

## **SUMMARY and FISCAL NOTE**

<b>Department:</b>	<b>Dept. Contact:</b>	<b>CBO Contact:</b>
City Budget Office	Caleb Wagenaar	Caleb Wagenaar

### **1. BILL SUMMARY**

**Legislation Title:** AN ORDINANCE amending Ordinance 126955, which adopted the 2024 Budget, including the 2024-2029 Capital Improvement Program (CIP); changing appropriations to various departments and budget control levels; and ratifying and confirming certain prior acts; all by a 3/4 vote of the City Council.

**Summary and Background of the Legislation:** This legislation will implement various adjustments to the 2024 Adopted Budget that are needed to complete the City’s accounting process for the year.

The proposed legislation includes discrete actions that amend the 2024 Adopted Budget by adding budget authority to various departments to address unanticipated expenses which resulted in spending exceeding a budget control level’s budget authority:

**Item 1.1:** This item provides a retroactive appropriation increase of \$1,142,111 for the Seattle Human Resources Department to pay unanticipated expenses in the Industrial Insurance Services Budget Control Level (10110-BO-HR-INDINS) due to high volumes of pension payouts from the fund.

**Item 1.2:** This item provides a retroactive appropriation increase of \$657,932 for the Law Department to pay unanticipated costs in the Civil Budget Control Level (00100-BO-LW-J1300). These costs were driven by delays in the City's Criminal Case Management System (CCMS) project, equitable pay for law school interns and challenges related to the PeopleSoft – Workday connection. The Department will work more closely with City Budget Office (CBO) monthly to forecast and monitor expenditures to ensure this does not reoccur. Specifically, Law Department will launch the CCMS in March 2025 which will reduce the need for staff backfill and commit to adhering to the department’s budget appropriation.

### **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	2024	2025	2026 est.	2027 est.	2028 est.
	\$657,932	\$0	\$0	\$0	\$0
Expenditure Change (\$); Other Funds	2024	2025	2026 est.	2027 est.	2028 est.
	\$1,142,111	\$0	\$0	\$0	\$0

Revenue Change (\$); General Fund	2024	2025	2026 est.	2027 est.	2028 est.
	\$0	\$0	\$0	\$0	\$0
Revenue Change (\$); Other Funds	2024	2025	2026 est.	2027 est.	2028 est.
	\$0	\$0	\$0	\$0	\$0

### 3.a. Appropriations

☒ This legislation adds, changes, or deletes appropriations.

Item	Department	Fund	Budget Summary Level/ BCL Code	Amount
1.1	Seattle Department of Human Resources	Industrial Insurance Fund (10110)	Industrial Insurance Services (10110-BO-HR-INDINS)	\$1,142,111
1.2	Law Department	General Fund (00100)	Civil (00100-BO-LW-J1300)	\$657,932
<b>Total</b>				<b>\$1,800,043</b>

### 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.

Please describe any financial costs or other impacts of not implementing the legislation. The same objectives could not be achieved without this legislation.

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

This legislation provides retroactive budget appropriations for the Seattle Department of Human Resources and Law Department to cover unanticipated spending above previously authorized 2024 appropriations.

#### 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.**  
N/A
  - 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?**  
N/A
- 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.**  
N/A
  - 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.**  
No.
- 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?**

No.

## **5. ATTACHMENTS**

**Summary Attachments:** None.