

SUMMARY and FISCAL NOTE

Department:	Dept. Contact:	CBO Contact:
City Budget Office	Andrew Dziedzic	Andrew Dziedzic

1. BILL SUMMARY

Legislation Title: AN ORDINANCE relating to emergency medical services; authorizing execution, pursuant to the Interlocal Cooperation Act, of an agreement with King County regarding the imposition and allocation of property tax revenues generated by a six-year, voter-approved King County-wide tax levy for emergency medical services; approving the submittal by King County of a proposition to the voters seeking authority to levy those additional taxes; and ratifying and confirming certain prior acts.

Summary and Background of the Legislation: This Council Bill signals the City’s legislative approval for King County to proceed with a 2025 ballot measure that would authorize a six-year property tax levy to support emergency medical services. The City’s approval is required by RCW 84.52.069 even though the levy will be Countywide.

In 2019, King County voters last passed a six-year levy renewal to fund Medic One/Emergency Medical Services throughout the County. The last year for which taxes will be collected on that levy is 2025. Because the City’s Medic One operation is separate from the County’s EMS program, the City and County have executed Interlocal Agreements, whereby the County transfers to the City a portion of EMS tax revenue based on the assessed value of taxable property within the city limits.

The legislation also authorizes the execution of an Interlocal Agreement between the City and King County with regard to Medic One/Emergency Medical Services (EMS). Specifically, the Interlocal Agreement gives the County approval to submit a proposition on the November 4, 2025 ballot seeking authority to levy 25 cents per thousand dollars of assessed property value in order to fund County-wide emergency medical services. In addition, the Agreement allocates the City of Seattle’s share of EMS tax revenue based on the assessed value of taxable property within the city limits.

2. CAPITAL IMPROVEMENT PROGRAM

Does this legislation create, fund, or amend a CIP Project? ☐ Yes ☒ No

3. SUMMARY OF FINANCIAL IMPLICATIONS

Does this legislation have financial impacts to the City? ☒ Yes ☐ No

Expenditure Change (\$); General Fund	2025	2026 est.	2027 est.	2028 est.	2029 est.
	0	0	0	0	0
Expenditure Change (\$); Other Funds	2025	2026 est.	2027 est.	2028 est.	2029 est.
	0	0	0	0	0

Revenue Change (\$); General Fund	2025	2026 est.	2027 est.	2028 est.	2029 est.
	0	75,328,512	76,204,471	78,229,050	80,880,898
Revenue Change (\$); Other Funds	2025	2026 est.	2027 est.	2028 est.	2029 est.
	0	0	0	0	0

Number of Positions	2025	2026 est.	2027 est.	2028 est.	2029 est.
	0	0	0	0	0
Total FTE Change	2025	2026 est.	2027 est.	2028 est.	2029 est.
	0	0	0	0	0

3.a. Appropriations

☐ This legislation adds, changes, or deletes appropriations.

Appropriations Notes: Appropriations in the 2026 Proposed Budget will include programming backed by revenues resulting from a levy renewal by the voters.

3.b. Revenues/Reimbursements

☒ This legislation adds, changes, or deletes revenues or reimbursements.

Anticipated Revenue/Reimbursement Resulting from This Legislation:

Fund Name and Number	Dept	Revenue Source	2025 Revenue	2026 Estimated Revenue
General Fund (00100)	SFD	EMS Levy	0	\$75,328,512
TOTAL			0	\$75,328,512

Revenue/Reimbursement Notes: According to the City's adopted April forecast, the endorsed levy will generate approximately \$75.3 million in Medic One revenue in 2026.

This levy replaces an existing levy ending in 2025. Only revenues associated with the passage of the new levy are noted in this document. This legislation does not appropriate funds or directly levy taxes. It is projected that the endorsed levy will generate approximately \$75.3 million in Medic One revenue in 2026. Those funds will be included in revenue projections in the 2026 Proposed Budget.

3.c. Positions

- ☐ This legislation adds, changes, or deletes positions.

3.d. Other Impacts

Does the legislation have other financial impacts to The City of Seattle, including direct or indirect, one-time or ongoing costs, that are not included in Sections 3.a through 3.c? If so, please describe these financial impacts.

No.

If the legislation has costs, but they can be absorbed within existing operations, please describe how those costs can be absorbed. The description should clearly describe if the absorbed costs are achievable because the department had excess resources within their existing budget or if by absorbing these costs the department is deprioritizing other work that would have used these resources.

None.

Please describe any financial costs or other impacts of *not* implementing the legislation.

Seattle Fire Department emergency medical services and staff would be affected should the King County Medic One/EMS levy renewal not reach the ballot or fail.

Please describe how this legislation may affect any City departments other than the originating department.

N/A

4. OTHER IMPLICATIONS

- a. Is a public hearing required for this legislation?**

No.

- b. Is publication of notice with The Daily Journal of Commerce and/or The Seattle Times required for this legislation?**

No.

- c. Does this legislation affect a piece of property?**

No.

- d. Please describe any perceived implication for the principles of the Race and Social Justice Initiative.**

- i. **How does this legislation impact vulnerable or historically disadvantaged communities? How did you arrive at this conclusion? In your response please consider impacts within City government (employees, internal programs) as well as in the broader community.**

This legislation would support current levels of service for emergency medical services.

- ii. **Please attach any Racial Equity Toolkits or other racial equity analyses in the development and/or assessment of the legislation.**

N/A

- iii. **What is the Language Access Plan for any communications to the public?**

None planned, as this legislation would support current levels of service for emergency medical services.

e. Climate Change Implications

- i. **Emissions: How is this legislation likely to increase or decrease carbon emissions in a material way? Please attach any studies or other materials that were used to inform this response.**

None, as this legislation would support current levels of service for emergency medical services.

- ii. **Resiliency: Will the action(s) proposed by this legislation increase or decrease Seattle's resiliency (or ability to adapt) to climate change in a material way? If so, explain. If it is likely to decrease resiliency in a material way, describe what will or could be done to mitigate the effects.**

None, as this legislation would support current levels of service for emergency medical services.

- f. **If this legislation includes a new initiative or a major programmatic expansion: What are the specific long-term and measurable goal(s) of the program? How will this legislation help achieve the program's desired goal(s)? What mechanisms will be used to measure progress towards meeting those goals?**

N/A

- g. **Does this legislation create a non-utility CIP project that involves a shared financial commitment with a non-City partner agency or organization?**

N/A

5. ATTACHMENTS

Summary Attachments: None.