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; revising project allocations for certain projects in the 2026-2031 CIP; adding CIP Projects; creating positions; modifying positions; lifting provisos; and ratifying and confirming certain prior acts; all by a 3/4 vote of the City Council.

Background: This ordinance proposes several adjustments to the 2026 Adopted Budget. The City Budget Office compiles departmental requests for spending adjustments to the Adopted Budget into a Supplemental Ordinance for review and approval by the City Council. This bill:

- Adjusts appropriation authority to Budget Control Levels approved in the Adopted Budget or subsequent legislation;
- Appropriates funding backed by new revenue sources;
- Adjusts the Adopted Capital Improvement Program;
- Makes changes to a department’s position authority; and
- Lifts a proviso.

Overall, this ordinance as proposed would increase the 2026 Adopted Budget in the General Fund by $91.9 million and decrease the 2026 Adopted Budget across all other funds by $48 million. The increases to the General Fund are primarily tied to the Seattle Police Officers Guild contract that was settled after the budget was adopted (about $84 million of the total increase), and most other costs were already accounted for in the planning reserves.

Summary Attachments: Summary Attachment A – 2026 Mid-Year Supplemental Ordinance Summary Detail Table

2. Capital Improvement Program (CIP)

Does this legislation create, fund, or amend a CIP Project?

☒ Yes

☐ No

See 2026 Mid-Year Supplemental Attachment A – CIP Project Additions for details on the new CIP Projects in Seattle Center and the Department of Finance and Administrative Services.

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.
$94,470,502	$41,262,601	$41,262,601	$41,262,601	$41,262,601

b. Expenditure Change to Other Funds

2026	2027 est.	2028 est.	2029 est.	2030 est.
($49,778,614)	$205,012	$205,012	$205,012	$205,012

c. Revenue Change to General Fund

2026	2027 est.	2028 est.	2029 est.	2030 est.
$1,924,301	$0	$0	$0	$0

d. Revenue Change to Other Funds

2026	2027 est.	2028 est.	2029 est.	2030 est.
$6,655,721	$0	$0	$0	$0

e. Number of Positions

2026	2027 est.	2028 est.	2029 est.	2030 est.
7.53	7.53	7.53	6.53	6.53

f. Total Full-Time Employee (FTE) Change

2026	2027 est.	2028 est.	2029 est.	2030 est.
7.53	7.53	7.53	6.53	6.53

3a. Appropriations

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

3b. Revenues/Reimbursements

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

Revenue/Reimbursement Notes: Please see Summary Attachment A for a detailed list and description of the appropriations.

3c. Positions

This legislation adds, changes, or deletes positions.

Total Regular Positions Created, Modified, or Abrogated through This Legislation, Including FTE Impact:

Please see Section 10 and 11 of the Mid-Year Supplemental Ordinance and Section 10 of Summary Attachment A for a detailed list and description of position changes.

If there is one or more sunsetting position or other notes, please explain:

Please see Section 10 of Summary Attachment A for a detailed list and description of position changes.

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 2026 Mid-Year Supplemental 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 Summary Attachment A for the details on the 2026 Mid-Year Supplemental 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 Summary Attachment A for the details on the 2026 Mid-Year Supplemental 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.