

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 126955, which adopted the 2024 Budget, including the 2024-2029 Capital Improvement Program (CIP); changing appropriations to various departments and budget control levels, and from various funds in the Budget; 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 appropriates unexpended non-capital appropriations from the 2023 Budget to the 2024 Budget.

RCW 35.32A.080 states: “The whole or any part of any appropriation provided in the budget for operating and maintenance expenses remaining unexpended or unencumbered at the close of the fiscal year shall automatically lapse, except any such appropriation as the city council shall continue by ordinance.” This legislation requests continuances for unexpended 2023 appropriations for non-capital purposes in the amount of \$201.6 million. Appropriations were made in the 2023 Budget for these expenditures but for various reasons, spending was not initiated or completed during the 2023 fiscal year. This ordinance re-appropriates these funds, which lapsed at the end of 2023, in most cases for the same purposes that the funds were dedicated to in 2023.

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 (\$);	2024	2025 est.	2026 est.	2027 est.	2028 est.
General Fund	\$53,054,155				
Expenditure Change (\$);	2024	2025 est.	2026 est.	2027 est.	2028 est.
Other Funds	\$148,353,210				

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

3.a. Appropriations

☒ This legislation adds, changes, or deletes appropriations.

Appropriations Notes: See Summary Attachment A for details.

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.

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 see Summary Attachment A for details.

Please describe any financial costs or other impacts of *not* implementing the legislation.
The objectives supported by these resources could not be achieved without this legislation.

4. OTHER IMPLICATIONS

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

Yes, this legislation impacts most departments' 2024 budgets. The budget appropriation contained in this legislation provides appropriation authority to cover unanticipated spending above previously authorized during 2023.

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 Carry Forward Ordinance
Summary Detail Table