

## Summary and Fiscal Note

### 1. Legislation Summary

**Department:** City Budget Office

**Title:** An ordinance amending Ordinance 127362, which adopted the 2026 Budget, including the 2026-2031 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.

**Background:** This legislation appropriates unexpended non-capital appropriations from the 2025 Budget to the 2026 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 2025 appropriations for non-capital purposes in the amount of \$138 million. Appropriations were made in the 2025 Budget for these expenditures but for various reasons, spending was not initiated or completed during the 2025 fiscal year. This ordinance re-appropriates these funds, which lapsed at the end of 2025, in most cases for the same purposes that the funds were dedicated to in 2025.

**Summary Attachments:** Summary Attachment A – 2025 Budget Carry Forward Ordinance Summary Detail Table

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### 2. Capital Improvement Program (CIP)

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

#### a. Expenditure Change to General Fund

2026	2027 est.	2028 est.	2029 est.	2030 est.
\$15,712,393	\$0	\$0	\$0	\$0

#### b. Expenditure Change to Other Funds

2026	2027 est.	2028 est.	2029 est.	2030 est.
\$122,346,826	\$0	\$0	\$0	\$0

#### c. Revenue Change to General Fund

2026	2027 est.	2028 est.	2029 est.	2030 est.
\$0	\$0	\$0	\$0	\$0

#### d. Revenue Change to Other Funds

2026	2027 est.	2028 est.	2029 est.	2030 est.
\$2,950,370	\$0	\$0	\$0	\$0

e. Number of Positions

2026	2027 est.	2028 est.	2029 est.	2030 est.
0	0	0	0	0

f. Total Full-Time Employee (FTE) Change

2026	2027 est.	2028 est.	2029 est.	2030 est.
0	0	0	0	0

3a. Appropriations

This legislation adds, changes, or deletes appropriations. Please see Summary Attachment A for a detailed list and description of the appropriations.

3b. Revenues/Reimbursements

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

**Anticipated Revenue/Reimbursement Resulting from This Legislation:**

<b>Fund Name and Number</b>	<b>Dept.</b>	<b>Revenue Source</b>	<b>2026 Revenue</b>	<b>2027 Estimated Revenue</b>
Information Technology Fund (50410)	Seattle Information Technology Department	Transfer In – Various Funds	\$2,950,370	\$0

<b>TOTAL 2026 Revenue</b>	<b>TOTAL 2027 Estimated Revenue</b>
\$2,950,370	\$0

The revenue/reimbursement for the Information Technology Fund is a transfer-in from various city funds.

### 3d. Other Financial Impacts

**a. Does this legislation create any other financial impacts for The City of Seattle, such as direct or indirect costs, one-time or ongoing, that aren't mentioned above? If yes, please explain these impacts.**

No. Please Summary Attachment A for the details on the 2025 carry forward appropriations.

**b. If the legislation has costs that can be covered within the current budget, explain how. Does the department have extra resources in its budget to handle these costs? Or does the department need to shift resources away from other work to handle these costs?**

Please see Summary Attachment A for details on the 2025 carry forward appropriations.

**c. What financial costs or other impacts might happen if this legislation is not implemented?**

The objectives supported by these resources could not be achieved without this legislation.

**d. How might this legislation affect other City departments besides the one that proposed it?**

Please see Summary Attachment A for details on the 2025 carry forward appropriations.

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### 4. Other Impacts

a. Does this legislation require a public hearing?

Yes

No

b. Does this legislation require a notice to be published in The Daily Journal of Commerce and/or The Seattle Times?

Yes

No

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

No

**d. Race and Social Justice Initiative impacts:**

**1. How does this legislation affect vulnerable or historically disadvantaged communities? How did you come to this conclusion? Please consider both impacts within City government (like employees and internal programs) and in the broader community.**

**2. Please attach any Racial Equity Toolkits or other racial equity analyses used to develop or assess this legislation.**

**3. What is the Language Access Plan for communicating with the public about this legislation?**

See Summary Attachment A for any associated implications for question d.

**e. Climate change impacts:**

**1. Emissions: Will this legislation significantly increase or decrease carbon emissions? Attach any studies or materials that inform your answer.**

**2. Resiliency: Will this legislation make Seattle more or less able to adapt to climate change? If it reduces resiliency, explain what can be done to lessen the impact.**

See Summary Attachment A for any associated implications for question e.

**f. If this legislation creates a new program or expands an existing one, what are the long-term, measurable goals? How will this legislation help achieve those goals? What methods will be used to track progress?**

See Summary Attachment A for any associated implications for question f

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

No.