

SUMMARY and FISCAL NOTE

Department:	Dept. Contact:	CBO Contact:
City Budget Office	Caleb Wagenaar	Caleb Wagenaar

1. BILL SUMMARY

Legislation Title: AN ORDINANCE amending Ordinance 126725, which adopted the 2023 Budget, including the 2023-2028 Capital Improvement Program (CIP); changing appropriations to various departments and budget control levels, and from various funds in the Budget; lifting a budget proviso; 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 2023 Adopted Budget that are needed to complete the City's accounting process for the year.

The proposed legislation includes discrete actions that amend the 2023 Adopted Budget by adding budget authority to various departments to address unanticipated expenses and correct accounting errors which resulted in spending exceeding a budget control level's budget authority.

The legislation also removes budget proviso FAS-003-A-002 on the Jail Services BSL in the Department of Finance and Administrative Services. Adequate appropriations to pay the City's contractual obligation to King County exist in the 2023 Jail Services BSL, but a previous Council placed a partial proviso on the funds based on the 2023 increase over 2022 for contract inflation. The proviso requested the Executive to negotiate an agreement between the City and King County addressing how funds from decreased jail bed usage would be used or a statement that no agreement was reached. That formal agreement did not materialize in 2023 and the proviso needs to be lifted in order for the City to have the legal budget to meet its contractual obligation. The Executive continues to work with King County on these jail issues.

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 (\$);	2023	2024 est.	2025 est.	2026 est.	2027 est.
General Fund	\$52,887	\$0	\$0	\$0	\$0
Expenditure Change (\$);	2023	2024 est.	2025 est.	2026 est.	2027 est.
Other Funds	\$12,764,167	\$0	\$0	\$0	\$0

Revenue Change (\$); General Fund	2023	2024 est.	2025 est.	2026 est.	2027 est.
	\$0	\$0	\$0	\$0	\$0
Revenue Change (\$); Other Funds	2023	2024 est.	2025 est.	2026 est.	2027 est.
	\$0	\$0	\$0	\$0	\$0

3.a. Appropriations

☒ This legislation adds, changes, or deletes appropriations.

Appropriations Notes:

See Summary Attachment A for details on 2023 spending.

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. Please see Summary Attachment A for details on 2023 expenditures.

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.

4. OTHER IMPLICATIONS

a. Please describe how this legislation may affect any departments besides the originating department.

This legislation provides retroactive budget appropriations for the Department of Finance and Administrative Services, Ethics and Elections Commission, Seattle Department of Human Resources, and Seattle Public Utilities to cover unanticipated spending above previously authorized 2023 appropriations.

b. Does this legislation affect a piece of property? If yes, please attach a map and explain any impacts on the property. Please attach any Environmental Impact Statements, Determinations of Non-Significance, or other reports generated for this property.

No

- c. 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.**
 - ii. Please attach any Racial Equity Toolkits or other racial equity analyses in the development and/or assessment of the legislation.**
 - iii. What is the Language Access Plan for any communications to the public?**
See Summary Attachment A for any associated implications.
- d. 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.**
 - 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.**
See Summary Attachment A for any associated implications.
- e. 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?**
See Summary Attachment A for any associated implications.

5. CHECKLIST

- ☐ **Is a public hearing required?**
- ☐ **Is publication of notice with *The Daily Journal of Commerce* and/or *The Seattle Times* required?**
- ☒ **If this legislation changes spending and/or revenues for a fund, have you reviewed the relevant fund policies and determined that this legislation complies?**
- ☐ **Does this legislation create a non-utility CIP project that involves a shared financial commitment with a non-City partner agency or organization?**

6. ATTACHMENTS

Summary Attachments:

Summary Attachment A – 2023 Budget Exceptions Summary Detail Table