

2020 Budget Exceptions Ordinance Summary Detail Table

Item #	Title	Description	Amount/FTE
Section 1 – Appropriation Increases			
1.1	2020 Budget Exception (Office of Housing)	This item provides a retroactive appropriation increase of \$6,149,753 in the General Fund Homeownership & Sustainability BSL. This increased appropriation addresses a technical error in the 2020 Adopted Budget. This budget action is net neutral as OH did not expend any budget in their general fund BSLs related to council appropriations in order to accurately reflect Council’s intention as it was clearly described in the 2020 adopted budget. This appropriation addresses a negative appropriation in the 2020 Adopted Budget. There are no on-going implications of this budget exception that will need to be addressed in the future.	\$6,149,753
1.2	2020 Budget Exception (Office of Housing)	This item provides a retroactive appropriation increase of \$425,130 in the Homeownership & Sustainability BSL. Due to the automated PeopleSoft carryforward processes, OH's budget appropriation in the Homeownership & Sustainability BSL was reduced by half from negative carryforward from the previous year. 2020 spending in this BSL followed expectations of the appropriation in the 2020 Adopted Budget. However, because of the automated carryforward adjustment, the BSL resulted in an inadequate balance of authority. This appropriation is budget neutral as the Leadership & Administration BSL inadvertently received excess appropriations through the same automated carryforward process. OH has instituted new year-end processes to that will eliminate this technical error moving forward.	\$425,130

Item #	Title	Description	Amount/FTE
1.3	2020 Budget Exception (Seattle Department of Transportation)	<p>This item provides a retroactive appropriation increase of \$9,441,228 for the Seattle Department of Transportation to pay unanticipated costs in the Leadership & Administration BSL for higher expenses in indirect costs and equipment than were projected in the 2020 Adopted Budget, primarily due to the COVID-19 pandemic. The pandemic impacted the Leadership & Administration (L&A) BSL in two ways in 2020: 1) higher paid absence expense, and 2) less work performed in direct projects, resulting in both lower overhead recovery and lower equipment cost recovery. At the beginning of the pandemic, in order to maintain the health and safety of our front-line workforce, the City created a new paid COVID-19 Administrative Leave option for high-risk employees who did not have telework opportunities. This resulted in SDOT's Paid Absence expense in the L&A BSL being \$4.4 million higher than budgeted. In addition, the lower number of employees available to work in person, combined with the economic and safety impacts of the pandemic, reduced the amount of work done in direct projects compared to what was budgeted. Equipment cost recovery is generated by equipment use in direct projects; with less work in direct projects, equipment use dropped and equipment cost recovery was \$3.9 million lower than budgeted.</p> <p>There were two types of additional costs that contributed to higher than expected expenditures in the L&A BSL, beyond those caused by the pandemic. Whereas equipment costs are largely based on asset ownership and tend to be relatively steady year-to-year, actual equipment costs in 2020 were \$1.1 million higher than budgeted due to an unexpected, retroactive special billing for fleet adds in 2017-2019. In addition, approximately \$0.3 million of the appropriation increase is related to encumbrances on existing purchase orders.</p>	\$9,441,228
1.4	2020 Budget Exception (Seattle Parks and Recreation)	<p>This item provides a retroactive appropriation increase of \$455,229 for Seattle Parks and Recreation to correct a technical error in the Departmentwide BSL (BO-PR-30000) caused by the COVID-19 realignment of the Park Fund (10200) and the Park District (19710).</p>	\$455,229

Item #	Title	Description	Amount/FTE
1.5	2020 Budget Exception (Seattle Public Utilities)	This item provides a retroactive appropriation increase of \$399,522 for Seattle Public Utilities to pay unanticipated expenses from the General Expense BSL for public litter can collections.	\$399,522
1.6	2020 Budget Exception (Seattle Public Utilities)	This item provides a retroactive appropriation increase of \$11,939 for Seattle Public Utilities to pay unanticipated expenses from the Leadership and Administration BSL.	\$11,939
1.7	2020 Budget Exception (Seattle Public Utilities)	This item provides a retroactive appropriation increase of \$8,358,276 for Seattle Public Utilities to pay unanticipated expenses from the Utility Services and Operations BSL for operational and maintenance costs due to COVID, specifically due to not being able to dispatch capital project crews for safety and logistical reasons.	\$8,358,276
1.8	2020 Budget Exception (Seattle Public Utilities)	This item provides a retroactive appropriation increase of \$4,818,298 amount for Seattle Public Utilities to pay unanticipated expenses from the Utility Service and Operations BSL for operations and maintenance costs incurred due to COVID, specifically due to the inability to dispatch capital project crews for safety and logistical reasons.	\$4,818,298
Section 2 – Appropriation Transfers – Capital Budgets			
2.1	Habitat Conservation Program 2020 Exception (Seattle Public Utilities)	This item provides a retroactive appropriation increase of \$501,417 for Seattle Public Utilities for the Habitat Conservation Program BSL, in order to pay unanticipated expenses from the Habitat Conservation Program for watersheds work that is shared between SPU and King County. This is funded via a corresponding retroactive transfer of \$501,417 from the from the Transmission BSL. The costs for this body of work will be reimbursed by King County.	\$0