

**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)	<p>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.</p>	\$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