

City Budget Office 2026 Midyear Acceptance and Supplemental Ordinances

Finance, Native Communities, and Tribal Governments Committee

July 21, 2026



City of Seattle

City Budget Office

Mission Statement: The City Budget Office provides effective stewardship of City of Seattle funds and supports the development and implementation of innovative policies, programs and processes.

The CBO team provides excellent service with a professional, courteous, and knowledgeable staff, including experienced financial/budget analysts who possess significant skills in policy development and analysis.



Midyear Acceptance and Supplemental

- The Midyear Acceptance bill accepts and/or appropriates funding received from external sources (primarily grants, donations, and service contracts).
- The Midyear Supplemental bill amends the 2026 budget by:
 - Adjusting appropriation authority to Budget Control Levels
 - Adjusting the Adopted Capital Improvement Program;
 - Making changes to departments' position authority;
 - Lifting or amending provisos; and
 - Creating a budget control level.



2026 Midyear Acceptance Ordinance CB 121252



City of Seattle

2026 Midyear Acceptance Summary Table

<u>Service Area and Department</u>	<u>Acceptance Amount</u>
Arts, Culture & Recreation	\$19,941,506
Seattle Center (CEN)	\$5,408,070
Seattle Parks and Recreation (SPR)	\$14,533,436
Education & Human Services	\$10,000
Human Services Department (HSD)	\$10,000
Livable & Inclusive Communities	\$11,431,950
Office of Housing (OH)	\$11,200,000
Seattle Department of Construction and Inspections (SDCI)	\$231,950
Public Safety	\$2,781,717
Office of Emergency Management (OEM)	\$384,483
Seattle Fire Department (SFD)	\$610,384
Seattle Police Department (SPD)	\$286,850
Finance and Administrative Services (FAS) on behalf of Seattle Police Department (SPD)	\$1,500,000
Utilities, Transportation & Environment	\$10,757,457
Seattle City Light (SCL)	\$4,867,845
Seattle Department of Transportation (SDOT)	\$4,997,802
Seattle Public Utilities (SPU)	\$500,000
Finance and Administrative Services (FAS) on behalf of Office of Sustainability and Environment (OSE)	\$391,810
Grand Total	\$44,922,630

2026 Midyear Acceptance Project Highlights

Total Acceptance: \$44.9 Million

Highlights of the 41 Grants, Donations, or Service Contracts:

- Memorial Stadium Redevelopment (CEN)
- City recreation site improvements at the Washington Arboretum, Be'er Sheva Park, Dr. Jose Rival Park, Evans Pool, Red Barn Ranch, Garfield Super Block, and more (SPR)
- Ongoing monorail and Seattle Streetcar (both lines) maintenance (CEN, SDOT)
- Additional FIFA-related CIP improvements (SDOT)
- Sidewalk restoration work in the Chinatown International District (SDOT)
- Land acquisition to support fish habitat and shoreline restoration (SCL, SPU)
- Electrification of vehicles and City facility water heaters (FAS, SFD)
- Unreinforced masonry City outreach and education (SDCI)
- Reimbursement for City services related to fire drills for U.S. Navy ships under repair, SR520 partnerships, and Puget Sound Energy (SFD, SDOT)



2026 Midyear Supplemental Ordinance CB 121253



City of Seattle

2026 Midyear Supplemental Summary Tables

Summary - All Funds

Fund	Amount
Revenues	
General Fund	\$2m
Other Funds	\$6.7m
Expenditures	
General Fund	\$94.5m
Other Funds	-\$49.8m
Net	\$36 million

Summary - GF

General Fund	Amount
GF Revenue	\$2 million
GF Expenditures	\$94.5 million
Reserves (2026 Adopted GF Financial Plan)	\$92 million
Net GF increase (non-reserve or revenue backed)	\$0.5 million



2026 Midyear Supplemental Highlights

General Fund (GF)

- Net Revenue: +\$2m
- Net \$495k impact overall to the GF
- Appropriation increase Includes:
 - SPD: Labor Agreement (Item 2.36, \$80m) and PPEN contribution (Item 2.12, \$4m)
 - Chinese Garden (Item 2.9, \$2.5m)
 - King County Indigent Defense Services (Item 2.8, \$3m)
 - SMC 5.80.010B Required contribution to the Revenue Stabilization Fund (Item 2.10, \$2m)
 - Other labor agreements (SMC Item 2.32 and 2.33, LAW Item 2.15)
 - OPCD Executive Order 2025-09 Implementation (Item 2.24, \$50k)
 - FAS: Seattle License Information Management (SLIM) system replacement (Item 7.1, \$779k)
 - Extreme Risk Protection Orders (ERPO) assistant city attorney in LAW (Item 2.38, \$50k, 1.0 FTE)
- \$92m was held in reserve in the 2026 Adopted Budget GF Financial Plan for most items (Items 2.8 and 2.9 FAS, Item 2.10 FG, Item 2.12 FG, Item 2.15 LAW, Item 2.32 & 2.33 SMC, Item 2.36 SPD)



2026 Midyear Supplemental Highlights

JumpStart Payroll Expense Tax Fund

- Net Increase: \$1.35m
- Drive Clean Seattle Fleet Electrical Vehicle Infrastructure (Item 7.2, \$1m),
- Seattle Center FIFA Fan Fare (Item 2.26, \$563k)

Other Funds – Operating

- Appropriation decreases / grant and other abandonments: -\$8.4m
- Appropriation Increases: \$50m
- Net Revenue Change (increases + decreases): \$9.6m
- Highlights: \$9m FAS fleet purchases, \$11.5m in FAS fire apparatus, \$10m in PPEN retro payments, \$5m Seattle Center Memorial Stadium Sewer Replacement

Other Fund Changes – Capital

- Appropriation abandonment of \$134m
 - SPU and SCL capital abandonments (approx. \$103m of CIP reductions)
- Appropriation increases: \$41m
- Net Revenue Change (increases + decreases): \$7.6m



Questions?

