	**17,086,435**	**19,313,795**	**19,437,794**
FAS - BO-FA-0003 - Office of City Finance				
00100 - General Fund	9,682,591	10,365,400	11,498,182	9,364,498
14000 - Coronavirus Local Fiscal Recovery Fund	-	-	-	-
14500 - Payroll Expense Tax	50,000	500,000	-	-
35040 - Waterfront LID #6751	-	-	-	-
35900 - Central Waterfront Improvement Fund	-	-	-	-
50300 - Finance and Administrative Services Fund	25,048,471	29,445,728	17,882,779	18,078,353
Total for BSL: BO-FA-0003	**34,781,062**	**40,311,128**	**29,380,961**	**27,442,852**
FAS - BO-FA-0004 - Other FAS Services				
00100 - General Fund	-	29,751	-	-
12100 - Wheelchair Accessible Fund	1,039,330	1,222,219	1,229,489	1,241,759

50300 - Finance and Administrative Services Fund	734,499	753,285	776,030	799,311
67600 - FileLocal Agency Fund	252,174	267,420	264,247	264,365
Total for BSL: BO-FA-0004	**2,026,003**	**2,272,676**	**2,269,766**	**2,305,435**
FAS - BO-FA-0005 - Public Services				
00100 - General Fund	17,661,744	20,358,883	20,974,462	21,568,237
15260 - Animal Shelter Donation Fund	1,082,791	-	-	-
50300 - Finance and Administrative Services Fund	4,729,880	5,010,812	5,117,920	5,244,702
Total for BSL: BO-FA-0005	**23,474,415**	**25,369,695**	**26,092,382**	**26,812,939**
FAS - BO-FA-0006 - Leadership & Administration				
00100 - General Fund	8,619	327,522	622,230	1,689,718
50300 - Finance and Administrative Services Fund	72,118,164	77,034,344	69,961,907	73,553,054
Total for BSL: BO-FA-0006	**72,126,783**	**77,361,866**	**70,584,137**	**75,242,772**
FAS - BO-FA-BIALID - BIA-LID Administration				
19811 - BIA - Pioneer Square	969,057	-	-	-
19815 - BIA - Columbia City	114,925	-	-	-
19825 - BIA - Seattle Tourism	21,989,766	-	-	-
19830 - BIA - Capitol Hill	236,926	-	-	-
19835 - BIA - 15th Ave East	126,462	-	-	-
19840 - BIA - West Seattle	441,580	-	-	-
19845 - BIA - Ballard	953,692	-	-	-
19855 - BIA - Metropolitan	20,326,631	-	-	-
19857 - BIA - SODO	1,867,661	-	-	-
19880 - BIA - Chinatown-ID	195,157	-	-	-
19890 - BIA - U District	1,815,273	-	-	-
35040 - Waterfront LID #6751	4,402,542	-	-	-
Total for BSL: BO-FA-BIALID	**53,439,671**	**-**	**-**	**-**
FAS - BO-FA-CJ000 - Judgment & Claims Claims				
00126 - Judgment/Claims Fund	4,097,379	5,524,179	6,524,179	6,524,179
Total for BSL: BO-FA-CJ000	**4,097,379**	**5,524,179**	**6,524,179**	**6,524,179**
FAS - BO-FA-DEBTBIRF - Bond Interest and Redemption				
20130 - LTGO Bond Interest and Redemption Fund	143,825,113	941,184	398,739	389,633
Total for BSL: BO-FA-DEBTBIRF	**143,825,113**	**941,184**	**398,739**	**389,633**

Department of Finance and Administrative Services

FAS - BO-FA-DEBTISS-L - Debt Issuance Cost - LTGO				
20130 - LTGO Bond Interest and Redemption Fund	185,718	-	-	-
37300 - 2025 Multipurpose LTGO Bond Fund	229,232	-	-	-
37400 - 2026 Multipurpose LTGO Bond Fund	-	1,112,918	-	-
37500 - 2027 Multipurpose LTGO Bond Fund	-	-	2,141,220	-
37510 - 2027 LTGO Bond Fund B	-	-	1,194,000	-
Total for BSL: BO-FA-DEBTISS-L	**414,950**	**1,112,918**	**3,335,220**	**-**
FAS - BO-FA-DEBTISS-U - Debt Issuance Cost - UTGO				
20140 - UTGO Bond Interest Redemption Fund	-	1,577,000	1,521,000	-
Total for BSL: BO-FA-DEBTISS-U	**-**	**1,577,000**	**1,521,000**	**-**
FAS - BO-FA-DEBTUTGO - UTGO Debt Service				
20140 - UTGO Bond Interest Redemption Fund	16,164,900	16,154,900	16,149,550	16,156,400
Total for BSL: BO-FA-DEBTUTGO	**16,164,900**	**16,154,900**	**16,149,550**	**16,156,400**
FAS - BO-FA-FLEETCAP - Fleet Capital Program				
50321 - Fleet Capital Fund	32,612,153	20,176,230	22,769,122	23,642,310
Total for BSL: BO-FA-FLEETCAP	**32,612,153**	**20,176,230**	**22,769,122**	**23,642,310**
Total for BSL: BO-FA-FLEETS	**-**	**-**	**-**	**-**
FAS - BO-FA-INDGTDEF - Indigent Defense Services				
00100 - General Fund	13,777,318	14,680,745	14,680,745	14,680,745
Total for BSL: BO-FA-INDGTDEF	**13,777,318**	**14,680,745**	**14,680,745**	**14,680,745**
FAS - BO-FA-JAILSVCS - Jail Services				
00100 - General Fund	23,882,024	25,161,788	26,361,788	27,361,788
Total for BSL: BO-FA-JAILSVCS	**23,882,024**	**25,161,788**	**26,361,788**	**27,361,788**
FAS - BO-FA-JR000 - Judgment & Claims Litigation				
00126 - Judgment/Claims Fund	38,189,787	34,701,876	42,945,641	48,043,577
Total for BSL: BO-FA-JR000	**38,189,787**	**34,701,876**	**42,945,641**	**48,043,577**
FAS - BO-FA-JR020 - Judgment & Claims Police Action				
00126 - Judgment/Claims Fund	1,644,959	6,370,021	6,370,021	6,370,021
Total for BSL: BO-FA-JR020	**1,644,959**	**6,370,021**	**6,370,021**	**6,370,021**

FAS - BO-FA-TRNSTBNFT - Transit Benefit				
63000 - Transit Benefit Fund	3,982,176	4,251,000	4,517,189	4,958,000
Total for BSL: BO-FA-TRNSTBNFT	**3,982,176**	**4,251,000**	**4,517,189**	**4,958,000**
Department Total	**648,672,691**	**450,413,001**	**478,521,340**	**459,674,645**
Department Full-Time Equivalents Total*	**631.50**	**627.00**	**614.00**	**614.00**

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

Budget Summary by Fund Department of Finance and Administrative Services

	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
00100 - General Fund	66,126,368	71,250,562	75,669,408	76,176,986
00126 - Judgment/Claims Fund	43,932,126	46,596,076	55,839,841	60,937,777
00164 - Unrestricted Cumulative Reserve Fund	2,016,925	33,957	35,000	36,050
12100 - Wheelchair Accessible Fund	1,039,330	1,222,219	1,229,489	1,241,759
14000 - Coronavirus Local Fiscal Recovery Fund	-	-	-	-
14500 - Payroll Expense Tax	1,069,459	1,646,287	1,110,257	1,511,131
15260 - Animal Shelter Donation Fund	1,082,791	-	-	-
19811 - BIA - Pioneer Square	969,057	-	-	-
19815 - BIA - Columbia City	114,925	-	-	-
19825 - BIA - Seattle Tourism	21,989,766	-	-	-
19830 - BIA - Capitol Hill	236,926	-	-	-
19835 - BIA - 15th Ave East	126,462	-	-	-
19840 - BIA - West Seattle	441,580	-	-	-
19845 - BIA - Ballard	953,692	-	-	-
19855 - BIA - Metropolitan	20,326,631	-	-	-
19857 - BIA - SODO	1,867,661	-	-	-
19880 - BIA - Chinatown-ID	195,157	-	-	-
19890 - BIA - U District	1,815,273	-	-	-
20130 - LTGO Bond Interest and Redemption Fund	144,010,831	941,184	398,739	389,633
20140 - UTGO Bond Interest Redemption Fund	16,164,900	17,731,900	17,670,550	16,156,400
30010 - REET I Capital Fund	11,054,094	22,591,600	19,078,915	17,718,764
34440 - 2003 Fire Facilities Levy Fund	101,444	-	-	-
35040 - Waterfront LID #6751	4,402,542	-	-	-
35900 - Central Waterfront Improvement Fund	-	-	-	-
36200 - 2015 Multipurpose LTGO Bond Fund	591,150	-	-	-

36300 - 2016 Multipurpose LTGO Bond Fund	1,004,000	-	-	-
36900 - 2022 Multipurpose LTGO Bond Fund	-	-	15,010,000	-
37100 - 2023 Multipurpose LTGO Bond Fund	2,186,931	-	-	-
37200 - 2024 Multipurpose LTGO Bond Fund	18,587,751	-	-	-
37300 - 2025 Multipurpose LTGO Bond Fund	4,592,278	-	3,000,000	-
37400 - 2026 Multipurpose LTGO Bond Fund	10,908,276	20,278,598	-	-
37500 - 2027 Multipurpose LTGO Bond Fund	-	-	15,715,220	-
37510 - 2027 LTGO Bond Fund B	-	-	1,194,000	-
37600 - 2028 Multipurpose LTGO Bond Fund	-	-	-	23,789,144
50300 - Finance and Administrative Services Fund	228,863,920	239,425,966	241,019,364	228,852,327
50321 - Fleet Capital Fund	32,612,153	20,176,230	22,769,122	23,642,310
50322 - Facility Asset Preservation Fund	5,053,946	4,000,000	4,000,000	4,000,000
63000 - Transit Benefit Fund	3,982,176	4,251,000	4,517,189	4,958,000
67600 - FileLocal Agency Fund	252,174	267,420	264,247	264,365
Budget Totals for FAS	**648,672,691**	**450,413,001**	**478,521,340**	**459,674,645**

Department of Finance and Administrative Services

Revenue Overview

2027 Estimated Revenues

Account Code	Account Name	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
311010	Real & Personal Property Taxes	(92)	-	-	-
314030	Social Housing Tax	-	-	484,594	493,206
321010	Bus Lic&Perm-Police Alrm Mon	2,031,122	2,000,000	2,000,000	2,000,000
321020	Bus Lic&Perm-Prof/Occup	614,810	697,670	616,000	620,000
321030	BUS LIC&PERM	3,657,878	3,600,000	3,625,000	3,625,000
321040	Bus Lic&Perm-For Hire Driver	29,510	-	-	-
321050	Bus Lic&Perm-Tran Net Co Fee	2,292,007	5,700,000	4,393,000	4,439,000
321060	Bus Lic&Perm-Tow Oper/Comp	12,160	10,000	12,000	12,000
321080	Bus Lic&Perm-Bus Penalties	51,578	-	63,000	63,000
321900	Bus Lic&Perm-Other	374,456	380,000	380,000	380,000
322130	Nonbus Lic&Perm-Cats	269,684	410,000	374,000	374,000
322140	Nonbus Lic&Perm-Dog	866,430	1,498,473	1,200,000	1,200,000
322190	Nonbus Lic&Perm-Penalties	10,000	-	-	-
322200	Nonbus Lic&Perm-Lt Fees Taxi	6,540	-	-	-
322210	Nonbus Lic&Perm-Fines Taxi	2,140	-	-	-
322220	Nonbus Lic&Perm-Strmwtr Sewer	-	17,000	-	-
322230	Nonbus Lic&Perm-Tow Late Fees	473	-	-	-
322900	Nonbus Lic&Perm-Other	1,230	550	550	550
334010	State Grants	425,197	-	-	-
337080	Other Private Contrib & Dons	89,995	-	-	-
341180	Legal Service Fees	-	5,000	5,000	5,000
341200	Scanning Systems License	102,968	130,000	103,000	103,000
341210	St Wts & Meas Dev Reg Fees	112,176	117,000	122,000	122,000
341220	Animal Control Admin Fees	10,628	13,000	10,500	10,500
341230	Adoption Fees	86,850	180,000	87,000	87,000
341240	Kennel Fees	5,374	6,500	5,500	5,500
341250	Spay & Neuter Fees	139,885	158,000	135,000	135,000
341360	Fees	46,087	-	-	-
341370	Fees - Limo Inspections	-	250,000	275,000	275,000
341380	Fees - Limo Payments From St	254,637	-	-	-
341900	General Government-Other Rev	1,061,592	866,000	873,000	873,000
342160	False Alarm Fees	151,705	120,000	120,000	120,000
350090	City Litigation Recoveries	9,442	65,000	-	-
350170	Penalties On Deliquent Recs	6,667	-	-	-

350190	Nsf Check Fees	80	-	-	-
360020	Inv Earn-Residual Cash	15,172,042	-	-	-
360180	Penalties-Spec Assessments	(831)	-	-	-
360220	Interest Earned On Deliquent A	(6)	-	-	-
360750	Misc Reimb Adj-Pers & Other	218,401	363,207	220,000	220,000
360900	Miscellaneous Revs-Other Rev	98,754	109,000	208,033	147,100
397010	Operating Transfers In	-	484,593	-	-
Total Revenues for: 00100 - General Fund		**28,211,566**	**17,180,993**	**15,312,177**	**15,309,856**
341180	Legal Service Fees	85,844	-	-	-
350090	City Litigation Recoveries	20,542	7,781,749	7,781,749	7,781,749
360180	Penalties-Spec Assessments	45,721	-	-	-
360370	Insurance Prems & Recoveries	1,993,414	-	-	-
360420	Other Judgments & Settlements	34,982,902	39,272,327	48,516,092	53,614,028
397010	Operating Transfers In	13,666,000	(458,000)	(458,000)	(458,000)
Total Revenues for: 00126 - Judgment/Claims Fund		**50,794,423**	**46,596,076**	**55,839,841**	**60,937,777**
360020	Inv Earn-Residual Cash	297,906	-	-	-
Total Revenues for: 00155 - Sweetened Beverage Tax Fund		**297,906**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	4,607,105	-	-	-
Total Revenues for: 00164 - Unrestricted Cumulative Reserve Fund		**4,607,105**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	30,207	-	-	-
Total Revenues for: 10101 - Cable TV Franchise Fund		**30,207**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	47,136	-	-	-
Total Revenues for: 10113 - Group Term Life Fund		**47,136**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	1,151,326	-	-	-
Total Revenues for: 10200 - Park And Recreation Fund		**1,151,326**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	7,080	-	-	-
Total Revenues for: 10394 - Bridging The Gap Levy Fund		**7,080**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	2,793,241	-	-	-
Total Revenues for: 10398 - Move Seattle Levy Fund		**2,793,241**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	2,075,152	-	-	-
Total Revenues for: 10399 - Transportation		**2,075,152**	**-**	**-**	**-**

Levy Fund

360020	Inv Earn-Residual Cash	63,146	-	-	-
Total Revenues for: 10800 - Seattle Streetcar Operations		**63,146**	**-**	**-**	**-**
311010	Real & Personal Property Taxes	7	-	-	-
360020	Inv Earn-Residual Cash	16,624	-	-	-
Total Revenues for: 11010 - Pike Place Market Renovation		**16,631**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	102,267	-	-	-
Total Revenues for: 11410 - Seattle Center Fund		**102,267**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	27,390	-	-	-
Total Revenues for: 11430 - Seattle Center McCaw Hall Fund		**27,390**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	(18,073)	-	-	-
Total Revenues for: 12010 - Municipal Arts Fund		**(18,073)**	**-**	**-**	**-**
321030	BUS LIC&PERM	52,669	-	-	-
321050	Bus Lic&Perm-Tran Net Co Fee	1,273,337	995,661	995,661	995,661
360020	Inv Earn-Residual Cash	342,807	-	-	-
Total Revenues for: 12100 - Wheelchair Accessible Fund		**1,668,813**	**995,661**	**995,661**	**995,661**
400000	Use of/Contribution to Fund Balance	-	226,559	233,828	246,098
Total Resources for:12100 - Wheelchair Accessible Fund		**1,668,813**	**1,222,220**	**1,229,489**	**1,241,759**
360020	Inv Earn-Residual Cash	610,579	-	-	-
Total Revenues for: 12200 - Short-Term Rental Tax Fund		**610,579**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	261,313	-	-	-
Total Revenues for: 12300 - Election Vouchers Fund		**261,313**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	671,710	-	-	-
Total Revenues for: 12400 - Arts and Culture Fund		**671,710**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	(5,712,071)	-	-	-
360320	Rent From Operating Property	15,580	-	-	-
Total Revenues for: 13000 - Transportation Fund		**(5,696,491)**	**-**	**-**	**-**

360020	Inv Earn-Residual Cash	11,133,987	-	-	-
Total Revenues for: 14500 - Payroll Expense Tax		**11,133,987**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	290,808	-	-	-
Total Revenues for: 14510 - Opioid Settlement Proceed Fund		**290,808**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	5,417	-	-	-
Total Revenues for: 15010 - Bagley Wright Theatre Fund		**5,417**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	21,665	-	-	-
Total Revenues for: 15020 - Transportation Systems Mgmt		**21,665**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	57,550	-	-	-
Total Revenues for: 15030 - Downtown Health/Human Services		**57,550**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	16,711	-	-	-
397010	Operating Transfers In	33,000	-	-	-
Total Revenues for: 15040 - Garden Capital Trust Fund		**49,711**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	2,778	-	-	-
Total Revenues for: 15050 - Drug Enforcement Forfeiture		**2,778**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	(480)	-	-	-
Total Revenues for: 15060 - Vice Enforcement/ML Forfeiture		**(480)**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	(596)	-	-	-
Total Revenues for: 15070 - Money Laundering Forfeiture		**(596)**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	4,888	-	-	-
Total Revenues for: 15080 - Emergency Management Fund		**4,888**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	12,825	-	-	-
Total Revenues for: 15090 - Gift Catalog - Arts & Culture		**12,825**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	568	-	-	-
Total Revenues for: 15100 - Mayor's Small Business TF		**568**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	104	-	-	-
Total Revenues for: 15110 - Historical Record		**104**	**-**	**-**	**-**

Department of Finance and Administrative Services

Preservation

360020	Inv Earn-Residual Cash	7	-	-	-
Total Revenues for: 15120 - Seattle Climate Action Now		**7**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	2,889	-	-	-
Total Revenues for: 15130 - Gift Catalog - SDOT		**2,889**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	8	-	-	-
Total Revenues for: 15140 - SFD - General Donations		**8**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	445	-	-	-
Total Revenues for: 15150 - SFD - Fire Prevention Training		**445**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	296	-	-	-
Total Revenues for: 15160 - SFD - CPR Training Medic II		**296**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	14,332	-	-	-
Total Revenues for: 15170 - SFD - Medic I Program Donation		**14,332**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	284	-	-	-
Total Revenues for: 15190 - SFD - Molly Matthews Memorial		**284**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	1,522	-	-	-
Total Revenues for: 15200 - SFD - Fire & Hazard Mitigation		**1,522**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	5,216	-	-	-
Total Revenues for: 15210 - Prostituted Children Rescue Fd		**5,216**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	42,713	-	-	-
Total Revenues for: 15220 - Community Services Donations		**42,713**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	1,398	-	-	-
Total Revenues for: 15230 - OCR Public Info/Educ Projects		**1,398**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	338	-	-	-
Total Revenues for: 15240 - P-Patch Gardenship Donations		**338**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	676	-	-	-

Total Revenues for: 15250 - Gift Catalog - CBO		**676**	**-**	**-**	**-**
337080	Other Private Contrib & Dons	1,513,620	-	-	-
360020	Inv Earn-Residual Cash	71,439	-	-	-
Total Revenues for: 15260 - Animal Shelter Donation Fund		**1,585,059**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	1,934	-	-	-
Total Revenues for: 15270 - Off-Leash Area Donation Fund		**1,934**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	8,052	-	-	-
Total Revenues for: 15280 - Gift Catalog - Parks		**8,052**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	304	-	-	-
Total Revenues for: 15290 - South Lake Union Park Trust		**304**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	175	-	-	-
Total Revenues for: 15300 - Gift Catalog - SDHR		**175**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	(4,698)	-	-	-
Total Revenues for: 15310 - Gift Catalog - Police		**(4,698)**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	14	-	-	-
Total Revenues for: 15320 - Gift Catalog - Public Health		**14**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	899	-	-	-
Total Revenues for: 15330 - Gift Catalog - Seattle Center		**899**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	186	-	-	-
Total Revenues for: 15340 - COVID-19 Donation Fund		**186**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	271,273	-	-	-
Total Revenues for: 15350 - Library Trust & Memorial Fund		**271,273**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	248,230	-	-	-
Total Revenues for: 16200 - Human Services Fund		**248,230**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	4,584	-	-	-
Total Revenues for: 16402 - 2002 Levy Very LIH Fund		**4,584**	**-**	**-**	**-**

360020	Inv Earn-Residual Cash	(4,080)	-	-	-
Total Revenues for: 16403 - 2002 Levy Multipurpose Fund		**(4,080)**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	(13,079)	-	-	-
Total Revenues for: 16404 - 2002 Levy O&M Fund		**(13,079)**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	(16,617)	-	-	-
Total Revenues for: 16410 - 1986 Housing Levy Capital Fund		**(16,617)**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	(5,899)	-	-	-
Total Revenues for: 16411 - 1995 Housing Levy Capital Fund		**(5,899)**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	10,967	-	-	-
Total Revenues for: 16412 - 1995 Levy O&M Fund		**10,967**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	2,441	-	-	-
Total Revenues for: 16413 - 1995 Levy Homebuyer Assist		**2,441**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	(30,034)	-	-	-
Total Revenues for: 16416 - 2009 Housing Levy Capital Fund		**(30,034)**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	(16,754)	-	-	-
Total Revenues for: 16417 - 2009 Levy O&M Fund		**(16,754)**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	(645,872)	-	-	-
Total Revenues for: 16418 - 2016 Housing Levy Capital Fund		**(645,872)**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	(1,557,549)	-	-	-
Total Revenues for: 16419 - 2016 Levy O&M Fund		**(1,557,549)**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	(8,595)	-	-	-
Total Revenues for: 16420 - 1986 Levy O&M Fund		**(8,595)**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	(202,503)	-	-	-
Total Revenues for: 16421 - O&M Sales Tax		**(202,503)**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	524,834	-	-	-
Total Revenues for: 16422 - 2023 Levy O&M		**524,834**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	5,135,258	-	-	-

Total Revenues for: 16423 - 2023 Levy Low-Income Housing		**5,135,258**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	3,758,462	-	-	-
Total Revenues for: 16430 - Housing Incentive Fund		**3,758,462**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	125,880	-	-	-
Total Revenues for: 16440 - Housing Program Support Fund		**125,880**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	(125,215)	-	-	-
Total Revenues for: 16600 - Office of Housing Fund		**(125,215)**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	520,847	-	-	-
Total Revenues for: 17857 - 2011 Families and Education Levy		**520,847**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	19,095	-	-	-
Total Revenues for: 17861 - Seattle Preschool Levy Fund		**19,095**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	3,782,255	-	-	-
Total Revenues for: 17871 - Families Education Preschool Promise Levy		**3,782,255**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	28,526	-	-	-
Total Revenues for: 18100 - 2012 Library Levy Fund		**28,526**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	1,050,787	-	-	-
Total Revenues for: 18200 - 2019 Library Levy Fund		**1,050,787**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	517,467	-	-	-
Total Revenues for: 18500 - Automated Traffic Safety Camera Fund		**517,467**	**-**	**-**	**-**
311010	Real & Personal Property Taxes	125,848,783	-	-	-
317040	Leasehold Excise Tax Rev	801,946	-	-	-
360020	Inv Earn-Residual Cash	3,675,013	-	-	-
Total Revenues for: 19710 - Seattle Park District Fund		**130,325,741**	**-**	**-**	**-**
318010	Operating Assessments	(582)	-	-	-
360020	Inv Earn-Residual Cash	21,670	-	-	-
Total Revenues for: 19811 - BIA - Pioneer Square		**21,088**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	2,228	-	-	-

Total Revenues for: 19815 - BIA - Columbia City		**2,228**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	94,163	-	-	-
Total Revenues for: 19825 - BIA - Seattle Tourism		**94,163**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	1,117	-	-	-
Total Revenues for: 19830 - BIA - Capitol Hill		**1,117**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	3,423	-	-	-
Total Revenues for: 19835 - BIA - 15th Ave East		**3,423**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	2,348	-	-	-
Total Revenues for: 19840 - BIA - West Seattle		**2,348**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	7,372	-	-	-
Total Revenues for: 19845 - BIA - Ballard		**7,372**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	177,796	-	-	-
360190	Deferred Interest-Spec Assessm	(210)	-	-	-
Total Revenues for: 19855 - BIA - Metropolitan		**177,586**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	11,131	-	-	-
Total Revenues for: 19857 - BIA - SODO		**11,131**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	6,255	-	-	-
Total Revenues for: 19880 - BIA - Chinatown-ID		**6,255**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	39,923	-	-	-
Total Revenues for: 19890 - BIA - U District		**39,923**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	2,429,677	-	-	-
Total Revenues for: 19900 - Transportation Benefit District Fund		**2,429,677**	**-**	**-**	**-**
332020	Build America Bonds Subsidy Pa	258,209	-	-	-
360000	Miscellaneous Revs	-	941,184	398,739	389,633
360020	Inv Earn-Residual Cash	(9,246)	-	-	-
360310	Lt Space/Facilities Leases	155,189	-	-	-
360420	Other Judgments & Settlements	84	-	-	-
360900	Miscellaneous Revs-Other Rev	888,586	-	-	-
391010	G.O.Bond Proceeds	33,090,000	-	-	-
391080	Premium On Gen Obl Bonds	1,769,096	-	-	-
397010	Operating Transfers In	107,850,379	-	-	-
Total Revenues for: 20130 - LTGO Bond Interest and Redemption Fund		**144,002,297**	**941,184**	**398,739**	**389,633**

311010	Real & Personal Property Taxes	15,893,971	16,154,900	16,149,550	16,156,400
360020	Inv Earn-Residual Cash	110,758	-	-	-
391010	G.O.Bond Proceeds	-	1,577,000	1,521,000	-
Total Revenues for: 20140 - UTGO Bond Interest Redemption Fund		**16,004,729**	**17,731,900**	**17,670,550**	**16,156,400**
360020	Inv Earn-Residual Cash	356,254	-	-	-
Total Revenues for: 29500 - Local Improvement Guaranty Fd		**356,254**	**-**	**-**	**-**
317010	Real Estate Excise Tax Reet #1	1,371,080	-	-	-
Total Revenues for: 30010 - REET I Capital Fund		**1,371,080**	**-**	**-**	**-**
317020	Real Estate Excise Tax Reet #2	1,371,080	-	-	-
Total Revenues for: 30020 - REET II Capital Fund		**1,371,080**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	22,540	-	-	-
Total Revenues for: 32660 - Convention Center Reserve		**22,540**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	402	-	-	-
Total Revenues for: 33110 - Shoreline Pk Improvement Fund		**402**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	73	-	-	-
Total Revenues for: 33120 - Community Imprv Contrib Fund		**73**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	911,895	-	-	-
Total Revenues for: 33130 - Park Mitigation & Remediation		**911,895**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	1,037	-	-	-
Total Revenues for: 33600 - Open Spaces & Trails Bond Fund		**1,037**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	368	-	-	-
Total Revenues for: 33810 - 1999 Sea Ctr Phase II Redev		**368**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	682	-	-	-
Total Revenues for: 33850 - 2000 Parks Levy Fund		**682**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	37,891	-	-	-
Total Revenues for: 33860 - 2008 Parks Levy Fund		**37,891**	**-**	**-**	**-**

360020	Inv Earn-Residual Cash	1,731	-	-	-
Total Revenues for: 34060 - Seattle Center Capital Reserve		**1,731**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	85,702	-	-	-
Total Revenues for: 34070 - McCaw Hall Capital Reserve		**85,702**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	42,818	-	-	-
Total Revenues for: 34200 - Muni Civic Ctr Non-Bond Fund		**42,818**	**-**	**-**	**-**
311010	Real & Personal Property Taxes	1	-	-	-
360020	Inv Earn-Residual Cash	4,934	-	-	-
Total Revenues for: 34440 - 2003 Fire Facilities Levy Fund		**4,935**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	3,604	-	-	-
Total Revenues for: 35010 - LID #6750 SLU - Bond Proceeds		**3,604**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	80,875	-	-	-
379010	Capital Assessments	(19,637)	-	-	-
Total Revenues for: 35030 - LID #6750 SLU - Assessments		**61,238**	**-**	**-**	**-**
318080	Other Taxes Penalties & Int	83,482	-	-	-
360020	Inv Earn-Residual Cash	556,902	-	-	-
360170	Interest-Special Assessments	3,456,450	-	-	-
379010	Capital Assessments	763,829	-	-	-
391031	LID Lump Sum Payments	8,823,492	-	-	-
Total Revenues for: 35040 - Waterfront LID #6751		**13,684,156**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	141	-	-	-
Total Revenues for: 35500 - 2011 Multipurpose LTGO Bond Fund		**141**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	1,224	-	-	-
Total Revenues for: 35600 - 2012 Multipurpose LTGO Bond Fund		**1,224**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	32	-	-	-
Total Revenues for: 35700 - 2013 Multipurpose LTGO Bond Fund		**32**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	41	-	-	-
Total Revenues for: 35710 - 2013 LTGO Series B Taxable		**41**	**-**	**-**	**-**

360020	Inv Earn-Residual Cash	(1,281)	-	-	-
Total Revenues for: 35800 - Alaskan Way Seawall Const Fund		**(1,281)**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	1,510	-	-	-
Total Revenues for: 35820 - 2014 UTGO-Alaskan Way Seawall		**1,510**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	168	-	-	-
Total Revenues for: 35830 - 2015 UTGO-Alaskan Way Seawall		**168**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	376	-	-	-
Total Revenues for: 35840 - 2016 UTGO-Alaskan Way Seawall		**376**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	865,174	-	-	-
Total Revenues for: 35900 - Central Waterfront Improvement Fund		**865,174**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	155,286	-	-	-
Total Revenues for: 36000 - King County Parks Levy Fund		**155,286**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	2,916	-	-	-
Total Revenues for: 36100 - 2014 Multipurpose LTGO Bond Fund		**2,916**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	9,397	-	-	-
Total Revenues for: 36200 - 2015 Multipurpose LTGO Bond Fund		**9,397**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	5	-	-	-
Total Revenues for: 36210 - 2015 Taxable LTGO Bond Fund		**5**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	31,265	-	-	-
Total Revenues for: 36300 - 2016 Multipurpose LTGO Bond Fund		**31,265**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	22	-	-	-
Total Revenues for: 36310 - 2016 LTGO Taxable Bond Fund		**22**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	129,326	-	-	-
Total Revenues for: 36400 - 2017 Multipurpose LTGO Bond Fund		**129,326**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	87,527	-	-	-
Total Revenues for: 36410 - 2017 LTGO Taxable Bond Fund		**87,527**	**-**	**-**	**-**

360020	Inv Earn-Residual Cash	(1,022)	-	-	-
Total Revenues for: 36500 - 2018 Multipurpose LTGO Bond Fund		**(1,022)**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	11,692	-	-	-
Total Revenues for: 36510 - 2018 LTGO Taxable Bond Fund		**11,692**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	119,668	-	-	-
Total Revenues for: 36600 - 2019 Multipurpose LTGO Bond Fund		**119,668**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	6,717	-	-	-
Total Revenues for: 36610 - 2019 LTGO Taxable Bond Fund		**6,717**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	(101,434)	-	-	-
Total Revenues for: 36700 - 2020 Multipurpose LTGO Bond Fund		**(101,434)**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	29,668	-	-	-
Total Revenues for: 36800 - 2021 Multipurpose LTGO Bond Fund		**29,668**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	174,474	-	-	-
Total Revenues for: 36810 - 2021 West Seattle Bridge Repair LTGO Bond Fund		**174,474**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	10,254	-	-	-
Total Revenues for: 36820 - 2021 LTGO Taxable Bond Fund		**10,254**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	723,786	-	-	-
Total Revenues for: 36900 - 2022 Multipurpose LTGO Bond Fund		**723,786**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	(2,265)	-	-	-
Total Revenues for: 36910 - 2022 LTGO Taxable Bond Fund		**(2,265)**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	309	-	-	-
Total Revenues for: 37000 - Garage Disposition Proceeds		**309**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	292,623	-	-	-
Total Revenues for: 37100 - 2023 Multipurpose LTGO Bond Fund		**292,623**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	(2,159)	-	-	-
Total Revenues for: 37110 - 2023 LTGO		**(2,159)**	**-**	**-**	**-**

Department of Finance and Administrative Services

Taxable Bond Fund					
360020	Inv Earn-Residual Cash	424,612	-	-	-
Total Revenues for: 37200 - 2024 Multipurpose LTGO Bond Fund		**424,612**	**-**	**-**	**-**
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 Taxable Bond Fund		**-**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	342,009	-	-	-
391010	G.O.Bond Proceeds	35,070,000	-	-	-
391080	Premium On Gen Obl Bonds	3,072,678	-	-	-
Total Revenues for: 37300 - 2025 Multipurpose LTGO Bond Fund		**38,484,687**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	(36,691)	-	-	-
360900	Miscellaneous Revs-Other Rev	-	1,112,918	-	-
391010	G.O.Bond Proceeds	-	32,365,680	-	-
Total Revenues for: 37400 - 2026 Multipurpose LTGO Bond Fund		**(36,691)**	**33,478,598**	**-**	**-**
360020	Inv Earn-Residual Cash	(56,101)	-	-	-
Total Revenues for: 37410 - 2026 LTGO Bond Fund B		**(56,101)**	**-**	**-**	**-**
360900	Miscellaneous Revs-Other Rev	-	-	2,141,220	-
391010	G.O.Bond Proceeds	-	-	63,674,000	-
Total Revenues for: 37500 - 2027 Multipurpose LTGO Bond Fund		**-**	**-**	**65,815,220**	**-**
360020	Inv Earn-Residual Cash	(742)	-	-	-
360900	Miscellaneous Revs-Other Rev	-	-	1,194,000	-
391010	G.O.Bond Proceeds	-	-	39,800,000	-
Total Revenues for: 37510 - 2027 LTGO Bond Fund B		**(742)**	**-**	**40,994,000**	**-**
391010	G.O.Bond Proceeds	-	-	-	84,289,144
Total Revenues for: 37600 - 2028 Multipurpose LTGO Bond Fund		**-**	**-**	**-**	**84,289,144**
360020	Inv Earn-Residual Cash	21,353,637	-	-	-
Total Revenues for: 41000 - Light Fund		**21,353,637**	**-**	**-**	**-**
343010	Architect/Engineering Svc Chrg	(7,009)	-	-	-
Total Revenues for: 43000 - Water Fund		**(7,009)**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	(918,073)	-	-	-

Department of Finance and Administrative Services

Total Revenues for: 48100 - Construction and Inspections		**(918,073)**	**-**	**-**	**-**
334010	State Grants	222,366	-	-	-
341080	Resale Revenues	25,918	-	-	-
341090	Sales Of Merchandise	49,663	90,000	90,000	90,000
341180	Legal Service Fees	1,059	-	-	-
341300	Administrative Fees & Charges	-	-	-	-
341900	General Government-Other Rev	-	-	-	-
342140	Mail Messenger Service Fees	392,356	294,677	294,677	294,677
343010	Architect/Engineering Svc Chrg	9,495,564	4,700,000	19,100,000	4,700,000
343310	Recoveries	-	-	546,333	236,781
343320	Recoveries-Sundry	-	33,000	33,000	33,000
344020	Vehicle & Equipment Repair	-	-	-	-
344030	Fuel Sales	-	-	-	-
348110	FAS CCM REV - Other Services	87,747,847	92,933,197	83,970,834	95,369,214
348120	FAS CCM Rev - Rent	63,345,967	65,628,028	58,970,157	60,255,196
348125	FAS CCM Billed-Ext Leases	14,065,044	14,999,125	15,405,293	15,749,486
348130	Isf-Fas Fleets Maint	17,477,653	16,875,034	16,981,554	17,548,258
348140	Isf-Fas Fleets Fuel	8,504,528	8,774,785	9,447,966	9,823,313
348150	Isf-Fas Fleets	16,138,666	17,916,283	18,343,701	18,932,746
350190	Nsf Check Fees	265	-	-	-
360010	Investment Interest	-	-	445,328	287,441
360020	Inv Earn-Residual Cash	1,455,543	-	-	-
360220	Interest Earned On Deliquent A	11,931	-	-	-
360290	Parking Fees	1,595,888	3,944,741	4,190,741	4,190,741
360310	Lt Space/Facilities Leases	2,744,448	2,072,996	2,572,996	2,572,996
360350	Other Rents & Use Charges	2,604,457	11,000	11,000	11,000
360370	Insurance Prems & Recoveries	725,395	-	-	-
360380	Sale Of Junk Or Salvage	19,249	-	-	-
360390	Proceeds From Sale Of Assets	2,212	-	-	-
360420	Other Judgments & Settlements	50	-	-	-
360540	Cashiers Overages & Shortages	11	-	-	-
360690	Building/Oth Space Rent	2,419	50,000	50,000	50,000
360900	Miscellaneous Revs-Other Rev	5,196,072	2,828,857	3,549,119	3,565,987
397010	Operating Transfers In	2,162,437	-	-	-
Total Revenues for: 50300 - Finance and Administrative Services Fund		**233,987,008**	**231,151,722**	**234,002,699**	**233,710,837**
400000	Use of/Contribution to Fund Balance	-	8,274,244	7,016,665	(4,858,510)
Total Resources for:50300 - Finance and Administrative Services Fund		**233,987,008**	**239,425,966**	**241,019,364**	**228,852,327**

348150	Isf-Fas Fleets	22,118,985	21,475,553	24,321,692	26,729,188
360020	Inv Earn-Residual Cash	1,542,845	-	-	-
360390	Proceeds From Sale Of Assets	2,694,896	773,258	2,239,763	2,115,665
360900	Miscellaneous Revs-Other Rev	4,631,495	715,000	-	-
Total Revenues for: 50321 - Fleet Capital Fund		**30,988,221**	**22,963,811**	**26,561,455**	**28,844,853**
400000	Use of/Contribution to Fund Balance	-	(2,787,581)	(3,792,333)	(5,202,543)
Total Resources for:50321 - Fleet Capital Fund		**30,988,221**	**20,176,230**	**22,769,122**	**23,642,310**
360020	Inv Earn-Residual Cash	198,816	-	-	-
397010	Operating Transfers In	4,000,000	4,000,000	4,000,000	4,000,000
Total Revenues for: 50322 - Facility Asset Preservation Fund		**4,198,816**	**4,000,000**	**4,000,000**	**4,000,000**
360020	Inv Earn-Residual Cash	4,677,059	-	-	-
Total Revenues for: 50410 - Information Technology Fund		**4,677,059**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	402,991	-	-	-
Total Revenues for: 61030 - Employees' Retirement Fund		**402,991**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	402,005	-	-	-
360230	Dividend Income	312,267	-	-	-
Total Revenues for: 61050 - Fireman's Pension Actuarial		**714,273**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	9,862	-	-	-
Total Revenues for: 62010 - S.L. Denny Firemen's Relief		**9,862**	**-**	**-**	**-**
344150	Transit Subsidy	3,718,062	4,251,000	4,808,000	4,958,000
Total Revenues for: 63000 - Transit Benefit Fund		**3,718,062**	**4,251,000**	**4,808,000**	**4,958,000**
400000	Use of/Contribution to Fund Balance	-	-	(290,811)	-
Total Resources for:63000 - Transit Benefit Fund		**3,718,062**	**4,251,000**	**4,517,189**	**4,958,000**
360020	Inv Earn-Residual Cash	19,756	-	-	-
Total Revenues for: 63100 - Fire Fighters Healthcare Fund		**19,756**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	(449)	-	-	-
Total Revenues for: 65200 - Municipal Court Bail Trust Fnd		**(449)**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	(16)	-	-	-

Department of Finance and Administrative Services

Total Revenues for: 65210 - Municipal Court Restitution Fd		**(16)**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	2,110	-	-	-
Total Revenues for: 67400 - Housing Loans Escrow Fund		**2,110**	**-**	**-**	**-**
344900	Transportation-Other Rev	-	271,263	277,365	288,378
360900	Miscellaneous Revs-Other Rev	179,879	-	-	-
Total Revenues for: 67600 - FileLocal Agency Fund		**179,879**	**271,263**	**277,365**	**288,378**
400000	Use of/Contribution to Fund Balance	-	(3,842)	(13,118)	(24,013)
Total Resources for:67600 - FileLocal Agency Fund		**179,879**	**267,420**	**264,247**	**264,365**
360020	Inv Earn-Residual Cash	171,361	-	-	-
Total Revenues for: 67700 - Regulatory Agency Fund		**171,361**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	6,523	-	-	-
Total Revenues for: 70100 - H. H. Dearborn Fund		**6,523**	**-**	**-**	**-**
360020	Inv Earn-Residual Cash	447	-	-	-
Total Revenues for: 70200 - Beach Maintenance Fund		**447**	**-**	**-**	**-**
Total FAS Resources		**766,290,636**	**385,271,587**	**469,829,937**	**440,041,571**

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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Information Technology	14,956,172	-	-	-
Summit Re-Impl Dept Cap Needs	2,232,783	-	6,798,000	7,178,000
Total	**17,188,954**	**-**	**6,798,000**	**7,178,000**

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

The following information summarizes the programs in Information Technology Budget Summary Level:

Information Technology

Expenditures/FTE	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Information Technology	14,956,172	-	-	-

Summit Re-Impl Dept Cap Needs

Expenditures/FTE	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Summit Re-Impl Dept Cap Needs	2,232,783	-	6,798,000	7,178,000

FAS - BC-FA-ADAIMPR - ADA Improvements

The purpose of the ADA Improvements - FAS Budget Summary Level is to update or modify facilities for compliance with the standards contained in the American with Disabilities Act.

Program Expenditures	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
ADA Improvements	516,986	1,500,000	3,062,733	-
Total	**516,986**	**1,500,000**	**3,062,733**	**-**

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Department of Finance and Administrative Services

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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Asset Preserv_Sch 1 Facilities	4,646,256	6,652,000	6,352,000	7,252,000
Total	**4,646,256**	**6,652,000**	**6,352,000**	**7,252,000**

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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 consist of 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, 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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Asset Preserv_Sch 2 Facilities	3,634,595	7,287,000	10,049,000	9,679,000
Total	**3,634,595**	**7,287,000**	**10,049,000**	**9,679,000**

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Department of Finance and Administrative Services

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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
FAS Oversight - External Proj	1,936,574	1,451,473	-	-
Total	**1,936,574**	**1,451,473**	**-**	**-**

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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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
FAS Project Delivery Services	9,488,555	4,700,000	19,100,000	4,700,000
Total	**9,488,555**	**4,700,000**	**19,100,000**	**4,700,000**

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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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Garden of Remembrance	42,290	33,957	35,000	36,050
Total	**42,290**	**33,957**	**35,000**	**36,050**

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Department of Finance and Administrative Services

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

The purpose of the General Government Facilities - General Budget Summary Level is to execute capital projects in general government facilities.

Program Expenditures	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
General Govt Facilities	4,425,966	12,938,885	25,641,692	15,405,829
Total	**4,425,966**	**12,938,885**	**25,641,692**	**15,405,829**

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FAS - BC-FA-NBHFIRE - Neighborhood Fire Stations

The purpose of the Neighborhood Fire Stations Budget Summary Level is to replace and renovate fire stations and other emergency response facilities as part of the Fire Facilities and Emergency Response Levy program.

Program Expenditures	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Neighborhood Fire Stations	5,938,028	6,208,715	5,759,489	5,993,078
Total	**5,938,028**	**6,208,715**	**5,759,489**	**5,993,078**

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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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Public Safety Facilities_Fire	18,856,965	9,815,680	-	-
Total	**18,856,965**	**9,815,680**	**-**	**-**

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Department of Finance and Administrative Services

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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Publ Safety Facilities_Police	252,523	550,000	-	-
Total	**252,523**	**550,000**	**-**	**-**

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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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Billable Services	30,662,761	33,684,050	35,108,685	35,015,673
Citywide Asset Services	70,762,299	72,537,598	73,400,505	75,046,570
Total	**101,425,060**	**106,221,649**	**108,509,190**	**110,062,243**
Full-time Equivalents Total*	238.50	240.50	241.50	241.50

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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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Billable Services	30,662,761	33,684,050	35,108,685	35,015,673
Full Time Equivalents Total	29.50	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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Citywide Asset Services	70,762,299	72,537,598	73,400,505	75,046,570
Full Time Equivalents Total	209.00	211.00	212.00	212.00

Department of Finance and Administrative Services

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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Citywide Support Services	15,881,247	17,086,435	19,313,795	19,437,794
Total	**15,881,247**	**17,086,435**	**19,313,795**	**19,437,794**
Full-time Equivalents Total*	90.00	88.00	88.00	88.00

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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, accounting, payroll, treasury, tax administration, risk management, debt issuance, and financial monitoring.

Program Expenditures	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Citywide Financial Services	25,493,971	29,445,728	20,382,779	18,078,353
Tax & Fee Collection Services	9,287,091	10,865,400	8,998,182	9,364,498
Total	**34,781,062**	**40,311,128**	**29,380,961**	**27,442,852**
Full-time Equivalents Total*	127.50	121.00	108.00	108.00

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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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Citywide Financial Services	25,493,971	29,445,728	20,382,779	18,078,353
Full Time Equivalents Total	93.50	86.00	73.00	73.00

Department of Finance and Administrative Services

Tax & Fee Collection Services

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

Expenditures/FTE	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Tax & Fee Collection Services	9,287,091	10,865,400	8,998,182	9,364,498
Full Time Equivalents Total	34.00	35.00	35.00	35.00

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.

Program Expenditures	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Benaroya/Program Specific	734,499	753,285	776,030	799,311
FileLocal	252,174	267,420	264,247	264,365
General Fund Revenues	-	29,751	-	-
Wheelchair Accessible Fund	1,039,330	1,222,219	1,229,489	1,241,759
Total	**2,026,003**	**2,272,676**	**2,269,766**	**2,305,435**
Full-time Equivalents Total*	4.50	4.50	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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Benaroya/Program Specific	734,499	753,285	776,030	799,311

FileLocal

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

Expenditures/FTE	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
FileLocal	252,174	267,420	264,247	264,365
Full Time Equivalents Total	1.50	1.50	1.50	1.50

Department of Finance and Administrative Services

General Fund Revenues

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

Expenditures/FTE	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
General Fund Revenues	-	29,751	-	-
Full Time Equivalents Total	1.00	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.

Expenditures/FTE	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Wheelchair Accessible Fund	1,039,330	1,222,219	1,229,489	1,241,759
Full Time Equivalents Total	2.00	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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Public Support Services	14,668,602	17,175,380	17,553,962	17,931,753
Seattle Animal Shelter	8,805,814	8,194,315	8,538,420	8,881,186
Total	**23,474,415**	**25,369,695**	**26,092,382**	**26,812,939**
Full-time Equivalents Total*	112.00	114.00	113.00	113.00

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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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Public Support Services	14,668,602	17,175,380	17,553,962	17,931,753
Full Time Equivalents Total	67.00	68.00	68.00	68.00

Department of Finance and Administrative Services

Seattle Animal Shelter

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

Expenditures/FTE	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Seattle Animal Shelter	8,805,814	8,194,315	8,538,420	8,881,186
Full Time Equivalents Total	45.00	46.00	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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
City Services	862,212	1,331,510	1,348,412	1,392,152
Debt Service	34,970,653	36,193,513	26,839,383	29,473,159
Department Stewardship	9,689,406	10,993,668	11,228,934	11,566,998
FAS Internal Service Charges	26,604,511	28,843,177	31,167,408	32,810,462
Total	**72,126,783**	**77,361,866**	**70,584,137**	**75,242,772**
Full-time Equivalents Total*	59.00	59.00	59.00	59.00

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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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
City Services	862,212	1,331,510	1,348,412	1,392,152
Full Time Equivalents Total	8.00	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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Debt Service	34,970,653	36,193,513	26,839,383	29,473,159

Department of Finance and Administrative Services

Department Stewardship

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

Expenditures/FTE	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Department Stewardship	9,689,406	10,993,668	11,228,934	11,566,998
Full Time Equivalents Total	51.00	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.

Expenditures/FTE	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
FAS Internal Service Charges	26,604,511	28,843,177	31,167,408	32,810,462

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

#N/A

Program Expenditures	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
BIA-LID Administration	53,439,671	-	-	-
Total	**53,439,671**	**-**	**-**	**-**

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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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
GF Claims	4,097,379	3,792,109	4,792,109	4,792,109
Utility Claims Reimbursable	-	1,732,070	1,732,070	1,732,070
Total	**4,097,379**	**5,524,179**	**6,524,179**	**6,524,179**

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

Department of Finance and Administrative Services

GF Claims

Expenditures/FTE	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
GF Claims	4,097,379	3,792,109	4,792,109	4,792,109

Utility Claims Reimbursable

Expenditures/FTE	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Utility Claims Reimbursable	-	1,732,070	1,732,070	1,732,070

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

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

Program Expenditures	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Bond Interest and Redemption	143,825,113	941,184	398,739	389,633
Total	**143,825,113**	**941,184**	**398,739**	**389,633**

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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.

Program Expenditures	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
LTGO Debt Issuance Cost	414,950	1,112,918	3,335,220	-
Total	**414,950**	**1,112,918**	**3,335,220**	**-**

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Department of Finance and Administrative Services

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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
UTGO Debt Issuance Cost	-	1,577,000	1,521,000	-
Total	**-**	**1,577,000**	**1,521,000**	**-**

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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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
UTGO Debt Service	16,164,900	16,154,900	16,149,550	16,156,400
Total	**16,164,900**	**16,154,900**	**16,149,550**	**16,156,400**

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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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Fleet Capital Program	32,612,153	20,176,230	22,769,122	23,642,310
Total	**32,612,153**	**20,176,230**	**22,769,122**	**23,642,310**

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Department of Finance and Administrative Services

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.

Program Expenditures	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Indigent Defense Services	13,777,318	14,680,745	14,680,745	14,680,745
Total	**13,777,318**	**14,680,745**	**14,680,745**	**14,680,745**

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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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Jail Services	23,882,024	25,161,788	26,361,788	27,361,788
Total	**23,882,024**	**25,161,788**	**26,361,788**	**27,361,788**

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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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
GF Expenses	11,850,954	7,053,814	7,053,814	7,053,814
GF Judgments	26,334,806	21,598,383	29,842,148	34,940,084
Utility Expenses Reimbursable	4,028	2,468,932	2,468,932	2,468,932
Utility Judgments Reimbursable	-	3,580,747	3,580,747	3,580,747
Total	**38,189,787**	**34,701,876**	**42,945,641**	**48,043,577**

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

Department of Finance and Administrative Services

GF Expenses

Expenditures/FTE	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
GF Expenses	11,850,954	7,053,814	7,053,814	7,053,814

GF Judgments

Expenditures/FTE	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
GF Judgments	26,334,806	21,598,383	29,842,148	34,940,084

Utility Expenses Reimbursable

Expenditures/FTE	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Utility Expenses Reimbursable	4,028	2,468,932	2,468,932	2,468,932

Utility Judgments Reimbursable

Expenditures/FTE	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Utility Judgments Reimbursable	-	3,580,747	3,580,747	3,580,747

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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
GF Police Action	1,644,959	6,370,021	6,370,021	6,370,021
Total	**1,644,959**	**6,370,021**	**6,370,021**	**6,370,021**

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Department of Finance and Administrative Services

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	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Employee Transit Benefits	3,982,176	4,251,000	4,517,189	4,958,000
Total	**3,982,176**	**4,251,000**	**4,517,189**	**4,958,000**

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