



# SEATTLE CITY COUNCIL

## Finance, Native Communities, and Tribal Governments Committee

### Agenda

Tuesday, June 16, 2026

9:30 AM

Council Chamber, City Hall  
600 4th Avenue  
Seattle, WA 98104

Dan Strauss, Chair  
Maritza Rivera, Vice-Chair  
Joy Hollingsworth, Member  
Robert Kettle, Member  
Rob Saka, Member

Chair Info: 206-684-8806; [Dan.Strauss@seattle.gov](mailto:Dan.Strauss@seattle.gov)

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**SEATTLE CITY COUNCIL**  
**Finance, Native Communities, and Tribal**  
**Governments Committee**  
**Agenda**  
**June 16, 2026 - 9:30 AM**

**Meeting Location:**

Council Chamber, City Hall, 600 4th Avenue, Seattle, WA 98104

**Committee Website:**

<https://seattle.gov/council/finance-native-communities-and-tribal-governments>

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*This meeting also constitutes a meeting of the City Council, provided that the meeting shall be conducted as a committee meeting under the Council Rules and Procedures, and Council action shall be limited to committee business.*

Members of the public may register for remote or in-person Public Comment to address the Council. Please register in advance in order to be recognized by the Chair. Details on how to register for Public Comment are listed below:

Remote Public Comment - Register online to speak during the Public Comment period at the meeting at <https://www.seattle.gov/council/committees/public-comment>. Online registration to speak will begin one hour before the meeting start time, and registration will end at the conclusion of the Public Comment period during the meeting.

In-Person Public Comment - Register to speak on the public comment sign-up sheet located inside Council Chambers at least 15 minutes prior to the meeting start time. Registration will end at the conclusion of the Public Comment period during the meeting.

Please submit written comments no later than four business hours prior to the start of the meeting to ensure that they are distributed to Councilmembers prior to the meeting. Comments may be submitted at [Council@seattle.gov](mailto:Council@seattle.gov) or at Seattle City Hall, Attn: Council Public Comment, 600 4th Ave., Floor 2, Seattle, WA 98104. Business hours are considered 8 a.m. - 5 p.m. Comments received after that time will be distributed after the meeting to Councilmembers and included as part of the public record.

*Please Note: Times listed are estimated*

**A. Call To Order**

**B. Approval of the Agenda**

**C. Public Comment**

Members of the public may address items on the agenda and matters within the purview of the committee. Please register in advance to be recognized by the Chair.

**D. Items of Business**

1. [CB 121208](#) **An ordinance amending Ordinance 127156, which adopted the 2025 Budget, including the 2025-2030 Capital Improvement Program (CIP); changing appropriations to various departments and budget control levels; and ratifying and confirming certain prior acts; all by a 3/4 vote of the City Council.**

*Supporting  
Documents:*

[Summary and Fiscal Note](#)

[Central Staff Memo](#)

[Presentation](#)

**Briefing, Discussion, and Possible Vote**

**Presenters:** Aly Pennucci, Director, City Budget Office; Edin Sisic, Council Central Staff

2. [CB 121209](#) 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.

Supporting  
Documents:

[Summary and Fiscal Note](#)

[Summary Att A – 2025 Budget Carry Forward Ordinance Summary  
Detail Table](#)

[Central Staff Memo](#)

[Presentation](#)

**Briefing, Discussion, and Possible Vote**

**Presenters:** Aly Pennucci, Director, City Budget Office; Edin Sisic,  
Council Central Staff

**E. Adjournment**



Legislation Text

File #: CB 121208, Version: 1

Screen Reader Users: Make sure settings include reading strikethrough and underline font attributes.

The City of Seattle

Ordinance

Council Bill

An ordinance amending Ordinance 127156, which adopted the 2025 Budget, including the 2025-2030 Capital Improvement Program (CIP); changing appropriations to various departments and budget control levels; and ratifying and confirming certain prior acts; all by a 3/4 vote of the City Council.

Be it ordained by The City of Seattle as follows:

Section 1. In order to pay for necessary costs and expenses incurred or to be incurred in 2025, but for which insufficient appropriations were made due to causes that could not reasonably have been foreseen at the time of making the 2025 Budget, appropriations for the following items in the 2025 Budget are increased by \$8,066,027 from the funds shown, as follows:

Item	Department	Fund	Budget Summary Level/ BCL Code	Amount (\$)
1.1	Ethics and Elections Commission	General Fund (00100)	Ethics and Elections (00100-BO-ET-V1T00)	32,709
1.2	Seattle Department of Human Resources	Health Care Fund (10112)	Health Care Services (10112-BO-HR-HEALTH)	5,860,256
1.3	Seattle Department of Transportation	General Fund (00100)	Maintenance Operations (00100-BO-TR-17005)	1,795
1.4	Seattle Public Utilities	General Fund (00100)	Leadership and Administration (00100-BO-SU-N100B)	63,112
1.5	Seattle Center	Seattle Center Fund (11410)	Campus (11410-BO-SC-60000)	65,987
1.6	Seattle City Light	Light Fund (41000)	Taxes (41000-BO-CL-TAXES)	2,042,168

Section 2. Any act consistent with the authority of this ordinance taken after its passage and prior to its effective

date is ratified and confirmed.

This ordinance shall take effect as provided by Seattle Municipal Code Sections 1.04.020 and 1.04.070.

Passed by a 3/4 vote of all the members of the City Council and signed in open session in authentication of its passage on .

President of the City Council

on .

Katie B. Wilson, Mayor

Attested on .

Scheereen Dedman, City Clerk

Seal

## Summary and Fiscal Note

### 1. Legislation Summary

**Department:** City Budget Office

**Title: An ordinance** amending Ordinance 127156, which adopted the 2025 Budget, including the 2025-2030 Capital Improvement Program (CIP); changing appropriations to various departments and budget control levels; and ratifying and confirming certain prior acts; all by a 3/4 vote of the City Council.

**Background:** This legislation will implement various adjustments to the 2025 Adopted Budget that are needed to complete the City's accounting process for the year.

The proposed legislation includes discrete actions that amend the 2025 Adopted Budget by adding budget authority to various departments to address unanticipated expenses which resulted in spending exceeding a budget control level's budget authority:

**Item 1.1** provides a retroactive appropriation increase of \$32,709 for the Ethics and Elections Commission to pay unanticipated costs in the General Fund Ethics and Elections Budget Control Level (00100-BO-ET-V1T00) due higher than planned to labor costs. The City Budget Office will work with the Commission to align budget and expenses and avoid future budget exceptions.

**Item 1.2** provides a retroactive appropriation increase of \$5,860,256 in the Seattle Human Resources Department to pay unanticipated costs in Health Care Fund Health Care Service Budget Control Level (10112-BO-HR-HEALTH). Medical and dental claims were higher than expected in the last quarter of 2025, particularly in October and November when they were \$31.3 million and \$28.8 million, respectively, which represented an increase of 20% and 11% respectively over the monthly average for the prior months of 2025. There is fund balance available in the health care fund to cover this additional appropriation. The increased appropriation requested represents a 1.6% increase above 2025 Adopted levels and will not meaningfully impact the financial outlook for this fund in 2026 or beyond.

**Item 1.3** provides a retroactive appropriation increase of \$1,795 in the Seattle Department of Transportation in the General Fund Maintenance Operations Budget Level (00100-BO-TR-17005) to pay for unanticipated costs. Financial cost reconciliation changes posted to this Budget Control Level after final corrective journal entries were processed. This is a technical error.

**Item 1.4** provides a retroactive appropriation increase of \$63,112 in the Seattle Public Utilities General Fund Leadership and Administration Budget Control Level (00100-BO-SU-N100B) in order to resolve a budget exception. This is the result of charges being inappropriately applied to this General Fund Budget Control Level due to an automatic system process applying an internal indirect cost model. This charge was not caught before the year closed.

**Item 1.5** provides a retroactive appropriation increase of \$65,987 amount for Seattle Center in the Seattle Center Fund Campus Budget Control Level (114110-BO-SC-60000) to pay unanticipated costs due to last minute expenditures charges that hit the Campus BSL after year end balancing.

**Item 1.6** provides a retroactive appropriation increase of \$2,042,168 for Seattle City Light to pay unanticipated costs in the Light Fund Taxes Budget Control Level (41000-BO-CL-TAXES). City Light pays City and State taxes based on earned revenue. Higher than anticipated revenue in the second half of 2025 caused City Light's tax liability to exceed the revised budget.

**Summary Attachments:** None.

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## 2. Capital Improvement Program (CIP)

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

Yes

No

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### 3. Summary of Financial Implications

Does this legislation have financial impacts to the City?

Yes

No

a. Expenditure Change to General Fund

2025	2026 est.	2027 est.	2028 est.	2029 est.
\$97,616	\$0	\$0	\$0	\$0

b. Expenditure Change to Other Funds

2025	2026 est.	2027 est.	2028 est.	2029 est.
\$7,968,411	\$0	\$0	\$0	\$0

c. Revenue Change to General Fund

2025	2026 est.	2027 est.	2028 est.	2029 est.
\$0	\$0	\$0	\$0	\$0

d. Revenue Change to Other Funds

2025	2026 est.	2027 est.	2028 est.	2029 est.
\$0	\$0	\$0	\$0	\$0

e. Number of Positions

2025	2026 est.	2027 est.	2028 est.	2029 est.
0	0	0	0	0

CBO 2025 Budget Exceptions SUM  
Caleb Wagenaar  
D1a

f. Total Full-Time Employee (FTE) Change

2025	2026 est.	2027 est.	2028 est.	2029 est.
0	0	0	0	0

### 3a. Appropriations

This legislation adds, changes, or deletes appropriations.

<b>Fund Name and Number</b>	<b>Dept.</b>	<b>Budget Control Level (BCL) Name/Number</b>	<b>2025 Appropriation Change</b>	<b>2026 Estimated Appropriation Change</b>
General Fund (00100)	Ethics and Elections Commission	Ethics and Elections (00100-BO-ET-V1T00)	\$32,709	\$0
Health Care Fund (10112)	Seattle Department of Human Resources	Health Care Services (10112-BO-HR-HEALTH)	\$5,860,256	\$0
General Fund (00100)	Seattle Department of Transportation	Maintenance Operations (00100-BO-TR-17005)	\$1,795	\$0
General Fund (00100)	Seattle Public Utilities	Leadership and Administration (00100-BO-SU-N100B)	\$63,112	\$0
Seattle Center Fund (11410)	Seattle Center	Campus (11410-BO-SC-60000)	\$65,987	\$0
Light Fund (41000)	Seattle City Light	Taxes (41000-BO-CL-TAXES)	\$2,042,168	\$0

<b>TOTAL 2025 Appropriation Changes</b>	<b>TOTAL 2026 Estimated</b>
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	Appropriation Changes
\$8,066,027	\$0

### 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.

**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?**

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

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

This legislation provides retroactive budget appropriations for the Ethics and Elections Commission, Seattle Department of Human Resources, Seattle Department of Transportation, Seattle Public Utilities, Seattle Center, and Seattle City Light to cover unanticipated spending above previously authorized 2025 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 Background section 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 Background section 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 Background section 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.

May 11, 2026

## MEMORANDUM

**To:** Finance, Native Communities & Tribal Governments Committee  
**From:** Edin Sisic, Analyst  
**Subject:** Council Bill 121208: 2025 Exceptions Ordinance

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On Friday, May 15, 2026, the Finance, Native Communities & Tribal Governments Committee will discuss and possibly vote on Council Bill (CB) 121208, which would retroactively provide additional 2025 expenditure authority for department spending above approved 2025 levels.

### Background

The exceptions bill is the final adjustment to the City's authorized spending for a completed fiscal year. Although originally intended to be used only in unusual circumstances, it has become a routine part of the budget process. Typically introduced several months after the fiscal year ends, an exceptions bill provides retroactive budget authority to cover prior-year spending that exceeded the revised budget, after accounting for all automatic and previously legislated appropriation increases.

### CB 121208 – 2025 Exceptions Ordinance

CB 121208, the 2025 Exceptions bill, requests approval for a total 2025 budget increase of \$8.1 million. These appropriations increases are intended to resolve instances where departments overspent their revised 2025 Budget allocations. The requested amount is for exception items in the Department of Human Resources, City Light, Seattle Center, Seattle Public Utilities, the Department of Transportation, and Ethics and Elections Commission. These actions include:

- **Seattle Department of Human Resources (SDHR)** – A \$5.9 million increase to the Health Care Fund due to substantially higher-than-expected medical and dental claims in the last quarter of 2025. Sufficient fund balance is available to absorb these additional costs, which represent a 1.6 percent increase over the 2025 Adopted Budget of \$360 million.
- **Seattle City Light (SCL)** – A \$2.0 million increase in the Light Fund to reflect higher City and State tax obligations resulting from higher-than-anticipated revenue in the second half of 2025. When revenues go up, the taxes SCL owes to the City and the State also go up. This budget adjustment covers those higher-than-expected tax payments.
- **Seattle Public Utilities (SPU)** – A \$63,000 GF increase to correct an internal indirect cost charge that was inadvertently applied to the wrong BCL and not identified before year-end closing.
- **Seattle Ethics and Elections Commission (SEEC)** – A \$33,000 GF increase is requested to cover higher-than-anticipated labor costs within the Ethics and Elections BCL. This marks the third budget exception for SEEC in the past four years. The City Budget Office will work with the Commission to improve budget alignment in future cycles.

- **Seattle Department of Transportation (SDOT)** – A \$1,795 General Fund increase for maintenance operations. This small technical adjustment corrects year-end reconciliation entries posted after the final accounting close.
- **Seattle Center (CEN)** – A \$66,000 Seattle Center fund increase to cover late expenses charged to the Campus BCL following year-end balancing.

These and all other requested items are described in Attachment A to the summary and fiscal note submitted by the Executive. The bill requires approval by three-fourths of the City Council to pass.

For historical context, Table 1 shows a seven-year history of past budget exception ordinances by department and includes CB 121208 for comparison.

*Table 1. History of Budget Exception Ordinances by Department: 2018-2025 (\$ in 000s)*

Dept.	2018	2019	2020	2021	2022	2023	2024	2025
<b>ORD/CB:</b>	<b>125893</b>	<b>126127</b>	<b>126471</b>	<b>126587</b>	<b>126826</b>	<b>127030</b>	<b>127230</b>	<b>121208</b>
OH	-	-	\$6,575	-	-	-	-	-
SDOT	\$1,063	\$8,794	\$9,441	\$6,774	\$2,783	-	-	\$2
SPR	-	-	\$455	-	-	\$3,744	-	-
SPU	-	-	\$13,588	-	-	-	-	\$63
SCERS	-	\$882	-	-	-	-	-	-
SDHR	\$95	\$3,433	-	\$6,542	-	\$8,291	\$1,142	\$5,860
HSD	-	\$864	-	-	-	-	-	-
SPD	\$199	-	-	-	-	-	-	-
FAS	\$12,136	-	-	-	\$2,052	\$729	-	-
SEEC	-	-	-	-	\$45	\$53	-	\$33
CEN	-	-	-	-	-	-	-	\$66
SCL	-	-	-	-	-	-	-	\$2,042
LAW	-	-	-	-	-	-	\$658	-
<b>Total</b>	<b>\$13,493</b>	<b>\$13,972</b>	<b>\$30,059</b>	<b>\$13,316</b>	<b>\$4,879</b>	<b>\$12,817</b>	<b>\$1,800</b>	<b>\$8,066</b>

As shown in the table, the total amount of budget exceptions has varied over the years. The departments requesting retroactive budget authority have also varied from year-to-year. The 2025 amount reflects the third smallest total exception request since 2018.

## **Budget Development - Next Steps**

Based on information to date, and recent practice, there will likely be additional proposed standalone and comprehensive supplemental appropriations bills. While proposed standalone bills are not known at this time, additional comprehensive appropriation bills could include:

- Mid-year Supplemental  
Typically introduced in July, this bill would represent the second comprehensive supplemental appropriations bill.
- Mid-year and Year-end Grant Acceptance and Appropriation  
Introduced along with the supplemental legislation in July and September respectively, these bills accept and provide spending authority for grants and other non-City revenues.
- Year-end Supplemental  
Introduced during the deliberative process for the next year's budget bill, which runs from October through the budget bill's final passage in late November, this bill would represent the second comprehensive, citywide budget increase request from the Executive. Considering this bill during the fall budget process allows the City Council to consider the full picture of the City's finances during the budget review and adjustment process.

cc: Lish Whitson, Director  
Calvin Chow, Deputy Director

# City Budget Office Exceptions (CB 121208) and Carry Forward Ordinances (CB 121209)

Finance, Native Communities, and Tribal Governments Committee

June 16, 2026



# 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.



# Budget Exceptions

- The Budget Exceptions bill provides retroactive budget authority (2025) for when spending does not align with revised budget control level appropriations.
- Total requested increase of \$8.1m.

# 2025 Budget Exceptions (CB 121208)

Department	2025 Revised Budget (BCL)	2025 Exception Amount	2025 Exception Description
Ethics and Elections	\$1,469,527	\$32,709	Higher than expected labor costs
Seattle Department of Human Resource	\$360,415,978	\$5,860,256	Medical claims exceeded projections
Seattle Department of Transportation	\$14,020,252	\$1,795	Technical accounting correction
Seattle Public Utilities	\$0	\$63,112	Technical accounting correction
Seattle Center	\$24,674,277	\$65,987	Overspent Seattle Center Fund budget
Seattle City Light	\$135,000,154	\$2,042,168	Taxes on revenue exceeded projections

# 2025 Carry Forward (CB 121209)

- Total of \$138 million of carry forward requests across all funds
- \$16 million of General Fund carry forward appropriation
  - \$5 million for OPCD EDI awards
  - \$4 million for HSD YouthCare South Annex Redevelopment
  - \$2 million for SPR Participatory Budgeting Restroom Access
- \$79 million in JumpStart Payroll Expense Tax Fund carry forward appropriation
  - \$34 million for OH Multifamily Capital awards
  - \$37 million for OPCD EDI awards
  - \$5 million for HSD Rainier Valley Early Learning Campus
- \$42 million in Other Funds
  - \$11 million for OPCD EDI awards (Short Term Rental Tax Fund)
  - \$17.5 million for FAS Judgment and Claims (Judgment and Claims Fund)

# Questions?



Legislation Text

File #: CB 121209, Version: 1

Screen Reader Users: Make sure settings include reading strikethrough and underline font attributes.

The City of Seattle

Ordinance

Council Bill

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.

Be it ordained by The City of Seattle as follows:

Section 1. In order to pay for necessary costs and expenses incurred or to be incurred, but for which insufficient appropriations were made due to causes that could not reasonably have been foreseen at the time of making the 2026 Budget, appropriations for the following items in the 2026 Budget are increased by \$138,059,219 from the funds shown, as follows:

Item	Department	Fund	Budget Summary Level/ BCL Code	Amount (\$)
1.1	Civil Service Commissions	General Fund (00100)	Civil Service Commissions (00100-BO-VC-V1CIV)	67,211
1.2	Executive (Community Assisted Response and Engagement)	General Fund (00100)	911 Call Response (00100-BO-CS-10000)	992,950
1.3	Executive (Community Police Commission)	General Fund (00100)	Office of the Community Police Commission (00100-BO-CP-X1P00)	65,000
1.4	Department of Education and Early Learning	Families Education Preschool Promise Levy (17871)	Early Learning (17871-BO-EE-IL100)	168,154
1.5	Department of Education and Early Learning	Families Education Preschool Promise Levy (17871)	K-12 Programs (17871-BO-EE-IL200)	354,189

1.6	Department of Education and Early Learning	Payroll Expense Tax (14500)	K-12 Programs (14500-BO-EE-IL200)	269,000
1.7	Department of Finance and Administrative Services	Finance and Administrative Services Fund (50300)	Citywide Operational Services (50300-BO-FA-0001)	526,955
1.8	Department of Finance and Administrative Services	Finance and Administrative Services Fund (50300)	Citywide Operational Services (50300-BO-FA-0001)	1,700,000
1.9	Department of Finance and Administrative Services	Judgment/Claims Fund (00126)	Judgment & Claims Claims (00126-BO-FA-CJ000)	3,000,000
1.9	Department of Finance and Administrative Services	Judgment/Claims Fund (00126)	Judgment & Claims Police Action (00126-BO-FA-JR020)	3,500,000
1.9	Department of Finance and Administrative Services	Judgment/Claims Fund (00126)	Judgment & Claims Litigation (00126-BO-FA-JR000)	11,000,000
1.10	Department of Finance and Administrative Services	General Fund (00100)	Office of City Finance (00100-BO-FA-0003)	302,802
1.11	Department of Neighborhoods	General Fund (00100)	Community Grants (00100-BO-DN-I3400)	18,426
1.12	Finance General	General Fund (00100)	General Purpose (00100-BO-FG-2QD00)	607,570
1.13	Finance General	General Fund (00100)	Appropriation to Special Funds (00100-BO-FG-2QA00)	213,661
1.14	Human Services Department	General Fund (00100)	Addressing Homelessness (00100-BO-HS-H3000)	248,000
1.15	Human Services Department	Human Services Fund (16200)	Supporting Affordability and Livability (16200-BO-HS-H1000)	1,400,000
1.16	Human Services Department	General Fund (00100)	Supporting Affordability and Livability (00100-BO-HS-H1000)	4,000,000
1.17	Human Services Department	General Fund (00100)	Supporting Affordability and Livability (00100-BO-HS-H1000)	800,000
1.18	Human Services Department	Payroll Expense Tax (14500)	Supporting Affordability and Livability (14500-BO-HS-H1000)	5,000,000
1.19	Human Services Department	General Fund (00100)	Supporting Safe Communities (00100-BO-HS-H4000)	759,950

1.19	Human Services Department	Payroll Expense Tax (14500)	Supporting Safe Communities (14500-BO-HS-H4000)	681,828
1.20	Executive (Office of Arts and Culture)	Arts and Culture Fund (12400)	Leadership and Administration (12400-BO-AR-VA150)	99,427
1.21	Executive (Office of Arts and Culture)	Arts and Culture Fund (12400)	Arts and Cultural Programs (12400-BO-AR-VA160)	1,696,610
1.22	Executive (Office of Arts and Culture)	Payroll Expense Tax (14500)	Arts and Cultural Programs (14500-BO-AR-VA160)	611,859
1.23	Executive (Office of Arts and Culture)	Arts and Culture Fund (12400)	Arts and Cultural Programs (12400-BO-AR-VA160)	459,611
1.24	Executive (Office of Arts and Culture)	Arts and Culture Fund (12400)	Creative Placemaking (12400-BO-AR-VA170)	150,000
1.25	Executive (Office of Economic Development)	Payroll Expense Tax (14500)	Business Services (14500-BO-ED-X1D00)	1,125,471
1.26	Executive (Office of Housing)	Office of Housing Fund (16600)	Leadership and Administration (16600-BO-HU-1000)	1,165,354
1.27	Executive (Office of Housing)	Payroll Expense Tax (14500)	Multifamily Housing (14500-BO-HU-3000)	34,342,724
1.28	Executive (Office of Housing)	Office of Housing Fund (16600)	Leadership and Administration (16600-BO-HU-1000)	124,118
1.28	Executive (Office of Housing)	Office of Housing Fund (16600)	Multifamily Housing (16600-BO-HU-3000)	206,324
1.29	Executive (Office of Planning and Community Development)	General Fund (00100)	Equitable Development Initiative (00100-BO-PC-X2P40)	5,045,488
1.29	Executive (Office of Planning and Community Development)	Payroll Expense Tax (14500)	Equitable Development Initiative (14500-BO-PC-X2P40)	37,080,868
1.29	Executive (Office of Planning and Community Development)	Short-Term Rental Tax Fund (12200)	Equitable Development Initiative (12200-BO-PC-X2P40)	11,135,863
1.30	Executive (Office of Planning and Community Development)	General Fund (00100)	Planning and Community Development (00100-BO-PC-X2P00)	120,000
1.31	Executive (Office of Planning and Community Development)	General Fund (00100)	Planning and Community Development (00100-BO-PC-X2P00)	208,250

1.31	Executive (Office of Planning and Community Development)	Payroll Expense Tax (14500)	Planning and Community Development (14500-BO-PC-X2P00)	200,000
1.32	Executive (Office of Sustainability and Environment)	Payroll Expense Tax (14500)	Office of Sustainability and Environment (14500-BO-SE-X1000)	454,346
1.33	Executive (Office of the Mayor)	General Fund (00100)	Office of the Mayor (00100-BO-MA-X1A00)	163,085
1.34	Seattle City Light	Light Fund (41000)	Customer Care (41000-BO-CL-CUSTCARE)	794,979
1.35	Seattle City Light	Light Fund (41000)	Customer Care (41000-BO-CL-CUSTCARE)	157,736
1.36	Seattle Information Technology Department	Information Technology Fund (50410)	Applications (50410-BO-IT-D0600)	992,951
1.37	Seattle Information Technology Department	Information Technology Fund (50410)	Applications (50410-BO-IT-D0600)	178,404
1.38	Seattle Information Technology Department	Information Technology Fund (50410)	Applications (50410-BO-IT-D0600)	1,165,354
1.39	Seattle Information Technology Department	Information Technology Fund (50410)	Applications (50410-BO-IT-D0600)	150,812
1.40	Seattle Information Technology Department	Information Technology Fund (50410)	Applications (50410-BO-IT-D0600)	94,929
1.41	Seattle Information Technology Department	Information Technology Fund (50410)	Applications (50410-BO-IT-D0600)	39,820
1.42	Seattle Information Technology Department	Information Technology Fund (50410)	Frontline Services and Workplace (50410-BO-IT-D0400)	296,979
1.43	Seattle Information Technology Department	Information Technology Fund (50410)	Leadership and Administration (50410-BO-IT-D0100)	400,000
1.44	Seattle Information Technology Department	Information Technology Fund (50410)	Applications (50410-BO-IT-D0600)	213,661
1.45	Seattle Parks and Recreation	General Fund (00100)	Leadership and Administration (00100-BO-PR-20000)	2,100,000
1.46	Seattle Police Department	Payroll Expense Tax (14500)	Technical Services (14500-BO-SP-P8000)	200,000
1.47	Seattle Public Library	Library Fund (10410)	The Seattle Public Library (10410-BO-SPL)	68,500

1.48	Seattle Retirement	Employees' Retirement Fund (61030)	Employee Benefit Management (61030-BO-RE-R1E00)	1,140,000
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Unspent funds so appropriated in items 1.12, 1.28, 1.29, and 1.45 shall carry forward to subsequent fiscal years until they are exhausted or abandoned by ordinance.

Section 2. Any act consistent with the authority of this ordinance taken after its passage and prior to its effective date is ratified and confirmed.

This ordinance shall take effect as provided by Seattle Municipal Code Sections 1.04.020 and 1.04.070.

Passed by a 3/4 vote of all the members of the City Council and signed in open session in authentication of its passage on .

President of the City Council  
on .

Katie B. Wilson, Mayor

Attested on .

Scheereen Dedman, City Clerk

Seal

## 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.

**2025 Budget Carry Forward Ordinance Summary Detail Table**

Item #	Title	Description	Amount/FTE
1.1	2025 Carryforward Civil Service Vaccine Mandate Appeals (Civil Service Commissions)	This item increases appropriation authority by \$67,211 to the Civil Service Commissions in the General Fund, Civil Service Commissions Budget Control Level (00100-BO-VC-V1CIV) for legal services. These resources will be used for legal fees and other costs related to vaccine mandate separations and impacts of the vaccine mandate being lifted, for the Civil Service Commission (CSC) and Public Safety Civil Service Commission (PSCSC), and Civil Service Department. Budget authority for this project was added as a one-time appropriation in the 2022 amended budget and unspent funds carried forward in 2023, 2024 and 2025. The project will be complete upon the resolution of COVID-related employment litigation against The City of Seattle.	\$67,211
1.2	911 Call Data Recorder (Community Assisted Response and Engagement)	This item increases appropriation authority by \$992,950 in the General Fund, BO-CS-10000 Budget Control Level and provides resources to the CARE department to provide users with search capabilities for 9-1-1 related audio recordings by integrating the NICE Call-Data Logging and Recording System with the CARE Versaterm Computer Aided Dispatch system. This program will allow the analyst to find recordings in one system rather than searching different databases (CAD, RMS, etc.). This work began in 2024 and will complete in 2026.	\$992,950

Item #	Title	Description	Amount/FTE
1.3	2025 Contract Encumbrance (Community Police Commission)	The item increases appropriation authority by \$65,000 to the Community Police Commission Budget Control Level (00100-BO-CP-X1P00) for a consultant to design a public-facing visual identity for the Community Police Commission (CPC). The contract was signed in December of 2025 but encumbering the funds was delayed due to staff turnover. This agreement will provide CPC with an ongoing recognizable brand and visual identity for the coming years. This expense supports the ongoing success of CPC by allowing for the completion of work that was previously identified as part of CPC’s strategic plan, although funding was not available to support the work at that time.	\$65,000
1.4	Early Learning FEPP Levy Carryforward (Department of Education and Early Learning)	This item increases appropriation authority by \$168,154 to the Department of Education and Early Learning (DEEL) in the FEPP Levy Fund, Early Learning Budget Control Level (17871-BO-EE-IL100). This item provides resources for DEEL to support the 2025-26 school year Memorandum of Agreement (MOA) with Seattle Parks and Recreation (Parks) for the Seattle Preschool Program. MOA funding is not encumbered in PeopleSoft and requires legislated carryforward.	\$168,154
1.5	K-12 FEPP Levy Carryforward (Department of Education and Early Learning)	This item increases appropriation authority by \$354,189 to the Department of Education and Early Learning (DEEL) in the FEPP Levy Fund, K-12 Budget Control Level (17871-BO-EE-IL200). This item provides resources for DEEL to support the 2025-26 school year Memorandum of Agreement (MOA) with Seattle Parks and Recreation (Parks) for Sports and Transportation. MOA funding is not encumbered in PeopleSoft and requires legislated carryforward.	\$354,189

Item #	Title	Description	Amount/FTE
1.6	K-12 Mental Health (PET) Carryforward (Department of Education and Early Learning)	This item increases appropriation authority by \$269,000 to the Department of Education and Early Learning (DEEL) in the Payroll Expense Tax (PET) Fund, K-12 Budget Control Level (14500-BO-EE-IL200). This item provides resources for DEEL to support the 2025-26 school year Memorandum of Agreement (MOA) with Seattle Parks and Recreation (Parks) and the Office of Arts and Culture for Community Hub Programming. MOA funding is not encumbered in PeopleSoft and requires legislated carryforward.	\$269,000
1.7	City Hall Security (Department of Finance and Administrative Services)	This item increases appropriation authority by \$526,955 to provide funding for security improvements at City Hall to the Finance and Administrative Services Department in the Finance and Administrative Services Fund Citywide Operational Services Budget Control Level (50300-BO-FA-0001). The majority of this funding was originally appropriated to automatically carryforward if unspent in 2025 ordinance 127150 item 2.41.	\$526,955
1.8	Retaining Wall Repairs (Department of Finance and Administrative Services)	This item increases appropriation authority by \$1,700,000 to provide funding for retaining wall repairs at City-owned properties to the Finance and Administrative Services Department in the Finance and Administrative Services Fund Citywide Operational Services Budget Control Level (50300-BO-FA-0001). These repairs are necessary to prevent damage to City-owned property, the public right-of-way, and adjacent private property.	\$1,700,000

Item #	Title	Description	Amount/FTE
1.9	Carrying forward remaining JCF appropriation (Department of Finance and Administrative Services)	This item increases appropriation authority by \$3,000,000 to the Judgment and Claims Claims Budget Control Level (00126-BO-FA-CJ000), by \$11,000,000 to the Judgment and Claims Litigation Budget Control Level (00126-BO-FA-JR000) and by \$3,500,000 to the Judgment and Claims Police Action Budget Control Level (00126-BO-FA-JR020), totaling an increase of \$17,500,000, to help cover significant cases that have been and are anticipated to be resolved in 2026. This appropriation is backed by fund balance resulting from lower expenses than expected in 2025, partly because of cases that have been slower to settle and litigate.	\$17,500,000
1.10	B&O Tax Changes (Department of Finance and Administrative Services)	This item increases appropriation authority by \$302,802 to the Office of City Finance (OCF) Budget Control Level (00100-BO-FA-0003). The 2025 Year-End Supplemental item 2.1 granted budget authority to the License and Tax Administration Division to fund the work needed to implement proposed B&O Tax changes. While work has begun, carryforward resources from 2025 would allow OCF to continue to work on the implementation of these changes, which is expected to complete by the first half of 2026.	\$302,802
1.11	Technology Matching Fund Program Administration (DON/ITD MOA) (Department of Neighborhoods)	This item increases appropriation authority by \$18,426 in the Department of Neighborhoods (DON) General Fund Community Grants Budget Control Level (00100-BO-I3400) to support staffing and program costs associated with DON’s administration of the Technology Matching Fund (TMF) Program. In 2025, DON and the Seattle Information Technology Department executed a memorandum of agreement (MOA) to establish a pilot partnership for administration of the TMF Program. The MOA is effective through June 30, 2026, and this item is necessary for DON complete all program deliverables committed to in the MOA.	\$18,426

Item #	Title	Description	Amount/FTE
1.12	Carryforward Trial Court Improvement Account Reserve (Finance General)	This item increases appropriation by \$607,570 in Finance General, in the General Fund General Purpose Budget Control Level (00100-BO-FG-2QD00) to carryforward reserves associated with the Seattle Municipal Court Trial Court Improvement Account (TCIA). A Finance General reserve was established for TCIA funds so that dedicated funding would be shown in the General Fund financial plan expenses rather than a planning reserve. This provides transparency to the Seattle Municipal Court and others on the available balance of this dedicated funding. As outlined in Ordinance 122112, this funding may be used for allowable Seattle Municipal Court related expenditures per E2SSB 5454 (Chapter 457, Laws of 2005). Use of these funds typically occurs via a Finance General transfer during mid-year or year-end supplementals or as part of the adopted budget for new appropriations. Remaining balance carries forward until spent.	\$607,570
1.13	Carryforward ITD Cash for B&O Implementation Costs (Finance General)	This item increases appropriation authority by \$213,661 in Finance General, in the General Fund Appropriation to Special Funds Budget Control Level (00100-BO-FG-2QA00) to carryforward General Fund cash support related to the one-time upgrade and modification of the SLIM business licensing and taxation system in response to the proposed legislative changes to the B&O tax rates and tiers. This appropriation is the remaining General Fund cash transfer balance from the \$350,000 Year-End Supplemental Ordinance 127350 Items 2.8 to support appropriations in the Information and Technology Department (ITD) Fund. Please see companion item 1.44 for additional information.	\$213,661

Item #	Title	Description	Amount/FTE
1.14	Unified Care Team Vehicle (Human Services Department)	This item increases appropriation authority by \$248,000 to the Human Services Department in the General Fund Addressing Homelessness Budget Control Level (00100-BO-HS-H3000) for Unified Care Team vehicles. The vehicles were ordered in 2025 to support expanded homeless outreach work under the UCT program but could not be delivered in 2025 due to various delays. The vehicles will be received in 2026. Carry forward resources from 2025 would allow HSD to pay for these vehicles as anticipated in the 2025 Adopted Budget.	\$248,000
1.15	Seed of Life Childcare Bonus Funds (Human Services Department)	This item increases appropriation authority by \$1,400,000 to the Human Services Department in the Human Services Fund Supporting Affordability & Livability Budget Control Level (16200-BO-HS-H1000) for the Seed of Life childcare center. This budget backed by Childcare Bonus Funds revenue was not encumbered before year end due to delays in the project timeline. Carry forward resources from 2025 would allow HSD to pay for the facility costs as anticipated in the 2025 supplemental budget.	\$1,400,000
1.16	YouthCare South Annex Redevelopment (Human Services Department)	This item increases appropriation authority by \$4,000,000 to the Human Services Department in the General Fund Supporting Affordability & Livability Budget Control Level (00100-BO-HS-H1000) to carry forward resources for YouthCare South Annex Redevelopment. The budget was not implemented in 2025 based on the project's site development timeline with work funded by this budget planned to occur in 2026. Carry forward resources from 2025 would allow HSD to pay for the facility costs as anticipated in the 2025 Adopted Budget.	\$4,000,000

Item #	Title	Description	Amount/FTE
1.17	Thunderbird Treatment Center Funding (Human Services Department)	This item increases appropriation authority by \$800,000 to the Human Services Department in the General Fund Supporting Affordability & Livability Budget Control Level (00100-BO-HS-H1000) for the Thunderbird Treatment Center. The was budget not implemented in 2025 based on the project’s site development timeline with work funded by this budget planned to occur in 2026. Carry forward resources from 2025 would allow HSD to pay for the facility costs as anticipated in the 2025 revised budget.	\$800,000
1.18	Rainier Valley Early Learning Campus (Human Services Department)	This item increases appropriation authority by \$5,000,000 to the Human Services Department in the Payroll Tax Fund Supporting Affordability & Livability Budget Control Level (14500-BO-HS-H1000) for Rainier Valley Early Learning Campus. The was budget not implemented in 2025 based on the project’s site development timeline with work funded by this budget planned to occur in 2026. Carry forward resources from 2025 would allow HSD to pay for the facility costs as anticipated in the 2025 revised budget.	\$5,000,000
1.19	Community Safety RFP Bridge Funding (Human Services Department)	This item increases appropriation authority by \$759,950 to the Human Services Department in the General Fund Supporting Safe Communities Budget Control Level (00100-BO-HS-H4000) and by \$681,828 in the Payroll Tax Fund Supporting Safe Communities Budget Control Level (14500-BO-HS-H4000) to provide bridge funding. This budget would provide support for agencies that experienced a funding reduction related to the Community Safety request for proposal process. Carry forward resources from 2025 would allow HSD to cover these costs in 2026.	\$1,441,778
1.20	Carryforward for Human Resource Expenses (Office of Arts and Culture)	This item increases appropriation authority by \$99,427 to the Office of Arts & Culture in the Arts and Culture Fund Leadership and Administration Budget Control Level (12400-BO-AR-VA150) to support staffing costs related to leadership transitions.	\$99,427

Item #	Title	Description	Amount/FTE
1.21	Support for Challenged Arts & Culture Institutions (Office of Arts and Culture)	<p>This item increases appropriation authority by \$1,696,610 to the Office of Arts &amp; Culture in the Arts &amp; Culture Fund Arts &amp; Cultural Programs Budget Control Level (12400-BO-AR-VA160) for to support its pilot organizational transformation program. Through a cohort-based model, this program connects arts and cultural organizations with business consultants to restructure their operations and adapt to the post-pandemic creative landscape. While these funds were originally added to the 2025 adopted budget for a two-year period, the program timeline was extended following recommendations from the Seattle Arts Commission.</p> <p>To increase equitable access, the Commission advised OAC to adjust its applicant selection process. This adjustment ensured a more inclusive reach, however the resulting selection process was more time-intensive than initially anticipated. OAC is currently interviewing finalist organizations and expects to announce the awardees in March.</p>	\$1,696,610

Item #	Title	Description	Amount/FTE
1.22	Hope Corps and Interbay Activation (Office of Arts and Culture)	<p>This item increases appropriation authority by \$611,859 to the Office of Arts &amp; Culture in the JumpStart Fund Arts &amp; Cultural Programs Budget Control Level (14500-BO-AR-VA160) for some temporary labor costs and programming costs related to the Hope Corps Ballard, Hope Corps Capitol Hill and the completion of the Interbay Activation project. In the 2025 Adopted Budget, one-time funds were allocated to the Office of Arts &amp; Culture to for a one-year extension to the Hope Corps program, with a specific extension of the program focused on murals in Ballard and Capitol Hill. Hope Corps is a creative economy jobs program that connects artists with job opportunities that foster civic expression and vitality in Seattle. OAC held back some funding for this program to use in 2026 to cover some labor costs and to do programming in Ballard, following the installation of the murals, to highlight the artwork and bring community together to celebrate the vibrancy of the neighborhood.</p> <p>Additionally, in the 2024 Mid-Biennium, OAC was given appropriation to support arts, neighborhood identity, and public space improvements in the Interbay neighborhood. This work is ongoing and involves collaboration between the Office of Arts &amp; Culture and the Seattle Department of Transportation. The art installation is scheduled for summer 2026 at which point the project will be complete.</p>	\$611,859

Item #	Title	Description	Amount/FTE
1.23	World Cup Activations (Office of Arts and Culture)	<p>This item increases appropriation authority by \$459,611 to the Office of Arts &amp; Culture in the Arts &amp; Culture Fund Arts &amp; Cultural Programs Budget Control Level (12400-BO-AR-VA160) for temporary labor costs related to World Cup festival activations in 2026. In the 2025 Adopted Budget, one-time funds were allocated to the Office of Arts &amp; Culture to program a variety of World Cup activations. The funding allowed ARTS to hire temporary employees to run the grant programs and oversee the execution of the events. OAC intentionally underspent funding in this project in 2025 in order to have sufficient staffing costs to cover the remaining work to execute the program in 2026. OAC does not have sufficient existing permanent staffing in order to manage the completion of these grant programs in 2026 without these temporary positions supporting the activations.</p> <p>Additionally, in the 2025 Adopted Budget, one-time funds were allocated to the Office of Arts &amp; Culture to for a one-year extension to the Hope Corps program featuring World Cup focused activations. Hope Corps is a creative economy jobs program that connects artists with job opportunities that foster civic expression and vitality in Seattle. OAC intentionally underspent funding in this project in 2025 in order to have funds sufficient to cover staffing costs to execute the program in 2026. OAC does not have sufficient existing permanent staffing in order to manage the completion of these grant programs in 2026 without these temporary positions supporting the activations.</p>	\$459,611

Item #	Title	Description	Amount/FTE
1.24	African Cultural Center (Office of Arts and Culture)	This item increases appropriation authority by \$150,000 to the Office of Arts & Culture in the Arts & Culture Fund Creative Placemaking Budget Control Level (12400-PO-AR-VA170) for the African Cultural Center. These funds were appropriated to the Office of Arts & Culture in the 2024 Mid-Biennial Budget and are intended to support the acquisition of a cultural arts space for African immigrant communities. These funds are intended to support a community hub for African arts in the Rainier Valley Creative District, providing African cultural and heritage activities, gatherings, lessons and artifact display. OAC has very limited staffing in the area of cultural space and has identified that the Office of Planning & Community Development is better placed with staffing and expertise to do this work. OPCD will complete the work in 2026 and OAC will provide the funding.	\$150,000
1.25	Generational Wealth Initiative for Wealth Building Team (Office of Economic Development)	This item increases appropriation authority by \$1,125,471 to the Office of Economic Development (OED) in the Payroll Expense Tax Fund Business Services Budget Control Level (14500-BO-ED-X1D00) to carry forward remaining one-time funding from the Generational Wealth Initiative, which was transferred to OED from the Department of Neighborhoods in the 2024 Mid-Year Supplemental Budget. The position in OED that will support and implement this body of work was approved in late 2025 and a hiring process is launching in early 2026. Once onboarded, this new position will be responsible to fully program and manage this funding.	\$1,125,471
1.26	Carryforward of Authority for IT Database Project (Office of Housing)	This item increases appropriation authority in the Office of Housing by \$1,165,354 in the Office of Housing Fund Leadership & Administration Budget Control Level (16600-BO-HU-1000) and provides resources necessary for the final stage of implementation of the Office of Housing's Data Management Upgrade project in partnership with the Seattle Information Technology Department.	\$1,165,354

Item #	Title	Description	Amount/FTE
1.27	JS/PET Multifamily Capital - Awarded, but Unencumbered Projects (Office of Housing)	This item increases appropriation authority in the Office of Housing by \$34,342,724 in the Payroll Expense Tax Fund Multifamily Housing Budget Control Level (14500-BO-HU-3000). This request is necessary to support multifamily capital awards that have been awarded but have not yet been encumbered in the City's accounting system. JumpStart Payroll Expense Tax fund budget appropriated as part of the 2025 Adopted Budget will carryforward unless expended or otherwise abandoned. This item is necessary to carryforward the portion of JumpStart Payroll Expense Tax fund budget appropriated prior to the 2025 Adopted Budget.	\$34,342,724
1.28	Carryforward 2025 HOME Grant Admin (Office of Housing)	This item increases appropriation authority in the Office of Housing (OH) by \$206,324 in the Office of Housing Fund Multifamily Housing Budget Control Level (16600-BO-HU-3000) and by \$124,118 in the Office of Housing Fund Leadership and Administration Budget Control Level (16600-BO-HU-1000) related to the 2025 federal HOME Investment Partnerships Program (HOME) grant. The 2025 Adopted Budget included appropriation authority for the 2025 HOME grant, however due to delays in receiving grant documentation, OH was unable to accept the grant in 2025. This item is necessary to carry forward the budget associated with this grant, which will be included as part of the first quarter grants acceptance legislation coordinated by the City Budget Office.	\$330,442

Item #	Title	Description	Amount/FTE
1.29	Equitable Development Initiative Awards (Office of Planning and Community Development)	This item increases appropriation authority by \$53,262,219 in the Office of Planning and Community Development's Equitable Development Initiative BCL (BO-PC-X2P40); of this amount, \$5,045,488 is within the General Fund (00100) including \$4,373,867 from the Mercer Megablock and \$671,621 from the Civic Square Block; \$11,135,863 is from Short-Term Rental Tax (12200); and \$37,080,868 is from Payroll Expense Tax (14500). This item provides resources for Equitable Development Initiative (EDI) projects that have been awarded to organizations but have not yet been contracted. The 2025 EDI RFP (\$27.8 million) was delayed due to the spending freeze in 2025 and funds were not awarded until December 2025. This item also includes awarded funds from previous years. The EDI team began implementing new processes and tools in 2025, such as a technical assistance consultant roster, to assist Grantees and accelerate projects towards completion. The intent in 2026 is to maximize benefits to Grantees and complete existing EDI projects, while implementing a sustainable pipeline of new EDI projects.	\$53,262,219

Item #	Title	Description	Amount/FTE
1.30	Leverage Federal Funding for Reconnect South Park Planning Project (Office of Planning and Community Development)	This item increases appropriation authority by \$120,000 to the Office of Planning and Community Development in the General Fund Planning and Community Development Budget Control Level (00100-BO-PC-X2P00) to serve as a local contribution and match for the otherwise grant-funded Reconnect South Park project that has been ongoing since 2022. This funding will support community-led engagement and visioning work in the South Park neighborhood that leverages federal grant-funded technical analysis studying the impacts of SR-99 on economic opportunity, neighborhood mobility and connectivity, and environmental health. This body of work is included in the overall Reconnect South Park project that has both federal and state grant funding sources; however, a portion of the state grant funding lapsed at the end of the state biennium due to delays with executing the federal grant. This carry forward funding will offset the lost state grant funding so that the planned community engagement work can continue alongside the technical analysis work, allowing the City to complete its Community Vision Plan grant deliverable on schedule. Without these carry forward funds, OPCD will need to prematurely end the subcontract to the community-based organization leading this engagement work, jeopardizing the Community Vision Plan deliverable that relies on the leadership of this community coalition to engage residents.	\$120,000
1.31	Fund Phase IV SEIS - Comprehensive Plan Implementation for Future Zoning Changes (Office of Planning and Community Development)	This item increases appropriation authority by \$408,250 in the Office of Planning and Community Development's Planning and Community Development BCL (BO-PC-X2P00) for a supplemental EIS related to upzoning. Of this amount, \$208,250 is within the General Fund (00100) and \$200,000 is from Payroll Expense Tax (14500).	\$408,250

Item #	Title	Description	Amount/FTE
1.32	Green New Deal Carryforward from 2022 Legislation (Office of Sustainability and Environment)	This item increases appropriation by \$454,346 in the Payroll Expense Tax Fund Office of Sustainability and Environment BCL (14500-BO-SE-X1000) to carry forward appropriations that were transferred from OPCD to OSE in Ordinance 127068. Because this ordinance did not contain language that allowed this funding to automatically carry forward until abandoned or spent, it must be legislatively carried forward again. This funding was originally approved for auto-carryforward in Ordinance 126675 for Office of Planning and Community Development. This will support Green New Deal and Resilience Hub planning.	\$454,346
1.33	Carryforward for Employee Payouts (Office of the Mayor)	This item increases appropriation authority by \$163,085 to the Office of the Mayor in the General Fund Office of the Mayor Budget Control Level (00100-BO-MA-X1A00) to support costs associated with employee separations resulting from the mayoral transition.	\$163,085
1.34	GreenUp Renewable Energy Credits (Seattle City Light)	This item increases appropriation authority by \$794,979 in Seattle City Light's Light Fund Customer Care Budget Control Level (41000-BO-CL-CUSTCARE). This item carries forward 2025 budget authority for the RCW-mandated voluntary green power program. This self-funded program purchases renewable energy credits using participant financial contributions. This budget authority maintains revenue neutrality and will be used to complete payments for local projects and to acquire renewable energy credits for use by the Green Up program.	\$794,979

Item #	Title	Description	Amount/FTE
1.35	Utility Discount Program (Seattle City Light)	This item increases appropriation authority by \$157,736 in Seattle City Light's Light Fund Customer Care Budget Control Level (41000-BO-CL-CUSTCARE). This item carries forward 2025 budget authority for the Utility Discount Program. City Light has an interdepartmental agreement to pay the City's Human Services Department (HSD) for the administration of City Light's portion of the Utility Discount Program. HSD has increased their estimate of City Light's 2026 obligation and this item aligns the 2026 budget with HSD's cost estimates.	\$157,736
1.36	CARE IT Initiatives: 911 Call Data Recorder Integration (Seattle Information Technology Department)	This item increases appropriation authority by \$992,951 in the IT Operating Fund in the Applications BSL (50410-BO-IT-D0600). This budget carryforward is necessary for ITD to continue work on the 911 Call Data Recorder Integr project. The costs associated with this work will be direct billed to CARE.	\$992,951
1.37	HSD IT Initiatives: HSD Data Warehouse Upgrade or Replacement (Seattle Information Technology Department)	This item increases appropriation authority by \$178,404 in the IT Operating Fund in the Applications BSL (50410-BO-IT-D0600). This project was delayed to resource constraints. The costs associated with this work will be direct billed to HSD.	\$178,404
1.38	OH IT Initiatives: Housing Data Management System (Seattle Information Technology Department)	This item increases appropriation authority by \$1,165,354 in the IT Operating Fund in the Applications BSL (50410-BO-IT-D0600). The budget carryforward is necessary for ITD to continue to support the Office of Housing Data Management system project. The costs associated with this work will be direct billed to Office of Housing.	\$1,165,354
1.39	CARE IT Initiatives: CARE Versaterm Compatibility (Seattle Information Technology Department)	This item increases the appropriation authority by \$150,812 in IT Operating Fund in the Applications BSL (50410-BO-IT-D0600). The budget carryforward is necessary for ITD to support the SFD Versaterm Compatibility. This project was started late due to resource availability, and it is estimated to finish in late Q2 2026. Revenues to support this work were already collected via 1/12th allocation.	\$150,812

Item #	Title	Description	Amount/FTE
1.40	CARE IT Initiatives: Improve Fire CAT to CARE CAD Compatibility (Seattle Information Technology Department)	This item increases the appropriation authority by \$94,929 in IT Operating Fund in the Applications BSL (50410-BO-IT-D0600). The budget carryforward is necessary for ITD to support the SFD Versaterm Compatibility. Revenues to support this work were already collected via 1/12th allocation.	\$94,929
1.41	SFD IT Initiatives: RMS NFIRS Modernization (Seattle Information Technology Department)	This item increases appropriation authority by \$39,820 in the IT Operating Fund in the Applications BSL (50410-BO-IT-D0600). The budget carryforward is necessary to continue to support the RMS NFIRS Modernization project for 2 more new modules. The revenues to support this work have already been collected via 1/12th allocation.	\$39,820
1.42	LEG IT Initiatives - Record Point Implementation (Seattle Information Technology Department)	This item increases appropriation by \$296,979 in the Frontline Services and Workplace BSL (50410-BO-IT-D0400) to continue work on the RecordPoint system implementation. The work was extended beyond original estimate due to the complexity of design and requirement clarifications needed to fully define and validate system configuration. The revenues to support this work have already been collected via 1/12th allocation.	\$296,979
1.43	AI Initiative (Seattle Information Technology Department)	This item increases appropriation authority by \$400,000 in Seattle Information Technology Department, in the Information Technology Fund Leadership and Administration Budget Control Level (50410-BO-IT-D0100). This one-time funding supports 5-10 Artificial Intelligence (AI) pilot projects that align with priorities set by the Mayor's Office. The primary goal is to foster AI innovation that delivers measurable community and staff benefits while following the City's AI policy, responsible use guidelines, and security, privacy, and technical standards. This initiative will provide foundations to integrate artificial intelligence into City operations, helping ensure an approach that balances benefits and risks.	\$400,000

Item #	Title	Description	Amount/FTE
1.44	FAS IT Initiatives - B&O Tax Licensing (Seattle Information Technology Department)	This item increases appropriation authority by \$213,661 in Seattle Information Technology Fund Application Budget Control Level (50410-BO-IT-D0600). This is the remaining funding of the \$350,000 that was originally appropriated as a Supplemental item in 2025 and is being used for the upgrade and modification of the SLIM business licensing and taxation system in response to the proposed legislative changes to the B&O tax rates and tiers.	\$213,661
1.45	Participatory Budgeting Multi-Year Project for Restroom Access (Seattle Parks and Recreation)	This item increases appropriation authority by \$2,100,000 to the Seattle Parks and Recreation (SPR) in the General Fund Leadership and Administration Budget Control Level (00100-BO-PR-20000) which provides ongoing resources to support a multi-year Participatory Budgeting project related to improving public restroom access. This item includes automatic carry forward authority to align with other Participatory Budgeting projects.	\$2,100,000
1.46	2025 FIFA Reserve (Seattle Police Department)	This item increases appropriation authority by \$200,000 to the Seattle Police Department in the Payroll Expense Tax Fund (14500) in the Technical Services Budget Control Level (BO-SP-P8000) for the City's preparations for the 2026 FIFA World Cup games. This funding was appropriated in the 2025 year-end supplemental. The related equipment purchase was encumbered in December and is expected to be received in March 2026. This encumbrance was ineligible for administrative carry forward since the purchase order was incorrectly encumbered as a General Fund expense instead of a Payroll Expense Tax Fund expense.	\$200,000
1.47	Union Training Fund (Seattle Public Library)	This item increases appropriation authority by \$68,500 to the Human Resources Division (B5HRS). These funds are related to unspent resources designated for use by the Librarian's union (Local 2083). Carry-forward of these funds is stipulated in the Library & AFSCME labor contract – Article 25, Section 4.	\$68,500

Item #	Title	Description	Amount/FTE
1.48	Carry Forward Unexpended 2025 Project Budget (Seattle Retirement)	This item increases appropriation authority by \$1,140,000 in the Employees' Retirement Fund Employee Benefit Management Budget Control Level (61030-BO-RE-R1E00) and provides resources for SCERS to use for a Pension Administration System (PAS) migration project (V3locity) and offset office relocation costs.	\$1,140,000

May 11, 2026

## MEMORANDUM

**To:** Finance, Native Communities & Tribal Governments Committee  
**From:** Edin Sisic, Analyst  
**Subject:** Council Bill 121209: 2025 Carryforwards

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On Friday, May 15, 2026, the Finance, Native Communities & Tribal Governments Committee will discuss Council Bill (CB) 121209, the 2025 Budget Carryforward Ordinance. CB 121209 would amend the 2026 Adopted Budget Ordinance ([ORD 127362](#)), appropriating a portion of select department's unspent 2025 appropriations.

This memo provides:

1. background on the City's budget carryforwards;
2. highlights from the proposed carryforward items in the context of the City's ongoing fiscal challenges; and
3. next steps in the 2026 budget adjustment process.

### **Background - Budget Carryforwards**

The following describes how spending authority in the adopted budget is modified during the year with a combination of unspent appropriations from prior years, and new 'emergency' funding requests during the current year.

#### Automatic Carryforward

Consistent with [RCW 35.32A.080](#), most unspent annual operating budget appropriations lapse at the end of the fiscal year, while capital appropriations remain available until they are spent or formally abandoned by ordinance. Operating appropriations may also be designated as non-lapsing when explicitly authorized in ordinance. This is most-commonly used for grant-funded activities, where ongoing spending authority is necessary until the grant is fully expended or the appropriation is abandoned. In addition, amounts encumbered to fulfill contractual obligations or purchase orders may be carried into the next fiscal year.

City financial data show that at the end of 2025, approximately \$2.2 billion in unspent prior-year budget authority was automatically added to the 2026 budget. This amount reflects prior-year capital project balances, grant-backed appropriations, other non-lapsing spending previously authorized by legislation, and encumbrances for external obligations. Because these appropriations were either adopted with non-lapsing authority or are encumbered for payment, no additional Council action is required for this budget authority to continue until fully expended.

Table 1 summarizes, by fund and by type (capital and operating), the amount of prior-year budget authority incorporated into the 2026 Adopted Budget. In most cases, this spending authority is supported by revenues already deposited in the City treasury; however, for some items—particularly grants accepted late in 2025—the corresponding cash may not yet have been received.

*Table 1. Capital & Operating Funds with Significant Automatic Carryforward (\$ in millions)*

<b>Fund</b>	<b>Capital</b>	<b>Operating</b>	<b>Total</b>
Light Fund	\$252	\$31	\$283
<u>Payroll Expense Tax</u>	<u>\$3</u>	<u>\$220</u>	<u>\$223</u>
Transportation Fund	\$184	\$16	\$199
Low Income Housing Fund	\$00	\$197	\$197
Drainage and Wastewater Fund	\$106	\$1	\$108
Water Fund	\$75	\$30	\$106
<u>General Fund</u>	<u>\$5</u>	<u>\$99</u>	<u>\$104</u>
Seattle Park District Fund	\$93	-	\$93
Transportation Levy Fund	\$90	-	\$91
Human Services Fund	-	\$86	\$86
Park And Recreation Fund	\$58	-	\$58
All Other Funds	\$403	\$262	\$664
<b>Total</b>	<b>\$1,270</b>	<b>\$943</b>	<b>\$2,213</b>

As shown in *Table 1*, over half (57 percent) of this automatic carryforward spending authority is in capital project budgets.

#### Legislated Carryforward

This bill is typically one of the first comprehensive supplemental budget ordinances introduced each year. It requests the reappropriation of select departments’ unspent budget authority so they may continue or complete programs and projects that were not finished for reasons specific to each request. Unlike items eligible for automatic carryforward, the budget authority for these appropriations has already lapsed at the end of the previous fiscal year. Each request therefore seeks renewed approval of the original appropriation.

The legislation is developed through a routine Citywide submittal and review process involving all departments and is centrally managed by the City Budget Office (CBO).

Table 2. 2026 Revised Budget-to-Date, as of April 15, 2026 (\$ in millions)

Fund	2026 Adopted	Auto Carryforward	Standalone Bills	2026 Revised	% Increase
General Fund	\$2,012	\$104	\$4	\$2,119	5%
JumpStart Fund	\$429	\$223	-	\$652	53%
All Other Funds	\$6,510	\$1,886	\$32	\$8,428	29%
<b>Total</b>	<b>\$8,950</b>	<b>\$2,213</b>	<b>\$37</b>	<b>\$11,199</b>	<b>25%</b>

As shown in *Table 2*, automatic and legislated increases to date result in a 25 percent increase over the 2026 Adopted Budget. Most of this growth reflects automatic carryforward authority from prior years, much of which supports ongoing capital projects. Department-level details are provided in Attachment 1 to this memo.

### CB 121209 – 2025 Budget Carryforward

CB 121209, the 2025 Budget Carryforward, requests approval for a total 2026 budget increase of \$138 million across several City funds. As described in this memo, these carryforward increases support activities that were budgeted but not completed in 2025. Attachment 1 to this memo shows each department’s aggregate carryforward request as a percentage of the Revised Budget.

As shown in Attachment 1, departments with the most significant total carryforward requests – either in total dollar amount or as a percentage share of their revised budget – include:

- **Office of Planning and Community Development (OPCD):** A \$53.8 million (108 percent) overall increase across multiple funds, \$5.7 million of which is GF, and \$37.2 million of which is from the JumpStart Payroll Expense Tax Fund (JumpStart Fund). Most of this carryforward request is for Equitable Development Initiative (EDI) awards that have not yet been contracted. The contracting process for these long-term projects often takes multiple years and funds do not always get contracted within the year of the associated EDI Request for Proposals.
- **Office of Housing (OH):** A \$35.8 million (6 percent) overall increase, \$34.3 million of which is JumpStart Fund related to Multifamily Housing. These funds have been awarded to specific projects but have not yet been encumbered in the City’s financial system due to the timing of loan closings for funded projects.
- **Human Services Department (HSD):** A \$12.9 million (3 percent) increase across multiple funds to continue previously approved community safety, early learning, childcare, treatment, homelessness response, and youth services projects whose timelines extended into 2026. These adjustments include bridge funding for agencies impacted by the Community Safety Request for Proposals (RFP); facility and development costs for the Rainier Valley Early Learning Campus, Seed of Life childcare center, Thunderbird Treatment Center, and YouthCare South Annex Redevelopment; and the purchase of Unified Care Team vehicles delayed from 2025.

- **Office of Arts and Culture (ARTS):** A \$3 million (8 percent) overall increase across multiple funds in support of several arts, cultural, and community serving initiatives. This includes funding for leadership transition staffing costs; continued implementation of ARTS’ pilot organizational transformation program for arts and cultural institutions; remaining temporary labor and programming needs for the Hope Corps Ballard and Capitol Hill extensions and the Interbay Activation project; temporary staffing for World Cup festival activations in 2026; and support for the African Cultural Center project within the Rainier Valley Creative District. These carryforward requests reflect extended project timelines, intentional underspending in 2025 to ensure adequate staffing and program capacity in 2026, and cross departmental coordination with the Office of Planning & Community Development for cultural space work where ARTS has limited internal capacity.

Other notable items include:

- **Judgement & Claims:** A \$17.5 million Judgement & Claims Fund increase in the Department of Finance and Administrative Services (FAS) for the payment of legal claims and suits brought against the City. The related settlements were not concluded in 2023 and are anticipated to settle this year.
- **Public Restroom Access Pilot:** A \$2.1 million General Fund increase in Seattle Parks and Recreation (SPR) to continue a multi-year Participatory Budgeting investment expanding access to public restrooms. This funding supports a five-year pilot to staff two restrooms— at Cal Anderson Park and a second location anticipated to be Hing Hay Park. In future years, this funding includes automatic carryforward authority, consistent with other Participatory Budgeting investments. Expenditures in 2025 began later than anticipated, as SPR needed time to revise the original \$7.2 million project plan (reallocated by Council in the 2025 Adopted Budget) and develop a revised project scope aligned with the reduced funding levels.
- **AI Pilot Projects:** A \$400,000 General Fund increase in the Seattle Information Technology Department to support Artificial Intelligence pilot projects aligned with Mayoral priorities. The funding aims to advance AI innovations that provide measurable benefits to staff and the community while adhering to the City’s AI policy and responsible-use standards. This initiative builds foundational capacity for integrating AI into City operations in a way that balances potential benefits and risks.

These and all other requested items are described in Attachment A to the summary and fiscal note submitted by the Executive. The bill requires approval by three quarter ( $\frac{3}{4}$ ) of the City Council to pass.

## **Budget Development - Next Steps**

Based on information to date, and recent practice, there will likely be additional proposed standalone and comprehensive supplemental appropriations bills. While proposed standalone bills are not known at this time, additional comprehensive appropriation bills could include:

- Mid-year Supplemental  
Typically introduced in July, this bill would represent the second comprehensive supplemental appropriations bill.
- Mid-year and Year-end Grant Acceptance and Appropriation  
Introduced along with the supplemental legislation in July and September, respectively, these bills accept and provide spending authority for grants and other non-City revenues.
- Year-end Supplemental  
Introduced during the deliberative process for the next year's budget bill, which runs from October through the budget bill's final passage in late November, this bill would represent the second comprehensive, citywide budget increase request from the Executive. Considering this bill during the fall budget process allows the City Council to consider the full picture of the City's finances during the 2027-2028 biennial budget review process.

### **Attachments:**

1. 2026 Budget Adjustments through April 15, 2026.

cc: Lish Whitson, Director  
Calvin Chow, Deputy Director

Attachment 1 - 2026 Budget Adjustments through April 15, 2026

Department	Adopted Budget	Automatic Carryforward	Approved Supplementals (as of 4/15)	Revised Budget	CB 121209	CB 121209 % Increase to Revised Budget
Office of Arts and Culture	\$25,018,407	\$10,578,592	-	\$35,596,999	\$3,017,507	8%
City Auditor Dept	\$2,642,064	\$78,414	-	\$2,720,478	-	0%
City Budget Office Dept	\$10,187,847	\$70,831	-	\$10,258,678	-	0%
Civil Service Commissions	\$3,038,328	\$24,225	-	\$3,062,553	\$67,211	2%
Community Assisted Response and Engagement	\$68,622,178	\$947,233	\$100,000	\$69,669,411	\$992,950	1%
Community Police Commission	\$2,498,514	\$47,021	-	\$2,545,535	\$65,000	3%
Dept Of Construction & Inspect	\$126,892,526	\$371,729	-	\$127,264,255	-	0%
Dept of Education and Early Learning	\$176,855,920	\$66,532,214	-	\$243,388,134	\$791,343	0%
Dept of Neighborhoods	\$20,008,150	\$9,112,538	-	\$29,120,688	\$18,426	0%
Seattle Department of Transportation	\$673,643,703	\$444,582,728	\$7,331,043	\$1,125,557,474	-	0%
Econ & Revenue Forecasts Dept	\$875,301	-	-	\$875,301	-	0%
Seattle Retirement	\$16,386,058	\$1,648,454	-	\$18,034,512	\$1,140,000	6%
Ethics And Elections Dept	\$4,624,651	-	-	\$4,624,651	-	0%
Dept of Finance and Admin Svcs	\$450,413,000	\$93,944,750	\$176,000	\$544,533,750	\$20,029,757	4%
Finance General	\$459,869,505	\$1,000,000	-	\$460,869,505	\$821,231	0%
Seattle Fire Department	\$350,692,432	\$3,801,060	\$3,086,572	\$357,580,064	-	0%
Firefighter's Pension Dept	\$27,487,393	-	-	\$27,487,393	-	0%
Hearing Examiner Dept	\$1,915,629	-	-	\$1,915,629	-	0%
Human Services Department	\$421,053,427	\$113,629,871	\$6,439,939	\$541,123,238	\$12,889,778	2%
Immigrant & Refugee Affairs Office	\$10,826,049	\$1,944,866	-	\$12,770,915	-	0%
Intergovernmental Relations Office	\$3,529,826	\$39,594	-	\$3,569,420	-	0%
Law Department	\$48,537,547	\$808,165	-	\$49,345,712	-	0%
Legislative Dept	\$23,710,190	\$448,592	-	\$24,158,782	-	0%
Seattle Public Library	\$105,092,226	\$28,924,839	-	\$134,017,065	\$68,500	0%

Attachment 1 - 2026 Budget Adjustments through April 15, 2026

Department	Adopted Budget	Automatic Carryforward	Approved Supplementals (as of 4/15)	Revised Budget	CB 121209	CB 121209 % Increase to Revised Budget
Office of the Mayor	\$15,910,386	\$541,502	-	\$16,451,888	\$163,085	1%
Municipal Courts	\$48,744,210	\$520,426	-	\$49,264,636	-	0%
Office of Inspector General	\$5,429,157	\$406,081	-	\$5,835,238	-	0%
Office of Emergency Mgmt	\$4,436,121	\$519,739	-	\$4,955,860	-	0%
Office of Labor Standards	\$10,062,412	\$162,287	-	\$10,224,698	-	0%
Office for Civil Rights	\$8,256,536	\$615,584	-	\$8,872,120	-	0%
Office of Economic Development	\$40,367,829	\$19,014,111	-	\$59,381,940	\$1,125,471	2%
Office of Employee Ombud	\$1,314,006	-	-	\$1,314,006	-	0%
Office Of Housing	\$352,391,788	\$491,313,451	10,562,203	\$854,267,442	\$35,838,520	4%
Office of Planning and Community Dev.	\$43,162,056	\$36,624,271	-	\$79,786,327	\$53,790,469	67%
Seattle Parks and Recreation	\$363,297,617	\$217,882,313	-	\$581,179,930	\$2,100,000	0%
Seattle Police Department	\$488,586,235	\$13,695,232	1,128,621	\$503,410,088	\$200,000	0%
Police Relief And Pension Dept	\$22,508,204	-	-	\$22,508,204	-	0%
Seattle Center	\$97,085,485	\$53,027,957	-	\$150,113,442	-	0%
Seattle City Light	\$1,806,864,118	\$282,796,576	-	\$2,089,660,694	\$952,715	0%
Seattle Dept Of HR	\$485,734,375	-	-	\$485,734,375	-	0%
Seattle IT Dept	\$305,908,906	\$37,984,902	-	\$343,893,808	\$3,532,910	1%
Seattle Public Utilities	\$1,781,943,318	\$252,513,877	8,123,866	\$2,042,581,061	-	0%
Office of Sustainability and Environment	\$33,787,884	\$26,421,869	-	\$60,209,753	\$454,346	1%
<b>Grand Total</b>	<b>\$8,950,211,513</b>	<b>\$2,212,575,893</b>	<b>\$36,948,244</b>	<b>\$11,199,735,651</b>	<b>\$138,059,219</b>	<b>1%</b>

# City Budget Office Exceptions (CB 121208) and Carry Forward Ordinances (CB 121209)

Finance, Native Communities, and Tribal Governments Committee

June 16, 2026



# 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.



# Budget Exceptions

- The Budget Exceptions bill provides retroactive budget authority (2025) for when spending does not align with revised budget control level appropriations.
- Total requested increase of \$8.1m.

# 2025 Budget Exceptions (CB 121208)

Department	2025 Revised Budget (BCL)	2025 Exception Amount	2025 Exception Description
Ethics and Elections	\$1,469,527	\$32,709	Higher than expected labor costs
Seattle Department of Human Resource	\$360,415,978	\$5,860,256	Medical claims exceeded projections
Seattle Department of Transportation	\$14,020,252	\$1,795	Technical accounting correction
Seattle Public Utilities	\$0	\$63,112	Technical accounting correction
Seattle Center	\$24,674,277	\$65,987	Overspent Seattle Center Fund budget
Seattle City Light	\$135,000,154	\$2,042,168	Taxes on revenue exceeded projections

# 2025 Carry Forward (CB 121209)

- Total of \$138 million of carry forward requests across all funds
- \$16 million of General Fund carry forward appropriation
  - \$5 million for OPCD EDI awards
  - \$4 million for HSD YouthCare South Annex Redevelopment
  - \$2 million for SPR Participatory Budgeting Restroom Access
- \$79 million in JumpStart Payroll Expense Tax Fund carry forward appropriation
  - \$34 million for OH Multifamily Capital awards
  - \$37 million for OPCD EDI awards
  - \$5 million for HSD Rainier Valley Early Learning Campus
- \$42 million in Other Funds
  - \$11 million for OPCD EDI awards (Short Term Rental Tax Fund)
  - \$17.5 million for FAS Judgment and Claims (Judgment and Claims Fund)

# Questions?

