



SEATTLE CITY COUNCIL  
**CENTRAL STAFF**

# **CB 120039: 2021 Carryforward**

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FINANCE & HOUSING COMMITTEE

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# Overview

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- **Background on Budget Adjustment Process**
  1. Adopted budget
  2. Automatic carryforwards
  3. Supplementals
  4. Exceptions
- **CB120040 – 2021 Carryforward**
- **Next Steps**
- **Issue Identification**

# Budget Adjustment Process (1/4)

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## Adopted Budget

- RCW 35.32A.050 - late November of each year City Council passes annual budget
- Operations January 1 through December 31
- One-year of capital improvements program investments
- Passed on November 23, 2020, [Ordinance 126237](#) authorized a 2021 Adopted Budget from all sources of \$6.5 billion.

# Budget Adjustment Process (2/4)

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## Automatic Carryforward

- RCW 35.32A.080 - non-lapsing capital appropriations
- Legislated - grants and administrative
- Encumbrances
- Total of \$1.7B of automatic carryforward into 2021 across all funds, nearly two thirds of which is in capital budget lines

# Budget Adjustment Process (3/4)

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## Supplementals

- Authority provided by RCW 35.32A.060
- Standalone (or) Comprehensive
  - *Standalone:*
    - Six bills passed by City Council as of April 30, 2021, appropriating a total of \$79 million.
  - *Comprehensive:*
    - Carryforward
    - Quarterly

## Exceptions

# Budget Adjustment Process (4/4)

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Fund	(a)	(b)	(c)	(d) = a + b + c	d/a
	2021 Adopted	Auto Carryforward	Standalone Bills	2021 Revised	% Increase
General	\$1,607 M	\$72 M	\$30 M	\$1,709 M	6%
All Other	\$5,034 M	\$1.66 M	\$49 M	\$6,743 M	34%
<b>Total:</b>	\$6,641 M	\$1.732 M	\$79 M	\$8,452 M	27%

# CB 120039 – 2021 Carryforward (1/2)

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Total requested increase of \$80.1 million across all funds, including:

- Office for Civil Rights: \$1 million GF increase primarily for execution of two Collaborative Grantmaking Project Grants grant awards
- Office of Emergency Management (OEM): \$4.2 million GF increase for several Seattle Police Department grants transferred to OEM
- Office of Planning and Community Development: \$27.1 million increase, the majority of which is \$26.8 million for Equitable Development Initiative Awards to community organizations
- Office of City Auditor: \$500,000 increase from the Sweetened Beverage Tax Fund to continue the evaluation of the City's Sweetened Beverage Tax

# CB 120039 – 2021 Carryforward (2/2)

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Other notable requested increases:

- Childcare Bonus Appropriation: \$7.2 million increase to the Human Services Fund in the Human Services Department for Childcare Facility projects.
- Seattle Community Safety Initiative: \$4 million GF increase to HSD for one-time funds contracted out to Community Passageways to implement the community safety program
- West Wing Capital Improvements: \$2 million increase from the Cumulative Reserve Subfund - Unrestricted Fund to Finance General for comprehensive place-based treatment center at the “West Wing” of the King County Correctional Facility



# Next Steps

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## Additional standalone supplementals:

- American Rescue Plan Act allocations

## Additional comprehensive supplementals:

- 2<sup>nd</sup> Quarter – mid-year, accompanies grant acceptance
- 3<sup>rd</sup> Quarter – during budget process, accompanies grant acceptance
- 4<sup>th</sup> Quarter – after budget process, accompanies grant acceptance

# Issue Identification

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## 1. Timing of 4<sup>th</sup> Quarter supplemental

- Short Deliberative time frame
- Possibly Incomplete resourcing during budget process
- Efficiency

### **Options:**

- A. Direct the Executive to plan for all final supplemental budget requests of the year to be made in the 3rd Quarter supplemental
- B. No Action

# Questions?