



City of SeaTac, Washington **2023-2024 Biennial Budget**



Adopted Version



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INTRODUCTION



City of SeaTac, Washington

2023-2024

Biennial Budget

For the Fiscal Years

January 1, 2023, through December 31, 2024

City Manager

Carl Cole

City Council

Jake Simpson, Mayor

Senayet Negusse, Deputy Mayor

Peter Kwon

Mohamed Egal

Takele Gobena

Iris Guzman

Erin Sitterley

Prepared by the Finance & Systems Department



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of SeaTac
Washington**

For the Biennium Beginning

January 01, 2021

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of SeaTac, Washington for its biennial budget for the fiscal biennium beginning January 1, 2021. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

The award is valid for a period of two years only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.



Budget Message

Carl Cole, City Manager

Honorable Mayor Simpson, Deputy Mayor Negusse, Councilmembers, and residents,

It is my pleasure to present to you the City of SeaTac's 2023-2024 Biennial Budget. SeaTac continues to enjoy a positive financial position due to responsible spending policies and a growing economy. Experts are divided about the potential chance of a recession in the next year or so, but our practice of conservative revenue forecasting has put us in position to be able to weather a potential economic storm. For all intents and purposes, the City has recovered from the downturn caused by the Covid-19 pandemic and we are looking forward to continued overperformance of revenues during the 2023-2024 budget cycle. This includes continuing to follow Council policy not to take a property tax levy increase unless it is anticipated that the 4-month policy reserve in the General Fund is not met.

During the creation of this budget, we embarked on a major process overhaul aimed at moving us from the practice of incremental budgeting to program/priority-based budgeting. Departments were able to identify and allocate costs for all our major programs. This resulted in a thorough [Program Inventory \(https://www.seatacwa.gov/home/showpublisheddocument/33646/638001392286470000\)](https://www.seatacwa.gov/home/showpublisheddocument/33646/638001392286470000) that clearly identifies what each program is designed to accomplish as well as which Council or Comprehensive Plan goal the program aligns. Performance Indicators were identified for every program, and I look forward to reporting on this data as they will start to provide an accurate measure of how well our programs are meeting their intended goals.

We will continue to build on this process as we move through the next two years. In the end, our goal is to be able to not only accurately determine the costs of our programs, but also align them with specific revenues. Completing this initiative will provide the Council with the ability to prioritize decisions based on revenue and expense data, which may be indispensable should a recession or economic downturn materialize.

Capitalizing on the State and Local Fiscal Recovery Funds (SLFRF) provided through the American Rescue Plan Act (ARPA), Council supported the addition of a Community Outreach Strategist who was brought on board in mid-2022. Our intention, as we move into the 2023-2024 budget cycle, is to find ways to connect with the many cultures and constituencies we serve. We desire to build relationships and hear from a broad array of voices to better arm Council with information useful in prioritizing projects and programs in the future.

SLFRF will also provide significant Economic Development programming intended to create small businesses (day cares), support online sales of goods and services for existing small businesses, and provide education and support for small businesses in need of capital to continue their recovery from the pandemic or to expand to meet demand.

The 2023-2024 budget reflects no reductions in levels of service in any area. In fact, through the planned drawdown and use of two months of excess fund balance in the General Fund, Council was able to approve several proposals which will improve levels of service throughout the City. Highlights include:

- Completion of the buildout of our new Electronic Plan Review platform, enabling our development community to efficiently interact with City staff and reducing the time it takes for our customers to move through the permit process.
- Complete redesign of our website, incorporating increased access for visitors, including user-chosen translation into any of dozens of languages. Our website is our most used tool to access information about programs and services with more than 10,000 visits per month. I expect that the redesign will result in even more engagement as we provide access to everyone regardless of ability or language proficiency.
- Improving the negative impacts of stormwater runoff through implementation of a Stormwater Facility Retrofit Program along our Right of Way.
- The addition of a Grants Administrator, to increase our efforts at securing grant funding while also keeping us in compliance with complex and varied reporting requirements. Over the past few years, the City has grown more proficient at applying for and successfully securing funding for programs and projects through various grant providers. Using grant funding allows us to divert dollars that were committed to programs and projects into other areas that might not have previously received funding. While we have been successful, we were not always able to pursue some opportunities due to limited staff capacity.
- Funding for a study to assess the feasibility of siting and building a new City Hall Campus. The opportunity to construct a catalyst project in an area that could support community gathering and cultural programming is

exciting and a great demonstration of the City's continued growth and sophistication.

SeaTac is in the fortunate position of being able to continuously look ahead and see how the economy responds up or down to various economic factors. It is clear we have rebounded from the negative economic effects of the pandemic, but we are committed to remaining flexible and making changes to the budget as necessary to respond to fluctuations in the economy based on Council priorities. I am grateful to the leadership of the Finance and Systems Department for driving this process forward, keeping us focused, on track, and on time. The dedication and teamwork demonstrated by the Expanded Leadership Team and the Council have resulted in expanded services for residents, businesses, and tourists, with no added tax burden on any sector. I am proud of the work that went into this budget and hope that you are, too.

Sincerely,

A handwritten signature in blue ink that reads "Carl Cole".

Carl Cole
City Manager

City Vision, Mission and Goals

Vision

The City of SeaTac believes in the creative imagination, dreams, and common values of its communities.

The City of SeaTac envisions a community that is economically strong, environmentally sensitive, visually pleasing, and people-oriented with a socially diverse yet cohesive population and employment mix.

The City of SeaTac strives to enhance quality of life through its built and natural environment to enrich the collective human spirit of those who live and who work within the SeaTac community and future generations.

Mission

Provide fiscally responsible public services in an ethical and transparent manner that continuously strive to: create a clean and healthy city; engage and include; improve community safety and services; and support the growth and development of our community.

Goals



Promote Our Neighborhoods

Develop urban villages around light rail stations that promote programs and activities to create a sense of place, while maintaining single-family neighborhoods.



Build Effective & Accountable Government

Increase community trust through better community engagement, collaboration, and transparency.



Create & Preserve Housing

Ensure access for all to adequate, safe, and affordable housing, and basic human services.



Expand Green & Public Spaces

Enhance the community by maintaining and improving parks and community spaces.



Increase Connectivity & Safety

Create a more cohesive city by investing in infrastructure and leveraging partnerships to promote pedestrian mobility, public safety, and access to public transit.

City Overview

General

Incorporated in 1990, the City of SeaTac is located in the Pacific Northwest, approximately midway between the cities of Seattle and Tacoma in the State of Washington (see vicinity map on next page). Named after the Seattle-Tacoma International Airport (Sea-Tac Airport), the City's 10.3 square miles completely surrounds this airport which is operated by the Port of Seattle.

SeaTac is a vibrant community, economically strong, environmentally sensitive, and people-oriented. The City has a resident population of 31,910 but has a daytime population of 171,539, when including workers, visitors, and travelers on an average workday. The City is home to approximately 950 businesses, about which 70 are "Fortune 1000" companies. Companies such as Alaska Air and Horizon have their headquarters located in SeaTac.



Form of Government

The City of SeaTac has a Council-Manager form of government. The seven elected members of the City Council serve as representatives of the City's population while concentrating on policy issues that are responsive to the community's needs. A professional City Manager is hired by the City Council.

The SeaTac City Council meets the second and fourth Tuesday every month. Meetings are conducted in a hybrid format with in-person (SeaTac City Hall: 4800 S 188th St) and remote options for public participation. Council meetings are broadcast on SeaTV Government Access Comcast Channel 21 and live-streamed on the City's website: <https://www.seatacwa.gov/seatvlive> (<https://www.seatacwa.gov/seatvlive>)

History

Early settlement in the SeaTac area began in the mid 1850's and centered around development of transportation systems. Military Road was developed in 1854 and settlers blazed trails to their farms. A school was established in 1893 in the Angle Lake area. Growth was slow in the SeaTac area until World War II when the population tripled due to the sudden growth of defense activities and industries, especially the Boeing Company. In 1942, the Port of Seattle began development of a new airport in South King County in an area that was predominantly rural. Within two decades, the airport had expanded to 1,400 acres and a thriving suburban community established around it.

Services

Over the years, the City has improved roadways including International Boulevard, provided sidewalks and medians to improve safety, built the SeaTac Community Center and added a senior wing, developed the 220-acre North SeaTac Park and made significant improvements to city parks and school playgrounds. Enhancements have also been made in the areas of fire, police, and animal control services. The City continues to provide funding to human services agencies serving its residents, provides recreational programs for all ages, and continues to work closely with its neighbors on regional issues, as well as the Port of Seattle and Sound Transit.

The City continues to experience significant growth and development. The citizens take great pride in their city and are working toward making SeaTac a more attractive, vital community in which to live and own a business. In the future, the community will continue to strengthen its identity and further define its role in regional and international business and transportation.

Vicinity Map



City Officials



(Front Row - From Left to Right)

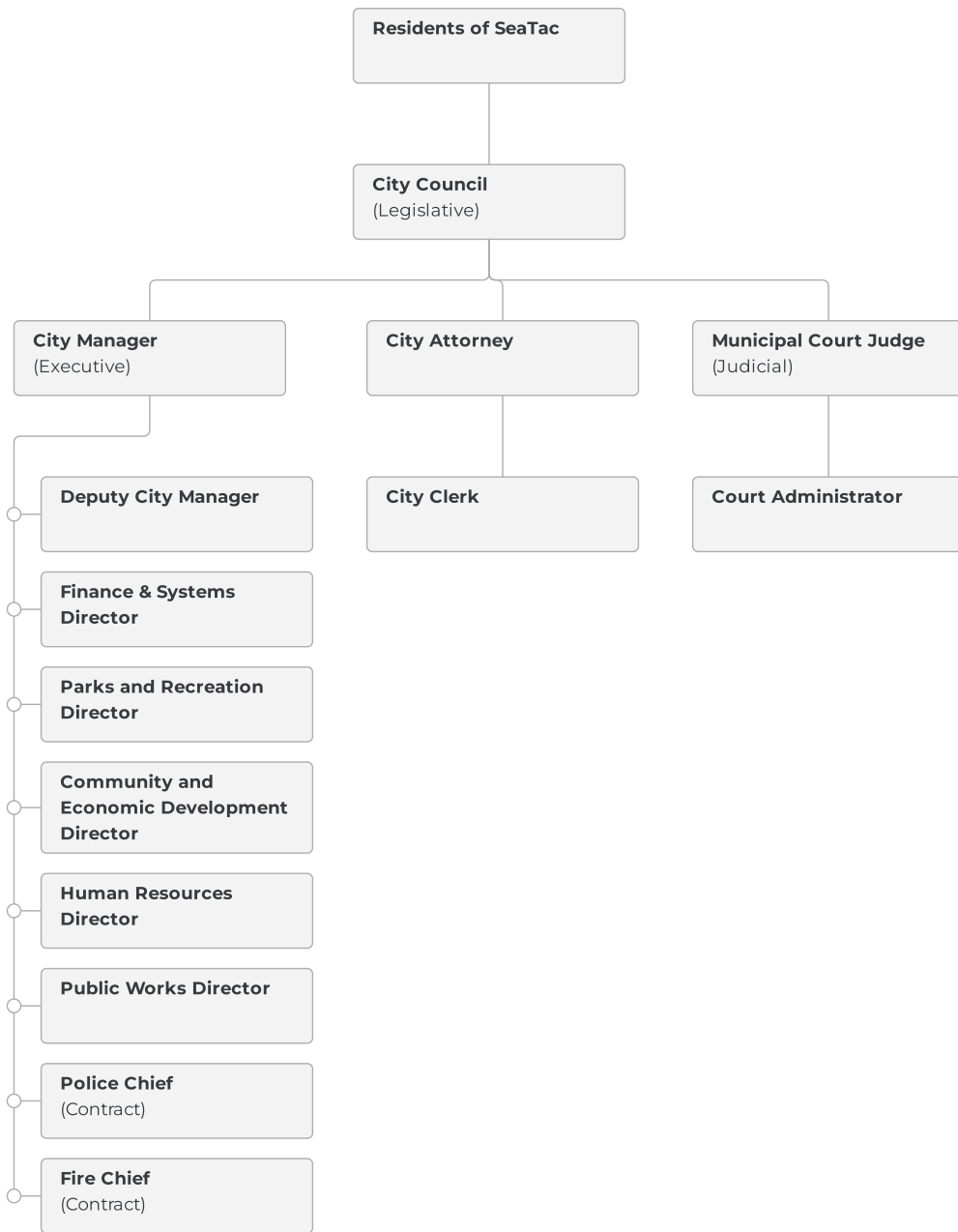
Deputy Mayor	Senayet Negusse	Position #1	Term: January 2020 - December 2023
Mayor	Jake Simpson	Position #2	Term: January 2022 - December 2025
Councilmember	Iris Guzmán	Position #6	Term: January 2022 - December 2025

(Back Row - From Left to Right)

Councilmember	Mohamed Egal	Position #4	Term: January 2022 - December 2025
Councilmember	Peter Kwon	Position #3	Term: January 2020 - December 2023
Councilmember	Erin Sitterley	Position #7	Term: January 2020 - December 2023
Councilmember	Takele Gobena	Position #5	Term: January 2020 - December 2023



Organization Chart



Executive Staff

City Manager
Deputy City Manager
City Attorney
City Clerk
Municipal Court Judge
Court Administrator
Community & Economic Development Director
Human Resources Director
Finance & Systems Director
Parks and Recreation Director
Public Works Director
Fire Chief (Contract)
Chief of Police (Contract)

Carl Cole
Gwen Voelpel
Mary Mirante Bartolo
Kristina Gregg
Pauline Freund
Gail Cannon
Evan Maxim
Mei Barker
Gwen Pilo
Lawrence Ellis
Will Appleton
Matt Morris
Jon Mattsen

Citizen Advisory Committees

The City of SeaTac's Citizen Advisory Committees assist the City Council in decision-making and setting of City policies. Upcoming volunteer opportunities may be available on the following committees, and are open to residents of SeaTac or persons who own, operate, or are employed at a business in the City of SeaTac. To inquire about membership, visit the City's website for more information. The Citizen Advisory Committee members **as of November 1, 2022** are as follows:

Hotel/Motel Tax Advisory Committee

Members: Peter Kwon, Councilmember (Chair); Richard Scherzinger; Jeffrey Bauknecht; Mollie Mad; Yvonne Gooden; Byron Pihuave; Aniko Juhasz

Meeting Date: 2nd Wednesday, 3:00 PM, City Hall/Hybrid

Community Services Advisory Committee

Members (3-Year Term): Judith Williams, Chair; Andy Saveo; Jennifer Corona; Charrise Oden; Christine Bertie; Dennis Cooper; Jennifer Johnson; Harmony Grace, Youth alternate

Meeting Date: 2nd Monday, 5:30 PM, City Hall/Hybrid

LEOFF I Disability Board

Members: James Adsley, Chair; Jake Simpson, Mayor/Councilmember; (Councilmember position vacant); Jeff Richardson; (SeaTac Resident Position vacant)

Meeting Date: As Needed

Arts, Culture & Library Advisory Committee

Members: Rita Marlow, Chair; Jim Todd; Pete Daigle; Taryn Hill; Tani Rae Standridge; (2 vacant positions)

Meeting Date: 2nd Wednesday, 5:30 PM, City Hall

Planning Commission

Members: Alyne Hansen, Chair; Tony Sanchez, Vice Chair; Karin Ellis; Bandhanjit Singh; Damiana Merryweather; Tom Dantzler; Jagtar Saroya;

Meeting Date: 1st & 3rd Tuesdays, 5:30 PM, City Hall/Hybrid

Sidewalk Advisory Committee

Members: Mohamed Egal, Councilmember, Chair; Jake Simpson, Mayor; Takele Gobena, Councilmember; Paul Jackson; Jill Aldrich; David Korthals; Joe Vinson; Trevor White; (1 vacant position)

Meeting Date: 4th Thursday, 6 PM, City Hall/Hybrid

Senior Citizen Advisory Committee

Members: Cynthia Sipes; Wayne Morgan; Judy Beste; Victoria Lockwood; Teresa Cicrich-Powell; Veena Mehta; (1 vacant position)

Meeting Date: 3rd Tuesday 9 AM, SeaTac Community Center

Tree Board

Members: Jake Simpson, Mayor, Chair; Mike Fitzpatrick, City Employee; (vacant), City Employee; Alena Tuttle, City Employee; Kathleen Brave, Resident

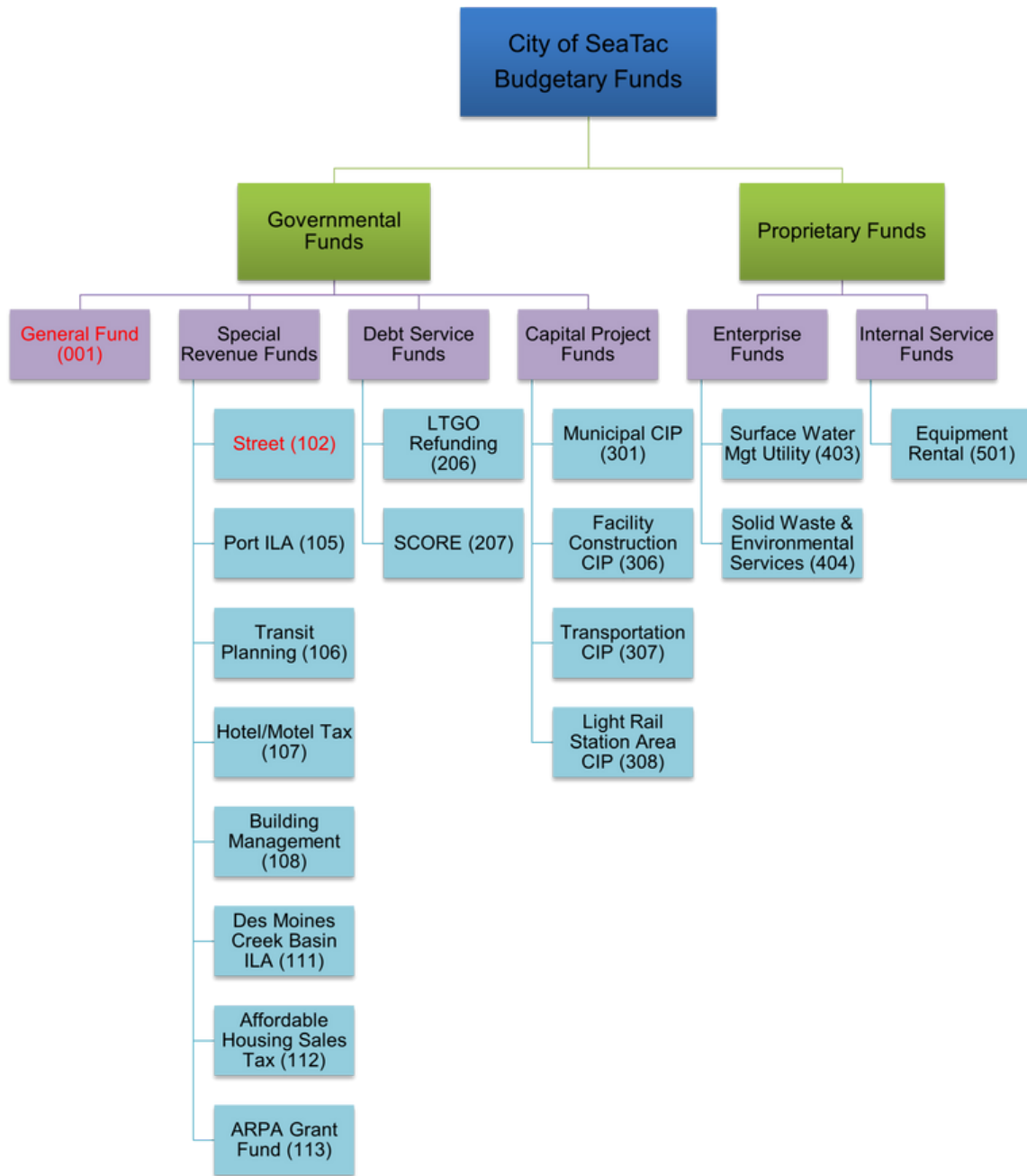
Meeting Date: As Needed



BUDGET PROCESS AND POLICIES



Budgetary Fund Structure



Major Budgetary Funds

The City's major budgetary funds include funds whose revenues or expenditures are 10% or more of the City's total estimated revenues or total appropriated expenditures, excluding "other financing sources" and "other financing uses." The governmental funds included as major funds are the *General Fund (001)*, and the *Street Fund (102)*. The major funds for budgetary purposes differ from the major funds reported by the City in the audited financial statements. The reason for the difference in major fund reporting is asset and liability numbers are considered in reporting major funds for financial statement reporting and they are not considered for budgeting purposes.

The major budgetary funds and their descriptions are as follows:

- **General Fund:** The *General Fund* is the City's general operating fund. The *General Fund* is used to account for and report all financial resources not accounted for and reported in another fund by law or by Generally Accepted

Accounting Principles (GAAP). Most of the City's property taxes and sales tax revenues are receipted into the *General Fund* and most of the City's salaries and benefit expenditures are paid for from the *General Fund*.

- **Street Fund:** The *Street Fund* is a special revenue fund which is used to account for street related expenditures. The main revenue source for this Fund is commercial parking tax. This Fund pays for annual street overlay projects and annual sidewalk improvements. It is common for this Fund to make large interfund transfers to the *Transportation CIP Fund* for major transportation capital improvements.

Non-Major Funds - Governmental

Special Revenue Funds: A governmental fund type used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. These funds include: *Port of Seattle Interlocal Agreement, Transit Planning, Hotel/Motel Tax, Building Management, Des Moines Creek Basin ILA, Affordable Housing Sales Tax, ARPA Grant, and Restricted Public Safety.*

Debt Service Funds: A governmental fund type established to account and report financial resources that are restricted, committed, or assigned to expenditure for principal and interest. These funds include: *LTCO Refunding Bond (retired in 2019) and SCORE Bond.*

Capital Project Funds: A governmental fund type used to account and report for financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets. These funds include: *Municipal Capital Improvements, Facility Construction CIP, Transportation CIP, and Light Rail Station Area CIP.*

Non-Major Funds – Proprietary

Enterprise Funds: A proprietary fund type used to report an activity for which a fee is charged to external users for goods or services. The City has two of these funds: *Surface Water Management Utility and Solid Waste & Environmental Services.*

Internal Service Funds: A proprietary fund type used to account for the financing of goods or services provided by one department or agency to other departments or agencies of a government, or to other governments, on a cost-reimbursement basis. The City has one of these funds: *Equipment Rental.*

Budget Development Process

The Finance & Systems Department is responsible for coordinating the budget process, including analyzing department budget proposals, preparing/reviewing estimates, assembling the budget document and financial monitoring and reporting once the budget is adopted.

Basis of Budgeting

The City's biennial budget is prepared on a modified accrual basis of accounting in conformity with Generally Accepted Accounting Principles (GAAP) for all types of funds. This differs from the audited financial statements where governmental funds are prepared on the modified accrual basis of accounting in conformity with GAAP, and proprietary funds are accounted for on an accrual basis, again in conformity with GAAP.

Budget Development Process

The City's budget process provides the City Council and City Manager a vehicle to review the goals, objectives, and strategies of the City and the ability to direct its activities by means of the allocation of resources. The City Council, the City Manager, Department Directors, City staff and interested SeaTac citizens all participate in the budget process. The process followed is directed by steps and deadlines established by State law.

Step 1: Macro Budget Workshop

The City's budget process kicks off with a macro budget workshop held with City staff and Council to determine the direction of the City's upcoming budget. This workshop presents an opportunity for the public to get involved in the budget process and provide input on the process or services budgeted. The following items are discussed at the workshop:

- **Goal Setting:** City Council reviews the City's Vision, Mission & Goals and determines if updates or changes are desired. The goals set by the Council provide departments direction during budget development and setting of objectives for the upcoming years.
- **Financial Policies:** Finance staff review the adopted financial policies and present any changes or required updates to the Council. The Council may propose additional policy changes, if needed.
- **Financial Forecast:** Finance staff prepare an update on the City's financial position and an initial financial forecast to gauge the financial health of the City.

Step 2: Budget Call (RCW 35A.33.030)

The Finance Department provides complete instructions to all departments detailing how to prepare and submit budget requests. The City's budget process includes several worksheets and specialized forms departments must complete to submit these requests. The following list describes those worksheets and the process followed:

- **Revenue Estimate Worksheet:** Each department must submit revenue projections for revenues tied to their department's programs. Assumptions must be noted for how these revenues are estimated.
- **Expenditure Request Worksheet:** Recurring operating expenditure estimates are submitted by each department. The Finance Department calculates all salary and benefit figures. Operating line-items that have increased by any significant amount over the prior budget must be identified and a justification provided. Further direction on overall increases/decreases may be provided by the City Manager.
 - **Training** – Departments are required to provide supporting documentation for their training and travel-related requests including a breakdown on registration, lodging, meals and transportation costs.
 - **Memberships and Dues** – Supporting documentation is required for memberships and dues that have been requested, including identifying the organization and participating members.
- **Program Inventory:** Each Department is required to complete a memo to the City Manager detailing each program they offer; the program activities, its benefit to the community, and how it aligns with City Goals and the Comprehensive Plan. This information is then compiled by the Finance Department and organized into a Program Inventory document, which outlines all City Program offerings.
- **Program Worksheet:** Each Department must identify direct costs associated with each program they support. This worksheet gives the City a clear picture of how much each program costs.
- **Decision Cards:** Decision cards must be completed for any new program or position. Specific descriptions and justification for these items must be provided, along with any alternative proposals. Proposed funding sources are outlined on each decision card.
 - **New Position Requests** – This form is completed in conjunction with a decision card. This worksheet determines the proper pay and classification for the new position, as assigned by Human Resources, and also itemizes additional expenses associated with a new employee such as supplies and training.

Step 3: Budget Estimates Due (RCW 35A.33.030)



Department Directors have primary responsibility for formulating budget proposals in line with City Council and City Manager priorities and submitting these requests, using the required worksheets. Requests are reviewed and compiled by the Finance Department and delivered to the City Manager. The City Manager reviews each submission and meets with the Department Director to provide any additional input or direction.

- **Capital Improvement Program (CIP):** The development of the six-year Capital Improvement Program occurs alongside the biennial budget process. Departments must prepare and submit CIP requests to the Finance Department for review with budget proposals. The CIP development process can be found in the complete CIP document.

Step 4: Proposed Preliminary Budget (RCW 35A.33.050)

The Finance Department compiles the final submission from departments and prepares the Proposed Preliminary Budget. This document is submitted to the City Council and posted on the City's website for the public to review before the first business day in the third month prior to the beginning of the next fiscal year.

Step 5: Budget Workshops

Budget workshops provide the opportunity for staff to present to the City Council their proposed budget. Decision cards are also presented to the Council for consideration and recommendation. Budget workshops are an opportunity for the public to address the Council and provide any input on the proposed preliminary budget.

- **Financial Forecast:** An updated financial forecast is presented to the City Council incorporating the proposed preliminary budget. This forecast helps guide the budget discussion, especially in regards to decision cards.

Step 6: Preliminary Budget (RCW 35A.33.052; RCW 35A.33.055)

Following deliberation during the budget workshops, the preliminary budget is finalized and made available to the public no later than six weeks prior to the beginning of the next fiscal year.

Step 7: Public Hearings (RCW 35A.33.070; RCW 84.55.120)

Per state law, public hearings are required for both the budget and property tax levy. These public hearings provide an opportunity for the public to comment on either the budget adoption or the setting of the property tax levy.

Step 8: Property Tax Levy Filing (RCW 84.52.070)

Per state law, the City's property tax levy for the following year must be filed on or before November 30. After the public hearing has occurred, the City must file its levy with the county assessor.

Step 9: Budget Adoption (RCW 35A.33.075)

Following conclusion of the public hearing and prior to the beginning of the fiscal year (January 1), the City must adopt its budget. The budget is formally adopted by Ordinance at fund level. The adopted budget takes effect on January 1 of odd numbered years.

Budget Amendment Process

After the budget process is complete and the final budget is adopted by the City Council, the budget is monitored by the Finance Department in accordance with the City's Financial Policies. The budget can be changed (amended) at any time after it is adopted by the City Council by passing an amendatory ordinance in an open public meeting.

If it is determined an amendment is needed, Finance staff prepare the proposed amendment and present it to the City Council for consideration at an Administration and Finance Committee Meeting. The committee provides their recommendation to the Council and the amendment is presented at a Regular City Council Meeting for approval.

Budget Calendar

The following calendar details the months in which each step of the budget process occurs. The actual dates may vary year to year, the City provides a budget development calendar each year for the public to follow along with the process. Statutory deadlines, if applicable, for 2022 are shown in **bold**.

August	September	October	November	December
<ul style="list-style-type: none"> • Macro Budget Workshop (Step 1) 	<ul style="list-style-type: none"> • Budget Call (Step 2); September 12, 2022 • Budget Estimates Due (Step 3); September 26, 2022 • CIP Estimates Due (Step 3); September 26, 2022 	<ul style="list-style-type: none"> • Proposed Preliminary Budget (Step 4); October 3, 2022 • Budget Workshops (Step 5) 	<ul style="list-style-type: none"> • Preliminary Budget (Step 6); November 1, 2022 • Public Hearing - Property Tax (Step 7); November 30, 2022 • Property Tax Levy Filing (Step 8); November 30, 2022 	<ul style="list-style-type: none"> • Public Hearing - Budget (Step 7); December 5, 2022 • Budget Adoption (Step 9); December 31, 2022

Financial Forecast

The following forecast is an **estimate only**. This tool is used by staff to help evaluate the City's long term financial health and make more informed budget decisions. The City of SeaTac, like many other municipalities, has been recovering from the fiscal impacts of the COVID-19 pandemic. It is important to use a forecasting tool to ensure the City is positioned well in future years. A crucial step in the budget development process, this forecasting tool helps City staff make informed decisions regarding the 2023-2024 budget.

Assumptions

This forecast focuses on the General Fund, the City's largest fund which supports most City personnel and services. The forecast uses actuals through 2021, 2022 estimates, 2023-2024 preliminary budget numbers as detailed in the budget document, and the following assumptions for forecasted years 2025 through 2030.

Revenues

- **Property Tax:** Property Tax is the General Fund's second largest revenue source. The City anticipates a small increase in the property tax levy from 2025-2030. King County's Economic August 2022 Forecast anticipates an increase in Assessed Valuation (AV) in 2023 and beyond. If AV increases, the City will likely be able to levy the current 2022 amount plus any increase due to new construction.
- **Sales Tax:** Sales Tax is the General Fund's largest revenue source. Sales tax receipts have been recovering from the COVID-19 pandemic and is returning to pre-pandemic levels. This forecast anticipates moderate increases over 2022 estimated collections.
- **Other Revenue:** Other revenues including licenses & permits, intergovernmental, and charges for goods & services assume small but steady increases in the future.

Expenditures

- **Service Contracts:** Service contracts, which include Police Services, Fire Services, SCORE Jail, and Animal Control Services account for 56% of the General Fund's expenditures. The City has little control over these costs and therefore steady increases are estimated.
- **Salaries & Benefits:** Personnel costs account for 33% of the Fund's expenditures. The City's costs for salaries and benefits are largely dictated by the union contract. This forecast assumes no changes to staffing levels in the future.
- **Other Expenses:** The remaining General Fund expenditures include supplies and services. These make up a small portion of total expenditures. Small increases were assumed.

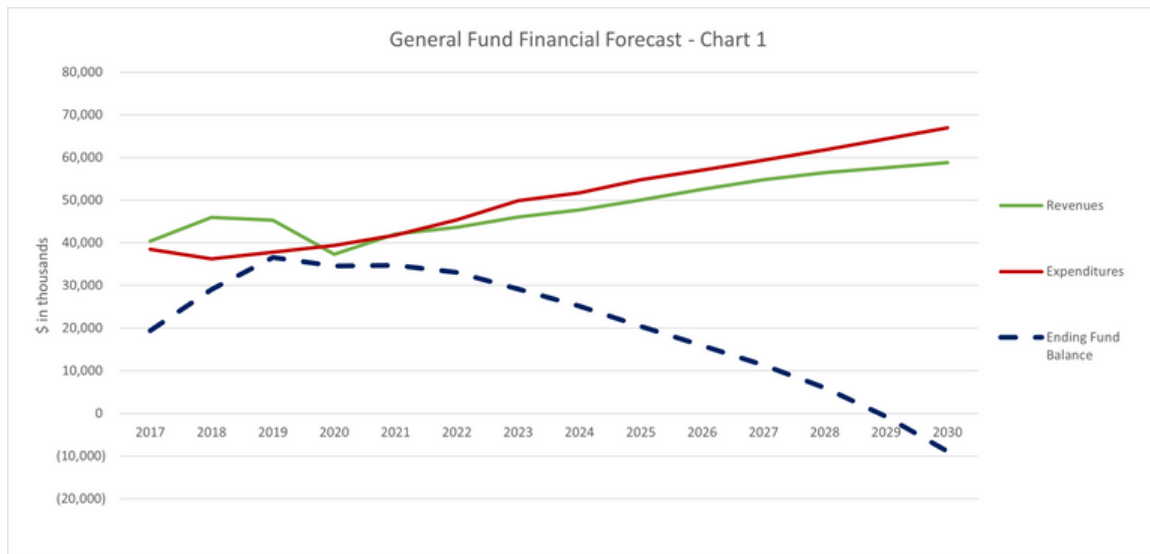
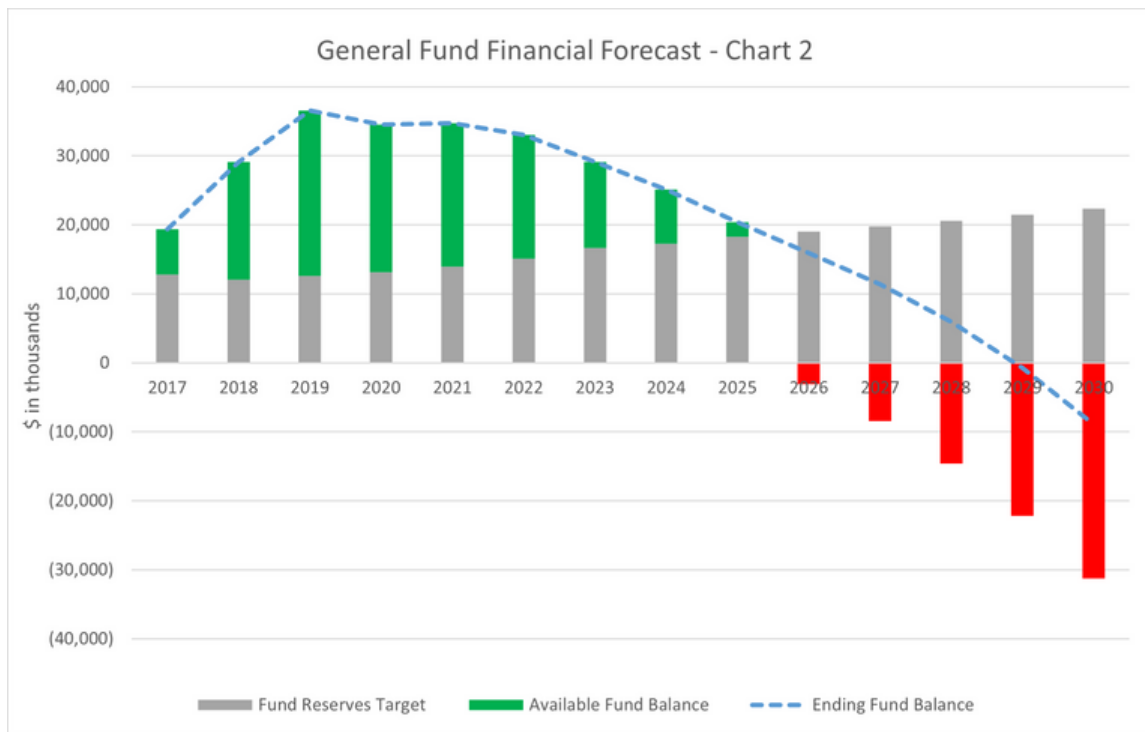


Chart 1: This chart summarizes the General Fund's total revenues and expenditures. Given the stated assumptions and no course corrections, expenditures (red line) will continue to exceed revenues (green line) in the future years, eating into ending fund balance. The General Fund's balance (blue dotted line) is projected to decrease each year through 2029, when it would be depleted.

Chart 2: This chart details the projected ending fund balance and the General Fund's reserve target of 4 months of operating expenditures. The gray bar is the City's 4-month reserve target and the green above is excess reserves or excess funds. The red bar in 2026 and beyond means target reserves are not being met by the amount above the blue-dotted line. The blue-dotted line is the General Fund balance that continues to decline through 2029 when it would be depleted.



Conclusion

The above forecasting charts were presented to the City Council at the October 22, 2022 Budget Workshop and helped guide the discussion of what programs and services the Council wished to recommend adding through the decision card process. The results from this forecast indicated to staff and Council that although the General Fund has a healthy amount of reserves to support the fund, there is a need to be conscious of spending. Ultimately, the Council felt comfortable recommending approval of a number of essential decision cards, as detailed in the Budget Summary section of the budget document.

These financial forecasts are used not only throughout the budget development process but are updated periodically throughout the year. As new information is gathered, the City's position changes, or budget amendments are proposed, these forecasts are updated and presented to Council. Using this tool helps visualize the future and aids in budget decisions.

Financial Policies

The following Financial Policies were originally adopted by the City Council on November 13, 2018. The policies are reviewed as part of the Budget process and were revised by Resolution 22-011 on June 14th, 2022.

BASIC POLICY STATEMENT

The City of SeaTac is committed to the highest standards of responsible financial management. The City, including the City Council, City Manager, and staff will work together to ensure all financial matters of the City are addressed with care, integrity, and in the best interest of the City.

The safekeeping, proper use and management of City resources are essential to responsible and responsive public service and governance. Standards and best practices for the management of City resources are set forth by entities that include the Internal Revenue Service (IRS), State Legislature, State Auditor's Office (SAO), Department of Revenue (DOR), Government Financial Officers' Association (GFOA), Government Accounting Standards Board (GASB), and the SeaTac Municipal Code (SMC). SeaTac's Financial Policies (Policies) support and augment those provisions.

APPLICATION AND ADMINISTRATION

The rules and procedures contained in this policy are designed to:

1. Protect the assets of the City of SeaTac;
2. Ensure the maintenance of open and accurate records of the City's financial activities;
3. Provide a framework of operating standards and behavioral expectations;
4. Ensure compliance with federal, state, and local reporting requirements; and
5. Provide a means for the City Council to update and monitor these policies with the assistance and cooperation of the City Manager and the Finance and Systems Director.

The use of "shall" or "must" indicates the City's intent to closely adhere to the stated policy. The use of "should" or "may" indicates a preferred approach. These policies serve to guide the City Council while enabling flexibility for the Council to respond to specific circumstances.

LINES OF AUTHORITY

City Council

1. The SeaTac City Council shall adopt the budget by ordinance at the fund level.
2. The Council has the authority to execute such policies as it deems to be in the best interest of the City within the parameters of federal, state, and local law.
3. Transfers of appropriations between departments or funds shall be approved by a budget amendment of the City Council (SMC 3.40.110).

Council Committees

- a. The Administration & Finance Committee (A&F) has the authority to perform reviews of the organization's financial activity.

City Manager

1. The City Manager has primary oversight responsibility for ALL budget expenditures.
2. The City Manager may authorize transfers between individual appropriations within any one department or fund (SMC 3.40.110).
3. The City Manager shall serve on the Investment Committee (SMC 3.41.010).

Departments

1. Department directors have primary responsibility for formulating budget proposals in line with City Council and City Manager priority direction, and for implementing, monitoring, and reporting once approved.

Finance Department

- a. The Finance Department (Finance) is responsible for coordinating the overall preparation and administration of the City's budget and Capital Improvement Program. Finance assists department staff in identifying budget problems, formulating solutions and alternatives, and implementing any necessary corrective actions.
- b. The Finance and Systems Director will exercise a secondary oversight responsibility for ALL budget expenditures. This includes responsibility for both technical errors and errors of judgment, which shall be brought immediately to the attention of the responsible department head and the City Manager.
- c. The Finance and Systems Director shall serve on the Investment Committee (SMC 3.41.010).

GENERAL BUDGET POLICIES



Budget Preparation

1. The City of SeaTac shall prepare and adopt a biennial budget in accordance with Chapter 35A.34 RCW, Ordinance 12-1010, and these Policies. Fiscal years shall begin on January 1 and conclude on December 31. The budget will be prepared on a cash basis. This differs from the financial statements, which are reported on a GAAP basis.
2. The budget shall be prepared in a manner that reflects the full cost of providing services to the extent possible, which includes operating and maintenance costs for capital projects.
3. In order to achieve a balanced budget, ongoing resources shall be equal to or exceed ongoing expenditures. Each City fund budget shall identify ongoing resources that at least match expected ongoing annual requirements.
4. The budget shall account for onetime expenditures associated with an employee's end of employment. The Finance and Systems Director shall establish administrative procedures specifying the conditions under which such funds may be expended.
5. The City recognizes the need for participation in, and shall provide funding to, area Human Service programs allocating 1.5% of General Fund operating expenditures for this purpose.
6. One-time cash transfers and non-recurring ending fund balances will be applied to reserves or to fund one-time expenditures; they will not be used to fund ongoing programs.
7. On an annual basis, departments will review existing services for relevancy and sustainability before proposing new ongoing services.
8. The City will continuously evaluate and improve process for greater efficiency with a goal of spending 5% less than budgeted each biennium.

Downturns

- a. Short-term (anticipated less than one year) economic downturns and temporary gaps in cash flow: Expenditure reductions or restrictions may be imposed. Expenditures from the General Fund Unassigned Fund Balance, or interfund loans may be used in accordance with the Interfund Loan policy.
- b. Long-term (greater than one year) revenue downturns: Revenue forecasts shall be revised. When long-term revenue downturns are likely, deficit financing (borrowing) is not a preferred fiscal response. Onetime and/or ongoing expenses shall be reduced, new revenues shall be secured, reserve funds may be used or a combination thereof-as necessary, to achieve a balanced budget.

Budget Amendments

1. Provisions for amending the budget during the year in order to address unanticipated needs, emergencies, or compliance with State of Washington budgetary statutes will be provided by Finance. Any budget adjustments requiring City Council approval will occur through a process coordinated by Finance and will occur prior to fiscal year end.
2. Finance will review agenda items with potential fiscal impact submitted for City Council action. The objective of these reviews is to ensure compliance with the budget and disclosure of all fiscal issues to the Council. This information will be presented in the Budget Significance section of each agenda bill.
3. During the Mid-Biennium Review process, departments who have underspent their budgets may request those funds (or a portion thereof) be carried over into the next budget cycle. The department must provide the reason for underspending and estimate the likely continuation of such variances.
4. Requests for funds to be carried over at the end of a biennium budget cycle shall only be for projects or contracts not completed in the previous budget cycle. The department must provide the reason the project was not completed and an estimated completion date.

Decision Cards

- a. Decision Cards shall be required for new program requests in the Preliminary Budget and the mid-biennial modification and shall include a written assessment of:
 - i. How the proposal is consistent with identified City Goals.
 - ii. Whether the service or program is mandatory (required by law) or discretionary (optional), and whether the service or program can be achieved through other means.
 - iii. The degree to which the service or program is fiscally sustainable.

RESERVE POLICIES

General Fund

1. Adequate reserve levels are a necessary component of the City's overall financial management strategy and a key factor in external agencies' measurement of the City's financial strength. Collectively, the adopted budget should include General Fund reserve balances equaling not less than *4 months* of the operating expenditures for the fiscal year. The reserves specified by this policy consist of the General Fund Ending Fund Balance.
2. The reserve will be available for unforeseen, urgent, or emergency needs. The reserve is intended to provide for revenue shortfalls; for expenditures deemed necessary by the City Manager and City Council; and temporary short-term interfund loans of a non-recurring nature.
3. City Council authorization shall be required for expenditure of General Fund Reserves.



Enterprise Funds

1. Adequate reserve levels are a necessary component of the overall financial management strategy for enterprise funds such as utilities, and a key factor in external agencies' measurement of the City's financial strength.
2. The City shall maintain reserves in the Enterprise Funds as follows:
 - a. The reserve balance target for the Surface Water Management Utility operations is the amount equivalent to 45 days of total budgeted operating expenses.
 - b. The reserve balance target for the Surface Water Management Utility capital is the amount equivalent to 10% of all Original Asset Values.
 - c. The reserve balance target for the Solid Waste & Environmental Utility operations is the amount equivalent to 30 days of total budgeted operating expenses.
3. City Council authorization shall be required for expenditure of Enterprise Fund Reserves.

Capital Funds

1. The City shall maintain capital reserve funds to provide funding for three years of the six years Capital Improvement Plan, less proprietary fund projects.
2. The use of any reserves within the Capital Improvement Funds shall be approved by the City Council.
3. Monies collected from the sale of assets shall be receipted into the fund where the purchase originated.
4. Contributions to the capital reserve funds will be made as per the budget recommendations set by the City Council.

Replacement Funds

1. The City shall maintain an Equipment Replacement Fund. Annual contributions in the amount necessary to replace the equipment at the end of its useful life shall be included in the operating expenses of departments owning the capital equipment. Life-cycle assumptions and required contributions shall be reviewed as part of the budget process.
2. Replacement reserves shall be established for equipment and computer hardware/software with a value greater than \$15,000, regardless of whether the equipment is acquired via lease, gift or purchase.
3. Equipment and computer hardware/software with a value less than \$15,000, enrollment in the Equipment Replacement Fund is optional and will be at the request of the purchasing Director.
4. Monies collected from the sale of assets carried on equipment replacement schedules shall be receipted to the Equipment Replacement Fund.

Special Revenue Funds

1. Special Revenue Funds are legally restricted for specific purposes. Balances may occur in these Funds but shall not be used for any purpose inconsistent with the Funds purpose until the original purpose for the Fund is achieved.

REVENUE POLICIES

General Policy

1. The City shall maintain revenue categories according to state statute and administrative regulation as described in the State Auditor's Budgetary, Accounting, and Reporting System (BARS).
2. The City shall be sensitive to the balance between the need for services and the City's willingness to raise fees, charges, and taxes to support those services.
3. The City should strive to maintain a diversified mix of revenues in order to maintain needed services during periods of declining economic activity.
4. All potential grants shall be carefully examined for matching requirements. Some grants may not be accepted if the local matching funds cannot be justified. Grants may also be rejected if programs must be continued with local resources after grant funds are exhausted. For more information on grants, refer to Policy CW-016 Grant Application and Acceptance.

Budgeting

1. Revenue estimates should be prepared on an objective basis to minimize the economic fluctuations that could imperil ongoing service programs during the upcoming budget cycle. Revenue increases greater than inflation will require additional documentation.
2. Revenue estimates shall be based on forecasting methods recommended by the Government Finance Officers Association (GFOA) and will likely be conservative rather than aggressive.
3. Revenue forecasts for major revenues (those which represent at least 10% of the General Fund) will develop a "conservative", "optimistic" and "best estimate" forecast and the rationale. The forecasts presented shall be based on the best information available at the time and references to the sources of information used in the estimates will be made available.

Taxes



1. The City Council shall not increase the regular property tax levy if General Fund reserves are in excess of the target General Fund reserve policy.
2. All regular property tax revenues will be allocated to support General Fund services unless there is a ballot measure approved by the voters that directs a certain amount of the property tax capacity be used for other City services.
3. Sales tax revenues are designed to support general government operations and will be allocated to the General Fund. Certain sales tax revenue sources may be identified and allocated to other Funds as directed by the City Council.

Fees

1. The City shall develop and maintain a comprehensive schedule of fees and charges. City fees and charges should be reviewed annually, by general type as described below:
 - a. Development-related fees (land use, building and property, and engineering fees) shall be established in the Fee Schedule; adjusted for inflation annually using the CPI-W June to June Seattle Tacoma Bellevue index, and periodically subjected to a comprehensive rate analysis. Fees adjusted by inflation shall be rounded to the nearest \$.50. Development related fees should be based on recovering costs of permitting and inspection services.
 - b. Recreation and park use fees shall be set by the Director of Parks, Community Programs & Services within ranges established by the Fee Schedule.
 - c. General fees (such as rental rates, copy charges, and other miscellaneous fees) shall be established in the Fee Schedule. These services should charge fees to assist in making these services self-supporting.
 - d. Utility fees shall be set by ordinance and set at a level necessary to support the costs of services in the fund and to maintain long-term financial stability. To ensure that the enterprise funds remain self-supporting, fee and rate structures shall fully fund the direct and indirect costs of operations, maintenance, debt service, depreciation, and reasonable system extensions.

Monitoring/Reporting

1. The City will review contracts and leases which result in revenues to the City annually in order to provide for careful evaluation by the City Council.
2. Periodic financial reports shall include trend analysis of the City's primary sources of revenue.

EXPENDITURE POLICIES

General Policy

1. The City shall maintain expenditure categories according to state statute and administrative regulation as described in the State Auditor's Budgetary, Accounting, and Reporting System (BARS).
2. Emphasis shall be placed on improving productivity, workplace innovation, program evaluation, and alternative means of service delivery rather than adding to the work force. The City shall invest in technology and other efficiency tools to ensure high productivity. The City may hire additional staff only after the need of such positions has been demonstrated and documented, including assessment of alternative measures, such as contracting for professional services and partnering with other agencies/organizations.

Budgeting

Operating/On-Going

1. The City shall authorize only those ongoing, operating expenditures that may be supported by ongoing operating revenues. Before the City undertakes any agreements that would create fixed, ongoing expenses, the cost implications of such agreements shall be fully determined for current and future years with the aid of strategic financial planning models.
2. All compensation planning and collective bargaining will focus on the total cost of compensation which includes direct salary, health care benefits, pension contributions, and other benefits of non-salary nature which are a cost to the City.
3. Budget surpluses resulting from vacant positions should not be used as justification to increase expenses for operational or capital expenditures purposes.
4. Enterprise Fund expenditures shall be fully supported by their own rates, fees, and charges, not subsidized by the General Fund. The Enterprise Funds shall pay their share of overhead costs and services provided by the General Fund.
5. The City shall assess funds for services provided internally by other funds. The estimated cost of service shall be budgeted as an expense to the fund benefiting from the service and the cost of the service shall be recognized as revenue to the providing fund. A review of the method for determining the amount of the interfund assessment shall be reviewed periodically. For more information, refer to the City's Cost Allocation Policy.

One-Time/Capital

1. Capital expenditures may be funded from one-time revenues, but the operating budget expenditure impacts of capital expenditures shall be reviewed for compliance with this policy provision.

Coronavirus State and Local Fiscal Recovery Funds (SLFRF)

1. The SLFRF program is a federal program created to provide governments across the country with the resources needed to:

- Fight the pandemic and support families and businesses struggling with public health and economic impacts
 - Maintain vital public services amid declines in revenue resulting from the crisis
 - Build a strong, resilient, and equitable recovery by making investments that support long-term growth and opportunity
2. The City will use SLFRF funds in accordance with the Final Rule provided by the Treasury Department.

PURCHASING AND EXPENDITURE CONTROL

(RCW 42.24.180, SMC 3.31, Resolution 07-014, and Section 3.8.5 of the State Budgeting Accounting & Reporting System (BARS) Manual

1. It is the general policy of the City that all expenditures be rationally related to a public purpose and be reasonable in the amount and nature. All significant purchases should be made only after an effort to compare prices and alternatives from more than one vendor.
2. Non-employees such as volunteers are required to get prior authorization from staff before making purchases.
3. All purchase orders and/or invoices will be signed by the responsible department head or his/her designee (or City Manager), and reviewed by the appropriate personnel in Finance for budget authority and proper coding.
4. Invoices for the costs of public utilities, telephone, postage, copy machine expenses, and others shared by more than one department will be reviewed and approved by the Finance and Systems Director or his/her designee.
5. The Finance and Systems Director is authorized to sign budgeted and approved contract interval payments even though they may exceed his/her signing authority. E.g. Police Services.
6. Purchases for the current fiscal year must be received prior to the end of the calendar year in order to be included in the current biennium budget. Otherwise, they will be charged to the next fiscal year.
7. All expenditures/expenses shall be pre-audited and certified by the Finance and Systems Director or designee prior to submitting them to the City Council.
8. The accounts payable process occurs on the 5th and 20th of each month. City Council approval will occur at the following Council meeting.
9. If the City Council at the subsequent Council meeting (after review), disapproves any such checks, the disapproved claims will be recognized as a receivable of the City and collections of said receivable will be diligently pursued until the amounts disapproved are collected or until the Council is satisfied and approves the claims.

ACCOUNTING, AUDITING, AND FINANCIAL REPORTING POLICIES

1. The City shall maintain a system of financial monitoring, control, and reporting for all operations and funds in order to provide effective means of ensuring that overall City goals and objectives will be met and to assure the City's partners and investors that the City is well managed and fiscally sound.
2. The City will maintain its accounting records in accordance with state and federal law and regulations. Budgetary reporting will be in accordance with the state's budget laws and regulations. The City will report its financial condition and results of operations in accordance with state regulations and generally accepted accounting principles (GAAP) applicable to governments.
3. The City will minimize the number of funds. The funds will be categorized in accordance with GAAP for reporting purposes.
4. Quarterly financial reports shall be prepared by the Finance Department and reported to the Administration & Finance Committee for the purpose of monitoring forecasted, budgeted, and actual revenues and expenditures.
5. In instances when combined, actual revenues are less than combined, budgeted revenues for a period of two consecutive quarters, the City Manager shall put forth to the Administration & Finance Committee a proposed budget amendment that responds to the underperformance of revenues. The City Manager's proposed budget amendment shall include an updated financial forecast and a written description of the anticipated changes to performance measures, program outcomes, and levels of service. This policy shall not preclude the City Manager from initiating corrective action pursuant to his/her administrative authorities prior to action by the City Council. The recommendation of the Administration & Finance Committee shall be forwarded to the City Council.
6. The State Auditor will annually perform a financial and compliance audit of the City's financial statements.

DEBT

1. The city will conservatively manage debt obligations within the statutory limits for debt capacity.

INVESTMENTS

1. The City's Investment practices shall be in accordance with SMC 3.41 and the Investment Policy.

OTHER POLICIES

Other policies referenced in this document but listed under separate cover include:

1. Grant Application & Acceptance (CW-016)
2. Cost Allocation



3. Interfund Loans
4. Purchasing Policies and Procedures (SMC 3.31)
5. Travel Expense Policy
6. Purchase Card Policy (CW-031)
7. Cash Receipting and Cash Handling Procedures
8. Continuing Property (CW-012)
9. Investment Policy (SMC 3.41)

BUDGET SUMMARY



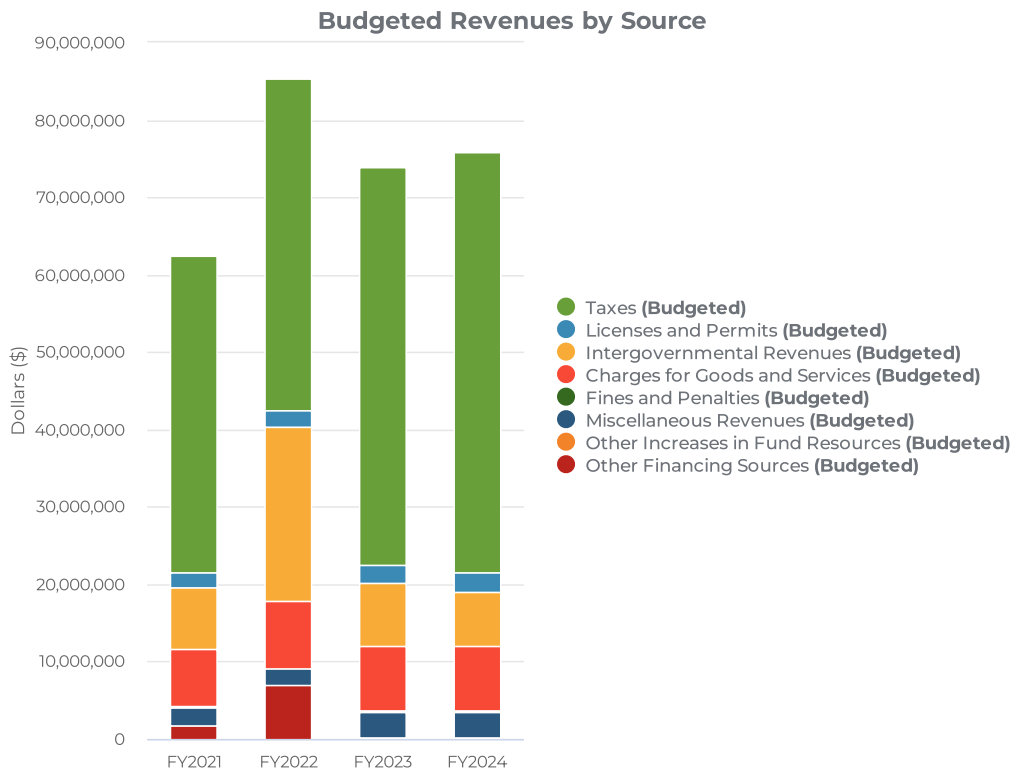
Overview

The City Council reviewed the proposed biennial budget in detail and adopted the budget on November 8th, 2022. The City budgets and accounts for revenues and expenditures in several different funds. The City has 18 funds, including the General, Special Revenue, Debt Service, Capital Project, Enterprise, and Internal Service Funds. The City projects ending 2024 with \$102.8 million in ending fund balance across all funds.

Revenues

The City expects to receive \$149.7 million in total revenues (taxes, charges, fees, grants, etc.) throughout the biennium. The two primary revenue sources received into the General Fund are Property Tax and Sales Tax, which make up 77% of total revenues. No new taxes were authorized in the 2023-2024 budget.

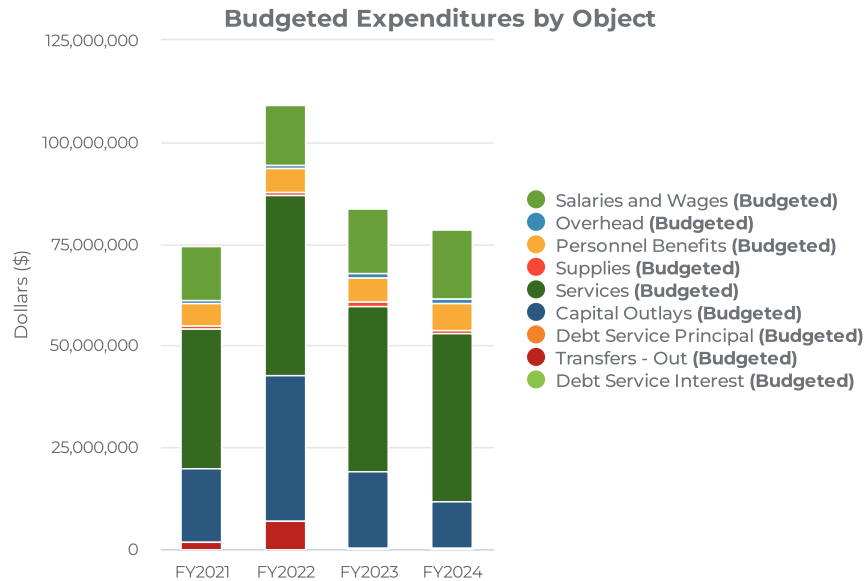
- **Sales Tax** - The City budgeted sales tax revenue conservatively for 2023-2024, but still an increase over the 2021-2022 budget, as collections have rebounded to near pre-pandemic levels.
- **Property Tax Levy** - Consistent with City policy, the City Council did not increase the regular property tax levy over the previous levy amount, not including revenue due to new construction. The 2023 property tax levy is set at \$17.6 million and the City's property tax levy rate for SeaTac residents is \$2.31 per \$1,000 of assessed valuation.



Expenditures

The City estimates total expenditures for all funds for the biennium at \$162.3 million. Expenditures include personnel, supplies, and services costs for 11 City Departments, including Police & Fire Services, which make up 54% of the City's General Fund Expenditures.

- **Staffing Levels** - 159.47 Full Time Equivalents (FTEs) are budgeted for the 2023-2024 Biennium. This reflects a decrease of 0.1 FTEs over the 2022 budget, due to the expiration of limited-term positions, reallocation of existing positions between Funds, and the addition of positions approved through the decision card process.



Budget Updates

The City of SeaTac has rebounded from the negative economic effects brought on by the COVID-19 pandemic and expects to be in a positive financial position moving forward. The 2023-2024 Budget reflects no reductions in levels of service in any area.

- **City Vision** - The City Council reviewed the City's current Mission, Vision & Goals and updated the City's Vision to align with the Vision currently outlined in the City's Comprehensive Plan. The Mission and Goals have not changed since the 2021-2022 Budget.
- **Program Inventory** - New for the 2023-2024 Budget, all Departments identified and allocated costs for all major programs, resulting in a Program Inventory document, that identifies what each program is designed to accomplish and the Council or Comprehensive Plan goal it aligns with.
- **Decision Cards** - The City Council approved 27 decision cards totaling \$6.3 million across all funds, since reviewing the proposed budget. This provided new funding for several items, including technology and software updates, capital improvements, and addition of new positions for the City. A complete list of approved decision cards can be found in the Approved Decision Cards section of this document.

Budget Outlook

The City of SeaTac has adopted a budget that will allow the City to continue to provide residents with the highest level of service. With continued management of expenditures and monitoring of the City's revenue, the City will work to ensure financial sustainability. The City utilizes a 6-year financial forecast model to ensure the City will remain fiscally sustainable. City staff will closely monitor all revenue sources and be ready to adjust the budget as necessary should the economy perform worse or better than expected. The Administration & Finance Committee receives quarterly updates of the City's financials.

Adopted Budget Summary

The following Exhibit was adopted by Council on November 8th, 2022.

2023-2024 BIENNIAL BUDGET (EXPENDITURES + ENDING BALANCES) = \$ 265,072,961				
FUND	BEGINNING BALANCE	REVENUES & OTHER SOURCES	EXPENDITURE APPROPRIATION	ENDING BALANCE
001 General Fund	\$ 33,057,294	\$ 93,749,333	\$ 101,642,243	\$ 25,164,383
102 Street Fund	5,394,182	21,028,486	11,982,533	\$ 14,440,135
105 Port ILA	13,015,294	3,066,578	3,171,751	\$ 12,910,121
106 Transit Planning	461,848	570,960	151,045	\$ 881,763
107 Hotel/Motel Tax	10,464,061	3,859,200	3,193,790	\$ 11,129,471
108 Building Management	3,615,006	566,022	578,336	\$ 3,602,692
111 Des Moines Creek Basin ILA	3,708,034	727,100	3,404,445	\$ 1,030,689
112 Affordable Housing Sales Tax	136,396	297,290	378,000	\$ 55,686
113 ARPA Grant	11,254	1,591,081	1,551,691	\$ 50,644
114 Restricted Public Safety Fund	-	156,526	120,400	\$ 36,126
206 2009 LTGO Bond Fund	-	-	-	\$ -
207 SCORE Bond Servicing	386,334	287,863	283,063	\$ 391,134
301 Municipal Capital Improvements	13,350,829	6,599,254	13,014,696	\$ 6,935,387
306 Facility Construction CIP	3,576,239	41,700	600,000	\$ 3,017,939
307 Transportation CIP	17,139,099	5,267,755	8,604,191	\$ 13,802,663
308 Light Rail Station Areas CIP	2,992,008	120,750	800,000	\$ 2,312,758
403 SWM Utility	5,562,976	8,582,000	8,442,078	\$ 5,702,898
404 Solid Waste & Environmental	946,555	863,900	575,248	\$ 1,235,207
501 Equipment Replacement	1,578,262	2,301,493	3,809,670	\$ 70,085
TOTAL BIENNIAL BUDGET	\$ 115,395,670	\$ 149,677,291	\$ 162,303,180	\$ 102,769,781

Approved Decision Cards

Department/ Fund	Decision Card Title	2023-2024 Revenues	2023-2024 Expenses		
			One-Time	Ongoing	Total
GENERAL FUND (001)					
Finance & Systems	Administrative Assistant 2		2,500	237,881	240,381
	Aerial Imagery			13,220	13,220
HR	Human Resources Analyst		1,050	326,568	327,618
PCPS	HVAC Controls at Fire Station 45 & Valley Ridge CC		45,000		45,000
	LED Lighting Upgrades - F/S 45 & 46	14,500	58,000		58,000
	North SeaTac Park Master Plan		30,000		30,000
	Parks Ops Worker/Highline Botanical Garden		250	250,743	250,993
	Sculptures in Parks (Art Program)		47,200		47,200
CED	Citywide Parking Code Study		95,000		95,000
	Electronic Plan Review Hardware (Split with 102, 301)		4,990	10,792	15,782
	Electronic Plan Review Hardware (Transfer Out)		29,800		29,800
	Feasibility Study: Housing Inspection Program		50,000		50,000
	Fee Study		80,000		80,000
	SKHHP Membership			21,326	21,326
	General Fund Decision Cards	\$ 14,500	\$ 443,790	\$ 860,530	\$ 1,304,320
Street (102)	Electronic Plan Review Hardware (Split with 001, 301)	1,000	\$ 1,000		1,000
	Street Fund Decision Cards	\$ 1,000	\$ 1,000	\$ -	\$ 1,000
ARPA Grant (113)	Backup Generator SCC & Sen. Ctr	346,800	339,000	7,800	346,800
	Grant Administrator	325,919		325,919	325,919
	Network Monitoring and Response Solution	103,494		103,494	103,494
	Website Redesign Project	202,850	160,800	42,050	202,850
	ARPA Grant Fund Decision Cards	\$ 979,063	\$ 499,800	\$ 479,263	\$ 979,063
Municipal CIP (301)	Administrative Assistant 2 (Computer Purchase)		\$ 2,700		2,700
	City Hall Cubicles & Carpet		\$ 1,500,000		1,500,000
	Electronic Plan Review Hardware (Split with 001, 102)	28,800	\$ 64,885		64,885
	Grant Administrator (Computer Purchase)		\$ 2,700		2,700
	Human Resources Analyst (Computer Purchase)		\$ 2,500		2,500
	SeaTac Community Center Renovations		\$ 175,000		175,000
	Valley Ridge Community Center Floor Replacement		\$ 40,000		40,000
	Water Quality Technician (Computer Purchase)		\$ 2,500		2,500
	Municipal CIP Fund Decision Cards	\$ 28,800	\$ 1,790,285	\$ -	\$ 1,790,285
Facility CIP (306)	Design for Maintenance Facility Renovations		\$ 300,000		300,000
	RFQ - Consultant for City Hall Build Feasibility		\$ 300,000		300,000
	Facility Construction CIP Fund Decision Cards	\$ -	\$ 600,000	\$ -	\$ 600,000
Light Rail CIP (308)	Gateway Treatments		800,000		800,000
	Light Rail Station Areas CIP Fund Decision Cards	\$ -	\$ 800,000	\$ -	\$ 800,000
SWM (403)	Surface Water Comprehensive Plan Update		325,000		325,000
	Surface Water Rate Program Study		50,000		50,000
	Water Quality Retrofit Program			200,000	200,000
	Water Quality Technician		800	282,118	282,918
	Surface Water Utility Fund Decision Cards	\$ -	\$ 375,800	\$ 482,118	\$ 857,918

Capital Improvement Program Overview

The City of SeaTac's 2023-2028 Capital Improvement Program provides a six year view of the City's proposed capital projects and equipment expenditures. The Plan includes all land acquisitions, planning, design, engineering and construction of transportation infrastructure (over \$100,000), buildings and building improvements, parks and park improvements, economic development projects (all over \$25,000), equipment purchases over \$5,000 and computer related hardware and software. The following charts summarize the projects included in the 6-year CIP and the funding included in the 2023-2024 biennium. To view the complete Capital Improvement Program document, visit the City's website at <https://www.seatacwa.gov/government/city-departments/finance-systems/financial-reports>.

Combined Citywide CIP Project Summary

EXPENDITURE SCHEDULE										
Capital Costs	Total Prior Years	2023	2024	2025	2026	2027	2028	2023-2028 TOTAL	Total Future Years	Total Projects
Planning/Feasibility	165,000	610,000	500,000	-	100,000	-	-	1,210,000	-	1,375,000
Design/Engineering	1,505,807	3,280,383	225,000	7,410,497	2,278,720	2,770,000	1,380,000	17,344,600	-	18,850,407
Land Acquisition	-	1,213,820	1,404,822	200,000	6,250,000	750,000	1,043,500	10,862,142	-	10,862,142
Construction Mgmt.	-	261,052	122,642	1,440,160	2,443,512	692,134	871,880	5,831,382	-	5,831,382
Construction	235,000	8,958,440	3,356,882	23,690,651	24,038,263	38,606,948	42,939,406	141,590,590	-	141,825,590
Other/Equipment	-	2,801,390	1,391,000	660,200	638,000	4,755,314	4,522,314	14,768,218	-	14,768,218
Sales Tax (10.1%)	7,500	1,068,433	351,434	2,538,212	2,657,713	4,395,480	4,851,214	15,862,486	-	15,869,986
Contingency (10%)	8,250	1,125,600	369,747	2,619,604	2,703,583	4,292,899	4,769,616	15,881,049	-	15,889,299
Total Capital	1,921,557	19,319,118	7,721,527	38,559,324	41,109,791	56,262,775	60,377,930	223,350,466	-	225,272,023

FINANCING SCHEDULE										
Funding Source	Total Prior Years	2023	2024	2025	2026	2027	2028	2023-2028 TOTAL	Total Future Years	Total Projects
Asset Sales	-	-	-	-	-	-	-	-	-	-
GMA Impact Fees	-	-	-	-	-	-	-	-	-	-
Parking Taxes	869,724	2,191,591	988,822	5,739,650	15,754,369	7,695,483	9,573,500	41,943,415	-	42,813,139
REET - 1st Qtr %	165,800	2,273,515	-	1,200,000	-	-	-	3,473,515	-	3,639,315
REET - 2nd Qtr %	100,000	909,200	300,000	900,000	-	139,277	-	2,248,477	-	2,348,477
Sales Taxes	90,750	6,282,278	1,326,193	9,545,178	311,000	70,000	241,665	17,776,314	-	17,867,064
Storm Drainage Fees	-	1,595,000	810,556	600,000	700,000	1,350,000	1,750,000	6,805,556	-	6,805,556
Federal Grants	-	2,130,000	1,075,000	5,450,000	5,450,000	-	-	14,105,000	-	14,105,000
State Grants	19,763	77,237	201,000	5,099,000	5,000,000	3,600,000	2,600,000	16,577,237	-	16,597,000
Local Grants	416,520	1,539,344	500,000	50,000	-	-	-	2,089,344	-	2,505,864
Fund Balance	99,000	2,020,954	1,331,000	2,493,000	578,000	297,000	74,000	6,793,954	-	6,892,954
Other:	-	-	-	-	-	-	-	-	-	-
Investment Interest	-	-	888,956	-	-	-	-	888,956	-	888,956
Bond Issuance	-	-	-	6,482,497	6,000,000	43,111,015	43,111,015	98,704,527	-	98,704,527
Field Rental Fees	-	-	-	-	-	-	3,027,750	3,027,750	-	3,027,750
WSDOT/SR509	-	300,000	300,000	1,000,000	-	-	-	1,600,000	-	1,600,000
Unidentified Funding	-	-	-	-	7,316,422	-	-	7,316,422	-	7,316,422
Total Funding	1,761,557	19,319,118	7,721,527	38,559,325	41,109,791	56,262,775	60,377,930	223,350,466	-	225,112,023

Major Projects Summary

Projects scheduled for the 2023-2024 Biennium include the following:

1. Completion of the Permit Center Database Upgrade. The City began implementation of a new permit software in 2022 and anticipates completion in early 2023. Total cost is \$363,000.
2. Replacement of the City's Financial Management System. The current financial management software was purchased in 1990 and support will sunset in 2027. Implementation of a new system is planned for 2024. Total cost is \$1.8 million.
3. Replacement of 5 HVAC units at the Community Center. This is the second year of a three-year project replacing 5 HVAC units each year. The total project cost is \$472,247.
4. City Hall Relocation. The current City Hall building is now 40+ years old and is in need of major system improvements. A feasibility study for relocating City Hall will begin in 2023. The total feasibility study cost is \$300,000.
5. Maintenance Facility Renovations. The maintenance facility is in need of renovation to accommodate growth in Parks and Public Works. Improvements include replacing the roof on Building 1, upgrading the HVAC system, expanding the locker rooms and meeting rooms, and constructing a multipurpose room to serve as a training room and backup location for emergency operations. A feasibility study will begin in 2023 to determine the project plan. The total feasibility study cost is \$300,000.
6. SeaTac Des Moines Creek Park and Trailhead Improvements. Design and construction of new trailhead, connecting trail, and a restroom. Total cost is \$3.0 million.
7. Riverton Heights Spray Park and Restroom. The City continues the development of Riverton Heights Park by installing a spray park and restroom. This project enhances the community and allows neighborhood children and families access to a popular summer recreation amenity. Total cost is \$2.1 million.
8. Angle Lake Park Fishing Pier and Boat Ramp Renovations. A new fishing pier that meets ADA requirements and enhances access for fishing and passive space to view the lake will be constructed, along with replacing the boat ramp with a new single lane ramp. Total cost is \$3.7 million.
9. City Hall Cubicles and Carpet Replacement. The cubicles and carpet were purchased in 2001. Parts and panels are no longer available to make repairs, expand or maintain functional workspaces. Total cost is \$1.5 million.
10. Vally Ridge Community Center Floor Replacement. The Valley Ridge Community Center is used for recreation programs for preschoolers to teenagers. The floor is 7+ years old and is difficult to clean due to the porous nature of the rubber. Total replacement cost is \$40,000.
11. Transportation Master Plan Update. The update is in conjunction and support of the state required major update to the Comprehensive Plan necessary to ensure consistency with the City's 2024-2044 growth plan. This is a two-year project. Total cost is \$500,000.
12. Neighborhood Multi-Modal Transportation Improvements. This is an ongoing program that implements the Safe and Complete Streets Plan to construct pedestrian and bicycle facilities on selected streets. Projects are listed in Table 4-5 in the 2015 Transportation Master Plan.
13. Pedestrian Crossing Program. This is an on-going program that selects and implements improvements to pedestrian crossings or creates new crossings at locations city-wide.
14. Intelligent Transportation System Program. This is an on-going program that implements improved signal coordination and management, transit signal priority, roadway monitoring and response, and data collection.
15. International Blvd. Safety Improvements. This project implements recommendations from the International Blvd. Safety Study, improving safety for pedestrian and bicycle travel. Total cost is \$900,571.
16. Airport Station Pedestrian Improvements. Improvements include retrofitting and building new sidewalks, separated bicycle tracks and shared lanes, new lighting and utility infrastructure for safe and reliable pedestrian and bicycle access to transit services along International Blvd. This is a 5-year project with a total cost of \$24.3 million.
17. S 204th Street Improvements. This project reconstructs roadways and builds connectivity from Madrona Elementary to 34th Ave S and the surrounding Madrona neighborhood. This 3-year project has a total cost of \$1.6 million.
18. 34th Ave S and S 166th to S 176th Street Improvements. Improvements include roadway reconstruction, including drainage, curb, gutter, shared bicycle facilities, sidewalks and underground utilities. This is a 4-year project with a total estimated cost of \$14.5 million.

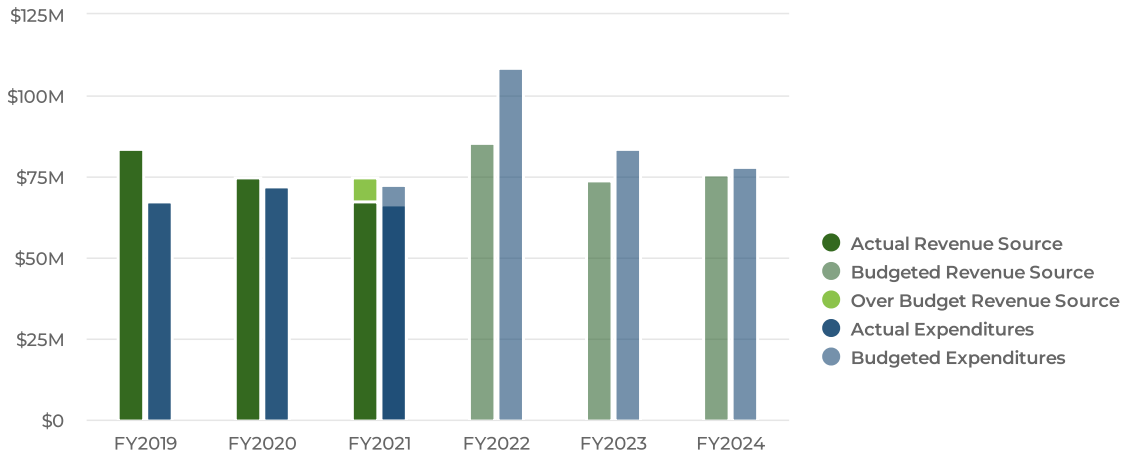
FUND SUMMARIES



Summary

The City of SeaTac is projecting \$73.87M of revenue in FY2023, which represents a 13.5% decrease over the prior year. Budgeted expenditures are projected to decrease by 23.1% or \$25.16M to \$83.84M in FY2023.

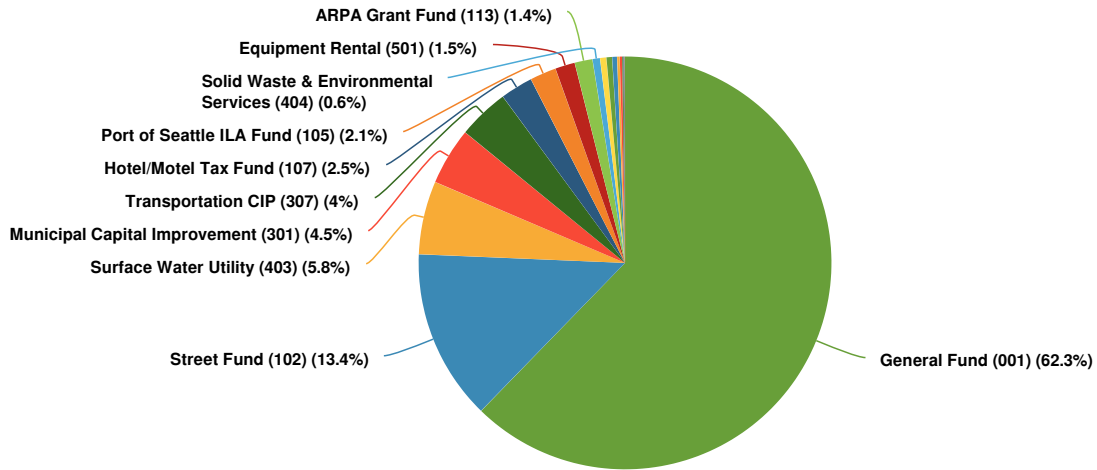
This decrease in revenue is due primarily to grant revenue received in 2022 and the decrease in expenditures can be tied to the capital projects those grants fund.



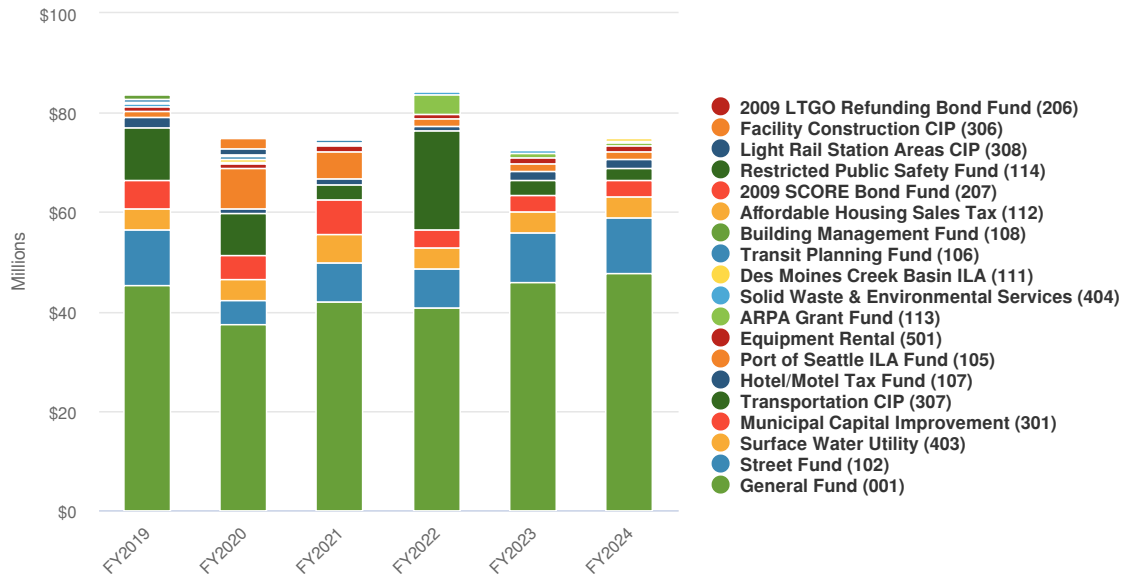
Revenue by Fund (All Funds)

The pie chart below shows the General Fund is the largest generator of revenue at 62.3%, the Street Fund is responsible for 13.4% and all other funds make up the remaining 24.3%.

2023 Revenue by Fund



Budgeted and Historical Revenue by Fund



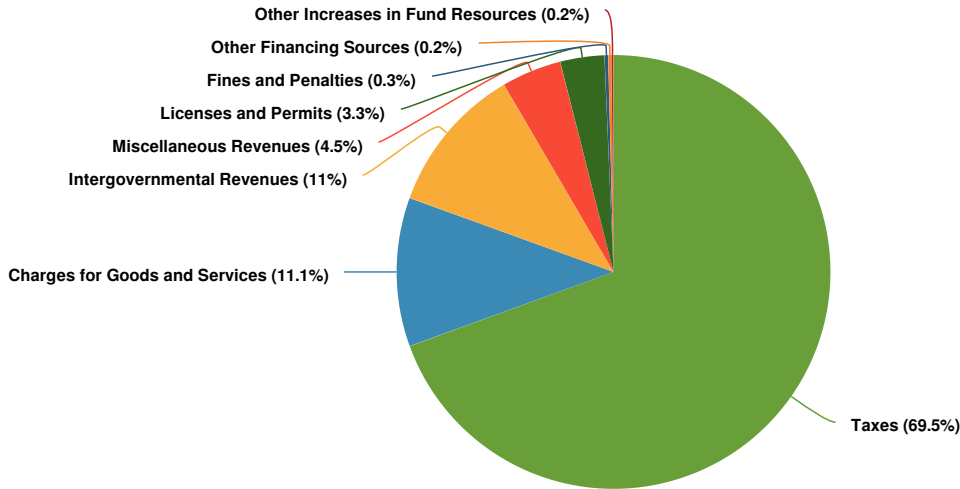
Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Amended Budget	FY2023 Budgeted	FY2024 Budgeted
General Fund (001)	\$45,275,078	\$37,319,974	\$42,044,306	\$40,885,527	\$46,008,083	\$47,741,250
Street Fund (102)	\$11,209,972	\$4,951,707	\$7,696,042	\$7,783,085	\$9,889,993	\$11,138,493
Port of Seattle ILA Fund (105)	\$1,495,873	\$8,287,474	\$5,444,676	\$1,450,400	\$1,533,289	\$1,533,289

Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Amended Budget	FY2023 Budgeted	FY2024 Budgeted
Transit Planning Fund (106)	\$438,424	\$726,501	\$502,294	\$284,880	\$285,480	\$285,480
Hotel/Motel Tax Fund (107)	\$2,072,314	\$759,281	\$1,250,550	\$904,039	\$1,879,600	\$1,979,600
Building Management Fund (108)	\$898,500	\$389,541	\$376,450	\$318,855	\$328,275	\$237,747
Des Moines Creek Basin ILA (111)	\$388,907	\$350,686	\$342,880	\$339,400	\$363,550	\$363,550
Affordable Housing Sales Tax (112)	\$0	\$69,792	\$128,067	\$78,000	\$148,645	\$148,645
ARPA Grant Fund (113)	\$0	\$0	\$1,292	\$4,057,747	\$1,034,560	\$556,521
Restricted Public Safety Fund (114)	\$0	\$0	\$0	\$0	\$76,026	\$80,500
2009 LTGO Refunding Bond Fund (206)	\$23	\$0	\$0	\$0	\$0	\$0
2009 SCORE Bond Fund (207)	\$6,433	\$2,147	\$327	\$141,782	\$143,924	\$143,939
Municipal Capital Improvement (301)	\$5,804,184	\$5,037,131	\$6,974,012	\$3,796,238	\$3,314,027	\$3,285,227
Facility Construction CIP (306)	\$25,687	\$2,208,821	\$4,920	\$2,400	\$20,850	\$20,850
Transportation CIP (307)	\$10,391,299	\$8,547,298	\$2,981,566	\$19,805,331	\$2,959,236	\$2,308,519
Light Rail Station Areas CIP (308)	\$27,326	\$1,036,355	\$34,610	\$27,135	\$60,375	\$60,375
Surface Water Utility (403)	\$4,256,487	\$4,107,973	\$5,952,503	\$4,126,560	\$4,249,000	\$4,333,000
Solid Waste & Environmental Services (404)	\$496,646	\$440,903	\$417,142	\$476,435	\$431,950	\$431,950
Equipment Rental (501)	\$871,982	\$747,709	\$1,037,445	\$957,303	\$1,138,348	\$1,163,145
Total:	\$83,659,133	\$74,983,293	\$75,189,082	\$85,435,117	\$73,865,211	\$75,812,080

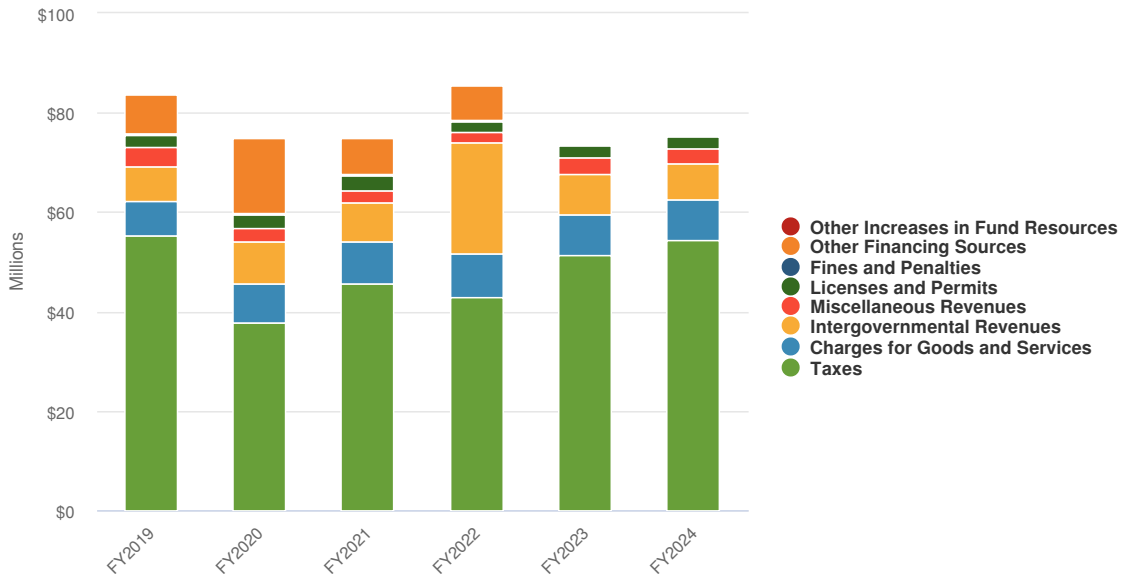
Revenues by Source (All Funds)

The City expects to receive \$149.7 million in total revenue (taxes, charges, fees, grants, etc.) throughout the biennium. The following section breaks down all revenue sources for the City, by category, for all funds, and provides an explanation of what makes up these types of revenues.

Projected 2023 Revenues by Source



Budgeted and Historical Revenues by Source



Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Amended Budget	FY2023 Budgeted	FY2024 Budgeted
Revenue Source						
Taxes	\$55,254,300	\$37,649,013	\$45,713,018	\$42,874,439	\$51,302,445	\$54,251,945

Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Amended Budget	FY2023 Budgeted	FY2024 Budgeted
Licenses and Permits	\$2,388,756	\$2,868,382	\$2,961,945	\$2,133,501	\$2,438,241	\$2,492,212
Intergovernmental Revenues	\$6,912,464	\$8,219,269	\$7,667,304	\$22,513,449	\$8,151,338	\$7,049,405
Charges for Goods and Services	\$6,911,551	\$8,102,893	\$8,511,693	\$8,737,962	\$8,192,435	\$8,345,463
Fines and Penalties	\$289,119	\$234,167	\$252,737	\$136,925	\$196,400	\$222,450
Miscellaneous Revenues	\$3,979,398	\$2,752,895	\$2,560,654	\$2,115,412	\$3,299,052	\$3,167,105
Other Increases in Fund Resources	\$67,983	\$22,449	\$143,831	\$30,000	\$112,000	\$140,000
Other Financing Sources	\$7,855,563	\$15,134,226	\$7,377,900	\$6,893,429	\$173,300	\$143,500
Total Revenue Source:	\$83,659,133	\$74,983,293	\$75,189,082	\$85,435,117	\$73,865,211	\$75,812,080

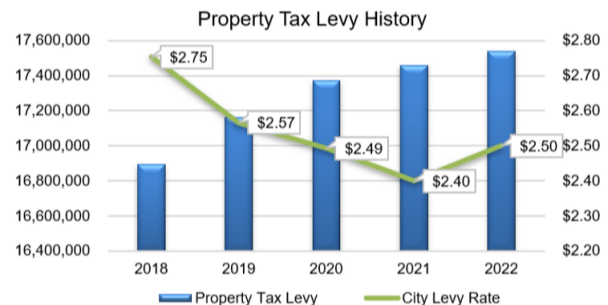
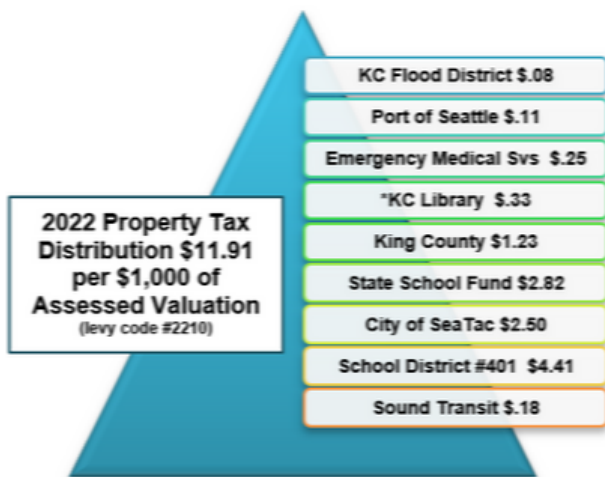
Revenue Sources Detail

Taxes

Taxes comprise 69% of the total revenue for the City. The tax category is made up of the following components:

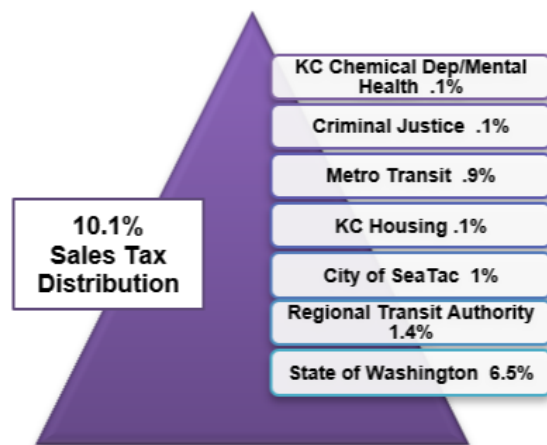
Property Taxes are the second largest source of tax revenue for the City, accounting for 33% of total taxes in all funds. Property taxes are receipted into the General Fund and account for 45% of taxes in the Fund or 38% of total revenues (includes other financing sources).

In 2018, the City Council adopted a financial policy not to increase the regular property tax levy if General Fund reserves are in excess of the target General Fund reserve amount. The City is projected to meet its reserve target through the biennium; therefore, the 2023 and 2024 levy amounts were set using the 2022 levy plus increases from new construction and prior year refunds. The chart below, on the right, illustrates the history of the Property Tax levy set by the Council and the City's portion of the levy rate per \$1,000 of assessed valuation. A breakdown of the total 2022 property tax levy rate is also provided below, on the left. In 2022, the City received only 21% of the total property tax bill for SeaTac residents.

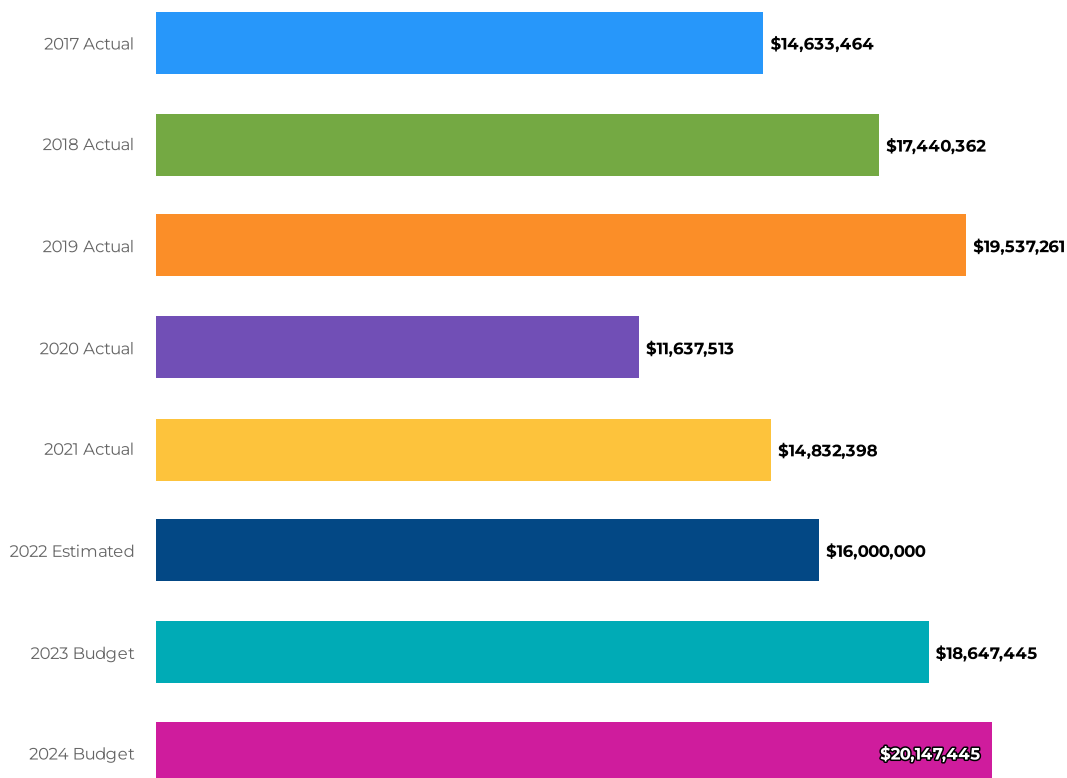


Sales Taxes account for 37% of 2023-2024 total estimated tax revenue. Within the General Fund, sales taxes account for 47% of all taxes or 39% of total revenues. Sales taxes are the largest revenue source for the City and collections in 2022 have started to return to pre-pandemic levels. The City reviewed actual collections compared to expected collections when estimating future years.

The majority of sales taxes are received in the General Fund, which supports most City departments. Sales tax estimates for the General Fund for 2023-2024 reflect an increase over the previous budget by about 44%, as the City is beginning to see a rebound in Sales Tax activity from the pandemic and sales tax is highly dependent on the travel and hospitality industries. Finance staff continuously monitor sales tax collections and adjust projections, if needed. The following chart summarizes the history of total sales collections through the 2023-2024 budget.



Total Sales Tax Collections



Dollars (\$)

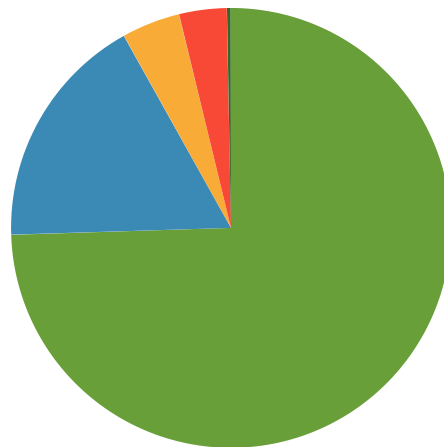
In 2002, the City established a policy to set aside one-time sales tax revenues generated by Port of Seattle construction projects at the Airport and other major transportation construction improvements. These capital project sales taxes are included in the Municipal Capital Improvement CIP Fund 301, a Fund dedicated to a variety of capital expenditures including computer hardware, facility improvements and other capital expenditures. This mechanism of using one-time capital revenues for one-time capital costs is reviewed biennially as part of the budget process and future adjustments will be made depending on the timing of capital construction related revenues. Construction sales taxes for 2023-2024 were estimated to increase over the previous budget in anticipation that construction activity will continue to recover from the pandemic.

Parking Taxes represent 18% of the 2023-2024 estimated tax revenues. Parking taxes were greatly impacted by the pandemic as these taxes are very dependent on tourism, but collections have begun to return to pre-pandemic levels. Based on current collections and the anticipated collections in the next two years, the City estimates an increase over the 2021-2022 budget by 38%. Parking taxes finance street maintenance in the Street Fund (102) and capital transportation projects in the Transportation CIP Fund (307) through interfund transfers. An annual adjustment of the parking tax rate by the CPI-W started January 1, 2018. The parking tax rate for 2023 is set at \$3.82 per transaction.

Hotel/Motel Taxes represent 4% of total tax revenue for 2023-2024. The City levies a 1% lodging tax restricted by state statute to tourism-related activities. These highly restrictive revenues are receipted exclusively into the Hotel/Motel Tax Fund (107) and can only be expended on tourism promotion and facilities. These taxes were drastically impacted by the pandemic, and budget estimates were reduced in 2021-2022 in anticipation of the reduction in travel and tourism-related activities. Travel activities have resumed and the City anticipates collections will be back to pre-pandemic levels. Therefore, the City budgeted a 130% increase in 2023-2024 over the previous budget.

Other Taxes account for 6% of 2023-2024 total estimated tax revenue. Taxes included in this category are gambling and excise taxes (leasehold and real estate). Leasehold excise tax takes the place of property tax for businesses leasing property from governmental entities. These businesses are responsible for paying leasehold excise tax on the fair market rental value of the property or the actual rent paid. Retail space located at the SeaTac International Airport are subject to leasehold excise tax.

Tax Revenue by Fund

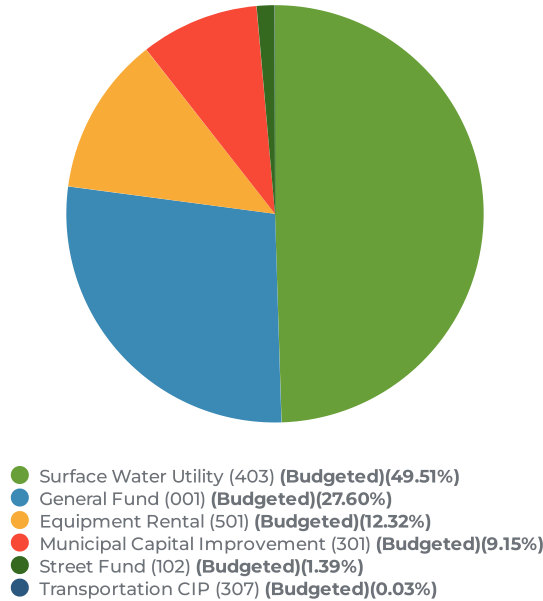


- General Fund (001) **(Budgeted)(74.52%)**
- Street Fund (102) **(Budgeted)(17.40%)**
- Municipal Capital Improvement (301) **(Budgeted)(4.29%)**
- Hotel/Motel Tax Fund (107) **(Budgeted)(3.51%)**
- Affordable Housing Sales Tax (112) **(Budgeted)(0.29%)**

Charges for Goods and Services

Charges for Goods and Services can be found in the General Fund, Surface Water Utility Fund, Municipal Capital Improvement Fund, Street Fund, Transportation CIP Fund, and Equipment Rental Fund, and account for 11% of total revenues across all funds. This category includes charges for general government services, police and court services, economic development, and parks and recreation services in the General Fund.

Charges for Goods and Services by Fund



Intergovernmental Revenues

Intergovernmental revenues account for 11% of total revenues. A major source of intergovernmental revenue is grants, which can vary greatly from year to year based on the opportunities available at federal, state and local levels. This category of revenue also includes state-shared revenues, entitlements and intergovernmental service revenues. The largest portion of this category relates to transportation grants anticipated to fund capital improvement projects.

Licenses and Permits

Licenses and Permits account for 3.3% of revenue. Licenses to operate businesses in the city, franchise fees, and permitting are all included in this category.

Miscellaneous Revenues

Miscellaneous revenue accounts for 4% of total City revenues. General Fund overhead charges make up a large portion of this category. Due to a recent change in the administration of the City's Cost Allocation Plan, beginning in 2019, cost allocation charges are identified as miscellaneous revenues in the General Fund. Previous years showed this revenue as transfers-in from other funds. Another large component of miscellaneous revenue comes from leases. The City leases space to tenants on the second floor of City Hall and to communication providers for cell service equipment on the roof of City Hall and the Community Center.

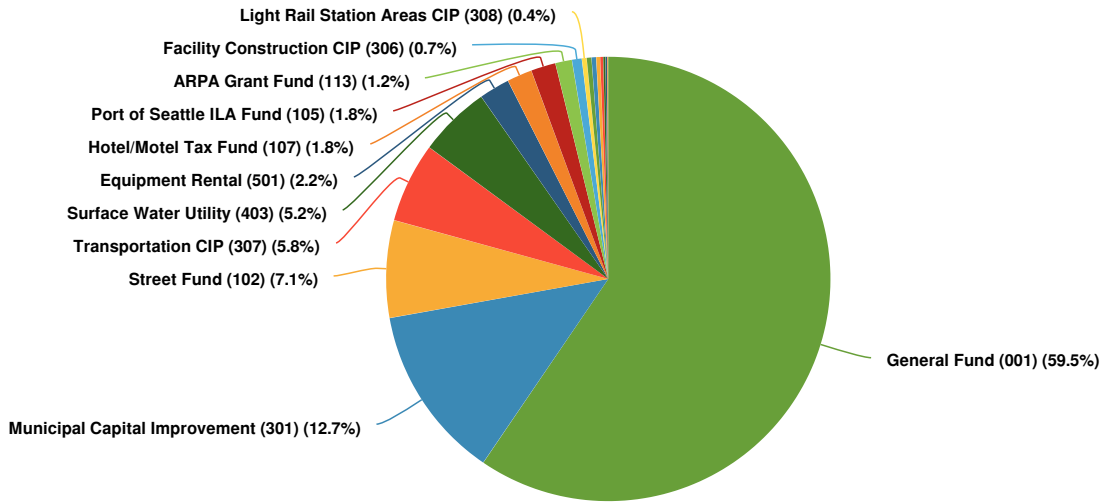
Other Revenue Sources

In addition to the sources described above, other City revenues include Fines and Penalties (0.3%), Other Financing Sources (.2%), and Other Increases in Fund Resources (.2%).

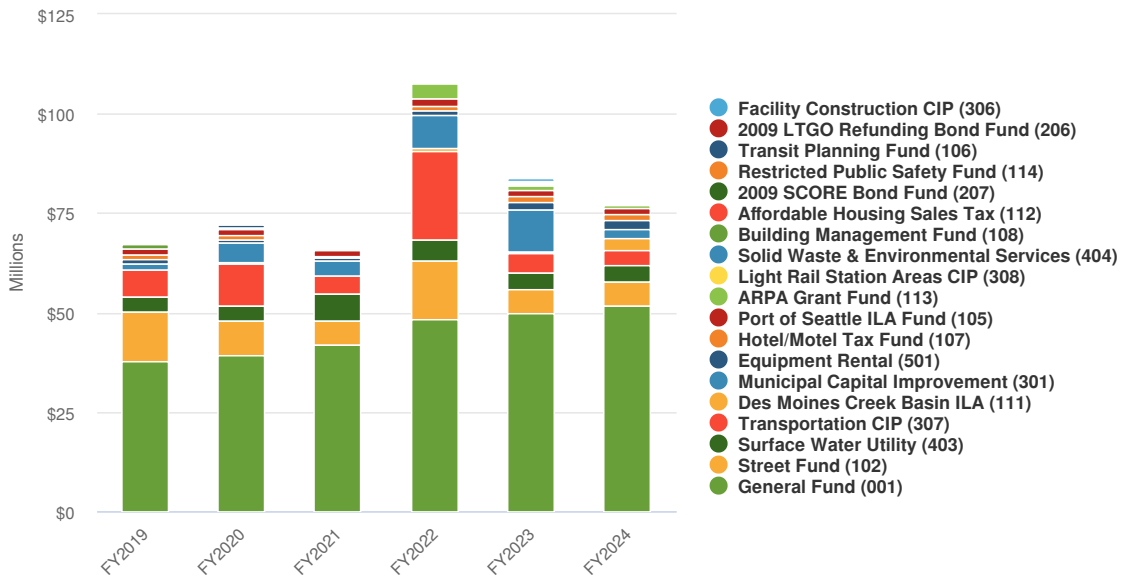
Expenditures by Fund (All Funds)

The General Fund is the operating fund for the City and makes up 59.5% of spending in 2023. The Municipal Capital Improvement Fund accounts for 12.7% and is where general capital improvements are budgeted. The Street Fund accounts for 7.1% of spending and the Transportation CIP fund accounts for 5.8%. These funds are responsible for maintenance, operations, and capital improvements to city streets.

2023 Expenditures by Fund



Budgeted and Historical Expenditures by Fund



Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Amended Budget	FY2023 Budgeted	FY2024 Budgeted
General Fund (001)	\$37,798,145	\$39,346,301	\$41,818,203	\$48,430,071	\$49,907,698	\$51,734,545

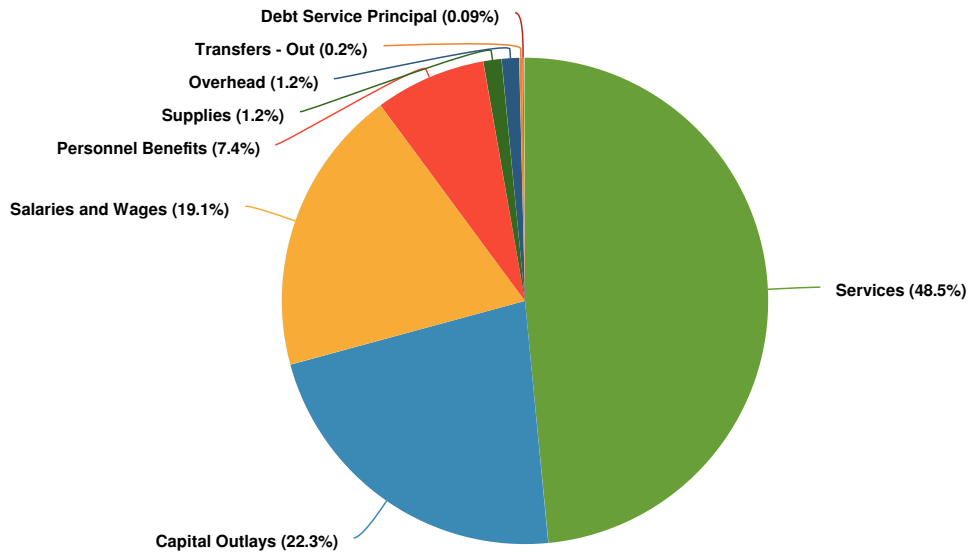


Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Amended Budget	FY2023 Budgeted	FY2024 Budgeted
Street Fund (102)	\$12,591,703	\$8,721,890	\$6,326,410	\$14,814,620	\$5,943,123	\$6,039,410
Port of Seattle ILA Fund (105)	\$1,394,187	\$1,348,995	\$1,392,320	\$2,008,043	\$1,512,076	\$1,659,675
Transit Planning Fund (106)	\$376,193	\$709,640	\$595,678	\$337,428	\$100,688	\$50,357
Hotel/Motel Tax Fund (107)	\$1,273,578	\$1,239,857	\$463,056	\$1,125,009	\$1,531,243	\$1,662,547
Building Management Fund (108)	\$949,463	\$342,405	\$251,406	\$259,217	\$288,195	\$290,141
Des Moines Creek Basin ILA (111)	\$21,714	\$239,532	\$36,576	\$712,510	\$230,925	\$3,173,520
Affordable Housing Sales Tax (112)	\$0	\$0	\$0	\$188,983	\$189,000	\$189,000
ARPA Grant Fund (113)	\$0	\$0	\$0	\$3,607,674	\$1,013,865	\$537,826
Restricted Public Safety Fund (114)	\$0	\$0	\$0	\$0	\$60,200	\$60,200
2009 LTGO Refunding Bond Fund (206)	\$16,226	\$0	\$0	\$0	\$0	\$0
2009 SCORE Bond Fund (207)	\$0	\$0	\$0	\$141,582	\$141,524	\$141,539
Municipal Capital Improvement (301)	\$1,232,262	\$4,954,760	\$3,817,744	\$8,119,992	\$10,617,678	\$2,397,018
Facility Construction CIP (306)	\$0	\$19,979	\$0	\$164,995	\$600,000	\$0
Transportation CIP (307)	\$6,958,604	\$10,439,874	\$4,445,127	\$22,270,102	\$4,884,206	\$3,719,985
Light Rail Station Areas CIP (308)	\$0	\$0	\$0	\$49,623	\$300,000	\$500,000
Surface Water Utility (403)	\$3,523,306	\$3,805,721	\$6,512,438	\$5,240,657	\$4,375,412	\$4,066,666
Solid Waste & Environmental Services (404)	\$223,504	\$195,473	\$218,942	\$328,795	\$283,771	\$291,477
Equipment Rental (501)	\$1,256,948	\$867,575	\$772,685	\$1,202,037	\$1,864,350	\$1,945,320
Total:	\$67,615,832	\$72,232,003	\$66,650,584	\$109,001,338	\$83,843,954	\$78,459,226

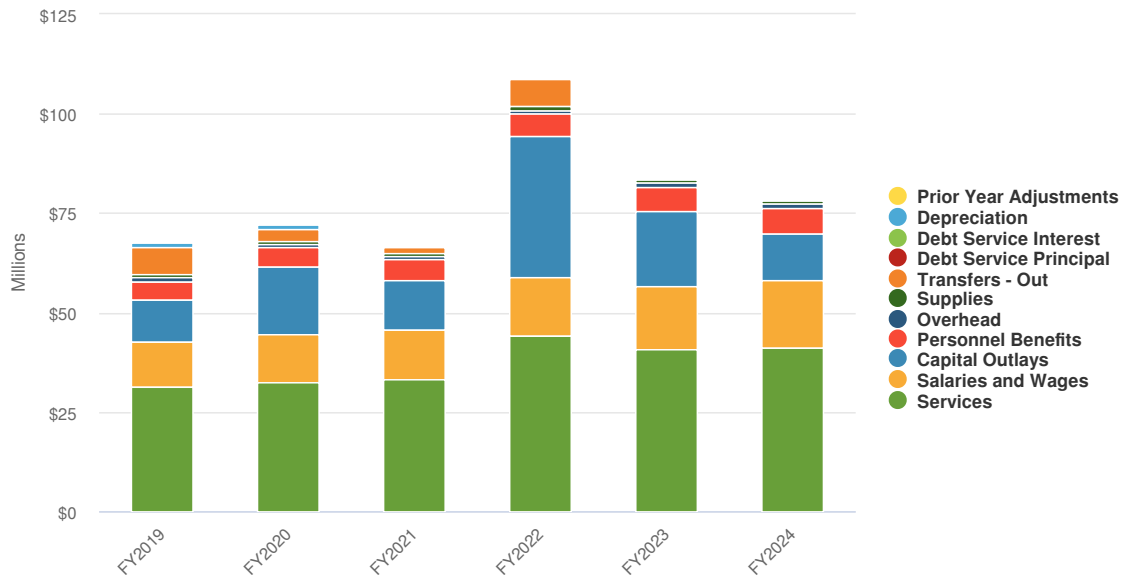
Expenditures by Expense Type (All Funds)

The City estimates total expenditures for all funds at \$162.3 million for the biennium. The following detail breaks down all categories of expenditures by object, for all funds, and what makes up these expenditure categories.

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type

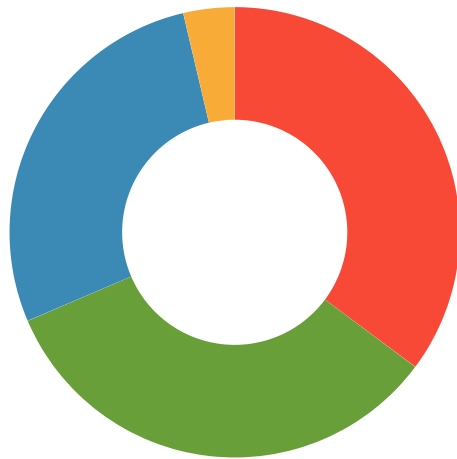


Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Amended Budget	FY2023 Budgeted	FY2024 Budgeted
Expense Objects						

Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Amended Budget	FY2023 Budgeted	FY2024 Budgeted
Salaries and Wages	\$11,233,994	\$11,854,627	\$12,442,688	\$14,623,516	\$16,007,906	\$17,050,907
Personnel Benefits	\$4,490,530	\$4,704,809	\$5,286,129	\$5,596,728	\$6,191,384	\$6,621,823
Supplies	\$780,755	\$822,023	\$573,182	\$985,549	\$1,013,405	\$877,610
Services	\$31,357,439	\$32,648,708	\$33,234,447	\$44,201,097	\$40,643,683	\$41,133,208
Capital Outlays	\$10,730,298	\$17,151,142	\$12,399,469	\$35,677,986	\$18,704,683	\$11,556,826
Debt Service Principal	\$0	\$0	\$0	\$69,323	\$72,038	\$74,934
Debt Service Interest	\$0	\$0	\$0	\$72,259	\$69,486	\$66,605
Transfers - Out	\$7,027,687	\$2,937,800	\$1,807,900	\$6,893,429	\$173,300	\$143,500
Prior Year Adjustments	\$20,119	\$3,824	\$10,179	\$0	\$0	\$0
Depreciation	\$1,044,023	\$1,245,320	\$0	\$0	\$0	\$0
Overhead	\$930,988	\$863,749	\$896,590	\$881,451	\$968,069	\$933,813
Total Expense Objects:	\$67,615,832	\$72,232,003	\$66,650,584	\$109,001,338	\$83,843,954	\$78,459,226

Expenditure Types Detail

Services (in millions)



- Other \$28.80
- Police Services \$27.30
- Fire/EMS \$22.70
- SCORE Jail \$3.00

Services

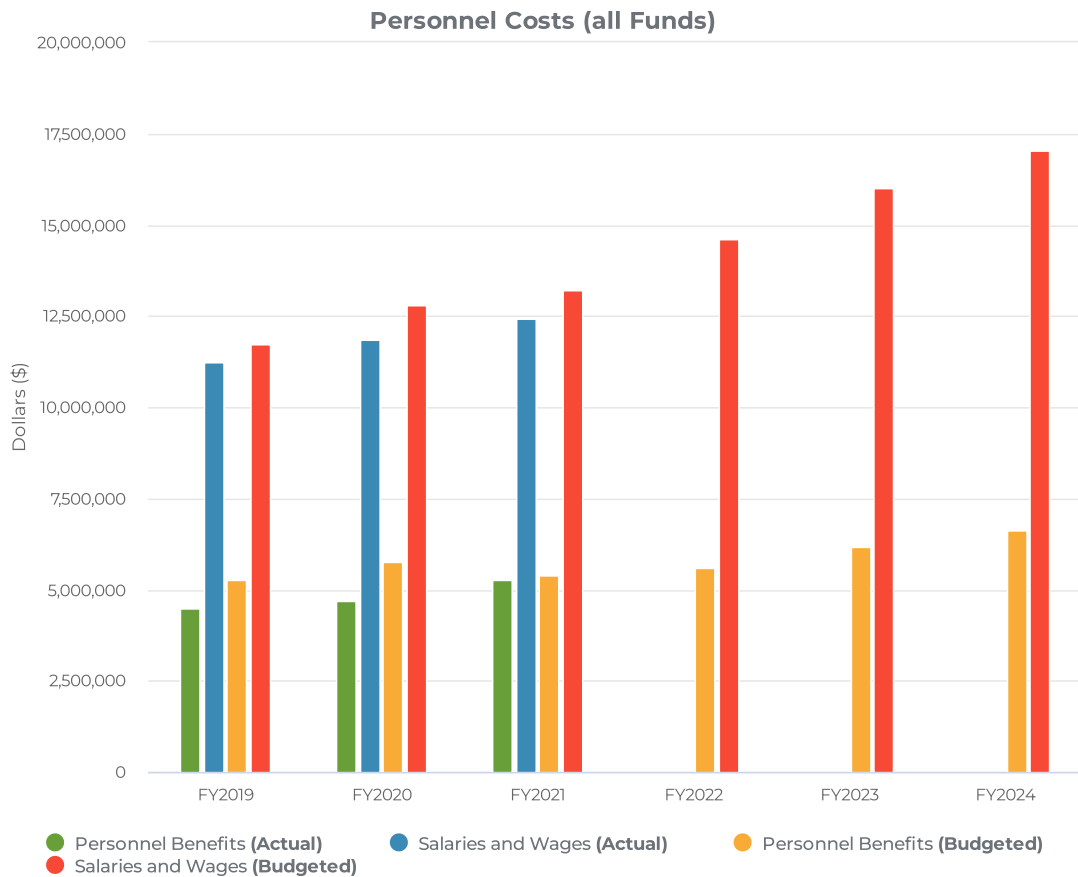
The largest portion of the City's expenditure budget for 2023-2024, accounting for 48% of the total, is Services. This category includes all Public Safety Service Contracts including Police, Fire, SCORE Jail, and Animal Control. The City contracts with King County Sheriff's Office for Police Services and the Puget Sound Regional Fire Authority for Fire and Emergency Services.

The City also contracts with other governmental agencies for voter registration, election services, and road maintenance. Also included in the Services category are various professional service contracts including human services, economic development, recycling programs, neighborhood enhancement, and expenditures for repairs and maintenance. Maintenance costs are incurred for vehicles, facilities, parks and other equipment. This category also includes items like advertising for employment and legal notices, training classes and related travel expenses, operating leases and rentals of copiers and rentals of other equipment for special events, insurance, communication services for telephones and internet services, and other miscellaneous charges.

Salaries and Personnel Benefits

Salaries and Wages, and Personnel Benefits for all City employees account for 26% of budgeted expenditures for 2023-2024. There are 157.47 full-time equivalent employees (FTE's) budgeted in 2023 and 2024, a net decrease of 2.1 FTE's over the 2022 Budget. Further detail on staffing level changes is found in the Supplemental Information section of the budget document. It is important to note, salaries and benefits for most of the Police Department personnel and all of the Fire Department are not reported in this category, but are instead included in the Services expenditure category due to the City's contracts for these services. The General Fund pays the majority (73%) of the City's salaries and benefits.

The total costs for salaries and benefits are largely dictated by the City's union contract with AFSCME (*American Federation of State, County and Municipal Employees*) and the benefit providers of the City. The current union contract extends through 2023. The following chart illustrates the history of budgeted and actual personnel costs over the last few years.



Capital Outlay

The City budgeted a total of \$27 million for capital projects and equipment for 2023-2024. A large portion of the capital outlay budget is in the Transportation Capital Improvement Fund #307 to pay for several large transportation projects. The City produces a separate six-year CIP document that provides further detail on all of the various capital projects planned for the 2023-2024 Biennial Budget as well as the following 4 years. A summary of the CIP can be found in the Capital Improvement Program Overview section of this document. To view the complete CIP document, visit the City's website:

<https://www.seatacwa.gov/government/city-departments/finance-systems/financial-reports>
(<https://www.seatacwa.gov/government/city-departments/finance-systems/financial-reports>)

Supplies

Supplies are one of the City's smallest expenditure categories, accounting for 1% of total expenditures across all funds. The City budgeted \$1 million for a wide variety of supply items ranging from office supplies to agricultural supplies. This category also includes small tools and equipment and fuel consumed for City vehicles.

Overhead

This category accounts for 1% of total expenditures for 2023-2024. The City creates a Cost Allocation Plan every year to identify and allocate indirect costs fairly across all funds. Indirect costs include those costs from internal service functions that support all Departments in the City, such as Payroll, Budgeting and Financial Reporting, IT Support, Human Resources, Facilities, and Maintenance.

Transfers Out

Transfers account for less than 1% of the City's budgeted 2023-2024 expenditures. These transfers are not typical expenditures in that they do not result in an outflow of financial resources. Although well below statutory limitations on borrowing, the City has utilized loan transfers in the past to finance capital outlay instead of issuing debt. However, there is no borrowing between funds occurring in the adopted 2023-2024 budget.

Debt Service Principal & Interest

Due to the positive operating performance of the SCORE Correctional Facility, the City's portion of the bond obligations for that facility are paid using excess contract revenue from outside sources. Positive performance is expected to continue through 2024.

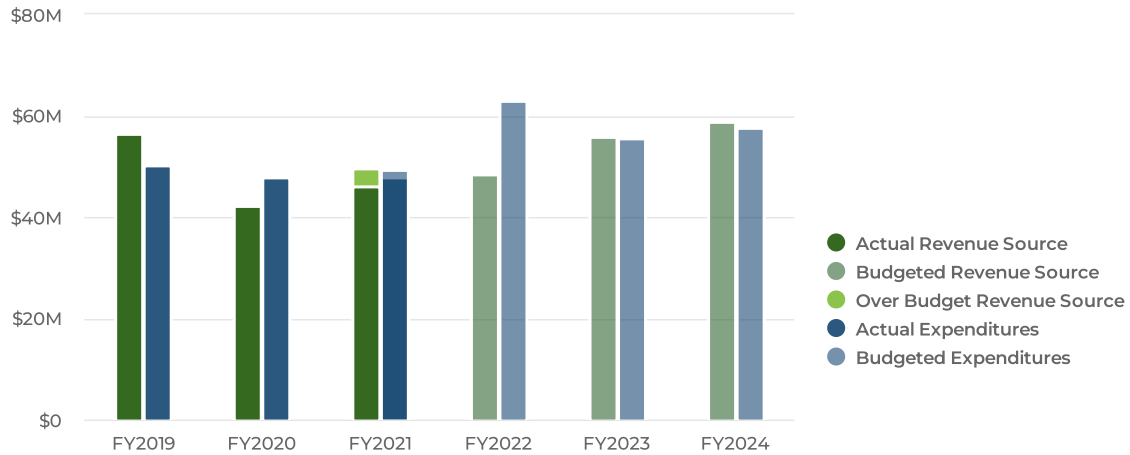


Major Funds

The City's major budgetary funds include funds whose revenues or expenditures are 10% or more of the City's total estimated revenues or total appropriated expenditures, excluding "other financing sources" and "other financing uses." The governmental funds included as major funds for the 2023-2024 biennium are the *General Fund (001)*, and the *Street Fund (102)*.

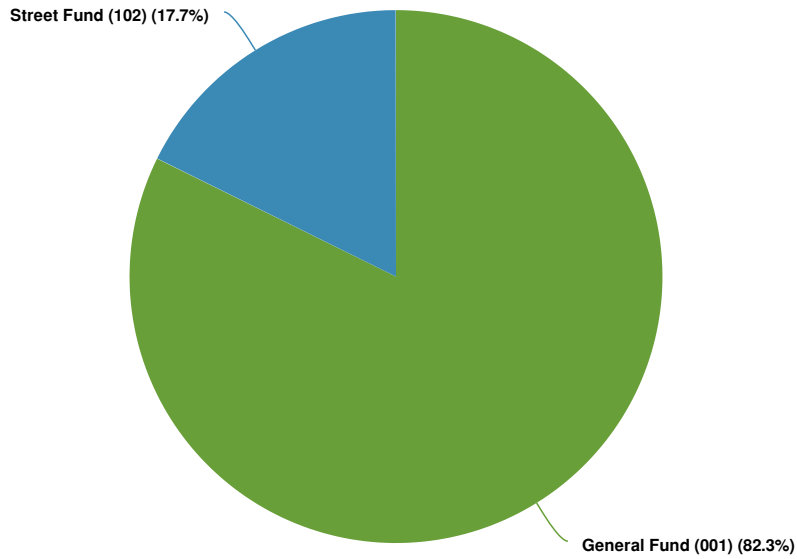
Summary

The City of SeaTac is projecting \$55.9M of revenue in FY2023, which represents a 14.9% increase over the prior year. Budgeted expenditures are projected to decrease by 11.7% or \$7.39M to \$55.85M in FY2023.

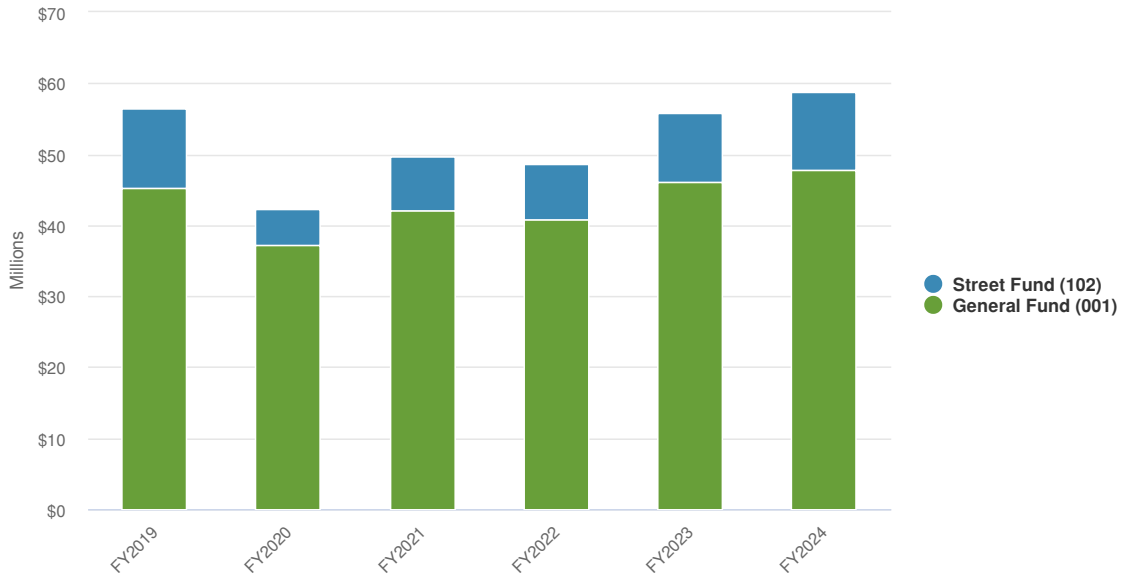


Revenue by Fund (Major Funds)

2023 Revenue by Fund



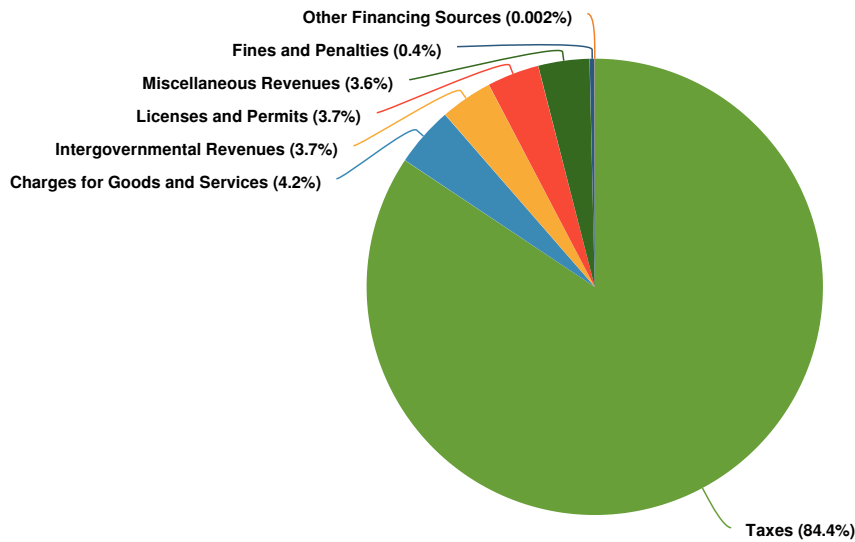
Budgeted and Historical Revenue by Fund



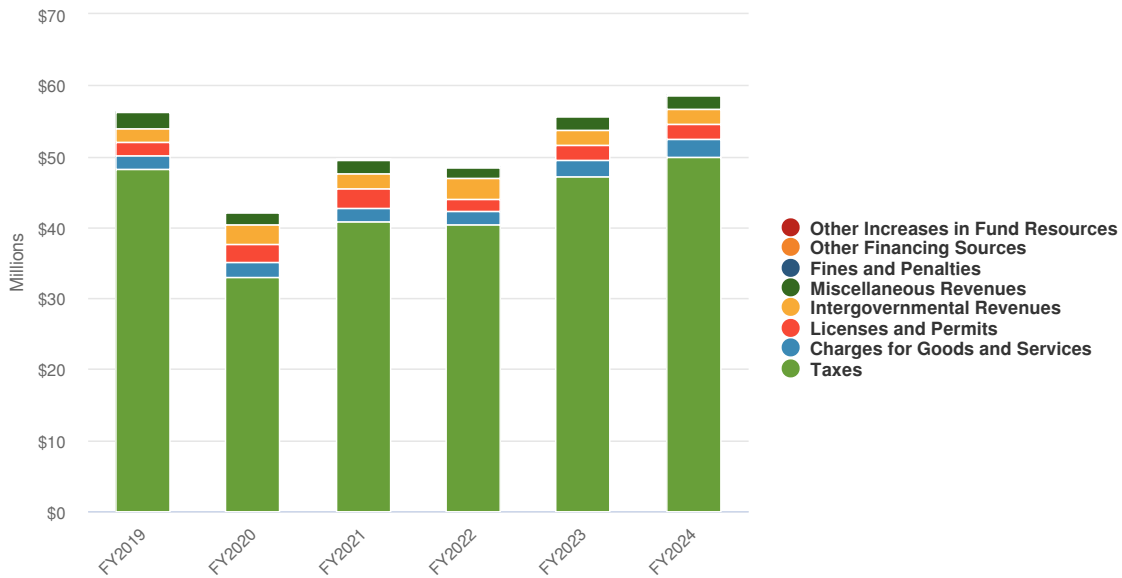
Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Amended Budget	FY2023 Budgeted	FY2024 Budgeted
General Fund (001)	\$45,275,078	\$37,319,974	\$42,044,306	\$40,885,527	\$46,008,083	\$47,741,250
Street Fund (102)	\$11,209,972	\$4,951,707	\$7,696,042	\$7,783,085	\$9,889,993	\$11,138,493
Total:	\$56,485,049	\$42,271,681	\$49,740,348	\$48,668,612	\$55,898,076	\$58,879,743

Revenues by Source (Major Funds)

Projected 2023 Revenues by Source



Budgeted and Historical Revenues by Source

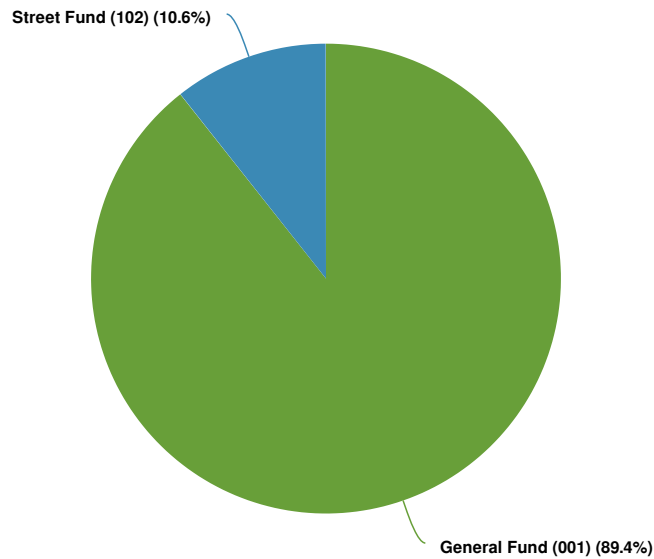


Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Amended Budget	FY2023 Budgeted	FY2024 Budgeted
Revenue Source						
Taxes	\$48,236,849	\$32,936,551	\$40,901,835	\$40,428,200	\$47,155,000	\$50,004,500
Licenses and Permits	\$1,918,147	\$2,473,945	\$2,593,155	\$1,759,747	\$2,066,741	\$2,120,712
Intergovernmental Revenues	\$1,920,686	\$2,902,968	\$2,255,183	\$2,929,281	\$2,073,826	\$2,044,160

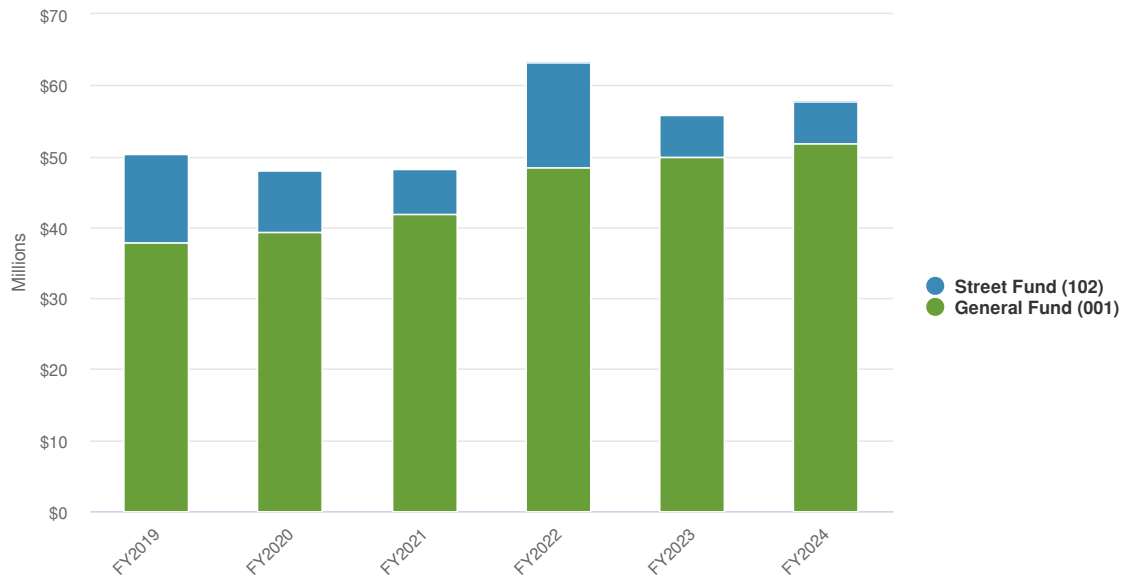
Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Amended Budget	FY2023 Budgeted	FY2024 Budgeted
Charges for Goods and Services	\$1,935,654	\$2,146,096	\$1,880,590	\$1,844,997	\$2,374,787	\$2,497,018
Fines and Penalties	\$289,119	\$234,167	\$252,737	\$136,925	\$196,400	\$222,450
Miscellaneous Revenues	\$2,138,497	\$1,556,314	\$1,824,575	\$1,569,462	\$2,030,322	\$1,990,903
Other Increases in Fund Resources	\$46,097	\$21,639	\$32,274	\$0	\$0	\$0
Other Financing Sources	\$0	\$0	\$0	\$0	\$1,000	\$0
Total Revenue Source:	\$56,485,049	\$42,271,681	\$49,740,348	\$48,668,612	\$55,898,076	\$58,879,743

Expenditures by Fund (Major Funds)

2023 Expenditures by Fund



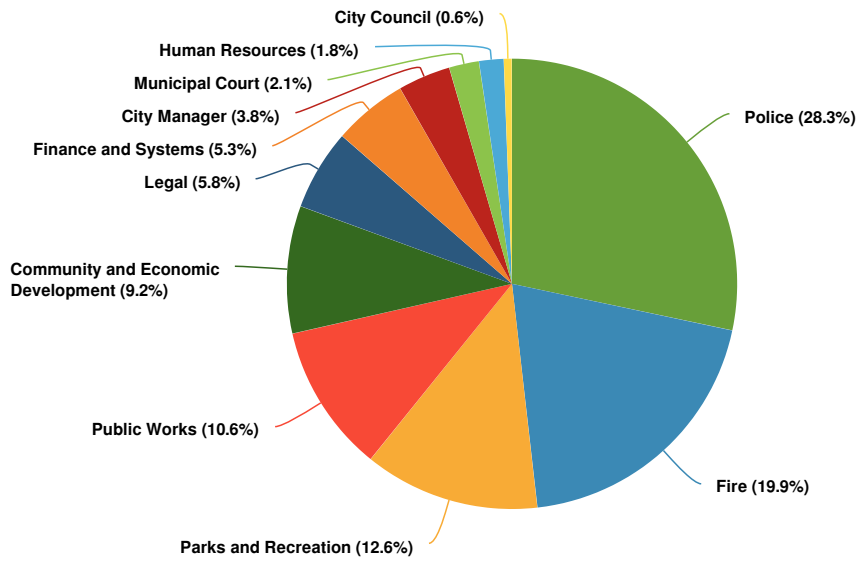
Budgeted and Historical Expenditures by Fund



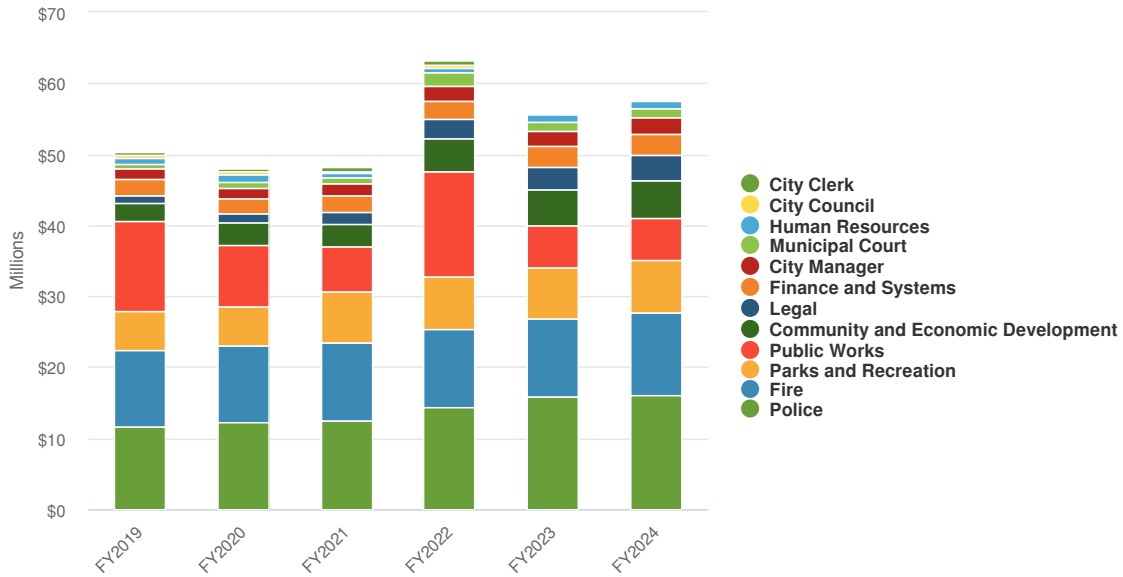
Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Amended Budget	FY2023 Budgeted	FY2024 Budgeted
General Fund (001)	\$37,798,145	\$39,346,301	\$41,818,203	\$48,430,071	\$49,907,698	\$51,734,545
Street Fund (102)	\$12,591,703	\$8,721,890	\$6,326,410	\$14,814,620	\$5,943,123	\$6,039,410
Total:	\$50,389,848	\$48,068,190	\$48,144,613	\$63,244,691	\$55,850,821	\$57,773,955

Expenditures by Department (Major Funds)

Budgeted Expenditures by Department



Budgeted and Historical Expenditures by Department

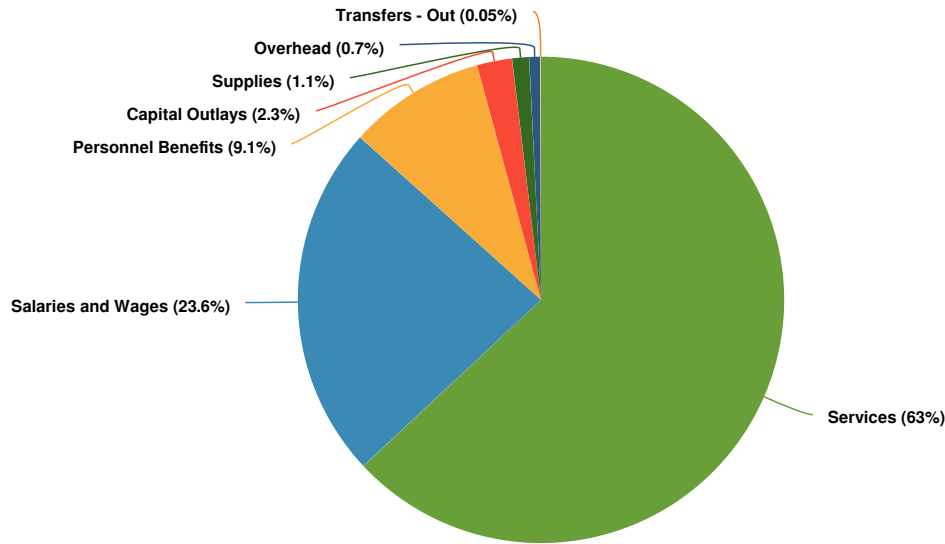


Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Amended Budget	FY2023 Budgeted	FY2024 Budgeted
Expenditures						
City Council	\$336,905	\$319,306	\$287,850	\$333,476	\$327,667	\$330,776
Municipal Court	\$767,171	\$871,925	\$893,952	\$1,865,309	\$1,198,407	\$1,255,206

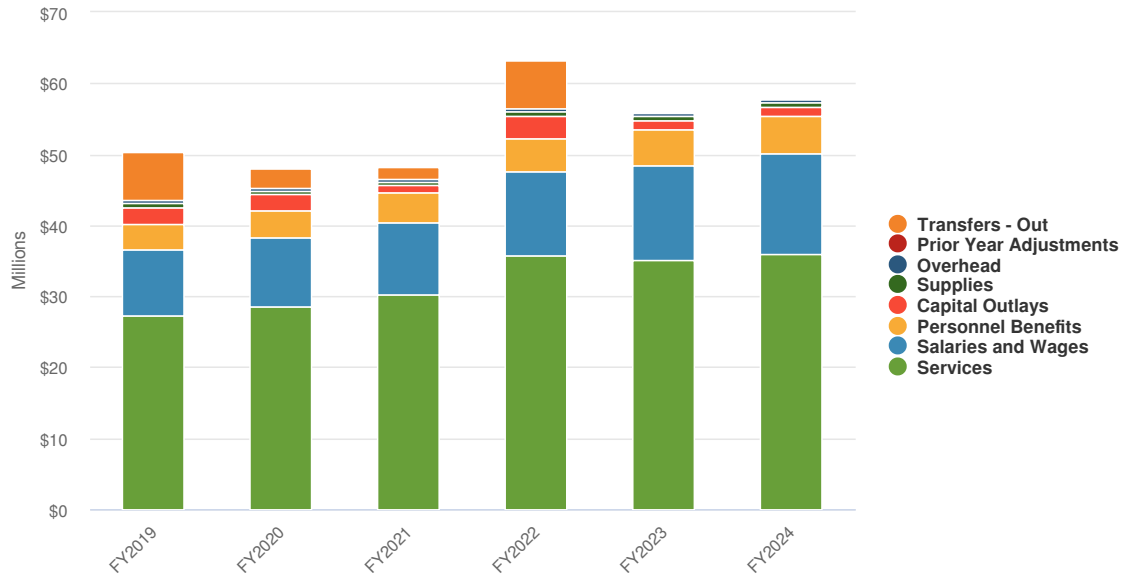
Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Amended Budget	FY2023 Budgeted	FY2024 Budgeted
City Manager	\$1,398,481	\$1,473,815	\$1,542,003	\$2,006,045	\$2,109,532	\$2,231,778
Finance and Systems	\$2,209,411	\$2,096,865	\$2,337,275	\$2,643,105	\$2,973,327	\$3,137,192
City Clerk	\$478,503	\$494,043	\$563,449	\$678,554	\$0	\$0
Legal	\$1,246,590	\$1,221,754	\$1,752,917	\$2,657,341	\$3,234,080	\$3,460,338
Human Resources	\$895,575	\$1,189,369	\$553,143	\$784,456	\$983,666	\$1,000,684
Police	\$11,637,813	\$12,217,282	\$12,449,724	\$14,281,885	\$15,818,659	\$16,131,021
Fire	\$10,752,876	\$10,785,478	\$10,931,405	\$11,190,468	\$11,101,740	\$11,654,749
Parks and Recreation	\$5,612,284	\$5,497,481	\$7,309,318	\$7,226,145	\$7,046,489	\$7,280,308
Public Works	\$12,591,703	\$8,721,890	\$6,326,410	\$14,814,620	\$5,943,123	\$6,039,410
Community and Economic Development	\$2,462,535	\$3,178,982	\$3,197,167	\$4,763,287	\$5,114,131	\$5,252,493
Total Expenditures:	\$50,389,848	\$48,068,190	\$48,144,613	\$63,244,691	\$55,850,821	\$57,773,955

Expenditures by Expense Type (Major Funds)

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Amended Budget	FY2023 Budgeted	FY2024 Budgeted
Expense Objects						
Salaries and Wages	\$9,203,158	\$9,626,632	\$10,142,027	\$11,983,557	\$13,189,943	\$14,031,266
Personnel Benefits	\$3,674,045	\$3,851,480	\$4,336,469	\$4,630,942	\$5,086,476	\$5,435,329

Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Amended Budget	FY2023 Budgeted	FY2024 Budgeted
Supplies	\$516,381	\$479,895	\$389,620	\$685,090	\$632,495	\$591,410
Services	\$27,292,482	\$28,587,369	\$30,221,936	\$35,641,447	\$35,209,835	\$36,010,157
Capital Outlays	\$2,424,934	\$2,282,935	\$998,915	\$3,146,187	\$1,300,000	\$1,300,000
Transfers - Out	\$6,789,709	\$2,802,500	\$1,668,500	\$6,749,929	\$29,800	\$0
Prior Year Adjustments	\$17,669	\$3,824	\$7,454	\$0	\$0	\$0
Overhead	\$471,471	\$433,555	\$379,691	\$407,539	\$402,272	\$405,793
Total Expense Objects:	\$50,389,848	\$48,068,190	\$48,144,613	\$63,244,691	\$55,850,821	\$57,773,955

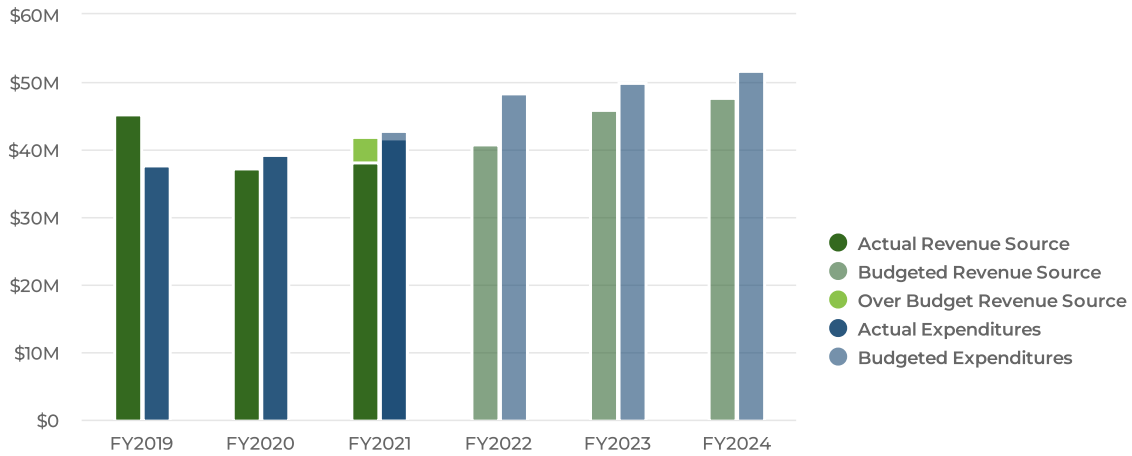


General Fund (001)

The General Fund supports the general operations of the City government. These include administration, the legislative function, legal services, public safety, planning and community development, enforcement of local codes, parks, recreation, and cultural activities. Taxes are the principal source of revenue for the General Fund: property, sales, and gambling taxes. Other important resources are shared revenue from other governments, licenses and permits, charges for services, and fines and forfeitures.

Summary

The City of SeaTac is projecting \$46.01M of revenue in FY2023, which represents a 12.5% increase over the prior year. Budgeted expenditures are projected to increase by 3.1% or \$1.48M to \$49.91M in FY2023.

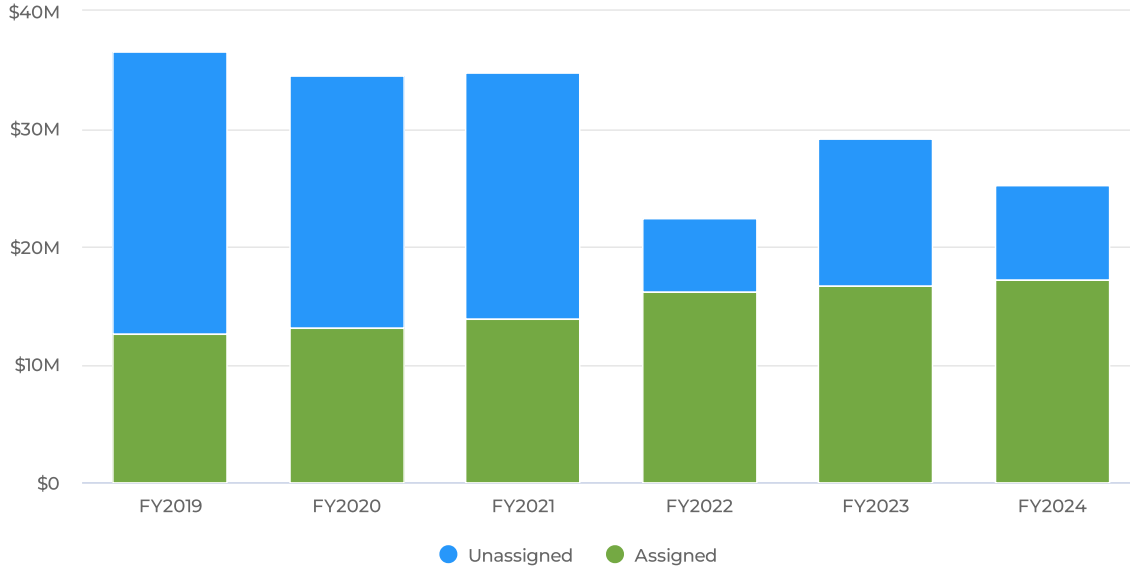


Fund Balance

The City adopts 2023-2024 Beginning Fund Balances based on 2022 Year End Projections and Estimated Ending Fund Balances. These projections are based on revenue and expenditure estimates provided by Department Heads. The City anticipates a 30% increase in 2023 Ending Fund Balance for the General Fund over the 2022 Budgeted Fund Balance (shown below). This increase is due primarily to an increase in budgeted revenues between 2022 and 2023.

The General Fund's Reserve Policy requires balances equaling not less than 4 months of the operating expenses for the fiscal year. This Fund Reserve is identified below as "Assigned". Any amount over the required 4-month reserve policy is identified below as "Unassigned".

Projections

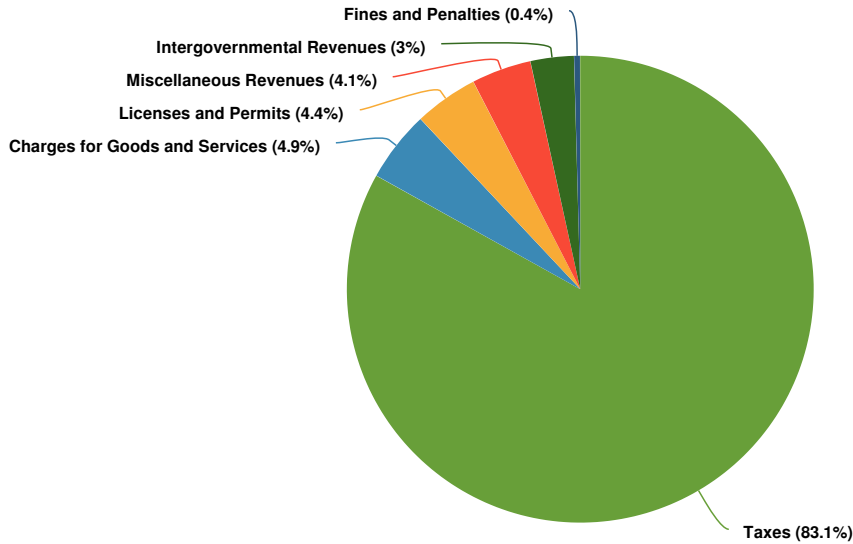


	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024
Fund Balance	—	—	—	—	—	—
Unassigned	\$23,968,534	\$21,426,156	\$20,828,292	\$6,297,750	\$12,521,780	\$7,919,536
Assigned	\$12,599,382	\$13,115,433	\$13,939,401	\$16,143,357	\$16,635,899	\$17,244,848
Total Fund Balance:	\$36,567,916	\$34,541,589	\$34,767,693	\$22,441,107	\$29,157,679	\$25,164,384

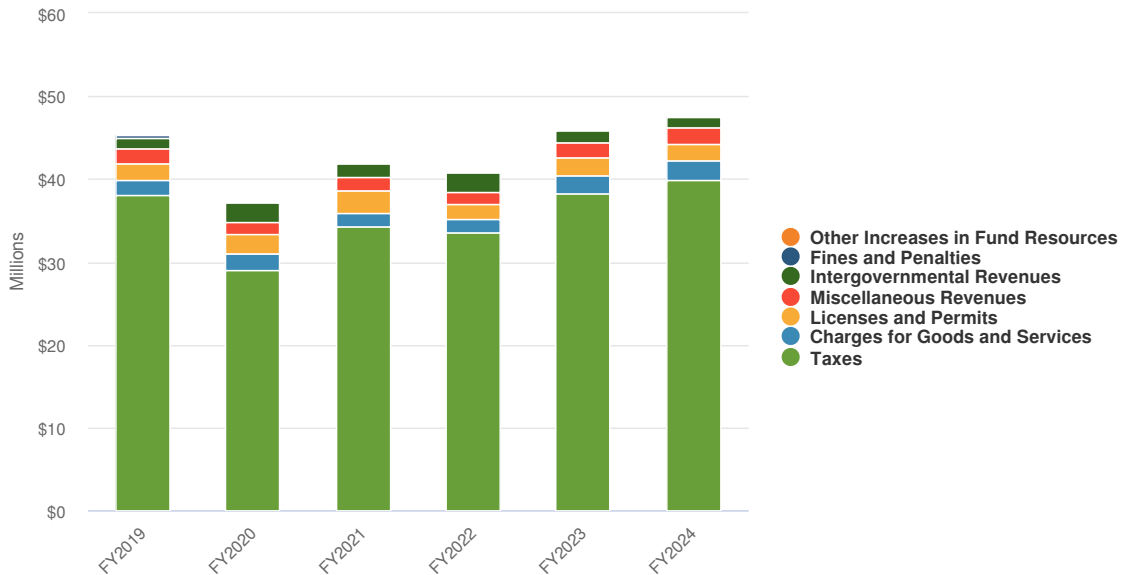
Revenues by Source (Fund 001)

Taxes, the largest revenue source for the General Fund, account for 83.1% of total revenue. Within that category, Property Tax and Sales Tax each account for 46%. Gambling and leasehold taxes make up the remaining 8% of the Taxes category.

Projected 2023 Revenues by Source



Budgeted and Historical Revenues by Source



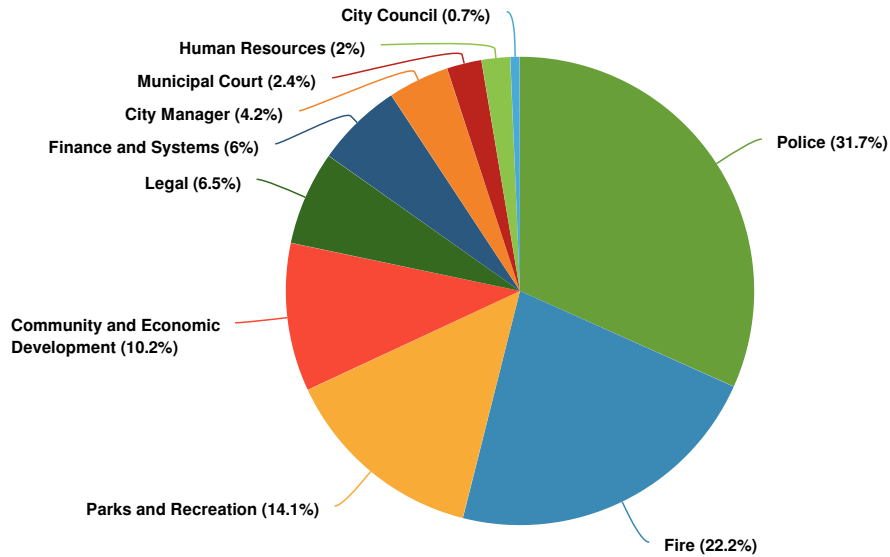
Sales tax is the City's second largest funding source and collections are returning to pre-pandemic levels. Licenses and Permits, and Charges for Goods and Services revenue categories are also anticipated to return to pre-pandemic levels for the 2023-2024 Budget, although planning fees were still estimated conservatively in light of the economic landscape. The increase in Miscellaneous Revenue is due to an anticipated increase in interest and return on investments.

Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Amended Budget	FY2023 Budgeted	FY2024 Budgeted
Revenue Source						
Taxes	\$38,147,743	\$28,994,054	\$34,226,246	\$33,483,600	\$38,230,000	\$39,830,000
Licenses and Permits	\$1,882,697	\$2,434,637	\$2,558,758	\$1,734,747	\$2,035,241	\$2,089,212
Intergovernmental Revenues	\$1,230,325	\$2,241,303	\$1,582,770	\$2,308,371	\$1,384,058	\$1,354,392
Charges for Goods and Services	\$1,804,117	\$1,998,704	\$1,747,041	\$1,743,547	\$2,261,187	\$2,383,418
Fines and Penalties	\$289,119	\$218,902	\$200,311	\$136,925	\$196,400	\$222,450
Miscellaneous Revenues	\$1,874,981	\$1,410,813	\$1,699,308	\$1,478,337	\$1,901,197	\$1,861,778
Other Increases in Fund Resources	\$46,097	\$21,562	\$29,873	\$0	\$0	\$0
Total Revenue Source:	\$45,275,078	\$37,319,974	\$42,044,306	\$40,885,527	\$46,008,083	\$47,741,250

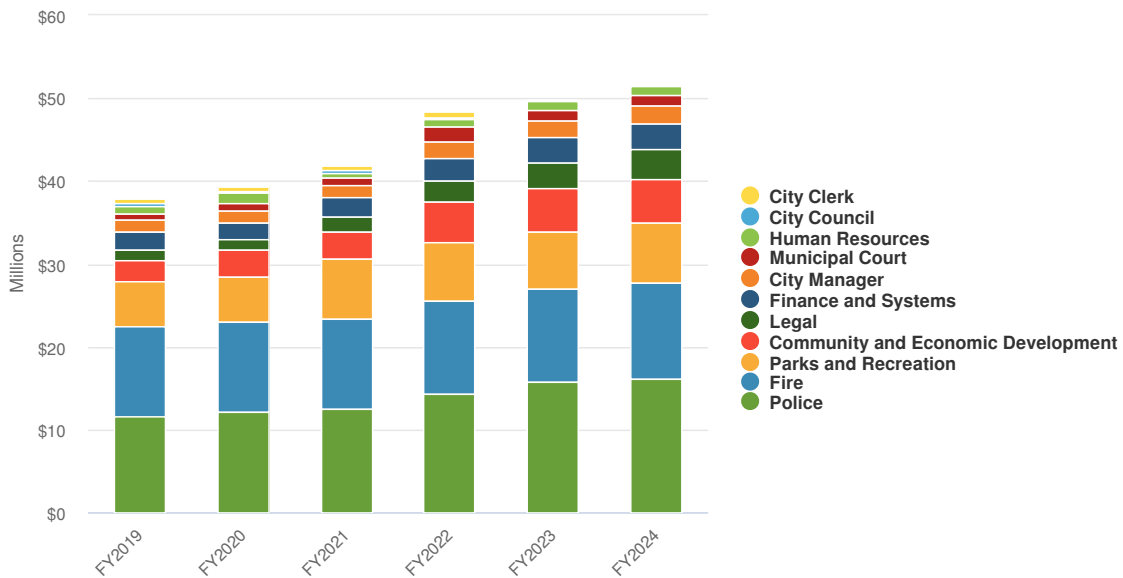
Expenditures by Department (Fund 001)

Police and Fire represent 53.9% of General Fund expenditures. The Police Department (08) budget includes the King County Sherriff's Office Inter-Local Agreement (ILA) for police services, the SCORE Jail ILA, as well as the King County Animal Control ILA. The Fire Department (09) budget includes the ILA with Puget Sound Regional Fire Authority for fire services and emergency management budget.

Budgeted Expenditures by Department



Budgeted and Historical Expenditures by Department

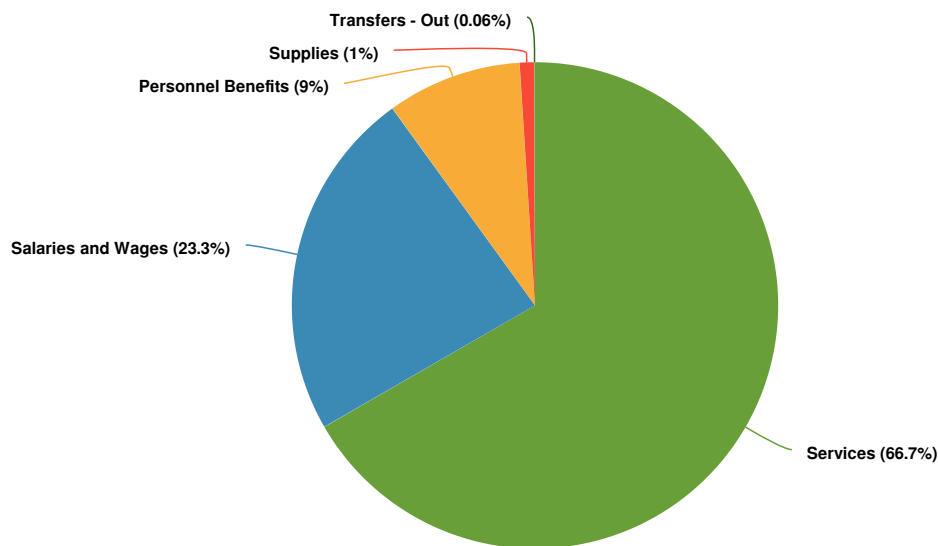


Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Amended Budget	FY2023 Budgeted	FY2024 Budgeted
Expenditures						
City Council	\$336,905	\$319,306	\$287,850	\$333,476	\$327,667	\$330,776
Municipal Court	\$767,171	\$871,925	\$893,952	\$1,865,309	\$1,198,407	\$1,255,206
City Manager	\$1,398,481	\$1,473,815	\$1,542,003	\$2,006,045	\$2,109,532	\$2,231,778
Finance and Systems	\$2,209,411	\$2,096,865	\$2,337,275	\$2,643,105	\$2,973,327	\$3,137,192
City Clerk	\$478,503	\$494,043	\$563,449	\$678,554	\$0	\$0
Legal	\$1,246,590	\$1,221,754	\$1,752,917	\$2,657,341	\$3,234,080	\$3,460,338
Human Resources	\$895,575	\$1,189,369	\$553,143	\$784,456	\$983,666	\$1,000,684
Police	\$11,637,813	\$12,217,282	\$12,449,724	\$14,281,885	\$15,818,659	\$16,131,021
Fire	\$10,752,876	\$10,785,478	\$10,931,405	\$11,190,468	\$11,101,740	\$11,654,749
Parks and Recreation	\$5,612,284	\$5,497,481	\$7,309,318	\$7,226,145	\$7,046,489	\$7,280,308
Community and Economic Development	\$2,462,535	\$3,178,982	\$3,197,167	\$4,763,287	\$5,114,131	\$5,252,493
Total Expenditures:	\$37,798,145	\$39,346,301	\$41,818,203	\$48,430,071	\$49,907,698	\$51,734,545

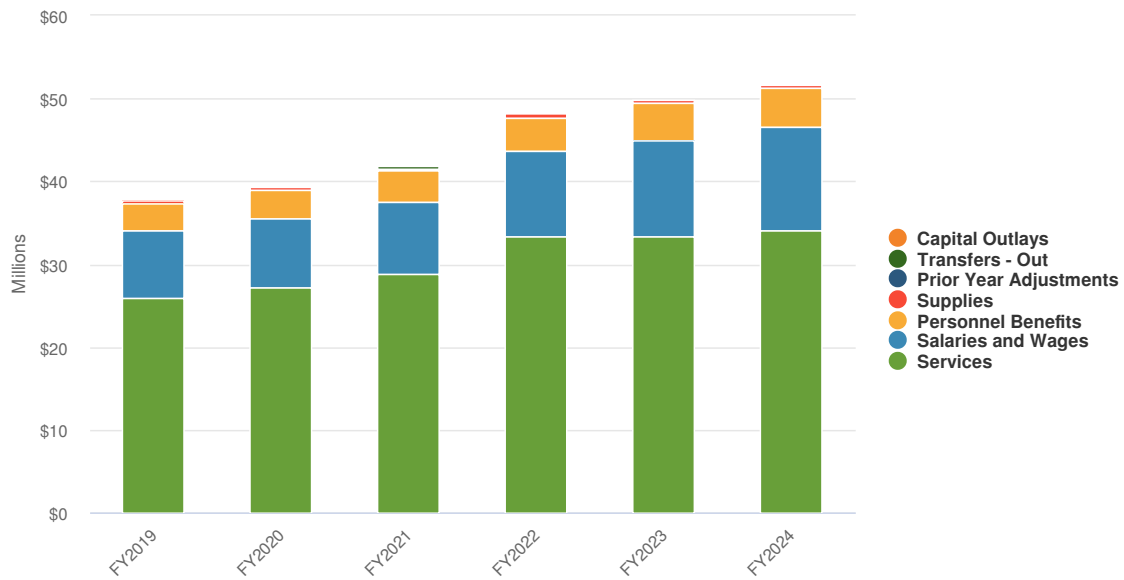
Expenditures by Expense Type (Fund 001)

Services constitute 66.7% of the General Fund budget and include the ILA's for public services (police, fire, jail, and animal control). Salaries and Wages and Personnel Benefits account for 32.3% of expenditures.

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



The City is in the process of moving to a programmatic budget and in doing so examined the programs provided and costs required to operate the program. This resulted in more accurate estimates and minimal increases between the Amended 2022 Budget and the 2023 Budget for supplies and services in most departments.

Salaries and Wages increases for cost of living adjustments were capped at 5% per the American Federation of State, County and Municipal Employees (AFSCME) union contract and medical benefit premiums increased 4.5% for Regence and 7% for Kaiser Permanente .

Overall, General Fund expenditures increased 3% over the 2022 Amended Budget.

Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Amended Budget	FY2023 Budgeted	FY2024 Budgeted
Expense Objects						
Salaries and Wages	\$8,201,547	\$8,404,668	\$8,765,164	\$10,433,225	\$11,651,525	\$12,393,999
Personnel Benefits	\$3,247,654	\$3,311,692	\$3,706,524	\$3,988,317	\$4,469,349	\$4,774,659
Supplies	\$365,156	\$377,220	\$300,530	\$537,096	\$475,170	\$443,585
Services	\$25,910,749	\$27,210,297	\$28,794,035	\$33,271,504	\$33,281,854	\$34,122,302
Capital Outlays	\$0	\$38,600	\$7,484	\$0	\$0	\$0
Transfers - Out	\$56,000	\$0	\$241,500	\$199,929	\$29,800	\$0
Prior Year Adjustments	\$17,039	\$3,824	\$2,966	\$0	\$0	\$0
Total Expense Objects:	\$37,798,145	\$39,346,301	\$41,818,203	\$48,430,071	\$49,907,698	\$51,734,545

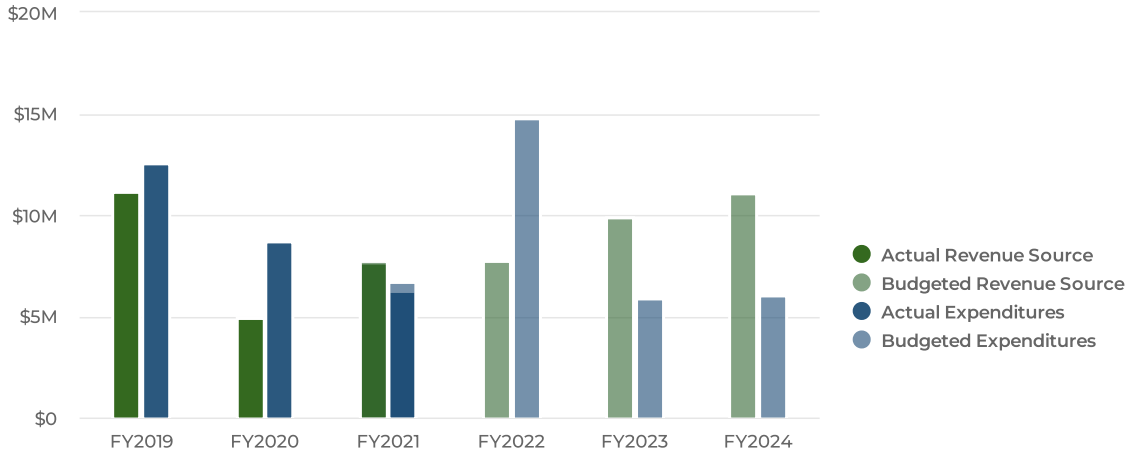


Street Fund (102)

The Street Fund provides for the ongoing maintenance of the City's street systems. Required maintenance includes pavement repair, street sweeping, pavement marking, and vegetation control.

Summary

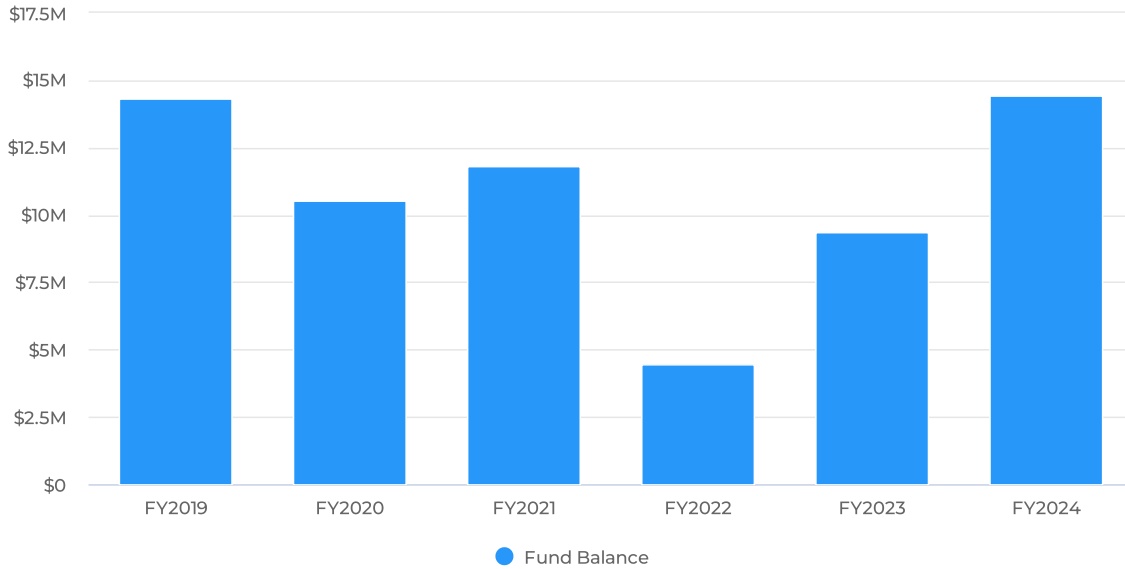
The City of SeaTac is projecting \$9.89M of revenue in FY2023, which represents a 27.1% increase over the prior year. Budgeted expenditures are projected to decrease by 59.9% or \$8.87M to \$5.94M in FY2023.



Fund Balance

The City adopts 2023-2024 Beginning Fund Balances based on 2022 Year End Projections and Estimated Ending Fund Balances. These projections are based on revenue and expenditure estimates provided by Department Heads. The City anticipates a 110% increase in 2023 Ending Fund Balance for the Street Fund over the 2022 Budgeted Fund Balance (shown below). This increase is due primarily to a significant decrease (-60%) in budgeted expenditures between the 2022 and 2023 budgets. A large portion of this includes a Transfer Out to the 307 Fund to fund Capital Projects in the 2022 Budget that was not needed in the 2023-2024 Biennial Budget. The 2022 Budget included the use of Fund Balance to continue maintaining current service levels, with the recovery of parking tax revenue, it is estimated 2023 and 2024 Fund Balance will increase and be available to fund future projects.

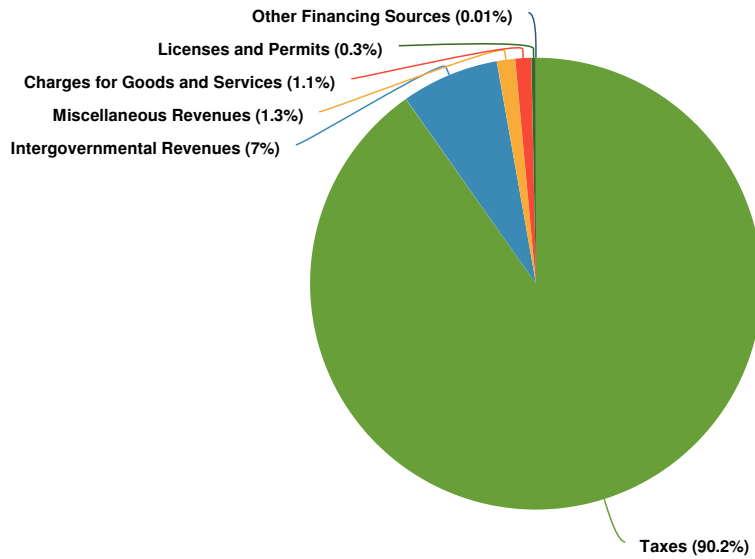
Projections



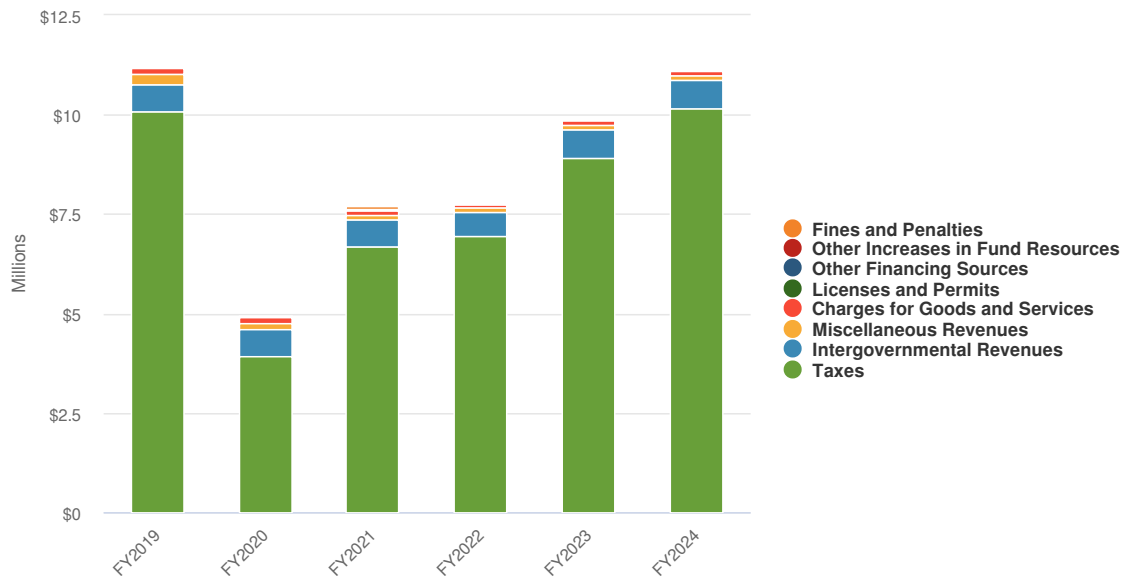
Revenues by Source (Fund 102)

The Street Funds' major revenue source is Parking Tax, a flat fee charged on each commercial parking transaction, which makes up 90.2% of all revenue collected in the fund.

Projected 2023 Revenues by Source



Budgeted and Historical Revenues by Source



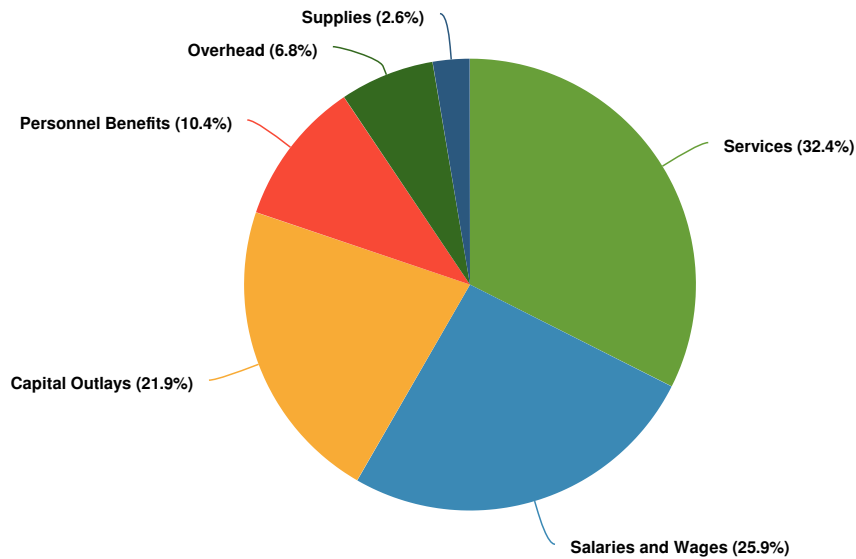
The revenue projections anticipate Parking Tax will continue to recover from the pandemic in 2023 with a full recovery realized in 2024.

Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Amended Budget	FY2023 Budgeted	FY2024 Budgeted
Revenue Source						

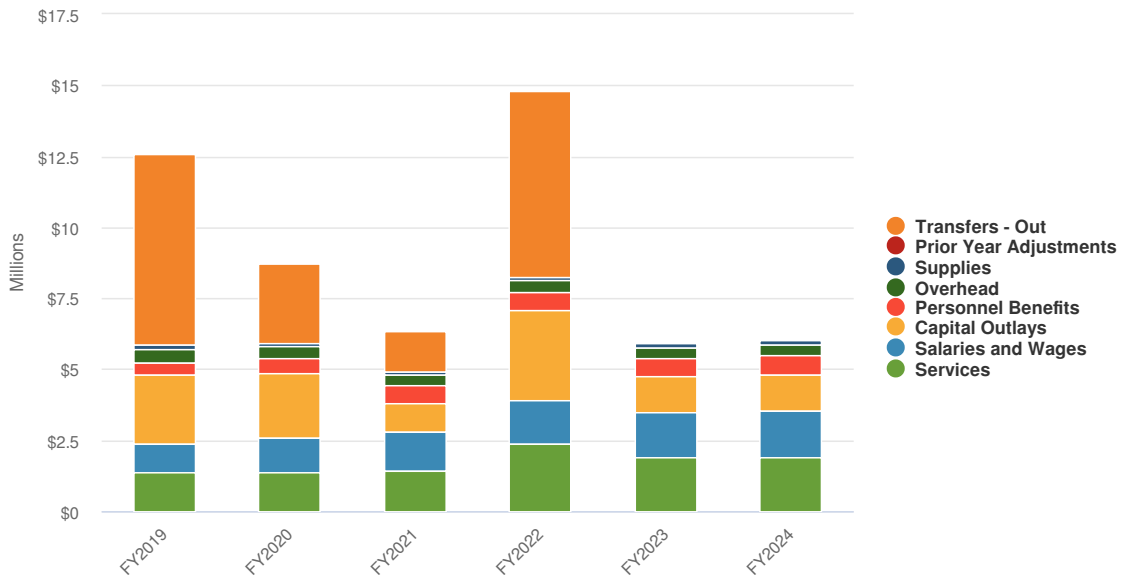
Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Amended Budget	FY2023 Budgeted	FY2024 Budgeted
Taxes	\$10,089,106	\$3,942,498	\$6,675,589	\$6,944,600	\$8,925,000	\$10,174,500
Licenses and Permits	\$35,450	\$39,308	\$34,397	\$25,000	\$31,500	\$31,500
Intergovernmental Revenues	\$690,361	\$661,666	\$672,413	\$620,910	\$689,768	\$689,768
Charges for Goods and Services	\$131,538	\$147,392	\$133,548	\$101,450	\$113,600	\$113,600
Fines and Penalties	\$0	\$15,265	\$52,426	\$0	\$0	\$0
Miscellaneous Revenues	\$263,517	\$145,501	\$125,267	\$91,125	\$129,125	\$129,125
Other Increases in Fund Resources	\$0	\$77	\$2,401	\$0	\$0	\$0
Other Financing Sources	\$0	\$0	\$0	\$0	\$1,000	\$0
Total Revenue Source:	\$11,209,972	\$4,951,707	\$7,696,042	\$7,783,085	\$9,889,993	\$11,138,493

Expenditures by Expense Type (Fund 102)

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Salaries and Wages decreased slightly from the 2022 Amended Budget due to the Parking Compliance program, including 2 Parking Compliance Officers, moving to the Police Department in the General Fund. Services decreased due to one-time expenditures budgeted in 2022 but not in 2023. Transfers Out to the 307 Transportation Capital Improvement Program Fund are not anticipated to be required in the 2023-2024 Biennium and therefore, not budgeted.

Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Amended Budget	FY2023 Budgeted	FY2024 Budgeted
Expense Objects						
Salaries and Wages	\$1,001,611	\$1,221,965	\$1,376,863	\$1,550,332	\$1,538,418	\$1,637,267
Personnel Benefits	\$426,391	\$539,788	\$629,945	\$642,625	\$617,127	\$660,670
Supplies	\$151,225	\$102,675	\$89,090	\$147,994	\$157,325	\$147,825
Services	\$1,381,732	\$1,377,073	\$1,427,901	\$2,369,943	\$1,927,981	\$1,887,855
Capital Outlays	\$2,424,934	\$2,244,335	\$991,432	\$3,146,187	\$1,300,000	\$1,300,000
Transfers - Out	\$6,733,709	\$2,802,500	\$1,427,000	\$6,550,000	\$0	\$0
Prior Year Adjustments	\$630	\$0	\$4,488	\$0	\$0	\$0
Overhead	\$471,471	\$433,555	\$379,691	\$407,539	\$402,272	\$405,793
Total Expense Objects:	\$12,591,703	\$8,721,890	\$6,326,410	\$14,814,620	\$5,943,123	\$6,039,410

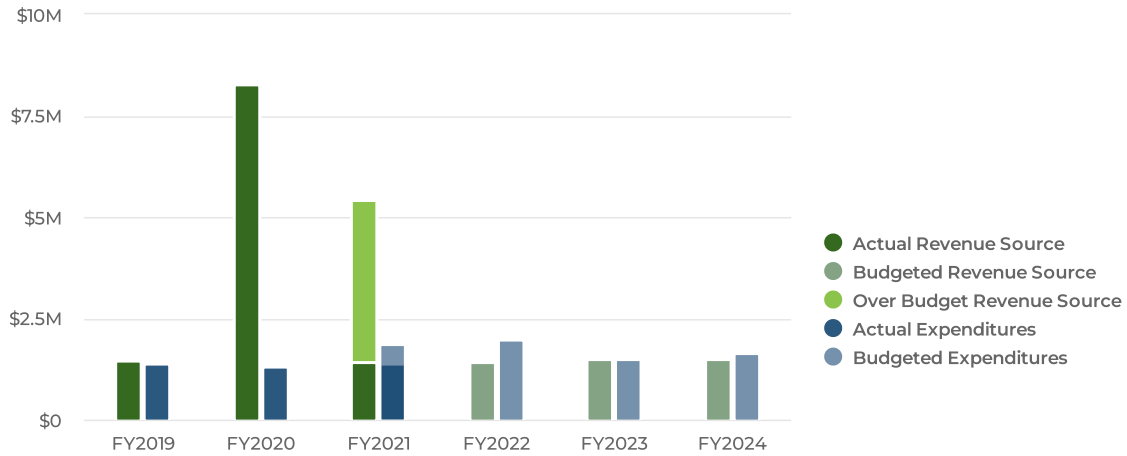


Port of Seattle ILA Fund (105)

The Port of Seattle Interlocal Agreement (ILA) Fund was created in 1998 to account for the receipt of community relief monies from the Port of Seattle. In 2018 the City signed a new ILA agreement with the Port of Seattle. The monies received from the Port are intended to provide the City community relief with respect to public safety, including Police; 6 officers for the enforcement of traffic, and general enforcement of City Code. This fund also supports the Highline Botanical Garden contract located on Port Property.

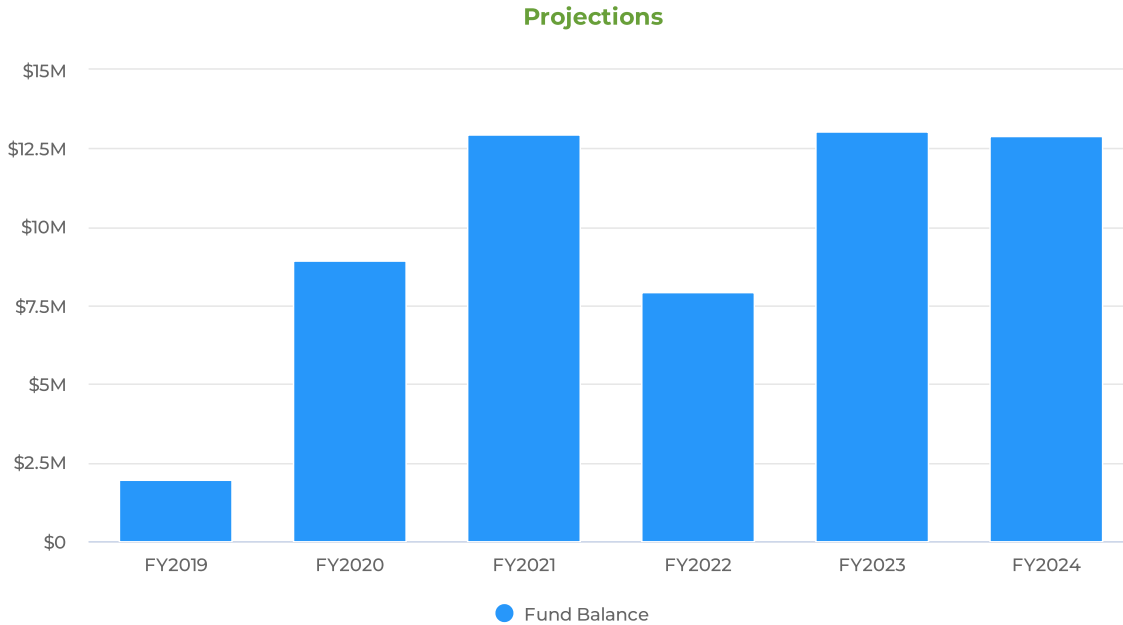
Summary

The City of SeaTac is projecting \$1.53M of revenue in FY2023, which represents a 5.7% increase over the prior year. Budgeted expenditures are projected to decrease by 24.7% or \$495.97K to \$1.51M in FY2023.



Fund Balance

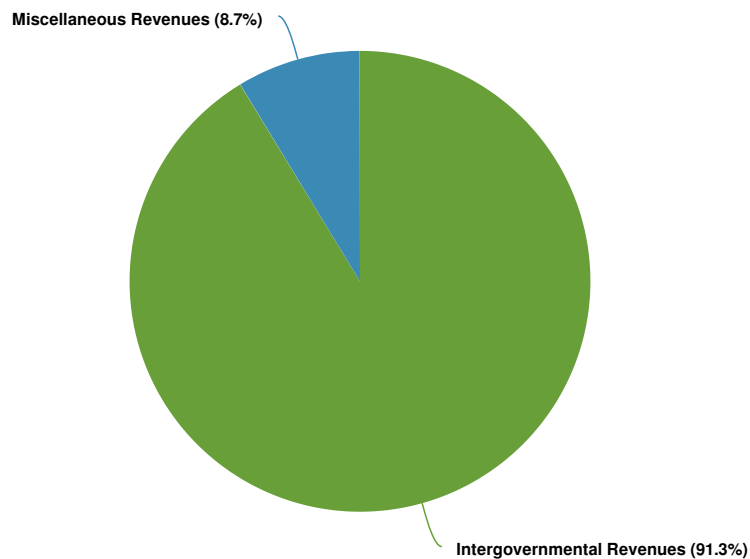
The City adopts 2023-2024 Beginning Fund Balances based on 2022 Year End Projections and Estimated Ending Fund Balances. These projections are based on revenue and expenditure estimates provided by Department Heads. The City anticipates a 65% increase in 2023 Ending Fund Balance for the Port of Seattle ILA Fund over the 2022 Budgeted Fund Balance (shown below). This increase is due to reduced expenditures budgeted in 2023.



Revenues by Source (Fund 105)

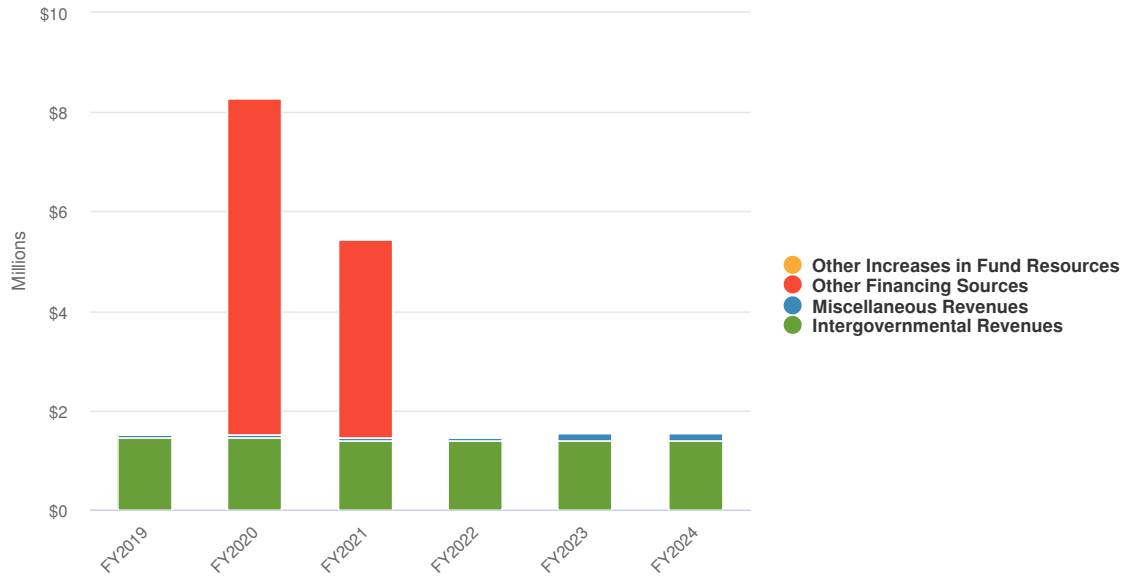
The Port of Seattle Community Relief payment is the main source of revenue for this fund.

Projected 2023 Revenues by Source



Revenue from the sale of the property at 154th Street and International Blvd, formerly known as the SeaTac Center, were remitted to this fund in 2020 and 2021.

Budgeted and Historical Revenues by Source

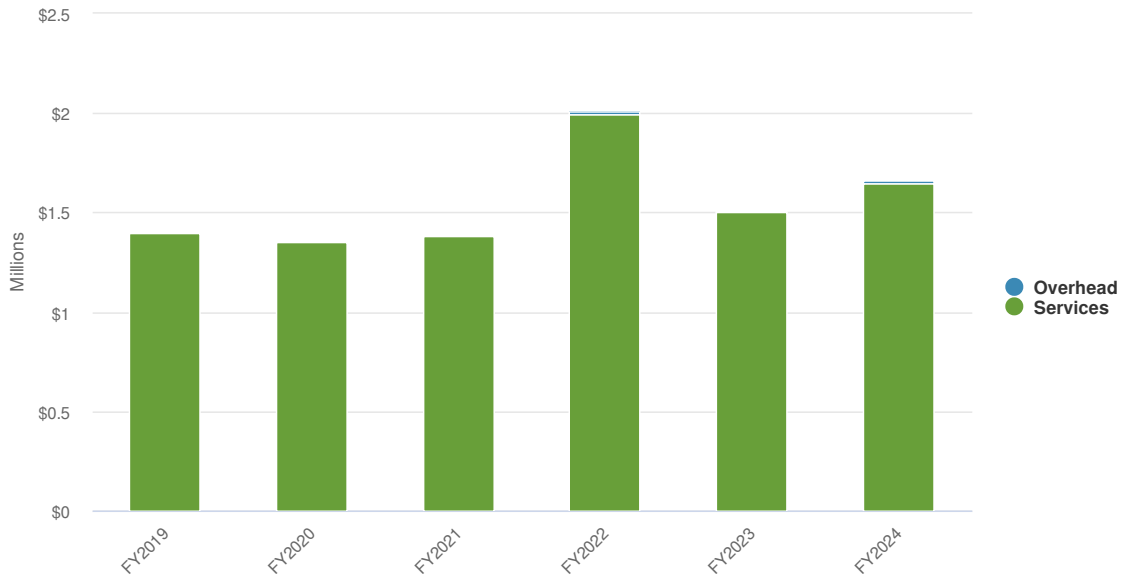


Per the ILA with the Port, Community Relief funds in the amount of \$1.4 million will be paid into this fund until 2027. Miscellaneous revenue increases from an anticipated increase in interest revenue.

Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Amended Budget	FY2023 Budgeted	FY2024 Budgeted
Revenue Source						
Intergovernmental Revenues	\$1,458,073	\$1,435,398	\$1,400,000	\$1,400,000	\$1,400,000	\$1,400,000
Miscellaneous Revenues	\$37,800	\$60,317	\$56,076	\$50,400	\$133,289	\$133,289
Other Increases in Fund Resources	\$0	\$360	\$0	\$0	\$0	\$0
Other Financing Sources	\$0	\$6,791,400	\$3,988,600	\$0	\$0	\$0
Total Revenue Source:	\$1,495,873	\$8,287,474	\$5,444,676	\$1,450,400	\$1,533,289	\$1,533,289

Expenditures by Expense Type (Fund 105)

Budgeted and Historical Expenditures by Expense Type



Services include funding for 6 police officers for traffic enforcement and a gardener for the Highline SeaTac Botanical Garden.

Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Amended Budget	FY2023 Budgeted	FY2024 Budgeted
Expense Objects						
Services	\$1,394,187	\$1,348,995	\$1,381,600	\$1,996,900	\$1,501,746	\$1,647,920
Overhead	\$0	\$0	\$10,720	\$11,143	\$10,330	\$11,755
Total Expense Objects:	\$1,394,187	\$1,348,995	\$1,392,320	\$2,008,043	\$1,512,076	\$1,659,675

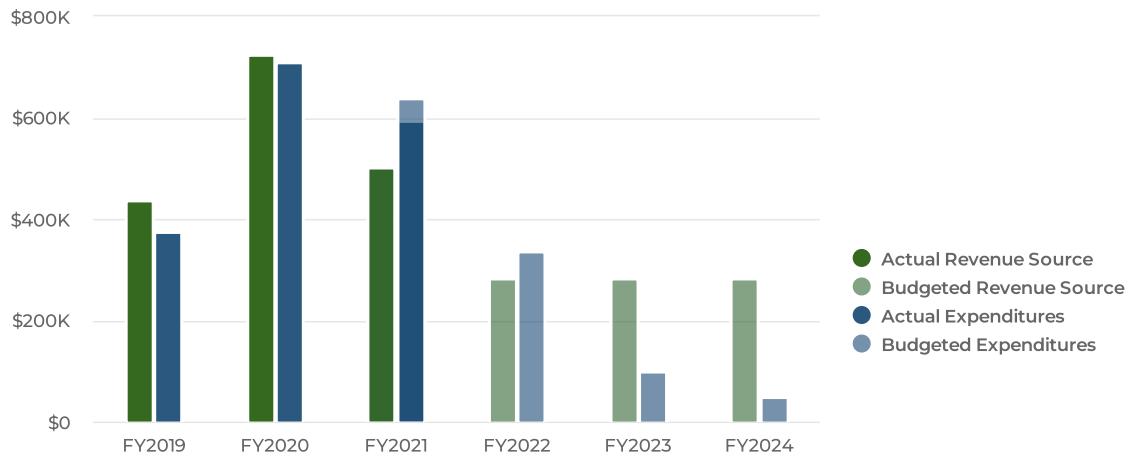


Transit Planning Fund (106)

The Transit Planning Fund was created in 1998 to account for intergovernmental revenue the City received from Sound Transit, a regional transit authority. As provided for in the Development and Transit Way Agreement between the City and Sound Transit, the revenues are restricted for expenditure on City and departmental efforts to facilitate capital projects between Sound Transit and the City of SeaTac.

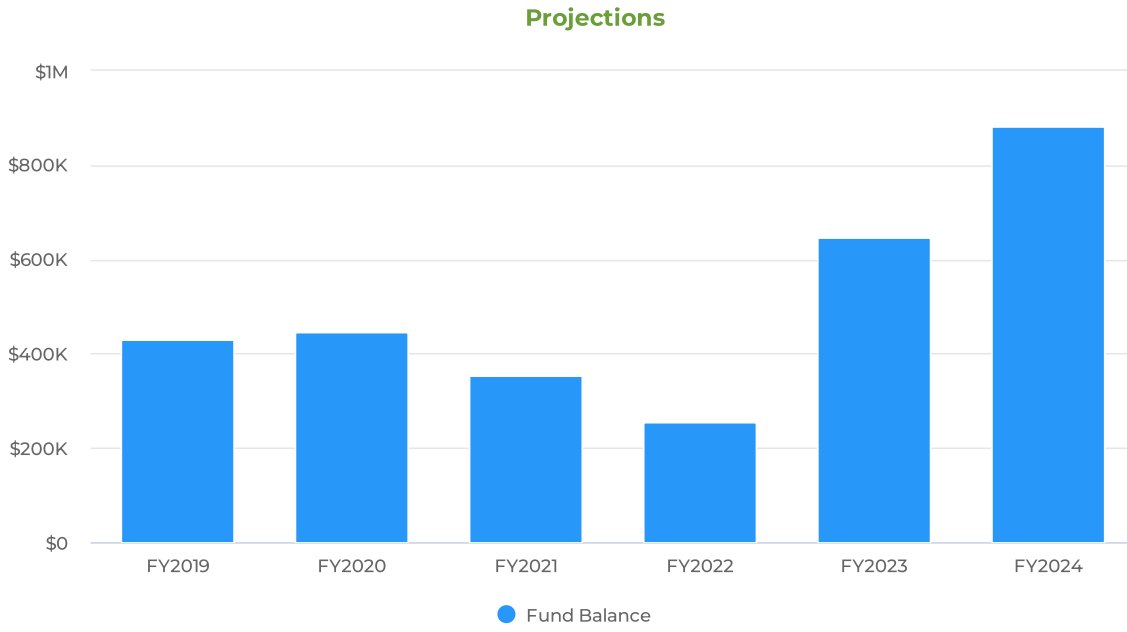
Summary

The City of SeaTac is projecting \$285.48K of revenue in FY2023, which represents a 0.2% increase over the prior year. Budgeted expenditures are projected to decrease by 70.2% or \$236.74K to \$100.69K in FY2023.



Fund Balance

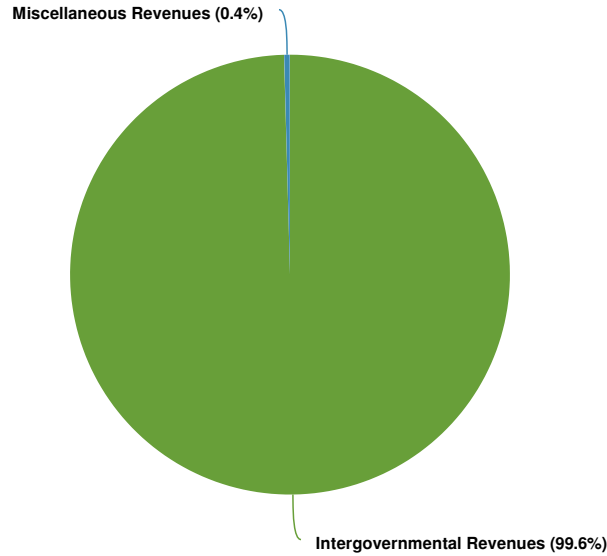
The City adopts 2023-2024 Beginning Fund Balances based on 2022 Year End Projections and Estimated Ending Fund Balances. These projections are based on revenue and expenditure estimates provided by Department Heads. The City anticipates a 153% increase in 2023 Ending Fund Balance for the Transit Planning Fund over the 2022 Budgeted Fund Balance (shown below). The Transit Way Agreement sets forth payments until 2024. The City anticipates the light rail link this Fund supports will be completed by the end of 2024 as construction moves out of the City. As the workload decreases, the Fund Balance will increase.



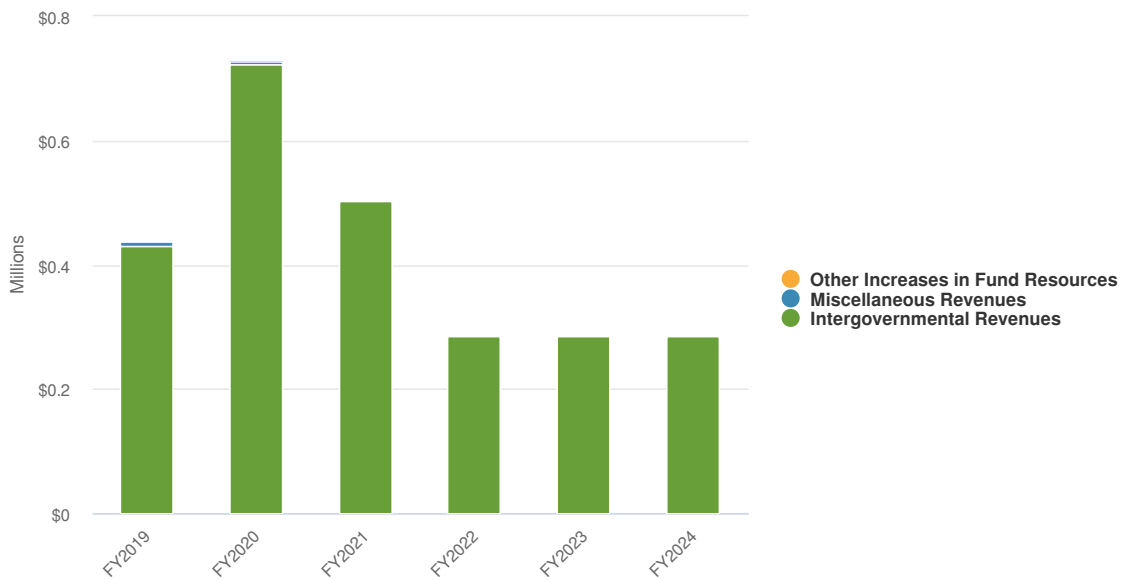
Revenues by Source (Fund 106)

Sound Transit payments are the main source of revenue for this fund.

Projected 2023 Revenues by Source



Budgeted and Historical Revenues by Source

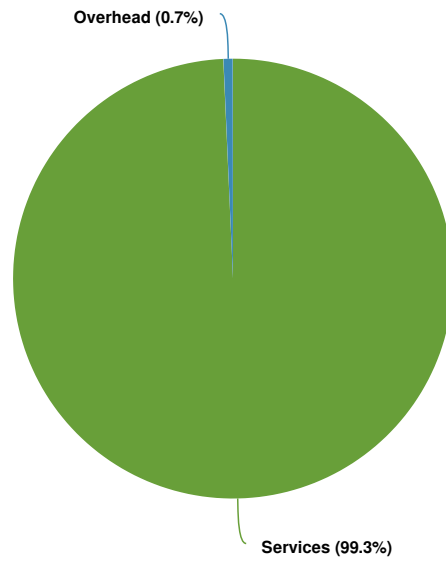


Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Amended Budget	FY2023 Budgeted	FY2024 Budgeted
Revenue Source						
Intergovernmental Revenues	\$430,710	\$723,353	\$501,780	\$284,280	\$284,280	\$284,280
Miscellaneous Revenues	\$7,714	\$3,148	\$373	\$600	\$1,200	\$1,200

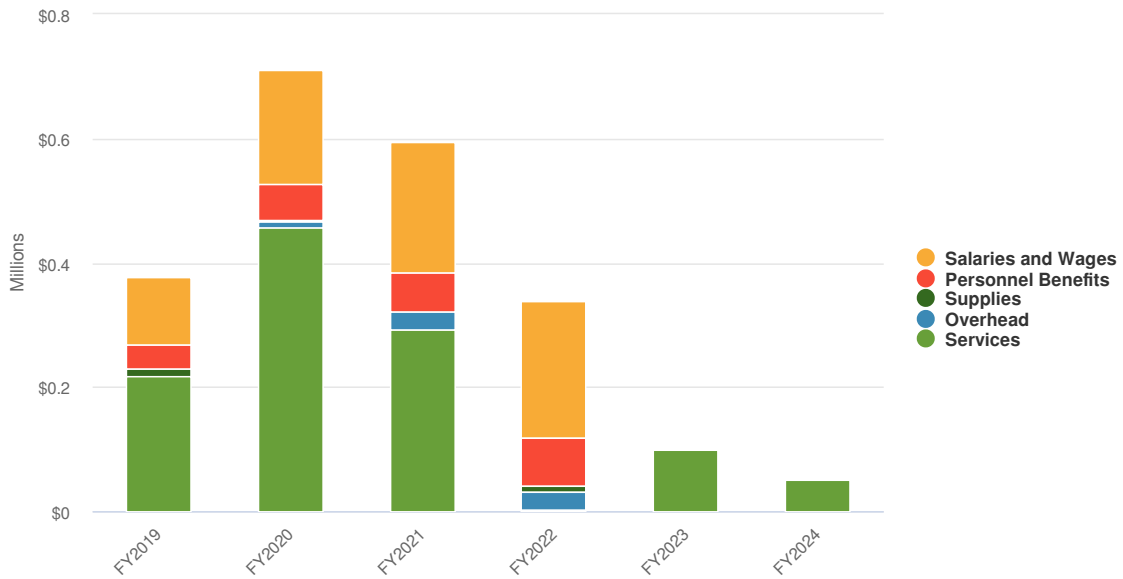
Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Amended Budget	FY2023 Budgeted	FY2024 Budgeted
Other Increases in Fund Resources	\$0	\$0	\$141	\$0	\$0	\$0
Total Revenue Source:	\$438,424	\$726,501	\$502,294	\$284,880	\$285,480	\$285,480

Expenditures by Expense Type (Fund 106)

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Previous years funded 2 Limited Term staff whose terms ended in 2022. Payments to the fund where staff who provide services are budgeted are now the main expenditure in the fund.

Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Amended Budget	FY2023 Budgeted	FY2024 Budgeted
Expense Objects						

Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Amended Budget	FY2023 Budgeted	FY2024 Budgeted
Salaries and Wages	\$108,756	\$183,942	\$211,304	\$218,501	\$0	\$0
Personnel Benefits	\$37,956	\$57,152	\$63,326	\$78,900	\$0	\$0
Supplies	\$10,827	\$1,542	\$293	\$9,200	\$0	\$0
Services	\$218,655	\$455,680	\$291,826	\$2,980	\$100,000	\$50,000
Overhead	\$0	\$11,325	\$28,929	\$27,847	\$688	\$357
Total Expense Objects:	\$376,193	\$709,640	\$595,678	\$337,428	\$100,688	\$50,357

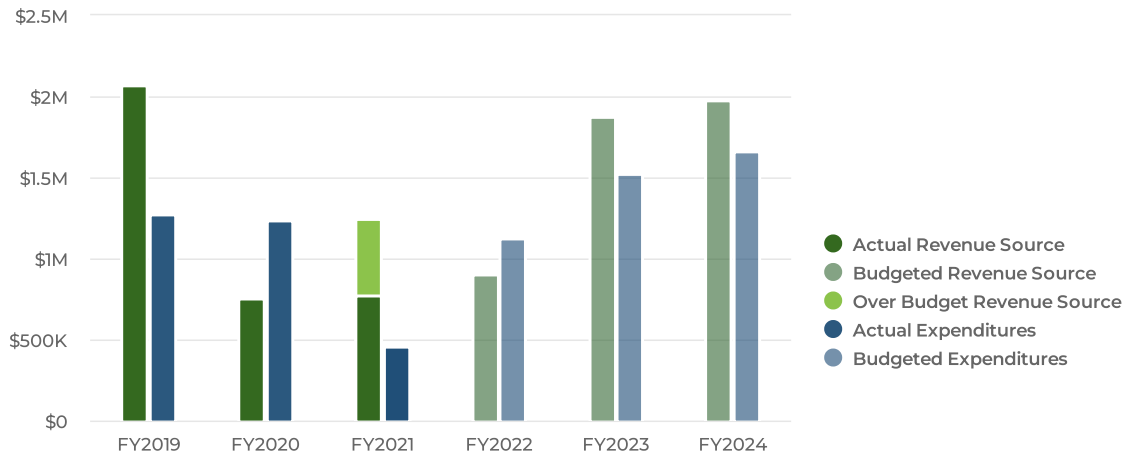


Hotel/Motel Tax Fund (107)

The Hotel/Motel Tax Fund is a special revenue fund whose purpose is to account for lodging taxes collected and expended for tourism promotion and tourism facilities, including both capital and operating costs.

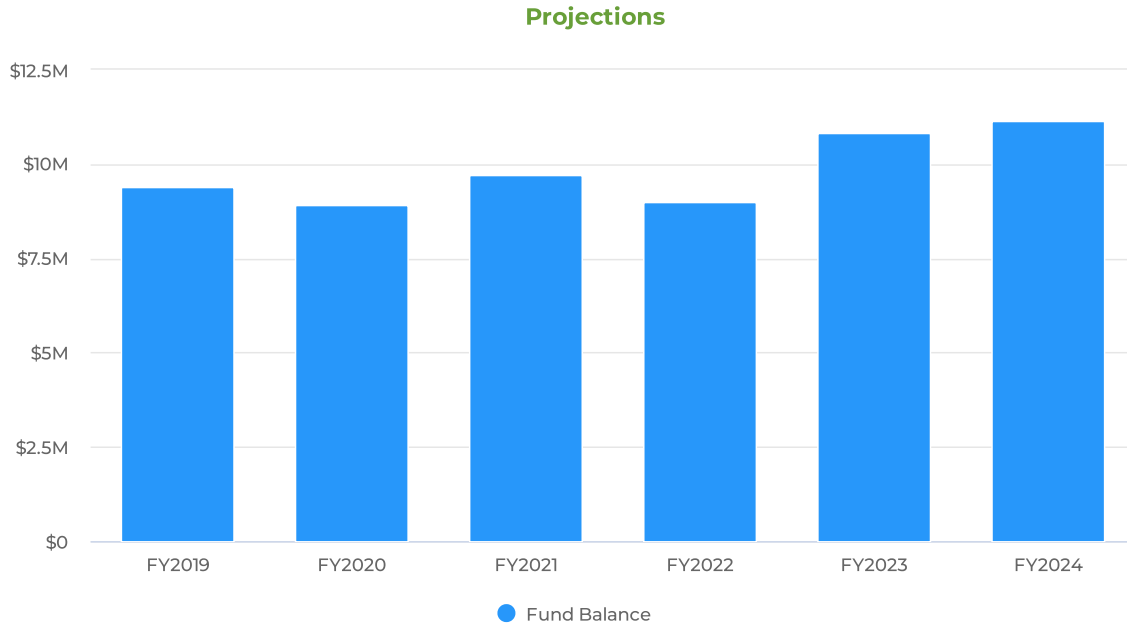
Summary

The City of SeaTac is projecting \$1.88M of revenue in FY2023, which represents a 107.9% increase over the prior year. Budgeted expenditures are projected to increase by 36.1% or \$406.23K to \$1.53M in FY2023.



Fund Balance

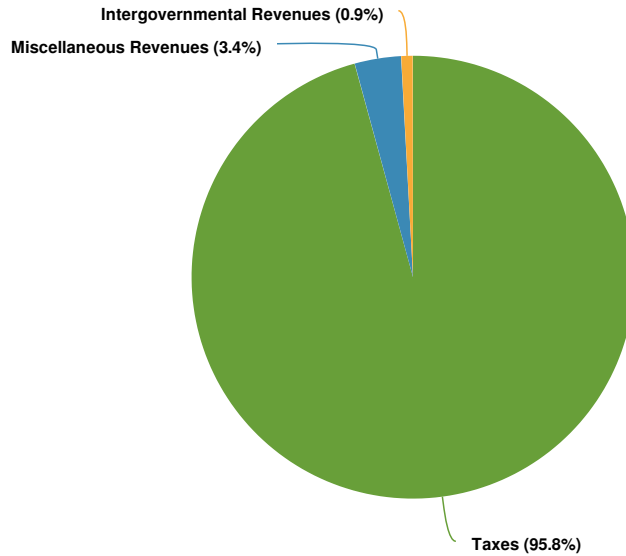
The City adopts 2023-2024 Beginning Fund Balances based on 2022 Year End Projections and Estimated Ending Fund Balances. These projections are based on revenue and expenditure estimates provided by Department Heads. The City anticipates a 20% increase in 2023 Ending Fund Balance for the Hotel/Motel Tax Fund over the 2022 Budgeted Fund Balance (shown below) due to the increase in budgeted Hotel/Motel Tax revenue.



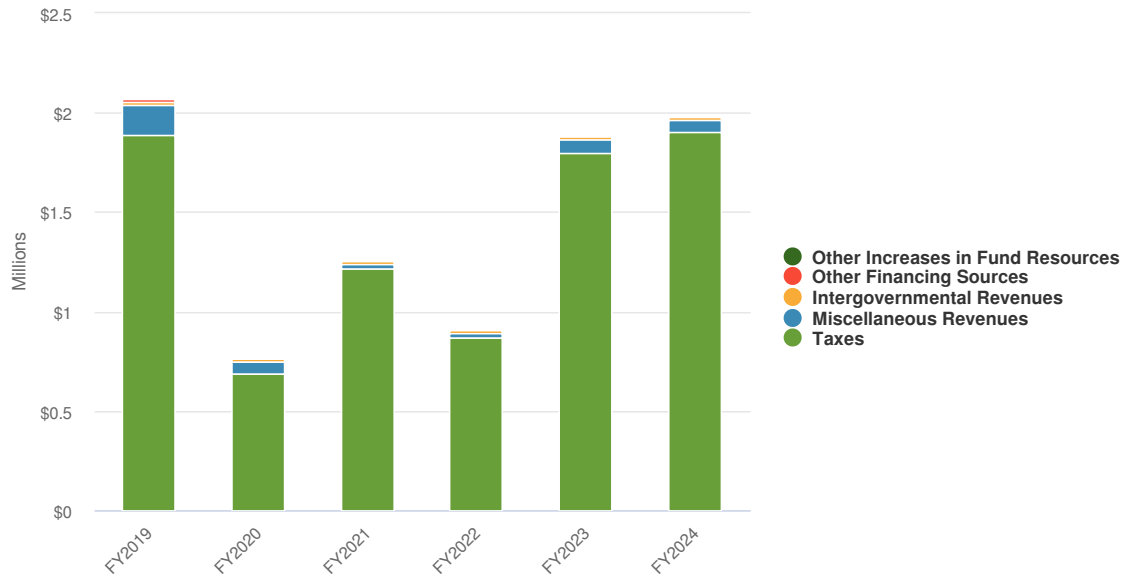
Revenues by Source (Fund 107)

The Hotel/Motel Tax Fund is funded by a 1% lodging tax on hotel and motel rooms within the City. Under state law, this can only be used to support tourism in SeaTac.

Projected 2023 Revenues by Source



Budgeted and Historical Revenues by Source



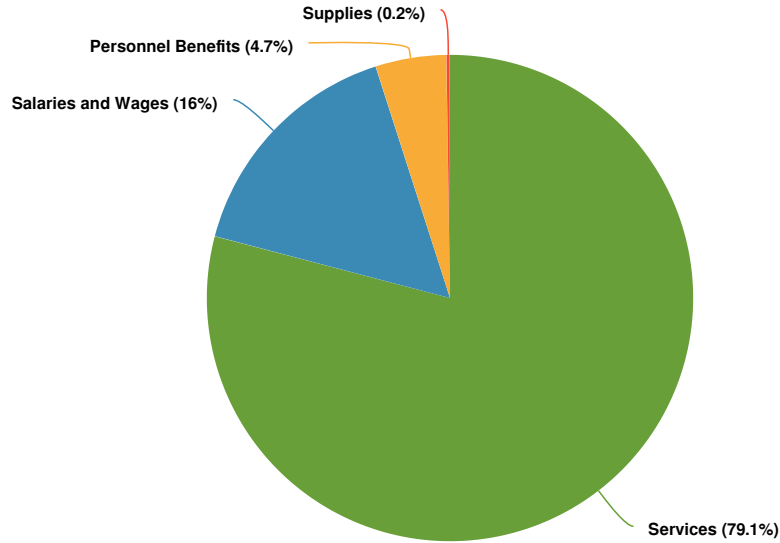
The tourism and travel industry was one of the hardest hit industries during the pandemic and the city realized 1/3 of the previous year's revenue in 2020. Tax revenue doubled in 2021 and it is anticipated to exceed pre-pandemic levels in 2022. Because of the current economic environment, the 2023-2024 biennium was conservatively estimated.

Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Amended Budget	FY2023 Budgeted	FY2024 Budgeted
Revenue Source						
Taxes	\$1,887,475	\$685,687	\$1,215,937	\$868,239	\$1,800,000	\$1,900,000
Intergovernmental Revenues	\$20,108	\$13,953	\$12,795	\$16,000	\$16,000	\$16,000
Miscellaneous Revenues	\$148,505	\$59,642	\$21,621	\$19,800	\$63,600	\$63,600
Other Increases in Fund Resources	\$0	\$0	\$197	\$0	\$0	\$0
Other Financing Sources	\$16,226	\$0	\$0	\$0	\$0	\$0
Total Revenue Source:	\$2,072,314	\$759,281	\$1,250,550	\$904,039	\$1,879,600	\$1,979,600

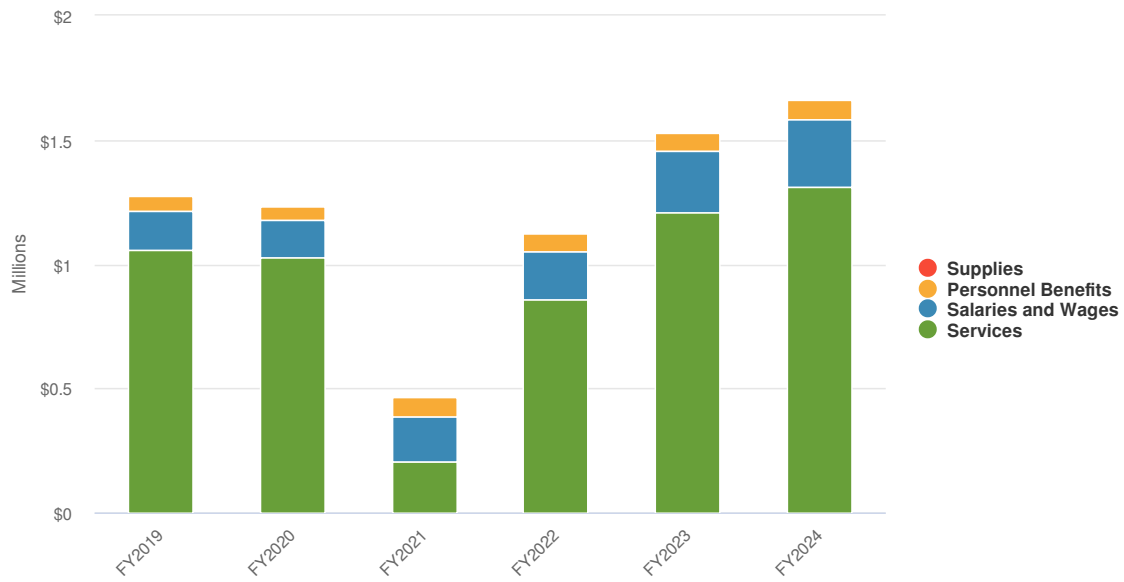
Expenditures by Expense Type (Fund 107)

The goal in using lodging tax funds is to encourage and support activities and services that enhance the experience of tourists visiting SeaTac, which in turn supports and increases economic activity in the SeaTac community. Funding can be used for activities and projects like tourism marketing, promotion and operation of special events or festivals designed to attract tourists, or the operation and capital required for tourism-related facilities owned or operated by a municipality, public facility district, or non-profit. Organizations apply for funds through an application process. Funding requests are reviewed by the Hotel Motel Advisory Committee (HMAC) and the City Council.

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



The HMAC recommended and the City Council approved funding for 6 programs; the Seattle SouthSide Regional Tourism Shuttle program, SeaTac BMX program, Highline Botanical Gardens program, Museum of Flight program, NorthWest Symphony program, and the City of SeaTac Tourism program, which funds one FTE that supports the activities of this fund.

Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Amended Budget	FY2023 Budgeted	FY2024 Budgeted
Expense Objects						
Salaries and Wages	\$158,842	\$152,616	\$185,301	\$197,356	\$244,286	\$267,894
Personnel Benefits	\$56,514	\$56,039	\$73,360	\$68,404	\$72,307	\$78,253
Supplies	\$218	\$4,793	\$88	\$3,250	\$3,450	\$3,600
Services	\$1,058,004	\$1,026,409	\$204,306	\$855,999	\$1,211,200	\$1,312,800
Total Expense Objects:	\$1,273,578	\$1,239,857	\$463,056	\$1,125,009	\$1,531,243	\$1,662,547

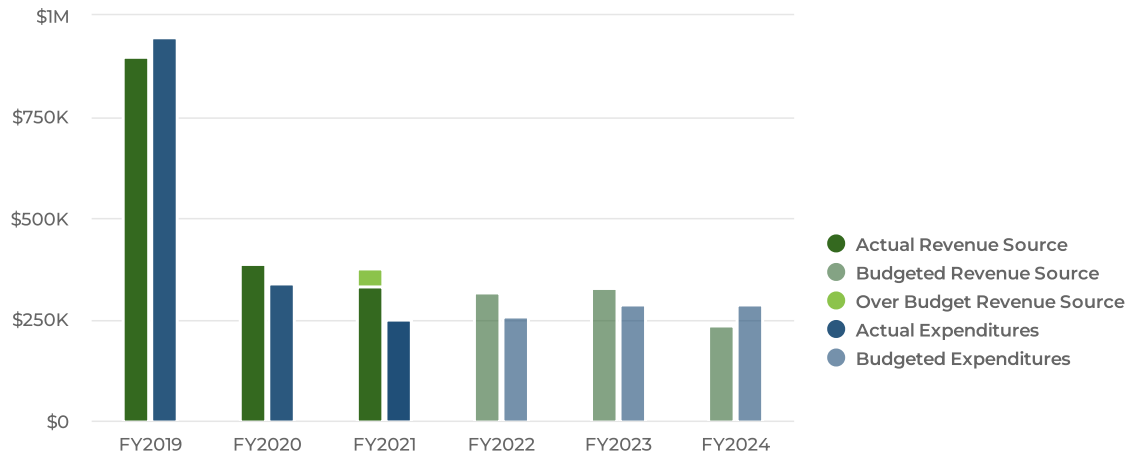


Building Management Fund (108)

The Building Management Fund was created in 2001 by Ordinance #01-1025 to account for lease revenues received from tenants and the operating costs for building maintenance, tenant improvements and management services associated with the lease of office space in city-owned facilities.

Summary

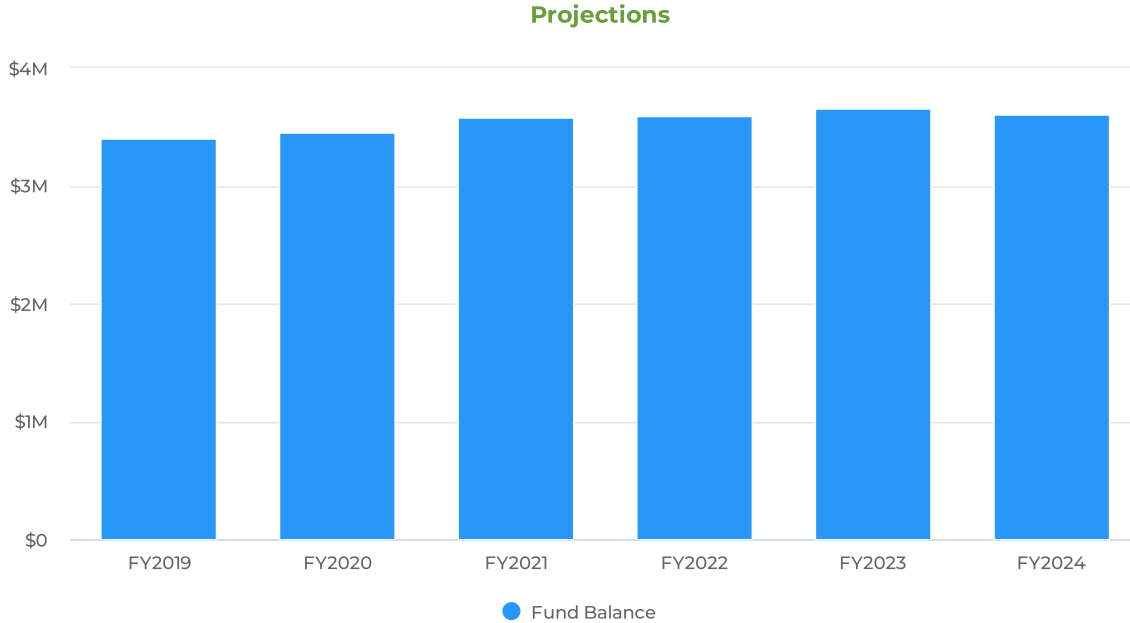
The City of SeaTac is projecting \$328.28K of revenue in FY2023, which represents a 3% increase over the prior year. Budgeted expenditures are projected to increase by 11.2% or \$28.98K to \$288.2K in FY2023.



The SeaTac Center property (near S 154th St) was sold in 2020 reducing the amount of lease revenue.

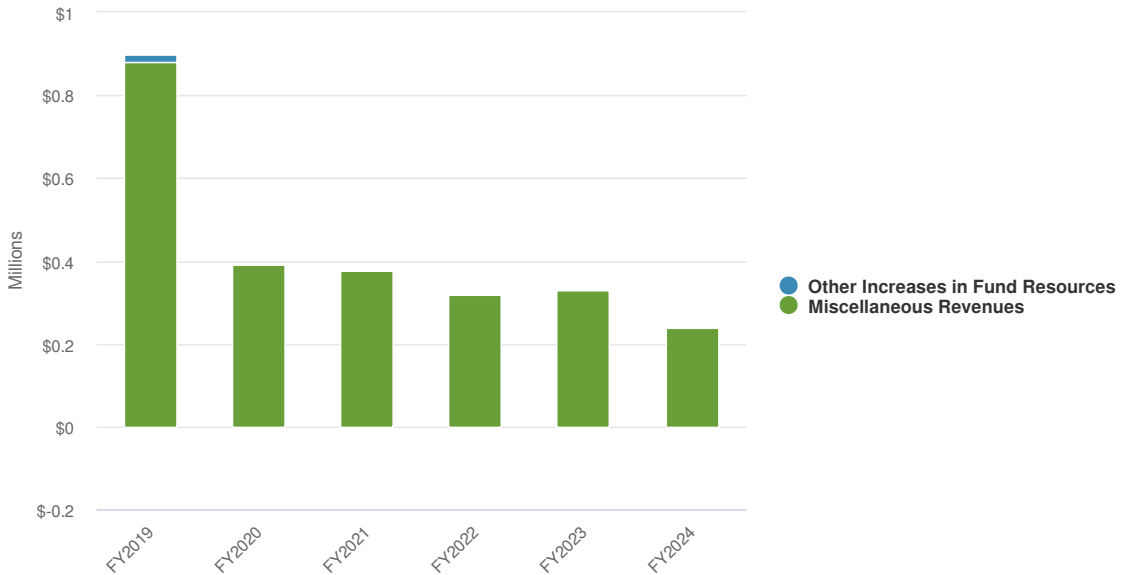
Fund Balance

The City adopts 2023-2024 Beginning Fund Balances based on 2022 Year End Projections and Estimated Ending Fund Balances. These projections are based on revenue and expenditure estimates provided by Department Heads. The City anticipates a 2% increase in 2023 Ending Fund Balance for the Building Management Fund over the 2022 Budgeted Fund Balance (shown below).



Revenues by Source (Fund 108)

Budgeted and Historical Revenues by Source



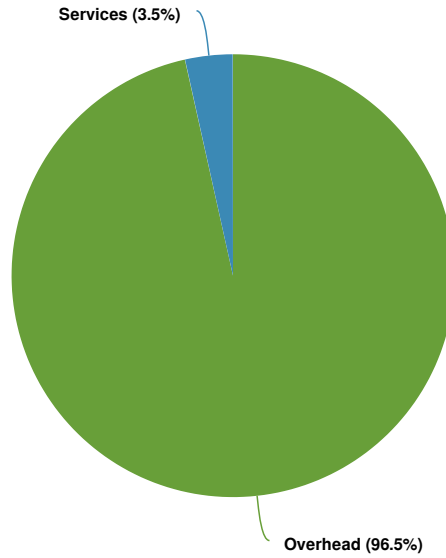
The City has budgeted revenue from 5 tenants for the 2023-2024 biennium.

Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Amended Budget	FY2023 Budgeted	FY2024 Budgeted
Revenue Source						
Miscellaneous Revenues	\$879,639	\$389,566	\$376,450	\$318,855	\$328,275	\$237,747
Other Increases in Fund Resources	\$18,860	-\$25	\$0	\$0	\$0	\$0
Total Revenue Source:	\$898,500	\$389,541	\$376,450	\$318,855	\$328,275	\$237,747

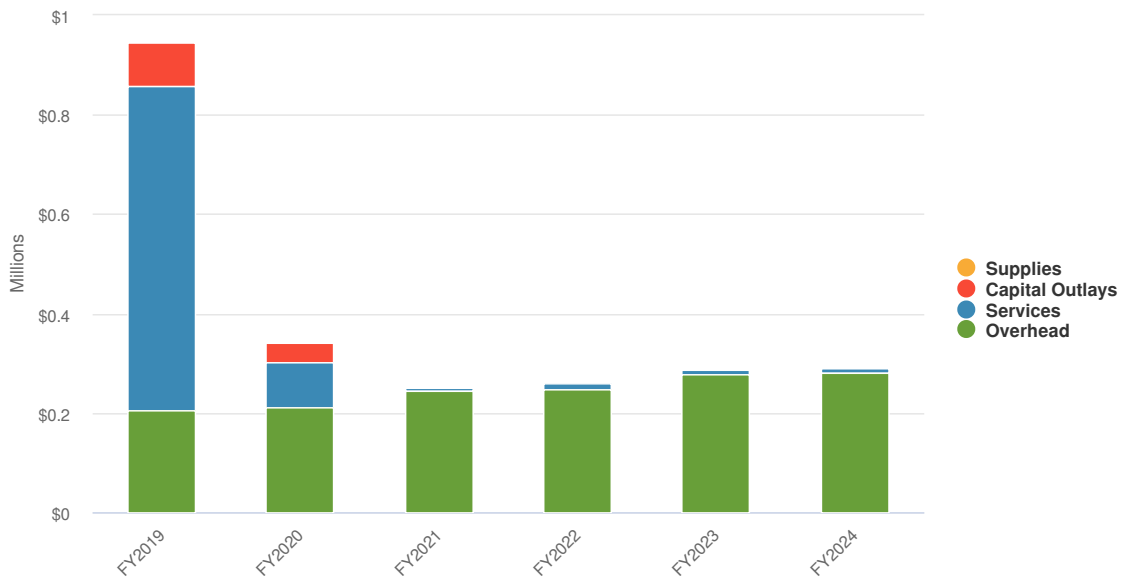
Expenditures by Expense Type (Fund 108)

The most significant expenditure in this Fund is the overhead charged to maintain the office space. Janitorial services are paid by the General Fund and charged to the Building Management Fund as overhead in accordance with the City's Cost Allocation Plan.

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Amended Budget	FY2023 Budgeted	FY2024 Budgeted

Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Amended Budget	FY2023 Budgeted	FY2024 Budgeted
Expense Objects						
Supplies	\$3,506	\$0	\$0	\$0	\$0	\$0
Services	\$654,184	\$90,546	\$7,397	\$12,692	\$10,000	\$10,000
Capital Outlays	\$87,204	\$41,755	\$0	\$0	\$0	\$0
Overhead	\$204,570	\$210,104	\$244,009	\$246,525	\$278,195	\$280,141
Total Expense Objects:	\$949,463	\$342,405	\$251,406	\$259,217	\$288,195	\$290,141

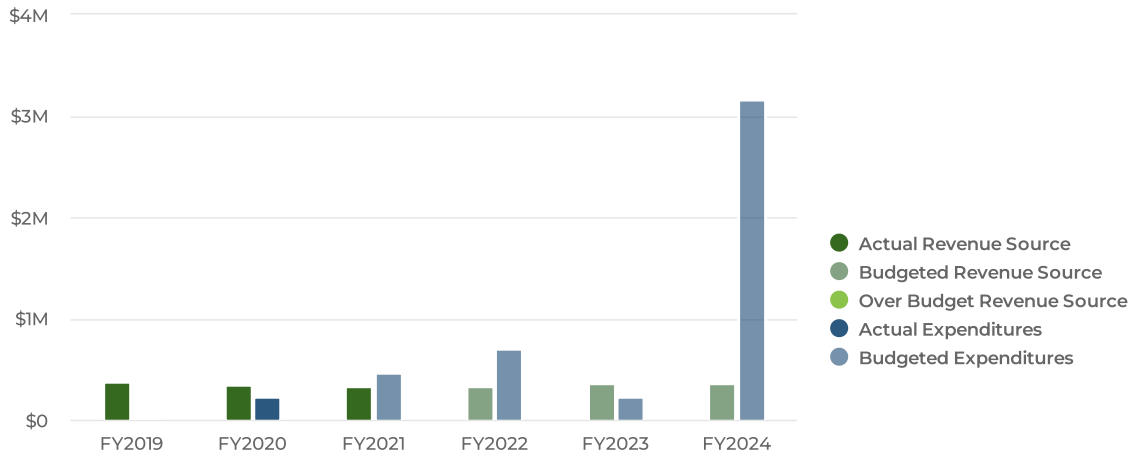


Des Moines Creek Basin ILA Fund (111)

Per interlocal agreement, the City of SeaTac serves as the Treasurer for the Des Moines Creek Basin Committee. Committee members currently include the Port of Seattle, the City of Des Moines, and the City of SeaTac. King County and the State of Washington have also participated as Committee members. The Committee was established to provide an effective and efficient way to protect the Basin's natural resource system and to address surface water related problems across jurisdictions. Committee members work in cooperation to conduct and fund basin plan implementation activities including the construction of various capital projects, continued maintenance and operation of the projects, ongoing monitoring of project effectiveness, creation of a replacement and improvement construction fund, establishment of an administrative structure and authorization of amendments to the scope and budgets previously approved.

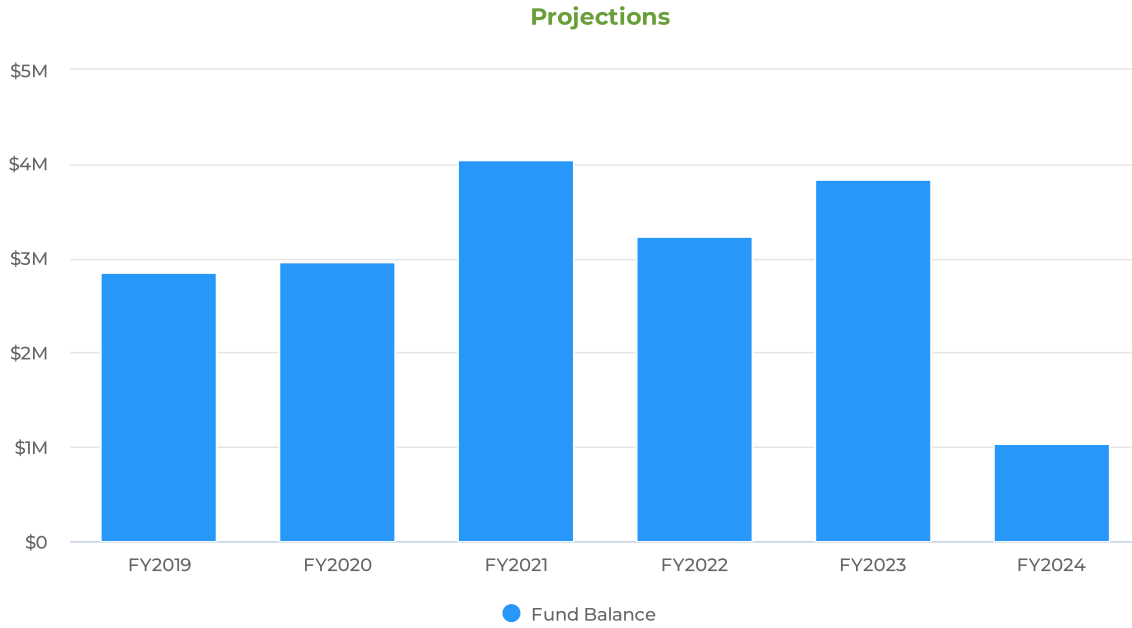
Summary

The City of SeaTac is projecting \$363.55K of revenue in FY2023, which represents a 7.1% increase over the prior year. Budgeted expenditures are projected to decrease by 67.6% or \$481.59K to \$230.93K in FY2023.



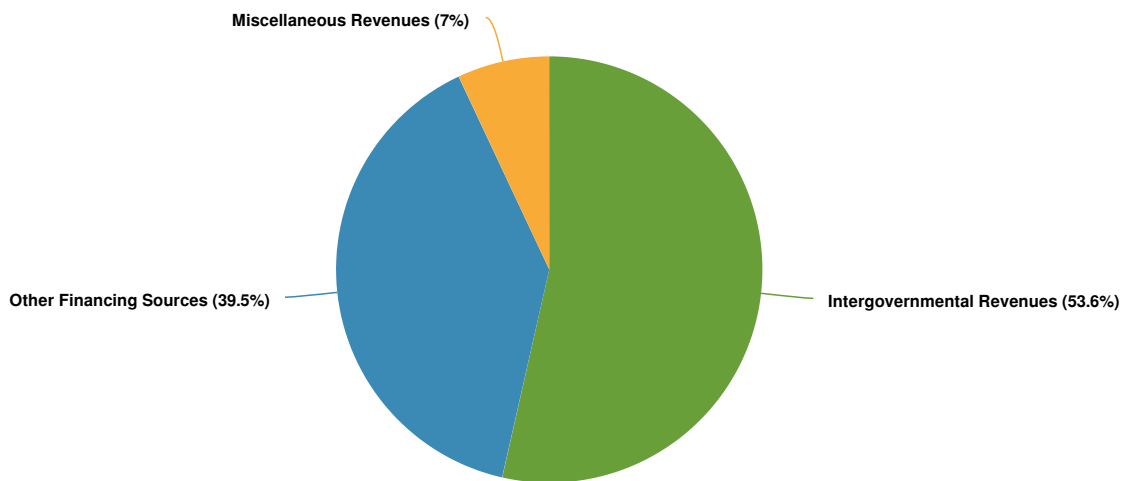
Fund Balance

The City adopts 2023-2024 Beginning Fund Balances based on 2022 Year End Projections and Estimated Ending Fund Balances. These projections are based on revenue and expenditure estimates provided by Department Heads. The City anticipates a 19% increase in 2023 Ending Fund Balance for the Des Moines Creek Basin ILA Fund over the 2022 Budgeted Fund Balance (shown below). A capital project is planned for 2024 which will draw down Fund Balance in 2024.



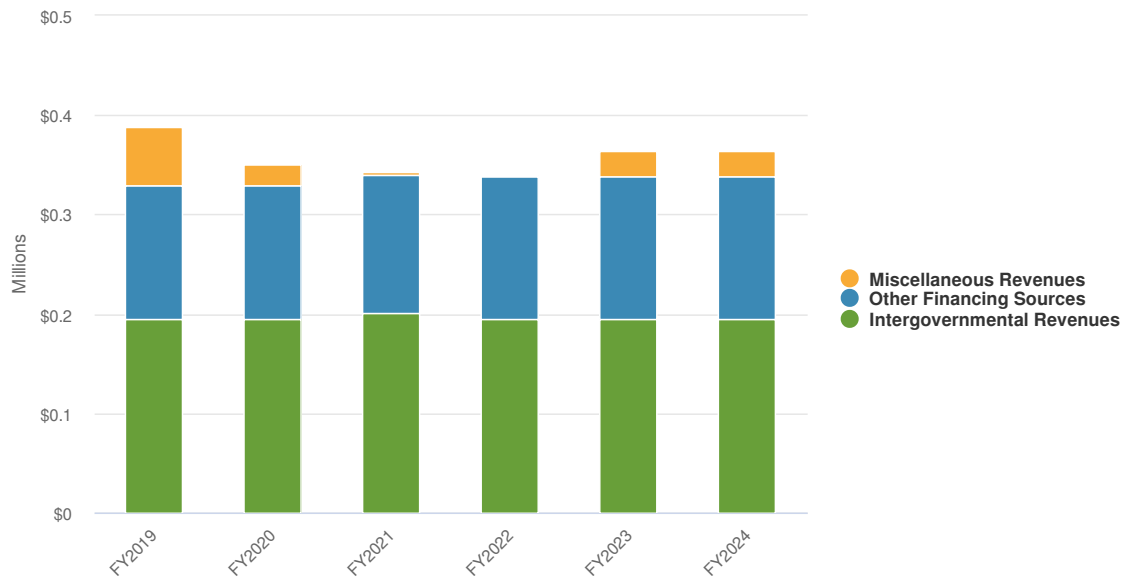
Revenues by Source (Fund 111)

Projected 2023 Revenues by Source



Contribution to the Fund from ILA participants for both operating and capital replacement accounts for 53.6% of revenue, while the City accounts for 39.5% of "Other Financing Sources" as a transfer from the Surface Water Fund (403). The increase in Miscellaneous Revenue is due to an anticipated increase in interest revenue.

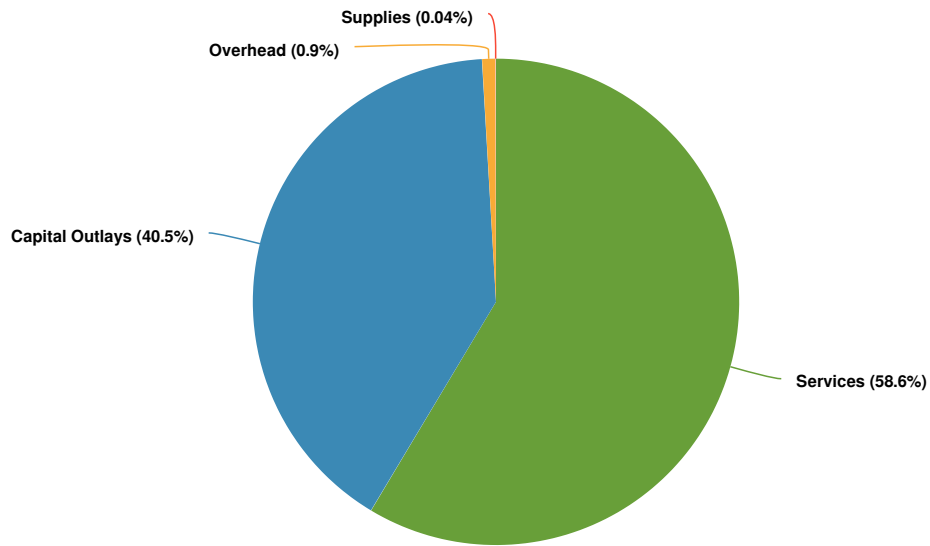
Budgeted and Historical Revenues by Source



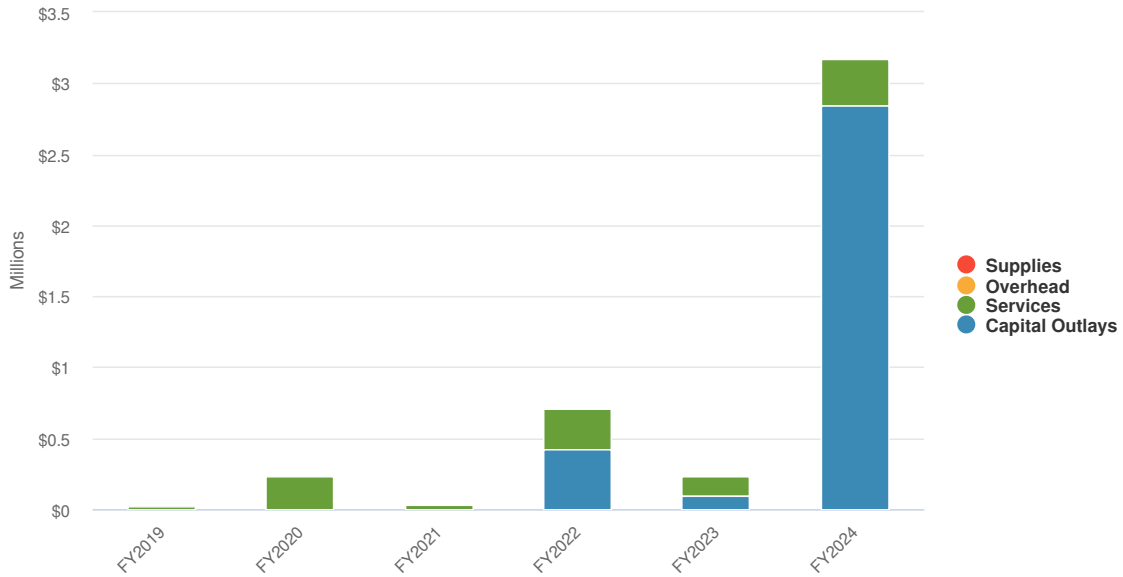
Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Amended Budget	FY2023 Budgeted	FY2024 Budgeted
Revenue Source						
Intergovernmental Revenues	\$194,700	\$194,700	\$200,600	\$194,700	\$194,700	\$194,700
Miscellaneous Revenues	\$58,907	\$20,686	\$2,880	\$1,200	\$25,350	\$25,350
Other Financing Sources	\$135,300	\$135,300	\$139,400	\$143,500	\$143,500	\$143,500
Total Revenue Source:	\$388,907	\$350,686	\$342,880	\$339,400	\$363,550	\$363,550

Expenditures by Expense Type (Fund 111)

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



A \$2.9 million capital project that constructs 7,000 linear feet of new bypass line and replaces the old line, including manholes, is planned for 2024.

Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Amended Budget	FY2023 Budgeted	FY2024 Budgeted
Expense Objects						

Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Amended Budget	FY2023 Budgeted	FY2024 Budgeted
Supplies	\$0	\$0	\$0	\$100	\$100	\$100
Services	\$19,714	\$237,532	\$34,576	\$284,290	\$135,314	\$329,127
Capital Outlays	\$0	\$0	\$0	\$426,120	\$93,511	\$2,842,293
Overhead	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000
Total Expense Objects:	\$21,714	\$239,532	\$36,576	\$712,510	\$230,925	\$3,173,520

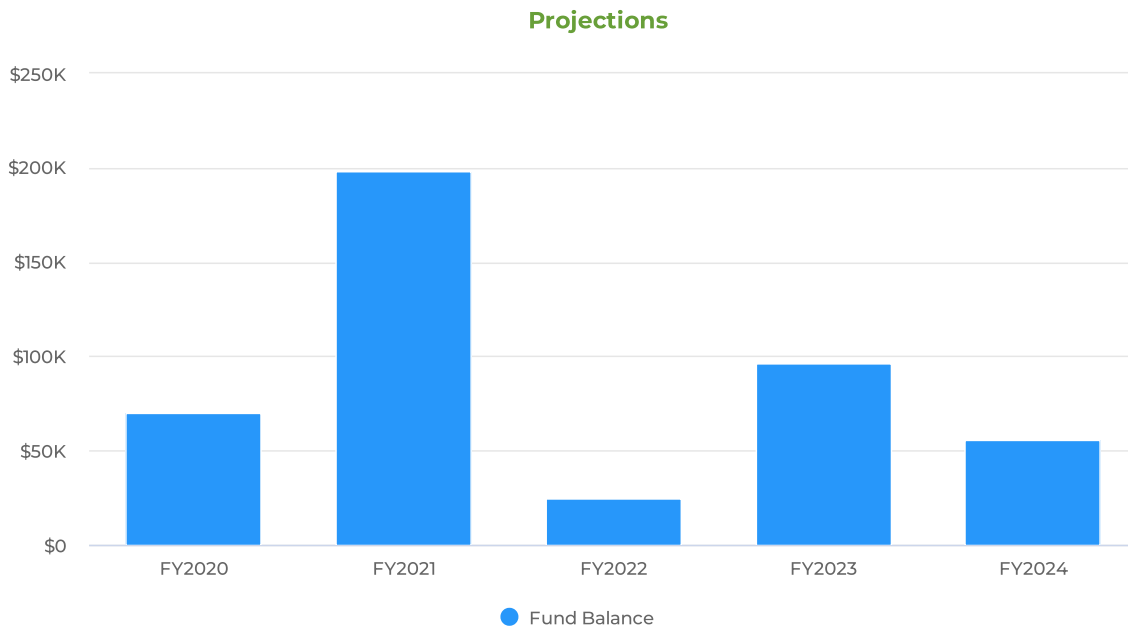


Affordable Housing Sales Tax Fund (112)

The Affordable Housing Sales Tax Fund was created in 2020 by Ord20-1004. In 2019, the State Legislature approved SHB 1406 which provided authority for cities to retain a portion of sales tax taxes that would otherwise be paid to the State. Cities may retain .0073% of the State's share of the sales tax. The tax credit can be in place for 20 years from the date of adoption. The revenue collected can be used for acquiring, rehabilitating, or constructing affordable housing, rental assistance, and housing services to those persons whose income is at or below 60% of the median income of the City.

Fund Balance

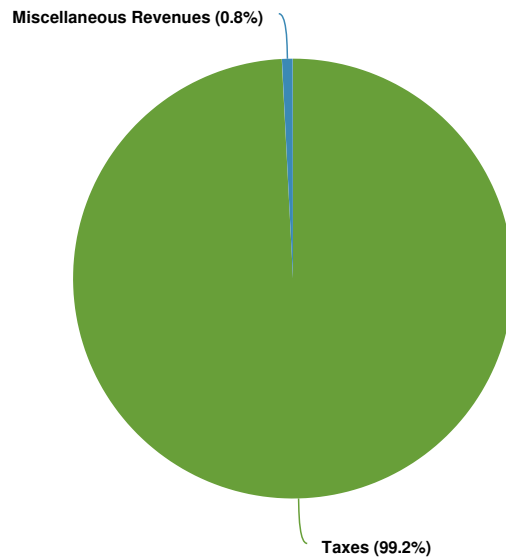
The City adopts 2023-2024 Beginning Fund Balances based on 2022 Year End Projections and Estimated Ending Fund Balances. These projections are based on revenue and expenditure estimates provided by Department Heads. The City anticipates a 287% increase in 2023 Ending Fund Balance for the Affordable Housing Sales Tax Fund over the 2022 Budgeted Fund Balance (shown below). This increase is due to an increase in budgeted tax revenue for 2023-2024.



Programs for rental assistance were developed in 2022, accounting for the use of fund balance accumulated since 2020.

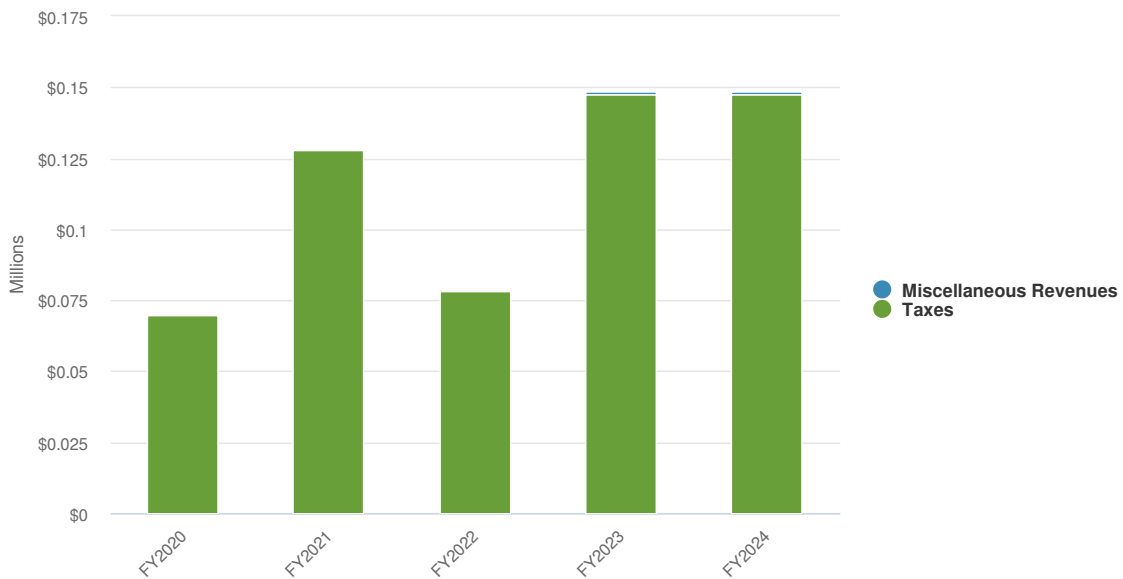
Revenues by Source (Fund 112)

Projected 2023 Revenues by Source



State shared sales tax is the main source of revenue for this Fund.

Budgeted and Historical Revenues by Source



Based on state statute, the maximum the City may receive in any year is \$147,445.

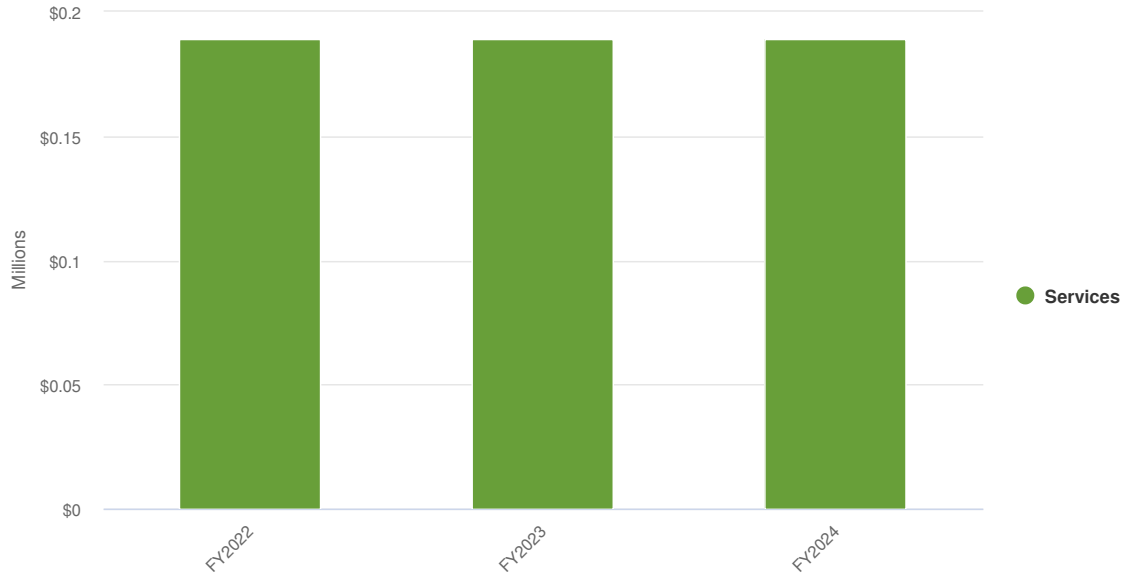
Name	FY2020 Actual	FY2021 Actual	FY2022 Amended Budget	FY2023 Budgeted	FY2024 Budgeted
Revenue Source					
Taxes	\$69,764	\$127,976	\$78,000	\$147,445	\$147,445
Miscellaneous Revenues	\$29	\$90	\$0	\$1,200	\$1,200



Name	FY2020 Actual	FY2021 Actual	FY2022 Amended Budget	FY2023 Budgeted	FY2024 Budgeted
Total Revenue Source:	\$69,792	\$128,067	\$78,000	\$148,645	\$148,645

Expenditures by Expense Type (Fund 112)

Budgeted and Historical Expenditures by Expense Type



Services are provided by non-profit organizations specializing in providing rental assistance to those who need it. The City has contracted with two agencies for 2023-2024 to provide these services.

Name	FY2020 Actual	FY2021 Actual	FY2022 Amended Budget	FY2023 Budgeted	FY2023 Budgeted	FY2024 Budgeted
Expense Objects						
Services	\$0	\$0	\$188,983	\$189,000	\$189,000	\$189,000
Total Expense Objects:	\$0	\$0	\$188,983	\$189,000	\$189,000	\$189,000

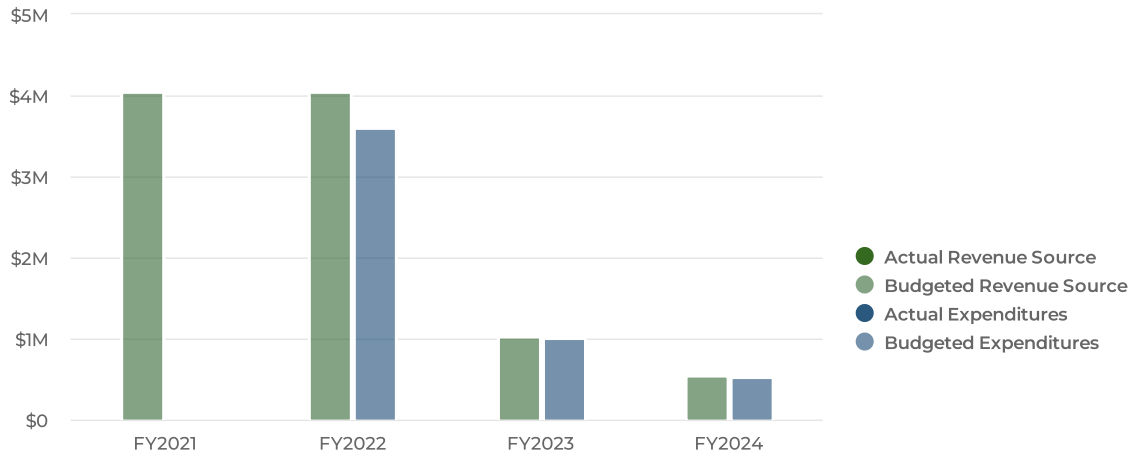


ARPA Grant Fund (113)

The ARPA Grant Fund was created in 2021 following the American Rescue Plan Act (ARPA), passed by Congress on March 10, 2021 and signed into law on March 11, 2021. The Plan provided coronavirus local fiscal recovery funds to the City to address the pandemic response. Eligible costs must be encumbered by December 31, 2024, and expended by December 31, 2026.

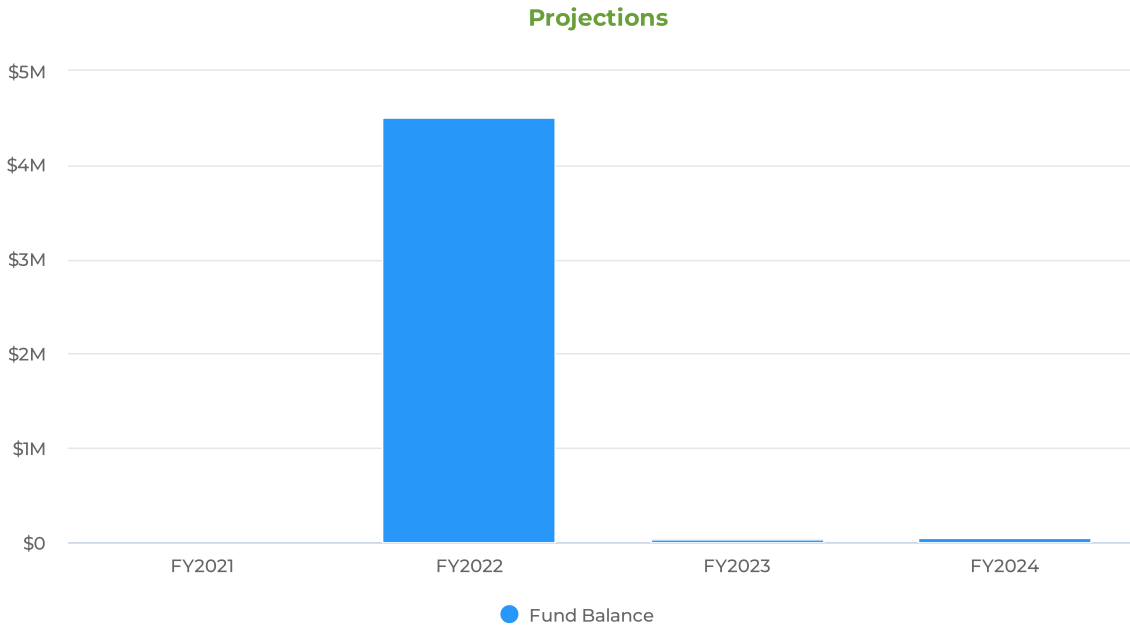
Summary

The City received \$8.1 million in ARPA grant funds paid in two equal tranches in 2021 and 2022. Grants paid in advance of services being provided are accounted for as unearned revenue on the balance sheet and revenue is recognized as the expense is incurred.



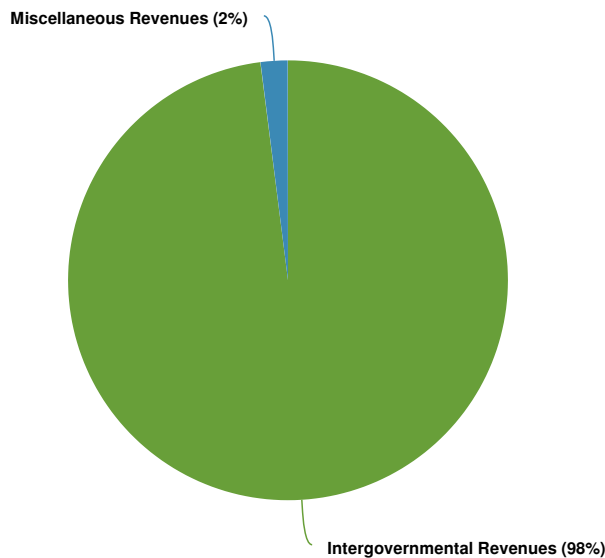
Fund Balance

The City adopts 2023-2024 Beginning Fund Balances based on 2022 Year End Projections and Estimated Ending Fund Balances. These projections are based on revenue and expenditure estimates provided by Department Heads. The City anticipates a 99% decrease in 2023 Ending Fund Balance for the ARPA Grant Fund over the 2022 Budgeted Fund Balance (shown below). This decrease is due to the reporting requirements of unearned revenue on the balance sheet and not in Fund Balance as was previously shown in 2022.

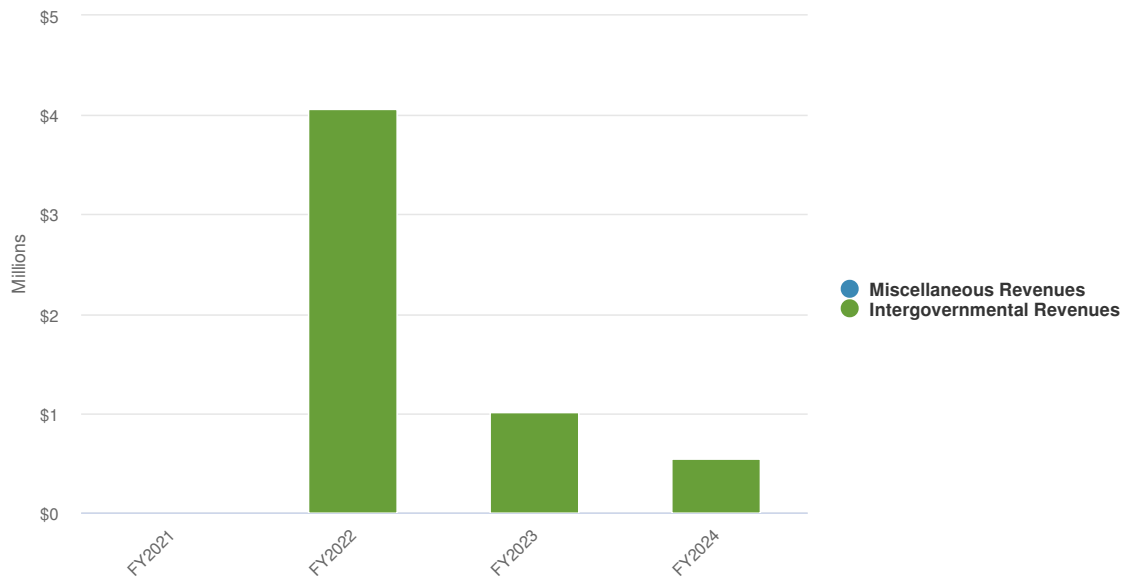


Revenues by Source (Fund 113)

Projected 2023 Revenues by Source



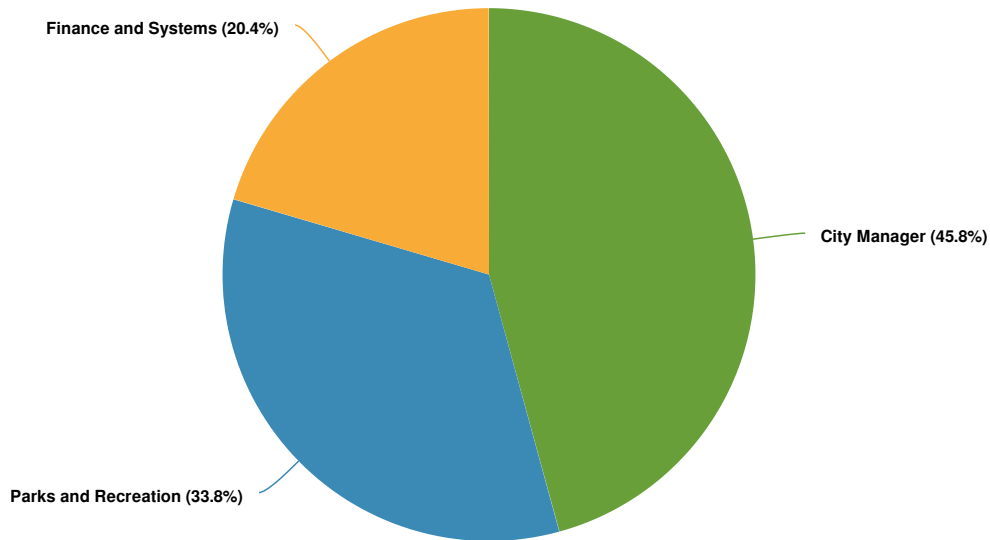
Budgeted and Historical Revenues by Source



Name	FY2021 Actual	FY2022 Amended Budget	FY2023 Budgeted	FY2024 Budgeted
Revenue Source				
Intergovernmental Revenues	\$0	\$4,057,747	\$1,013,865	\$537,826
Miscellaneous Revenues	\$1,292	\$0	\$20,695	\$18,695
Total Revenue Source:	\$1,292	\$4,057,747	\$1,034,560	\$556,521

Expenditures by Department (Fund 113)

Budgeted Expenditures by Department



Four departments have programs approved to use ARPA funds.

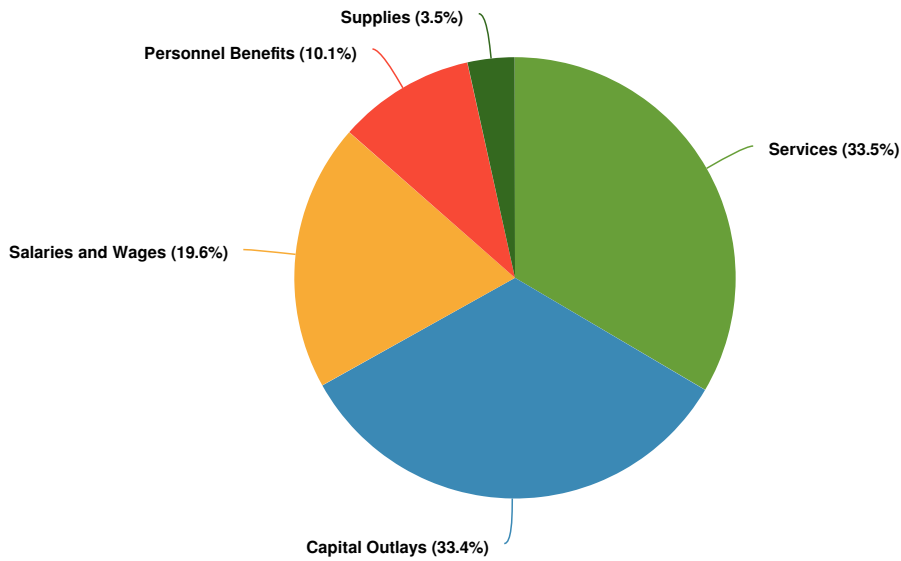
In 2022, the City Manager's Office created a Community Outreach program within the Communications Division. The program is run by a Community Outreach Strategist who oversees, organizes, and expands upon the engagement activities the City pursues. This program is aimed at expanding the City's engagement activities to holistically align them using a consistent and continuous approach. The Community and Economic Development Department had 3 programs approved to assist with recovery from the pandemic. The SeaTac Small Business Capital Access Program is aimed at increasing small businesses' awareness of and expanding access to technical assistance to improve their ability to access funding for business recovery, growth and expansion. The SeaTac Digital Marketplace will create an online marketplace and provide digital literacy training and technical assistance for small businesses to promote and expand their business. The Regional FastTrack Childcare Initiative supports the development of a regional online application portal and provides start-up grants and mentorship directly to approved childcare applicants within the City. All of these programs funding will continue in the 2023-2024 Biennial budget.

In 2023, the Communications Division in the City Manager's Office requested funding for the Website Redesign Project. This project will allow for better accessibility to City information, programs, and services for our residents, businesses, and visitors through better language access and improved ADA accessibility. The Finance and Systems Department requested funding for a Grant Administrator position to organize and facilitate city-wide coordination of grant funding opportunities to increase funding for operational and capital needs, administer, and ensure compliance with all grant programs. The Information Systems Division requested funding for a Network Monitoring and Threat Detection service to strengthen the ability to detect and respond to threats to the critical systems used in the City. The Parks and Recreation Department requested funding for a back-up generator for the SeaTac Community and Senior Center.

Name	FY2021 Actual	FY2022 Amended Budget	FY2023 Budgeted	FY2024 Budgeted
Expenditures				
City Manager	\$0	\$64,974	\$463,872	\$311,606
Finance and Systems	\$0	\$0	\$207,093	\$222,320
Parks and Recreation	\$0	\$0	\$342,900	\$3,900
Community and Economic Development	\$0	\$3,542,700	\$0	\$0
Total Expenditures:	\$0	\$3,607,674	\$1,013,865	\$537,826

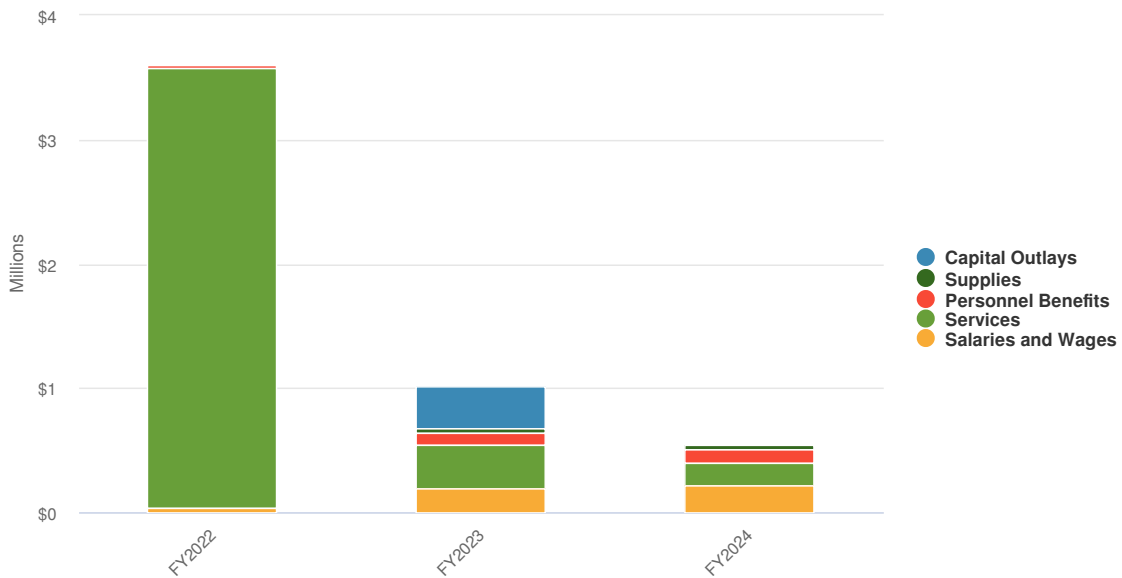
Expenditures by Expense Type (Fund 113)

Budgeted Expenditures by Expense Type



Salaries and Wages support the Community Outreach and Grant Administration programs. Capital purchases include the network monitoring and response solution, website redesign, and backup generator. The Economic Development programs, including a small business capital access program, the SeaTac digital marketplace, and a regional fasttrack childcare initiative, account for the majority of service expenditures.

Budgeted and Historical Expenditures by Expense Type



Name	FY2021 Actual	FY2022 Amended Budget	FY2023 Budgeted	FY2024 Budgeted

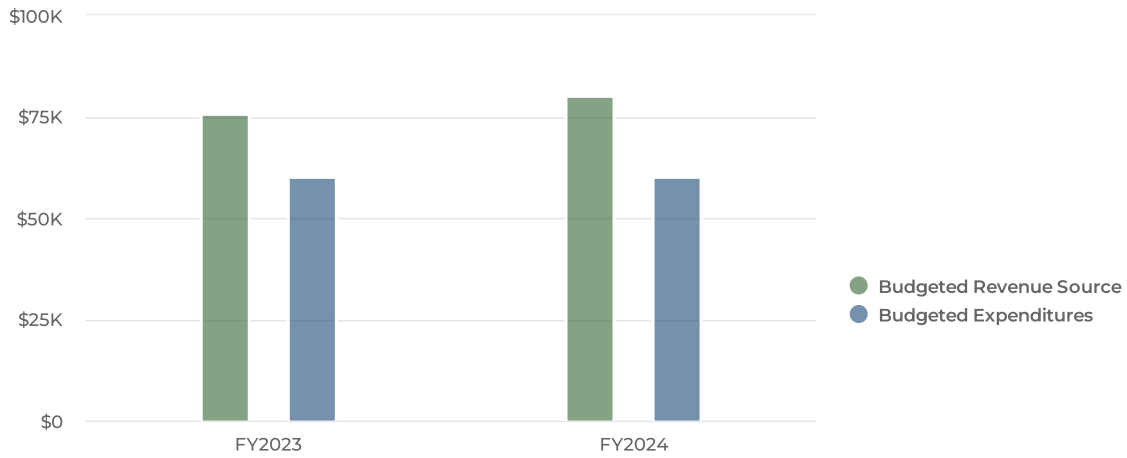
Name	FY2021 Actual	FY2022 Amended Budget	FY2023 Budgeted	FY2024 Budgeted
Expense Objects				
Salaries and Wages	\$0	\$36,142	\$198,389	\$218,863
Personnel Benefits	\$0	\$19,372	\$102,069	\$111,089
Supplies	\$0	\$7,300	\$35,000	\$25,000
Services	\$0	\$3,544,860	\$339,407	\$182,874
Capital Outlays	\$0	\$0	\$339,000	\$0
Total Expense Objects:	\$0	\$3,607,674	\$1,013,865	\$537,826



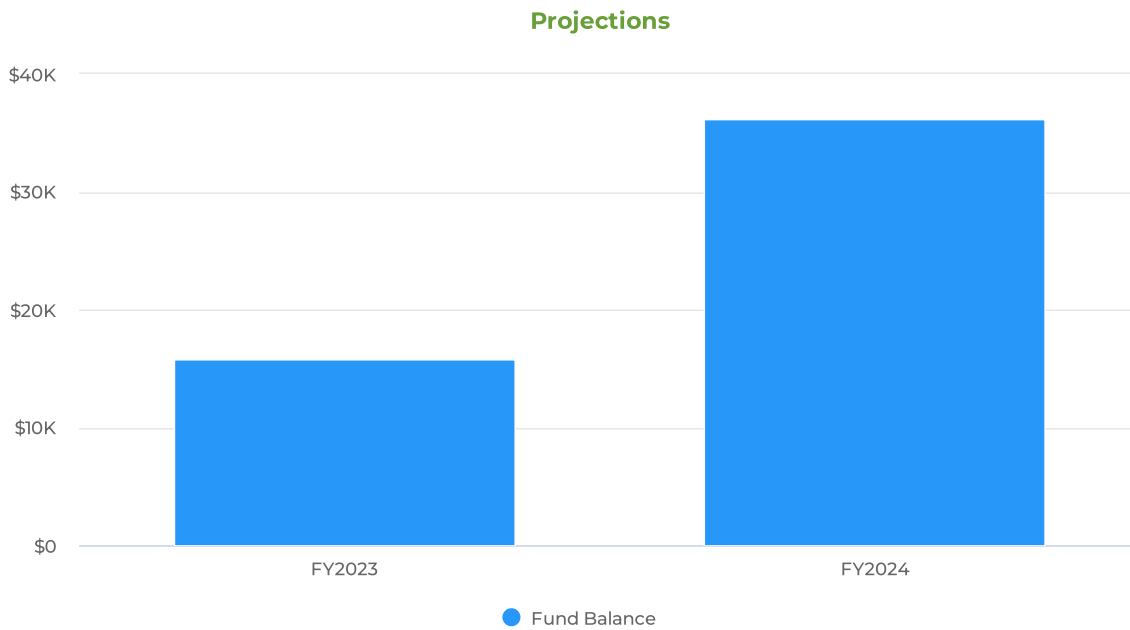
Restricted Public Safety Fund (114)

Established in 2022, the Restricted Public Safety Fund accounts for all monies received by the City from Federal and State drug enforcement forfeitures, prostitution intervention fines, state-shared criminal Justice special program revenue, and other funds restricted to public safety. Monies in the fund shall be used by the City for the purpose which they are designated for.

Summary

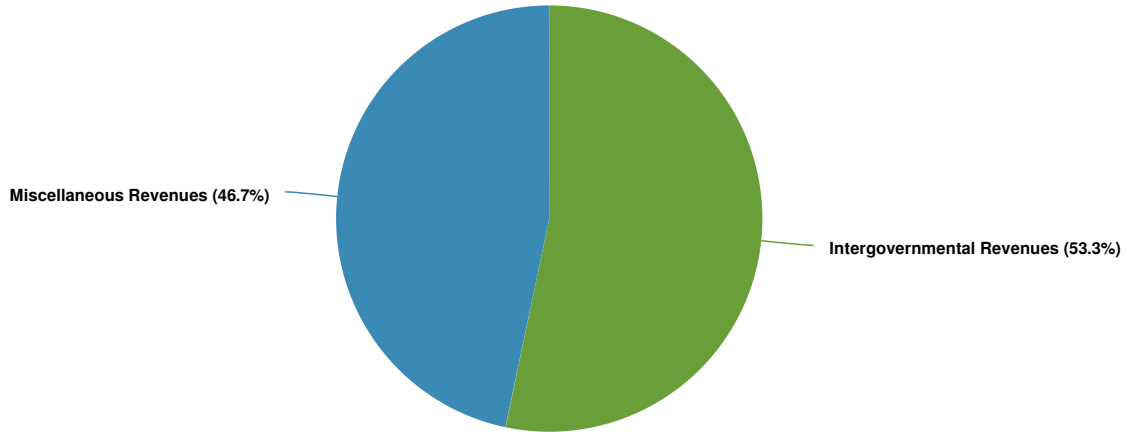


Fund Balance

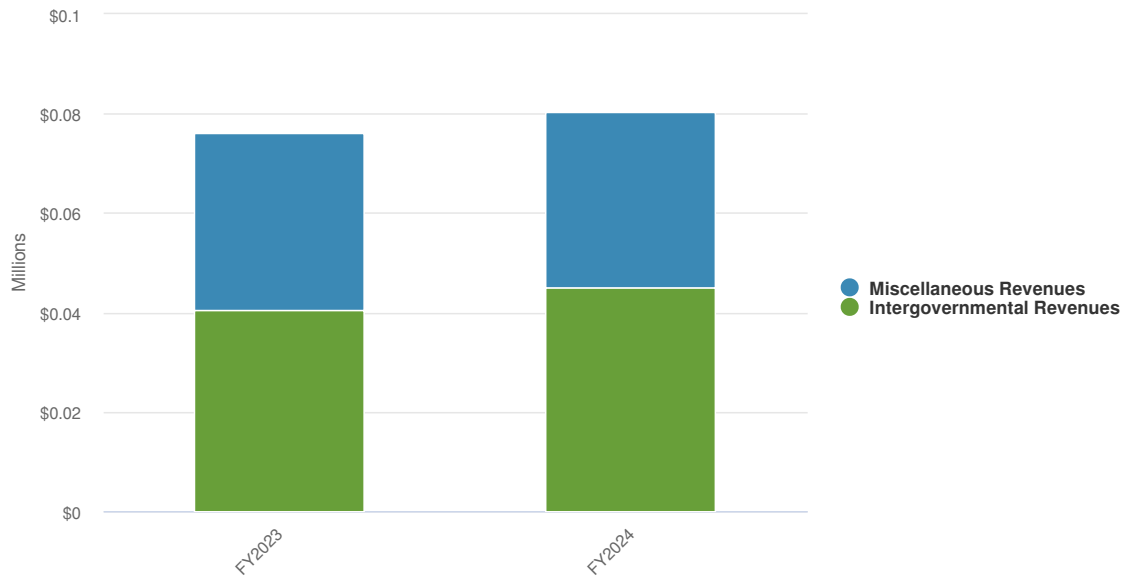


Revenues by Source (Fund 114)

Projected 2023 Revenues by Source



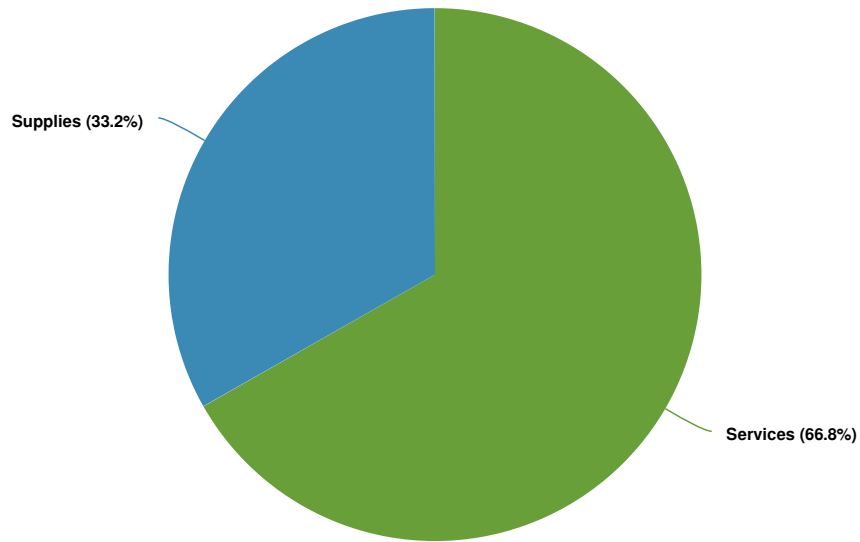
Budgeted and Historical 2023 Revenues by Source



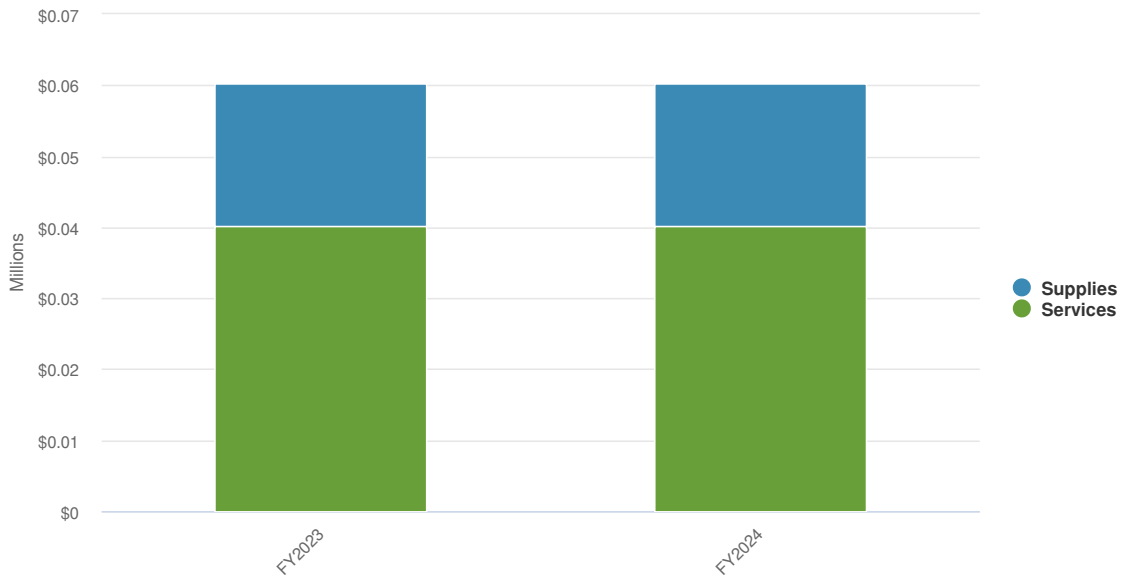
Name	FY2023 Budgeted	FY2024 Budgeted
Revenue Source		
Intergovernmental Revenues	\$40,526	\$45,000
Miscellaneous Revenues	\$35,500	\$35,500
Total Revenue Source:	\$76,026	\$80,500

Expenditures by Expense Type (Fund 114)

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Budgeted	FY2024 Budgeted
Expense Objects		
Supplies	\$20,000	\$20,000
Services	\$40,200	\$40,200
Total Expense Objects:	\$60,200	\$60,200



2009 LTGO Refunding Bond (206)

On December 22, 2009, the City issued par value Limited Tax General Obligation Refunding Bonds in the amount of \$4,215,000. The proceeds were used to refund a portion of the City's 1998 Limited Tax General Obligation (Hotel/Motel Tax) Bonds and the 1998 Limited Tax General Obligation Refunding Bonds. The 2009 Refunding Bonds were paid off at the end of 2018.

Revenues by Source (Fund 206)

Name	FY2019 Actual
Revenue Source	
Miscellaneous Revenues	\$23
Total Revenue Source:	\$23

Expenditures by Expense Type (Fund 206)

Name	FY2019 Actual
Expense Objects	
Transfers - Out	\$16,226
Total Expense Objects:	\$16,226

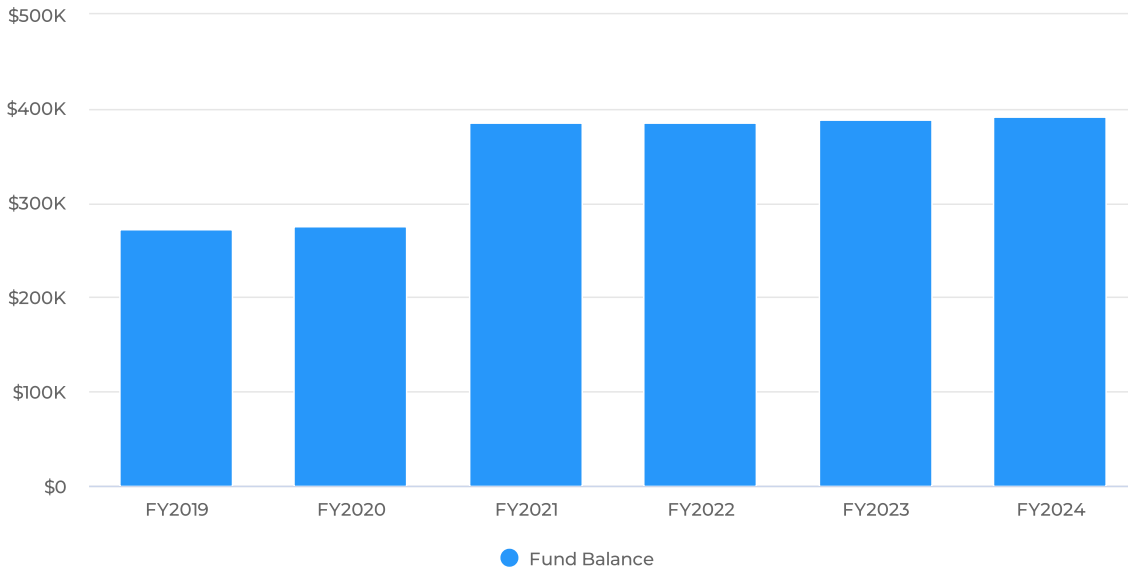


2009 SCORE Bond Fund (207)

The SCORE Bonds are special obligation bonds and represent a contingent obligation of the City payable from general funds. In 2015 the SCORE Administrative Board approved a policy to fund the bonds with contract revenue collected in the prior year. The City is still required to budget the obligation, however actual payment will be made only when such contract revenues are not sufficient to cover debt service. The City's outstanding portion of such debt and respective debt service will be included in calculations of the City's debt capacity. SCORE's contract revenues are anticipated to be able to meet the related debt service for the foreseeable years.

Fund Balance

Projections



Revenues by Source (Fund 207)

Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Amended Budget	FY2023 Budgeted	FY2024 Budgeted
Revenue Source						
Intergovernmental Revenues	\$0	\$0	\$0	\$141,582	\$141,524	\$141,539
Miscellaneous Revenues	\$6,433	\$2,147	\$327	\$200	\$2,400	\$2,400
Total Revenue Source:	\$6,433	\$2,147	\$327	\$141,782	\$143,924	\$143,939

Expenditures by Expense Type (Fund 207)

Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Amended Budget	FY2023 Budgeted	FY2024 Budgeted
Expense Objects						
Debt Service Principal	\$0	\$0	\$0	\$69,323	\$72,038	\$74,934
Debt Service Interest	\$0	\$0	\$0	\$72,259	\$69,486	\$66,605

Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Amended Budget	FY2023 Budgeted	FY2024 Budgeted
Total Expense Objects:	\$0	\$0	\$0	\$141,582	\$141,524	\$141,539

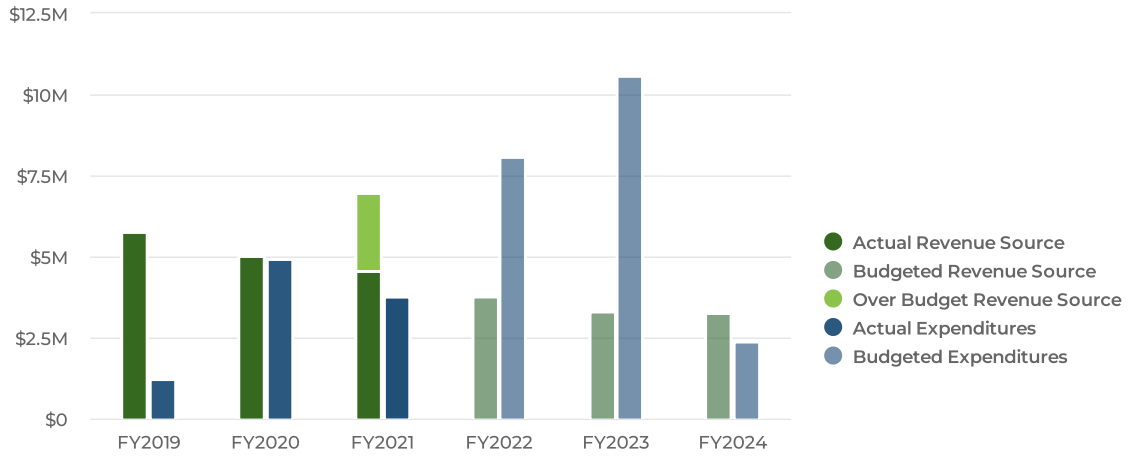


Municipal CIP Fund (301)

This fund was created for the accumulation of monies to fund general capital improvements. Revenues deposited to the Fund include sales tax revenues associated with capital projects at the Port of Seattle airport and real estate excise tax.

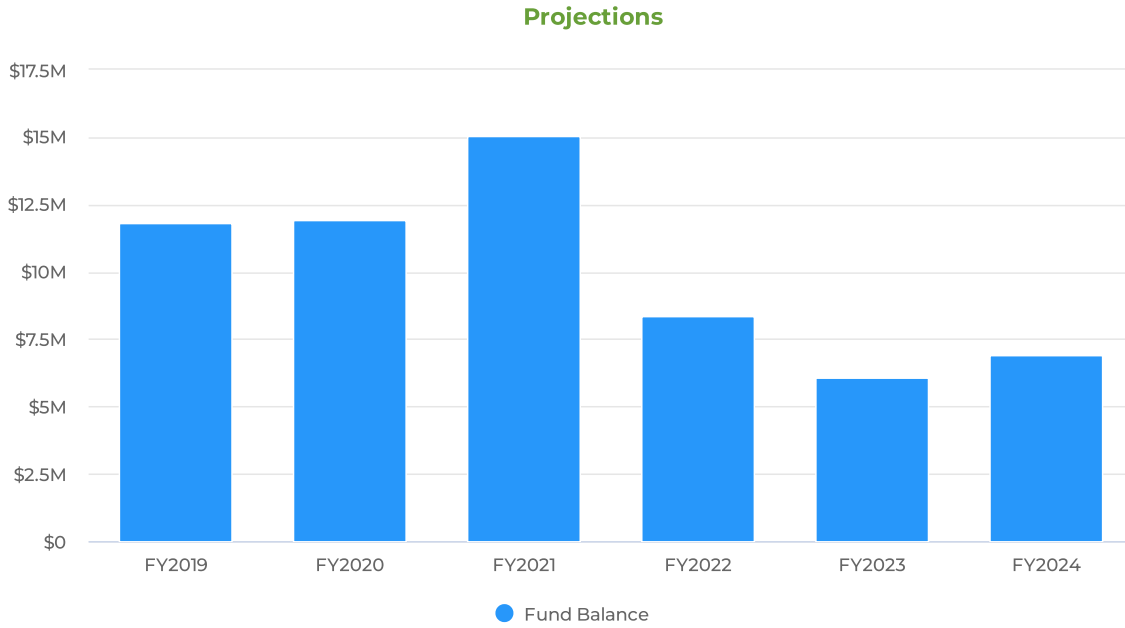
Summary

The City of SeaTac is projecting \$3.31M of revenue in FY2023, which represents a 12.7% decrease over the prior year. Budgeted expenditures are projected to increase by 30.8% or \$2.5M to \$10.62M in FY2023.



Fund Balance

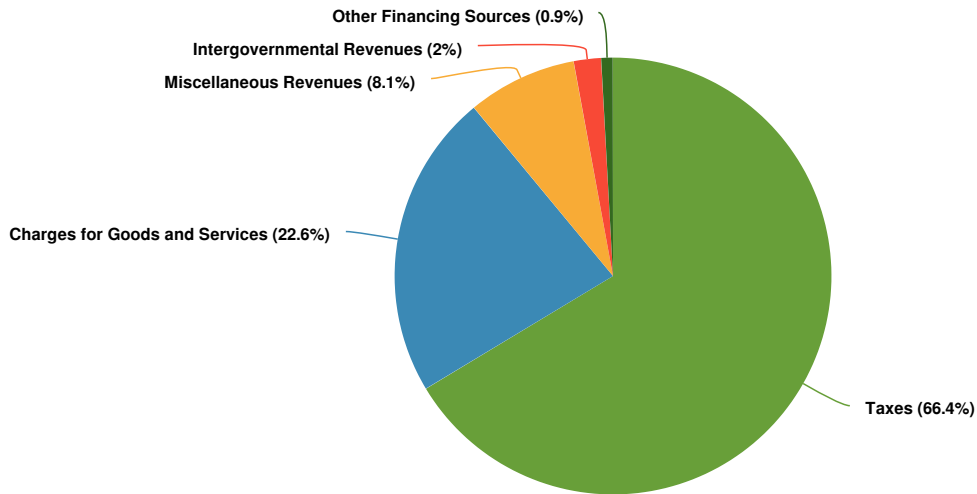
The City adopts 2023-2024 Beginning Fund Balances based on 2022 Year End Projections and Estimated Ending Fund Balances. These projections are based on revenue and expenditure estimates provided by Department Heads. The City anticipates a 27% decrease in 2023 Ending Fund Balance for the Municipal Capital Improvements Fund over the 2022 Budgeted Fund Balance (shown below) as several large projects are slated for 2023.



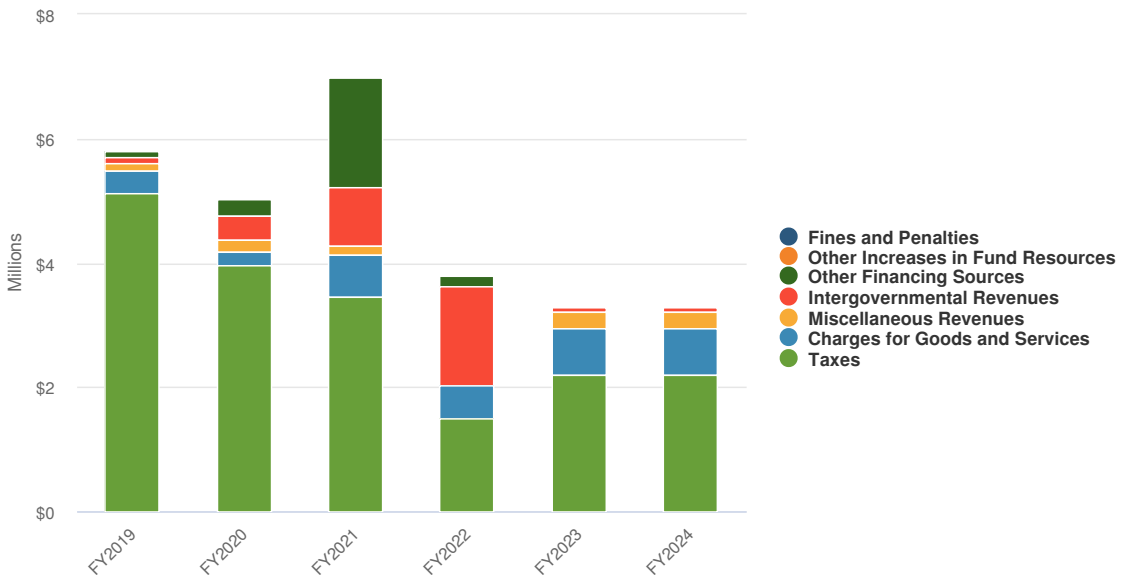
Revenues by Source (Fund 301)

Sales tax generated from construction at the Port of Seattle Sea-Tac International Airport is the main revenue source for this Fund. The airport continues to grow and is modernizing to meet the current and forecasted travel demand. Projects include an automated parking guidance system, baggage handling system optimization, the expansion of Concourses A and C and a Central Terminal renovation. More information can be found at portseattle.org and search for Airport Capital Projects. Charges for Goods and Services are the Fund's second largest revenue source and consist of charges for using the City's soccer and baseball fields.

Projected 2023 Revenues by Source



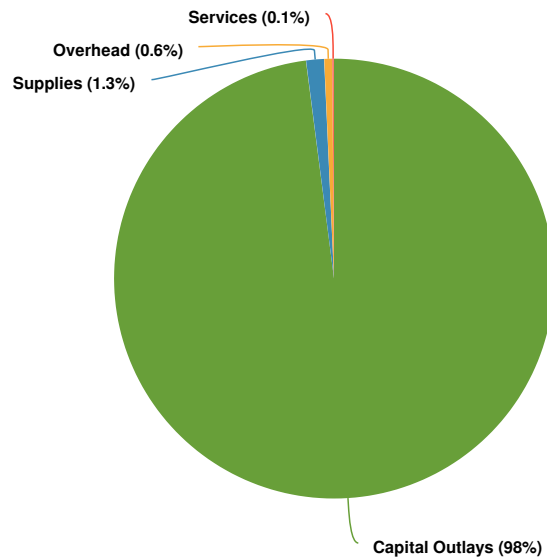
Budgeted and Historical Revenues by Source



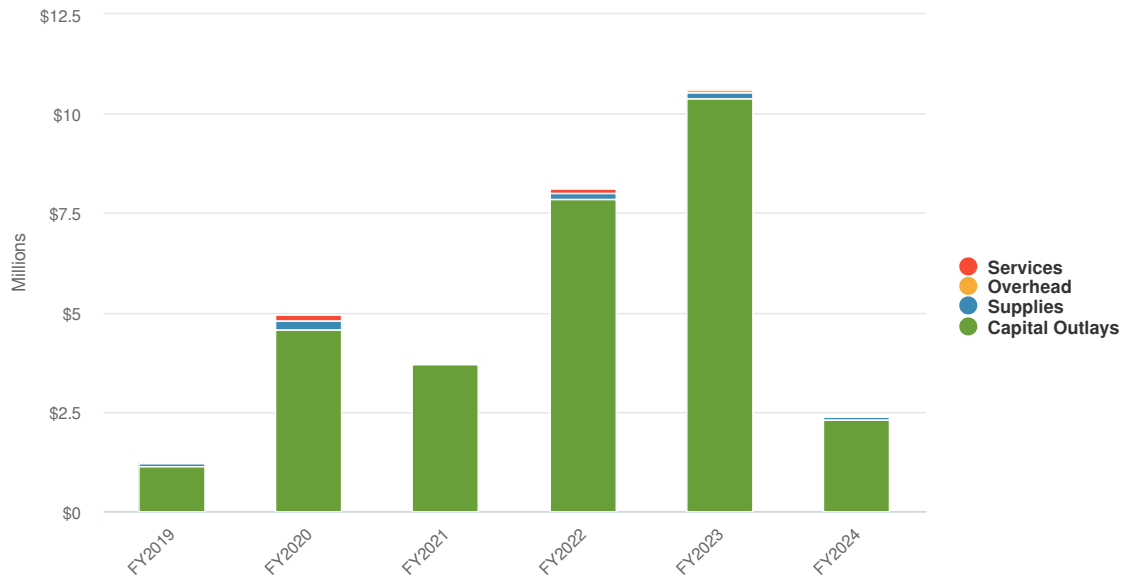
Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Amended Budget	FY2023 Budgeted	FY2024 Budgeted
Revenue Source						
Taxes	\$5,129,977	\$3,957,011	\$3,467,269	\$1,500,000	\$2,200,000	\$2,200,000
Intergovernmental Revenues	\$98,821	\$403,694	\$941,614	\$1,583,238	\$67,000	\$67,000
Charges for Goods and Services	\$359,203	\$223,770	\$675,483	\$520,000	\$750,000	\$750,000
Fines and Penalties	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenues	\$125,888	\$185,756	\$126,746	\$11,500	\$268,227	\$268,227
Other Increases in Fund Resources	\$400	\$0	\$0	\$0	\$0	\$0
Other Financing Sources	\$89,896	\$266,900	\$1,762,900	\$181,500	\$28,800	\$0
Total Revenue Source:	\$5,804,184	\$5,037,131	\$6,974,012	\$3,796,238	\$3,314,027	\$3,285,227

Expenditures by Expense Type (Fund 301)

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Projects scheduled for the 2023-2024 Biennium include the following:

1. Completion of the Permit Center Database Upgrade. The City began implementation of a new permit software in 2022 and anticipates completion in early 2023. Total cost is \$363,000.
2. Replacement of the City's Financial Management System. The current financial management software was purchased in 1990 and support will sunset in 2027. Implementation of a new system is planned for 2024. Total cost is \$1.8 million.

3. Replacement of 5 HVAC units at the Community Center. This is the second year of a three-year project replacing 5 HVAC units each year. The total project cost is \$472,247.
4. City Hall Relocation. The current City Hall building is now 40+ years old and is in need of major system improvements. A feasibility study for relocating City Hall will begin in 2023. The total feasibility study cost is \$300,000.
5. Maintenance Facility Renovations. The maintenance facility is in need of renovation to accommodate growth in Parks and Public Works. Improvements include replacing the roof on Building 1, upgrading the HVAC system, expanding the locker rooms and meeting rooms, and constructing a multipurpose room to serve as a training room and backup location for emergency operations. A feasibility study will begin in 2023 to determine the project plan. The total feasibility study cost is \$300,000.
6. SeaTac Des Moines Creek Park and Trailhead Improvements. Design and construction of new trailhead, connecting trail, and a restroom. Total cost is \$3.0 million.
7. Riverton Heights Spray Park and Restroom. The City continues the development of Riverton Heights Park by installing a spray park and restroom. This project enhances the community and allows neighborhood children and families access to a popular summer recreation amenity. Total cost is \$2.1 million.
8. Angle Lake Park Fishing Pier and Boat Ramp Renovations. A new fishing pier that meets ADA requirements and enhances access for fishing and passive space to view the lake will be constructed, along with replacing the boat ramp with a new single lane ramp. Total cost is \$3.7 million.
9. City Hall Cubicles and Carpet Replacement. The cubicles and carpet were purchased in 2001. Parts and panels are no longer available to make repairs, expand or maintain functional workspaces. Total cost is \$1.5 million.
10. Vally Ridge Community Center Floor Replacement. The Valley Ridge Community Center is used for recreation programs for preschoolers to teenagers. The floor is 7+ years old and is difficult to clean due to the porous nature of the rubber. Total replacement cost is \$40,000.

Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Amended Budget	FY2023 Budgeted	FY2024 Budgeted
Expense Objects						
Supplies	\$108,200	\$253,906	\$22,847	\$115,143	\$139,985	\$60,000
Services	\$5,388	\$147,126	\$47,784	\$111,300	\$13,125	\$13,125
Capital Outlays	\$1,118,674	\$4,553,728	\$3,711,699	\$7,872,624	\$10,403,064	\$2,308,155
Overhead	\$0	\$0	\$35,414	\$20,925	\$61,504	\$15,738
Total Expense Objects:	\$1,232,262	\$4,954,760	\$3,817,744	\$8,119,992	\$10,617,678	\$2,397,018

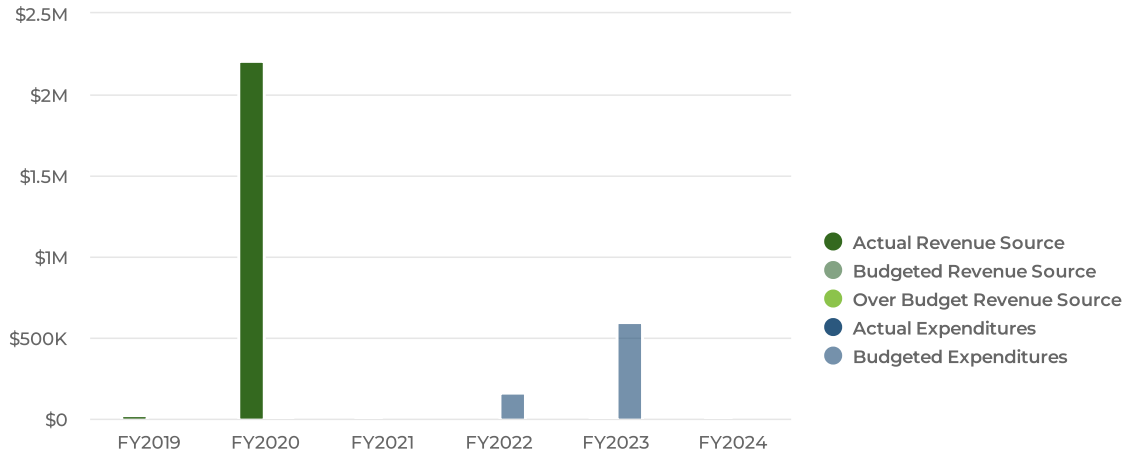


Facility Construction CIP Fund (306)

The Facility Construction CIP Fund was created to account for all expenditures pertaining to the acquisition and construction of municipal facilities. Transfers in from other funds are the major revenue source for the Fund.

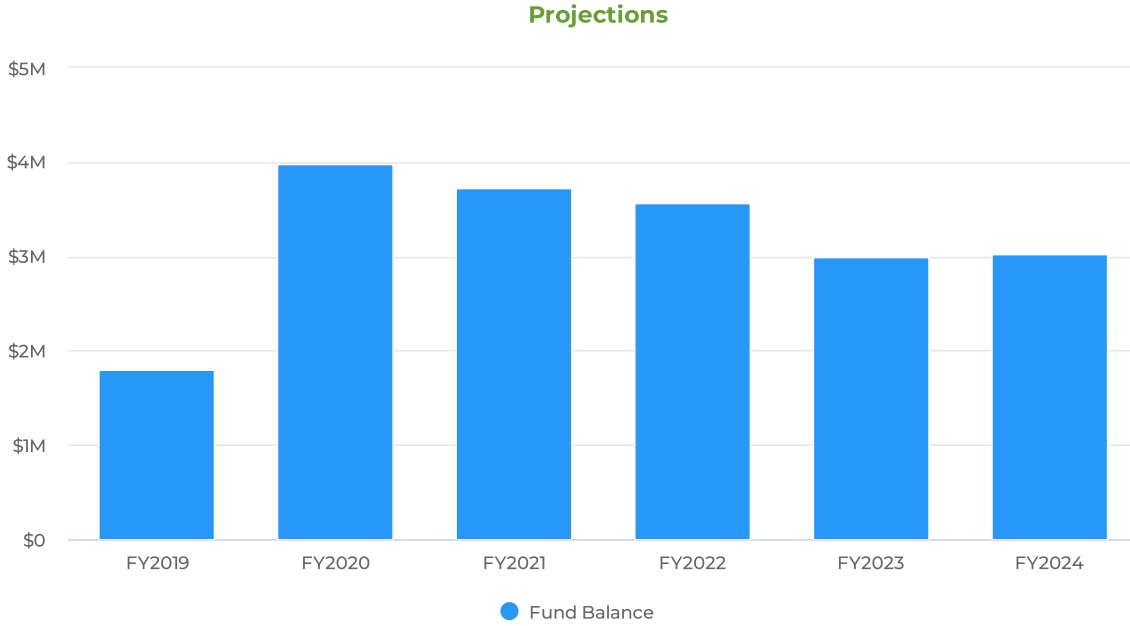
Summary

The City of SeaTac is projecting \$20.85K of revenue in FY2023, which represents a 768.8% increase over the prior year. Budgeted expenditures are projected to increase by 263.6% or \$435.01K to \$600K in FY2023.



Fund Balance

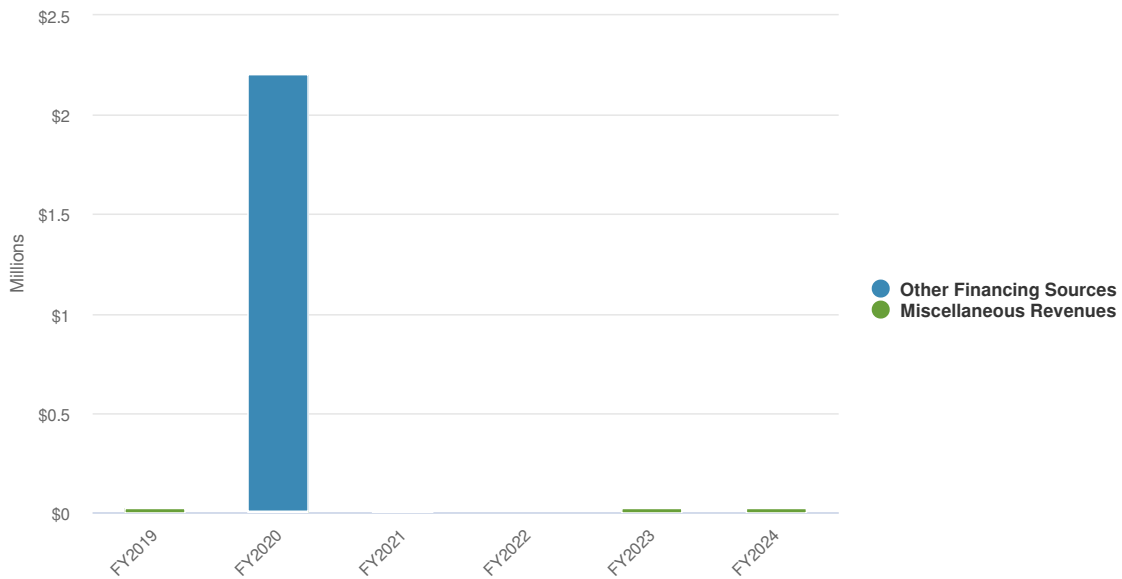
The City adopts 2023-2024 Beginning Fund Balances based on 2022 Year End Projections and Estimated Ending Fund Balances. These projections are based on revenue and expenditure estimates provided by Department Heads. The City anticipates a 16% decrease in 2023 Ending Fund Balance for the Facility Construction CIP Fund over the 2022 Budgeted Fund Balance (shown below) due to increased budgeted expenditures in 2023-2024.



Revenues by Source (Fund 306)

Miscellaneous Revenue consists of interest revenue. No other revenue is anticipated for the biennium.

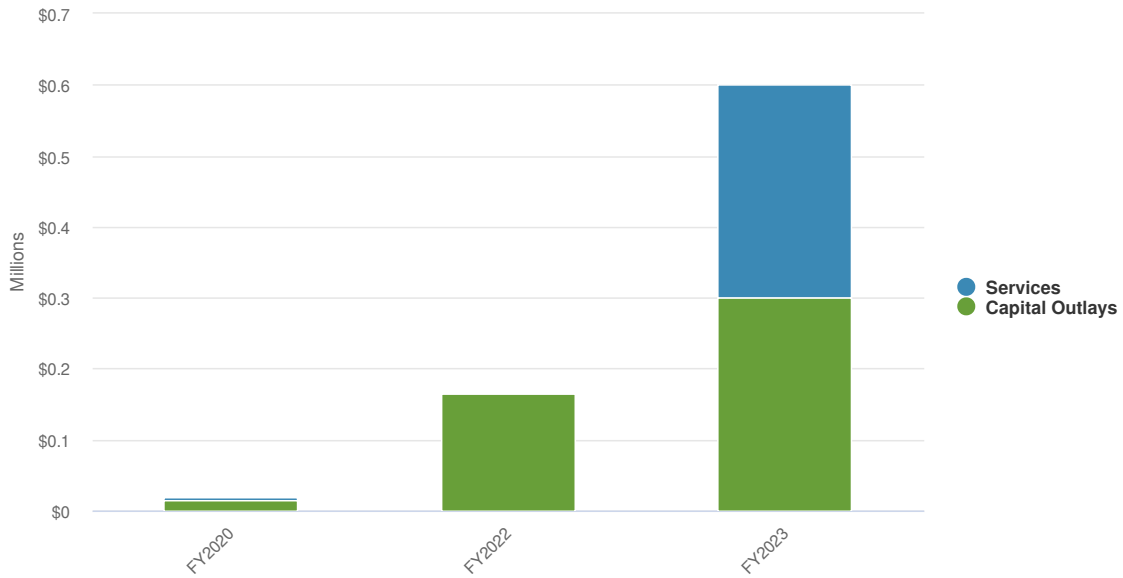
Budgeted and Historical Revenues by Source



Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Amended Budget	FY2023 Budgeted	FY2024 Budgeted
Revenue Source						
Miscellaneous Revenues	\$25,687	\$8,821	\$4,920	\$2,400	\$20,850	\$20,850
Other Financing Sources	\$0	\$2,200,000	\$0	\$0	\$0	\$0
Total Revenue Source:	\$25,687	\$2,208,821	\$4,920	\$2,400	\$20,850	\$20,850

Expenditures by Expense Type (Fund 306)

Budgeted and Historical Expenditures by Expense Type



A Request for Qualifications for the design of renovations at the Maintenance Facility is budgeted for 2023.

Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Amended Budget	FY2023 Budgeted	FY2024 Budgeted
Expense Objects						
Services	\$0	\$4,900	\$0	\$0	\$300,000	\$0
Capital Outlays	\$0	\$15,079	\$0	\$164,995	\$300,000	\$0
Total Expense Objects:	\$0	\$19,979	\$0	\$164,995	\$600,000	\$0

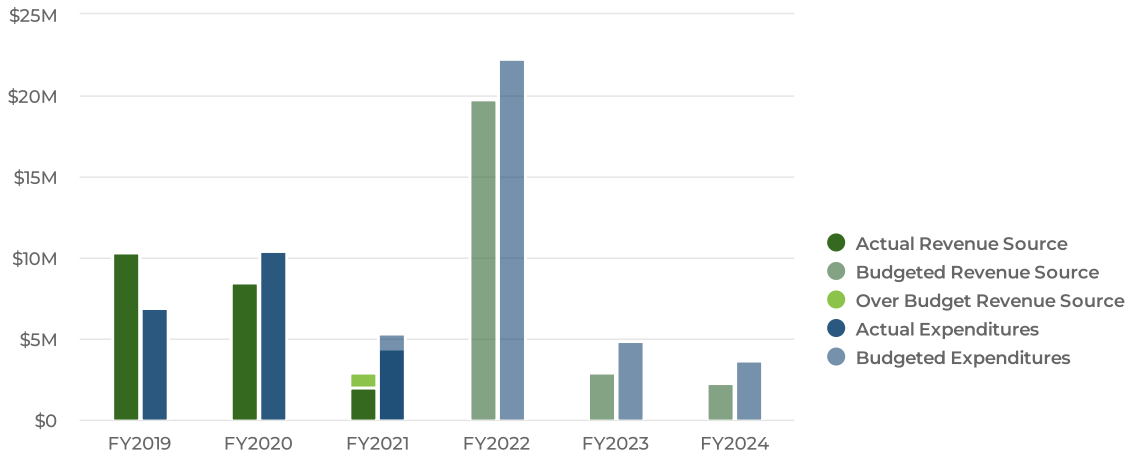


Transportation CIP Fund (307)

The Transportation Capital Improvement Plan Fund was established in 1994. Primary sources of revenue for this fund are Federal, State, and Local grants and parking tax revenues transferred from the Street Fund #102. These revenues are used to pay for major expenditures related to the construction and/or improvements of streets and related infrastructure.

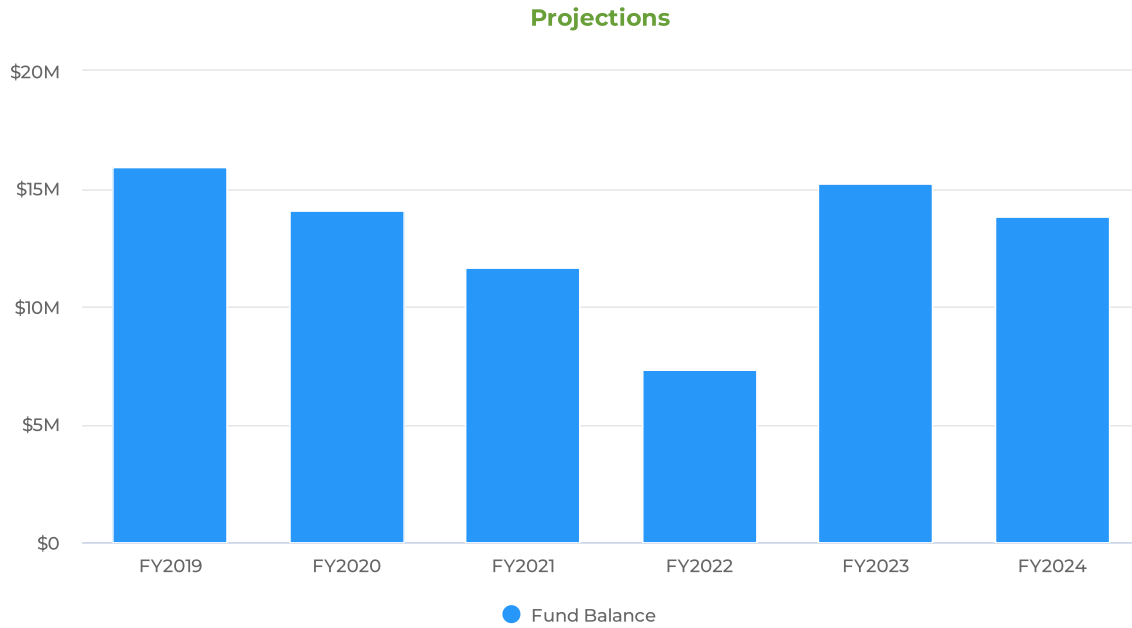
Summary

The City of SeaTac is projecting \$2.96M of revenue in FY2023, which represents a 85.1% decrease over the prior year. Budgeted expenditures are projected to decrease by 78.1% or \$17.39M to \$4.88M in FY2023.



Fund Balance

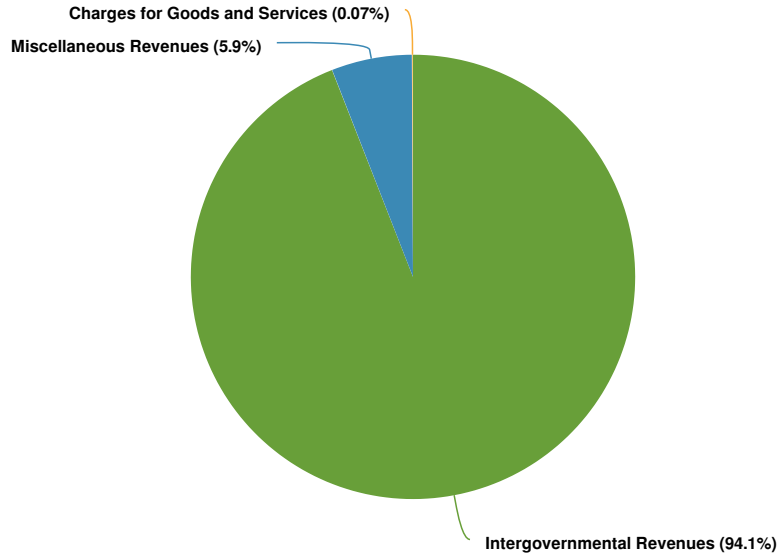
The City adopts 2023-2024 Beginning Fund Balances based on 2022 Year End Projections and Estimated Ending Fund Balances. These projections are based on revenue and expenditure estimates provided by Department Heads. The City anticipates a 107% increase in 2023 Ending Fund Balance for the Transportation CIP Fund over the 2022 Budgeted Fund Balance (shown below). This increase is due primarily to the decrease in budgeted expenditures in 2023-2024. Expenditures vary each year and are based on capital projects slated for the biennium.



Revenues by Source (Fund 307)

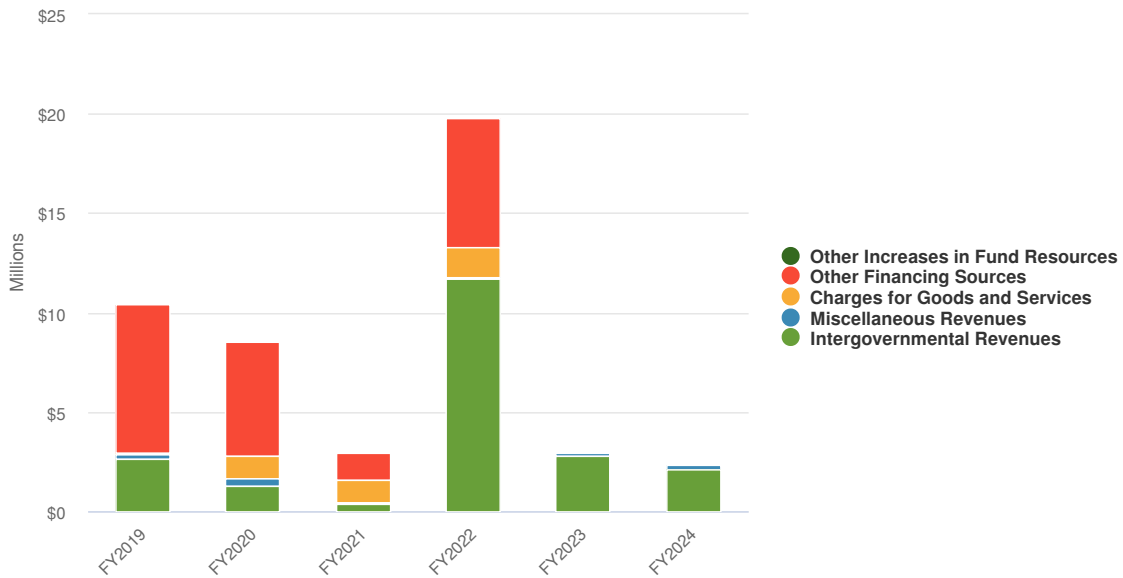
Federal and state grants are the major source of revenue for this fund.

Projected 2023 Revenues by Source



Prior years included a transfer of parking tax revenue from the Street Fund. However, since the projects in the Transportation CIP fund are anticipated to be fully funded, the transfer was not budgeted.

Budgeted and Historical Revenues by Source

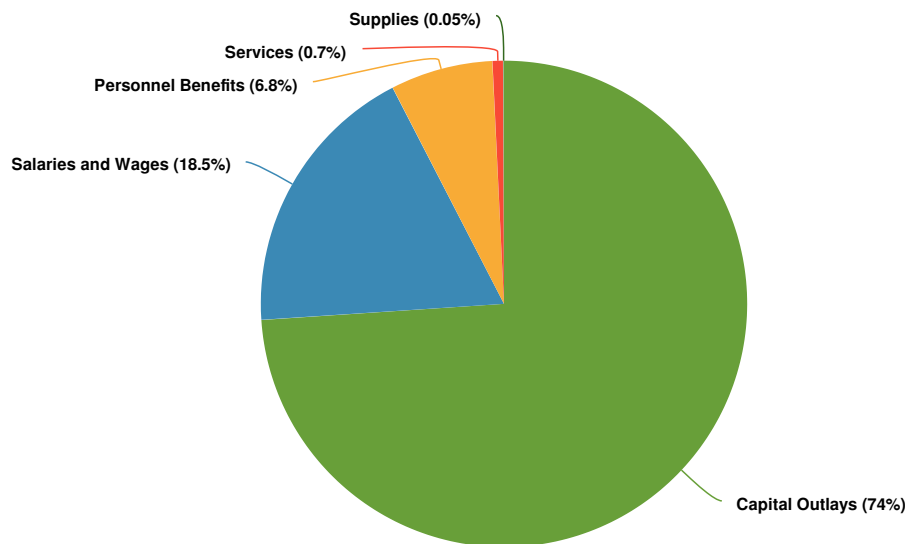


Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Amended Budget	FY2023 Budgeted	FY2024 Budgeted
Revenue Source						

Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Amended Budget	FY2023 Budgeted	FY2024 Budgeted
Intergovernmental Revenues	\$2,613,005	\$1,315,798	\$398,666	\$11,729,790	\$2,783,717	\$2,133,000
Charges for Goods and Services	\$90,259	\$1,154,849	\$1,162,091	\$1,458,541	\$2,200	\$2,200
Miscellaneous Revenues	\$259,346	\$327,922	\$19,893	\$67,000	\$173,319	\$173,319
Other Increases in Fund Resources	\$0	\$8,103	\$916	\$0	\$0	\$0
Other Financing Sources	\$7,428,689	\$5,740,626	\$1,400,000	\$6,550,000	\$0	\$0
Total Revenue Source:	\$10,391,299	\$8,547,298	\$2,981,566	\$19,805,331	\$2,959,236	\$2,308,519

Expenditures by Expense Type (Fund 307)

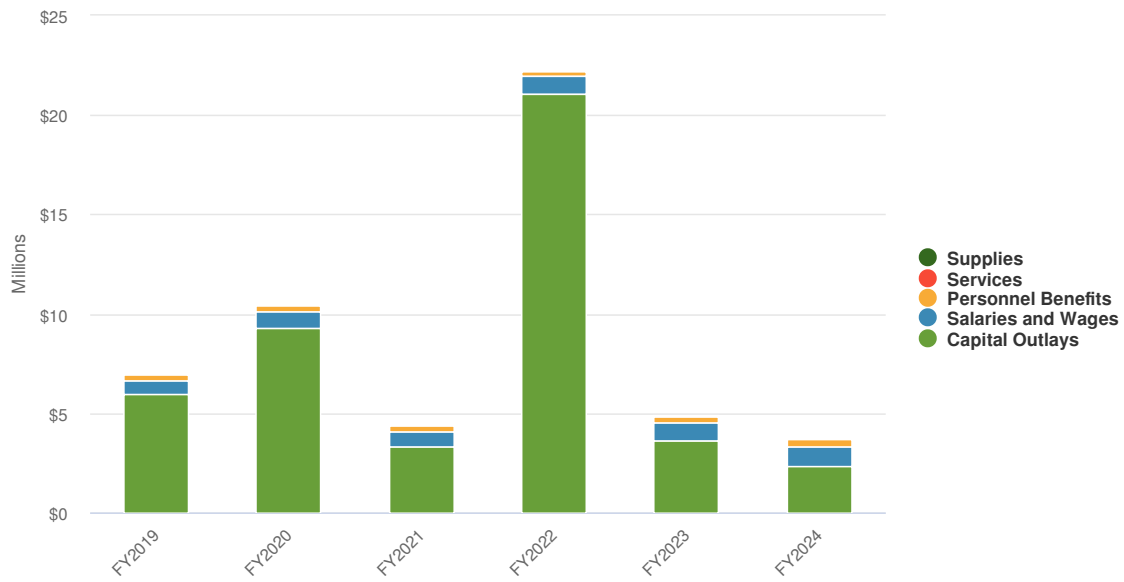
Budgeted Expenditures by Expense Type



Projects slated for the 2023-2024 Biennium include:

1. Transportation Master Plan Update. The update is in conjunction and support of the state required major update to the Comprehensive Plan necessary to ensure consistency with the City's 2024-2044 growth plan. This is a two-year project. Total cost is \$500,000.
2. Neighborhood Multi-Modal Transportation Improvements. This is an ongoing program that implements the Safe and Complete Streets Plan to construct pedestrian and bicycle facilities on selected streets. Projects are listed in Table 4-5 in the 2015 Transportation Master Plan.
3. Pedestrian Crossing Program. This is an on-going program that selects and implements improvements to pedestrian crossings or creates new crossings at locations city-wide.
4. Intelligent Transportation System Program. This is an on-going program that implements improved signal coordination and management, transit signal priority, roadway monitoring and response, and data collection.
5. International Blvd. Safety Improvements. This project implements recommendations from the International Blvd. Safety Study, improving safety for pedestrian and bicycle travel. Total cost is \$900,571.
6. Airport Station Pedestrian Improvements. Improvements include retrofitting and building new sidewalks, separated bicycle tracks and shared lanes, new lighting and utility infrastructure for safe and reliable pedestrian and bicycle access to transit services along International Blvd. This is a 5-year project with a total cost of \$24.3 million.
7. S 204th Street Improvements. This project reconstructs roadways and builds connectivity from Madrona Elementary to 34th Ave S and the surrounding Madrona neighborhood. This 3-year project has a total cost of \$1.6 million.
8. 34th Ave S and S 166th to S 176th Street Improvements. Improvements include roadway reconstruction, including drainage, curb, gutter, shared bicycle facilities, sidewalks and underground utilities. This is a 4-year project with a total estimated cost of \$14.5 million.

Budgeted and Historical Expenditures by Expense Type



Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Amended Budget	FY2023 Budgeted	FY2024 Budgeted
Expense Objects						
Salaries and Wages	\$719,080	\$773,226	\$757,427	\$846,649	\$902,357	\$961,861
Personnel Benefits	\$264,612	\$300,031	\$320,625	\$294,002	\$332,733	\$356,494
Supplies	\$0	\$101	\$110	\$0	\$2,400	\$2,400
Services	\$18,151	\$40,177	\$29,828	\$33,532	\$34,408	\$34,408
Capital Outlays	\$5,956,761	\$9,326,339	\$3,337,137	\$21,095,919	\$3,612,308	\$2,364,822
Total Expense Objects:	\$6,958,604	\$10,439,874	\$4,445,127	\$22,270,102	\$4,884,206	\$3,719,985

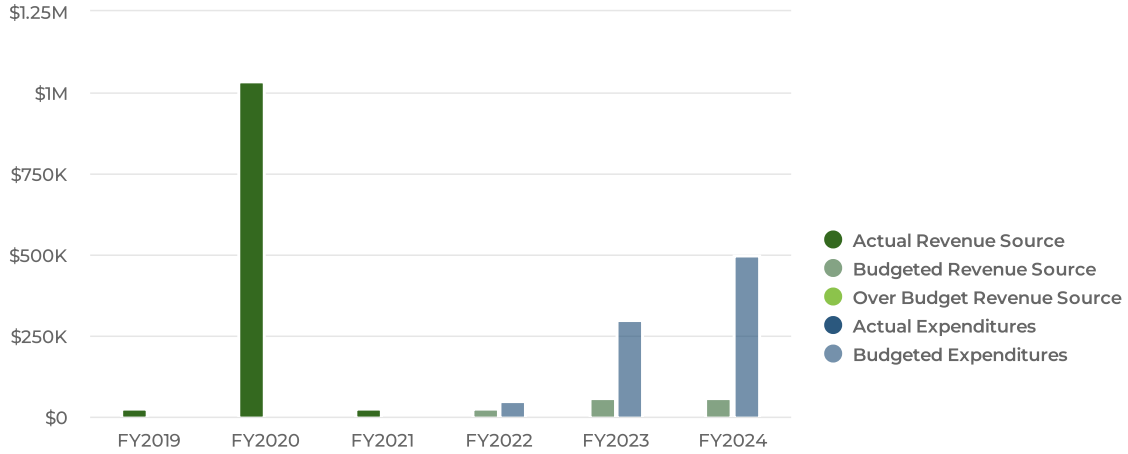


Light Rail Station Areas CIP Fund (308)

The Light Rail Station Areas CIP Fund was created in 2009 to account for expenditures related to infrastructure improvements and land acquisitions in the City's two light rail station areas.

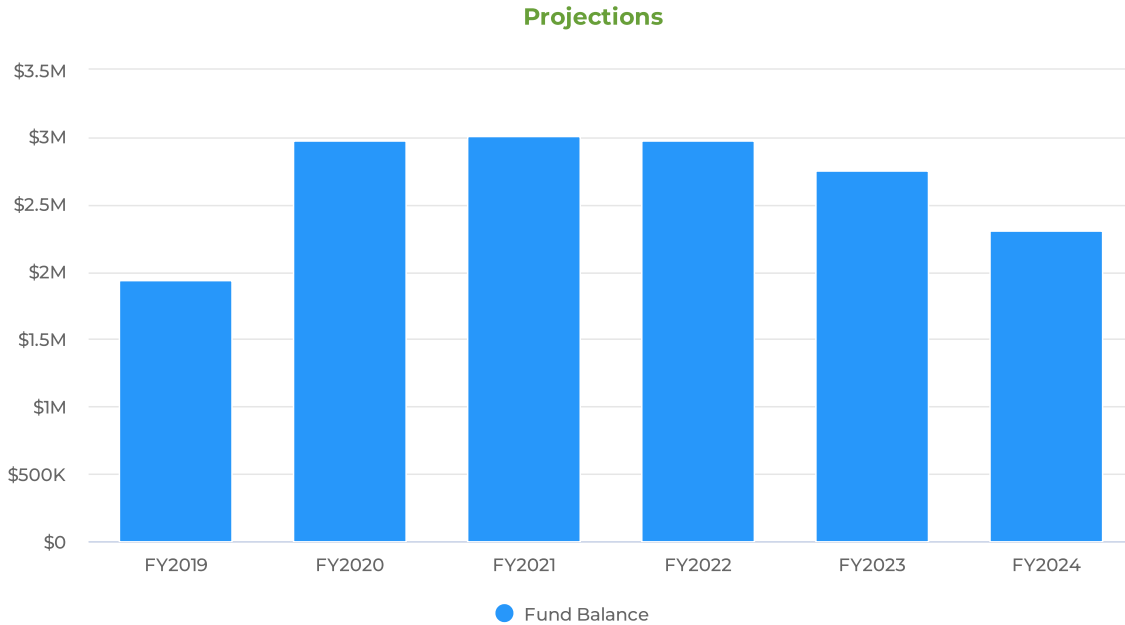
Summary

The City of SeaTac is projecting \$60.38K of revenue in FY2023, which represents a 122.5% increase over the prior year. Budgeted expenditures are projected to increase by 504.6% or \$250.38K to \$300K in FY2023.



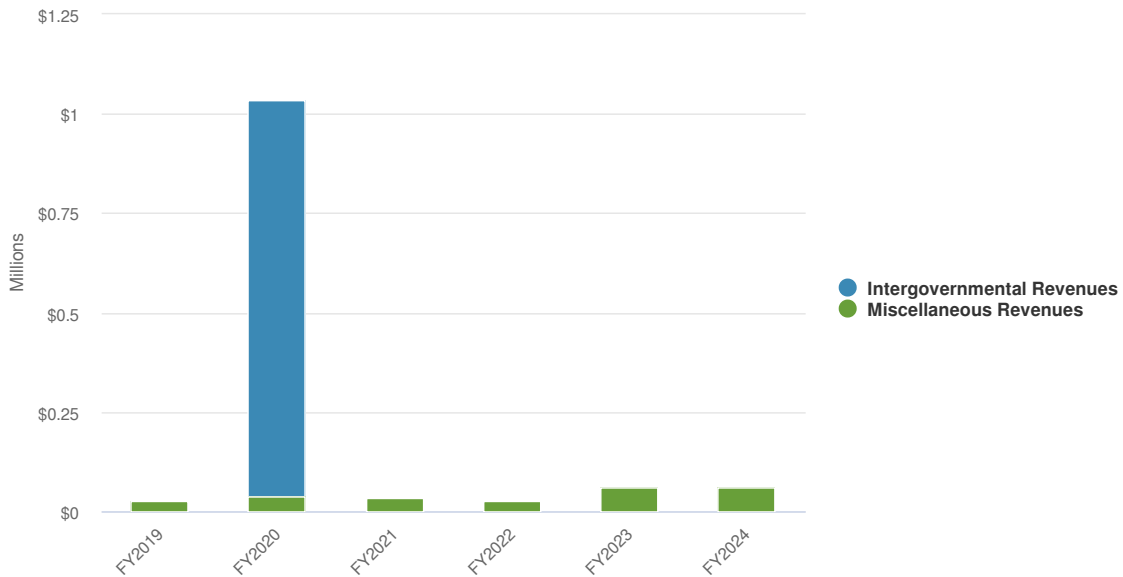
Fund Balance

The City adopts 2023-2024 Beginning Fund Balances based on 2022 Year End Projections and Estimated Ending Fund Balances. These projections are based on revenue and expenditure estimates provided by Department Heads. The City anticipates a 7% decrease in 2023 Ending Fund Balance for the Light Rail Station Areas CIP Fund over the 2022 Budgeted Fund Balance (shown below).



Revenues by Source (Fund 308)

Budgeted and Historical Revenues by Source

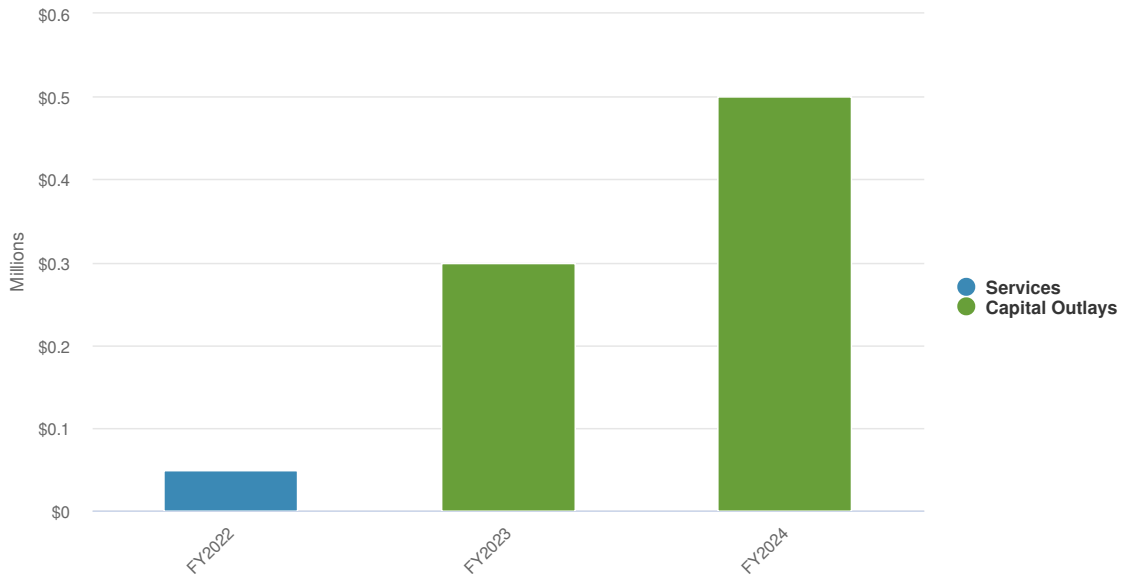


Miscellaneous revenue consists of investment interest. No other revenue is anticipated for the fund.

Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Amended Budget	FY2023 Budgeted	FY2024 Budgeted
Revenue Source						
Intergovernmental Revenues	\$0	\$1,000,000	\$0	\$0	\$0	\$0
Miscellaneous Revenues	\$27,326	\$36,355	\$34,610	\$27,135	\$60,375	\$60,375
Total Revenue Source:	\$27,326	\$1,036,355	\$34,610	\$27,135	\$60,375	\$60,375

Expenditures by Expense Type (Fund 308)

Budgeted and Historical Expenditures by Expense Type



The Gateway Treatments program was started in 2022 and will continue in the 2023-2024 Biennium.

Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Amended Budget	FY2023 Budgeted	FY2024 Budgeted
Expense Objects						
Services	\$0	\$0	\$0	\$49,623	\$0	\$0
Capital Outlays	\$0	\$0	\$0	\$0	\$300,000	\$500,000
Total Expense Objects:	\$0	\$0	\$0	\$49,623	\$300,000	\$500,000

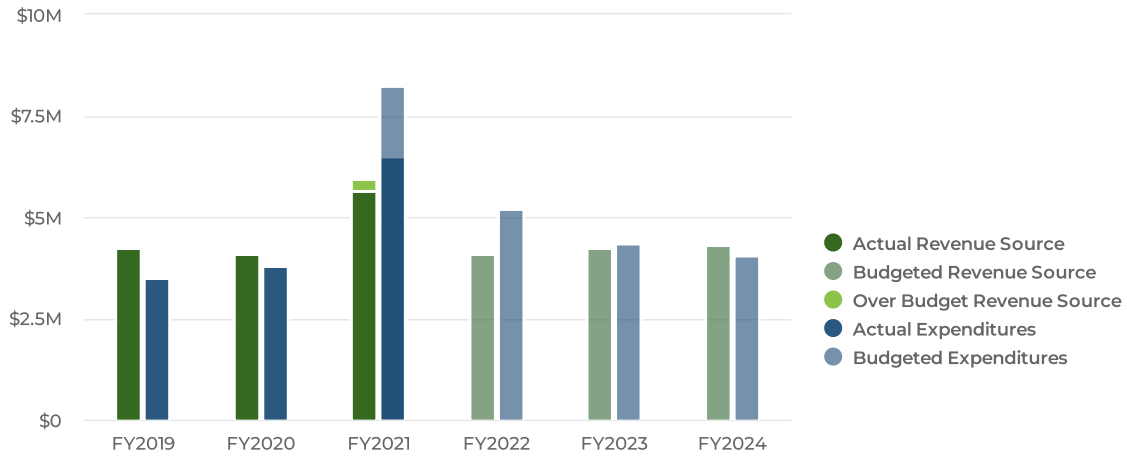


Surface Water Management Utility Fund (403)

The City's Surface Water Management Utility Fund was established in 1992 to account for all revenues, assessments, and other charges collected by the utility. All expenses related to the administration, maintenance, operation, and improving of the City's drainage utility facilities are paid from this Fund.

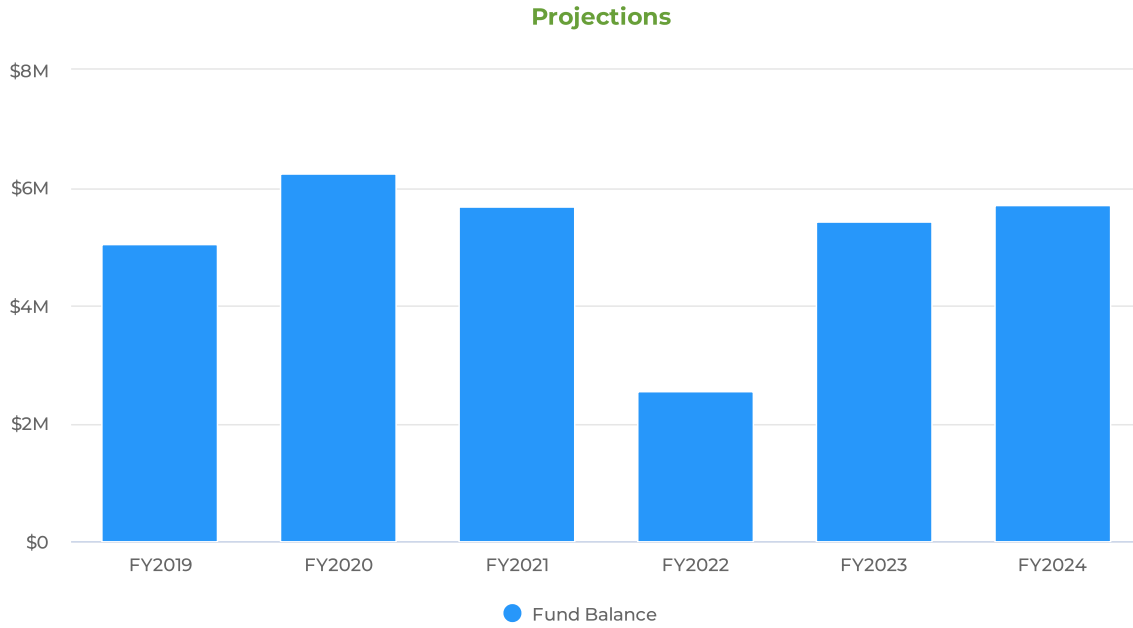
Summary

The City of SeaTac is projecting \$4.25M of revenue in FY2023, which represents a 3% increase over the prior year. Budgeted expenditures are projected to decrease by 16.5% or \$865.25K to \$4.38M in FY2023.



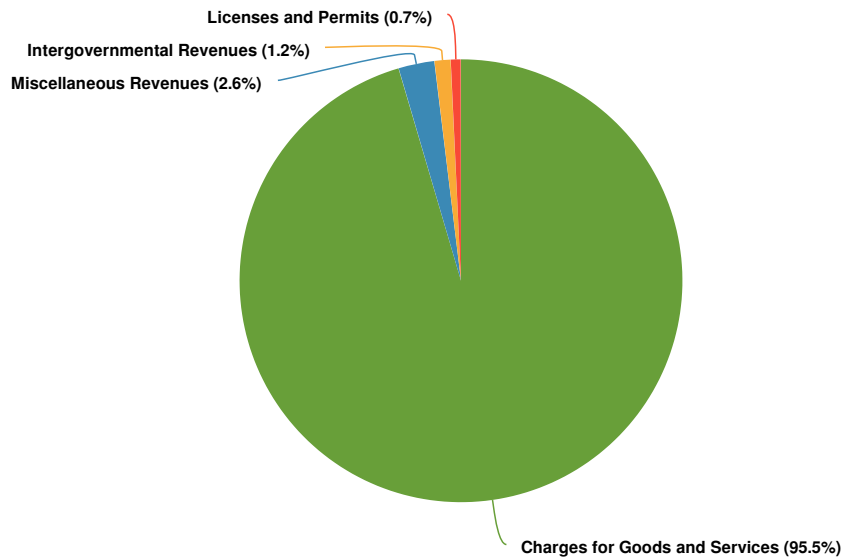
Fund Balance

The City adopts 2023-2024 Beginning Fund Balances based on 2022 Year End Projections and Estimated Ending Fund Balances. These projections are based on revenue and expenditure estimates provided by Department Heads. The City anticipates a 113% increase in 2023 Ending Fund Balance for the Surface Water Management Fund over the 2022 Budgeted Fund Balance (shown below) due to both an increase in revenues and decrease in budgeted expenditures for 2023-2024.

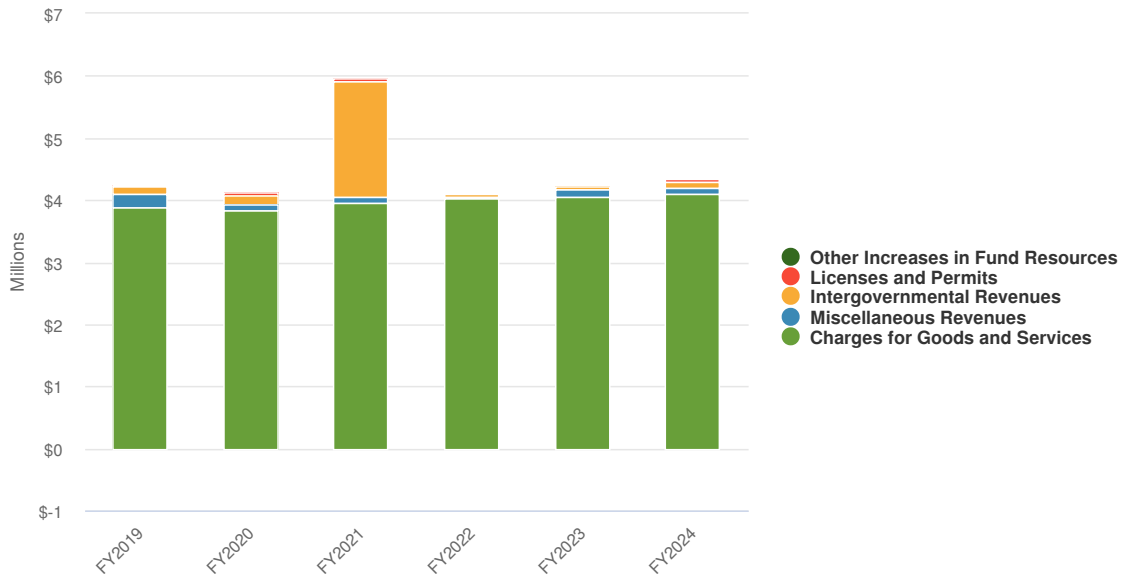


Revenues by Source (Fund 403)

Projected 2023 Revenues by Source



Budgeted and Historical Revenues by Source

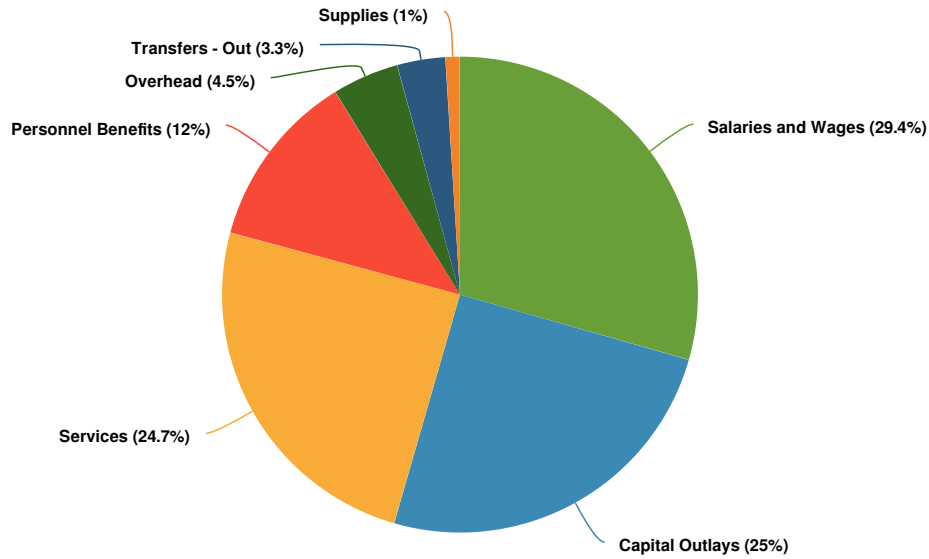


Charges for Good and Services is the largest revenue source for this Fund and consists of Storm Drain Fees assessed and paid as part of property tax.

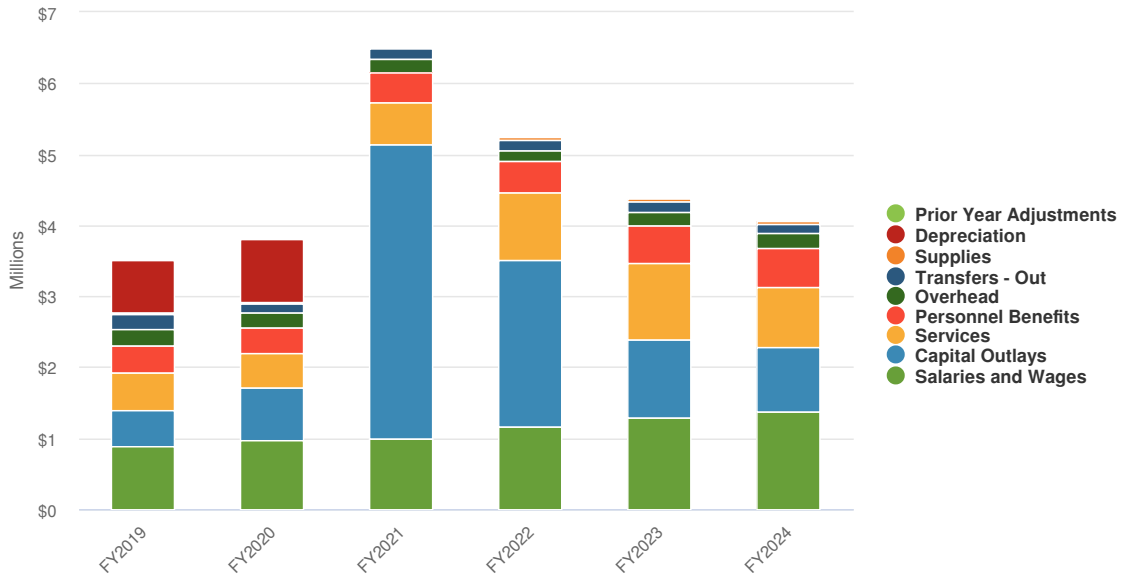
Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Amended Budget	FY2023 Budgeted	FY2024 Budgeted
Revenue Source						
Licenses and Permits	\$34,666	\$36,594	\$33,029	\$25,000	\$31,500	\$31,500
Intergovernmental Revenues	\$128,892	\$151,494	\$1,877,177	\$50,000	\$50,000	\$100,000
Charges for Goods and Services	\$3,879,847	\$3,842,519	\$3,953,258	\$4,016,750	\$4,055,800	\$4,089,800
Miscellaneous Revenues	\$213,082	\$86,887	\$87,473	\$34,810	\$111,700	\$111,700
Other Increases in Fund Resources	\$0	-\$9,521	\$1,566	\$0	\$0	\$0
Total Revenue Source:	\$4,256,487	\$4,107,973	\$5,952,503	\$4,126,560	\$4,249,000	\$4,333,000

Expenditures by Expense Type (Fund 403)

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Salaries and Wages and Personnel Benefits increased due to the addition of a Water Quality Technician. Capital projects include the Miller Creek Realignment and Daylighting project, annual overlay projects, and water quality retrofit program.

Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Amended Budget	FY2023 Budgeted	FY2024 Budgeted
Expense Objects						

Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Amended Budget	FY2023 Budgeted	FY2024 Budgeted
Salaries and Wages	\$897,051	\$965,687	\$988,695	\$1,165,325	\$1,287,663	\$1,374,064
Personnel Benefits	\$393,412	\$376,851	\$422,385	\$440,193	\$525,358	\$563,083
Supplies	\$16,098	\$15,385	\$27,470	\$37,900	\$42,875	\$38,200
Services	\$515,518	\$475,312	\$602,605	\$961,993	\$1,082,431	\$835,050
Capital Outlays	\$505,698	\$749,502	\$4,148,622	\$2,338,294	\$1,095,800	\$910,556
Transfers - Out	\$221,752	\$135,300	\$139,400	\$143,500	\$143,500	\$143,500
Prior Year Adjustments	\$2,450	\$0	\$0	\$0	\$0	\$0
Depreciation	\$745,056	\$894,032	\$0	\$0	\$0	\$0
Overhead	\$226,271	\$193,652	\$183,262	\$153,452	\$197,785	\$202,213
Total Expense Objects:	\$3,523,306	\$3,805,721	\$6,512,438	\$5,240,657	\$4,375,412	\$4,066,666

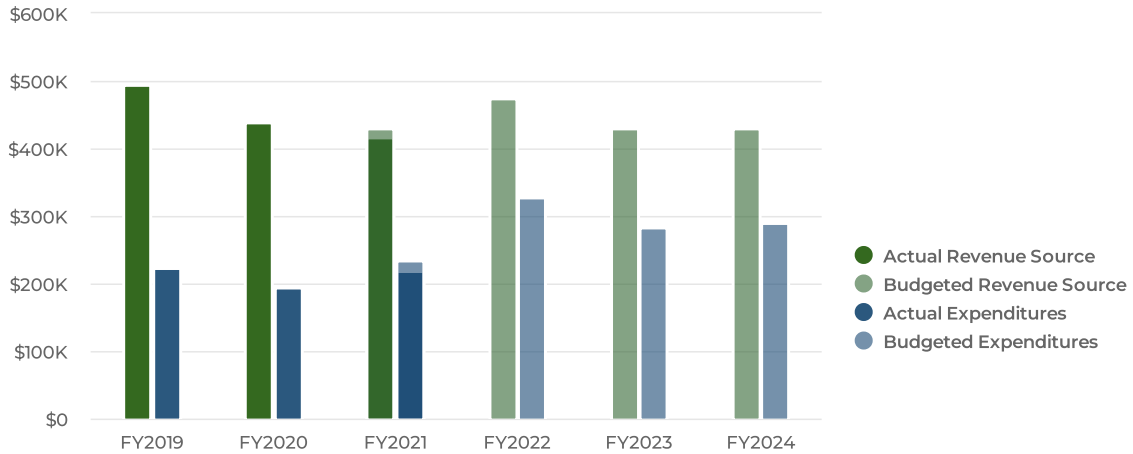


Solid Waste & Environmental Services Fund (404)

Established in 2017, the Solid Waste and Environmental Services Fund was created to account for franchise fees paid for solid waste services and grants related to solid waste and recycling. All expenses related to the administration of the City's recycling and education program are paid for out of this fund.

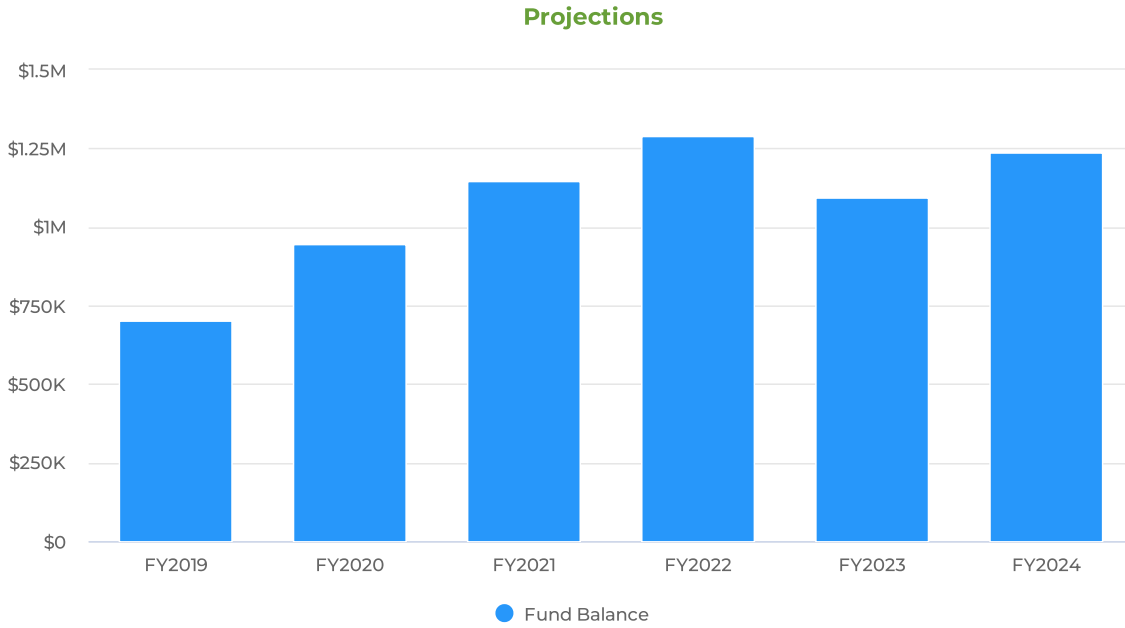
Summary

The City of SeaTac is projecting \$431.95K of revenue in FY2023, which represents a 9.3% decrease over the prior year. Budgeted expenditures are projected to decrease by 13.7% or \$45.02K to \$283.77K in FY2023.



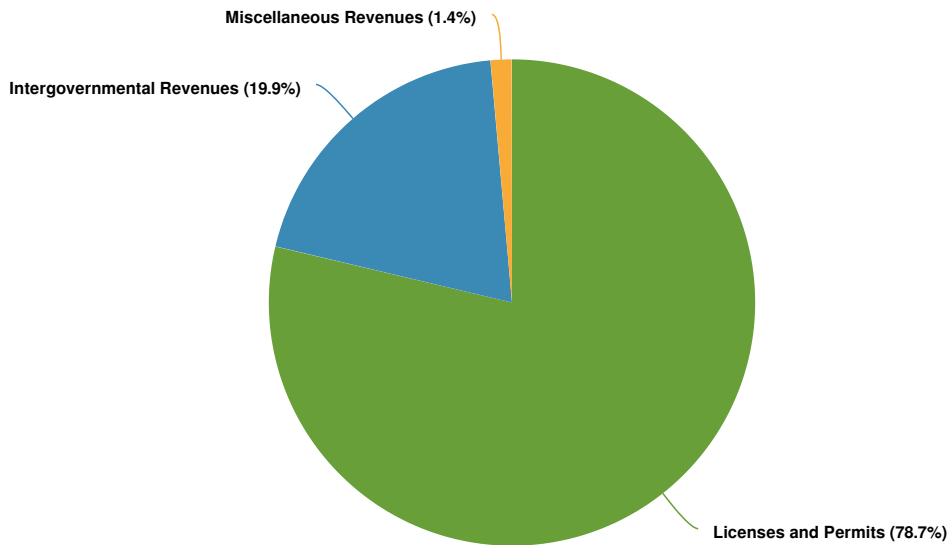
Fund Balance

The City adopts 2023-2024 Beginning Fund Balances based on 2022 Year End Projections and Estimated Ending Fund Balances. These projections are based on revenue and expenditure estimates provided by Department Heads. The City anticipates a 15% decrease in 2023 Ending Fund Balance for the Solid Waste and Environmental Services Fund over the 2022 Budgeted Fund Balance (shown below).

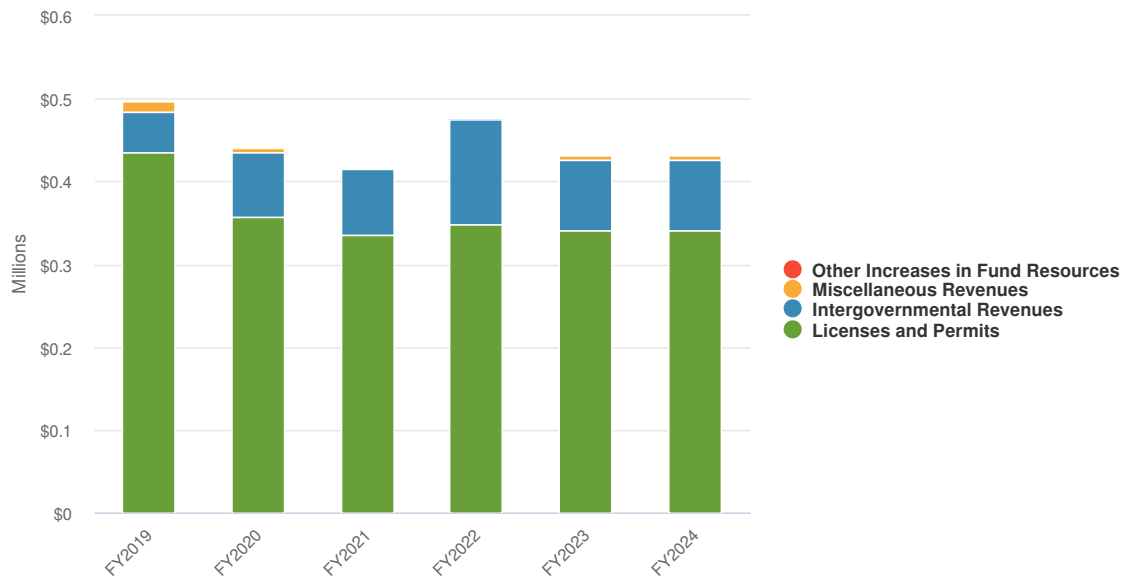


Revenues by Source (Fund 404)

Projected 2023 Revenues by Source



Budgeted and Historical Revenues by Source

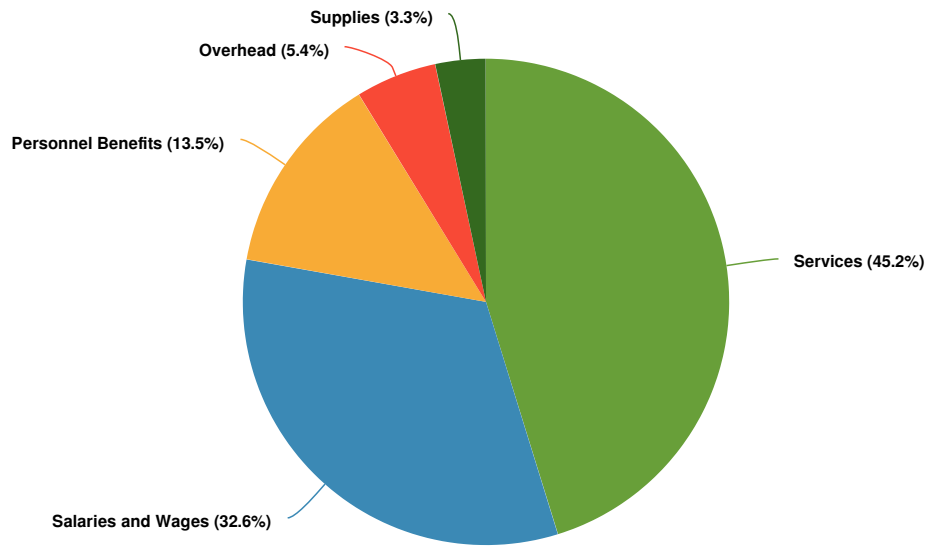


The decline in revenue is a result of a reduction in intergovernmental revenue, or grants, budgeted. At the time the budget was created it was unknown if several local grants received in 2022 would be available in future years.

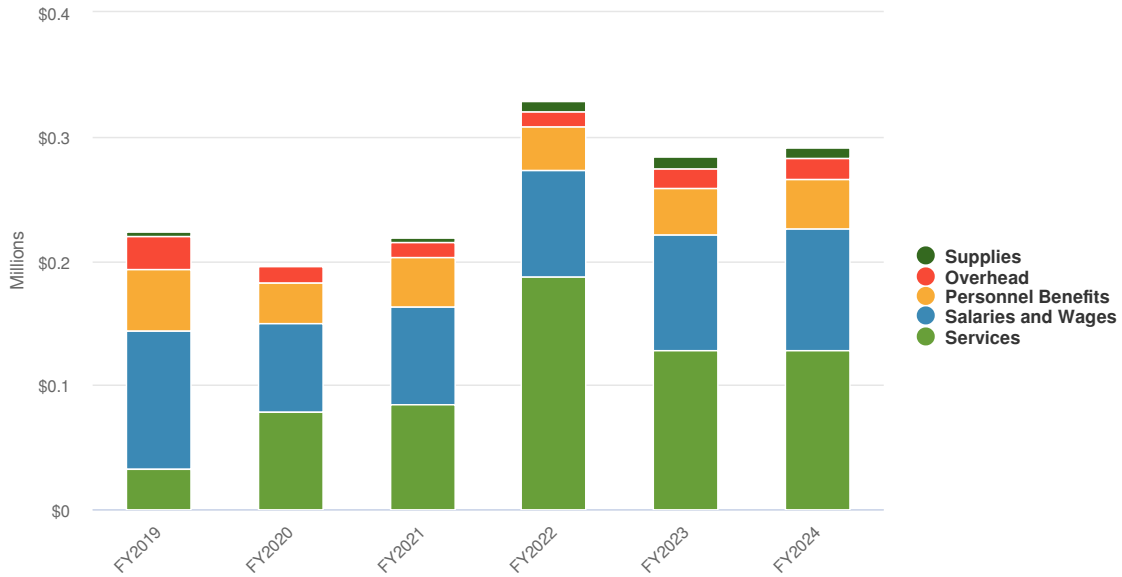
Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Amended Budget	FY2023 Budgeted	FY2024 Budgeted
Revenue Source						
Licenses and Permits	\$435,942	\$357,843	\$335,762	\$348,754	\$340,000	\$340,000
Intergovernmental Revenues	\$47,470	\$77,384	\$79,489	\$126,831	\$85,900	\$85,900
Miscellaneous Revenues	\$13,234	\$5,677	\$1,746	\$850	\$6,050	\$6,050
Other Increases in Fund Resources	\$0	\$0	\$146	\$0	\$0	\$0
Total Revenue Source:	\$496,646	\$440,903	\$417,142	\$476,435	\$431,950	\$431,950

Expenditures by Expense Type (Fund 404)

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



This fund manages the solid waste contract and runs several popular programs related to recycling. The reduction in expenditures for services is related to the reduction of budgeted professional services related to litter control.

Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Amended Budget	FY2023 Budgeted	FY2024 Budgeted
Expense Objects						

Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Amended Budget	FY2023 Budgeted	FY2024 Budgeted
Salaries and Wages	\$112,258	\$71,758	\$79,197	\$85,183	\$92,417	\$97,242
Personnel Benefits	\$48,864	\$32,147	\$39,291	\$35,558	\$38,198	\$40,758
Supplies	\$3,619	\$232	\$3,433	\$8,566	\$9,500	\$9,300
Services	\$32,086	\$78,223	\$84,455	\$187,468	\$128,361	\$128,361
Overhead	\$26,676	\$13,113	\$12,565	\$12,020	\$15,295	\$15,816
Total Expense Objects:	\$223,504	\$195,473	\$218,942	\$328,795	\$283,771	\$291,477

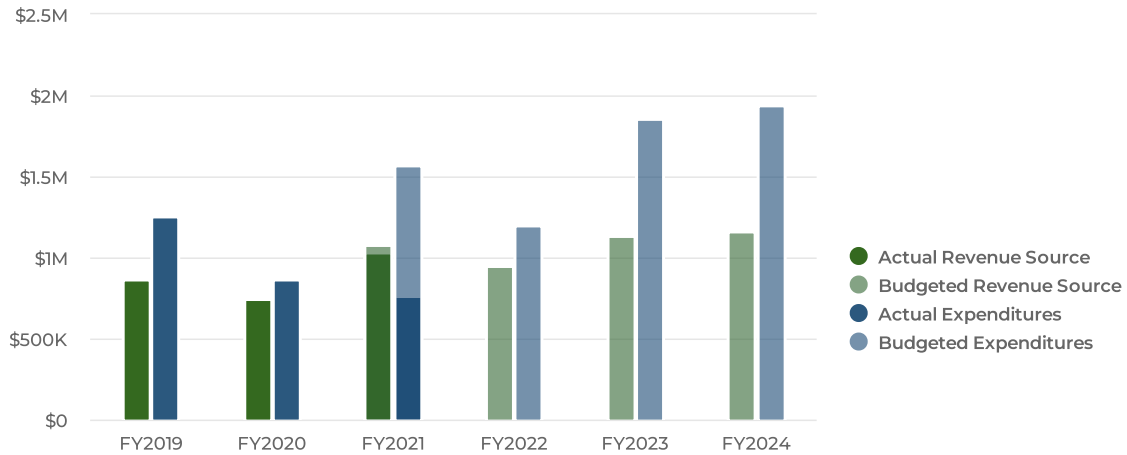


Equipment Rental Fund (501)

The Equipment Rental Fund provides the funding resources needed to maintain, repair, and replace City vehicles and auxiliary equipment, except for fire and police vehicles and equipment. All costs to maintain, repair, and replace a vehicle or piece of equipment are used to calculate the monthly rental rate charged to the department using the equipment.

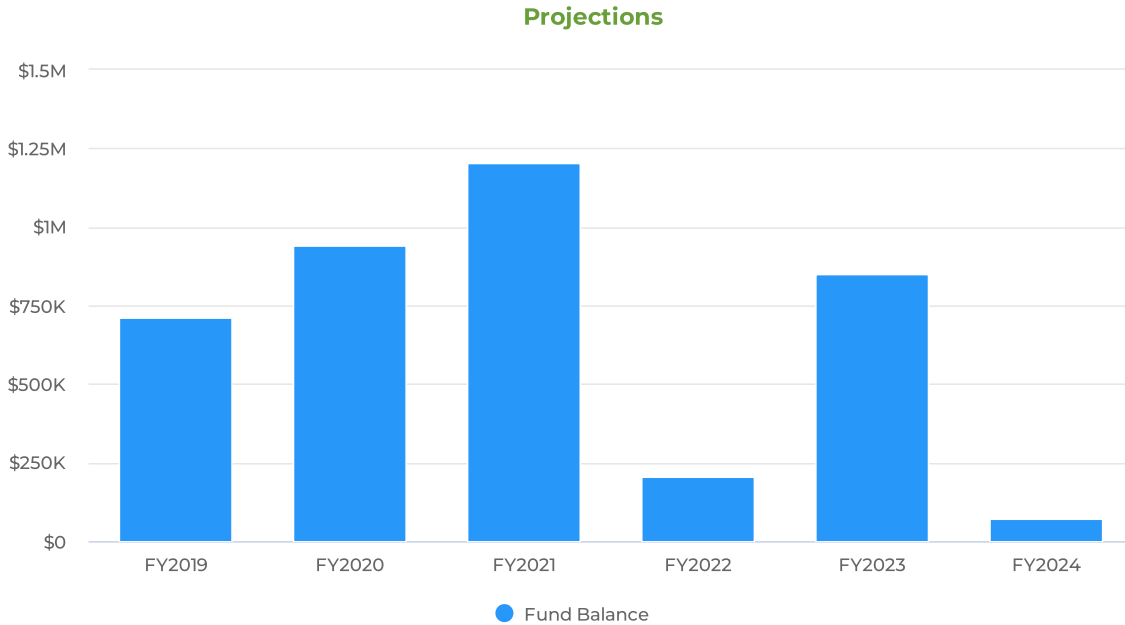
Summary

The City of SeaTac is projecting \$1.14M of revenue in FY2023, which represents a 18.9% increase over the prior year. Budgeted expenditures are projected to increase by 55.1% or \$662.31K to \$1.86M in FY2023.



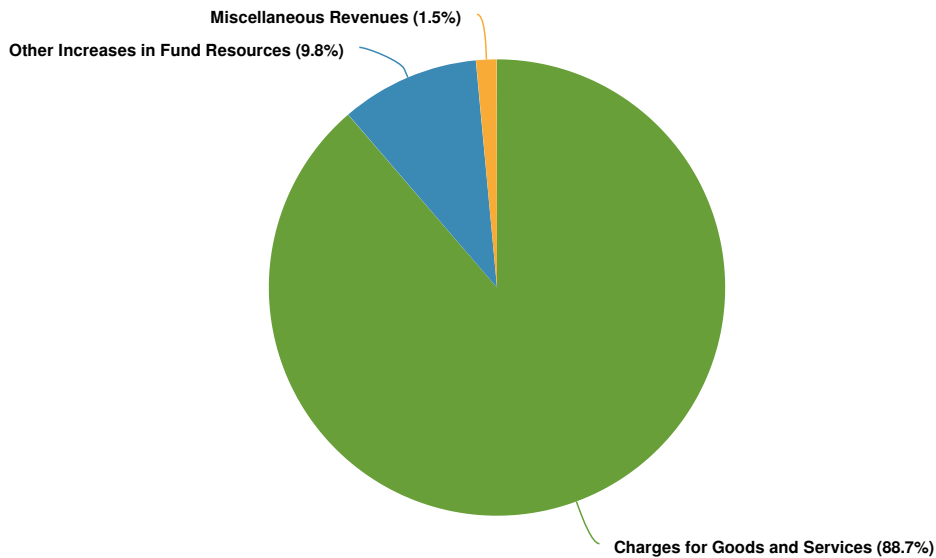
Fund Balance

The City adopts 2023-2024 Beginning Fund Balances based on 2022 Year End Projections and Estimated Ending Fund Balances. These projections are based on revenue and expenditure estimates provided by Department Heads. The City anticipates a 316% increase in 2023 Ending Fund Balance for the Equipment Rental Fund over the 2022 Budgeted Fund Balance (shown below).



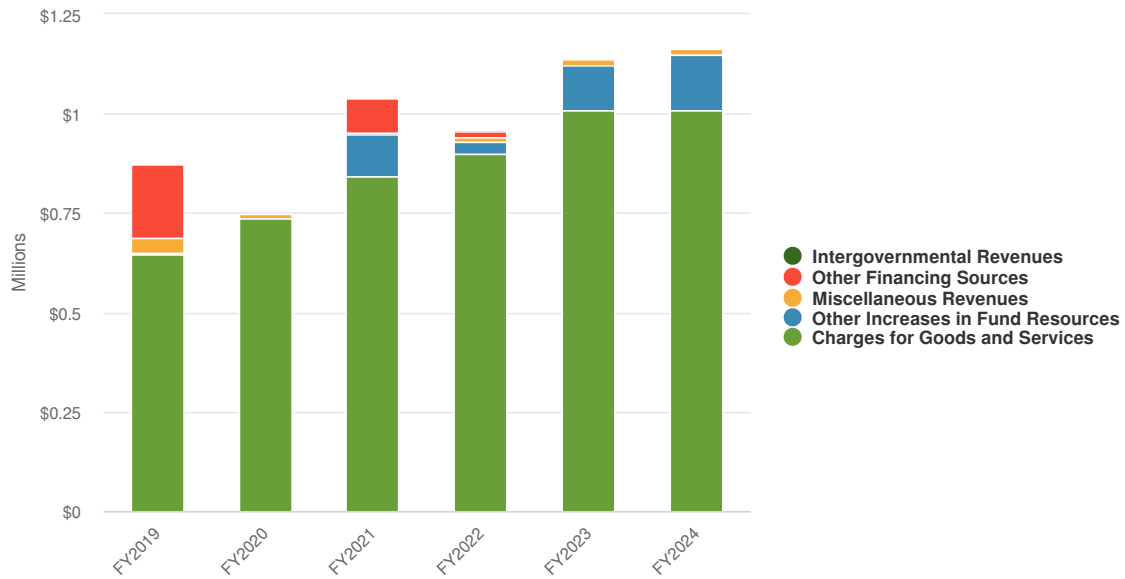
Revenues by Source (Fund 501)

Projected 2023 Revenues by Source



Charges for goods and services are comprised of fees charged to departments using the equipment to recover the actual cost of repairs and maintenance, and future replacement of the vehicle.

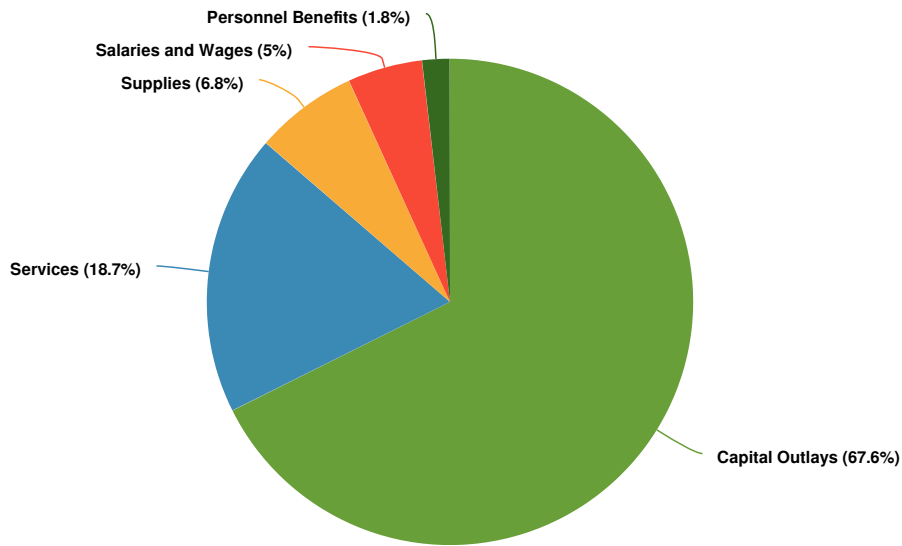
Budgeted and Historical Revenues by Source



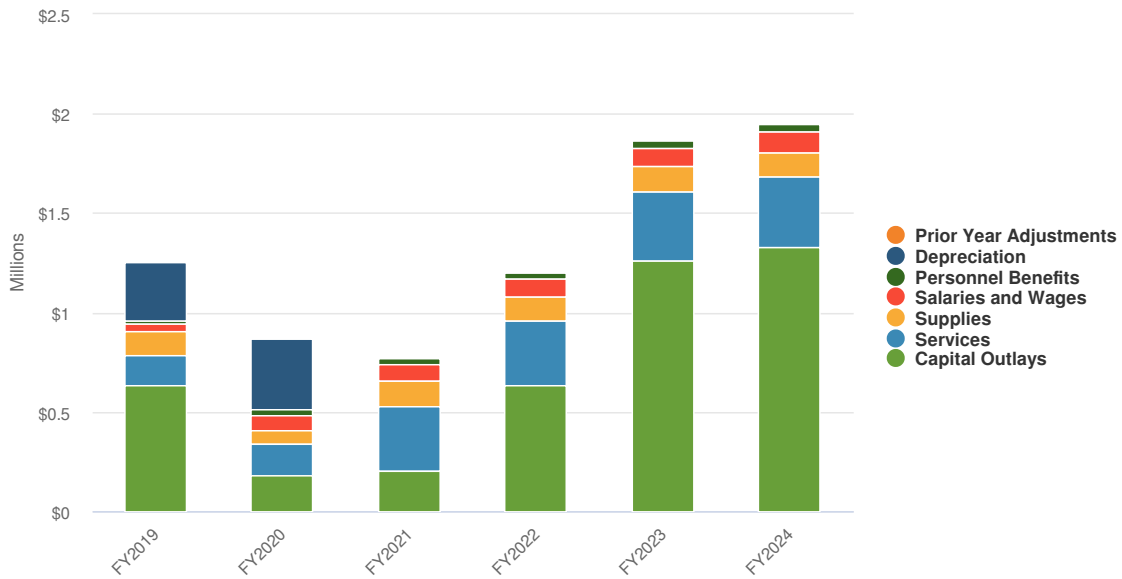
Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Amended Budget	FY2023 Budgeted	FY2024 Budgeted
Revenue Source						
Intergovernmental Revenues	\$0	\$527	\$0	\$0	\$0	\$0
Charges for Goods and Services	\$646,588	\$735,658	\$840,271	\$897,674	\$1,009,648	\$1,006,445
Miscellaneous Revenues	\$37,316	\$9,631	\$1,582	\$11,200	\$16,700	\$16,700
Other Increases in Fund Resources	\$2,626	\$1,893	\$108,591	\$30,000	\$112,000	\$140,000
Other Financing Sources	\$185,452	\$0	\$87,000	\$18,429	\$0	\$0
Total Revenue Source:	\$871,982	\$747,709	\$1,037,445	\$957,303	\$1,138,348	\$1,163,145

Expenditures by Expense Type (Fund 501)

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Capital Outlay represents the costs to replace aging vehicles and equipment. Twenty-three pieces of equipment and vehicles are due to be replaced in 2023 and nineteen are due in 2024.

Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Amended Budget	FY2023 Budgeted	FY2024 Budgeted
Expense Objects						

Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Amended Budget	FY2023 Budgeted	FY2024 Budgeted
Salaries and Wages	\$34,849	\$80,766	\$78,736	\$90,803	\$92,851	\$99,717
Personnel Benefits	\$15,128	\$31,108	\$30,673	\$29,357	\$34,243	\$36,817
Supplies	\$121,906	\$66,170	\$129,320	\$119,000	\$127,600	\$127,600
Services	\$149,070	\$156,439	\$328,135	\$329,030	\$348,656	\$350,186
Capital Outlays	\$637,028	\$181,804	\$203,096	\$633,847	\$1,261,000	\$1,331,000
Prior Year Adjustments	\$0	\$0	\$2,725	\$0	\$0	\$0
Depreciation	\$298,967	\$351,289	\$0	\$0	\$0	\$0
Total Expense Objects:	\$1,256,948	\$867,575	\$772,685	\$1,202,037	\$1,864,350	\$1,945,320

DEPARTMENTS

City Council (01)



Jake Simpson
Mayor

SeaTac has a seven-member elected City Council. Elections are held in odd-numbered years, and Councilmembers are elected to four-year terms. The Council then elects a Mayor who presides at meetings of the Council. The Mayor shall be recognized as the head of the City for ceremonial purposes and by the Governor for purposes of military law. The Mayor shall have no regular administrative duties, but in time of public danger or emergency, if so authorized by Ordinance, shall take command of the Police, maintain law, and enforce order. The Deputy Mayor serves in the absence of the Mayor.

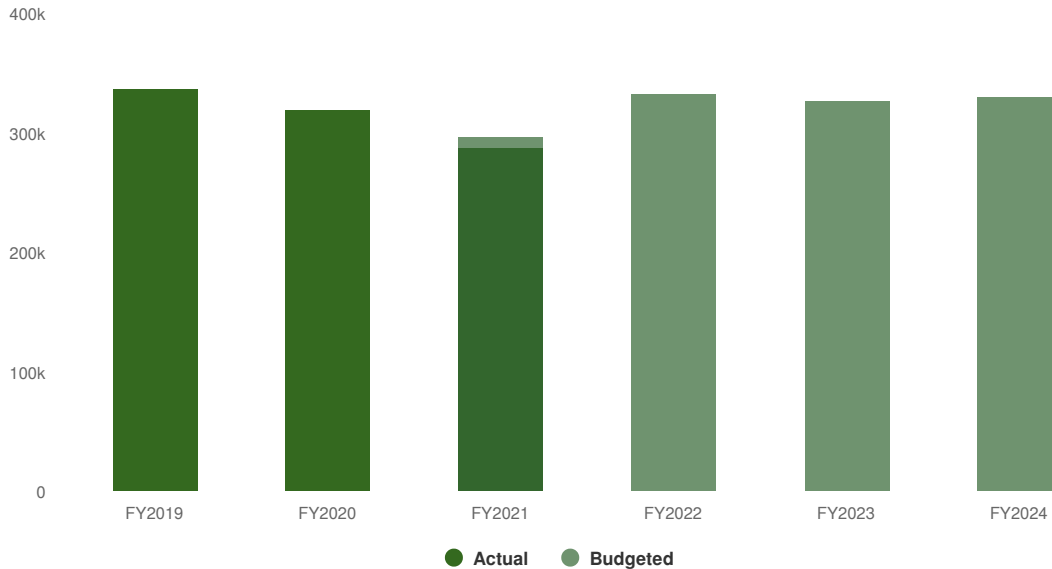
The City Council forms the legislative brand of City government, and its members are dedicated to promoting and protecting the best interests of SeTac. As the policy-making branch of government, the City Council is responsible for passing legislation, adopting the biennial City budget, approving long-range planning documents and capital improvement programs.

SeaTac City Council meets the second and fourth Tuesday every month at SeaTac City Hall (4800 S 188th St). Council meetings are recorded live and will air on Channel 21 - SeaTV, the City's Government Access Channel and can also be viewed online at the City's website: <https://seatac.vod.castus.tv/vod> (<https://seatac.vod.castus.tv/vod>).

Expenditures Summary (Dept. 01)

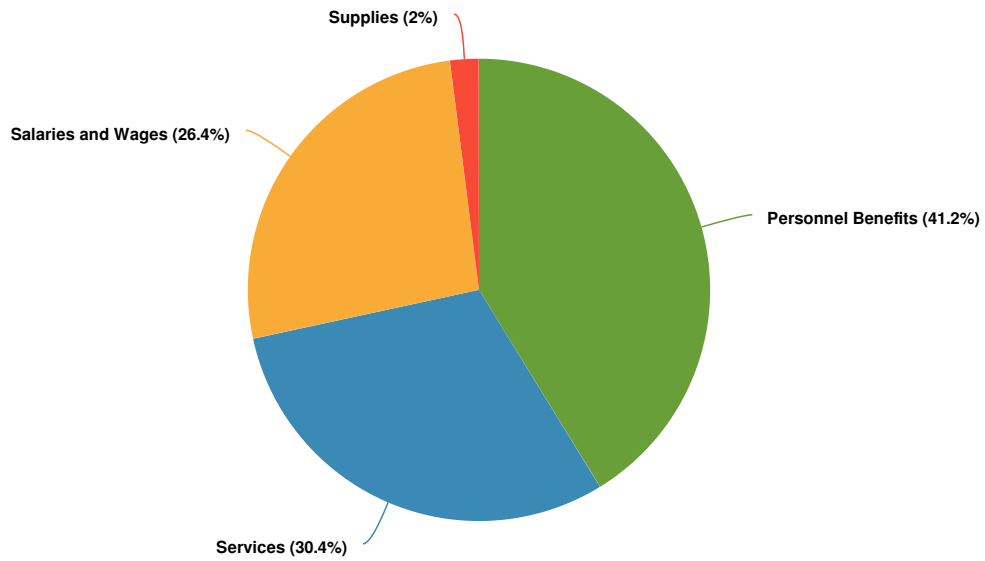
\$327,667 **-\$5,809**
(-1.74% vs. prior year)

City Council (01) Proposed and Historical Budget vs. Actual

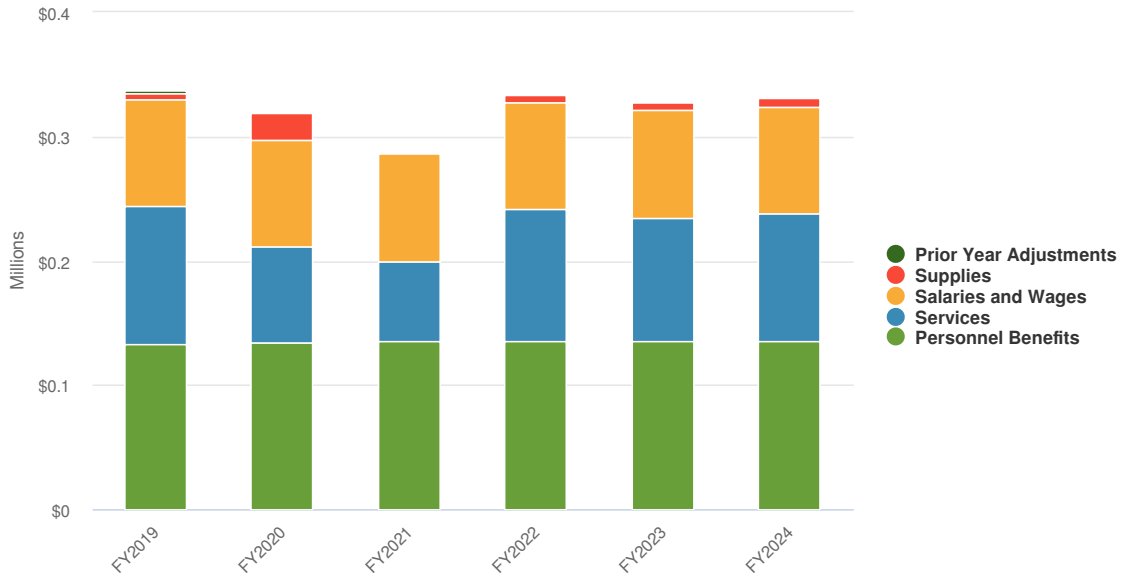


Expenditures by Expense Type (Dept. 01)

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Amended Budget	FY2023 Budgeted	FY2024 Budgeted
Expense Objects						
Salaries and Wages	\$85,900	\$85,673	\$86,400	\$86,400	\$86,400	\$86,400
Personnel Benefits	\$133,487	\$133,893	\$135,072	\$135,094	\$135,123	\$135,151

Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Amended Budget	FY2023 Budgeted	FY2024 Budgeted
Supplies	\$4,730	\$22,342	\$1,490	\$5,900	\$6,600	\$6,600
Services	\$110,927	\$77,398	\$64,887	\$106,082	\$99,544	\$102,625
Prior Year Adjustments	\$1,861	\$0	\$0	\$0	\$0	\$0
Total Expense Objects:	\$336,905	\$319,306	\$287,850	\$333,476	\$327,667	\$330,776

Expenditure Detail (Dept. 01)

Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Amended Budget	FY2023 Budgeted	FY2024 Budgeted
Expenditures						
City Council						
Legislative Activities						
Salaries and Wages	\$85,900	\$85,673	\$86,400	\$86,400	\$86,400	\$86,400
Personnel Benefits	\$133,487	\$133,893	\$135,072	\$135,094	\$135,123	\$135,151
Supplies	\$4,730	\$22,342	\$1,490	\$5,900	\$6,600	\$6,600
Services	\$110,927	\$77,398	\$64,887	\$106,082	\$99,544	\$102,625
Total Legislative Activities:	\$335,044	\$319,306	\$287,850	\$333,476	\$327,667	\$330,776
Prior Period Adjustments						
Prior Year Adjustments	\$1,861	\$0	\$0	\$0	\$0	\$0
Total Prior Period Adjustments:	\$1,861	\$0	\$0	\$0	\$0	\$0
Total City Council:	\$336,905	\$319,306	\$287,850	\$333,476	\$327,667	\$330,776
Total Expenditures:	\$336,905	\$319,306	\$287,850	\$333,476	\$327,667	\$330,776

Municipal Court (02)



Gail Cannon
Court Administrator

Mission

SeaTac Municipal Court is dedicated to providing a just, impartial, and accessible forum for resolution of criminal matters and civil and traffic infractions. The Court is committed to serving the citizens of SeaTac in a manner that respects the dignity of all people and the needs of the community.

The SeaTac Municipal Court is a court of limited jurisdiction. The Judge is authorized by the Revised Code of Washington to preside over civil infractions, traffic infractions, and criminal misdemeanor and gross misdemeanor violations. The Court accepts case filings from the executive branch for violations of ordinances established by the legislative branch and serves as an impartial forum for resolution.

The Court Support Services department supervises individuals who have been placed on active supervision. They work to ensure that defendants are successful in fulfilling the requirements of their sentence, reduce the likelihood of reoffending, and are not a danger to the community. This is accomplished by employing various monitoring techniques and arranging additional services as may be required. The Case Manager acts as an intermediary between the judge and the defendant, tracking their progress and makes recommendations as needed. Case Managers may develop and oversee rehabilitation and support programs.

Currently, the department facilitates a Domestic Violence Moral Reconciliation Therapy (DVMRT) program. DVMRT is a cognitive-behavioral group process based on the theory that thoughts, beliefs, and attitudes are the primary determinants of behaviors. DVMRT is designed to facilitate a change in the client's process of conscious decision-making and enhance appropriate behavior through development of higher moral reasoning.

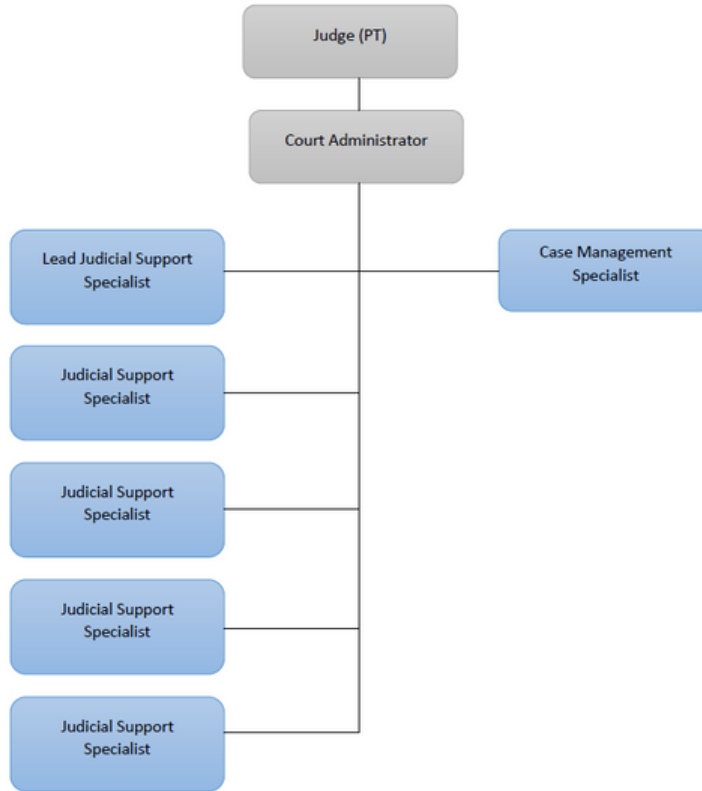
Organizational Chart

CITY OF SEATAC MUNICIPAL COURT – Judicial Branch 2023 Organizational Chart

Legend

Rep

Non-Rep



2021-2022 Department (02) Objectives Report

Objective	City Goal	Status
Implement hybrid-based court system that allows for both virtual and in-person court hearings once the Court is open to the public.	Build Effective and Accountable Government	In Progress
Research the cost and identify the potential of implementing a therapeutic DUI Court.	Build Effective and Accountable Government	Withdrawn/Discontinued
Implement "Thinking for a Change" within Probation Department (Cognitive Behavioral Program).	Build Effective and Accountable Government	Withdrawn/Discontinued

2023-2024 Department (02) Objectives

Objective	City Goal	Estimated Completion
Implement hybrid-based court system that allows for both virtual and in-person court hearings once the Court is open to the public.	Build Effective and Accountable Government	June 2023
Implement a Community Court with neighboring jurisdictions.	Increase Connectivity & Safety	December 2023
Implement a Spanish speaking Domestic Violence Moral Reconciliation (DVMRT) group.	Increase Connectivity & Safety	December 2024

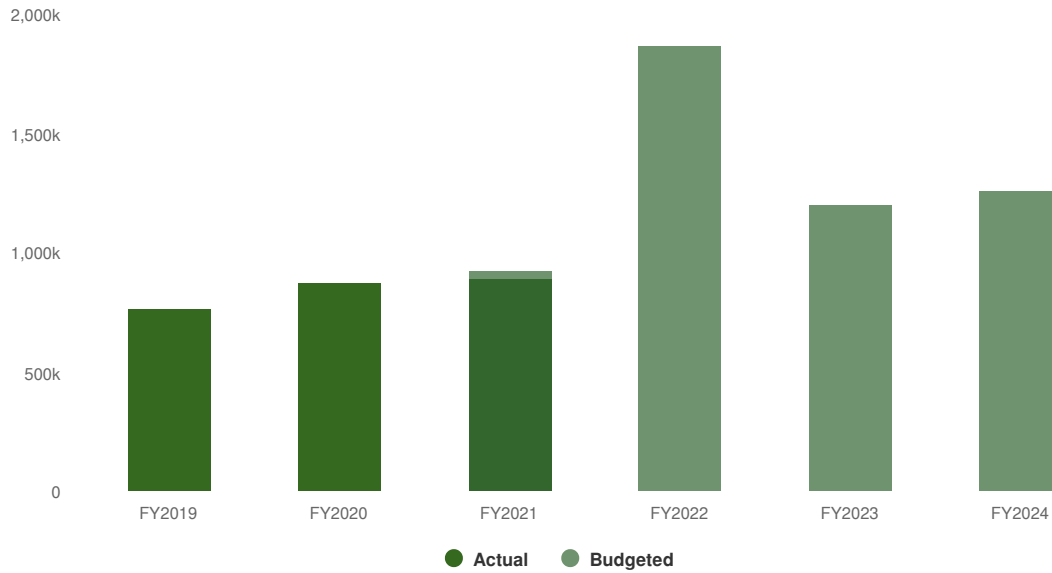
Municipal Court Performance Indicators

Indicator	2020 Actual	2021 Actual	2022 Target	2023 Target	2024 Target
Percentage of domestic violence cases fast tracked through the court 60 days from the date of arraignment	N/A	63%	60%	75%	80%
Percentage of civil infraction hearings set within 90 days of the notice of infraction	N/A	N/A	75%	80%	85%
Percentage of defendants who successfully complete requirements of their sentence	N/A	N/A	N/A	50%	60%
Percentage of Domestic Violence Moral Reconciliation Therapy (DVMRT) graduates that don't recidivate, specific to convictions for domestic violence crimes	100%	N/A	100%	95%	98%

Expenditures Summary (Dept. 02)

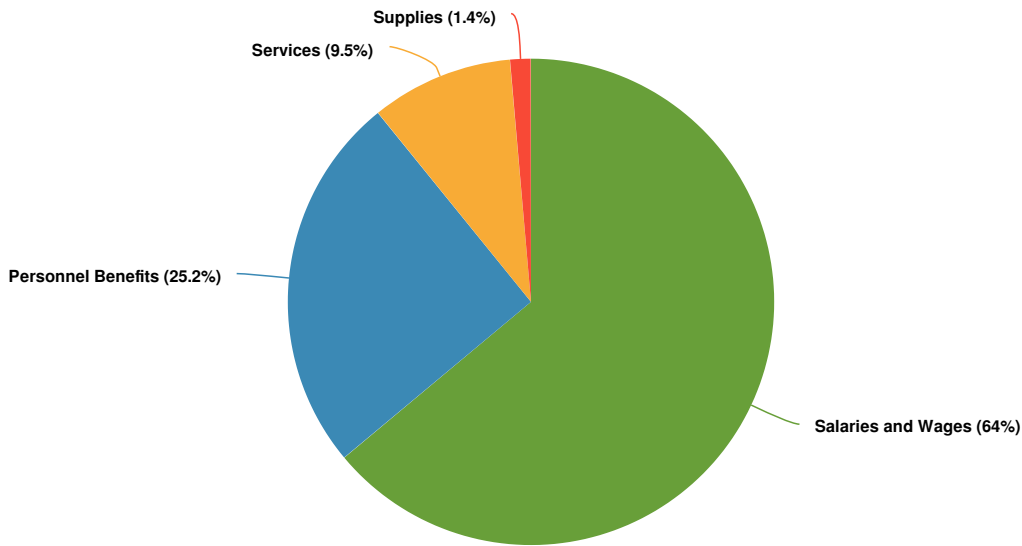
\$1,198,407 **-\$666,902**
(-35.75% vs. prior year)

Municipal Court (02) Proposed and Historical Budget vs. Actual

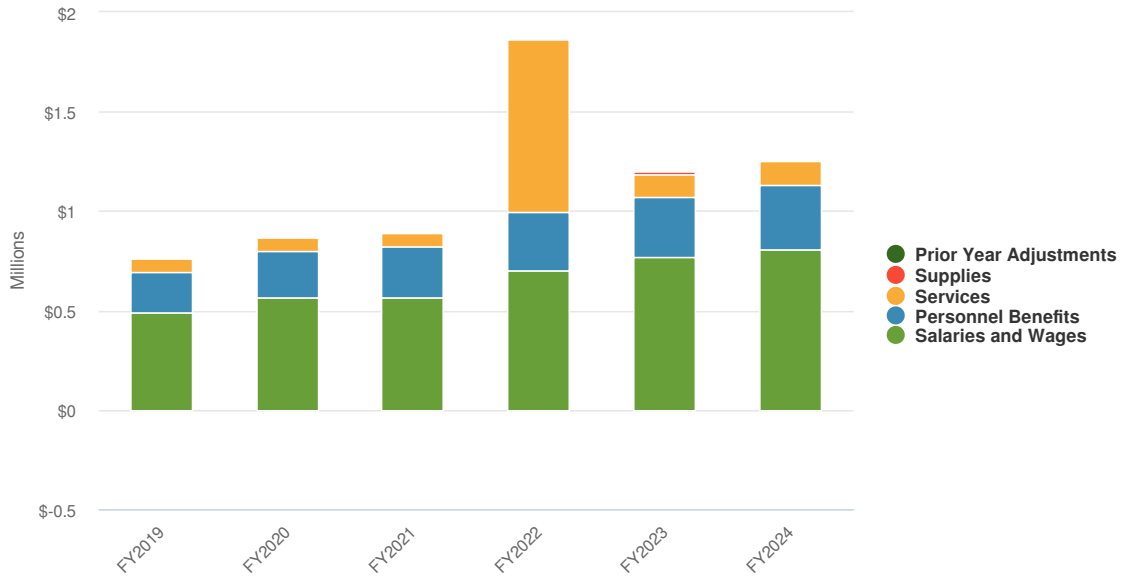


Expenditures by Expense Type (Dept. 02)

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Amended Budget	FY2023 Budgeted	FY2024 Budgeted
Expense Objects						
Salaries and Wages	\$488,898	\$565,727	\$566,244	\$698,482	\$766,403	\$809,603
Personnel Benefits	\$204,717	\$230,312	\$257,874	\$296,669	\$302,285	\$323,164

Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Amended Budget	FY2023 Budgeted	FY2024 Budgeted
Supplies	\$2,520	\$2,941	\$2,426	\$4,600	\$16,400	\$5,800
Services	\$71,089	\$72,825	\$67,408	\$865,558	\$113,319	\$116,639
Prior Year Adjustments	-\$52	\$121	\$0	\$0	\$0	\$0
Total Expense Objects:	\$767,171	\$871,925	\$893,952	\$1,865,309	\$1,198,407	\$1,255,206

Expenditure Detail (Dept. 02)

Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Amended Budget	FY2023 Budgeted	FY2024 Budgeted
Expenditures						
Municipal Court						
Municipal Court						
Salaries and Wages	\$403,005	\$464,422	\$473,876	\$582,250	\$546,398	\$577,649
Personnel Benefits	\$164,388	\$184,665	\$209,184	\$247,902	\$210,630	\$225,200
Supplies	\$2,253	\$2,689	\$2,426	\$4,350	\$14,700	\$4,300
Services	\$65,886	\$69,037	\$63,034	\$859,358	\$104,211	\$107,531
Total Municipal Court:	\$635,531	\$720,813	\$748,520	\$1,693,860	\$875,939	\$914,680
Contracted Court Services						
Salaries and Wages	\$0	\$0	\$0	\$0	\$98,274	\$104,137
Personnel Benefits	\$0	\$0	\$0	\$0	\$37,013	\$39,639
Supplies	\$0	\$0	\$0	\$0	\$300	\$300
Services	\$0	\$0	\$0	\$0	\$1,128	\$1,128
Total Contracted Court Services:	\$0	\$0	\$0	\$0	\$136,715	\$145,204
Monitoring of Prisoners						
Services	\$0	\$225	\$0	\$0	\$0	\$0
Total Monitoring of Prisoners:	\$0	\$225	\$0	\$0	\$0	\$0
Probation & Parole Services						
Salaries and Wages	\$85,894	\$101,304	\$92,368	\$116,232	\$121,731	\$127,817
Personnel Benefits	\$40,329	\$45,647	\$48,690	\$48,767	\$54,642	\$58,325
Supplies	\$267	\$252	\$0	\$250	\$1,400	\$1,200
Services	\$5,203	\$3,562	\$4,374	\$6,200	\$7,980	\$7,980
Total Probation & Parole Services:	\$131,692	\$150,766	\$145,432	\$171,449	\$185,753	\$195,322
Prior Period Adjustments						
Prior Year Adjustments	-\$52	\$121	\$0	\$0	\$0	\$0
Total Prior Period Adjustments:	-\$52	\$121	\$0	\$0	\$0	\$0

Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Amended Budget	FY2023 Budgeted	FY2024 Budgeted
Total Municipal Court:	\$767,171	\$871,925	\$893,952	\$1,865,309	\$1,198,407	\$1,255,206
Total Expenditures:	\$767,171	\$871,925	\$893,952	\$1,865,309	\$1,198,407	\$1,255,206

City Manager's Office (03)



Carl Cole
City Manager

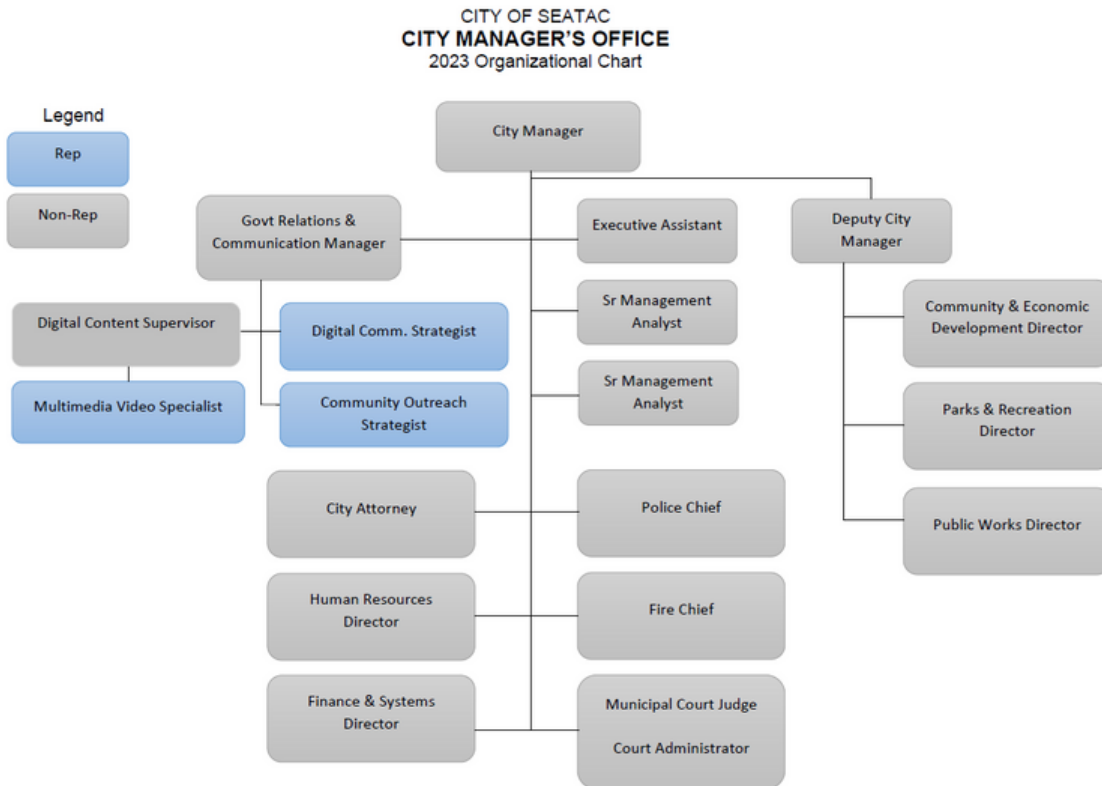
Mission

Provide ethical and visionary leadership that inspires high quality, innovative, and fiscally responsible public policy, services, and projects.

The City Manager's Office is funded by the General Fund (001) and the ARPA Grant Fund (113). The primary responsibilities of the City Manager are to provide strategic and visionary leadership, prepare a proposed budget for the City Council's review and adoption, submit policy options and recommendations to the City Council, and oversee the day-to-day operations of the municipal government to ensure the attainment of the policy goals set by the City Council.

Key functions of the City Manager's Office include administrative support to the Council, oversight of all City departments, community relations and communications, contract negotiations, inter-governmental coordination with surrounding communities as well as the Sea-Tac International Airport, Sound Transit, legislative and Congressional representation, research on regional issues, and leadership of the City's strategic planning, professional development, and process improvement efforts.

Organizational Chart



2021-2022 Department (03) Objectives Report

Objective	City Goal	Status
Review teleworking policy and adjust as necessary to promote efficiencies.	Build Effective & Accountable Government	Complete
Launch NextDoor Social Media Platform.	Build Effective & Accountable Government	Complete
Promote and conduct quarterly virtual meetings with residents to increase engagement and connection with services and programs.	Build Effective & Accountable Government	In Progress
Research and identify the cost of implementing professional development plans for all employees.	Build Effective & Accountable Government	Withdrawn/ Discontinued
Facilitate the successful consolidation of the three Sound Transit Transitway Agreements.	Increase Connectivity & Safety	Complete
Promote and support the Indoor Ultrafine Particle Impact study.	Promote Our Neighborhoods	Complete
Review/revise as necessary the Interlocal Agreement with the Puget Sound Regional Fire Authority.	Promote Our Neighborhoods	Complete
Implement improvements as recommended by 2020 Gateway Analysis.	Promote Our Neighborhoods	In Progress

2023-2024 Department (03) Objectives

Objective	City Goal	Estimated Completion
Facilitate decision-making process for renovation or relocation of City Hall.	Build Effective & Accountable Government	December 2023
Promote and conduct semi annual meetings with residents to increase engagement and connection with services and programs.	Build Effective & Accountable Government	December 2024
Implement improvements as recommended by 2020 Gateway Analysis.	Promote Our Neighborhoods	December 2024
Facilitate process for long-term protection of North SeaTac Park as open space.	Expand Green & Public Spaces	December 2024
Implement and address the results of the employee satisfaction survey.	Build Effective & Accountable Government	December 2024
Reimagine the Community Leadership Academy as a digital/video online experience with accessibility to the public on demand.	Build Effective & Accountable Government	December 2024
Allocate State and Local Fiscal Recovery Funds (SLFRF) within the regulations provided by the Department of Commerce.	Build Effective & Accountable Government	December 2024

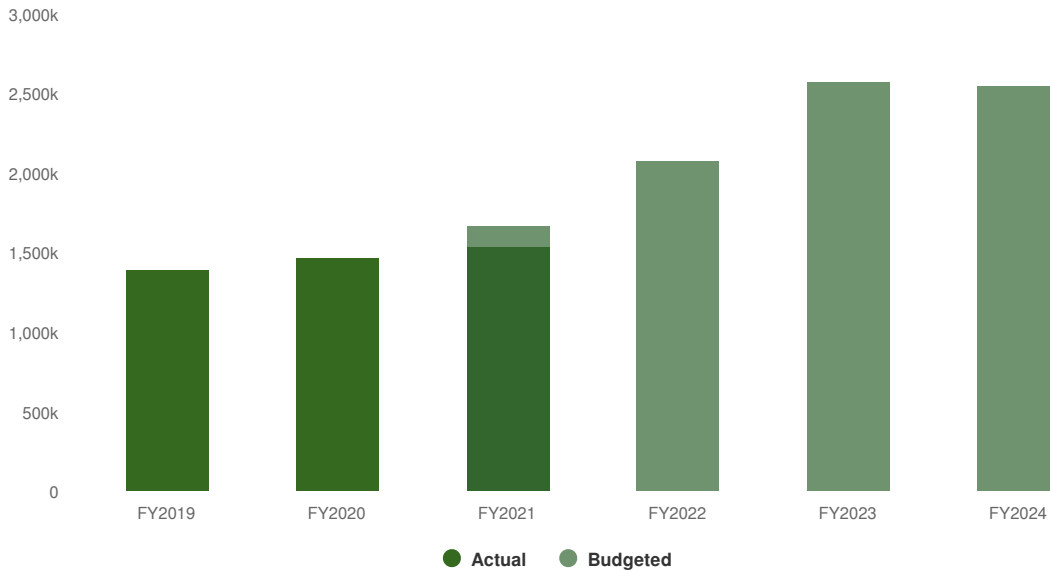
City Manager's Office Performance Indicators

Indicator	2020 Actual	2021 Actual	2022 Target	2023 Target	2024 Target
Percentage of responses to public requests for services made within two business days	N/A	N/A	N/A	75%	90%
Average rating in the overall satisfaction question of the employee survey	73%	82%	90%	90%	90%
Number of impressions on social media platforms	524,741	1,182,923	2,000	1,400,000	1,400,000
Number of bills impacted by City actions	N/A	N/A	N/A	12	12
Number of community events attended by the Community Outreach Strategist	N/A	N/A	N/A	60	60

Expenditures Summary (Dept. 03)

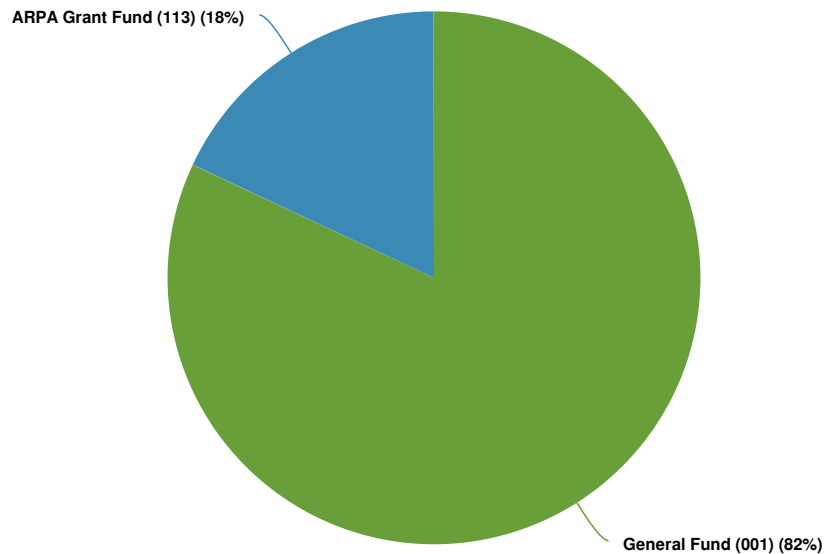
\$2,573,404 **\$502,385**
(24.26% vs. prior year)

City Manager's Office (03) Proposed and Historical Budget vs. Actual



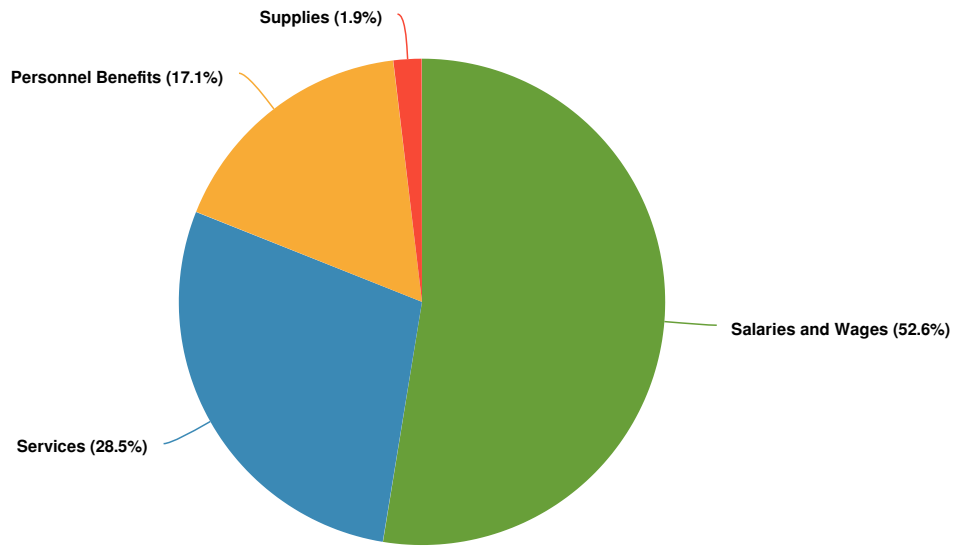
Expenditures by Fund (Dept. 03)

2023 Expenditures by Fund

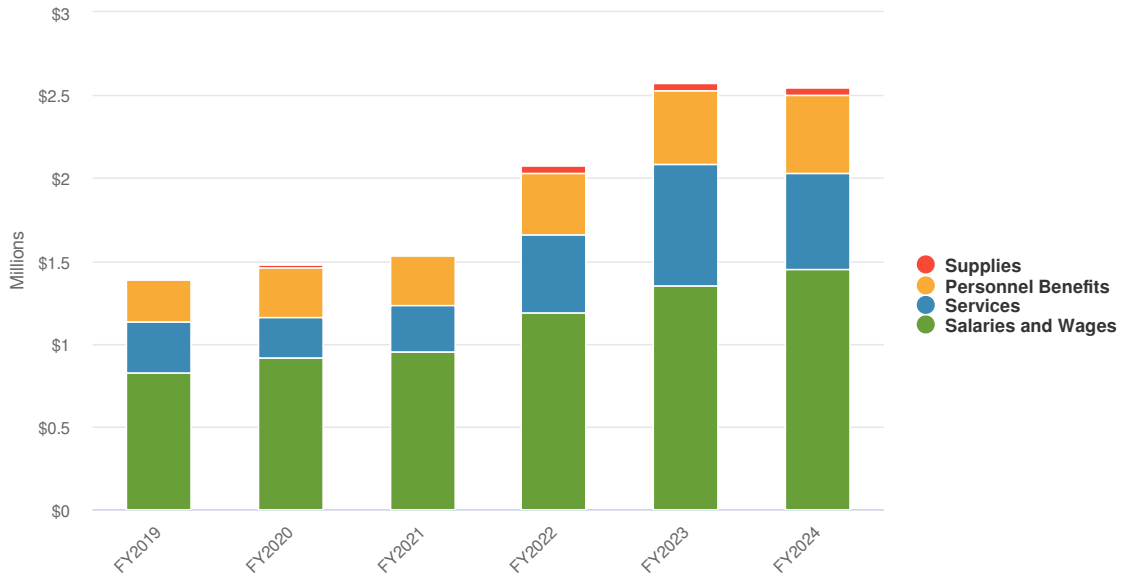


Expenditures by Expense Type (Dept. 03)

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Amended Budget	FY2023 Budgeted	FY2024 Budgeted
Expense Objects						
Salaries and Wages	\$822,833	\$919,194	\$949,157	\$1,184,210	\$1,353,191	\$1,448,542
Personnel Benefits	\$254,134	\$299,506	\$301,101	\$372,920	\$439,468	\$471,058

Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Amended Budget	FY2023 Budgeted	FY2024 Budgeted
Supplies	\$13,328	\$10,899	\$7,367	\$39,943	\$48,400	\$38,400
Services	\$308,186	\$244,216	\$284,377	\$473,946	\$732,345	\$585,384
Total Expense Objects:	\$1,398,481	\$1,473,815	\$1,542,003	\$2,071,019	\$2,573,404	\$2,543,384

Expenditure Detail (Dept. 03)

Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Amended Budget	FY2023 Budgeted	FY2024 Budgeted
Expenditures						
City Manager						
Advisory Services						
Services	\$33,600	\$36,009	\$63,996	\$111,996	\$121,474	\$131,236
Total Advisory Services:	\$33,600	\$36,009	\$63,996	\$111,996	\$121,474	\$131,236
City Manager Administration						
Salaries and Wages	\$599,853	\$682,031	\$670,900	\$751,428	\$820,109	\$868,668
Personnel Benefits	\$183,869	\$229,286	\$210,959	\$216,167	\$230,577	\$244,630
Supplies	\$10,120	\$1,288	\$729	\$2,880	\$1,500	\$1,500
Services	\$40,640	\$18,955	\$25,877	\$47,268	\$46,971	\$46,851
Total City Manager Administration:	\$834,481	\$931,560	\$908,465	\$1,017,743	\$1,099,157	\$1,161,649
Adult Misdemeanor						
Services	\$185,850	\$151,635	\$162,020	\$249,000	\$215,000	\$215,000
Total Adult Misdemeanor:	\$185,850	\$151,635	\$162,020	\$249,000	\$215,000	\$215,000
Centralized Services						
Services	\$0	\$0	\$0	\$0	\$180,405	\$22,445
Total Centralized Services:	\$0	\$0	\$0	\$0	\$180,405	\$22,445
Communications						
Salaries and Wages	\$222,980	\$237,163	\$278,258	\$396,640	\$437,777	\$474,728
Personnel Benefits	\$70,265	\$70,221	\$90,142	\$137,381	\$158,644	\$171,755
Supplies	\$3,208	\$9,612	\$6,638	\$29,763	\$11,900	\$11,900
Services	\$48,096	\$37,617	\$18,484	\$63,522	\$65,580	\$65,510
Total Communications:	\$344,550	\$354,612	\$393,522	\$627,306	\$673,901	\$723,893
Community Services						
Salaries and Wages	\$0	\$0	\$0	\$36,142	\$95,305	\$105,146
Personnel Benefits	\$0	\$0	\$0	\$19,372	\$50,247	\$54,673
Supplies	\$0	\$0	\$0	\$7,300	\$35,000	\$25,000
Services	\$0	\$0	\$0	\$2,160	\$102,915	\$104,342
Total Community Services:	\$0	\$0	\$0	\$64,974	\$283,467	\$289,161

Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Amended Budget	FY2023 Budgeted	FY2024 Budgeted
Prior Period Adjustments						
Services	\$0	\$0	\$14,000	\$0	\$0	\$0
Total Prior Period Adjustments:	\$0	\$0	\$14,000	\$0	\$0	\$0
Total City Manager:	\$1,398,481	\$1,473,815	\$1,542,003	\$2,071,019	\$2,573,404	\$2,543,384
Total Expenditures:	\$1,398,481	\$1,473,815	\$1,542,003	\$2,071,019	\$2,573,404	\$2,543,384

Finance and Systems (04)



Gwen Pilo
Director

Mission

Ensure availability, security, and integrity of digital information and provide accountability for all public funds, assets, policies, and systems in a fiscally responsible manner, maintaining stability and public trust through sound financial management.

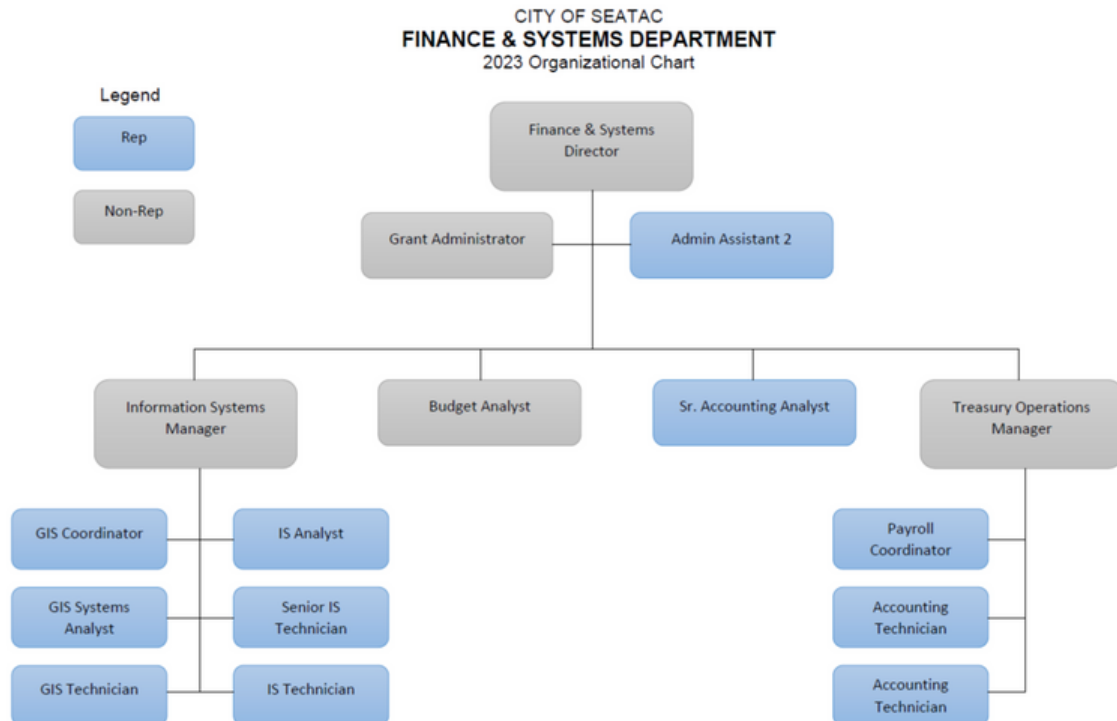
The Finance and Systems Department is responsible for all accounting, budgeting, payroll, and information systems related functions for the City. The Department is made up of two divisions:

Finance Administration: Performs cash receipting, payroll, accounts payable, accounts receivable billing, business licensing, capital asset accounting, purchasing, financial reporting, budget preparation, auditing and reporting.

Information Systems: Administers the City's voice/data network, SeaTV broadcast system, computer hardware, computer software applications, and security. Provides technical support to approximately 120 desktop computer users. Supports the efforts of a City-wide employee committee maintaining the City's website.

Geographic Information Systems (GIS) enables the City of SeaTac to inventory its built and natural environment, analyze and use the data to inform planning and decision making. This spatial intelligence is used extensively in the City for understanding the current landscape, planning for future conditions, and managing city infrastructure. GIS provides geospatial services and solutions to internal and external customers, including Public Works Asset Maintenance and Management, Capital Improvement Projects, Emergency Management, Parks and Facilities Planning and Maintenance, Permitting and Land Use Applications, Comprehensive Planning, and communications with businesses and the public regarding city activities, plans, and resources.

Organizational Chart



2021-2022 Department (04) Objectives Report

Objective	City Goal	Status
Replace desktop/notebook computers according to established schedule.	Build Effective & Accountable Government	Complete
Upgrade Network Operating Systems software to current versions.	Increase Connectivity & Safety	In Progress
Upgrade ArcGIS environment to an Enterprise level to better accommodate the expanding use of GIS in the City.	Build Effective & Accountable Government	Complete
Migrate City Office software and email to Office365.	Build Effective & Accountable Government	Complete
Work with Public Works to implement updated Cityworks to support work orders and inspections for Asset Management.	Build Effective & Accountable Government	Delayed
Work with Public Works to implement mobile data collection for work orders, inspections, and updating GIS data.	Build Effective & Accountable Government	Complete
Perform needs assessment for Enterprise Resource Planning System.	Build Effective & Accountable Government	Delayed
Update Procurement Policy.	Build Effective & Accountable Government	Delayed
Implement Purchasing Cards for City Employees.	Build Effective & Accountable Government	Completed
Retire Business License Files.	Build Effective & Accountable Government	Delayed
Update Travel Policy.	Build Effective & Accountable Government	Delayed
Replace existing computer network infrastructure.	Increase Connectivity & Safety	Delayed

2023-2024 Department (04) Objectives

Objective	City Goal	Estimated Completion
Assist in configuration and launch of LAMA software, the City's new permitting system.	Build Effective & Accountable Government	March 2023
Replace large format plotter and color printer in Geographic and Information Systems (GIS).	Build Effective & Accountable Government	March 2023
Update Travel Policy.	Build Effective & Accountable Government	June 2023
Create Automatic Clearing House (ACH) payment policy and procedures.	Build Effective & Accountable Government	June 2023
Replace existing computer network infrastructure.	Increase Connectivity & Safety	June 2023
Work with Public Works to implement updated Cityworks to support work orders and inspections for Asset Management.	Build Effective & Accountable Government	September 2023
Upgrade Cisco server hardware for the City's phone, voicemail, and emergency response location system.	Build Effective & Accountable Government	September 2023
Update Procurement Policy.	Build Effective & Accountable Government	December 2023
Complete upgrade and enhancements of OnBase, the City's records management software.	Build Effective & Accountable Government	December 2023
Complete Request for Proposals for new Enterprise Resource Planning System.	Build Effective & Accountable Government	December 2023
Implement Governmental Accounting Standards Board (GASB) 96: Accounting for Subscription-Based Information Technology Arrangements.	Build Effective & Accountable Government	December 2023
Review and update Small & Attractive Asset Policy.	Build Effective & Accountable Government	December 2023
Retire Business License Files.	Build Effective & Accountable Government	August 2024

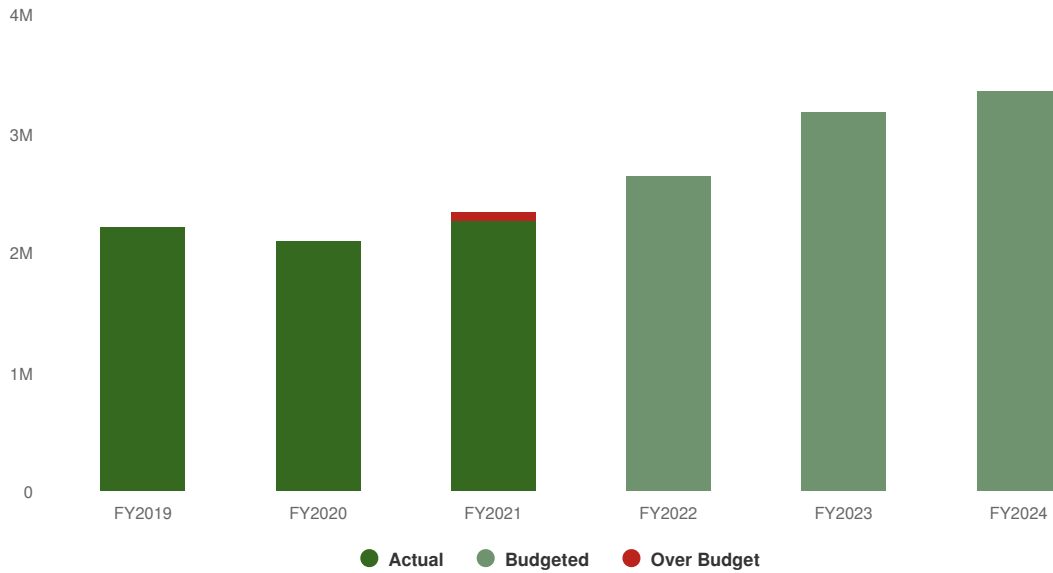
Finance and Systems Performance Indicators

Indicator	2020 Actual	2021 Actual	2022 Target	2023 Target	2024 Target
Number of consecutive adopted biennial budgets the City receives the Government Finance Officers Association (GFOA) Distinguished Budget Presentation Award	N/A	2	N/A	3	N/A
Number of Adjusting Journal Entries (AJEs) for account coding corrections	N/A	N/A	N/A	<50	<50
Number of Adjusting Journal Entries (AJEs) resulting from audit recommendations	2	0	0	0	0
Number of consecutive years the City receives an annual audit with no findings	3	4	5	6	7
Number of employee timesheets not submitted to Payroll Coordinator by due date	N/A	N/A	N/A	<10	<10
Average number of days to collect on Accounts Receivable invoices	N/A	N/A	N/A	<90	<90
Number of errors entered in cash receipting system not corrected prior to posting	N/A	N/A	N/A	<48	<48
Ratio of duplicate Accounts Payable invoices submitted to duplicate invoices processed	11:00	20:2	<10:0	<10:0	<10:0
Number of Accounts Payable checks voided due to processing error	8	14	0	0	0
Number of In-City Business Licenses approved	N/A	N/A	N/A	3,360	3,360
Number of Out-of-City Business Licenses approved	N/A	N/A	N/A	6,288	6,288
Percentage of Enterprise Software Systems that are on supported versions	N/A	N/A	N/A	90%	95%
Percentage of planned Major Projects completed	N/A	N/A	N/A	90%	90%
Total number of views on our public-facing web maps	13,428	19,084	14,000	15,400	16,940
Percentage of Help Desk tickets meeting Service Level Agreement for first contact by Information Systems staff	N/A	N/A	N/A	95%	95%
Percentage of tickets meeting Service Level Agreement for problem resolution	N/A	N/A	N/A	95%	95%
Percentage of time the Voice and Data Network is available for use	N/A	N/A	N/A	99%	99%
Percentage of computers with current patches installed	N/A	N/A	N/A	90%	95%

Expenditures Summary (Dept. 04)

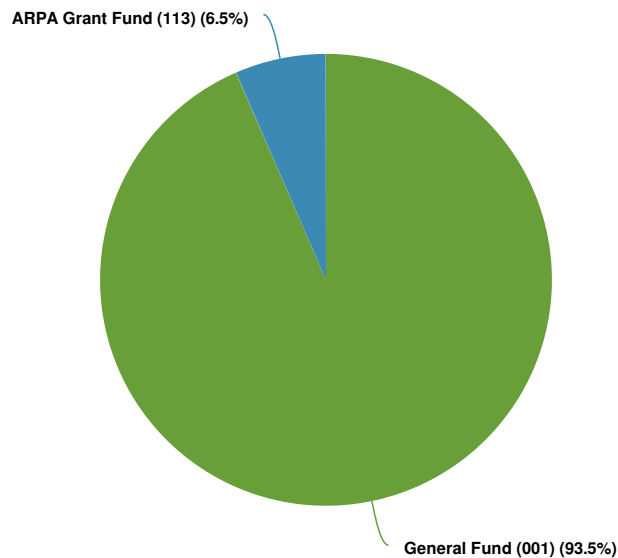
\$3,180,420 **\$537,315**
(20.33% vs. prior year)

Finance and Systems (04) Proposed and Historical Budget vs. Actual



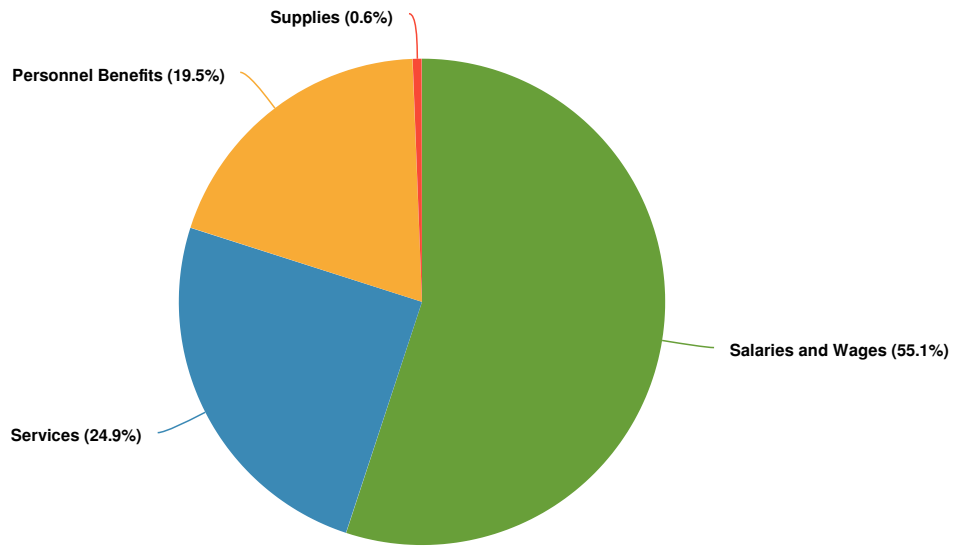
Expenditures by Fund (Dept. 04)

2023 Expenditures by Fund

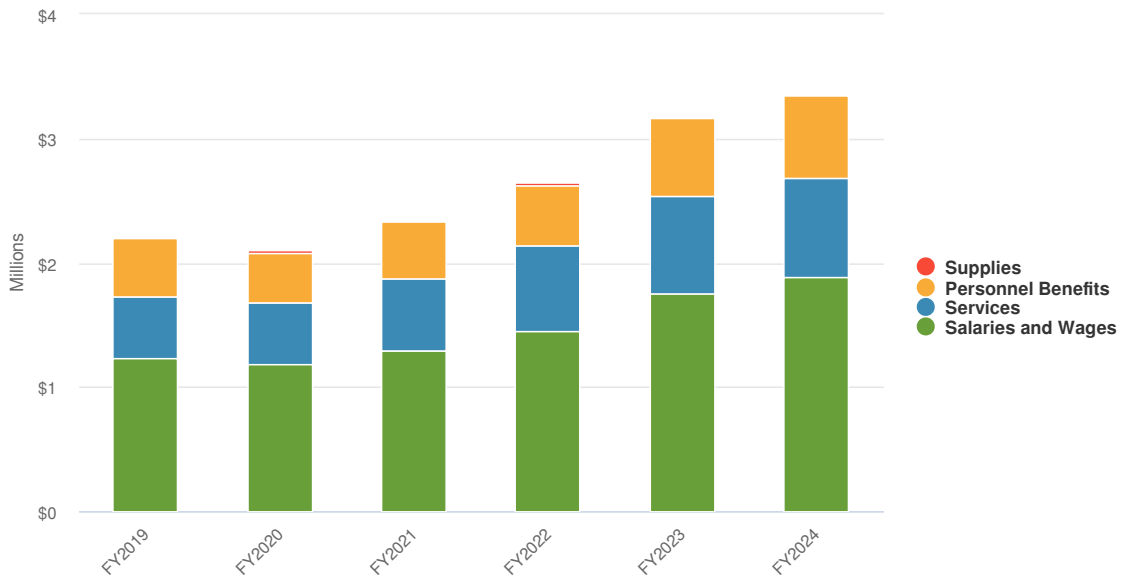


Expenditures by Expense Type (Dept. 04)

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Amended Budget	FY2023 Budgeted	FY2024 Budgeted
Expense Objects						
Salaries and Wages	\$1,227,126	\$1,179,474	\$1,288,282	\$1,455,141	\$1,751,490	\$1,879,412
Personnel Benefits	\$463,245	\$401,175	\$460,896	\$483,254	\$618,881	\$665,838

Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Amended Budget	FY2023 Budgeted	FY2024 Budgeted
Supplies	\$14,366	\$21,917	\$8,837	\$22,089	\$19,300	\$11,150
Services	\$504,674	\$494,300	\$579,260	\$682,621	\$790,749	\$803,112
Total Expense Objects:	\$2,209,411	\$2,096,865	\$2,337,275	\$2,643,105	\$3,180,420	\$3,359,512

Expenditure Detail (Dept. 04)

Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Amended Budget	FY2023 Budgeted	FY2024 Budgeted
Expenditures						
Finance and Systems						
Financial Services						
Salaries and Wages	\$705,296	\$638,102	\$703,326	\$746,926	\$839,245	\$899,472
Personnel Benefits	\$253,634	\$210,084	\$244,871	\$245,005	\$290,448	\$312,171
Supplies	\$4,346	\$2,125	\$3,208	\$4,650	\$11,150	\$4,250
Services	\$129,745	\$137,953	\$164,916	\$159,990	\$164,540	\$162,505
Total Financial Services:	\$1,093,021	\$988,263	\$1,116,321	\$1,156,571	\$1,305,383	\$1,378,398
Grant Administration						
Salaries and Wages	\$0	\$0	\$0	\$0	\$103,084	\$113,717
Personnel Benefits	\$0	\$0	\$0	\$0	\$51,822	\$56,416
Services	\$0	\$0	\$0	\$0	\$440	\$440
Total Grant Administration:	\$0	\$0	\$0	\$0	\$155,346	\$170,573
Information Technology Services						
Salaries and Wages	\$521,830	\$541,372	\$584,956	\$708,215	\$809,161	\$866,223
Personnel Benefits	\$209,611	\$191,091	\$216,025	\$238,249	\$276,611	\$297,251
Supplies	\$10,020	\$19,792	\$5,629	\$17,439	\$8,150	\$6,900
Services	\$374,929	\$356,347	\$414,345	\$522,631	\$625,769	\$640,167
Total Information Technology Services:	\$1,116,390	\$1,108,602	\$1,220,954	\$1,486,534	\$1,719,691	\$1,810,541
Total Finance and Systems:	\$2,209,411	\$2,096,865	\$2,337,275	\$2,643,105	\$3,180,420	\$3,359,512
Total Expenditures:	\$2,209,411	\$2,096,865	\$2,337,275	\$2,643,105	\$3,180,420	\$3,359,512

Legal (06)



Mary Mirante Bartolo
City Attorney

Mission

To provide comprehensive legal advice and representation to the City Council and City Departments. This includes open access and accurate preservation of City records, effective prosecution, victim advocacy, and prevention and mitigation of risk, in order to promote transparency and for the health and safety of the community.

The SeaTac Legal Department consists of five (5) primary divisions: Civil, Risk Management, City Clerk, Records, and Criminal.

Civil: The Civil division acts as legal advisor to the City Council, City Manager, and all officers, departments, and committees of the City.

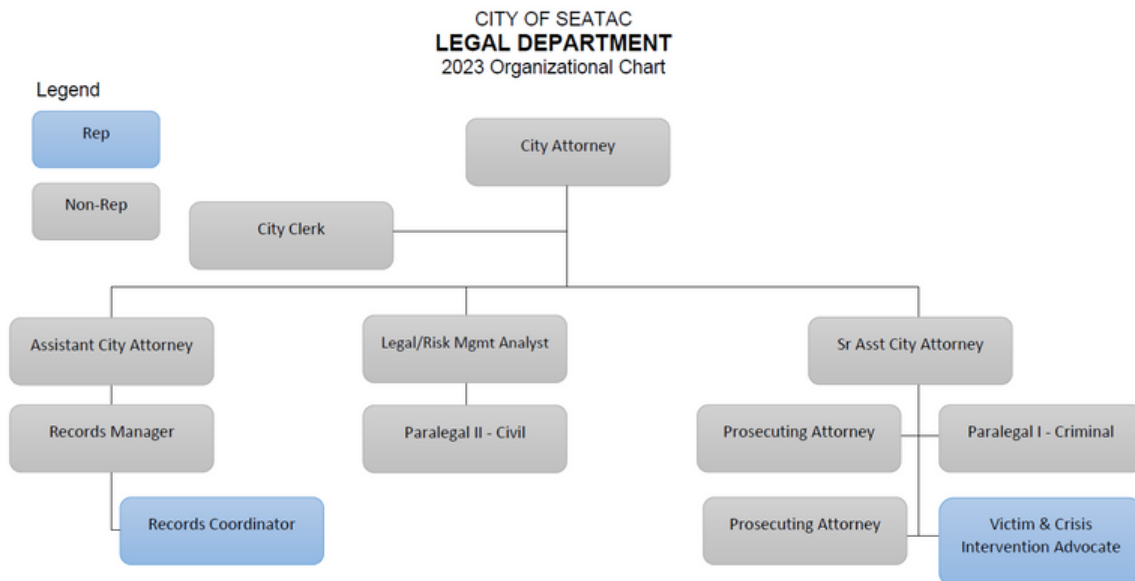
Risk Management: Risk Management is comprised of three separate but important functions: managing insurance, claims and litigation, and mitigating risk.

City Clerk: The City Clerk is the vital link between the City Council, City Manager, City departments and residents. The City Clerk maintains a record of Council proceedings, prepares City Council agendas, minutes, and Council packets and manages the membership of Citizen Advisory Committees.

Records: The Records division preserves City records and processes requests for records in compliance with State, Federal, and City regulations.

Criminal: The Criminal division prosecutes both criminal misdemeanor cases and civil violations such as, traffic infractions and code compliance cases in the SeaTac Municipal Court. It also provides extensive victim and crisis intervention advocacy for victims of crime, and community members in crisis.

Organizational Chart



2021-2022 Department (06) Objectives Report

Objective	City Goal	Status
Adopt an Ordinance or Resolution pertaining to the authority to settle claims.	Build Effective & Accountable Government	Complete
Establish workflow for claims processing and investigation, which includes status updates to City Council on a regular basis.	Build Effective & Accountable Government	Complete
Complete a City-wide Risk Assessment/Risk Control performed by Cities Insurance Association of Washington (CIAW), including assessment of training needs.	Build Effective & Accountable Government	Complete
Begin process of eliminating paper files; scan and upload Criminal case files into OnBase.	Build Effective & Accountable Government	Complete
Review, evaluate and implement CIAW's recommendations and training plan.	Build Effective & Accountable Government	Withdrawn/ Discontinued
Identify records, determine security needs, and develop procedure(s) for processing records to be included in the OnBase Open Public Portal.	Build Effective & Accountable Government	In Progress
Implement case management platform for case files.	Build Effective & Accountable Government	Complete
Configure, test and implement OnBase Open Public Portal to provide direct public access to specified records, while ensuring compliance to State guidelines.	Build Effective & Accountable Government	In Progress

2023-2024 Department (06) Objectives

Objective	City Goal	Estimated Completion
Create contract/agreement template depository on SharePoint, the City's intranet; work and coordinate with Information Systems to create SharePoint webpages.	Build Effective & Accountable Government	December 2023
Create internal process for pre-litigation, litigation, and other claims, for case management.	Build Effective & Accountable Government	December 2023
Conduct a bi-annual City-wide Safety Assessment of all City facilities through Cities Insurance Association of Washington (CIAW).	Build Effective & Accountable Government	December 2023
Identify records, determine security needs, and develop procedure(s) for processing records to be included in the OnBase Open Public Portal.	Build Effective & Accountable Government	December 2023
Configure, test, and implement OnBase Open Public Portal to provide direct public access to specified records, while ensuring compliance to State guidelines.	Build Effective & Accountable Government	December 2023
Transition from paper files to electronic file management systems.	Build Effective & Accountable Government	December 2024

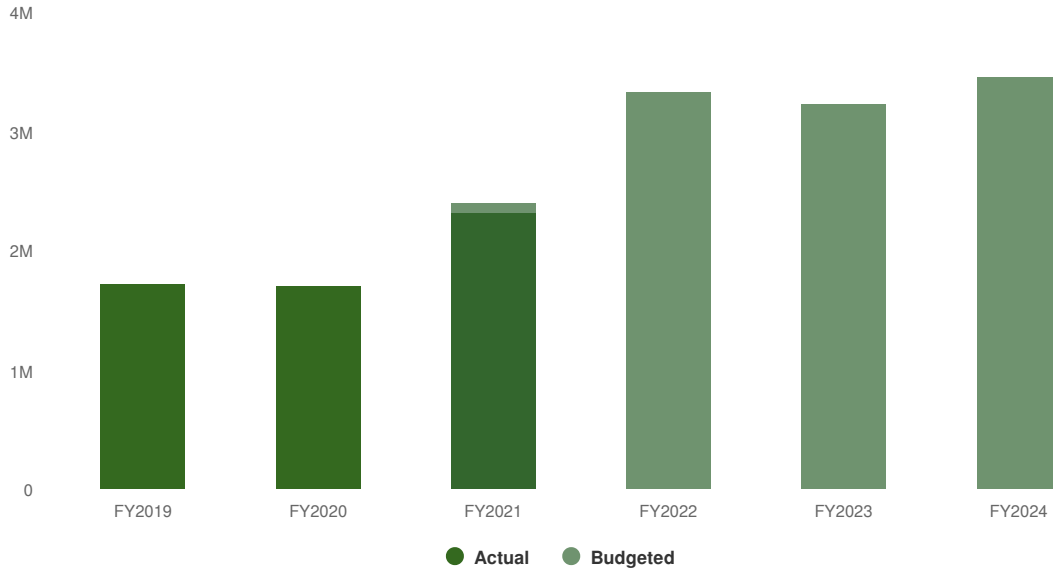
Legal Performance Indicators

Indicator	2020 Actual	2021 Actual	2022 Target	2023 Target	2024 Target
Percentage of contracts reviewed and approved by an attorney within three (3) business days	77%	83%	95%	90%	95%
Number of cases filed against the City	N/A	N/A	N/A	8	8
Number of electronic case files opened for Civil in Legal Files	N/A	N/A	N/A	60	70
Number of claims filed with and paid out by the City's insurer	N/A	N/A	N/A	<5	<5
Percentage of tort claims investigated with initial determinations made within sixty (60) days	100%	100%	95%	100%	100%
Percentage of Action Items identified in the City-Wide Safety Assessment and completed (every two years)	N/A	98%	N/A	100%	N/A
Percentage of cases filed by the City, referred by the SeaTac Police	N/A	N/A	N/A	60%	59%
Percentage of cases filed by the City, referred by the Port of Seattle Police	N/A	N/A	N/A	40%	41%
Percentage of victims contacted by the Victim and Crisis Intervention Advocate within two (2) business days of criminal case filing	92%	92%	80%	80%	85%
Percentage of Council Meeting Agenda Bills which met the deadline to the Legal Department	54%	86%	90%	85%	95%
Percentage of Council Meeting Agenda Bills which met the deadline to the Legal Department, and were also submitted complete (no documents or sections were missing)	72%	66%	90%	70%	80%
Percentage of agreements received by Records containing all necessary information	73%	80%	90%	90%	90%
Percentage of Public Records Requests completed within five (5) business days	N/A	N/A	N/A	85%	85%
Number of employees participating in OnBase trainings	N/A	N/A	N/A	75	75

Expenditures Summary (Dept. 06)

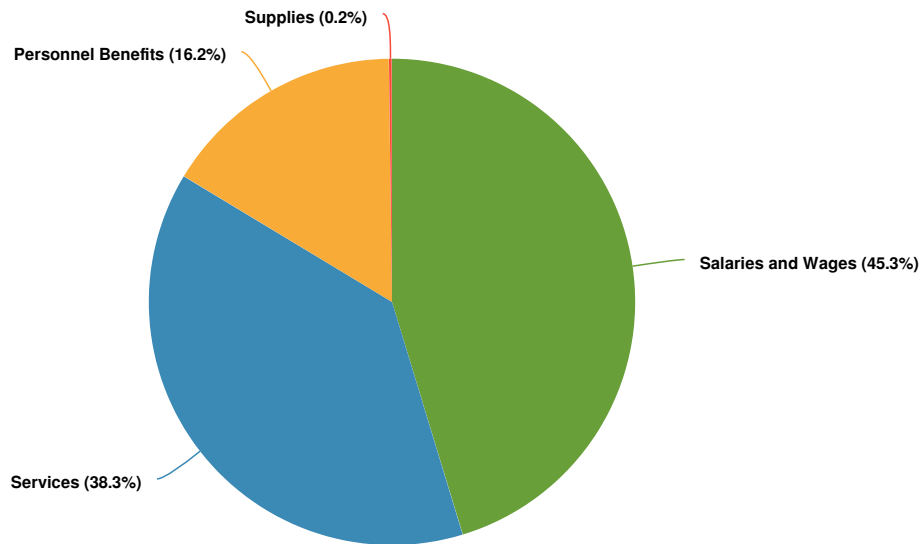
\$3,234,080 **-\$101,815**
(-3.05% vs. prior year)

Legal (06) Proposed and Historical Budget vs. Actual

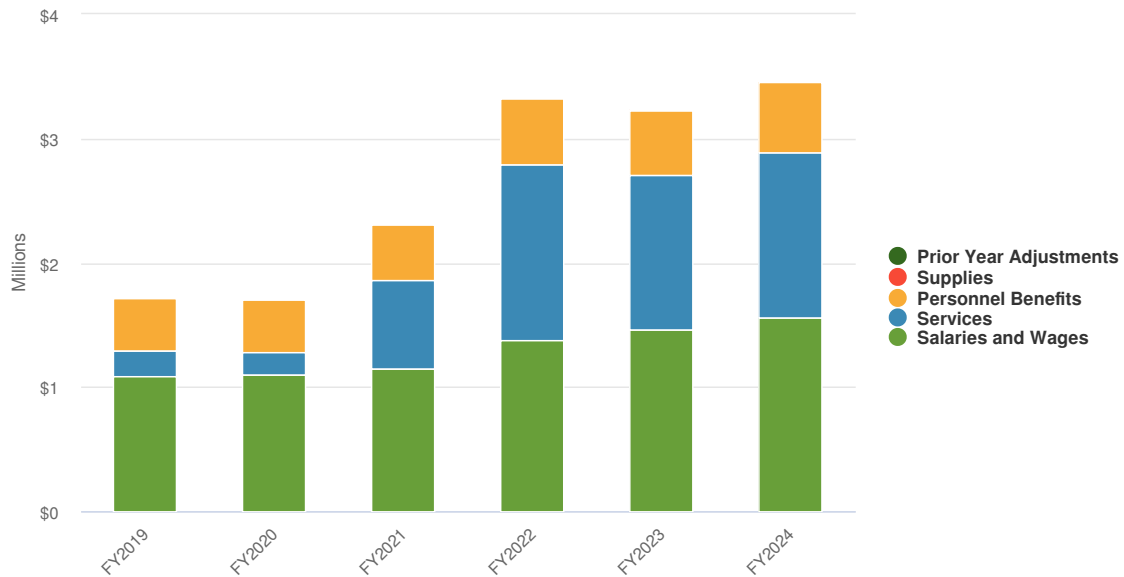


Expenditures by Expense Type (Dept. 06)

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Amended Budget	FY2023 Budgeted	FY2024 Budgeted
Expense Objects						
Salaries and Wages	\$1,093,237	\$1,102,776	\$1,145,407	\$1,372,840	\$1,465,292	\$1,561,159
Personnel Benefits	\$419,698	\$428,623	\$456,243	\$532,618	\$522,628	\$562,477

Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Amended Budget	FY2023 Budgeted	FY2024 Budgeted
Supplies	\$13,370	\$5,860	\$1,881	\$9,150	\$6,400	\$6,400
Services	\$198,788	\$178,538	\$712,456	\$1,421,287	\$1,239,760	\$1,330,302
Prior Year Adjustments	\$0	\$0	\$379	\$0	\$0	\$0
Total Expense Objects:	\$1,725,093	\$1,715,797	\$2,316,366	\$3,335,895	\$3,234,080	\$3,460,338

Expenditure Detail (Dept. 06)

Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Amended Budget	FY2023 Budgeted	FY2024 Budgeted
Expenditures						
City Clerk						
Official Publication Services						
Services	\$11,562	\$12,044	\$16,415	\$15,000	\$0	\$0
Total Official Publication Services:	\$11,562	\$12,044	\$16,415	\$15,000	\$0	\$0
City Clerk Services						
Salaries and Wages	\$263,764	\$292,371	\$290,945	\$330,519	\$0	\$0
Personnel Benefits	\$109,260	\$119,397	\$130,621	\$129,488	\$0	\$0
Supplies	\$1,453	\$774	\$526	\$2,500	\$0	\$0
Services	\$40,235	\$58,486	\$56,603	\$117,047	\$0	\$0
Total City Clerk Services:	\$414,712	\$471,028	\$478,695	\$579,554	\$0	\$0
Election Services						
Services	\$14,822	\$10,971	\$0	\$40,000	\$0	\$0
Total Election Services:	\$14,822	\$10,971	\$0	\$40,000	\$0	\$0
Voter Registration Services						
Services	\$37,407	\$0	\$68,535	\$44,000	\$0	\$0
Total Voter Registration Services:	\$37,407	\$0	\$68,535	\$44,000	\$0	\$0
Prior Period Adjustments						
Prior Year Adjustments	\$0	\$0	-\$196	\$0	\$0	\$0
Total Prior Period Adjustments:	\$0	\$0	-\$196	\$0	\$0	\$0
Total City Clerk:	\$478,503	\$494,043	\$563,449	\$678,554	\$0	\$0
Legal						
Legal Services						
Salaries and Wages	\$767,436	\$0	\$0	\$0	\$0	\$0
Personnel Benefits	\$291,413	\$0	\$0	\$0	\$0	\$0
Supplies	\$11,917	\$5,086	\$1,355	\$6,650	\$4,500	\$4,500
Services	\$21,692	\$32,678	\$41,605	\$44,360	\$42,354	\$42,877
Total Legal Services:	\$1,092,458	\$37,764	\$42,960	\$51,010	\$46,854	\$47,377

Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Amended Budget	FY2023 Budgeted	FY2024 Budgeted
Internal Legal Services - Advice						
Salaries and Wages	\$0	\$529,688	\$541,208	\$599,637	\$475,458	\$510,416
Personnel Benefits	\$0	\$196,404	\$213,335	\$225,591	\$173,210	\$186,448
Total Internal Legal Services - Advice:	\$0	\$726,092	\$754,543	\$825,228	\$648,668	\$696,864
Internal Legal Services - Claims & Litigation						
Salaries and Wages	\$0	\$215,634	\$242,153	\$364,408	\$539,762	\$571,190
Personnel Benefits	\$0	\$93,227	\$90,557	\$152,808	\$187,163	\$201,988
Total Internal Legal Services - Claims & Litigation:	\$0	\$308,861	\$332,710	\$517,216	\$726,925	\$773,178
External Legal Services - Advice						
Services	\$12,705	\$22,115	\$13,151	\$13,000	\$20,000	\$20,000
Total External Legal Services - Advice:	\$12,705	\$22,115	\$13,151	\$13,000	\$20,000	\$20,000
External Legal Services - Claims & Litigation						
Services	\$60,320	\$42,130	\$61,570	\$178,430	\$80,000	\$80,000
Total External Legal Services - Claims & Litigation:	\$60,320	\$42,130	\$61,570	\$178,430	\$80,000	\$80,000
Property Insurance						
Services	\$0	\$0	\$60,686	\$133,300	\$149,691	\$161,270
Total Property Insurance:	\$0	\$0	\$60,686	\$133,300	\$149,691	\$161,270
General Liability Insurance						
Services	\$0	\$0	\$393,210	\$834,800	\$719,658	\$801,093
Total General Liability Insurance:	\$0	\$0	\$393,210	\$834,800	\$719,658	\$801,093
Domestic Violence						
Salaries and Wages	\$62,038	\$65,083	\$71,101	\$78,276	\$86,345	\$91,027
Personnel Benefits	\$19,026	\$19,594	\$21,730	\$24,731	\$26,975	\$28,684
Services	\$44	\$113	\$681	\$1,350	\$1,274	\$1,274
Total Domestic Violence:	\$81,108	\$84,791	\$93,512	\$104,357	\$114,594	\$120,985
Prior Period Adjustments						
Prior Year Adjustments	\$0	\$0	\$575	\$0	\$0	\$0
Total Prior Period Adjustments:	\$0	\$0	\$575	\$0	\$0	\$0
Official Publication Services						
Services	\$0	\$0	\$0	\$0	\$15,000	\$15,000
Total Official Publication Services:	\$0	\$0	\$0	\$0	\$15,000	\$15,000

Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Amended Budget	FY2023 Budgeted	FY2024 Budgeted
City Clerk Services						
Salaries and Wages	\$0	\$0	\$0	\$0	\$363,727	\$388,526
Personnel Benefits	\$0	\$0	\$0	\$0	\$135,280	\$145,357
Supplies	\$0	\$0	\$0	\$0	\$1,900	\$1,900
Services	\$0	\$0	\$0	\$0	\$95,783	\$95,788
Total City Clerk Services:	\$0	\$0	\$0	\$0	\$596,690	\$631,571
Election Services						
Services	\$0	\$0	\$0	\$0	\$26,000	\$22,000
Total Election Services:	\$0	\$0	\$0	\$0	\$26,000	\$22,000
Voter Registration Services						
Services	\$0	\$0	\$0	\$0	\$90,000	\$91,000
Total Voter Registration Services:	\$0	\$0	\$0	\$0	\$90,000	\$91,000
Total Legal:	\$1,246,590	\$1,221,754	\$1,752,917	\$2,657,341	\$3,234,080	\$3,460,338
Total Expenditures:	\$1,725,093	\$1,715,797	\$2,316,366	\$3,335,895	\$3,234,080	\$3,460,338

Human Resources (07)



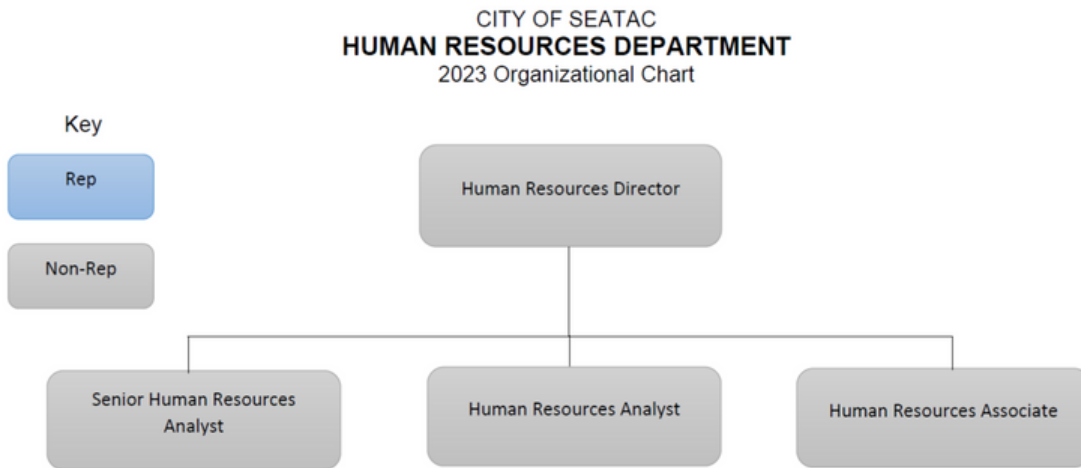
Mei Barker
Director

Mission

To be strategic partners in providing effective human resource expertise by developing and implementing policies, programs, and services that contribute and align with City initiatives, values, and strategies.

The Human Resources (HR) Department is responsible for managing the employee life cycle and providing guidance to the organization regarding federal, state, and local laws, City policies, the Employee Handbook, and union contract(s). Human Resources is responsible for the management of the following citywide programs; employee benefits, recruiting and onboarding, employee engagement through programs such as the employee recognition program, wellness program, classification and compensation, employee performance management, employee and labor relations, learning and development, and safety administration to name a few. The department's focus is around the performance and engagement of the City's greatest asset, the employees.

Organizational Chart



2021-2022 Department (07) Objectives Report

Objective	City Goal	Status
Develop Recruitment and Onboarding standard procedure.	Build Effective & Accountable Government	In Progress
Create a robust Training and Development program.	Build Effective & Accountable Government	Complete
Create Safety Manual with policies and procedures applicable to all positions and specialized divisions.	Build Effective & Accountable Government	In Progress

2023-2024 Department (07) Objectives

Objective	City Goal	Estimated Completion
Develop and implement an Individual Development Plan (IDP) for 50% of City staff.	Build Effective and Accountable Government	December 2023
Establish required trainings for all City staff around the four (4) key characteristics identified by the Learning and Development taskforce in 2021; Customer Service, Conflict Management, Time Management, and Job Knowledge.	Build Effective and Accountable Government	December 2023
Develop and implement Supervisor Training for all people managers.	Build Effective and Accountable Government	December 2024
Eliminate the Employee Handbook and replace with Personnel Guidelines. The Personnel Guidelines will include pertinent information from the current Employee Handbook.	Build Effective and Accountable Government	December 2024
Develop Recruitment and Onboarding standard written procedure.	Build Effective and Accountable Government	December 2024

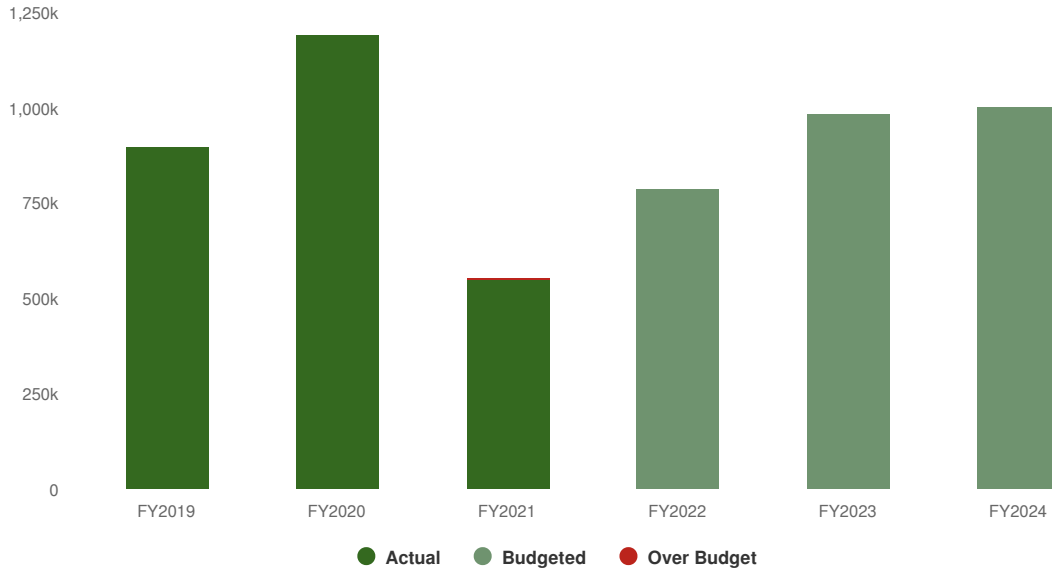
Human Resources Performance Indicators

Indicator	2020 Actual	2021 Actual	2022 Target	2023 Target	2024 Target
Number of employees participating in hosted Wellness Program events	N/A	N/A	N/A	50	50
Number of employees participating in the Tuition Reimbursement Program	N/A	N/A	N/A	2	2
Number of Employee Recognition Program events held	N/A	N/A	N/A	4	4
Number of employees participating in the Commute Trip Reduction Program	N/A	N/A	N/A	5	5
Percentage of employees who complete required training	N/A	N/A	30%	100%	100%
Percentage of applicable employees who complete required safety training	N/A	N/A	N/A	100%	100%
Average number of business days to recruit and fill a position internally	33	27.6	45	10	10
Average number of business days to recruit and fill a position externally	79	52	45	35	35
Percentage of permanent employees with an Individual Development Plan (IDP)	N/A	N/A	N/A	50%	75%
Number of required Labor Management Committee meetings conducted	N/A	N/A	N/A	4	4
Number of employee-initiated Job Audit requests	N/A	N/A	N/A	0	0

Expenditures Summary (Dept. 07)

\$983,666 **\$199,210**
(25.39% vs. prior year)

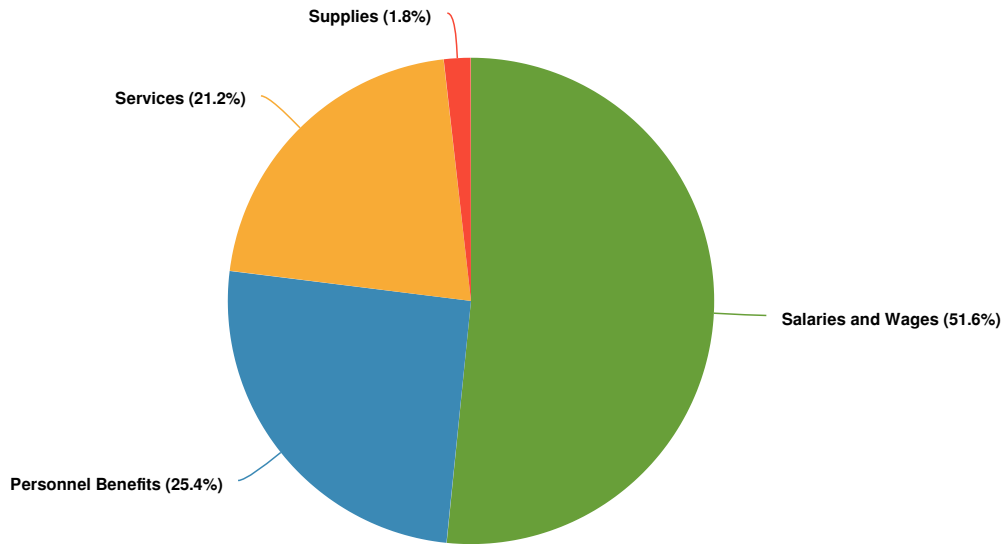
Human Resources (07) Proposed and Historical Budget vs. Actual



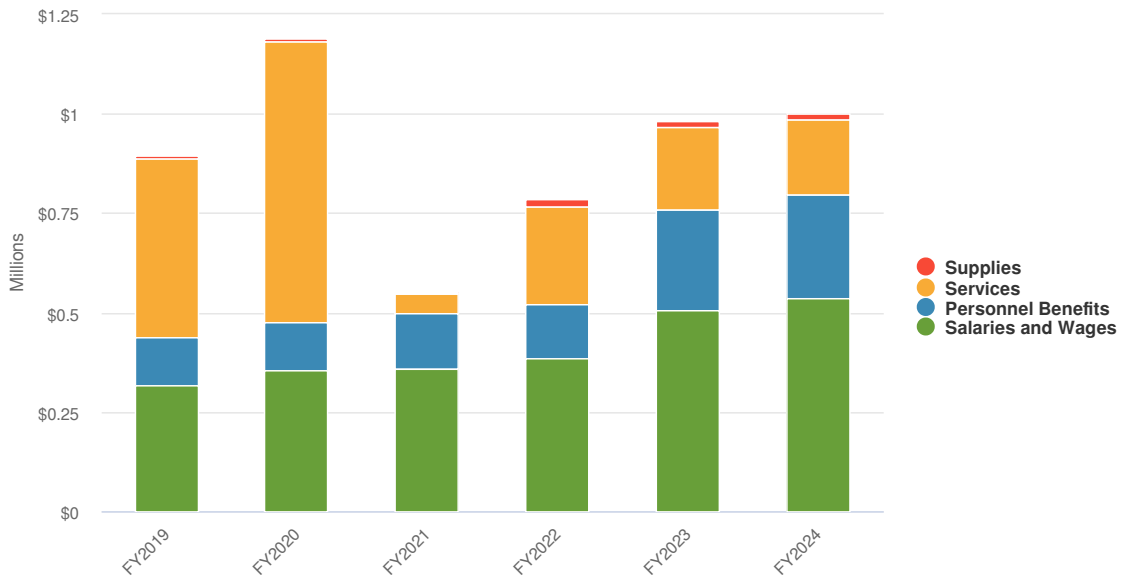
Expenditures by Expense Type (Dept. 07)

Beginning with the 2023-2024 Biennial Budget, Fire LEOFF 1 Medical benefits and insurance costs are reported under HR Department Expenditures.

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Amended Budget	FY2023 Budgeted	FY2024 Budgeted
Expense Objects						

Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Amended Budget	FY2023 Budgeted	FY2024 Budgeted
Salaries and Wages	\$317,640	\$354,780	\$358,390	\$385,337	\$507,636	\$535,635
Personnel Benefits	\$120,245	\$122,001	\$138,476	\$134,801	\$249,607	\$262,726
Supplies	\$8,884	\$7,443	\$6,319	\$16,939	\$17,600	\$16,550
Services	\$448,807	\$705,146	\$49,958	\$247,379	\$208,823	\$185,773
Total Expense Objects:	\$895,575	\$1,189,369	\$553,143	\$784,456	\$983,666	\$1,000,684

Expenditure Detail (Dept. 07)

Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Amended Budget	FY2023 Budgeted	FY2024 Budgeted
Expenditures						
Human Resources						
Wellness Program						
Supplies	\$2,438	\$361	\$1,577	\$3,439	\$3,500	\$3,500
Services	\$0	\$0	\$0	\$700	\$600	\$600
Total Wellness Program:	\$2,438	\$361	\$1,577	\$4,139	\$4,100	\$4,100
Employee Recognition Program						
Supplies	\$2,806	\$2,756	\$3,361	\$4,200	\$5,000	\$5,000
Services	\$2,568	\$38	\$0	\$14,350	\$10,350	\$10,350
Total Employee Recognition Program:	\$5,373	\$2,794	\$3,361	\$18,550	\$15,350	\$15,350
Tuition Reimbursement Program						
Services	\$2,005	\$2,018	\$0	\$0	\$4,000	\$4,000
Total Tuition Reimbursement Program:	\$2,005	\$2,018	\$0	\$0	\$4,000	\$4,000
Employee Commute Trip Reduction						
Supplies	\$0	\$2,970	\$0	\$2,500	\$1,500	\$1,500
Services	\$6,930	\$4,015	\$0	\$7,500	\$3,000	\$3,000
Total Employee Commute Trip Reduction:	\$6,930	\$6,985	\$0	\$10,000	\$4,500	\$4,500
Citywide Employee Training Programs						
Supplies	\$0	\$0	\$0	\$300	\$2,550	\$2,550
Services	\$2,736	\$18,158	\$13,885	\$53,615	\$55,000	\$55,000
Total Citywide Employee Training Programs:	\$2,736	\$18,158	\$13,885	\$53,915	\$57,550	\$57,550
Safety Program						
Supplies	\$90	\$0	\$0	\$0	\$0	\$0
Services	\$6,382	\$1,613	\$8,540	\$5,700	\$9,500	\$9,500
Total Safety Program:	\$6,472	\$1,613	\$8,540	\$5,700	\$9,500	\$9,500

Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Amended Budget	FY2023 Budgeted	FY2024 Budgeted
Recruitment						
Supplies	\$9	\$171	\$0	\$0	\$0	\$0
Services	\$9,761	\$4,424	\$7,627	\$10,000	\$10,000	\$10,000
Total Recruitment:	\$9,770	\$4,595	\$7,627	\$10,000	\$10,000	\$10,000
Personnel Services						
Salaries and Wages	\$317,640	\$354,780	\$358,390	\$385,337	\$507,636	\$535,635
Personnel Benefits	\$120,245	\$122,001	\$138,476	\$134,801	\$194,607	\$207,726
Supplies	\$3,542	\$1,184	\$1,381	\$6,500	\$5,050	\$4,000
Services	\$14,868	\$24,610	\$19,905	\$80,514	\$79,373	\$56,323
Total Personnel Services:	\$456,295	\$502,575	\$518,153	\$607,152	\$786,666	\$803,684
Property Insurance						
Services	\$71,956	\$51,192	\$0	\$0	\$0	\$0
Total Property Insurance:	\$71,956	\$51,192	\$0	\$0	\$0	\$0
General Liability Insurance						
Services	\$331,601	\$599,079	\$0	\$75,000	\$37,000	\$37,000
Total General Liability Insurance:	\$331,601	\$599,079	\$0	\$75,000	\$37,000	\$37,000
Fire Administration						
Personnel Benefits	\$0	\$0	\$0	\$0	\$55,000	\$55,000
Total Fire Administration:	\$0	\$0	\$0	\$0	\$55,000	\$55,000
Total Human Resources:	\$895,575	\$1,189,369	\$553,143	\$784,456	\$983,666	\$1,000,684
Total Expenditures:	\$895,575	\$1,189,369	\$553,143	\$784,456	\$983,666	\$1,000,684

Police Services (08)



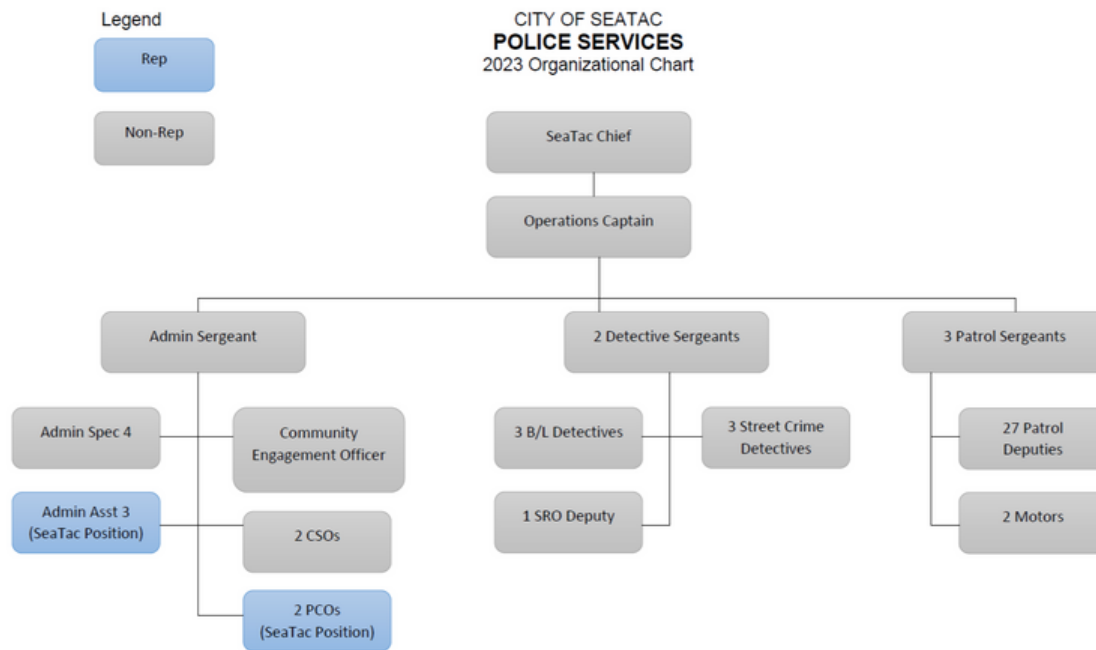
Jon Mattsen
Police Chief

Mission

To provide proactive, engaging, and educational law enforcement services, in our uniquely diverse community.

Through a contract with the King County Sheriff's Office, the SeaTac Police Department provides law enforcement services to SeaTac residents, businesses, and visitors. Services include 9-1-1 call response, criminal complaint investigation, crime prevention consultation, traffic safety and enforcement, parking enforcement, and numerous forms of community service. The SeaTac Police Department also provides SWAT, Bomb Disposal, and Major Investigations response through a contract with the Sheriff's Office. *For more information about KCSO visit: <https://www.kingcounty.gov/depts/sheriff.aspx>*

Organizational Chart



2021-2022 Department (08) Objectives Report

Objective	City Goal	Status
Establish Community Engagement Officer.	Effective & Accountable Government	Completed
Expand the capabilities of the Parking Compliance Officers to include vehicle impounds.	Effective & Accountable Government	Completed

2023-2024 Department (08) Objectives

Objective	City Goal	Estimated Completion
Establish an Unmanned Ariel Vehicle (UAV) program, purchase UAVs, have 6 pilots certified.	Build Effective & Accountable Government	August 2023
Establish co-responder model by adding a Mental Health Professional(MHP).	Build Effective & Accountable Government	January 2024
Expand the Criminal Investigations Unit (CIU) and Street Crimes Unit (SCU) capabilities by adding one additional detective to each unit.	Build Effective & Accountable Government	October 2024

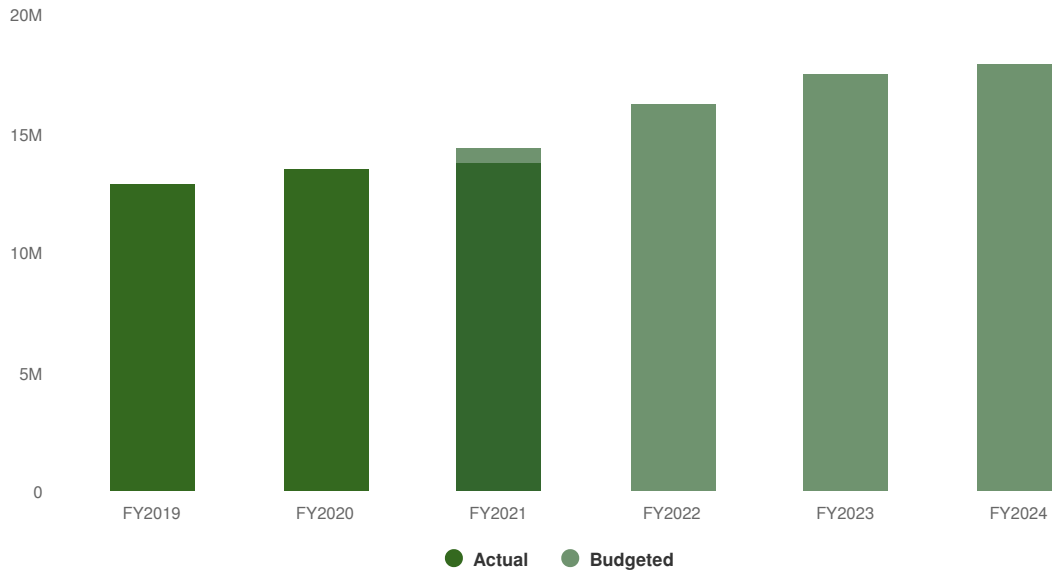
Police Services Performance Indicators

Indicator	2020 Actual	2021 Actual	2022 Target	2023 Target	2024 Target
Average number of traffic contacts made by SeaTac Motorcycle Officers per quarter	189	251	650	500	525
Average number of total contacts made by SeaTac Motorcycle Officers by quarter	N/A	756	N/A	700	725
Number of community events attended by Community Engagement Officer	N/A	N/A	N/A	10	12
Number of SeaTac residents participating in the Community Police Academy	N/A	N/A	N/A	7	7
Number of SeaTac residents participating in the Teen Academy	N/A	N/A	N/A	8	8
Number of Parking Permits issued	N/A	N/A	N/A	200	215
Number of community participation hours by Police Explorers	N/A	N/A	N/A	40	60
Number of SeaTac children participating in Shop with a Cop Program	N/A	N/A	N/A	75	100
Total hours of officer training in In-Progress Violence	N/A	N/A	N/A	16	20
Number of false alarm calls responded to by SeaTac officers	N/A	N/A	N/A	250	240
Average Response Time to Priority 1 and higher calls for service (in minutes)	8.25	8.70	8.50	9.50	9.00
Percentage of concealed pistol license (CPL) applications and renewals completed within 45 days from initial request	N/A	100%	90%	90%	90%
Percentage of commissioned and non-commissioned officers who complete a minimum of 40 hours of annual training	N/A	90%	90%	90%	90%
Closure rate of Criminal Investigations Unit investigations	54%	63%	62%	62%	62%

Expenditures Summary (Dept. 08)

\$17,492,459 **\$1,294,431**
(7.99% vs. prior year)

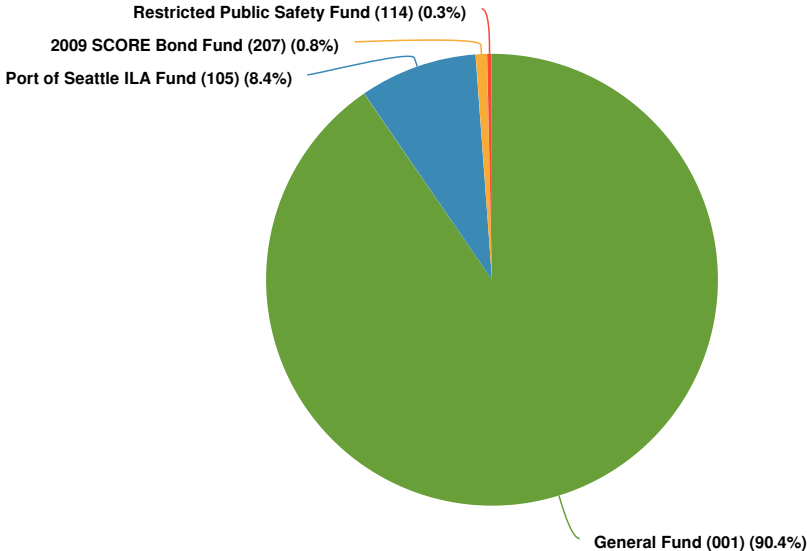
Police Services (08) Proposed and Historical Budget vs. Actual



Expenditures by Fund (Dept. 08)

While the majority of the Police Services contract is funded out of the General Fund (001), in 2018 the City signed a new ILA with the Port which designated money from the Port to support community relief with respect to public safety. A percentage of the Police services contract, covering 6 officers for the enforcement of traffic, is funded out of the Port of Seattle ILA Fund (105). In 2022, the Restricted Public Safety Fund (114) was created to account for monies received by the City from Federal and State drug enforcement forfeitures. Beginning with the 2023-2024 Biennial Budget, the SCORE Bond Fund (206) Expenditures are reported under Police Services.

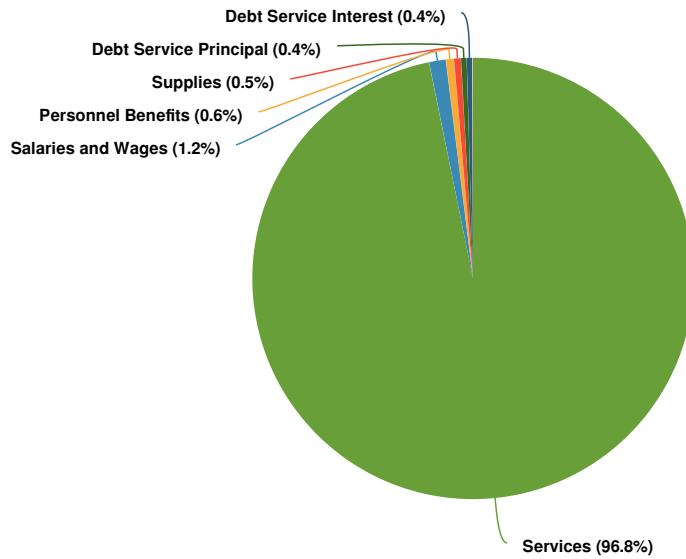
2023 Expenditures by Fund



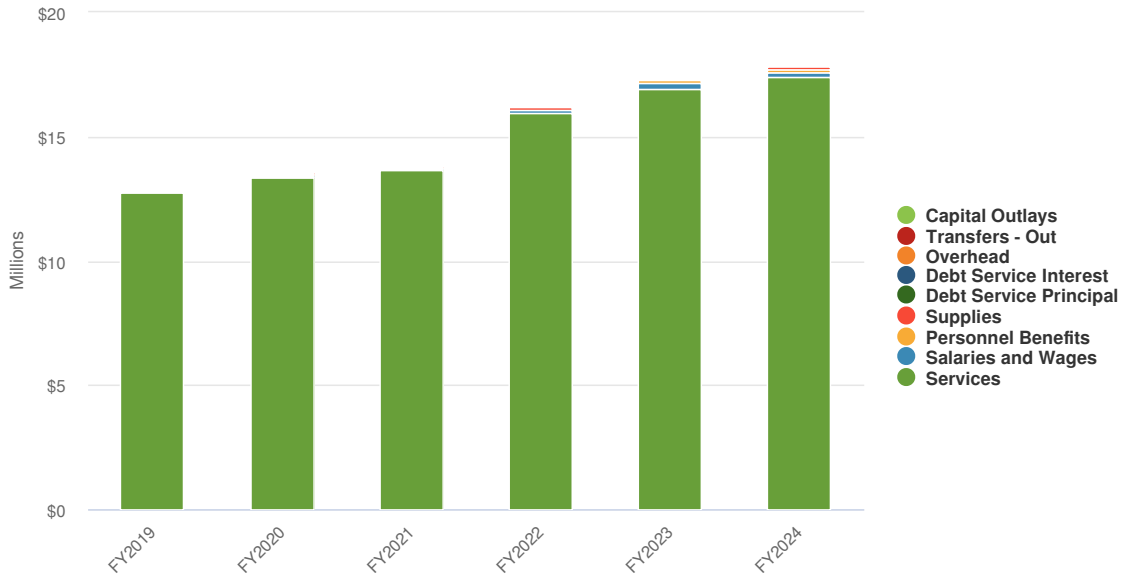
Expenditures by Expense Type (Dept. 08)

Beginning with the 2023-2024 Biennial Budget, the Permit Parking Program moved from the Street Fund (102) into the General Fund (001) under the Police Services Budget.

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Amended Budget	FY2023 Budgeted	FY2024 Budgeted
Expense Objects						

Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Amended Budget	FY2023 Budgeted	FY2024 Budgeted
Salaries and Wages	\$69,488	\$73,635	\$78,764	\$84,778	\$215,339	\$225,857
Personnel Benefits	\$28,464	\$29,069	\$33,601	\$30,800	\$102,416	\$108,997
Supplies	\$55,056	\$40,247	\$32,542	\$81,178	\$88,050	\$88,050
Services	\$12,724,170	\$13,370,113	\$13,630,984	\$15,971,700	\$16,934,800	\$17,376,237
Capital Outlays	\$0	\$0	\$7,484	\$0	\$0	\$0
Debt Service Principal	\$0	\$0	\$0	\$0	\$72,038	\$74,934
Debt Service Interest	\$0	\$0	\$0	\$0	\$69,486	\$66,605
Transfers - Out	\$10,000	\$0	\$0	\$18,429	\$0	\$0
Overhead	\$0	\$0	\$10,720	\$11,143	\$10,330	\$11,755
Total Expense Objects:	\$12,887,179	\$13,513,064	\$13,794,095	\$16,198,028	\$17,492,459	\$17,952,435

Expenditure Detail (Dept. 08)

Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Amended Budget	FY2023 Budgeted	FY2024 Budgeted
Expenditures						
Police						
Municipal Court						
Services	\$49,882	\$64,377	\$91,426	\$123,039	\$95,997	\$100,797
Total Municipal Court:	\$49,882	\$64,377	\$91,426	\$123,039	\$95,997	\$100,797
Administration Reception						
Salaries and Wages	\$69,488	\$73,635	\$78,764	\$84,778	\$88,806	\$93,035
Personnel Benefits	\$28,464	\$29,069	\$33,601	\$30,800	\$32,588	\$34,665
Services	\$0	\$40	\$0	\$150	\$150	\$150
Total Administration Reception:	\$97,953	\$102,744	\$112,365	\$115,728	\$121,544	\$127,850
Police Operations						
Supplies	\$33,361	\$12,875	\$12,787	\$29,000	\$29,750	\$29,750
Services	\$11,108,714	\$12,353,735	\$12,254,782	\$14,427,030	\$15,026,561	\$15,433,776
Total Police Operations:	\$11,142,075	\$12,366,610	\$12,267,569	\$14,456,030	\$15,056,311	\$15,463,526
Innovative Law/Community Engagement						
Supplies	\$17,923	\$14,422	\$18,194	\$21,740	\$40,000	\$40,000
Services	\$20,349	\$478	\$691	\$139,544	\$20,000	\$20,000
Total Innovative Law/Community Engagement:	\$38,272	\$14,900	\$18,885	\$161,284	\$60,000	\$60,000
Training & Education						
Services	\$34,831	\$11,348	\$16,090	\$69,199	\$65,408	\$65,408
Total Training & Education:	\$34,831	\$11,348	\$16,090	\$69,199	\$65,408	\$65,408

Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Amended Budget	FY2023 Budgeted	FY2024 Budgeted
Law Enforcement Activities						
Overhead	\$0	\$0	\$10,720	\$11,143	\$10,330	\$11,755
Total Law Enforcement Activities:	\$0	\$0	\$10,720	\$11,143	\$10,330	\$11,755
Criminal Justice - High Crime						
Supplies	\$3,773	\$12,950	\$1,561	\$30,438	\$16,000	\$16,000
Total Criminal Justice - High Crime:	\$3,773	\$12,950	\$1,561	\$30,438	\$16,000	\$16,000
Permit Parking Program						
Salaries and Wages	\$0	\$0	\$0	\$0	\$126,533	\$132,822
Personnel Benefits	\$0	\$0	\$0	\$0	\$69,828	\$74,332
Supplies	\$0	\$0	\$0	\$0	\$2,300	\$2,300
Services	\$0	\$0	\$0	\$0	\$39,728	\$39,772
Total Permit Parking Program:	\$0	\$0	\$0	\$0	\$238,389	\$249,226
Care & Custody of Prisoners						
Services	\$1,361,351	\$784,626	\$1,125,897	\$1,052,027	\$1,518,209	\$1,539,150
Total Care & Custody of Prisoners:	\$1,361,351	\$784,626	\$1,125,897	\$1,052,027	\$1,518,209	\$1,539,150
Animal Control						
Services	\$149,043	\$155,509	\$142,099	\$160,711	\$168,747	\$177,184
Total Animal Control:	\$149,043	\$155,509	\$142,099	\$160,711	\$168,747	\$177,184
Transfers Out						
Transfers - Out	\$10,000	\$0	\$0	\$18,429	\$0	\$0
Total Transfers Out:	\$10,000	\$0	\$0	\$18,429	\$0	\$0
Capital Expenditures						
Capital Outlays	\$0	\$0	\$7,484	\$0	\$0	\$0
Total Capital Expenditures:	\$0	\$0	\$7,484	\$0	\$0	\$0
Debt Repayment - Detention Services						
Debt Service Principal	\$0	\$0	\$0	\$0	\$72,038	\$74,934
Total Debt Repayment - Detention Services:	\$0	\$0	\$0	\$0	\$72,038	\$74,934
Interest & Other Debt Service Costs						
Debt Service Interest	\$0	\$0	\$0	\$0	\$69,486	\$66,605
Total Interest & Other Debt Service Costs:	\$0	\$0	\$0	\$0	\$69,486	\$66,605
Total Police:	\$12,887,179	\$13,513,064	\$13,794,095	\$16,198,028	\$17,492,459	\$17,952,435

Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Amended Budget	FY2023 Budgeted	FY2024 Budgeted
Total Expenditures:	\$12,887,179	\$13,513,064	\$13,794,095	\$16,198,028	\$17,492,459	\$17,952,435

Fire Services (09)



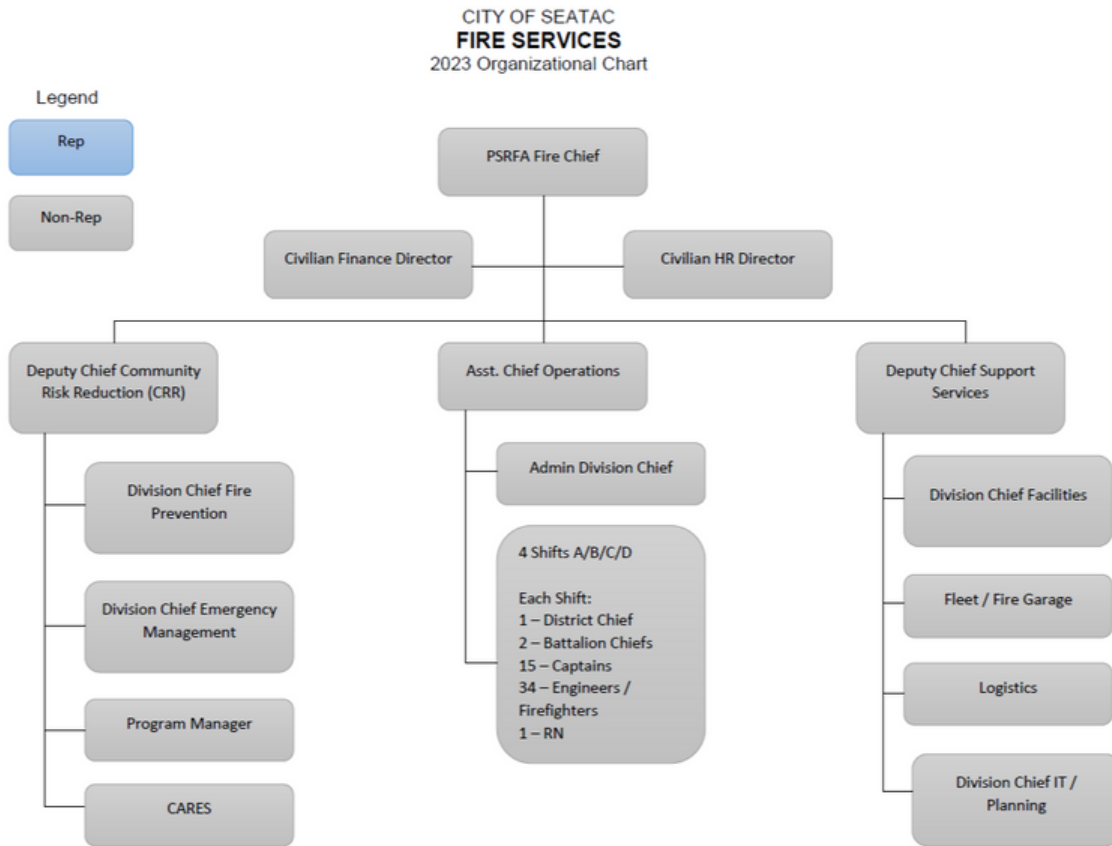
Matthew Morris
Fire Chief

Mission

To provide effective and sustainable services that meet the needs of a changing community with the resources entrusted to us.

Puget Sound Regional Fire Authority (PSRFA) exists to maintain and enhance the quality of life within its boundaries by protecting life, property, and the environment. PSRFA is an internationally accredited, full-service, all-risk fire and rescue department that provides services to the citizens of Covington, Kent, Maple Valley, SeaTac, King County Fire District #37, and King County Fire District #43. Puget Sound Fire covers 108.81 square miles and protects a population of over 226,815. For more information about PSRFA visit: <https://pugetsoundfire.org/>

Organizational Chart



2021-2022 Department (09) Objectives Report

Objective	PSRFA Goal	Status
Implement ERP system to increase efficiency and accountability, ensuring we are good stewards of public resources.	Develop Organizational Sustainability and Resiliency	Complete
Evaluate and adjust station placement and staffing to meet changes in demand for service, population, building density, and community infrastructure.	Meet Community Need for Service	Complete
Participate in National Night Out to share our story, including the variety of emergency and non-emergency services we provide and the value we generated.	Connect with Our Community	Complete

2023-2024 Department (09) Objectives

Objective	PSRFA Goal	Estimated Completion
Expand the CARES Mobile Integrated Health (MIH) program to better meet the increasing need for chronic medical and social services in our communities.	Meet Community Need for Service	March 2023
Expand the Regional Fire Authority's wildland firefighting capabilities to better serve both our communities and the greater region through mutual aid and special deployments.	Meet Community Need for Service	March 2024

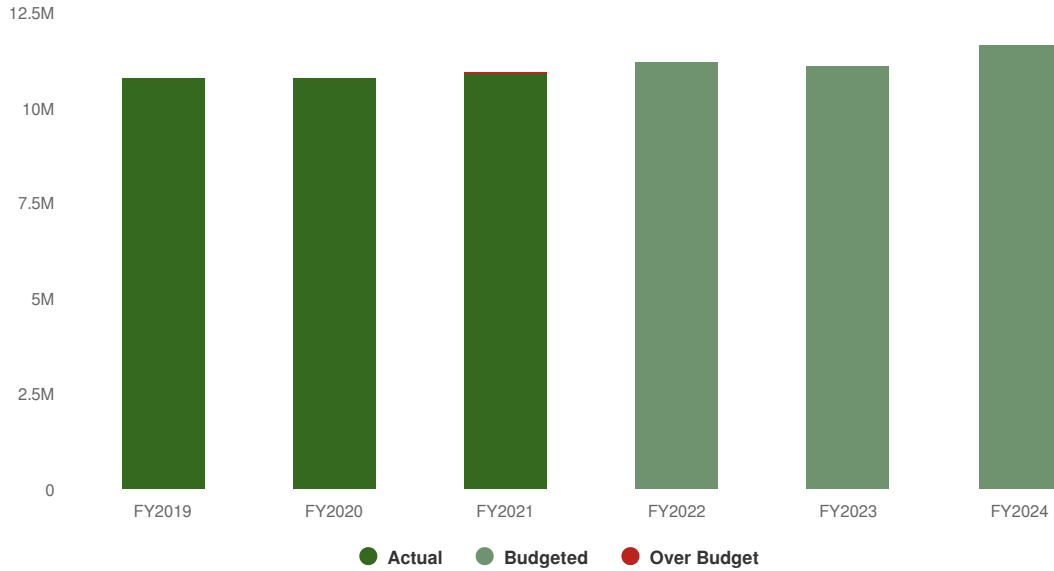
Fire Services Performance Indicators

Indicator	2020 Actual	2021 Actual	2022 Target	2023 Target	2024 Target
Fire Suppression average reaction time (90% percentile) in minutes	2:41	2:39	1:40	1:40	1:40
Percentage increase in number of Puget Sound Fire personnel trained and certified in wildland firefighting	N/A	N/A	N/A	10%	10%
Emergency Medical Services (EMS) average reaction time (90% percentile) in seconds	N/A	N/A	N/A	90	90
Percentage increase in number of patient contacts by the Community Assistance, Referrals and Education Services (CARES) program	N/A	N/A	N/A	10%	10%
Percentage of apparatus preventative maintenance performed on schedule	100%	93%	95%	95%	95%
Percentage increase in number of GIS-based incident pre-plans	N/A	N/A	N/A	10%	10%

Expenditures Summary (Dept. 09)

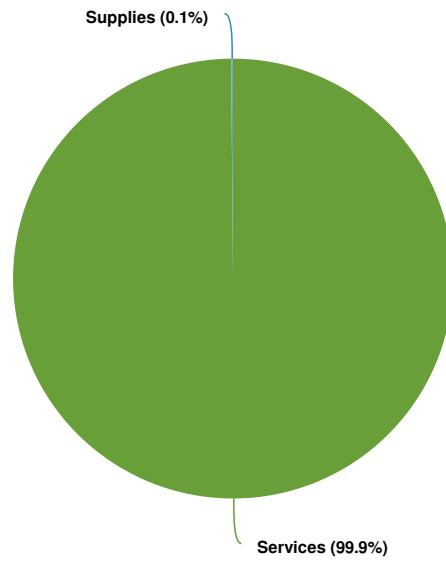
\$11,101,740 **-\$88,728**
(-0.79% vs. prior year)

Fire Services (09) Proposed and Historical Budget vs. Actual

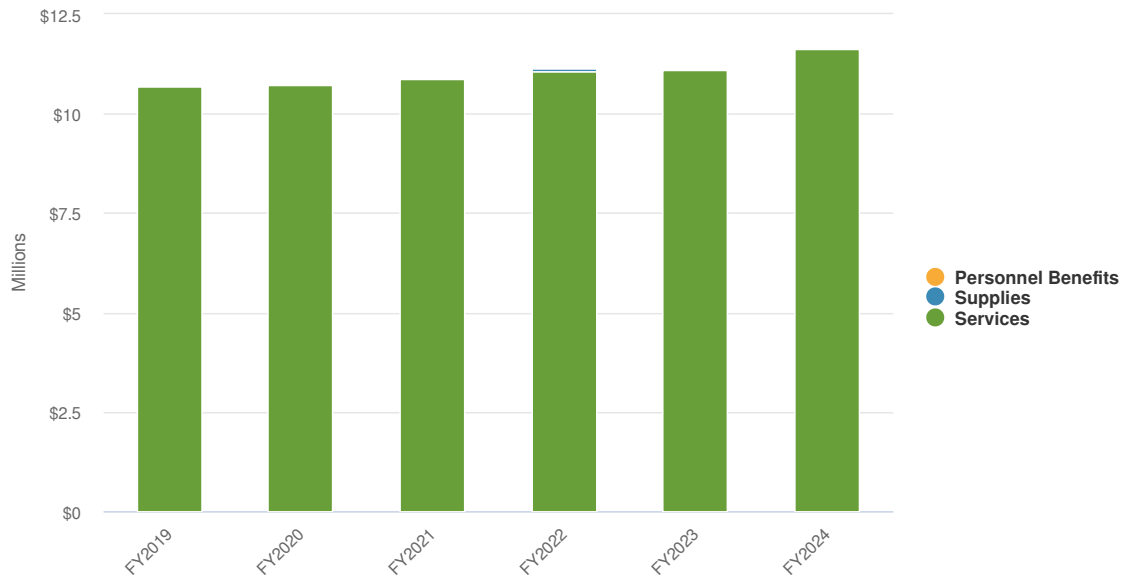


Expenditures by Expense Type (Dept. 09)

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Amended Budget	FY2023 Budgeted	FY2024 Budgeted
Expense Objects						
Personnel Benefits	\$46,461	\$35,849	\$29,486	\$65,660	\$0	\$0
Supplies	\$15,578	\$24,191	\$9,784	\$77,000	\$13,000	\$13,000

Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Amended Budget	FY2023 Budgeted	FY2024 Budgeted
Services	\$10,690,836	\$10,725,438	\$10,892,135	\$11,047,808	\$11,088,740	\$11,641,749
Total Expense Objects:	\$10,752,876	\$10,785,478	\$10,931,405	\$11,190,468	\$11,101,740	\$11,654,749

Expenditure Detail (Dept. 09)

Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Amended Budget	FY2023 Budgeted	FY2024 Budgeted
Expenditures						
Fire						
Fire Administration						
Personnel Benefits	\$46,461	\$35,849	\$29,486	\$65,660	\$0	\$0
Total Fire Administration:	\$46,461	\$35,849	\$29,486	\$65,660	\$0	\$0
Fire Suppression & EMS						
Services	\$10,675,977	\$10,714,358	\$10,879,147	\$11,023,799	\$11,059,341	\$11,612,308
Total Fire Suppression & EMS:	\$10,675,977	\$10,714,358	\$10,879,147	\$11,023,799	\$11,059,341	\$11,612,308
Disaster Services						
Services	\$885	\$885	\$885	\$900	\$923	\$923
Total Disaster Services:	\$885	\$885	\$885	\$900	\$923	\$923
Emergency Preparedness						
Supplies	\$15,578	\$24,191	\$9,784	\$77,000	\$13,000	\$13,000
Services	\$13,974	\$10,195	\$12,103	\$23,109	\$28,476	\$28,518
Total Emergency Preparedness:	\$29,553	\$34,387	\$21,887	\$100,109	\$41,476	\$41,518
Total Fire:	\$10,752,876	\$10,785,478	\$10,931,405	\$11,190,468	\$11,101,740	\$11,654,749
Total Expenditures:	\$10,752,876	\$10,785,478	\$10,931,405	\$11,190,468	\$11,101,740	\$11,654,749

Parks and Recreation (10)



Lawrence Ellis
Director

Mission

To provide high quality and sustainable public facilities and parks. Deliver exceptional and affordable recreational and cultural opportunities, responsive to the needs and health of our community.

The Parks and Recreation (P&R) Department is responsible for providing recreation activities, and maintenance of City parks and facilities. The Department is made up of four divisions:

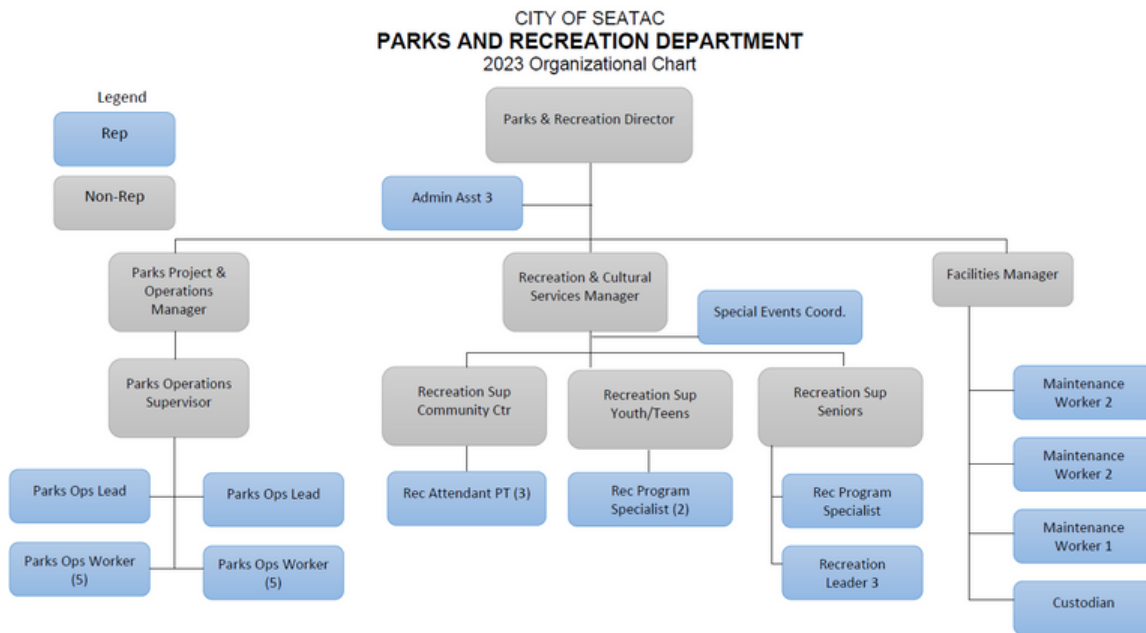
Parks Administration: Parks Administration provides administrative support to all divisions of the department. Responsible for budget preparation, purchasing, and oversight of a variety of agreements, Capital Improvement Projects (CIP) planning, and construction management.

Recreation Services: The Recreation Division is responsible for programming recreation activities for preschool, youth, teens, special populations, adults, and senior citizens. It manages the operation and rentals for the SeaTac and Valley Ridge Community Centers, and schedules picnic shelter rentals in parks. Recreation Services is also responsible for planning and coordination of a variety of special events.

Parks Operations: The Parks Operations Division is responsible for the maintenance of City parks including sport field rentals, ground maintenance at City Hall, and Fire Stations. Parks Operations also offers support for city-wide special events and park activities.

Facilities: The Facilities Division is responsible for the maintenance and operations of systems for City facilities including City Hall, Maintenance Facility, SeaTac Community Center, Valley Ridge Community Center, Fire Station 45, and Fire Station 46. The Facilities Division also supports special events and special projects along with the Recreation and Park Operations divisions.

Organizational Chart



2021-2022 Department (10) Objectives Report

Objective	City Goal	Status
Complete the Art & Culture Master Plan.	Build Effective & Accountable Government	Complete
Design conceptual drawings and plans for the new trailhead, trails, open space and passive recreation at Des Moines Creek Park.	Expand Green & Public Spaces	In Progress
Obtain final results from soil study and mitigate the contamination in Sunset Park.	Expand Green & Public Spaces	In Progress
Develop a Master Plan for Bow Lake Park.	Build Effective & Accountable Government	Delayed
Complete the Lake to Sound Trail in SeaTac.	Increase Connectivity & Safety; Promote our Neighborhoods	In Progress
Increase revenue in sport activities and programs by 15-20%.	Build Effective & Accountable Government	Withdrawn/ Discontinued

2023-2024 Department (10) Objectives

Objective	City Goal	Estimated Completion
Develop Adopt-A-Trail program for the City.	Increase Connectivity & Safety; Promote our Neighborhoods	March 2023
Pursue grant funding for lighting to enhance BMX facility.	Increase Connectivity & Safety; Promote our Neighborhoods	June 2023
Replace 5 HVAC units at SeaTac Community Center.	Build Effective & Accountable Government	December 2023
Amend interlocal agreement between Highline School District and neighboring cities for use of facilities.	Build Effective & Accountable Government	December 2023
Pursue the acquisition of the Bow Lake Spring Wetlands.	Expand Green & Public Spaces	December 2023
Develop a Master Plan for Bow Lake Park.	Build Effective & Accountable Government	December 2023
Complete design and construction of the fishing pier and boat ramp at Angle Lake Park.	Expand Green & Public Spaces	March 2024
Expand sport activities and program offerings.	Build Effective & Accountable Government	December 2024

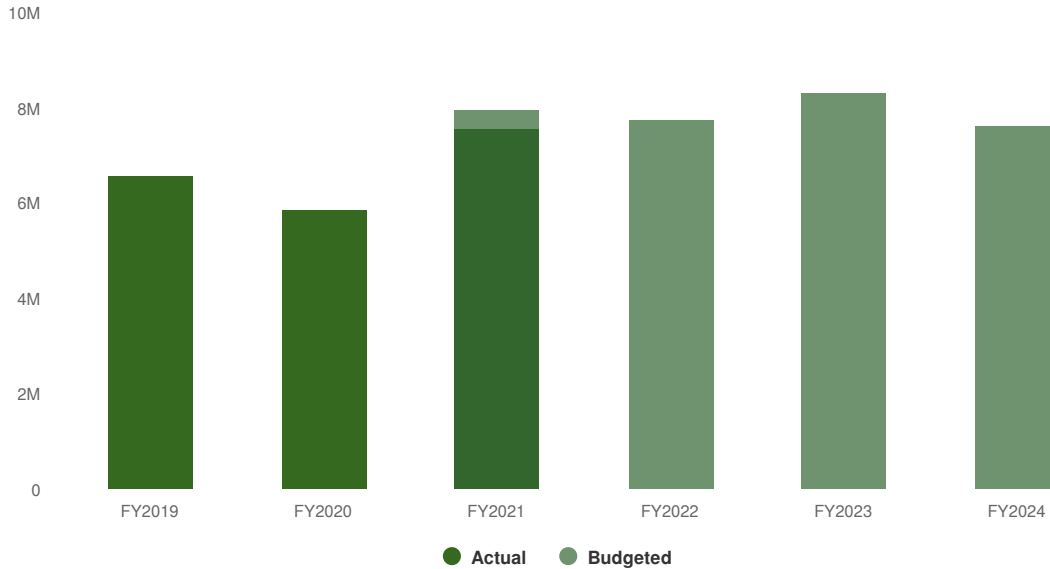
Parks and Recreation Performance Indicators

Indicator	2020 Actual	2021 Actual	2022 Target	2023 Target	2023 Target
Percentage of capital projects completed	N/A	N/A	N/A	75%	80%
Number of outstanding equipment repair and replacement projects	N/A	N/A	N/A	8	14
Number of Meals on Wheels served	N/A	N/A	N/A	13,000	13,000
Number of youth recreation scholarship applications approved	N/A	N/A	N/A	45	60
Number of languages spoken by participants at Teen Center	N/A	N/A	N/A	50	50
Percentage of adult recreation program participants that are residents	N/A	N/A	N/A	50%	50%
Number of recreation scholarship requests	N/A	N/A	N/A	50	65
Number of people attending special events held by the City	N/A	N/A	N/A	3,000	3,500
Percentage of recreation class registrations completed online	3%	1%	4%	2%	3%
Number of recreation services at the YMCA utilized by residents through the City agreement	N/A	N/A	N/A	37	37
Average number of developed park acreage maintained per full time parks operations worker	16.30	16.30	16.30	12.25	10.50
Number of sport field rental bookings provided at no fee	N/A	N/A	N/A	400	400
Number of volunteer hours spent on urban forest restoration	N/A	N/A	N/A	1,500	1,500
Number of projects requested by park user groups completed by Parks Maintenance staff or City-funded contractor	N/A	N/A	N/A	4	4
Number of projects requested by Highline Botanical Garden Foundation completed by staff	N/A	N/A	N/A	4	4
Number of special events held by the City and supported by Parks Maintenance staff	N/A	N/A	N/A	15	15
Number of facility maintenance requests received for City Hall	N/A	N/A	N/A	95	100
Number of facility maintenance requests received for the SeaTac and Valley Ridge Community Centers	N/A	N/A	N/A	45	50
Number of facility maintenance requests received for the Maintenance Facility	N/A	N/A	N/A	10	20
Number of facility maintenance requests received for Fire Station #45	N/A	N/A	N/A	25	35
Number of facility maintenance requests received for Fire Station #46	N/A	N/A	N/A	30	40

Expenditures Summary (Dept. 10)

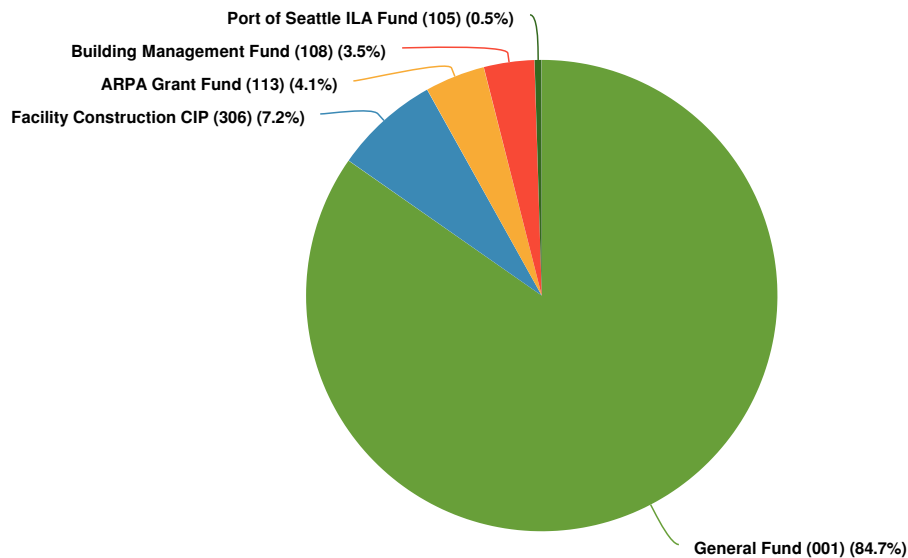
\$8,317,584 **\$584,469**
 (7.56% vs. prior year)

Parks and Recreation (10) Proposed and Historical Budget vs. Actual



Expenditures by Fund (Dept. 10)

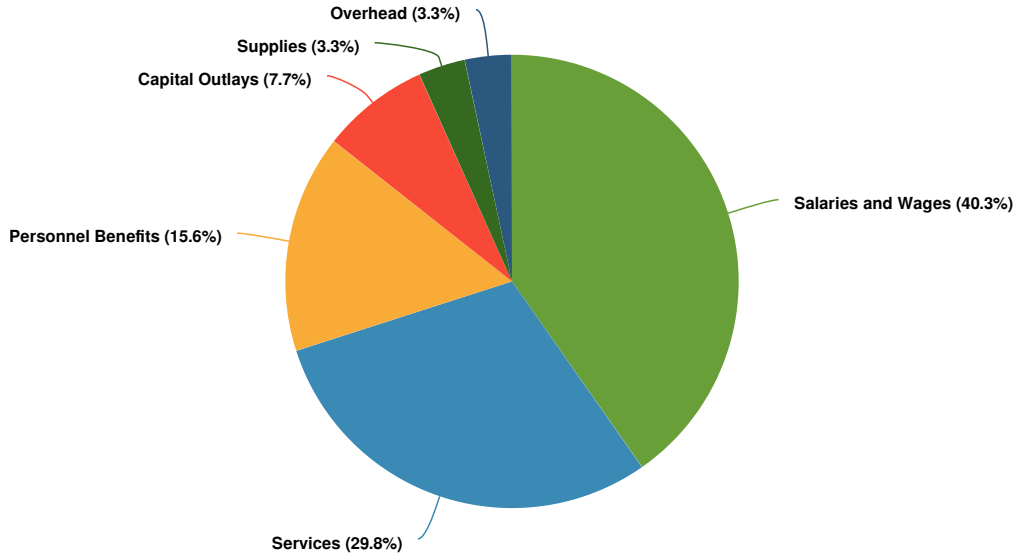
2023 Expenditures by Fund



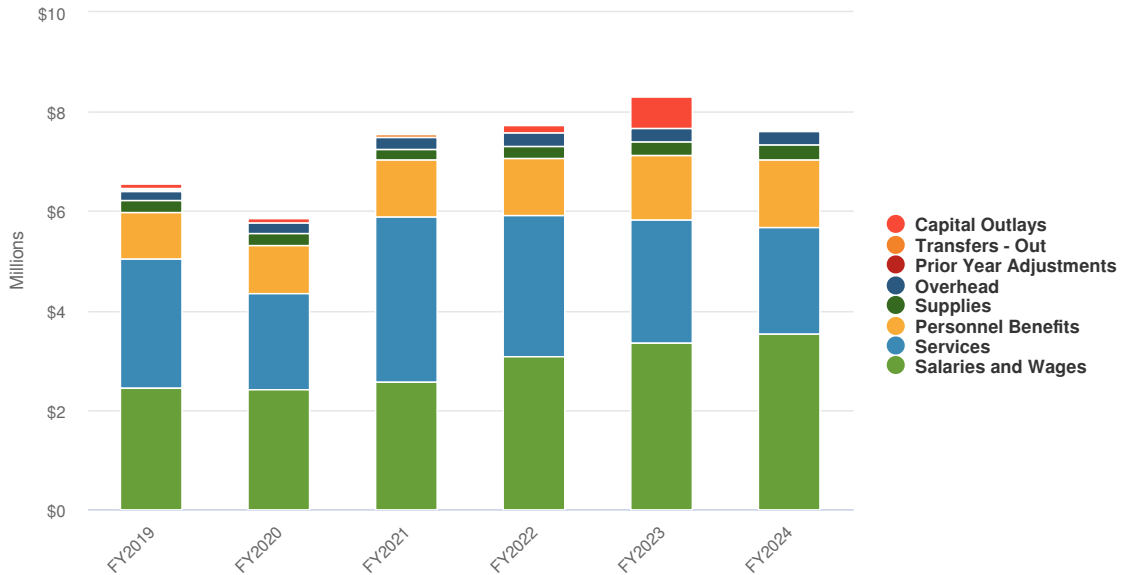
Expenditures by Expense Type (Dept. 10)

Beginning with the 2023-2024 Biennial Budget, the Human Services program moved out of the Parks and Recreation Department and into the Community and Economic Development Department.

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Amended Budget	FY2023 Budgeted	FY2024 Budgeted
Expense Objects						

Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Amended Budget	FY2023 Budgeted	FY2024 Budgeted
Salaries and Wages	\$2,461,642	\$2,414,905	\$2,553,356	\$3,089,258	\$3,349,882	\$3,549,701
Personnel Benefits	\$937,997	\$972,507	\$1,125,577	\$1,125,483	\$1,294,574	\$1,382,964
Supplies	\$234,449	\$231,283	\$224,031	\$264,494	\$278,620	\$282,070
Services	\$2,574,655	\$1,934,817	\$3,351,163	\$2,842,360	\$2,477,313	\$2,119,473
Capital Outlays	\$87,204	\$95,434	\$0	\$164,995	\$639,000	\$0
Transfers - Out	\$46,000	\$0	\$60,000	\$0	\$0	\$0
Prior Year Adjustments	\$15,231	\$815	\$2,587	\$0	\$0	\$0
Overhead	\$204,570	\$210,104	\$244,009	\$246,525	\$278,195	\$280,141
Total Expense Objects:	\$6,561,747	\$5,859,865	\$7,560,724	\$7,733,115	\$8,317,584	\$7,614,349

Expenditure Detail (Dept. 10)

Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Amended Budget	FY2023 Budgeted	FY2024 Budgeted
Expenditures						
Parks and Recreation						
External Legal Services - Advice						
Services	\$4,002	\$14,975	\$5,858	\$0	\$0	\$0
Total External Legal Services - Advice:	\$4,002	\$14,975	\$5,858	\$0	\$0	\$0
External Legal Services - Claims & Litigation						
Services	\$63,270	\$390	\$0	\$0	\$0	\$0
Total External Legal Services - Claims & Litigation:	\$63,270	\$390	\$0	\$0	\$0	\$0
Property Management Services - City Hall						
Services	\$61,478	\$0	\$0	\$0	\$10,000	\$10,000
Total Property Management Services - City Hall:	\$61,478	\$0	\$0	\$0	\$10,000	\$10,000
Property Management Services - SeaTac Center						
Supplies	\$3,506	\$0	\$0	\$0	\$0	\$0
Services	\$525,434	\$75,181	\$2,973	\$3,550	\$0	\$0
Total Property Management Services - SeaTac Center:	\$528,941	\$75,181	\$2,973	\$3,550	\$0	\$0
Central Facilities						
Salaries and Wages	\$333,247	\$380,982	\$415,062	\$441,744	\$469,185	\$492,521
Personnel Benefits	\$135,157	\$147,868	\$170,796	\$164,718	\$174,732	\$185,551
Supplies	\$32,620	\$44,154	\$40,070	\$31,500	\$47,250	\$47,250
Services	\$327,106	\$314,587	\$357,081	\$399,512	\$556,140	\$544,995

Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Amended Budget	FY2023 Budgeted	FY2024 Budgeted
Total Central Facilities:	\$828,130	\$887,591	\$983,008	\$1,037,474	\$1,247,307	\$1,270,317
3261 S 152nd Street Parcel						
Services	\$159	\$0	\$0	\$185	\$0	\$0
Total 3261 S 152nd Street Parcel:	\$159	\$0	\$0	\$185	\$0	\$0
Communications						
Overhead	\$204,570	\$210,104	\$244,009	\$246,525	\$278,195	\$280,141
Total Communications:	\$204,570	\$210,104	\$244,009	\$246,525	\$278,195	\$280,141
Fire Station #45						
Supplies	\$444	\$356	\$1,697	\$2,200	\$3,700	\$3,700
Services	\$26,368	\$15,602	\$11,083	\$62,049	\$65,700	\$40,700
Total Fire Station #45:	\$26,813	\$15,958	\$12,780	\$64,249	\$69,400	\$44,400
Fire Station #46 & #47						
Supplies	\$3,696	\$3,229	\$1,639	\$4,750	\$7,250	\$7,250
Services	\$23,040	\$13,487	\$27,398	\$77,289	\$77,375	\$29,375
Total Fire Station #46 & #47:	\$26,736	\$16,716	\$29,037	\$82,039	\$84,625	\$36,625
Fire Station #47 Land						
Services	\$1,766	\$1,500	\$2,999	\$1,300	\$3,200	\$3,200
Total Fire Station #47 Land:	\$1,766	\$1,500	\$2,999	\$1,300	\$3,200	\$3,200
Maintenance Facility						
Supplies	\$6,960	\$5,469	\$7,899	\$5,300	\$7,200	\$7,200
Services	\$60,346	\$70,647	\$76,207	\$67,790	\$86,402	\$86,402
Total Maintenance Facility:	\$67,306	\$76,116	\$84,106	\$73,090	\$93,602	\$93,602
Economic Development						
Services	\$0	\$4,900	\$0	\$0	\$0	\$0
Total Economic Development:	\$0	\$4,900	\$0	\$0	\$0	\$0
Human Services						
Salaries and Wages	\$85,932	\$86,368	\$94,478	\$93,950	\$0	\$0
Personnel Benefits	\$27,501	\$26,237	\$30,935	\$27,169	\$0	\$0
Supplies	\$4,218	\$483	\$5,468	\$5,450	\$0	\$0
Services	\$427,331	\$528,907	\$429,789	\$899,768	\$0	\$0
Total Human Services:	\$544,983	\$641,994	\$560,669	\$1,026,337	\$0	\$0
Chemical Dependency Services						
Services	\$7,942	\$8,379	\$10,879	\$7,910	\$0	\$0
Total Chemical Dependency Services:	\$7,942	\$8,379	\$10,879	\$7,910	\$0	\$0

Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Amended Budget	FY2023 Budgeted	FY2024 Budgeted
PCPS Administration						
Salaries and Wages	\$238,677	\$248,156	\$262,143	\$268,907	\$282,360	\$296,381
Personnel Benefits	\$71,257	\$75,766	\$90,646	\$72,607	\$87,435	\$92,889
Supplies	\$1,432	\$2,301	\$789	\$400	\$1,400	\$1,400
Services	\$79,224	\$66,570	\$14,066	\$13,597	\$41,310	\$11,310
Total PCPS Administration:	\$390,591	\$392,793	\$367,643	\$355,511	\$412,505	\$401,980
Recreation Services						
Salaries and Wages	\$410,058	\$377,390	\$395,774	\$464,423	\$500,011	\$522,133
Personnel Benefits	\$168,294	\$165,869	\$191,916	\$174,716	\$188,021	\$200,204
Supplies	\$1,866	\$526	\$1,080	\$2,700	\$3,700	\$3,700
Services	\$162,599	\$98,410	\$122,631	\$143,794	\$148,515	\$148,355
Total Recreation Services:	\$742,816	\$642,194	\$711,402	\$785,633	\$840,247	\$874,392
Sports						
Salaries and Wages	\$0	\$0	\$0	\$500	\$500	\$500
Personnel Benefits	\$0	\$0	\$0	\$60	\$35	\$35
Supplies	\$0	\$0	\$0	\$115	\$2,025	\$2,025
Services	\$8,644	\$61	\$0	\$35,200	\$17,600	\$17,600
Total Sports:	\$8,644	\$61	\$0	\$35,875	\$20,160	\$20,160
Classes						
Supplies	\$321	\$0	\$0	\$900	\$900	\$900
Services	\$11,239	\$6,181	\$14,702	\$17,600	\$17,600	\$17,600
Total Classes:	\$11,560	\$6,181	\$14,702	\$18,500	\$18,500	\$18,500
Senior Services						
Salaries and Wages	\$97,949	\$91,758	\$111,228	\$123,717	\$136,417	\$148,448
Personnel Benefits	\$35,805	\$25,171	\$53,744	\$46,739	\$50,710	\$54,818
Supplies	\$9,706	\$9,870	\$8,514	\$10,200	\$10,200	\$10,200
Services	\$32,272	\$16,171	\$22,345	\$58,445	\$36,435	\$36,998
Total Senior Services:	\$175,732	\$142,970	\$195,831	\$239,101	\$233,762	\$250,464
Afterschool Programs						
Salaries and Wages	\$241,648	\$146,195	\$137,596	\$254,504	\$287,415	\$301,786
Personnel Benefits	\$79,162	\$49,688	\$37,623	\$57,638	\$72,381	\$76,687
Supplies	\$9,885	\$4,145	\$5,976	\$9,900	\$11,400	\$11,400
Services	\$17,089	\$2,196	\$1,457	\$14,232	\$27,240	\$27,080
Total Afterschool Programs:	\$347,784	\$202,223	\$182,651	\$336,274	\$398,436	\$416,953
Teen Program						
Salaries and Wages	\$83,335	\$63,330	\$65,629	\$136,450	\$142,656	\$151,084

Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Amended Budget	FY2023 Budgeted	FY2024 Budgeted
Personnel Benefits	\$21,485	\$24,780	\$25,667	\$35,444	\$57,272	\$61,164
Supplies	\$7,046	\$2,357	\$4,455	\$7,250	\$8,420	\$7,020
Services	\$4,702	\$825	\$1,572	\$5,717	\$14,445	\$14,445
Total Teen Program:	\$116,568	\$91,292	\$97,324	\$184,861	\$222,793	\$233,713
Arts & Sciences Events						
Services	\$0	\$0	\$0	\$0	\$23,600	\$23,600
Total Arts & Sciences Events:	\$0	\$0	\$0	\$0	\$23,600	\$23,600
Special Events						
Salaries and Wages	\$1,296	\$0	\$231	\$76,123	\$85,038	\$93,670
Personnel Benefits	\$112	\$0	\$31	\$43,202	\$36,643	\$39,914
Supplies	\$4,456	\$1,339	\$3,542	\$8,250	\$10,850	\$9,950
Services	\$74,659	\$24,071	\$26,065	\$119,380	\$134,227	\$131,317
Total Special Events:	\$80,524	\$25,410	\$29,869	\$246,955	\$266,758	\$274,851
Historical Activities						
Services	\$15,000	\$0	\$0	\$9,000	\$5,000	\$5,000
Total Historical Activities:	\$15,000	\$0	\$0	\$9,000	\$5,000	\$5,000
Community Center						
Salaries and Wages	\$134,143	\$125,932	\$121,050	\$141,901	\$148,718	\$160,098
Personnel Benefits	\$43,796	\$40,038	\$41,225	\$38,976	\$71,178	\$76,300
Supplies	\$5,646	\$33,399	\$9,034	\$16,150	\$9,900	\$9,900
Services	\$28,544	\$26,674	\$25,336	\$15,113	\$46,905	\$45,277
Total Community Center:	\$212,129	\$226,044	\$196,646	\$212,140	\$276,701	\$291,575
Community Center Facilities						
Supplies	\$18,230	\$17,747	\$16,656	\$22,000	\$25,000	\$25,000
Services	\$117,183	\$149,902	\$138,636	\$142,700	\$150,884	\$163,651
Total Community Center Facilities:	\$135,413	\$167,649	\$155,291	\$164,700	\$175,884	\$188,651
Park Maintenance						
Salaries and Wages	\$835,356	\$894,795	\$950,166	\$1,087,039	\$1,297,582	\$1,383,080
Personnel Benefits	\$355,427	\$417,090	\$482,995	\$464,214	\$556,167	\$595,402
Supplies	\$98,741	\$95,308	\$85,745	\$113,279	\$106,075	\$111,825
Services	\$434,426	\$479,400	\$511,792	\$615,778	\$663,167	\$704,293
Total Park Maintenance:	\$1,723,950	\$1,886,594	\$2,030,697	\$2,280,310	\$2,622,991	\$2,794,600
Ball Courts & Fields Maintenance						
Supplies	\$20,500	\$9,463	\$24,559	\$21,000	\$19,000	\$19,000
Services	\$27,828	\$5,466	\$15,798	\$25,731	\$23,268	\$29,975
Total Ball Courts & Fields Maintenance:	\$48,328	\$14,929	\$40,358	\$46,731	\$42,268	\$48,975

Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Amended Budget	FY2023 Budgeted	FY2024 Budgeted
Public Gardens Maintenance						
Supplies	\$5,175	\$1,136	\$6,909	\$3,150	\$4,350	\$4,350
Services	\$33,004	\$10,334	\$33,931	\$24,220	\$28,300	\$28,300
Total Public Gardens Maintenance:	\$38,179	\$11,470	\$40,840	\$27,370	\$32,650	\$32,650
Prior Period Adjustments						
Services	\$0	\$0	-\$1,433	\$0	\$0	\$0
Prior Year Adjustments	\$15,231	\$815	\$2,587	\$0	\$0	\$0
Total Prior Period Adjustments:	\$15,231	\$815	\$1,154	\$0	\$0	\$0
Capital Expenditures						
Services	\$0	\$0	\$0	\$0	\$300,000	\$0
Capital Outlays	\$87,204	\$95,434	\$0	\$164,995	\$639,000	\$0
Total Capital Expenditures:	\$87,204	\$95,434	\$0	\$164,995	\$939,000	\$0
Transfers Out						
Services	\$0	\$0	\$1,500,000	\$0	\$0	\$0
Transfers - Out	\$46,000	\$0	\$60,000	\$0	\$0	\$0
Total Transfers Out:	\$46,000	\$0	\$1,560,000	\$0	\$0	\$0
Financial Assistance & Other Distributions						
Services	\$0	\$0	\$0	\$82,500	\$0	\$0
Total Financial Assistance & Other Distributions:	\$0	\$0	\$0	\$82,500	\$0	\$0
Total Parks and Recreation:	\$6,561,747	\$5,859,865	\$7,560,724	\$7,733,115	\$8,317,584	\$7,614,349
Total Expenditures:	\$6,561,747	\$5,859,865	\$7,560,724	\$7,733,115	\$8,317,584	\$7,614,349

Public Works (11)



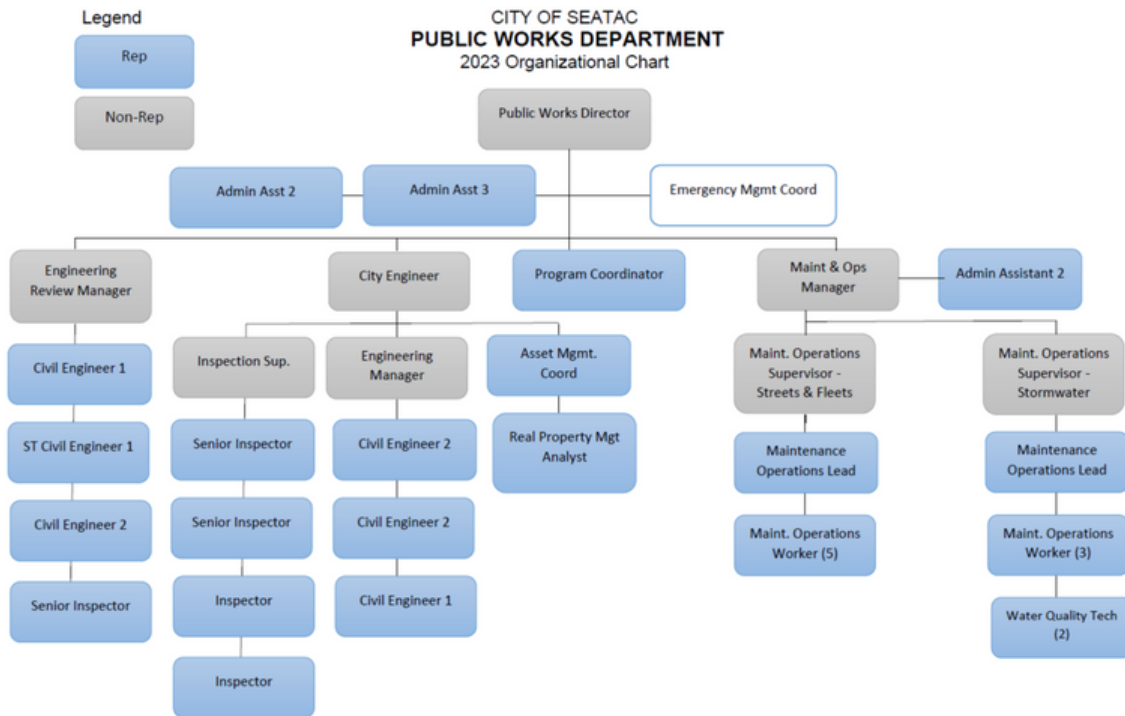
Will Appleton
Director

Mission

To deliver, operate, and maintain a safe and sustainable transportation infrastructure, provide engineering review services in support of development, administer solid waste and recycling services and provide emergency management all in support of SeaTac's long-term growth and continued prosperity.

Public Works provides services that make SeaTac a desirable place to live, work and play. There are five divisions within the Department: Administration, Engineering, Engineering Review, Operations and Maintenance and Solid Waste, and Emergency Management. The Department is responsible for: Engineering Design, Project and Construction Management, Street Operations and Maintenance, Stormwater Management, Emergency Management and Solid Waste and Recycling. In delivering services to SeaTac, Public Works strives to provide outstanding customer service, timely high-value infrastructure improvements, financial stewardship and accountability, excellent stewardship of the right-of-way, and projects/programs that serve the needs of the community.

Organizational Chart



2021-2022 Department (11) Objectives Report

Objective	City Goal	Status Update
Complete Renegotiation of All Expired Franchise Agreements.	Build Effective & Accountable Government	In Progress
Complete Right-of-Way Standards Update.	Increase Connectivity & Safety & Build Effective & Accountable Government	In Progress
Construct 2021 Overlay Project.	Increase Connectivity & Safety	Complete
Complete Department Policy and Procedures Update.	Build Effective & Accountable Government	In Progress
Fully Implement Asset Management Program.	Build Effective & Accountable Government	Delayed
Develop and Launch CIP Dashboard.	Build Effective & Accountable Government	Delayed
Support the CED Department in developing a Consolidated Plans Review Process.	Build Effective & Accountable Government	In Progress

2023-2024 Department (11) Objectives

Objective	City Goal	Estimated Completion
Implement staff development and training plan in order to improve redundancies and resiliency.	Build Effective & Accountable Government	June 2023
Coordinate with Community and Economic Development (CED) in developing a Consolidated Plans Review Process as part of the LAMA integration, the City's new permitting software.	Build Effective & Accountable Government	June 2023
Renegotiate expired franchise agreements.	Build Effective & Accountable Government	December 2023
Develop & launch Capital Improvement Program (CIP) dashboard.	Build Effective & Accountable Government	December 2023
Launch Asset Management Program.	Build Effective & Accountable Government	December 2023
Implement Fleet Electrification Program.	Build Effective & Accountable Government	December 2023
Complete Public Works Right-of-Way Standards update.	Increase Connectivity & Safety	December 2024

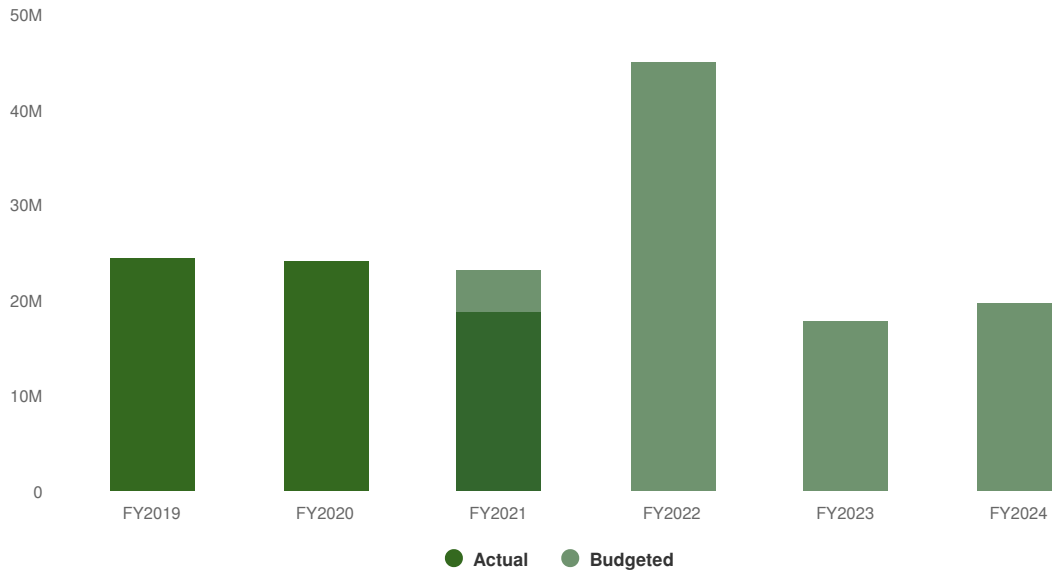
Public Works Performance Indicators

Indicator	2020 Actual	2021 Actual	2022 Target	2023 Target	2024 Target
Successful commute trip reduction program audit	N/A	N/A	N/A	Yes	Yes
Total capital invested annually in public infrastructure	\$10,823,000	\$1,909,198	\$12,244,925	>\$4,000,000	>\$12,000,000
Total grant funds awarded to the City for Public Works projects	\$2,308,000	\$741,000	\$2,000,000	>\$1,000,000	>\$1,000,000
Completion of annual street overlay project	N/A	N/A	N/A	Yes	Yes
Percentage of transportation related Cityworks requests responded to within two business days	N/A	N/A	N/A	95%	95%
Percentage of clearing and grading site (STE) permits first reviews completed on time	72%	83%	75%	85%	90%
Percentage of right of way (ROW) permits reviewed on time	75%	90%	80%	90%	90%
Percentage of Sound Transit permit first reviews completed within timeline described in the Interlocal Agreement (ILA)	N/A	N/A	N/A	100%	100%
Percentage of pothole repairs addressed within two business days	95%	98%	99%	95%	95%
Pavement condition rating index (70 or above = good)	68	66	N/A	68	70
Percentage of plow routes kept operable throughout snow and ice events that create hazardous road conditions	N/A	N/A	N/A	100%	100%
Submission of annual National Pollutant Discharge and Elimination System (NPDES) permit report by March 31st	N/A	N/A	N/A	Yes	Yes
Percentage of completed public and private stormwater system inspections	N/A	N/A	N/A	100%	100%
Percentage of street maintenance Cityworks requests responded to within two calendar days	N/A	N/A	N/A	95%	95%
Percentage of vegetation maintenance Cityworks requests responded to within two business days	N/A	N/A	N/A	95%	95%
Percentage of vehicles receiving preventative maintenance on time according to manufacturer standards	N/A	N/A	N/A	90%	95%
Percentage of missed garbage pick-ups by Solid Waste contractor	N/A	N/A	N/A	<0.1%	<0.1%
Number of participants at Solid Waste Events	N/A	N/A	N/A	>100	>200
Percentage of contamination in multifamily and business related recycle streams	31%	11%	20%	<10%	<10%
Number of complaints received about litter in the Right-of-Way (ROW)	N/A	N/A	N/A	<5	<5
Number of people attending emergency management events	3	1	5	>50	>75
Percentage of staff up to date on Federal Emergency Management Agency (FEMA) National Incident Management System (NIMS) training requirements	N/A	N/A	N/A	95%	95%

Expenditures Summary (Dept. 11)

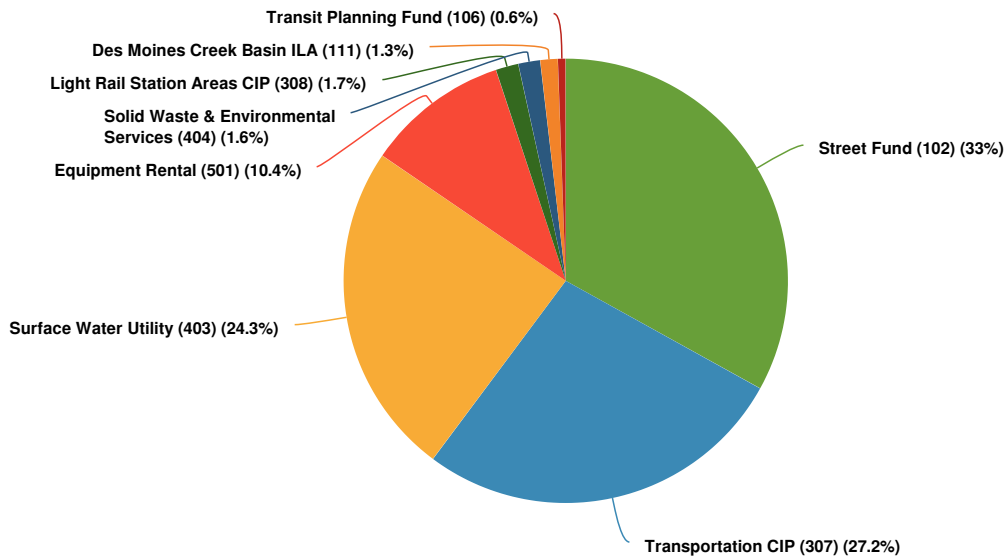
\$17,982,475 **-\$26,923,674**
 (-59.96% vs. prior year)

Public Works (11) Proposed and Historical Budget vs. Actual



Expenditures by Fund (Dept. 11)

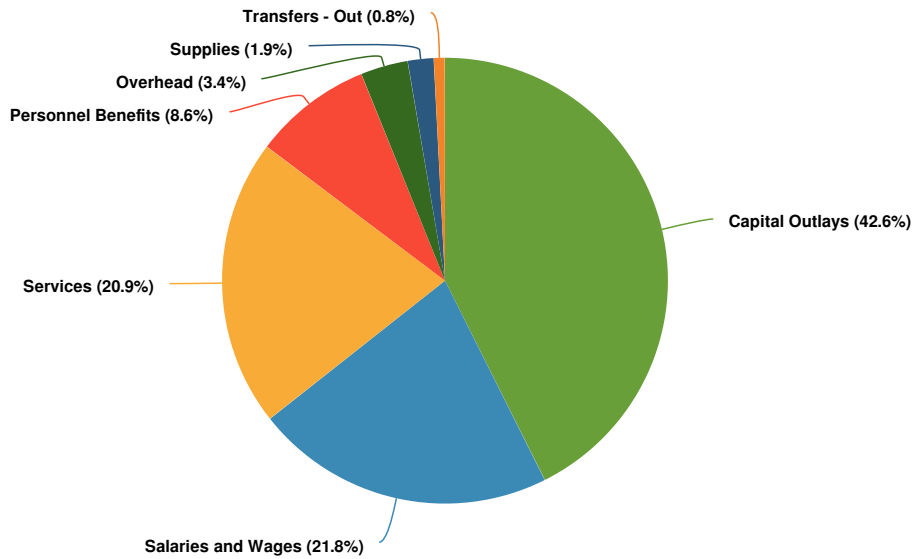
2023 Expenditures by Fund



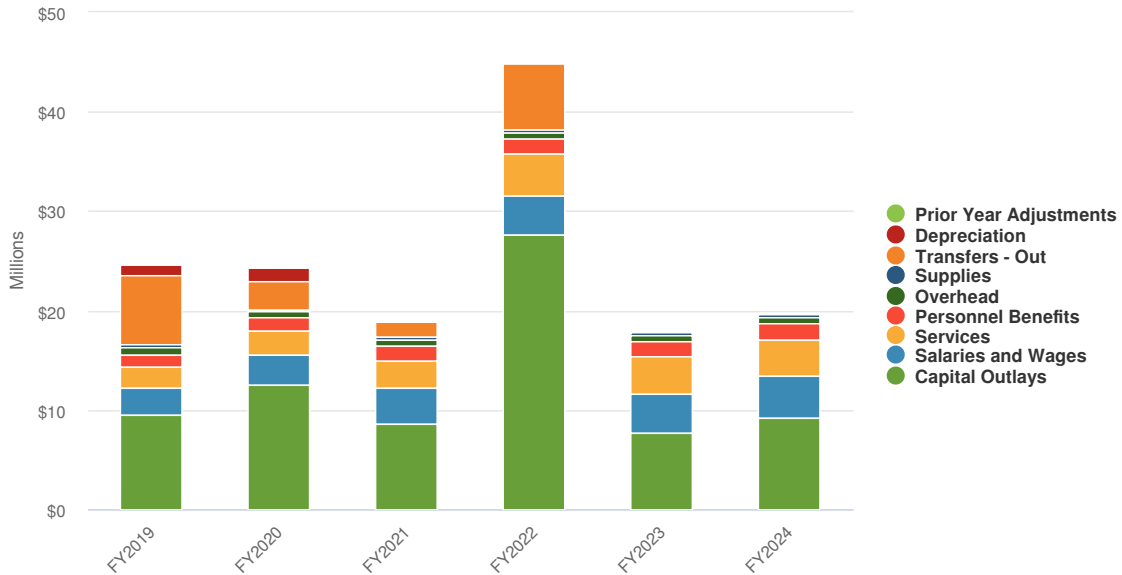
Expenditures by Expense Type (Dept. 11)

Beginning with the 2023-2024 Biennial Budget, the Permit Parking Program moved out of the Street Fund (102) and into the General Fund (001) under the Police Services budget.

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Amended Budget	FY2023 Budgeted	FY2024 Budgeted
Expense Objects						



Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Amended Budget	FY2023 Budgeted	FY2024 Budgeted
Salaries and Wages	\$2,764,849	\$3,113,401	\$3,492,222	\$3,956,793	\$3,913,706	\$4,170,151
Personnel Benefits	\$1,148,406	\$1,279,926	\$1,506,245	\$1,520,635	\$1,547,659	\$1,657,822
Supplies	\$292,848	\$184,563	\$249,717	\$322,760	\$339,800	\$325,425
Services	\$2,116,272	\$2,364,755	\$2,799,325	\$4,169,236	\$3,757,151	\$3,614,987
Capital Outlays	\$9,524,421	\$12,501,980	\$8,680,286	\$27,640,367	\$7,662,619	\$9,248,671
Transfers - Out	\$6,955,461	\$2,937,800	\$1,566,400	\$6,693,500	\$143,500	\$143,500
Prior Year Adjustments	\$3,080	\$0	\$7,213	\$0	\$0	\$0
Depreciation	\$1,044,023	\$1,245,320	\$0	\$0	\$0	\$0
Overhead	\$726,418	\$653,645	\$606,447	\$602,858	\$618,040	\$626,179
Total Expense Objects:	\$24,575,779	\$24,281,391	\$18,907,855	\$44,906,149	\$17,982,475	\$19,786,735

Expenditure Detail (Dept. 11)

Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Amended Budget	FY2023 Budgeted	FY2024 Budgeted
Expenditures						
Public Works						
Transit Systems Services						
Salaries and Wages	\$0	\$0	\$211,304	\$218,501	\$0	\$0
Personnel Benefits	\$0	\$0	\$63,326	\$78,900	\$0	\$0
Supplies	\$0	\$0	\$293	\$9,200	\$0	\$0
Services	\$0	\$0	\$291,826	\$2,980	\$100,000	\$50,000
Overhead	\$0	\$11,325	\$28,929	\$27,847	\$688	\$357
Total Transit Systems Services:	\$0	\$11,325	\$595,678	\$337,428	\$100,688	\$50,357
Permit Parking Program						
Salaries and Wages	\$61,442	\$102,544	\$112,450	\$120,543	\$0	\$0
Personnel Benefits	\$39,664	\$56,713	\$68,309	\$65,927	\$0	\$0
Supplies	\$25,834	\$484	\$1,487	\$2,150	\$0	\$0
Services	\$79,606	\$16,268	\$26,170	\$29,444	\$0	\$0
Total Permit Parking Program:	\$206,546	\$176,008	\$208,416	\$218,064	\$0	\$0
Administration & Engineering						
Salaries and Wages	\$149,648	\$214,615	\$236,082	\$255,260	\$274,061	\$289,281
Personnel Benefits	\$59,094	\$88,577	\$100,683	\$96,282	\$99,043	\$105,568
Supplies	\$257	\$55	\$257	\$500	\$250	\$250
Services	\$161,438	\$64,938	\$68,587	\$61,850	\$374,829	\$155,829
Total Administration & Engineering:	\$370,437	\$368,184	\$405,608	\$413,892	\$748,183	\$550,928
Surface Water Compliance						
Salaries and Wages	\$181,742	\$193,768	\$145,417	\$209,906	\$279,805	\$304,980

Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Amended Budget	FY2023 Budgeted	FY2024 Budgeted
Personnel Benefits	\$70,232	\$65,249	\$59,661	\$86,232	\$130,915	\$141,539
Supplies	\$1,052	\$9,659	\$7,762	\$5,150	\$18,550	\$14,325
Services	\$118,546	\$142,549	\$186,061	\$472,482	\$266,622	\$244,335
Total Surface Water Compliance:	\$371,572	\$411,225	\$398,901	\$773,770	\$695,892	\$705,179
Surface Water M&O						
Salaries and Wages	\$416,400	\$358,974	\$397,730	\$466,399	\$494,337	\$523,202
Personnel Benefits	\$203,407	\$147,254	\$176,960	\$177,329	\$199,214	\$212,556
Supplies	\$14,789	\$5,644	\$19,451	\$32,250	\$24,075	\$23,625
Services	\$235,392	\$266,469	\$346,391	\$426,301	\$423,334	\$427,093
Total Surface Water M&O:	\$869,988	\$778,341	\$940,533	\$1,102,279	\$1,140,960	\$1,186,476
Surface Water Overhead						
Overhead	\$226,271	\$193,652	\$183,262	\$153,452	\$197,785	\$202,213
Total Surface Water Overhead:	\$226,271	\$193,652	\$183,262	\$153,452	\$197,785	\$202,213
Administration						
Salaries and Wages	\$112,258	\$71,758	\$79,197	\$85,183	\$92,417	\$97,242
Personnel Benefits	\$48,864	\$32,147	\$39,291	\$35,558	\$38,198	\$40,758
Supplies	\$0	\$0	\$61	\$0	\$250	\$250
Services	\$0	\$353	\$659	\$480	\$3,211	\$3,211
Overhead	\$26,676	\$13,113	\$12,565	\$12,020	\$15,295	\$15,816
Total Administration:	\$187,799	\$117,371	\$131,773	\$133,241	\$149,371	\$157,277
Recycle Events						
Supplies	\$925	\$0	\$173	\$350	\$800	\$600
Services	\$30,039	\$36,261	\$28,516	\$31,782	\$36,350	\$36,350
Total Recycle Events:	\$30,964	\$36,261	\$28,688	\$32,132	\$37,150	\$36,950
Residential Recycling						
Supplies	\$2,517	\$232	\$912	\$5,000	\$5,000	\$5,000
Services	\$1,772	\$919	\$5,663	\$18,900	\$18,500	\$18,500
Total Residential Recycling:	\$4,289	\$1,150	\$6,575	\$23,900	\$23,500	\$23,500
Commercial Recycling						
Supplies	\$177	\$0	\$305	\$200	\$200	\$200
Services	\$275	\$40,691	\$49,618	\$81,306	\$60,300	\$60,300
Total Commercial Recycling:	\$452	\$40,691	\$49,922	\$81,506	\$60,500	\$60,500
Professional Services						
Supplies	\$0	\$0	\$1,983	\$3,016	\$3,250	\$3,250
Services	\$0	\$0	\$0	\$55,000	\$10,000	\$10,000
Total Professional Services:	\$0	\$0	\$1,983	\$58,016	\$13,250	\$13,250

Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Amended Budget	FY2023 Budgeted	FY2024 Budgeted
Combined Utilities						
Depreciation	\$745,056	\$894,032	\$0	\$0	\$0	\$0
Total Combined Utilities:	\$745,056	\$894,032	\$0	\$0	\$0	\$0
Roadway Maintenance						
Salaries and Wages	\$451,209	\$473,791	\$536,063	\$672,524	\$735,880	\$783,927
Personnel Benefits	\$194,281	\$227,187	\$259,724	\$289,733	\$298,621	\$319,566
Supplies	\$77,825	\$46,699	\$44,492	\$99,850	\$93,075	\$85,575
Services	\$399,244	\$382,270	\$560,252	\$611,474	\$584,104	\$590,844
Total Roadway Maintenance:	\$1,122,560	\$1,129,947	\$1,400,531	\$1,673,581	\$1,711,680	\$1,779,912
Street Lighting						
Services	\$317,555	\$326,125	\$344,335	\$347,900	\$467,406	\$484,839
Total Street Lighting:	\$317,555	\$326,125	\$344,335	\$347,900	\$467,406	\$484,839
Traffic Control Devices						
Services	\$290,229	\$373,058	\$185,632	\$706,968	\$305,000	\$255,000
Total Traffic Control Devices:	\$290,229	\$373,058	\$185,632	\$706,968	\$305,000	\$255,000
Snow & Ice Control						
Salaries and Wages	\$0	\$0	\$63,773	\$0	\$0	\$0
Personnel Benefits	\$0	\$0	\$14,221	\$0	\$0	\$0
Supplies	\$32,199	\$45,437	\$33,514	\$22,000	\$47,000	\$47,000
Services	\$16,972	\$12,007	\$23,903	\$22,482	\$56,263	\$54,309
Total Snow & Ice Control:	\$49,171	\$57,443	\$135,412	\$44,482	\$103,263	\$101,309
Roads & Street Management						
Salaries and Wages	\$0	\$0	\$432,326	\$496,529	\$536,336	\$567,239
Personnel Benefits	\$0	\$0	\$190,443	\$199,195	\$209,703	\$223,953
Supplies	\$0	\$0	\$9,113	\$15,794	\$12,800	\$11,800
Services	\$0	\$0	\$182,566	\$180,549	\$237,812	\$235,831
Total Roads & Street Management:	\$0	\$0	\$814,448	\$892,067	\$996,651	\$1,038,823
Engineering Review						
Salaries and Wages	\$307,639	\$416,297	\$441,717	\$494,496	\$505,662	\$542,702
Personnel Benefits	\$124,498	\$158,755	\$182,330	\$168,120	\$204,989	\$220,571
Supplies	\$1,441	\$1,954	\$484	\$4,200	\$4,450	\$3,450
Services	\$6,663	\$5,159	\$6,052	\$9,660	\$40,876	\$20,659
Total Engineering Review:	\$440,241	\$582,165	\$630,583	\$676,476	\$755,977	\$787,382
Road/Street Operations						
Salaries and Wages	\$330,582	\$427,663	\$0	\$0	\$0	\$0

Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Amended Budget	FY2023 Budgeted	FY2024 Budgeted
Personnel Benefits	\$128,626	\$172,904	\$0	\$0	\$0	\$0
Supplies	\$13,927	\$8,128	\$0	\$0	\$0	\$0
Services	\$168,544	\$170,768	\$0	\$0	\$0	\$0
Total Road/Street Operations:	\$641,680	\$779,464	\$0	\$0	\$0	\$0
Roads & Street Planning						
Services	\$54,157	\$44,589	\$52,276	\$411,326	\$200,000	\$200,000
Total Roads & Street Planning:	\$54,157	\$44,589	\$52,276	\$411,326	\$200,000	\$200,000
Roads & Street Overhead						
Overhead	\$471,471	\$433,555	\$379,691	\$407,539	\$402,272	\$405,793
Total Roads & Street Overhead:	\$471,471	\$433,555	\$379,691	\$407,539	\$402,272	\$405,793
Depreciation/Amortization						
Depreciation	\$298,967	\$351,289	\$0	\$0	\$0	\$0
Total Depreciation/Amortization:	\$298,967	\$351,289	\$0	\$0	\$0	\$0
Maintenance of Facilities & Equipment						
Salaries and Wages	\$34,849	\$80,766	\$78,736	\$90,803	\$92,851	\$99,717
Personnel Benefits	\$15,128	\$31,108	\$30,673	\$29,357	\$34,243	\$36,817
Supplies	\$121,906	\$66,170	\$129,320	\$119,000	\$127,600	\$127,600
Services	\$149,070	\$156,439	\$328,135	\$329,030	\$348,656	\$350,186
Total Maintenance of Facilities & Equipment:	\$320,953	\$334,483	\$566,864	\$568,190	\$603,350	\$614,320
Pollution Control & Remediation						
Services	\$25,167	\$25,013	\$24,893	\$25,000	\$25,966	\$25,966
Total Pollution Control & Remediation:	\$25,167	\$25,013	\$24,893	\$25,000	\$25,966	\$25,966
Environmental Services						
Supplies	\$0	\$0	\$0	\$100	\$100	\$100
Services	\$43,451	\$260,704	\$57,963	\$310,790	\$163,514	\$357,327
Overhead	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000
Total Environmental Services:	\$45,451	\$262,704	\$59,963	\$312,890	\$165,614	\$359,427
Housing and Property Development						
Supplies	\$0	\$0	\$0	\$4,000	\$0	\$0
Total Housing and Property Development:	\$0	\$0	\$0	\$4,000	\$0	\$0
Prior Period Adjustments						
Prior Year Adjustments	\$3,080	\$0	\$7,213	\$0	\$0	\$0

Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Amended Budget	FY2023 Budgeted	FY2024 Budgeted
Total Prior Period Adjustments:	\$3,080	\$0	\$7,213	\$0	\$0	\$0
Capital Expenditures						
Salaries and Wages	\$719,080	\$773,226	\$757,427	\$846,649	\$902,357	\$961,861
Personnel Benefits	\$264,612	\$300,031	\$320,625	\$294,002	\$332,733	\$356,494
Supplies	\$0	\$101	\$110	\$0	\$2,400	\$2,400
Services	\$18,151	\$40,177	\$29,828	\$33,532	\$34,408	\$34,408
Capital Outlays	\$9,524,421	\$12,501,980	\$8,680,286	\$27,640,367	\$7,662,619	\$9,248,671
Total Capital Expenditures:	\$10,526,264	\$13,615,515	\$9,788,276	\$28,814,550	\$8,934,517	\$10,603,834
Transfers Out						
Transfers - Out	\$6,955,461	\$2,937,800	\$1,566,400	\$6,693,500	\$143,500	\$143,500
Total Transfers Out:	\$6,955,461	\$2,937,800	\$1,566,400	\$6,693,500	\$143,500	\$143,500
Total Public Works:	\$24,575,779	\$24,281,391	\$18,907,855	\$44,906,149	\$17,982,475	\$19,786,735
Total Expenditures:	\$24,575,779	\$24,281,391	\$18,907,855	\$44,906,149	\$17,982,475	\$19,786,735

Community and Economic Development (13)



Evan Maxim
Director

Mission

To create an inclusive, economically thriving, livable and safe community that is clean, healthy, and both neighborhood and business focused. Engage with the community, promote SeaTac's economic advantages, provide friendly and knowledgeable customer service, and enforce development regulations.

Community and Economic Development (CED) is organized into four divisions. The divisions are Building Services, Economic Development, Permit Center, and Planning. Staff in each division work with each other to support all programs. These programs are:

- Code Compliance
- Construction Permit Review & Inspection
- Land Use Decisions
- Legislative Support: Municipal Code
- Legislative Support: Comprehensive Plan
- Economic Development Pillars 1, 4, and 6: Business Retention & Expansion, Workforce Dev., and Tourism & Travel
- Economic Development Pillars 2, 3, and 5: Real Estate, Business Attraction, Neighborhood Development
- Human Services

Each division includes professional experts who support these programs.

Building Services: This division is responsible for reviewing permits, and inspecting new construction, to ensure compliance with public safety, energy codes, and compliance with structural, electrical, plumbing, and mechanical standards. This division is also responsible for engaging in code compliance to ensure local, state, and federal laws are enforced.

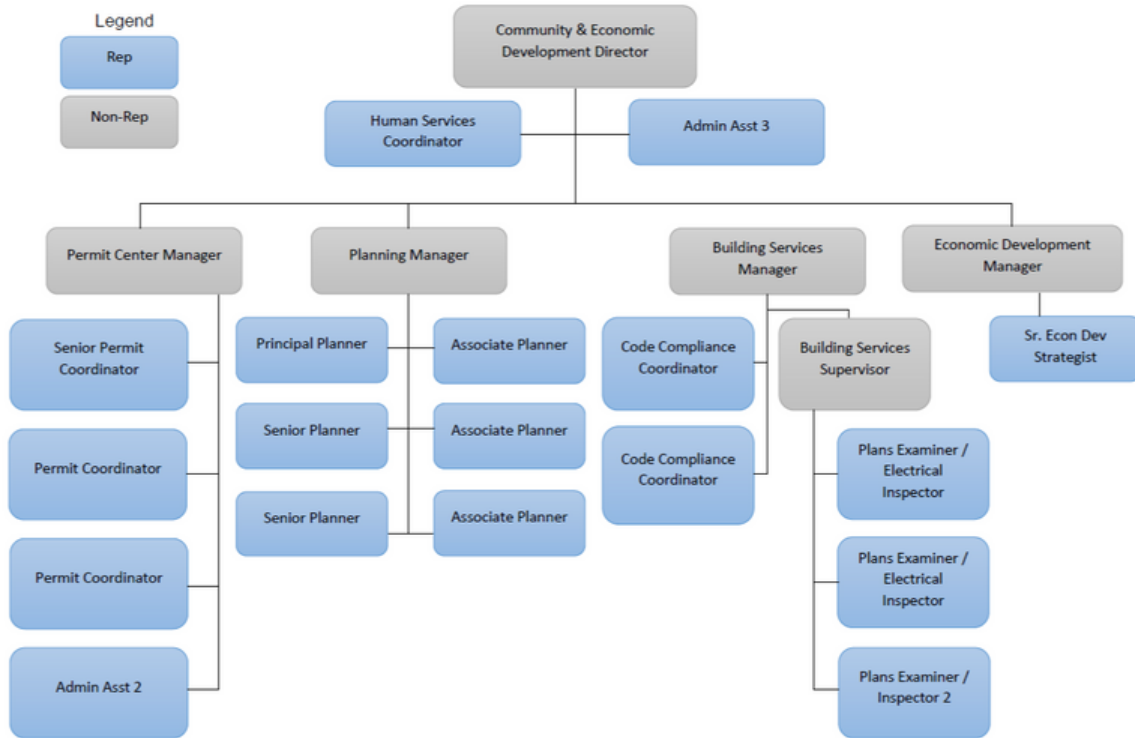
Economic Development: This division strives to create and retain jobs and increase the city's tax base to help improve the quality of life and enhance the community. Staff work with the city's current and potential businesses and developers to create a city with a well-balanced economic base.

Permit Center: This division provides a one-stop center for the community, contractors, and developers to apply for construction permits and land use decisions. Staff in this division are often the first to interact with customers. The permit center staff also process, route, and issue permits, manage the permit tracking database, and support the entire department.

Planning: This division is responsible for legislative support, land use reviews and inspections, and construction permit review. Staff engage with the community, and work with the City Council, Planning Commission, and other agencies and staff to plan the future of the City. This division works closely with the community and the City Council to update the Comprehensive Plan and development regulations, and related documents, to reflect the community's vision for SeaTac.

Organizational Chart

CITY OF SEATAC
COMMUNITY & ECONOMIC DEVELOPMENT DEPARTMENT
 2023 Organizational Chart



2021-2022 Department (13) Objectives Report

Objective	City Goal	Status
Complete Housing Action Plan.	Create & Preserve Housing	Complete
Develop permitting workflow and reporting policies for updated permit system database RFQ.	Build Effective & Accountable Government	Complete
Complete City Center Sub-area Plan update.	Promote Our Neighborhoods; Increase Connectivity & Safety	In Progress
Build out SeaTac industry business forums.	Build Effective & Accountable Government	Complete
Review and update all permitting related processes, procedures, and forms.	Build Effective & Accountable Government	In Progress
Implement updated permit system database with full electronic permit integration through mybuildingpermit.com.	Build Effective & Accountable Government	In Progress
Refine Code Compliance program to aid in outreach and education.	Promote our Neighborhoods; Increase Connectivity & Safety	In Progress
Develop Public Engagement Tools for 2024 GMA Comprehensive Plan Update.	Build Effective & Accountable Government; Promote Our Neighborhoods	In Progress
Coordinate public and private investment to implement Station Area Plans.	Promote our Neighborhoods	Complete
Perform Business Synergy Program Phase 4 outreach and report.	Promote Our Neighborhoods; Build Effective & Accountable Government	In Progress

2023-2024 Department (13) Objectives

Objective	City Goal	Estimated Completion
Adopt Tourism Destination Development Plan.	Promote Our Neighborhoods; Build Effective & Accountable Government	June 2023
Review and update the SeaTac MultiFamily Tax Exemption Code.	Create & Preserve Housing; Promote Our Neighborhoods; Build Effective & Accountable Government	September 2023
Complete City Center Sub-area Plan update.	Promote Our Neighborhoods; Increase Connectivity & Safety	December 2023
Review and update all permitting related processes, procedures, and forms.	Build Effective & Accountable Government	December 2023
Review and update the Code Compliance regulations.	Build Effective & Accountable Government	December 2023
Implement updated permit system database with full electronic permit integration with new public portal and phase out of MBP.com.	Build Effective & Accountable Government	January 2024
Perform Business/Investment Competitive Analysis and Develop Recruitment and Promotion Campaign.	Promote Our Neighborhoods; Build Effective & Accountable Government	December 2024
Develop and implement American Rescue Plan Act/State and Local Fiscal Recovery Fund Economic Development Programs (FastTrack Childcare, Digital Marketplace/Literacy, SeaTac Business Capital Access Program Fund).	Promote Our Neighborhoods; Build Effective & Accountable Government	December 2024
Complete 2024 Comprehensive Plan and Transportation Master Plan update.	Build Effective & Accountable Government; Promote Our Neighborhoods; Create & Preserve Housing; Increase Connectivity & Safety	December 2024
Establish implementation strategy and begin to adopt code amendments that will implement the 2024 Comprehensive Plan update.	Build Effective & Accountable Government; Promote Our Neighborhoods; Create & Preserve Housing; Increase Connectivity & Safety	December 2024
Adopt procedural code amendments related to construction permits.	Build Effective & Accountable Government	December 2024

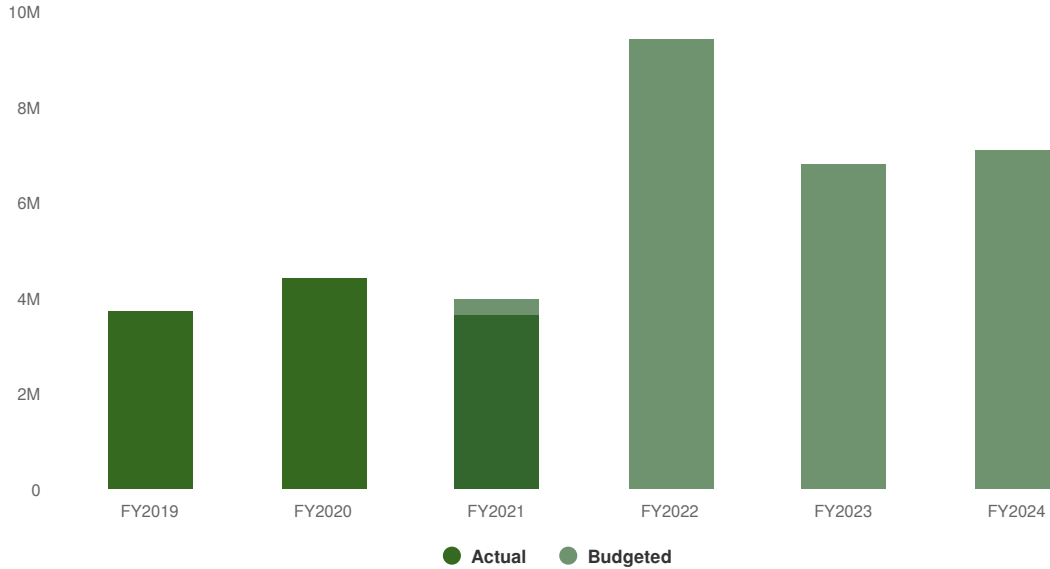
CED Performance Indicators

Indicator	2020 Actual	2021 Actual	2022 Target	2023 Target	2024 Target
Percentage of initial investigations of a Code Compliance complaint with first contact attempted within 2 business days	N/A	N/A	N/A	90%	90%
Percentage of follow-up Code Compliance inspections conducted within one day of scheduled date	N/A	N/A	N/A	90%	90%
Percentage of construction permit plan reviews completed within the established target review time	N/A	N/A	N/A	90%	90%
Percentage of construction permit inspection requests completed within 1 business day	N/A	N/A	N/A	95%	95%
Percentage of land use decisions completed within 180 calendar days	N/A	N/A	N/A	80%	80%
Percentage of land use decision plan reviews completed within the established target review time	N/A	N/A	N/A	85%	85%
Percentage of code amendments initiated consistent with the timing specified in the Comprehensive Plan	N/A	N/A	N/A	85%	85%
Percentage of code amendments completed within state mandated deadlines	N/A	N/A	N/A	90%	90%
Percentage of Comprehensive Plan amendments completed in compliance with legal deadlines	N/A	N/A	N/A	100%	100%
Percentage of the impacted community, as identified in project scoping, engaged during plan updates	N/A	N/A	N/A	60%	60%
Percentage of total existing & active businesses engaged by Economic Development staff	N/A	N/A	N/A	33%	33%
Percentage change in lodging tax revenues per year	N/A	N/A	N/A	+5%	+5%
Assessed value of new construction	\$80,346,421	\$115,799,486	\$100,000,000	\$85,000,000	\$85,000,000
Number of potential new businesses engaged by Economic Development staff	N/A	N/A	N/A	25	25
Number of Minor Home Repair projects completed	N/A	N/A	N/A	30	35

Expenditures Summary (Dept. 13)

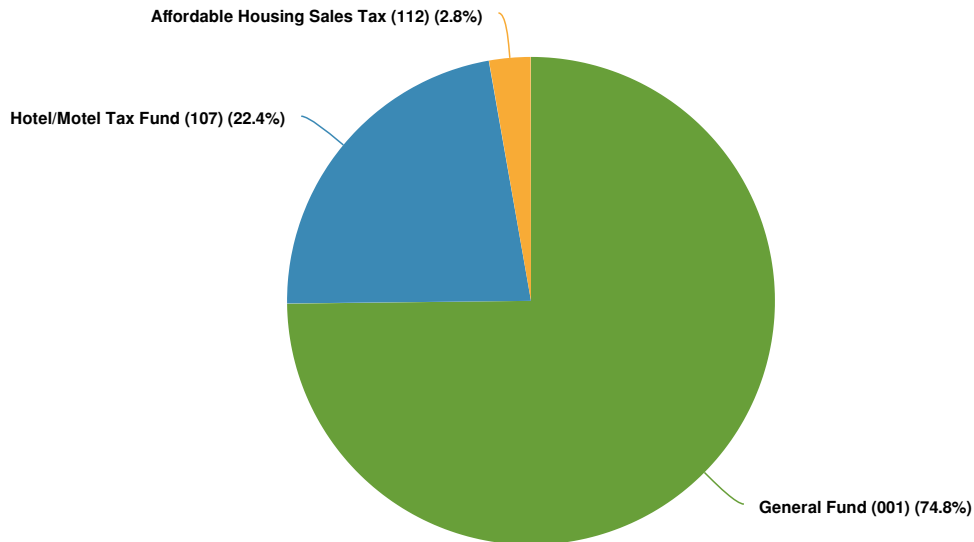
\$6,834,374 **-\$2,596,622**
 (-27.53% vs. prior year)

Community and Economic Development (13) Proposed and Historical Budget vs. Actual



Expenditures by Fund (Dept. 13)

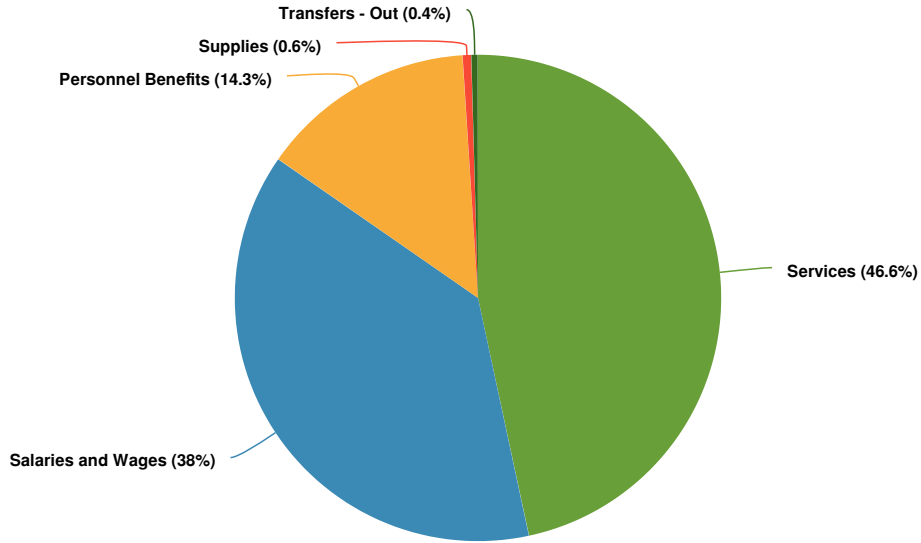
2023 Expenditures by Fund



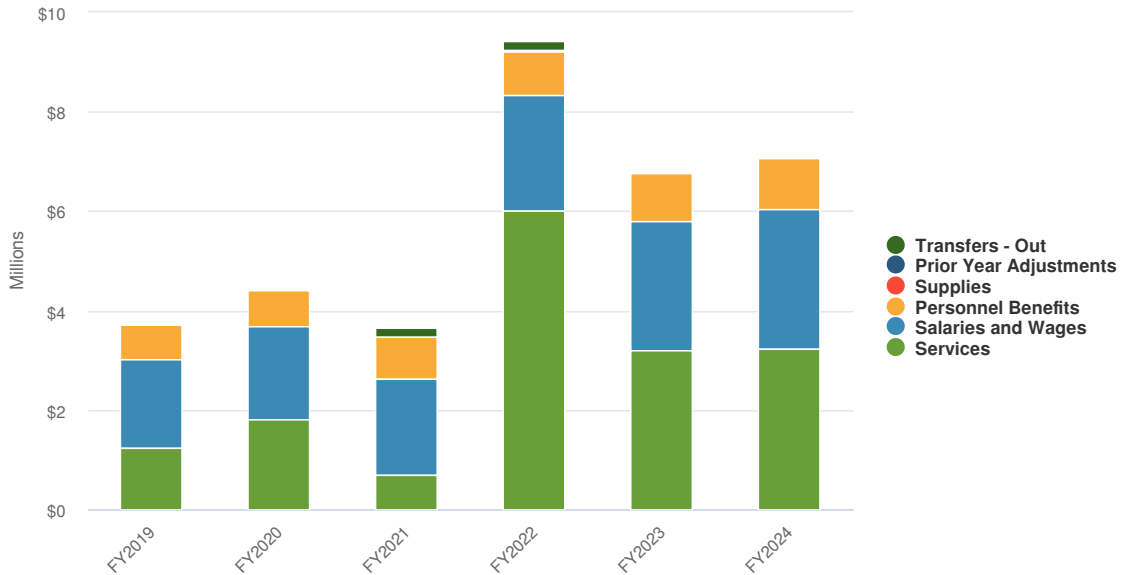
Expenditures by Expense Type (Dept. 13)

Beginning with the 2023-2024 Biennial Budget, the Human Services program moved from the Parks, Community Programs, and Services Department into the Community and Economic Development Department.

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Amended Budget	FY2023 Budgeted	FY2024 Budgeted
Expense Objects						

Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Amended Budget	FY2023 Budgeted	FY2024 Budgeted
Salaries and Wages	\$1,793,624	\$1,861,122	\$1,924,465	\$2,310,277	\$2,598,567	\$2,784,447
Personnel Benefits	\$695,718	\$714,797	\$841,558	\$898,794	\$978,743	\$1,051,626
Supplies	\$6,600	\$14,890	\$5,941	\$26,353	\$39,250	\$24,165
Services	\$1,240,170	\$1,825,144	\$706,759	\$6,014,072	\$3,188,014	\$3,243,802
Transfers - Out	\$0	\$0	\$181,500	\$181,500	\$29,800	\$0
Prior Year Adjustments	\$0	\$2,887	\$0	\$0	\$0	\$0
Total Expense Objects:	\$3,736,113	\$4,418,839	\$3,660,223	\$9,430,996	\$6,834,374	\$7,104,040

Expenditure Detail (Dept. 13)

Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Amended Budget	FY2023 Budgeted	FY2024 Budgeted
Expenditures						
Community and Economic Development						
Financial Assistance & Other Distributions						
Services	\$0	\$365,000	\$0	\$3,542,700	\$82,500	\$82,500
Total Financial Assistance & Other Distributions:	\$0	\$365,000	\$0	\$3,542,700	\$82,500	\$82,500
Enforcement of Codes & Regulation						
Salaries and Wages	\$167,753	\$161,751	\$147,454	\$176,587	\$209,095	\$224,616
Personnel Benefits	\$78,489	\$72,336	\$73,414	\$62,824	\$80,521	\$86,545
Supplies	\$798	\$340	\$531	\$2,775	\$1,600	\$800
Services	\$23,477	\$24,231	\$17,395	\$35,941	\$72,033	\$27,901
Total Enforcement of Codes & Regulation:	\$270,517	\$258,658	\$238,794	\$278,127	\$363,249	\$339,862
Abatements						
Services	\$75	\$40	\$0	\$37,000	\$100,000	\$100,000
Total Abatements:	\$75	\$40	\$0	\$37,000	\$100,000	\$100,000
Engineering Review						
Services	\$3,711	\$2,882	\$0	\$25,000	\$0	\$0
Total Engineering Review:	\$3,711	\$2,882	\$0	\$25,000	\$0	\$0
Tourism & Promotion						
Salaries and Wages	\$158,842	\$152,616	\$185,301	\$197,356	\$244,286	\$267,894
Personnel Benefits	\$56,514	\$56,039	\$73,360	\$68,404	\$72,307	\$78,253
Supplies	\$218	\$4,793	\$88	\$3,250	\$3,450	\$3,600
Services	\$1,058,004	\$1,026,409	\$204,306	\$855,999	\$1,211,200	\$1,312,800
Total Tourism & Promotion:	\$1,273,578	\$1,239,857	\$463,056	\$1,125,009	\$1,531,243	\$1,662,547

Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Amended Budget	FY2023 Budgeted	FY2024 Budgeted
Building						
Salaries and Wages	\$879,920	\$827,065	\$557,786	\$649,068	\$617,984	\$658,671
Personnel Benefits	\$328,993	\$308,567	\$250,508	\$266,066	\$238,853	\$255,742
Supplies	\$3,742	\$5,773	\$1,683	\$6,322	\$6,230	\$3,900
Services	\$58,227	\$270,561	\$246,823	\$438,214	\$293,259	\$292,902
Total Building:	\$1,270,881	\$1,411,966	\$1,056,800	\$1,359,670	\$1,156,326	\$1,211,215
Permit Center						
Salaries and Wages	\$0	\$0	\$295,863	\$394,295	\$475,072	\$512,655
Personnel Benefits	\$0	\$0	\$125,173	\$178,239	\$178,661	\$192,959
Supplies	\$0	\$0	\$1,457	\$3,000	\$5,000	\$4,000
Services	\$0	\$0	\$12,538	\$15,076	\$80,754	\$106,972
Total Permit Center:	\$0	\$0	\$435,031	\$590,610	\$739,487	\$816,586
Planning						
Salaries and Wages	\$587,109	\$667,574	\$674,638	\$830,136	\$833,276	\$888,748
Personnel Benefits	\$231,723	\$254,370	\$291,328	\$297,884	\$333,353	\$357,858
Supplies	\$1,842	\$3,952	\$2,139	\$8,656	\$14,870	\$3,415
Services	\$96,367	\$48,233	\$83,937	\$874,048	\$166,080	\$75,069
Total Planning:	\$917,041	\$974,129	\$1,052,042	\$2,010,724	\$1,347,579	\$1,325,090
Economic Development						
Salaries and Wages	\$0	\$52,116	\$63,424	\$62,835	\$112,189	\$119,916
Personnel Benefits	\$0	\$23,485	\$27,775	\$25,377	\$44,776	\$48,113
Supplies	\$0	\$32	\$43	\$2,350	\$2,600	\$2,950
Services	\$311	\$87,787	\$141,760	\$190,094	\$193,960	\$227,080
Total Economic Development:	\$311	\$163,420	\$233,001	\$280,656	\$353,525	\$398,059
Prior Period Adjustments						
Prior Year Adjustments	\$0	\$2,887	\$0	\$0	\$0	\$0
Total Prior Period Adjustments:	\$0	\$2,887	\$0	\$0	\$0	\$0
Transfers Out						
Transfers - Out	\$0	\$0	\$181,500	\$181,500	\$29,800	\$0
Total Transfers Out:	\$0	\$0	\$181,500	\$181,500	\$29,800	\$0
Public Housing Services						
Services	\$0	\$0	\$0	\$0	\$189,000	\$189,000
Total Public Housing Services:	\$0	\$0	\$0	\$0	\$189,000	\$189,000
Human Services						
Salaries and Wages	\$0	\$0	\$0	\$0	\$106,665	\$111,947
Personnel Benefits	\$0	\$0	\$0	\$0	\$30,272	\$32,156
Supplies	\$0	\$0	\$0	\$0	\$5,500	\$5,500

Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Amended Budget	FY2023 Budgeted	FY2024 Budgeted
Services	\$0	\$0	\$0	\$0	\$791,318	\$821,668
Total Human Services:	\$0	\$0	\$0	\$0	\$933,755	\$971,271
Chemical Dependency Services						
Services	\$0	\$0	\$0	\$0	\$7,910	\$7,910
Total Chemical Dependency Services:	\$0	\$0	\$0	\$0	\$7,910	\$7,910
Total Community and Economic Development:	\$3,736,113	\$4,418,839	\$3,660,223	\$9,430,996	\$6,834,374	\$7,104,040
Total Expenditures:	\$3,736,113	\$4,418,839	\$3,660,223	\$9,430,996	\$6,834,374	\$7,104,040

SUPPLEMENTAL INFORMATION



City Staffing Summary

FULL-TIME EQUIVALENTS (FTE's) BY FUND								
FUND	DEPARTMENT	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2023 BUDGET	2024 BUDGET	INC /DEC
001	Council (01)	0.42	0.42	0.42	0.42	0.42	0.42	0.0
001	Municipal Court (02)	5.50	6.55	6.55	7.66	7.66	7.66	0.0
001	City Manager's Office (03)	7.00	9.00	8.20	9.20	9.20	9.20	0.0
001	Finance & Systems (04)	15.00	13.00	13.00	14.00	15.00	15.00	1.0
001	Legal (06)	11.00	11.00	11.38	12.38	12.00	12.00	-0.4
001	Human Resources (07)	3.00	3.00	3.00	3.00	4.00	4.00	1.0
001	Police Services (08)	1.00	1.00	1.00	1.00	3.00	3.00	2.0
001	Parks and Recreation (10)	40.16	45.43	44.82	47.82	45.15	45.15	-2.7
001	Community & Economic Development (13)	19.55	20.05	20.05	21.05	22.10	22.10	1.1
	TOTAL GENERAL FUND	102.63	109.45	108.42	116.53	118.53	118.53	2.0
102	Public Works (11)	16.80	18.83	17.23	17.23	15.23	15.23	-2.0
106	Public Works (11)	2.00	2.00	2.00	2.00	0.00	0.00	-2.0
107	Community & Economic Development (13)	1.30	1.70	1.70	1.70	1.65	1.65	-0.1
113	City Manager's Office (03)	0.00	0.00	0.00	1.00	1.00	1.00	0.0
113	Finance & Systems (04)	0.00	0.00	0.00	0.00	1.00	1.00	1.0
307	Public Works (11)	7.70	7.70	7.70	7.70	8.00	8.00	0.3
403	Public Works (11)	11.30	11.38	11.78	11.78	12.48	12.48	0.7
404	Public Works (11)	1.30	0.80	0.80	0.80	0.80	0.80	0.0
501	Public Works (11)	0.40	0.78	0.78	0.78	0.78	0.78	0.0
	TOTAL OTHER FUNDS	40.80	43.19	41.99	42.99	40.94	40.94	-2.1
	GRAND TOTAL	143.43	152.64	150.41	159.52	159.47	159.47	-0.1

City Staffing Changes

The following table summarizes the changes made to the City's 2023-2024 personnel budget over the previous budget. This includes the addition of positions approved through the Decision Card process.

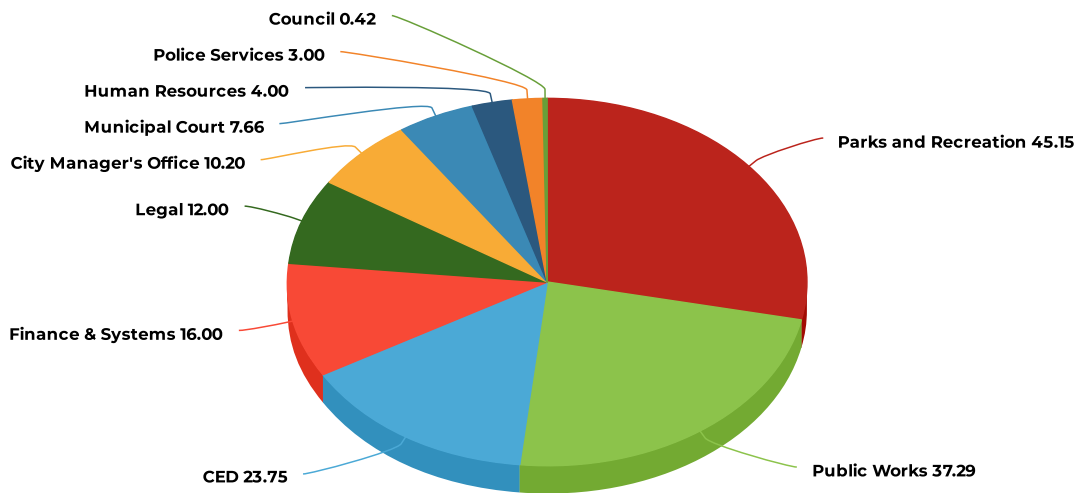
FTE CHANGES SUMMARY		
FUND - DEPARTMENT	DESCRIPTION	
General Fund #001		
Finance & Systems	Addition of Admin Assistant 2 (Decision Card)	1.0
Legal	Expiration of a Part-Time Attorney Position	-0.4
HR	Addition of an HR Analyst Position (Decision Card)	1.0
Police	Realignment of Permit Parking Program into General Fund Police	2.0
Parks & Recreation	Reduction of Seasonal Worker Positions	-2.7
Parks & Recreation	Realignment of Human Services Division into CED	-1.0
Parks & Recreation	Addition of a Parks Operations Worker (Decision Card)	1.0
CED	Realignment of Human Services Division into CED	1.0
CED	Reallocation of Existing Positions between Funds	0.1
Street Fund #102		
Public Works	Realignment of Permit Parking Program into General Fund Police	-2.0
Transit Planning Fund #106		
Public Works	Expiration of Limited Term Positions	-2.0
Hotel/Motel Tax Fund #107		
CED	Reallocation of Existing Positions between Funds	-0.1
ARPA Grant Fund #113		
Finance & Systems	Addition of Grant Administrator (Decision Card)	1.0
Transportation CIP Fund #307		
Public Works	Reallocation of Existing Position between Funds	0.3
SWM Fund #403		
Public Works	Addition of Water Quality Technician (Decision Card)	1.0
Public Works	Reallocation of Existing Position between Funds	-0.3
TOTAL FTE CHANGES		-0.1

Total FTE's by Department


TOTAL FTE's BY DEPARTMENT							
DEPARTMENT	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2023 BUDGET	2024 BUDGET	INC /DEC
Council (01)	0.42	0.42	0.42	0.42	0.42	0.42	0.0
Municipal Court (02)	5.50	6.55	6.55	7.66	7.66	7.66	0.0
City Manager's Office (03)	7.00	9.00	8.20	10.20	10.20	10.20	0.0
Finance & Systems (04)	15.00	13.00	13.00	14.00	16.00	16.00	2.0
Legal (06)	11.00	11.00	11.38	12.38	12.00	12.00	-0.4
Human Resources (07)	3.00	3.00	3.00	3.00	4.00	4.00	1.0
*Police Services (08)	1.00	1.00	1.00	1.00	3.00	3.00	2.0
Parks and Recreation (10)	40.16	45.43	44.82	47.82	45.15	45.15	-2.7
Public Works (11)	39.50	41.49	40.29	40.29	37.29	37.29	-3.0
CED (13)	20.85	21.75	21.75	22.75	23.75	23.75	1.0
GRAND TOTAL	143.43	152.64	150.41	159.52	159.47	159.47	-0.1

**Note: Police FTE Count is City employed staff only (does not include contract with King County)*

2023-2024 FTE's by Department (all funds)



Salary Schedule

The 2020-2023 AFSCME represented agreement was approved in November, 2019. As part of the AFSCME agreement, the 2020-2023 COLA has a minimum of 2%, a maximum of 5%, and is set at 95% of the June-to-June CPI-W Seattle-Tacoma-Bellevue index. In preparing the 2023-2024 Budget, the City adopted a 5% COLA for 2023 and budgeted a 5% COLA in 2024. The actual COLA is dependent upon actual CPI-W data and the provisions of the current AFSCME agreement. The complete 2023 Salary Schedule can be found on the City's website at: <https://www.seatacwa.gov/government/city-departments/human-resources> 

City Departments Matrix

The following table details the relationship between Department Units and the City's Funds. For a more detailed description of each City Department and the primary services they offer, please refer to the City of SeaTac website at the below link: <https://www.seatacwa.gov/government/city-departments>

Fund	Department									
	Municipal Court (02)	City Manager's Office (03)	Finance & Systems (04)	Legal (06)	HR (07)	Police Services (08)	Fire Services (09)	Parks & Rec (10)	Public Works (11)	Comm. & Econ. Dev. (13)
General (001)	X	X	X	X	X	X	X	X		X
Street (102)									X	
Port ILA (105)						X		X		
Transit Planning (106)									X	
Hotel/Motel Tax (107)										X
Building Management (108)								X		
Des Moines Creek Basin ILA (111)									X	
Affordable Housing Sales Tax (112)										X
ARPA Grant (113)		X	X					X		X
Restricted Public Safety (114)						X				
SCORE Bond (207)						X				
Municipal Capital Improv. (301)		X	X					X		
Facility Construction CIP (306)								X		
Transportation CIP (307)									X	
Light Rail Station Areas CIP (308)									X	
SWM Utility (403)									X	
SW&E Utility (404)									X	
Equipment Rental (501)									X	

**Major Fund*

Municipal Debt Information

Municipal Debt Overview

The City may utilize *general obligation bonds* to fund certain major capital projects. *General obligation bonds* are a direct obligation of the City in which its full faith and credit are pledged. The City's debt (*principal, interest and other related fees*) is paid by debt service funds which are budgeted in separate accounting funds. The City has no existing City Council authorized (councilmanic) debt issues.

Other Miscellaneous Government-type Debt

Pursuant to a *South Correctional Entity* ("SCORE") interlocal agreement among the Cities of Auburn, Burien, Des Moines, Federal Way, Renton, SeaTac and Tukwila, Washington, dated October 1, 2009 and Chapter 39.34 (the "Interlocal Cooperation Act") of the Revised Code of Washington ("RCW"), the Member Cities agreed to jointly construct, equip, maintain, and operate a consolidated correctional facility to be located in Des Moines, serving the Member Cities, State agencies, and other governments to provide correctional services essential to the preservation of the public's health, safety, and welfare. SCORE, as a governmental administrative agency, was formed under the Interlocal Cooperation Act.

To finance and refinance the costs of acquisition, construction, equipping, and improvement of the correctional facility, the City of Renton, chartered the *South Correctional Entity Facility Public Development Authority* (the "Authority") as a public corporation pursuant to RCW 35.21.730 through 35.21.757 (the "Public Corporation Act") and Ordinance No. 5444, passed on February 2, 2009. The Administrative Board of SCORE serves as *ex officio* as the Board of Directors of the Authority. The Authority is a legal entity separate from SCORE and Member Cities.

Pursuant to the 2009 Interlocal Agreement, on September 5, 2018, the City of Federal Way gave its notice of intent to withdraw from SCORE effective December 31, 2019. The remaining Member Cities entered into an Amended and Restated SCORE Interlocal Agreement, removing Federal Way as a Member City (effective December 31, 2019) and adding the City of Des Moines as an Owner City, and made other revisions to provide for the issuance of bonds to refund the 2009 Bonds. On December 11, 2019, the Authority issued its Refunding Bonds, Series 2019. Each Member City is obligated by the Interlocal Agreement to budget for and pay its share of the principal and interest on the Series 2019 Bonds as they become due and payable. The City of SeaTac's Owner Percentage is 3.62% or \$1,848,191 of the SCORE bonds. The City's outstanding contractual governmental type debt as of December 31, 2022 is shown in the table below:

Description/ Range of Maturities	Interest Rate	Original Issue Amount	Amount Outstanding
2019 South Correctional Entity Facility Public Development Authority Refunding Bonds Series 2019 Bonds (2020-2024/2025-2031/2032-2036/2037-2038)	3.00% - 5.00%	\$1,848,191	\$1,646,195
Total Special Obligation Debt (Contractual)		\$1,848,191	\$1,646,195

The annual debt service requirements to maturity for the governmental-type debt are as follows:

Special Obligation Bonds – Governmental Activities			
2019 SCORE Refunding Bonds			
Ratings: S&P AA+			
Year	Ending	Principal	Interest
	Dec 31		
2023		72,038	69,486
2024		74,934	66,604
2025		78,011	63,607
2026		81,812	59,706
2027		85,975	55,616
2028		90,138	51,317
2029		94,663	46,810
2030		99,550	42,077

2031	104,437	37,100
2032	109,686	31,878
2033	114,030	27,490
2034	118,555	22,929
2035	123,261	18,187
2036	128,329	13,256
2037	133,397	8,123
2038	137,379	4,121
Total	SCORE \$1,646,195	\$583,566
Bonds		

Under Washington State law, voters can approve general obligation debt issues up to 7.5% of the City's assessed valuation. This 7.5% debt capacity limit is allocated as follows: 2.5% for general government purposes, 2.5% for parks and open space and 2.5% for utilities. For non-voted limited general obligation debt (Councilmanic debt), the debt capacity limit is 1.5% of the City's assessed valuation. The non-voted debt capacity limit of 1.5% falls within the 2.5% general government purposes limit and is not an addition to the limit. All voted debt requires 60% majority approval and the total votes must equal at least 40% of the total votes cast in the last general election.

The City's assessed valuation for 2023 property tax collections is \$7,883,315,560. The *Computation of Legal Debt Margin Table* below shows the City's debt capacity calculations based on the assessed valuation. As of December 31, 2022, the City had \$1.6 million in outstanding non-voted general obligation bond debt. This outstanding bond debt falls under the general government purposes category because the bonds were issued for a correctional facility and related equipment. The City has no voted general government purposes debt and no debt related to parks and open space or utilities. The City's outstanding Councilmanic debt equates to 1.4% of the City's limit for non-voted general obligation debt. This is well below the maximum allowed by State law (\$118.2 million) and leaves the City with a balance of \$116.6 million remaining in general government purpose debt capacity.

Computation of Legal Debt Margin					
(Assessed Valuation = \$7,883,315,560)					
Description	General Purpose Capacity		Special Purpose Capacity		
	Councilmanic (Without a Vote)	Excess Levy (With 3/5 Vote)	Parks & Open Space (with 3/5 Vote)	Utility Purposes (with 3/5 Vote)	Total Capacity
2.5% of Assessed Value		\$ 197,082,889	\$ 197,082,889	\$ 197,082,889	\$ 707,852,205
1.5% of Assessed Value	\$ 118,249,733	\$(118,249,733)			
Statutory Debt Limit	\$ 118,249,733	\$ 78,833,156	\$ 197,082,889	\$ 197,082,889	\$ 707,852,205
Net Debt Outstanding	\$ 1,646,195	0	0	0	\$ 1,646,195
Remaining Debt Capacity	\$ 116,603,538	\$ 78,833,156	\$ 197,082,889	\$ 197,082,889	\$ 706,206,010
	Total Available \$195,436,694				

Population Overview



TOTAL POPULATION

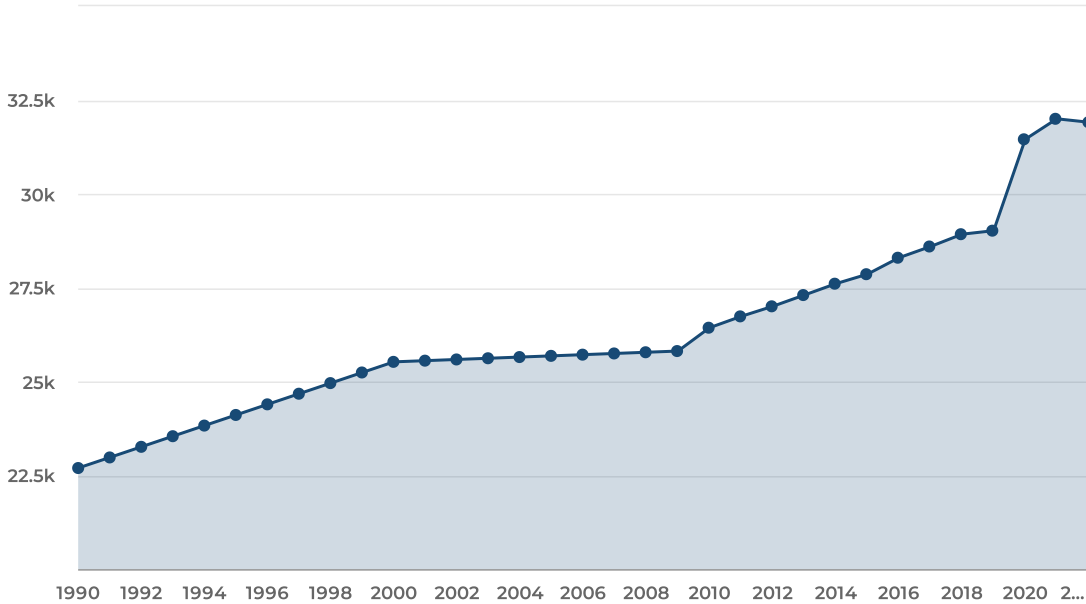
31,910

▼ **.3%**
vs. 2021

GROWTH RANK

2 out of **285**

Municipalities in Washington



* Data Source: Client entered data for year 2022



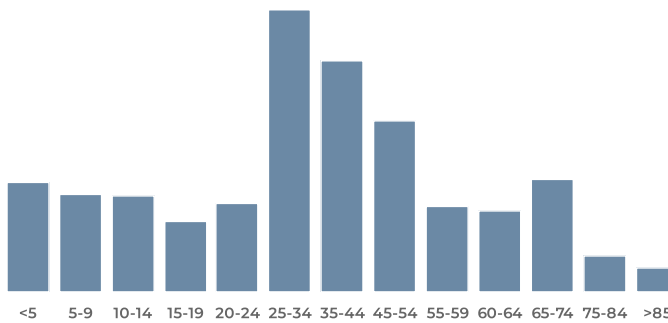
DAYTIME POPULATION

171,539

Daytime population represents the effect of persons coming into or leaving a community for work, entertainment, shopping, etc. during the typical workday. An increased daytime population puts greater demand on host community services which directly impacts operational costs.

* Data Source: SeaTac, WA 2020

POPULATION BY AGE GROUP



Aging affects the needs and lifestyle choices of residents. Municipalities must adjust and plan services accordingly.

* Data Source: American Community Survey 5-year estimates

Household Analysis

TOTAL HOUSEHOLDS

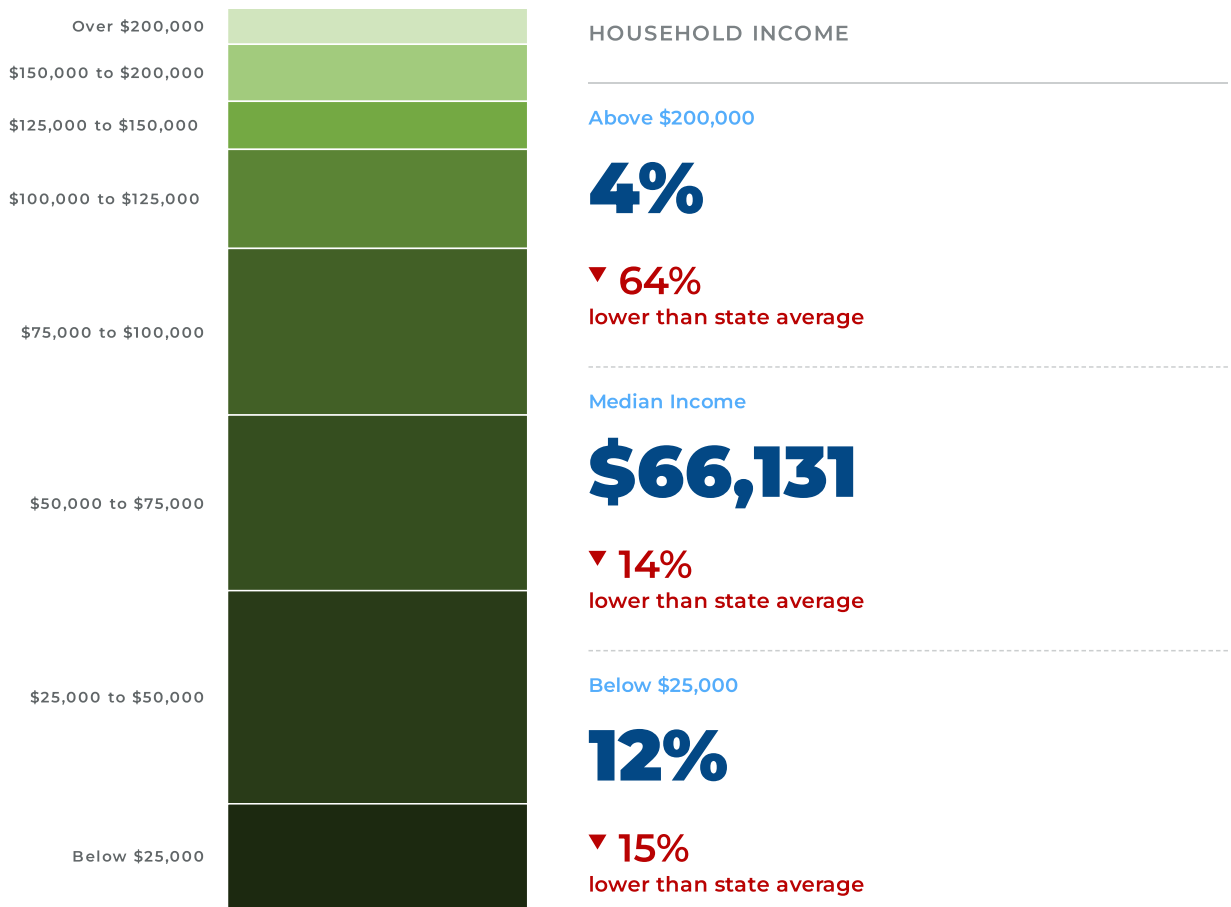
11,851

Municipalities must consider the dynamics of household types to plan for and provide services effectively. Household type also has a general correlation to income levels which affect the municipal tax base.

** Data Source: SeaTac, WA 2020*

Economic Analysis

Household income is a key data point in evaluating a community's wealth and spending power. Pay levels and earnings typically vary by geographic regions and should be looked at in context of the overall cost of living.

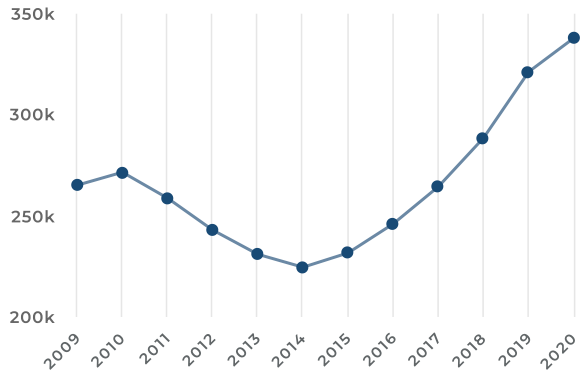


** Data Source: American Community Survey 5-year estimates*

Housing Overview

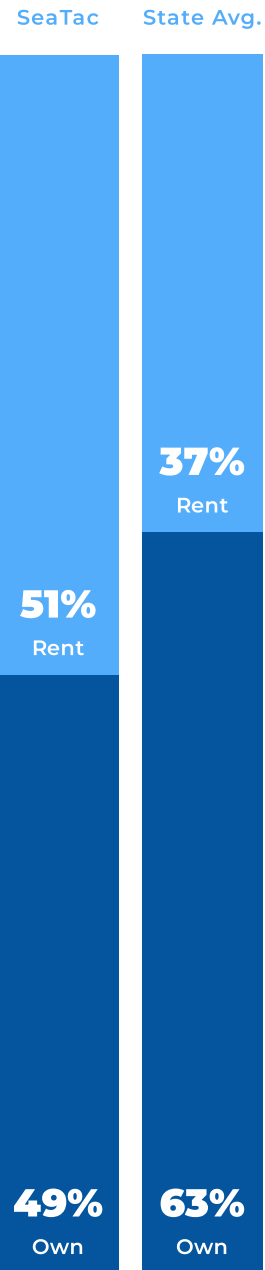


2020 MEDIAN HOME VALUE
\$338,000



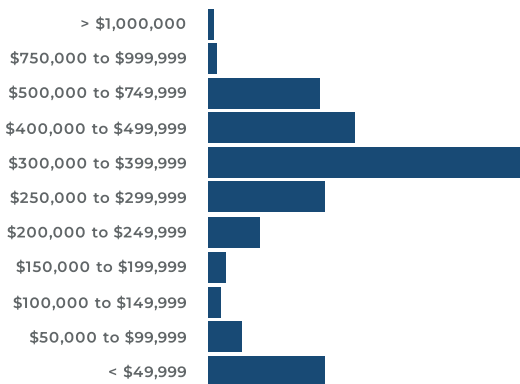
** Data Source: 2020 US Census Bureau
 (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.*

HOME OWNERS VS RENTERS



** Data Source: 2020 US Census Bureau
 (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.*

HOME VALUE DISTRIBUTION



** Data Source: 2020 US Census Bureau
 (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.*

Statistical Information

General Information

Form of Government	Council-Manager
Legal Status	Non-Charter Code City
Congressional District	Washington's Ninth
Legislative District	Thirty-third
School District	Highline
Number of Active Registered Voters (as of October 2022)	14,770
Area	10.3 square miles
Miles of City Streets (centerline)	81
Developed Park Acreage	352
Number of Developed Park Sites	11
Number of Community Centers	2

Fire Protection Services

(Contracted with Puget Sound Regional Fire Authority, PSFRA)

Number of Stations	2
Contracted Fire Fighters - Minimum Daily Staffing	10
Emergency Medical Service Calls (2021)	4,209
Building Fire Calls (2021)	30
Total Dispatch Calls (2021)	5,452
For more information about PSRFA visit: https://pugetsoundfire.org/ (https://pugetsoundfire.org/)	

Police Protection Services

(Contracted with King County Sheriff's Office, KCSO)

Number of Stations/Precincts	1
Dispatched Calls for Service (2021)	14,407
Group A Crimes (2021):	
<i>Crimes Against Persons</i>	477
<i>Crimes Against Property</i>	2,401
For more information about KCSO visit: https://www.kingcounty.gov/depts/sheriff.aspx (https://www.kingcounty.gov/depts/sheriff.aspx)	

Building & Development

	2018	2019	2020	2021
Building Permits Issued	297	265	242	209
Short Plat Applications	14	8	7	7
Valuation of Permitted Building Applications (in millions)	\$90.9	\$256.7	\$352	\$429

Major Employers in SeaTac

(By Employee Count, per WA Employment Security Department)

Rank	Business Name
1	Alaska Airlines
2	Delta Airlines
3	US Department of Homeland Security
4	Horizon Airlines
5	Seattle-Tacoma International Airport (Port of Seattle)

Sales Tax Collections by Category

Business Category (Top 5)	2017	2018	2019	2020	2021
1. Construction	\$3,134,195	\$4,434,020	\$5,977,824	\$4,721,771	\$3,573,595
2. Accommodation & Food Service	3,975,291	3,892,891	4,020,903	1,542,641	2,716,363
3. Transportation/Warehousing/Utilities	2,396,521	2,737,772	3,035,478	1,414,316	2,386,477
4. Finance/Insurance/Real Estate	2,898,105	2,932,313	2,945,694	1,236,469	2,663,278
5. Retail Trade	1,389,881	1,545,255	1,622,812	1,133,097	1,502,048
Other	1,975,247	1,898,112	1,934,549	1,589,219	1,990,636
Total Collections	\$15,769,241	\$17,440,362	\$19,537,261	\$11,637,513	\$14,832,398

Property Tax

(Per King County Tax Assessor)

	2018	2019	2020	2021	2022
Assessed Valuation (AV)	\$6,136,524,621	\$6,689,160,535	\$6,966,765,744	\$7,304,721,195	\$7,046,635,720
Property Tax Levy	\$16,892,202	\$17,162,917	\$17,369,087	\$17,458,617	\$17,536,216
City Levy Rate (per \$1,000 of AV)	\$2.753	\$2.566	\$2.493	\$2.404	\$2.503

Find the City of SeaTac on Social Media!

Facebook:

<https://www.facebook.com/cityofseatac>
(<https://www.facebook.com/cityofseatac>).
<https://www.facebook.com/seatacparksandrec>
(<https://www.facebook.com/seatacparksandrec>).

Twitter:

<https://twitter.com/SeaTacWA>
(<https://twitter.com/SeaTacWA>).

Instagram:

<https://www.instagram.com/cityofseatac/>
(<https://www.instagram.com/cityofseatac/>).

Nextdoor: (if you live in SeaTac)

<https://nextdoor.com/agency-detail/wa/seatac/city-of-seatac/?i=sbprkfpqtptctznfsmds>
(<https://nextdoor.com/agency-detail/wa/seatac/city-of-seatac/?i=sbprkfpqtptctznfsmds>).



APPENDIX

Glossary

AFSCME American Federation of State, County and Municipal Employees
BARS Budgeting, Accounting & Reporting System
BLS Basic Life Support
CED Community and Economic Development
CMO City Manager's Office
CSO Community Service Officer
CDBG Community Development Block Grant
CIP Capital Improvement Plan/Project/Program
COLA Cost of Living Adjustment
DMC Des Moines Creek
DMCB Des Moines Creek Basin
DOC Department of Commerce
DUI Driving Under the Influence
DVMRT Domestic Violence Moral Reconciliation Therapy
EMS Emergency Management Services
ERP Enterprise Resource Planning
FTE Full-time Equivalent
FWLE Federal Way Link Extension
GAAP Generally Accepted Accounting Principles
GFOA Government Finance Officers Association
GIS Geographic Information Systems
GMA Growth Management Act
HUD Department of Housing and Urban Development
ILA Interlocal Agreement
IS Information Systems
KC King County
LGIP Local Government Investment Pool
LTGO Limited Tax General Obligation
M&O Maintenance and Operations
NNO National Night Out
P&R Parks and Recreation
PW Public Works
ROW Right of Way
SCL Seattle City Light
SEPA State Environmental Policy Act
SFR Single Family Residence
SKCEDI Southwest King County Economic Development Initiative
SQL Structured Query Language
SRO School Resource Officer
STE Site Engineering
SWM Surface Water Management
TIP Transportation Improvement Plan
WSDOT Washington State Department of Transportation

Abatement: A reduction or elimination of a real or personal property tax, motor vehicle excise, a fee, charge, or special assessment imposed by a governmental unit. Granted only on application of the person seeking the abatement and only by the committing governmental unit.

Accounting System: The total structure of records and procedures that identify record, classify, and report information on the financial position and operations of a governmental unit or any of its funds, account groups, and organizational components.

Accrual Basis: The recording of the financial effects on a government of transactions and other events and circumstances that have cash consequences for the government in the periods in which those transactions, events, and circumstances occur, rather than only in the periods in which cash is received or paid by the government.

Advance Refunding Bonds: Bonds issued to refund an outstanding bond issue prior to the date on which the outstanding bonds become due or callable. Proceeds of the advance refunding bonds are deposited with a trustee, invested in U.S. Treasury Bonds or other authorized securities, and used to redeem the underlying bonds at a maturity or call date and to pay interest on the bonds being refunded or the advance refunding bonds.

Amortization: The gradual repayment of an obligation over time and in accordance with a predetermined payment schedule.

Appropriated Budget: The expenditure authority created by the appropriation bills or ordinances, which are signed into law, and the related estimated revenues. The appropriated budget would include all reserves, transfers, allocations, supplemental appropriations and other legally authorized legislative and executive changes.

Appropriation: A legal authorization from the community's legislative body to expend money and incur obligations for specific public purposes. An appropriation is usually limited in amount and as to the time period within which it may be expended.

Assessed Valuation: A value assigned to real estate or other property by a government as the basis for levying taxes.

Audit: An examination of a community's financial systems, procedures, and data by a certified public accountant (independent auditor), and a report on the fairness of financial statements and on local compliance with statutes and regulations. The audit serves as a valuable management tool in evaluating the fiscal performance of a community.

Available Funds: Balances in the various fund types that represent non-recurring revenue sources. As a matter of sound practice, they are frequently appropriated to meet unforeseen expenses, for capital expenditures or other one-time costs.

Balanced Budget: Revenues (including Beginning Fund Balance) equals or exceeds expenditures (including Ending Fund Balance).

Beginning Fund Balance	=	Ending Fund Balance
+		+
Current Year Revenues		Current Year Expenditures

BARS: Budgeting, Accounting & Reporting System. Refers to the accounting rules established by the Washington State Auditor's Office, including a prescribed chart of accounts.

Basis of Accounting: A term used in reference to when revenues, expenditures, expenses and transfers and the related assets and liabilities are recognized in the accounts and reported in the financial statements. Specifically, it relates to the timing of the measurements made, regardless of the nature of the measurement, on either the cash or the accrual method.

Benefits: Costs paid by the City on behalf of its employees. Examples include: medical and dental insurance, retirement, deferred compensation, life insurance and worker's compensation.

Biennial Budget: A budget applicable to two fiscal years.

Budget: A plan for allocating resources to support particular services, purposes and functions over a specified period of time. (See Performance Budget, Program Budget)

Budget Document: The instrument used to present a comprehensive financial program to the appropriating governing body. The budget document usually consists of three parts. The first part contains a message from the budget-making authority, together with a summary of the proposed expenditures and the means of financing them. The second consists of schedules supporting the summary. These schedules show in detail the past years' actual revenues, expenditures and other data used in making the estimates. The third part is composed of drafts of the appropriation, revenue and borrowing measures necessary to put the budget into effect.

Budget Message: A general discussion of the proposed budget as presented in writing by the budget-making authority to the legislative body. The budget message should contain an explanation of the principal budget items, an outline of the government's actual financial experience during the past period and its financial status at the time of the message, and recommendations regarding the financial policy for the coming period.

Budgetary Control: The control or management of a government or enterprise in accordance with an approved budget to keep expenditures within the limitations of available appropriations and available revenues.

Capital Assets: All real and tangible property used in the operation of government, which is not easily converted into cash, and has an initial useful live extending beyond a single financial reporting period. Capital assets include land and land improvements; infrastructure such as roads, easements, buildings and building improvements; vehicles, machinery and

equipment.

Capital Expenditure: The acquisition of equipment/software/easements exceeding \$5,000 in value or the construction of a building or other improvement exceeding \$25,000 in value. Infrastructure assets must exceed \$100,000 before they are capitalized. Capital expenditures are for assets which have lives exceeding one year. Capital expenditures are also included in the City's capital asset records and are depreciated over their estimated useful lives based on a pre-established depreciation schedule.

Capital Improvement Plan: A plan for capital expenditures to be incurred each year over a fixed period of years to meet capital needs arising from the long-term work program or other capital needs. It sets forth each project or other contemplated expenditure in which the government is to have a part and specifies the resources estimated to be available to finance the projected expenditures.

Capital Project Fund: A fund created to account for and financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets.

Collective Bargaining: The process of negotiating workers' wages, hours, benefits, working conditions, etc., between an employer and some or all of its employees, who are represented by a recognized labor union. regarding wages, hours and working conditions.

Consumer Price Index: The statistical measure of changes, if any, in the overall price level of consumer goods and services. The index is often called the "cost-of-living index."

Debt Service: The repayment cost, usually stated in annual terms and based on an amortization schedule, of the principal and interest on any particular bond issue.

Debt Service Fund: A fund used to account for and report financial resources that are restricted, committed, or assigned to expenditure for principal and interest.

Delinquent Taxes: Taxes remaining unpaid on and after the date to which a penalty for nonpayment is attached. Even though the penalty may be subsequently waived and a portion of the taxes may be abated or canceled, the unpaid balances continue to be delinquent taxes until abated, canceled, paid or converted into tax liens.

Depreciation: A reduction in the monetary value of an asset with the passage of time, due in particular to wear and tear.

Enterprise Fund: (1) A fund established to account for operations financed and operated in a manner similar to private business enterprises (e.g., water, gas and electric utilities; airports; parking garages; or transit systems). In this case the governing body intends that costs (i.e., expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. (2) A fund established because the government body has decided that periodic determination of revenues earned, expenses incurred and/or net income is appropriate for capital maintenance, public policy, management control, or accountability.

Expenditure: An outlay of money made by municipalities to provide the programs and services within their approved budget.

Fiduciary Funds: Repository of money held by a municipality in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and other funds. These include pension (and other employee benefit) trust funds, investment trust funds, private- purpose trust funds, and agency funds.

Fiscal Year: A 12-month period to which the annual operating budget applies and at the end of which a government determines its financial position and the results of its operations.

Full-Time Equivalent: A unit of measurement equivalent to an individual worker working full-time at 40 hours per week.

Fund: An accounting entity with a self-balancing set of accounts that are segregated for the purpose of carrying on identified activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations.

Fund Accounting: Organizing financial records into multiple, segregated locations for money. A fund is a distinct entity within the municipal government in which financial resources and activity (assets, liabilities, fund balances, revenues, and expenditures) are accounted for independently in accordance with specific regulations, restrictions or limitations. Examples of

funds include the general fund and enterprise funds.

Fund Balance: The difference between fund assets and fund liabilities of governmental and similar trust funds.

General Fund: The fund used to account for most financial resources and activities governed by the normal appropriation process.

Governmental Fund: Funds used to account for activities primarily supported by taxes, grants, and similar revenue sources. Within the category of Governmental Funds, there are five types: General Fund, Special Revenue Funds, Debt Service Funds, Capital Projects Funds, and Permanent Funds.

ILA: An Interlocal Agreement. The City establishes contracts or agreements with other governmental agencies.

Impressions: In the context of social media, impressions are the number of times your content is displayed, no matter if it was clicked or not.

Interfund Activity: Activity between funds of the primary government. Interfund activities are divided into two broad categories: reciprocal and non-reciprocal. Reciprocal interfund activity comprises interfund loans and interfund services provided and used. Non-reciprocal interfund activity comprises interfund transfers and interfund reimbursements.

Internal Service Fund: A fund used to account for the financing of goods or services provided by one department or agency to other departments or agencies of a government, or to other governments, on a cost-reimbursement basis.

Legal Level of Budgetary Control: The level at which spending in excess of budgeted amounts would be a violation of law.

Level of Budgetary Control: One of the three possible levels of budgetary control and authority to which organizations, programs, activities and functions may be subject. These levels of budgetary control are (a) appropriated budget, (b) legally authorized non-appropriated budget process or (c) non-budgeted financial activities, which are not subject to the appropriated budget and the appropriation process or to any legally authorized non-appropriated budget review and approval process, but still are relevant for sound financial management and oversight.

Levy: (1) (Verb) to impose taxes, special assessments or service charges for the support of government activities. (2) (Noun) The total amount of taxes, special assessments or service charges imposed by a government.

LTGO: An acronym for Limited Tax General Obligation that is a term used when bonds are issued and are secured by the pledge of the issuer's full, faith, credit and taxing power of a defined limited tax.

Line Item Budget: A budget that separates spending into categories, or greater detail, such as supplies, equipment, maintenance, or salaries, as opposed to a program budget.

Major Budgetary Fund: The definition of major fund for purposes of the City's budget includes any budgeted fund that represents approximately 10 percent of the total estimated revenues or appropriated expenditures.

Modified Accrual Basis: The basis of accounting associated with the governmental fund-type measurement focus. Under it, revenues and other financial resources are recognized when they become susceptible to accrual, that is when they become both "measurable" and "available" to finance expenditures of the current period. Expenditures are recognized when the fund liability is incurred except for inventories of materials and supplies that may be considered expenditures either when purchased or when used. All governmental funds, expendable trust funds and agency funds are accounted for using the modified accrual basis of accounting.

Non-Major Budgetary Fund: Any other Fund that does not meet the definition of "Major Fund". *See Major Budgetary Fund.*

Objects of Expenditures: A classification of expenditures that is used for coding any department disbursement, such as "personal services," "expenses," or "capital outlay."

Operating Budget: A plan of proposed expenditures for personnel, supplies, and other expenses for the coming fiscal year.

Principal: The face amount of a bond, exclusive of accrued interest.

Program: A combination of activities to accomplish an end.

Program Budget: A budget that relates expenditures to the programs they fund. The emphasis of a program budget is on output.

Proprietary Fund Types: Sometimes referred to as income determination for commercial-type funds, the classification used to account for a government's ongoing organizations and activities that are similar to those often found in the private sector. The GAAP used are generally those applicable to similar businesses in the private sector and the measurement focus is on determination of net income, financial position and changes in financial position

Refunding of Debt: Transaction where one bond issue is redeemed and replaced by a new bond issue under conditions generally more favorable to the issuer. (See Advance Refunding Bonds)

Reserve Fund: An amount set aside annually within the budget to provide a funding source for extraordinary or unforeseen expenditures.

Special Revenue Fund: A fund used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects.

Taxes: Compulsory charges levied by a government to finance services performed for the common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits, such as special assessments. Neither does the term include charges for services rendered only to those paying such charges (e.g., sewer service charges).

Tax Levy Ordinance: An ordinance through which taxes are levied.

Tax Rate: The amount of tax stated in terms of a unit of the tax base (e.g., specified amount per \$1,000 of assessed valuation of taxable property).

Transfers: All interfund transfers other than residual equity transfers (e.g., legally authorized transfers from a fund receiving revenue to the fund through which the resources are to be expended).

Unrestricted Net Assets: That portion of net assets that is neither restricted nor invested in capital assets (net of related debt).