

Seattle Center

Marshall Foster, Director

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<http://www.seattlecenter.com/>

Department Overview

Seattle Center is home to cultural and educational organizations, sports teams, festivals, community programs (including cultural and community celebrations), and entertainment facilities. Millions of people visit the 74-acre Seattle Center campus annually. Consistently rated as one of the City's top attractions, Seattle Center is a premier urban park whose purpose is to create exceptional events, experiences, and environments that delight and inspire the human spirit and build a stronger community.

Since its creation in 1963, Seattle Center has nurtured artistry and creativity by providing a home for and technical assistance to a wide variety of arts and cultural organizations. These organizations play a critical role in the arts and cultural landscape of the region. Originally created for the World's Fair, the Coliseum, later called KeyArena, was operated by Seattle Center as a public assembly venue for sports and concert events. The new building, now Climate Pledge Arena, is hosting the NHL's newest franchise, the Kraken, as well as the WNBA's Seattle Storm, along with a variety of concerts, family shows, and other events.

Seattle Center is financed by a combination of tax dollars from the City's General Fund and revenue earned from commercial operations. Major sources of commercial revenues include facility rentals, parking fees, long-term leases to for-profit and non-profit organizations, sponsorships, concession sales, and monorail fares.

Budget Snapshot

| | 2023 Actuals | 2024 Adopted | 2025 Proposed | 2026 Proposed |
|-----------------------------|-------------------|-------------------|-------------------|-------------------|
| Department Support | | | | |
| General Fund Support | 15,624,358 | 16,335,298 | 16,605,050 | 17,567,633 |
| Other Funding - Operating | 28,544,502 | 34,116,894 | 38,821,043 | 40,407,767 |
| Total Operations | 44,168,860 | 50,452,192 | 55,426,093 | 57,975,400 |
| Capital Support | | | | |
| General Fund Support | 96,785 | - | - | - |
| Other Funding - Capital | 9,199,616 | 5,073,361 | 16,756,541 | 10,025,510 |
| Total Capital | 9,296,401 | 5,073,361 | 16,756,541 | 10,025,510 |
| Total Appropriations | 53,465,261 | 55,525,553 | 72,182,634 | 68,000,909 |
| Full-Time Equivalent Total* | 231.43 | 248.93 | 255.93 | 255.93 |

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

Seattle Center

Budget Overview

The City's 2025-2026 Proposed Budget maintains core services for Seattle Center. The department will continue to serve as the state's largest visitor destination for artistic, cultural and sporting events. Visitors can frequent large scale events, such as Bumbershoot and the Northwest Folklife Festival, and also attend community festivals and celebrations such as Festàl. The campus hosts the city's legacy artistic and cultural institutions, Seattle Opera at McCaw Hall and Seattle Rep at the Bagley Wright Theater, alongside newer attractions, such as the Chihuly Museum of Glass. Climate Pledge Arena features the Kraken and world headlining performance artists.

While these events and activities draw significant revenue for the city, Seattle Center will continue maintaining campus grounds and their unique features for the casual visitor. Seattle Center will also continue to serve its critical role in providing emergency shelter during adverse weather events and implementing the annual Seattle/King County Clinic public health event, which saw nearly 3,000 patients receive free medical and dental care for its tenth iteration in 2024.

The General Fund revenue forecast for the City's 2025-2026 Proposed Budget is insufficient to cover all anticipated Citywide costs. General Fund reductions were identified to mitigate this shortfall. To preserve critical City services due to the General Fund deficit, budget adjustments were made by shifting costs to the department's revenue-backed operating fund, reclassifying or underfilling vacant positions to achieve administrative efficiencies, eliminating the Bumbershoot workforce development program, decreasing General Fund support for the Waterfront, and raising parking, event space and facility rental fees to bring them more in line with market rates.

Seattle Center is also benefitting from an expansion of the City's use of Admissions Tax revenue from the Office of Arts and Culture. In 2019, Seattle Center started receiving Admissions Tax revenue support to help fund the Festàl series of community festivals. The proposed budget includes legislation to broaden the uses of Admissions Tax from the Arts and Culture Fund, and accordingly Seattle Center will shift approximately \$1 million from the General Fund to be funded with Admissions Tax revenue, specifically for the Northwest Folklife Festival, cultural administration staffing, and to fully support Festàl. Admissions Tax revenue will also fund the annual Winterfest celebration, which allows Seattle Center to redirect earned revenues to other revenue-generating purposes.

Seattle Center anticipates earned revenue to rise substantially during the next biennium by nearly \$3 million (11.7%). Parking and monorail receipts, leases for the major cultural institutions, concession and food receipts from the Armory, reimbursable labor for community and commercial events, and other sources will bring Seattle Center closer to achieving pre-pandemic revenue levels. These increases are attributable to rising visitor volumes as well as proposed increases to parking and facility fees. Parking in particular among all revenue streams is expected to grow the most over the biennium (20.8%), and the proposed budget includes parking staffing enhancements to meet this need.

Seattle Center

Incremental Budget Changes

Seattle Center

| | Dollars | FTE |
|--------------------------------------------------------------------------------|-------------------|---------------|
| 2025 Beginning Budget | 67,409,453 | 248.93 |
| Baseline | | |
| Bargained Annual Wage and Market Wage Increases to Base Budget | 4,907,354 | - |
| Citywide Adjustments for Standard Cost Changes | 395,121 | - |
| Proposed Operating | | |
| Add Event Booking Representative | 120,980 | 1.00 |
| Winterfest Support | 240,116 | - |
| Alternative Funding for Folklife Festival | - | - |
| Alternative Funding for Festál | - | - |
| Alternative Funding for Cultural Administration | - | - |
| FIFA Coordinator | 265,049 | - |
| Update Seattle Center Parking Staffing | 123,708 | 1.00 |
| Shift Funding for Campus Positions | - | - |
| Guest Services Staffing Changes | 15,419 | (1.00) |
| Reclassify Strategic Advisor Position | (45,714) | - |
| Reclassify Executive Assistant to Administrative Staff Assistant | (30,419) | - |
| Remove Support for Bumberworks | (150,000) | - |
| Remove General Fund from Waterfront | (100,000) | - |
| Increase Budget for Strategic Advisors | 98,016 | - |
| Momentus Software Licensing | 50,000 | - |
| Proposed Capital | | |
| Monorail Improvements at Westlake Station | 350,000 | - |
| Municipal Energy Electrification Program - Armory and McCaw Hall | 195,000 | - |
| McCaw Hall Capital Reserve Fund | (19,990) | - |
| Update Memorial Stadium Revenue & Expense to LTGO Bond Funds | (648,900) | - |
| Proposed Technical | | |
| Update Campus Fund Earned Revenue | - | - |
| Update Waterfront Operating Budget | 590,649 | - |
| Applied Benefits for Waterfront Staff | (1,987,896) | - |
| Allocate Central Costs to McCaw Hall and Waterfront | (466,974) | - |
| Reclassify Security Officer to Security Programs Specialist at Waterfront Park | - | - |
| Climate Pledge Revenue Share Increase | 700,000 | - |
| Add Operating Expenses for 5th & Mercer Building | 381,084 | - |
| Colorcraft Building Lease Increase | 97,257 | - |

Seattle Center

| | Dollars | FTE |
|-------------------------------------------------------------|---------------------|---------------|
| Building Emissions Performance Standard (BEPS) Assessment | 50,000 | - |
| Campus Signage Maintenance | (96,549) | - |
| Update McCaw Fund Earned Revenue | - | - |
| Update McCaw Fund Expenditures | (2,458,660) | - |
| Update Interfund Loan Payment | 965,116 | - |
| Federal Transit Authority Formula Fund Grants for 2025/2026 | (76,459) | - |
| Reconciliation of Pooled Benefits | 1,446,554 | - |
| Ongoing Changes from Current Year Legislation | - | 6.00 |
| Final Adjustments for Standard Cost Changes | (136,683) | - |
| Fund Balancing | - | - |
| Total Incremental Changes | \$4,773,182 | 7.00 |
| Total 2025 Proposed Budget | \$72,182,634 | 255.93 |

Description of Incremental Budget Changes

Baseline

Bargained Annual Wage and Market Wage Increases to Base Budget

Expenditures \$4,907,354

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

Citywide Adjustments for Standard Cost Changes

Expenditures \$395,121

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

Proposed Operating

Add Event Booking Representative

Expenditures \$120,980
 Position Allocation 1.00

This item adds an Event Booking Representative to provide support in sales, marketing, contract management, and other event-related activities. This position replaces a long-term intermittent employee who held these responsibilities for several decades. This item is funded via revenues generated from facility and parking fees, concession proceeds, and other sources.

Seattle Center

Winterfest Support

Expenditures \$240,116

The 2025-2026 Proposed Budget includes appropriations out of the Arts and Culture Fund to three City departments which have arts and culture-related spending. The proposed budget includes legislation to broaden the uses of Admissions Tax from the Arts and Culture Fund. The Office of Arts and Culture, Seattle Center and Seattle Parks and Recreation budgets use Admissions Tax to support arts and culture spending.

Winterfest is Seattle Center’s annual five-week festival encompassing live shows at the Seattle Armory, the Fountain of Light, and other attractions. The budget for Winterfest was substantially decreased in 2019 for General Fund savings. Seattle Center has been funding the event since 2021 using higher than projected revenues. This item reinstates budget for the event with Admissions Tax revenue.

Alternative Funding for Folklife Festival

Expenditures -

This budget-neutral item shifts \$381,711 in funding for the Northwest Folklife Festival, Seattle Center’s free, four-day, multicultural, intergenerational Festival held on Seattle Center grounds, from the General Fund to be funded with Admissions Tax revenue. This change will not affect programming.

Alternative Funding for Festàl

Expenditures -

Festàl, Seattle Center’s series of 24 cultural festivals produced in partnership with numerous community organizations, has received support from Admissions Tax revenue from the Office of Arts and Culture since 2019. This item increases the level of support from the Admissions Tax. The revenue side of the budget reflects this change.

Alternative Funding for Cultural Administration

Expenditures -

This budget neutral item shifts funding for Seattle Center Cultural Administration staff, including a Manager and a Cultural Programs Specialist from General Fund to the Admissions Tax. These staff coordinate, procure and manage Festàl events.

FIFA Coordinator

Expenditures \$265,049

The proposed budget allocates \$31 million in Payroll Expense Tax proceeds in 2025 to support economic development. This item uses payroll tax funding for a coordinator position to provide leadership and support in preparation for the City’s participation in the 2026 FIFA World Cup games, which will have a significant impact on economic activity.

Update Seattle Center Parking Staffing

Expenditures \$123,708

Position Allocation 1.00

Parking needs and revenue have been increasing in the post-COVID era. This item provides support for parking staff by restoring two supervisor positions eliminated in the 2010 Adopted Budget via reclassifying two Parking Attendants; adding one Parking Attendant; increasing budget for training and succession planning; and augmenting wages for a Transportation Manager to ensure internal equity with identical classifications.

Seattle Center

Shift Funding for Campus Positions

Expenditures -

This item shift funding for six positions (Dining Room Attendants, Janitors, Laborers and Security Officers) from General Fund to Seattle Center Fund subject to operational needs and available earned revenue. This results in \$491,449 in General Fund savings without decreasing services for Seattle Center's main campus.

Guest Services Staffing Changes

Expenditures \$15,419

Position Allocation (1.00)

This item decreases two part-time positions and reclassifies one part-time position to a full time Manager in Guest Services, and shifts \$145,191 in funding from General Fund to Seattle Center Fund. This reduction and reclassification reflect the diminished need for regular admissions-related work since the closure of Key Arena.

Reclassify Strategic Advisor Position

Expenditures \$(45,714)

Position Allocation -

This item reclassifies a Strategic Advisor 3 position to a Strategic Advisor 2 position with job duties in development and grant writing. This achieves General Fund savings of \$107,547 due to the reduced cost of the position and shifting funding for the position to Seattle Center Fund.

Reclassify Executive Assistant to Administrative Staff Assistant

Expenditures \$(30,419)

Position Allocation -

This item achieves General Fund savings by reclassifying an Executive Assistant to an Administrative Staff Assistant. This position supports the Programs and Events Division. The change enhances staffing consistency across the department.

Remove Support for Bumberworks

Expenditures \$(150,000)

This item removes Payroll Expense Tax support for Seattle Center's Bumberworks Festival workforce development program (Bumberworks). First funded in last year's Adopted Budget, this program involves about 20 youth or young adults in hands-on training in music festival production and other skills.

Remove General Fund from Waterfront

Expenditures \$(100,000)

This item removes General Fund support for maintenance at Pier 62. Seattle Center is responsible for operations, maintenance and public safety for the Waterfront, and receives Metropolitan Park District funding from Seattle Parks and Recreation for this purpose.

Seattle Center

Increase Budget for Strategic Advisors

Expenditures \$98,016

This item increases budget to support a change in responsibilities for two Strategic Advisor positions in the Capital Projects and Planning workgroup. These positions have accrued enhanced responsibilities due to staff retirements and other personnel changes. This item is funded via revenues generated from facility and parking fees, concession proceeds, and other sources.

Momentum Software Licensing

Expenditures \$50,000

Seattle Center utilizes Momentum software for event scheduling and billing. This item increases budget to accommodate a planned rise in the licensing fee. This item is funded by revenues generated from facility and parking fees, concession proceeds, and other sources.

Proposed Capital

Monorail Improvements at Westlake Station

Expenditures \$350,000

The proposed budget allocates \$31 million in Payroll Expense Tax proceeds in 2025 to support economic development. This item uses one-time payroll tax funding for schematic design for a Westlake Station upgrade and ADA accessibility improvements. The purpose is to evaluate options to reconfigure the Westlake Station side of the Monorail path, including redesign of the area where train right-of-way paths constrict, to allow for the trains to run independently at all times.

Municipal Energy Electrification Program - Armory and McCaw Hall

Expenditures \$195,000

The proposed budget allocates \$18 million in Payroll Expense Tax proceeds in 2025 to the Green New Deal. This item uses payroll tax funding to fund projects associated with the Municipal Energy Electrification Program (MEEP). This funding will support the LED Lighting Program at the Seattle Armory and McCaw Hall. For more information, see Proposed 2025-2030 Capital Improvement Program.

McCaw Hall Capital Reserve Fund

Expenditures \$(19,990)

Revenues \$(20,000)

This item updates expenditures and revenues for the McCaw Hall capital reserve fund and revises the outyear budget allocations. The negative balances reflect a correction to the baseline budget.

Update Memorial Stadium Revenue & Expense to LTGO Bond Funds

Expenditures \$(648,900)

This item shifts revenue and expenditure appropriation for the redevelopment of Memorial Stadium at Seattle Center from the 2025 Limited Tax General Obligation (LTGO) Taxable Bond Fund and other funding to \$9 million of 2026 and \$29 million 2027 LTGO Bond proceeds. An interfund loan of \$9.3 million backed by Real Estate Excise Tax proceeds will be issued to Seattle Center in 2025 to meet initial costs of the project. The loan will subsequently be paid back using the LTGO Bond proceeds. This item also includes a technical correction to debt service to match the updated issuances in 2026 and 2027.

Seattle Center

The City's investment will be part of a public-private partnership, including \$66.5 million from the Seattle Public Schools district (SPS) approved by Seattle voters in the BTA V levy last February, philanthropic contributions, and, potentially, investments by private entities.

Proposed Technical

Update Campus Fund Earned Revenue

| | |
|----------|-------------|
| Revenues | \$3,062,808 |
|----------|-------------|

This change request updates Seattle Center's revenue budget from various sources. Approximately 60% to 80% of campus expenditures are funded by earned revenue from leases, parking, event reimbursements, and other miscellaneous sources. Seattle Center is also increasing minimum rates for contract parking and facility fees to align with current market rates.

Update Waterfront Operating Budget

| | |
|--------------|---------------|
| Expenditures | \$590,649 |
| Revenues | \$(4,989,071) |

This technical item makes adjustments to fixed funding amounts from Metropolitan Park District and Friends of Waterfront for operations, maintenance and public safety at the Waterfront. The budget includes administration, laborers, gardeners, security staffing, equipment, grounds materials and supplies, and other associated costs. This item also makes a technical correction as Metropolitan Park District funds have been mistakenly included in Seattle Center's budget as revenue and not an interdepartmental transfer.

Applied Benefits for Waterfront Staff

| | |
|--------------|---------------|
| Expenditures | \$(1,987,896) |
|--------------|---------------|

This technical item is needed to offset the applied benefits (Paid Time Off, Workers Compensation, Unemployment, Healthcare) included in the Waterfront budget.

Allocate Central Costs to McCaw Hall and Waterfront

| | |
|--------------|-------------|
| Expenditures | \$(466,974) |
|--------------|-------------|

This item achieves General Fund savings by reallocating internal services costs for McCaw Hall to the McCaw Hall Fund, and for Waterfront to the Metropolitan Park District Fund; the Waterfront budget change is also reflected in the Update Waterfront Operating Budget item. These internal service costs encompass rates from the Department of Finance & Administrative Services, Seattle Information Technology Department, and Seattle Department of Human Resources.

Reclassify Security Officer to Security Programs Specialist at Waterfront Park

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

This revenue-backed item reclassifies a Security Officer to a Security Program Specialist. Seattle Center is responsible for operations, maintenance and public safety at the Waterfront, and the complement of security staff at the Waterfront requires an on-site supervisory presence. This position oversees 17 Security Officers and 3 Senior Security Officers.

Seattle Center

Climate Pledge Revenue Share Increase

Expenditures \$700,000

This revenue-backed item increases budget authority to pay Climate Pledge Arena (ArenaCo) its share of 2024 Parking Revenue per the negotiated agreement governing profits from Parking Operations. The revenue sharing estimates have elevated due to Climate Pledge Arena events and higher demand.

Add Operating Expenses for 5th & Mercer Building

Expenditures \$381,084

This revenue-backed item increases budget authority for operations and maintenance at the 5th and Mercer building. The building was formerly leased by KCTS (Cascade Public Media). Operating expenses, previously paid by the lessee, are now paid by Seattle Center which in turn is reimbursed via new short-term leases.

Colorcraft Building Lease Increase

Expenditures \$97,257

This item increases budget authority to accommodate anticipated raised rental costs for the building (“Colorcraft”) located adjacent to Seattle Center at 621 Second Avenue North, Seattle Washington. Seattle Center uses the Colorcraft building for office space, a metal fabrication shop, electrical shop, carpenter shop, and paint shop.

Building Emissions Performance Standard (BEPS) Assessment

Expenditures \$50,000

This item increases budget authority to comply with the City of Seattle’s Building Emissions Performance Standard (BEPS) climate law. The law focuses on emissions reduction or “decarbonization” which requires owners of nonresidential and multifamily buildings in Seattle to improve their buildings through strategies such as increasing energy efficiency and upgrading to zero emissions equipment.

Campus Signage Maintenance

Expenditures \$(96,549)

This item decreases budget authority for expenses related to campus electric signage, including warranty costs, internet fees, small repairs and the license used to manage the campus Wi-Fi network.

Update McCaw Fund Earned Revenue

Revenues \$(188,659)

This change request updates the earned revenue projection for McCaw Hall at Seattle Center.

Update McCaw Fund Expenditures

Expenditures \$(2,458,660)

This item aligns expenditures for McCaw Hall with expected revenue, and results in decreasing appropriations in General Fund and the department’s operating fund.

Seattle Center

Update Interfund Loan Payment

Expenditures \$965,116

Seattle Center acquired an interfund loan of \$4.6 million in 2019 to mitigate revenue loss related to the Key Arena closure, and received an additional \$13.4 million for COVID-era tenant rent abatements, all to be paid back by 2033 via earned revenue. This item increases budget authority to align appropriations with the repayment schedule. Annual payments on debt service total \$1.5 million in 2025 and \$1.575 million in 2026.

Federal Transit Authority Formula Fund Grants for 2025/2026

Expenditures \$(76,459)

Revenues \$(76,459)

This revenue-backed item adjusts appropriations for a federal formula grant from the Federal Transit Administration funding preventative maintenance for the Monorail.

Reconciliation of Pooled Benefits

Expenditures \$1,446,554

This item reconciles the Indirect Account for Pooled Benefits. These changes are technical in nature and do not affect services to the public.

Ongoing Changes from Current Year Legislation

Position Allocation 6.00

This change includes ongoing budget and/or position changes resulting from current year legislation in 2024, including the Year End Supplemental Ordinance. This includes the addition of six Security Officers to service the Waterfront. These positions were originally scheduled to be included in the 2025 budget to coincide with the opening of the new Overlook Walk; they were instead added to supplemental legislation, because the Overlook Walk opened ahead of schedule in 2024.

Final Adjustments for Standard Cost Changes

Expenditures \$(136,683)

Citywide technical adjustments made in the proposed phase reflect changes to internal services costs, including rates from the Department of Finance & Administrative Services, Seattle Information Technology Department, Seattle Department of Human Resources, and for healthcare for the department. These adjustments reflect final decisions about these costs made during the Proposed Phase of the budget process.

Fund Balancing

Revenues \$(266,802)

This is a technical item to record a fund balancing entry for the Seattle Center Fund which is primarily managed by this department.

Seattle Center

Expenditure Overview

| Appropriations | 2023 Actuals | 2024 Adopted | 2025 Proposed | 2026 Proposed |
|--------------------------------------------------------------|-------------------|-------------------|-------------------|-------------------|
| CEN - BC-SC-S0303 - McCaw Hall Capital Reserve | | | | |
| 34070 - McCaw Hall Capital Reserve | 374,710 | 690,990 | 691,000 | 691,000 |
| Total for BSL: BC-SC-S0303 | 374,710 | 690,990 | 691,000 | 691,000 |
| CEN - BC-SC-S03P01 - Building and Campus Improvements | | | | |
| 00100 - General Fund | 96,785 | - | - | - |
| 00164 - Unrestricted Cumulative Reserve Fund | 42,017 | 30,000 | 50,000 | 50,000 |
| 11410 - Seattle Center Fund | (48,755) | - | - | - |
| 14500 - Payroll Expense Tax | - | - | 195,000 | 195,000 |
| 30010 - REET I Capital Fund | 7,678,534 | 3,097,000 | 5,292,000 | 7,882,297 |
| 36820 - 2021 Taxable LTGO Bond Fund | 522,364 | - | - | - |
| 37410 - 2026 LTGO Bond Fund B | - | - | 9,000,000 | - |
| Total for BSL: BC-SC-S03P01 | 8,290,946 | 3,127,000 | 14,537,000 | 8,127,297 |
| CEN - BC-SC-S9403 - Monorail Rehabilitation | | | | |
| 11410 - Seattle Center Fund | 630,745 | 1,255,000 | 1,178,541 | 1,207,213 |
| 14500 - Payroll Expense Tax | - | - | 350,000 | - |
| Total for BSL: BC-SC-S9403 | 630,745 | 1,255,000 | 1,528,541 | 1,207,213 |
| CEN - BO-SC-60000 - Campus | | | | |
| 00100 - General Fund | 8,398,805 | 8,342,819 | 8,062,033 | 8,430,727 |
| 11410 - Seattle Center Fund | 17,646,766 | 17,829,662 | 23,386,282 | 24,173,548 |
| 12400 - Arts and Culture Fund | - | - | 1,250,123 | 1,308,384 |
| 14500 - Payroll Expense Tax | 100,000 | 150,000 | 241,308 | 254,366 |
| Total for BSL: BO-SC-60000 | 26,145,571 | 26,322,481 | 32,939,747 | 34,167,025 |
| CEN - BO-SC-61000 - Waterfront | | | | |
| 00100 - General Fund | - | 100,000 | - | - |
| 11410 - Seattle Center Fund | 511,120 | 945,000 | 1,000,000 | 1,000,000 |
| 19710 - Seattle Park District Fund | 1,811,587 | 5,017,832 | 5,717,833 | 5,946,547 |
| Total for BSL: BO-SC-61000 | 2,322,706 | 6,062,832 | 6,717,833 | 6,946,547 |
| CEN - BO-SC-65000 - McCaw Hall | | | | |
| 00100 - General Fund | 816,346 | 793,770 | 831,810 | 865,082 |
| 11430 - Seattle Center McCaw Hall Fund | 4,486,613 | 5,672,695 | 5,484,036 | 5,875,634 |
| 30010 - REET I Capital Fund | - | 337,000 | 337,000 | 337,000 |
| Total for BSL: BO-SC-65000 | 5,302,959 | 6,803,466 | 6,652,846 | 7,077,716 |

Seattle Center

CEN - BO-SC-69000 - Leadership and Administration

| | | | | |
|-----------------------------------|-------------------|-------------------|------------------|------------------|
| 00100 - General Fund | 6,409,207 | 7,098,709 | 7,711,207 | 8,271,824 |
| 11410 - Seattle Center Fund | 3,988,417 | 4,165,075 | 1,404,460 | 1,512,288 |
| Total for BSL: BO-SC-69000 | 10,397,624 | 11,263,784 | 9,115,667 | 9,784,112 |

| | | | | |
|-------------------------|-------------------|-------------------|-------------------|-------------------|
| Department Total | 53,465,261 | 55,525,553 | 72,182,634 | 68,000,909 |
|-------------------------|-------------------|-------------------|-------------------|-------------------|

| | | | | |
|------------------------------------------------|---------------|---------------|---------------|---------------|
| Department Full-Time Equivalents Total* | 231.43 | 248.93 | 255.93 | 255.93 |
|------------------------------------------------|---------------|---------------|---------------|---------------|

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

Budget Summary by Fund Seattle Center

| | 2023 | 2024 | 2025 | 2026 |
|----------------------------------------------|-------------------|-------------------|-------------------|-------------------|
| | Actuals | Adopted | Proposed | Proposed |
| 00100 - General Fund | 15,721,143 | 16,335,298 | 16,605,050 | 17,567,633 |
| 00164 - Unrestricted Cumulative Reserve Fund | 42,017 | 30,000 | 50,000 | 50,000 |
| 11410 - Seattle Center Fund | 22,728,292 | 24,194,737 | 26,969,284 | 27,893,048 |
| 11430 - Seattle Center McCaw Hall Fund | 4,486,613 | 5,672,695 | 5,484,036 | 5,875,634 |
| 12400 - Arts and Culture Fund | - | - | 1,250,123 | 1,308,384 |
| 14500 - Payroll Expense Tax | 100,000 | 150,000 | 786,308 | 449,366 |
| 19710 - Seattle Park District Fund | 1,811,587 | 5,017,832 | 5,717,833 | 5,946,547 |
| 30010 - REET I Capital Fund | 7,678,534 | 3,434,000 | 5,629,000 | 8,219,297 |
| 34070 - McCaw Hall Capital Reserve | 374,710 | 690,990 | 691,000 | 691,000 |
| 36820 - 2021 Taxable LTGO Bond Fund | 522,364 | - | - | - |
| 37410 - 2026 LTGO Bond Fund B | - | - | 9,000,000 | - |
| Budget Totals for CEN | 53,465,261 | 55,525,553 | 72,182,634 | 68,000,909 |

Seattle Center

Revenue Overview

2025 Estimated Revenues

| Account Code | Account Name | 2023 Actuals | 2024 Adopted | 2025 Proposed | 2026 Proposed |
|---------------------------------------------------------|-------------------------------------|-------------------|-------------------|-------------------|-------------------|
| 360900 | Miscellaneous Revs-Other Rev | 765,444 | - | - | - |
| Total Revenues for: 00100 - General Fund | | 765,444 | - | - | - |
| 331110 | Direct Fed Grants | 1,989,401 | - | - | - |
| 337080 | Other Private Contrib & Dons | 511,071 | 1,295,000 | 1,000,000 | 1,000,000 |
| 341150 | Private Reimbursements | - | 138,599 | - | - |
| 341190 | Personnel Service Fees | 3,457,425 | 2,155,066 | 1,899,684 | 1,922,351 |
| 342130 | Communication Service Fees | 2,875 | - | - | - |
| 344050 | Transit Charges-Monorail | 65,804 | 150,000 | 65,000 | 65,000 |
| 344900 | Transportation-Other Rev | 646,228 | 648,103 | 646,635 | 646,179 |
| 347900 | Culture And Rec-Other Rev | - | 788,127 | 1,034,678 | 1,056,912 |
| 360020 | Inv Earn-Residual Cash | - | 50,000 | 70,000 | 70,000 |
| 360220 | Interest Earned On Delinquent A | 18,595 | - | - | - |
| 360250 | Other Equip/Vehicle Rentals | 249,347 | 141,010 | 155,000 | 155,000 |
| 360260 | Lease revenue GASB87 | 6,811,399 | - | - | - |
| 360265 | Public Benefit Contra | (1,332,490) | - | - | - |
| 360290 | Parking Fees | 8,346,580 | 7,489,139 | 8,597,609 | 9,050,113 |
| 360300 | St Space Facilities Rentals | 1,227,256 | 1,897,190 | 2,058,745 | 2,199,532 |
| 360310 | Lt Space/Facilities Leases | 1,789,540 | 6,011,597 | 6,596,363 | 6,706,167 |
| 360340 | Concession Proceeds | 292,294 | 1,967,068 | 2,472,225 | 2,586,900 |
| 360360 | Sponsorship And Royalties | 624,138 | 522,659 | 568,406 | 587,775 |
| 360380 | Sale Of Junk Or Salvage | 1,325 | - | - | - |
| 360900 | Miscellaneous Revs-Other Rev | 510,426 | 678,300 | 893,200 | 893,200 |
| 367010 | Private Grants & Contr | 501,925 | - | - | - |
| 374030 | Capital Contr-Fed Dir Grants | - | 1,004,000 | 942,833 | 965,770 |
| 379020 | Capital Contributions | - | 251,000 | 235,708 | 241,443 |
| Total Revenues for: 11410 - Seattle Center Fund | | 25,713,138 | 25,186,859 | 27,236,086 | 28,146,342 |
| 400000 | Use of/Contribution to Fund Balance | - | (992,122) | (266,802) | (253,293) |
| Total Resources for: 11410 - Seattle Center Fund | | 25,713,138 | 24,194,737 | 26,969,284 | 27,893,048 |
| 341190 | Personnel Service Fees | 2,035,602 | 2,319,454 | 2,283,762 | 2,573,622 |
| 344900 | Transportation-Other Rev | 60,375 | - | - | - |
| 347900 | Culture And Rec-Other Rev | - | 129,500 | 10,941 | 101,097 |
| 360020 | Inv Earn-Residual Cash | 79,812 | 70,500 | 47,500 | 50,000 |

Seattle Center

| Account Code | Account Name | 2023 Actuals | 2024 Adopted | 2025 Proposed | 2026 Proposed |
|-------------------------------------------------------------------|-------------------------------------|-------------------|-------------------|---------------------|-------------------|
| 360220 | Interest Earned On Delinquent A | 154 | - | - | - |
| 360250 | Other Equip/Vehicle Rentals | 98,172 | 50,000 | 80,000 | 80,000 |
| 360300 | St Space Facilities Rentals | 1,918,080 | 2,154,007 | 2,190,808 | 2,201,490 |
| 360340 | Concession Proceeds | 653,936 | 762,125 | 821,025 | 819,425 |
| 360360 | Sponsorship And Royalties | - | 200,000 | 50,000 | 50,000 |
| Total Revenues for: 11430 - Seattle Center McCaw Hall Fund | | 4,846,131 | 5,685,586 | 5,484,036 | 5,875,634 |
| 400000 | Use of/Contribution to Fund Balance | - | (12,891) | - | - |
| Total Resources for:11430 - Seattle Center McCaw Hall Fund | | 4,846,131 | 5,672,695 | 5,484,036 | 5,875,634 |
| 397010 | Operating Transfers In | - | 4,344,071 | - | - |
| Total Revenues for: 19710 - Seattle Park District Fund | | - | 4,344,071 | - | - |
| 400000 | Use of/Contribution to Fund Balance | - | 700,000 | - | - |
| Total Resources for:19710 - Seattle Park District Fund | | - | 5,044,071 | - | - |
| 360900 | Miscellaneous Revs-Other Rev | 14,301 | - | - | - |
| Total Revenues for: 30010 - REET I Capital Fund | | 14,301 | - | - | - |
| 360020 | Inv Earn-Residual Cash | - | 17,000 | 17,000 | 17,000 |
| 379010 | Capital Assessments | - | 337,000 | - | - |
| 379020 | Capital Contributions | 200,000 | - | 337,000 | 337,000 |
| 397010 | Operating Transfers In | - | 337,000 | 337,000 | 337,000 |
| Total Revenues for: 34070 - McCaw Hall Capital Reserve | | 200,000 | 691,000 | 691,000 | 691,000 |
| 400000 | Use of/Contribution to Fund Balance | - | (10) | - | - |
| Total Resources for:34070 - McCaw Hall Capital Reserve | | 200,000 | 690,990 | 691,000 | 691,000 |
| 391010 | G.O.Bond Proceeds | - | 10,000,000 | - | - |
| Total Revenues for: 37210 - 2024 LTGO Taxable Bond Fund | | - | 10,000,000 | - | - |
| 391010 | G.O.Bond Proceeds | - | - | (10,000,000) | - |
| Total Revenues for: 37310 - 2025 LTGO Taxable Bond Fund | | - | - | (10,000,000) | - |
| Total CEN Resources | | 31,539,013 | 45,602,494 | 23,144,320 | 34,459,683 |

Seattle Center

Appropriations by Budget Summary Level and Program

CEN - BC-SC-S0303 - McCaw Hall Capital Reserve

The purpose of the McCaw Hall Capital Reserve Fund Budget Summary Level is to maintain and enhance the McCaw Hall facility.

| Program Expenditures | 2023 Actuals | 2024 Adopted | 2025 Proposed | 2026 Proposed |
|-------------------------------|-------------------------|-------------------------|--------------------------|--------------------------|
| McCaw Hall Asset Preservation | 374,710 | 690,990 | 691,000 | 691,000 |
| Total | 374,710 | 690,990 | 691,000 | 691,000 |
| Full-time Equivalents Total* | 0.38 | 0.38 | 0.38 | 0.38 |

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

CEN - BC-SC-S03P01 - Building and Campus Improvements

The purpose of the Building and Campus Improvements Budget Summary Level is to provide for improvements throughout the Seattle Center campus, including buildings and building systems, open spaces, public gathering places, utility infrastructure, and long-range planning.

| Program Expenditures | 2023 Actuals | 2024 Adopted | 2025 Proposed | 2026 Proposed |
|--------------------------------|-------------------------|-------------------------|--------------------------|--------------------------|
| Armory Rehabilitation | 810,408 | - | 450,000 | 1,600,000 |
| Campuswide Improvements and Re | 3,884,660 | 1,091,000 | 11,150,000 | 3,155,297 |
| Facility Infrastructure Renova | 399,950 | 1,515,647 | 1,600,000 | 349,703 |
| Parking Repairs & Improvements | 523,044 | - | 150,000 | 587,000 |
| Public Gathering Space Improve | 773,855 | - | 200,000 | 626,297 |
| Utility Infrstr MP and Repairs | 1,899,028 | 520,353 | 987,000 | 1,809,000 |
| Total | 8,290,946 | 3,127,000 | 14,537,000 | 8,127,297 |
| Full-time Equivalents Total* | 7.26 | 7.26 | 7.26 | 7.26 |

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

The following information summarizes the programs in Building and Campus Improvements Budget Summary Level:

Armory Rehabilitation

The purpose of the Armory Rehabilitation Program is to provide for renovation, repairs and improvements to the Seattle Center Armory facility.

| Expenditures/FTE | 2023 Actuals | 2024 Adopted | 2025 Proposed | 2026 Proposed |
|-----------------------------|-------------------------|-------------------------|--------------------------|--------------------------|
| Armory Rehabilitation | 810,408 | - | 450,000 | 1,600,000 |
| Full Time Equivalents Total | 0.57 | 0.57 | 0.57 | 0.57 |

Seattle Center

Campuswide Improvements and Re

The purpose of the Campuswide Improvements and Repairs Program is to provide for improvements and repairs throughout the Seattle Center campus, including open spaces, public artworks, signage, campus access for those with disabilities, and long-range planning.

| Expenditures/FTE | 2023 Actuals | 2024 Adopted | 2025 Proposed | 2026 Proposed |
|--------------------------------|-------------------------|-------------------------|--------------------------|--------------------------|
| Campuswide Improvements and Re | 3,884,660 | 1,091,000 | 11,150,000 | 3,155,297 |
| Full Time Equivalents Total | 4.20 | 4.20 | 4.20 | 4.20 |

Facility Infrastructure Renova

The purpose of the Facility Infrastructure Renovation and Repair Program is to provide for roof and building envelope renovation and replacement, structural and seismic evaluations and upgrades, and other building infrastructure improvements throughout the campus.

| Expenditures/FTE | 2023 Actuals | 2024 Adopted | 2025 Proposed | 2026 Proposed |
|--------------------------------|-------------------------|-------------------------|--------------------------|--------------------------|
| Facility Infrastructure Renova | 399,950 | 1,515,647 | 1,600,000 | 349,703 |
| Full Time Equivalents Total | 0.48 | 0.48 | 0.48 | 0.48 |

Parking Repairs & Improvements

The purpose of the Parking Repairs and Improvements Program is to provide for repairs and improvements to Seattle Center parking facilities.

| Expenditures/FTE | 2023 Actuals | 2024 Adopted | 2025 Proposed | 2026 Proposed |
|--------------------------------|-------------------------|-------------------------|--------------------------|--------------------------|
| Parking Repairs & Improvements | 523,044 | - | 150,000 | 587,000 |
| Full Time Equivalents Total | 0.38 | 0.38 | 0.38 | 0.38 |

Public Gathering Space Improve

The purpose of the Public Gathering Space Improvements Program is to provide for major maintenance and improvements to meeting rooms, exhibition spaces, public assembly and performance spaces, and indoor and outdoor gathering spaces throughout the Seattle Center campus.

| Expenditures/FTE | 2023 Actuals | 2024 Adopted | 2025 Proposed | 2026 Proposed |
|--------------------------------|-------------------------|-------------------------|--------------------------|--------------------------|
| Public Gathering Space Improve | 773,855 | - | 200,000 | 626,297 |
| Full Time Equivalents Total | 0.96 | 0.96 | 0.96 | 0.96 |

Utility Infrstr MP and Repairs

The purpose of the Utility Infrastructure Master Plan and Repairs Program is to provide for renovation, repair, replacement, and energy efficiency improvements to utility infrastructure on the Seattle Center campus, including heating and cooling systems, sewer lines, electrical equipment, communications lines, fire alarms and other systems.

Seattle Center

| Expenditures/FTE | 2023 Actuals | 2024 Adopted | 2025 Proposed | 2026 Proposed |
|--------------------------------|-----------------|-----------------|------------------|------------------|
| Utility Infrstr MP and Repairs | 1,899,028 | 520,353 | 987,000 | 1,809,000 |
| Full Time Equivalents Total | 0.67 | 0.67 | 0.67 | 0.67 |

CEN - BC-SC-S9403 - Monorail Rehabilitation

The purpose of the Monorail Rehabilitation Budget Summary Level is to provide for the renovation and maintenance of the Seattle Center Monorail, including the two trains, the two stations, and the guideways that run in between.

| Program Expenditures | 2023 Actuals | 2024 Adopted | 2025 Proposed | 2026 Proposed |
|------------------------------|-----------------|------------------|------------------|------------------|
| Monorail Rehabilitation | 630,745 | 1,255,000 | 1,528,541 | 1,207,213 |
| Total | 630,745 | 1,255,000 | 1,528,541 | 1,207,213 |
| Full-time Equivalents Total* | 0.96 | 0.96 | 0.96 | 0.96 |

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

CEN - BO-SC-60000 - Campus

The purpose of the Campus Budget Summary Level is to manage and operate Seattle Center's Campus events, grounds and facilities.

| Program Expenditures | 2023 Actuals | 2024 Adopted | 2025 Proposed | 2026 Proposed |
|------------------------------|-------------------|-------------------|-------------------|-------------------|
| Access | 2,472,649 | 2,219,777 | 3,280,399 | 3,357,908 |
| Campus Grounds | 16,741,773 | 17,082,918 | 21,071,148 | 21,851,577 |
| Commercial Events | 2,604,276 | 1,910,007 | 2,620,446 | 2,730,013 |
| Community Programs | 2,838,517 | 2,775,546 | 3,417,976 | 3,563,872 |
| Cultural Facilities | 236,491 | 315,975 | 372,963 | 390,717 |
| Festivals | 1,251,864 | 2,018,258 | 2,176,816 | 2,272,938 |
| Total | 26,145,571 | 26,322,481 | 32,939,747 | 34,167,025 |
| Full-time Equivalents Total* | 170.08 | 170.08 | 171.08 | 171.08 |

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The following information summarizes the programs in Campus Budget Summary Level:

Access

The purpose of the Access Program is to provide the services needed to assist visitors in coming to and traveling from the campus, while reducing congestion in adjoining neighborhoods. Program services include operating parking services, maintaining parking garages, managing the Seattle Center Monorail, and encouraging use of alternate modes of transportation.

Seattle Center

| Expenditures/FTE | 2023 Actuals | 2024 Adopted | 2025 Proposed | 2026 Proposed |
|-----------------------------|-------------------------|-------------------------|--------------------------|--------------------------|
| Access | 2,472,649 | 2,219,777 | 3,280,399 | 3,357,908 |
| Full Time Equivalents Total | 5.91 | 5.91 | 6.91 | 6.91 |

Campus Grounds

The purpose of the Campus Grounds Program is to provide gathering spaces and open-air venues in the City's urban core. Program services include landscape maintenance, security patrols and lighting, litter and garbage removal, recycling operations, hard surface and site amenities maintenance, management of revenues associated with leasing spaces, and food service operations at the Armory.

| Expenditures/FTE | 2023 Actuals | 2024 Adopted | 2025 Proposed | 2026 Proposed |
|-----------------------------|-------------------------|-------------------------|--------------------------|--------------------------|
| Campus Grounds | 16,741,773 | 17,082,918 | 21,071,148 | 21,851,577 |
| Full Time Equivalents Total | 121.25 | 121.25 | 120.25 | 120.25 |

Commercial Events

The purpose of the Commercial Events Program is to provide the spaces and services needed to accommodate and produce a wide variety of commercial events, both for profit and not for profit, and sponsored and produced by private and community promoters.

| Expenditures/FTE | 2023 Actuals | 2024 Adopted | 2025 Proposed | 2026 Proposed |
|-----------------------------|-------------------------|-------------------------|--------------------------|--------------------------|
| Commercial Events | 2,604,276 | 1,910,007 | 2,620,446 | 2,730,013 |
| Full Time Equivalents Total | 10.38 | 10.38 | 11.38 | 11.38 |

Community Programs

The purpose of the Community Programs Program is to produce free and affordable programs that connect diverse cultures, create learning opportunities, honor community traditions, and nurture artistry, creativity, and engagement.

| Expenditures/FTE | 2023 Actuals | 2024 Adopted | 2025 Proposed | 2026 Proposed |
|-----------------------------|-------------------------|-------------------------|--------------------------|--------------------------|
| Community Programs | 2,838,517 | 2,775,546 | 3,417,976 | 3,563,872 |
| Full Time Equivalents Total | 16.13 | 16.13 | 16.13 | 16.13 |

Cultural Facilities

The purpose of the Cultural Facilities Program is to provide spaces for performing arts and cultural organizations to exhibit, perform, entertain, and create learning opportunities for diverse local, national, and international audience.

| Expenditures/FTE | 2023 Actuals | 2024 Adopted | 2025 Proposed | 2026 Proposed |
|-----------------------------|-------------------------|-------------------------|--------------------------|--------------------------|
| Cultural Facilities | 236,491 | 315,975 | 372,963 | 390,717 |
| Full Time Equivalents Total | 3.38 | 3.38 | 3.38 | 3.38 |

Seattle Center

Festivals

The purpose of the Festivals Program is to provide a place for the community to hold major festival celebrations.

| | 2023 | 2024 | 2025 | 2026 |
|-----------------------------|-----------|-----------|-----------|-----------|
| Expenditures/FTE | Actuals | Adopted | Proposed | Proposed |
| Festivals | 1,251,864 | 2,018,258 | 2,176,816 | 2,272,938 |
| Full Time Equivalents Total | 13.03 | 13.03 | 13.03 | 13.03 |

CEN - BO-SC-61000 - Waterfront

The purpose of the Waterfront Budget Summary Level is to fund and track the annual operation and maintenance costs of the Seattle Waterfront.

| Program Expenditures | 2023 | 2024 | 2025 | 2026 |
|------------------------------|------------------|------------------|------------------|------------------|
| | Actuals | Adopted | Proposed | Proposed |
| Waterfront O&M | 2,322,706 | 6,062,832 | 6,717,833 | 6,946,547 |
| Total | 2,322,706 | 6,062,832 | 6,717,833 | 6,946,547 |
| Full-time Equivalents Total* | 15.00 | 32.50 | 38.50 | 38.50 |

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

CEN - BO-SC-65000 - McCaw Hall

The purpose of the McCaw Hall Budget Summary Level is to operate and maintain McCaw Hall.

| Program Expenditures | 2023 | 2024 | 2025 | 2026 |
|------------------------------|------------------|------------------|------------------|------------------|
| | Actuals | Adopted | Proposed | Proposed |
| Debt Service | 120,750 | - | - | - |
| McCaw Hall | 5,182,209 | 6,803,466 | 6,652,846 | 7,077,716 |
| Total | 5,302,959 | 6,803,466 | 6,652,846 | 7,077,716 |
| Full-time Equivalents Total* | 36.25 | 36.25 | 36.25 | 36.25 |

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

The following information summarizes the programs in McCaw Hall Budget Summary Level:

Debt Service

The purpose of the Debt Program is to provide payments and collect associated revenues related to the debt service for McCaw Hall.

| | 2023 | 2024 | 2025 | 2026 |
|------------------|---------|---------|----------|----------|
| Expenditures/FTE | Actuals | Adopted | Proposed | Proposed |
| Debt Service | 120,750 | - | - | - |

Seattle Center

McCaw Hall

The purpose of the McCaw Hall Program is to operate and maintain McCaw Hall.

| | 2023 | 2024 | 2025 | 2026 |
|-----------------------------|-----------|-----------|-----------|-----------|
| Expenditures/FTE | Actuals | Adopted | Proposed | Proposed |
| McCaw Hall | 5,182,209 | 6,803,466 | 6,652,846 | 7,077,716 |
| Full Time Equivalents Total | 36.25 | 36.25 | 36.25 | 36.25 |

CEN - BO-SC-69000 - Leadership and Administration

The purpose of the Leadership & Administration Budget Summary Level is to provide executive, community, financial, human resource, technology and business support to the department.

| Program Expenditures | 2023 | 2024 | 2025 | 2026 |
|-------------------------------|-------------------|-------------------|------------------|------------------|
| | Actuals | Adopted | Proposed | Proposed |
| CIP Indirect Costs | 206,720 | - | - | - |
| Citywide Indirect Costs | 2,482,926 | 4,543,509 | 3,821,162 | 4,124,708 |
| Departmental Indirect Costs | 5,319,359 | 8,066,475 | 10,365,463 | 10,841,208 |
| Divisional Indirect | 385,677 | (437,072) | (79,415) | (105,948) |
| Employee Benefits | 2,611,089 | (5,673,183) | (4,188,114) | (4,232,732) |
| Indirect Cost Recovery Offset | (608,148) | 4,764,055 | (803,430) | (843,125) |
| Total | 10,397,624 | 11,263,784 | 9,115,667 | 9,784,112 |
| Full-time Equivalents Total* | 1.50 | 1.50 | 1.50 | 1.50 |

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

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

CIP Indirect Costs

The purpose of the CIP Indirect Costs Program is to provide the management, oversight and support of Seattle Center's Capital Improvement Program.

| | 2023 | 2024 | 2025 | 2026 |
|--------------------|---------|---------|----------|----------|
| Expenditures/FTE | Actuals | Adopted | Proposed | Proposed |
| CIP Indirect Costs | 206,720 | - | - | - |

Citywide Indirect Costs

The purpose of the Citywide Indirect Costs program is to fund internal services costs originating from outside of the department such as allocated costs from the Department of Finance and Administrative Services and Seattle Information Technology Department

| | 2023 | 2024 | 2025 | 2026 |
|-------------------------|-----------|-----------|-----------|-----------|
| Expenditures/FTE | Actuals | Adopted | Proposed | Proposed |
| Citywide Indirect Costs | 2,482,926 | 4,543,509 | 3,821,162 | 4,124,708 |

Seattle Center

Departmental Indirect Costs

The purpose of the Departmental Indirect Costs program is to fund costs associated with management of the department. This includes financial, human resource, technology, and business support necessary to provide effective delivery of the Department's services.

| Expenditures/FTE | 2023 Actuals | 2024 Adopted | 2025 Proposed | 2026 Proposed |
|-----------------------------|-------------------------|-------------------------|--------------------------|--------------------------|
| Departmental Indirect Costs | 5,319,359 | 8,066,475 | 10,365,463 | 10,841,208 |
| Full Time Equivalents Total | 1.50 | 1.50 | 1.50 | 1.50 |

Divisional Indirect

The purpose of the Divisional Indirect Costs Indirect program is to fund administrative costs generated by sub-departmental units, including the management and oversight of Seattle Center's maintenance operations which span multiple work units and budget programs.

| Expenditures/FTE | 2023 Actuals | 2024 Adopted | 2025 Proposed | 2026 Proposed |
|-------------------------|-------------------------|-------------------------|--------------------------|--------------------------|
| Divisional Indirect | 385,677 | (437,072) | (79,415) | (105,948) |

Employee Benefits

The purpose of the Employee Benefits program is to fund salary and benefit costs associated with city provided leave benefits such as holiday pay, sick time, vacation time, executive leave or other leave benefits, including termination payouts for vacation and sick leave, health and dental insurance, workers compensation, and unemployment insurance contributions.

| Expenditures/FTE | 2023 Actuals | 2024 Adopted | 2025 Proposed | 2026 Proposed |
|-------------------------|-------------------------|-------------------------|--------------------------|--------------------------|
| Employee Benefits | 2,611,089 | (5,673,183) | (4,188,114) | (4,232,732) |

Indirect Cost Recovery Offset

The purpose of the Indirect Cost Recovery program is to recover costs associated with indirect programs within Leadership and Administrative BSL from the department's direct cost programs.

| Expenditures/FTE | 2023 Actuals | 2024 Adopted | 2025 Proposed | 2026 Proposed |
|-------------------------------|-------------------------|-------------------------|--------------------------|--------------------------|
| Indirect Cost Recovery Offset | (608,148) | 4,764,055 | (803,430) | (843,125) |