

# Seattle City Light

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## Department Overview

Seattle City Light was created by the residents of Seattle in 1902 to provide affordable, reliable, and environmentally sound electric power to the City of Seattle and neighboring suburbs. Owned by the community it serves, City Light is a nationally recognized leader in energy efficiency, renewable resources, and environmental stewardship.

City Light provides electric power to approximately 503,000 residential, business, and industrial customers within a 131-square-mile service area. City Light provides power to the City of Seattle and surrounding jurisdictions, including parts of Shoreline, Burien, Tukwila, SeaTac, Lake Forest Park, Renton, Normandy Park, and areas of unincorporated King County.

City Light is the nation's ninth largest publicly owned electric utility in terms of customers served, and owns about 2,000 megawatts of very low-cost, environmentally responsible, hydroelectric generation capacity. In an average year, City Light produces about 50% of its energy supply with hydroelectric facilities that it owns directly and purchases 30% through the Bonneville Power Administration (BPA) and 20% from other sources including short-term wholesale purchases.

## Budget Snapshot

	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
<b>Department Support</b>				
Other Funding - Operating	1,049,966,141	1,085,384,449	1,222,498,607	1,297,621,066
<b>Total Operations</b>	<b>1,049,966,141</b>	<b>1,085,384,449</b>	<b>1,222,498,607</b>	<b>1,297,621,066</b>
<b>Capital Support</b>				
Other Funding - Capital	397,625,135	446,028,129	482,745,706	516,881,129
<b>Total Capital</b>	<b>397,625,135</b>	<b>446,028,129</b>	<b>482,745,706</b>	<b>516,881,129</b>
<b>Total Appropriations</b>	<b>1,447,591,276</b>	<b>1,531,412,579</b>	<b>1,705,244,313</b>	<b>1,814,502,196</b>
Full-Time Equivalents Total*	1,806.80	1,809.80	1,818.80	1,821.80

\* FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here

## Budget Overview

The Seattle City Light [2025-2030 Strategic Plan Update](#) and associated rate path were approved by Council in September 2024, and the 2025 Adopted and 2026 Endorsed Budgets reflects the strategic priorities outlined in this plan. In keeping with the department's commitment to financial health and affordability, proposed changes are primarily net-zero reprioritizations necessary to support the strategic priorities and outcomes described in the approved plan.

## Seattle City Light

Cost drivers in the utility's operating budget include power purchases, increases due to growing electrification, inflationary cost pressures, and an increasingly complex physical and regulatory environment. To minimize the impact of these increases, the utility reviewed spending and took reductions in several areas including consulting, supplies, and travel and training.

City Light's capital program increases by 6.5% (\$30 million) in 2025 and 15% (\$65 million) in 2026 to accommodate growth in several areas. These include substation power transformer replacements, critical IT and security investments, Georgetown Steam Plant maintenance, and Sound Transit 3 revenue-backed work. Also, to enhance public safety, \$1 million annually was added from the General Fund to the streetlighting capital budget to support adding new lights in areas experiencing higher crime rates.

To support the capital program and other eligible City Light costs, the 2025 Adopted and 2026 Proposed Budgets anticipate a 2025 bond issue of approximately \$300 million.

Retail revenues are the primary source of revenue for City Light. Retail revenues are expected to increase significantly as demand for electricity increases, fueled by electrification of buildings and transportation as the City progresses on climate commitments. Retail revenues also reflect a rate increase and a temporary Rate Stabilization Account (RSA) surcharge that went into effect in January 2024 after the RSA was depleted. The RSA is a cash reserve that supplements wholesale revenues, which are currently projected to be below forecast due to lower-than-expected precipitation and snowpack as well as higher-than-expected energy prices in the wholesale market.

### **City Council Changes to the Proposed Budget**

The City Council made no change to the 2025-2026 Proposed Budget.

# Seattle City Light

## Incremental Budget Changes

### Seattle City Light

	Dollars	FTE
<b>2025 Beginning Budget</b>	<b>1,535,504,919</b>	<b>1809.80</b>
<b>Baseline</b>		
Bargained Annual Wage and Market Wage Increases to Base Budget	17,479,680	-
<b>Proposed Operating</b>		
Purchased Power	72,423,776	-
Reduce Volatility in Power Supply Costs	1,160,447	2.00
Support Customer Adoption of Transportation and Building Electrification	414,508	2.00
Enhance Response to Environmental Change	1,479,769	2.00
O&M Reductions	(2,297,095)	-
<b>Proposed Capital</b>		
Utility Technology Roadmap	4,407,333	-
Distributed Energy Resources	1,680,000	-
Georgetown Steam Plant	-	-
Sound Transit 3	3,175,000	2.00
Annual Capital Spending Adjustments	23,362,903	1.00
<b>Proposed Technical</b>		
Bargained Annual Wage and Market Wage Increases to Base Budget – Local 77	19,193,223	-
Final Adjustments for Standard Cost Changes	(1,992,853)	-
Technical Changes	29,252,703	-
SCL Revenues 2025-26	-	-
<b>Total Incremental Changes</b>	<b>\$169,739,394</b>	<b>9.00</b>
<b>Total 2025 Adopted Budget</b>	<b>\$1,705,244,313</b>	<b>1818.80</b>

## Description of Incremental Budget Changes

### Baseline

#### **Bargained Annual Wage and Market Wage Increases to Base Budget**

Expenditures \$17,479,680

This centrally administered change adjusts appropriations to reflect the Annual Wage Increases and Market Adjustments, as outlined in the agreements between the City and the Coalition of Unions or other standalone Unions, for personnel costs included in this department’s baseline budget. This includes increases to salary, FICA, Medicare, retirement, overtime and temporary labor.

# Seattle City Light

## Proposed Operating

### **Purchased Power**

Expenditures \$72,423,776

To meet anticipated load growth and comply with new emissions regulations, this item adds new energy resources to the utility's long-term purchased power portfolio. This proposal advances the Seattle City Light's "Create Our Energy Future" business strategy by investing in a diverse mix of long-term energy resources to meet customer demand.

### **Reduce Volatility in Power Supply Costs**

Expenditures \$1,160,447

Position Allocation 5.00

This item adds 5.0 FTEs and \$1.2 million to support growth in two areas: the first is to prepare for and ensure that there is transmission system capacity to deliver additional clean electricity to the service territory as electricity demands increase due to vehicle and building electrification, and the second is to analyze and prepare for new opportunities in emergent day-ahead energy markets.

### **Support Customer Adoption of Transportation and Building Electrification**

Expenditures \$414,508

Position Allocation 2.00

This item adds two positions to support distribution planning and power systems automation, and to ensure physical infrastructure and technology systems can adequately and safely support increased load from customers due to increasing vehicle and building electrification. Recent state and federal clean energy legislation provides incentives for customers to electrify homes, businesses, and vehicles (building electrification load, for example, is growing three times faster than assumed in the previous forecast). In addition, Seattle's recently adopted Building Emissions Performance Standards will prompt significant electrification investments in commercial and multifamily properties in the coming years.

### **Enhance Response to Environmental Change**

Expenditures \$1,479,769

Position Allocation 2.00

This request adds \$1.3 million and two positions to fund emerging needs with vegetation management and cybersecurity. Contract costs for vegetation management have been increasing and this adjustment provides funding at a level that maintains the annual pruning cycle requirements. Funding will also go to clearing tree canopy near transmission lines that have become a wildfire threat with climate change. The 2.0 FTE adds are in cybersecurity and will help address the increasing cyber risk the utility faces, including developing a cyber security governance structure, risk framework, process improvements, and the operational capabilities needed to safeguard critical technology and to ensure compliance with regulatory frameworks including the North American Electric Reliability Corporation (NERC) Cyber Security Standards.

### **O&M Reductions**

Expenditures \$(2,297,095)

To balance the incremental spending increases, a review of all non-labor O&M budgets identified funds for redeployment. Reductions are taken throughout the department where there was underspend in 2023, including consulting, travel and training and supplies.

# Seattle City Light

## Proposed Capital

### Utility Technology Roadmap

Expenditures \$4,407,333

This adjustment establishes an ongoing CIP budget for the Technology Roadmap program that gradually ramps up over time to keep up with technology needs across the utility. This area of utility operations continues to grow as software updates and critical IT projects that are essential to the utility's operating and business needs (like Cybersecurity, Grid Modernization, an Enterprise Document Management) are required.

### Distributed Energy Resources

Expenditures \$1,680,000

This adjustment does two things: it provides program management resources to oversee an expanded portfolio of energy efficiency programs to cost-effectively meet our energy efficiency targets and provide a least-cost resource to the utility; and it provides funding for a limited scale Community Solar Program.

### Georgetown Steam Plant

Expenditures -

This item funds the repair of the entire exterior envelope at the Georgetown Steam Plant as it is the best way to ensure the concrete walls do not degrade further and increase expense. The exterior wall repair will be supervised by SCL staff, third party subject matter experts, and a design engineer to verify compliance with codes and specifications.

### Sound Transit 3

Expenditures \$3,175,000

Position Allocation 2.00

This fully revenue-backed item adds 2.0 FTEs and additional resources necessary to meet required timelines with the Sound Transit Light Rail Extensions. This project will expand the regional transit system throughout King, Pierce, and Snohomish Counties. Overall, the ST3 plan adds 62 miles of light rail as well as providing additional bus rapid transit lines and it expands the capacity and service area of the Sounder rail line.

### Annual Capital Spending Adjustments

Expenditures \$23,362,903

Position Allocation 1.00

The CIP Overview BCR provides explanations for changes in the CIP due to the normal refinement of work schedules and the ongoing reprioritization of capital work. City Light proposed a 6-year Capital Improvement Program plan that is within the overall amounts in the Adopted 2024-2029 CIP plan and is consistent with the proposed strategic plan rate path. This was achieved by identifying offsetting reductions and project deferrals in the proposed CIP plan to accommodate increased spending to meet strategic priorities, fund new projects and align funding with historical spending. They also included offsetting revenue reimbursements for any increases in customer-driven work. The significant project changes within the 2025-2030 CIP Plan are described in the CIP Overview Budget Change Request.

## Proposed Technical

### Bargained Annual Wage and Market Wage Increases to Base Budget – Local 77

Expenditures \$19,193,223

## Seattle City Light

This centrally administered change adjusts appropriations to reflect the Annual Wage Increases and Market Adjustments, as outlined in the agreements between the City and Local 77 bargaining units, for personnel costs included in this department's budget. This includes increases to salary, FICA, Medicare, retirement, overtime and temporary labor.

### Final Adjustments for Standard Cost Changes

Expenditures \$(1,992,853)

Citywide technical adjustments made in the proposed phase reflect changes to internal services costs, including rates from the Department of Finance & Administrative Services, Seattle Information Technology Department, Seattle Department of Human Resources, and for healthcare for the department. These adjustments reflect final decisions about these costs made during the Proposed Phase of the budget process.

### Technical Changes

Expenditures \$29,252,703

This technical adjustment includes increases associated with inflation, COLA, inventory adjustments, maintenance, and electrification incentives. In addition, various adjustments to Purchase Power, Debt Service, and Taxes are represented. These adjustments are consistent with the Strategic Plan and proposed rates.

### SCL Revenues 2025-26

Revenues \$173,831,734

This item is the annual revenue adjustment to balance expenditures and actual revenues forecasted for 2025 and 2026.

# Seattle City Light

## Expenditure Overview

Appropriations	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
<b>SCL - BC-CL-W - Conservation &amp; Environmental - CIP</b>				
41000 - Light Fund	32,204,568	50,154,658	49,577,261	49,814,383
<b>Total for BSL: BC-CL-W</b>	<b>32,204,568</b>	<b>50,154,658</b>	<b>49,577,261</b>	<b>49,814,383</b>
<b>SCL - BC-CL-X - Power Supply - CIP</b>				
41000 - Light Fund	112,965,614	91,969,182	109,113,797	116,315,408
<b>Total for BSL: BC-CL-X</b>	<b>112,965,614</b>	<b>91,969,182</b>	<b>109,113,797</b>	<b>116,315,408</b>
<b>SCL - BC-CL-Y - Transmission and Distribution - CIP</b>				
41000 - Light Fund	146,459,322	204,628,158	202,429,929	210,402,811
<b>Total for BSL: BC-CL-Y</b>	<b>146,459,322</b>	<b>204,628,158</b>	<b>202,429,929</b>	<b>210,402,811</b>
<b>SCL - BC-CL-Z - Customer Focused - CIP</b>				
41000 - Light Fund	105,995,630	99,276,131	121,624,718	140,348,527
<b>Total for BSL: BC-CL-Z</b>	<b>105,995,630</b>	<b>99,276,131</b>	<b>121,624,718</b>	<b>140,348,527</b>
<b>SCL - BO-CL-A - Leadership and Administration</b>				
41000 - Light Fund	-	45	-	-
<b>Total for BSL: BO-CL-A</b>	<b>-</b>	<b>45</b>	<b>-</b>	<b>-</b>
<b>SCL - BO-CL-ADMIN - Leadership and Administration</b>				
41000 - Light Fund	134,748,946	167,344,334	184,947,007	198,391,171
<b>Total for BSL: BO-CL-ADMIN</b>	<b>134,748,946</b>	<b>167,344,334</b>	<b>184,947,007</b>	<b>198,391,171</b>
<b>SCL - BO-CL-CUSTCARE - Customer Care</b>				
41000 - Light Fund	49,268,673	54,446,053	69,198,345	72,187,447
<b>Total for BSL: BO-CL-CUSTCARE</b>	<b>49,268,673</b>	<b>54,446,053</b>	<b>69,198,345</b>	<b>72,187,447</b>
<b>SCL - BO-CL-DEBTSRVC - Debt Service</b>				
41000 - Light Fund	244,968,394	255,243,609	248,088,787	259,008,143
<b>Total for BSL: BO-CL-DEBTSRVC</b>	<b>244,968,394</b>	<b>255,243,609</b>	<b>248,088,787</b>	<b>259,008,143</b>
<b>SCL - BO-CL-PWRSUPPLY - Power Supply O&amp;M</b>				
41000 - Light Fund	368,876,302	344,349,303	417,829,443	456,037,112
<b>Total for BSL: BO-CL-PWRSUPPLY</b>	<b>368,876,302</b>	<b>344,349,303</b>	<b>417,829,443</b>	<b>456,037,112</b>
<b>SCL - BO-CL-TAXES - Taxes</b>				
41000 - Light Fund	114,856,449	120,555,101	131,104,154	134,369,021
<b>Total for BSL: BO-CL-TAXES</b>	<b>114,856,449</b>	<b>120,555,101</b>	<b>131,104,154</b>	<b>134,369,021</b>

## Seattle City Light

**SCL - BO-CL-UTILOPS - Utility Operations O&M**

41000 - Light Fund	137,228,778	143,446,005	171,330,872	177,628,173
<b>Total for BSL: BO-CL-UTILOPS</b>	<b>137,228,778</b>	<b>143,446,005</b>	<b>171,330,872</b>	<b>177,628,173</b>

**SCL - BO-CL-V - Environmental Affairs O&M**

41000 - Light Fund	18,600	-	-	-
<b>Total for BSL: BO-CL-V</b>	<b>18,600</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Department Total** **1,447,591,276** **1,531,412,579** **1,705,244,313** **1,814,502,196**

**Department Full-Time Equivalent Total\*** **1,806.80** **1,809.80** **1,818.80** **1,821.80**

*\* FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

### Budget Summary by Fund Seattle City Light

	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
41000 - Light Fund	1,447,591,276	1,531,412,579	1,705,244,313	1,814,502,196
<b>Budget Totals for SCL</b>	<b>1,447,591,276</b>	<b>1,531,412,579</b>	<b>1,705,244,313</b>	<b>1,814,502,196</b>

# Seattle City Light

## Revenue Overview

### 2025 Estimated Revenues

Account Code	Account Name	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
331000	Direct Federal Grants	1,598,371	-	-	-
331240	BPA Revenues	-	5,250,000	5,250,000	5,250,000
332020	Build America Bonds Subsidy	5,822,973	-	5,555,144	5,419,111
343020	Services For Others-Nonoperating	6,875,703	9,052,299	9,233,345	9,418,012
343030	Electric Sales-Consumers	1,031,151,140	1,073,294,529	1,151,305,142	1,215,818,180
343050	Interchange Power To	99,722,187	105,027,475	59,924,286	89,838,103
343060	Wholesale Power Rev Fair Value	40,143,821	-	-	-
343100	Other Electric Service Rev	1,588,555	2,664,934	1,650,000	1,650,000
360010	Investment Interest	18,955,977	9,667,863	9,816,180	10,632,078
360220	Interest On Delinquent Accounts	553,339	1,551,743	500,000	500,000
360320	Rent From Operating Property	3,408,910	3,107,440	3,159,943	3,220,084
360350	Other Rents & Use Charges	5,483,448	9,013,024	10,189,680	10,535,968
360900	Miscellaneous Revenue	14,501,361	-	-	-
374000	Cap Contributions - Grants	32,570	119,209	121,301	112,360
393010	Contributions In Aid of Construction	41,761,285	53,572,029	40,639,832	39,924,547
<b>Total Revenues for: 41000 - Light Fund</b>		<b>1,254,826,856</b>	<b>1,272,320,544</b>	<b>1,297,344,853</b>	<b>1,392,318,441</b>
400000	Use of/Contribution to Fund Balance	-	259,092,035	407,899,460	422,183,754
<b>Total Resources for:41000 - Light Fund</b>		<b>1,254,826,856</b>	<b>1,531,412,579</b>	<b>1,705,244,313</b>	<b>1,814,502,195</b>
<b>Total SCL Resources</b>		<b>1,254,826,856</b>	<b>1,531,412,579</b>	<b>1,705,244,313</b>	<b>1,814,502,195</b>

# Seattle City Light

## Appropriations by Budget Summary Level and Program

# Seattle City Light

## **SCL - BC-CL-W - Conservation & Environmental - CIP**

The purpose of the Conservation & Environmental - CIP Budget Summary Level is to provide for the costs of conservation incentives and other energy efficiency programs. This Budget Summary Level also supports the utility's renewable resource development programs, hydroelectric relicensing, and real estate.

<b>Program Expenditures</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Adopted</b>	<b>2026 Endorsed</b>
Conservation & Environmental	32,204,569	45,296,321	49,577,261	49,814,383
FINANCE AND IT SYSTEMS	-	4,858,337	-	-
<b>Total</b>	<b>32,204,568</b>	<b>50,154,658</b>	<b>49,577,261</b>	<b>49,814,383</b>

*\*FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

The following information summarizes the programs in Conservation & Environmental - CIP Budget Summary Level:

### **Conservation & Environmental**

<b>Expenditures/FTE</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Adopted</b>	<b>2026 Endorsed</b>
Conservation & Environmental	32,204,569	45,296,321	49,577,261	49,814,383

### **FINANCE AND IT SYSTEMS**

<b>Expenditures/FTE</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Adopted</b>	<b>2026 Endorsed</b>
FINANCE AND IT SYSTEMS	-	4,858,337	-	-

## **SCL - BC-CL-X - Power Supply - CIP**

The purpose of the Power Supply - CIP Budget Summary Level is to provide for the capital costs of electrification, facility improvements, maintaining the physical generating plant and associated power licenses, and regulatory requirements. This Budget Summary Level supports capital projects identified in the department's Capital Improvement Plan.

<b>Program Expenditures</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Adopted</b>	<b>2026 Endorsed</b>
BOUNDARY	41,684,169	34,553,098	34,790,086	30,919,826
CEDAR FALLS - TOLT	10,860,696	4,095,481	8,876,907	8,568,131
FLEETS AND FACILITIES	28,046,553	28,671,752	27,417,860	32,917,181
POWER SUPPLY OTHER	1,548,693	1,340,534	1,199,460	1,113,087
SKAGIT	30,825,503	23,308,317	36,829,485	42,797,183
<b>Total</b>	<b>112,965,614</b>	<b>91,969,182</b>	<b>109,113,797</b>	<b>116,315,408</b>

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Full-time Equivalents Total*	67.62	70.62	70.62	70.62
*FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here				

The following information summarizes the programs in Power Supply - CIP Budget Summary Level:

## BOUNDARY

The Boundary program funds the capital costs for the Boundary physical generating plant and associated regulatory requirements.

	2023	2024	2025	2026
Expenditures/FTE	Actuals	Adopted	Adopted	Endorsed
BOUNDARY	41,684,169	34,553,098	34,790,086	30,919,826
Full Time Equivalents Total	41.28	44.28	44.28	44.28

## CEDAR FALLS - TOLT

The Cedar Falls - Tolt program funds the capital costs for the Cedar Falls - Tolt physical generating plant and associated regulatory requirements.

	2023	2024	2025	2026
Expenditures/FTE	Actuals	Adopted	Adopted	Endorsed
CEDAR FALLS - TOLT	10,860,696	4,095,481	8,876,907	8,568,131

## FLEETS AND FACILITIES

The Fleets and Facilities program funds the capital costs for the fleet replacement program and facility improvements.

	2023	2024	2025	2026
Expenditures/FTE	Actuals	Adopted	Adopted	Endorsed
FLEETS AND FACILITIES	28,046,553	28,671,752	27,417,860	32,917,181
Full Time Equivalents Total	6.49	6.49	6.49	6.49

## POWER SUPPLY OTHER

The Power Supply Other program funds the capital costs for the generating plant and regulatory requirements of facilities not included in the other programs.

	2023	2024	2025	2026
Expenditures/FTE	Actuals	Adopted	Adopted	Endorsed
POWER SUPPLY OTHER	1,548,693	1,340,534	1,199,460	1,113,087
Full Time Equivalents Total	4.00	4.00	4.00	4.00

## SKAGIT

# Seattle City Light

The Skagit program funds the capital costs for the Skagit physical generating plant and associated regulatory requirements.

	2023	2024	2025	2026
Expenditures/FTE	Actuals	Adopted	Adopted	Endorsed
SKAGIT	30,825,503	23,308,317	36,829,485	42,797,183
Full Time Equivalents Total	15.85	15.85	15.85	15.85

## **SCL - BC-CL-Y - Transmission and Distribution - CIP**

The purpose of the Transmission and Distribution - CIP Budget Summary Level is to provide for the capital costs of installation, major maintenance, rehabilitation, and replacement of transmission lines, substations, distribution feeders, transformers, and other elements of the utility's transmission and distribution systems. This Budget Summary Level supports capital projects identified in the department's Capital Improvement Plan.

Program Expenditures	2023	2024	2025	2026
	Actuals	Adopted	Adopted	Endorsed
DISTRIBUTION OTHER	16,420,256	23,161,648	32,318,728	28,806,648
NETWORK	19,918,037	22,731,448	21,782,321	24,417,940
RADIAL	74,069,837	118,698,270	115,049,193	123,681,678
SUBSTATIONS	27,677,058	24,940,787	30,353,073	30,441,758
TRANSMISSION	8,374,134	15,096,005	2,926,614	3,054,787
<b>Total</b>	<b>146,459,322</b>	<b>204,628,158</b>	<b>202,429,929</b>	<b>210,402,811</b>
Full-time Equivalents Total*	269.54	269.54	269.54	269.54

\*FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here

The following information summarizes the programs in Transmission and Distribution - CIP Budget Summary Level:

### **DISTRIBUTION OTHER**

The Distribution Other program funds the capital costs for the installation, major maintenance, rehabilitation, and replacement of other elements of the utility's transmission and distribution systems not included in other programs.

	2023	2024	2025	2026
Expenditures/FTE	Actuals	Adopted	Adopted	Endorsed
DISTRIBUTION OTHER	16,420,256	23,161,648	32,318,728	28,806,648
Full Time Equivalents Total	20.03	20.03	20.03	20.03

### **NETWORK**

The Network program funds the capital costs for the installation, major maintenance, rehabilitation, and replacement of network system equipment.

	2023	2024	2025	2026
Expenditures/FTE	Actuals	Adopted	Adopted	Endorsed

## Seattle City Light

NETWORK	19,918,037	22,731,448	21,782,321	24,417,940
Full Time Equivalents Total	37.85	37.85	37.85	37.85

### RADIAL

The Radial program funds the capital costs for the installation, major maintenance, rehabilitation, and replacement of radial system equipment.

	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
<b>Expenditures/FTE</b>				
RADIAL	74,069,837	118,698,270	115,049,193	123,681,678
Full Time Equivalents Total	108.98	108.98	108.98	108.98

### SUBSTATIONS

The Substation program funds the capital costs for the installation, major maintenance, rehabilitation, and replacement of substation equipment.

	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
<b>Expenditures/FTE</b>				
SUBSTATIONS	27,677,058	24,940,787	30,353,073	30,441,758
Full Time Equivalents Total	91.29	91.29	91.29	91.29

### TRANSMISSION

The Transmission program funds the capital costs for the installation, major maintenance, rehabilitation, and replacement of transmission lines and other elements of the utility's transmission system.

	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
<b>Expenditures/FTE</b>				
TRANSMISSION	8,374,134	15,096,005	2,926,614	3,054,787
Full Time Equivalents Total	11.39	11.39	11.39	11.39

### **SCL - BC-CL-Z - Customer Focused - CIP**

The purpose of the Customer Focused - CIP Budget Summary Level is to provide for the capital costs of rehabilitation and replacement of the utility's financial systems and information technology infrastructure, the development and implementation of large software applications, customer service connections, meters, and other customer-driven projects, including large inter-agency projects requiring utility services or relocations. This Budget Summary Level supports capital projects identified in the department's Capital Improvement Plan.

	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
<b>Program Expenditures</b>				
CUSTOMER AND BILLING	166,354	-	-	-
CUSTOMER IT SYSTEMS	2,627,998	1,655,376	4,597,037	14,313,026
CUSTOMER OTHER	-	-	-	-
LOCAL JURISDICTIONS	14,706,601	15,412,907	19,760,132	22,759,106
SERVICE CONNECTIONS	78,471,509	72,128,830	84,748,147	91,761,366

## Seattle City Light

TRANSPORTATION RELOCATIONS	10,023,169	10,079,018	12,519,402	11,515,029
<b>Total</b>	<b>105,995,630</b>	<b>99,276,131</b>	<b>121,624,718</b>	<b>140,348,527</b>
Full-time Equivalents Total*	181.74	181.74	184.74	184.74

*\*FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

The following information summarizes the programs in Customer Focused - CIP Budget Summary Level:

### CUSTOMER AND BILLING

The Customer and Billing program provides the funding to support a portion of the customer billing functions at the utility and to fund City Light's customer call center improvement program.

	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Expenditures/FTE				
CUSTOMER AND BILLING	166,354	-	-	-

### CUSTOMER IT SYSTEMS

The Customer IT Systems program provides for the capital costs of rehabilitation and replacement of the utility's customer information technology infrastructure, and the development and implementation of large software applications. This program supports capital projects identified in the department's Capital Improvement Plan.

	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Expenditures/FTE				
CUSTOMER IT SYSTEMS	2,627,998	1,655,376	4,597,037	14,313,026

### CUSTOMER OTHER

The Customer Other program provides funding to support the customer service engineering program and the Neighborhood Voluntary Undergrounding program.

	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Expenditures/FTE				
CUSTOMER OTHER	-	-	-	-
Full Time Equivalents Total	1.00	1.00	1.00	1.00

### LOCAL JURISDICTIONS

The Local Jurisdictions program funds the capital costs for projects in local jurisdictions requiring utility services or relocations.

	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Expenditures/FTE				
LOCAL JURISDICTIONS	14,706,601	15,412,907	19,760,132	22,759,106
Full Time Equivalents Total	16.90	16.90	16.90	16.90

# Seattle City Light

## SERVICE CONNECTIONS

The Service Connections program funds the capital costs of customer service connections and meters.

	2023	2024	2025	2026
Expenditures/FTE	Actuals	Adopted	Adopted	Endorsed
SERVICE CONNECTIONS	78,471,509	72,128,830	84,748,147	91,761,366
Full Time Equivalents Total	148.87	148.87	149.87	149.87

## TRANSPORTATION RELOCATIONS

The Transportation Relocations program funds the capital costs for large inter-agency transportation projects requiring utility services or relocations.

	2023	2024	2025	2026
Expenditures/FTE	Actuals	Adopted	Adopted	Endorsed
TRANSPORTATION RELOCATIONS	10,023,169	10,079,018	12,519,402	11,515,029
Full Time Equivalents Total	14.97	14.97	16.97	16.97

### **SCL - BO-CL-A - Leadership and Administration**

The purpose of the Leadership and Administration Budget Summary Level is to provide overall management and policy direction for Seattle City Light and to provide core management and administrative services such as communications, finance, human resources, facility management and IT program support. This BSL is also utilized to provide for the general expenses of the utility that are not attributable to a specific organizational unit such as insurance and bond issue costs, legal fees, indirect costs related to employee benefits and PTO, general claims costs, and services provided by the City's internal services departments through the central cost allocation mechanism.

Program Expenditures	2023	2024	2025	2026
	Actuals	Adopted	Adopted	Endorsed
PEOPLE AND CULTURE ADMIN O&M	-	45	-	-
<b>Total</b>	-	<b>45</b>	-	-

*\*FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

### **SCL - BO-CL-ADMIN - Leadership and Administration**

The purpose of the Leadership and Administration Budget Summary Level is to provide overall management and policy direction for Seattle City Light and to provide core management and administrative services such as communications, finance, human resources, facility management and IT program support. This BSL is also utilized to provide for the general expenses of the utility that are not attributable to a specific organizational unit such as insurance and bond issue costs, legal fees, indirect costs related to employee benefits and PTO, general claims costs, and services provided by the City's internal services departments through the central cost allocation mechanism.

Program Expenditures	2023	2024	2025	2026
	Actuals	Adopted	Adopted	Endorsed

## Seattle City Light

City Indirect Costs	45,488,942	48,829,388	45,989,463	49,067,619
Current Year Inventory	-	8,000,000	-	-
Department GA Indirect Recovery	(63,289,260)	(49,880,307)	(51,563,868)	(51,941,507)
Departmental Indirect Costs	136,553,653	127,458,583	164,673,973	171,608,770
Divisional Indirect	18,015,152	26,795,068	24,655,936	25,741,721
PTO and Benefits Indirect Costs	(2,019,541)	6,141,602	1,191,503	3,914,568
<b>Total</b>	<b>134,748,946</b>	<b>167,344,334</b>	<b>184,947,007</b>	<b>198,391,171</b>
Full-time Equivalents Total*	558.88	558.88	558.88	558.88

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The following information summarizes the programs in Leadership and Administration Budget Summary Level:

### City Indirect Costs

The City Indirect Costs program funds the costs for city services that are provided to the utility.

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
City Indirect Costs	45,488,942	48,829,388	45,989,463	49,067,619

### Current Year Inventory

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Current Year Inventory	-	8,000,000	-	-

### Department GA Indirect Recovery

The Department General and Administrative Indirect Recovery program offsets the overhead costs applied to the capital programs in the Leadership and Administration BSL.

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Department GA Indirect Recovery	(63,289,260)	(49,880,307)	(51,563,868)	(51,941,507)

### Departmental Indirect Costs

The Department Indirect Costs program funds departmentwide O&M services that support other programs.

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Departmental Indirect Costs	136,553,653	127,458,583	164,673,973	171,608,770

# Seattle City Light

Full Time Equivalents Total	505.53	505.53	505.53	505.53
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## Divisional Indirect

The Divisional Indirect Costs program funds Administrative and General O&M services in operational divisions.

	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
<b>Expenditures/FTE</b>				
Divisional Indirect	18,015,152	26,795,068	24,655,936	25,741,721
Full Time Equivalents Total	53.35	53.35	53.35	53.35

## PTO and Benefits Indirect Costs

The Pooled Benefits Indirect Costs program funds costs for health and dental insurance, workers compensation, and unemployment insurance contributions.

	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
<b>Expenditures/FTE</b>				
PTO and Benefits Indirect Costs	(2,019,541)	6,141,602	1,191,503	3,914,568

## **SCL - BO-CL-CUSTCARE - Customer Care**

The purpose of the Customer Service Budget Summary Level is to provide customer experience support specific to customer information systems and to implement demand-side conservation measures that offset the need for additional generation resources.

<b>Program Expenditures</b>	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Conservation Expenses	3,890,480	5,037,314	9,732,494	11,194,319
Customer Accounts & Services	45,378,192	49,408,739	59,465,851	60,993,128
<b>Total</b>	<b>49,268,673</b>	<b>54,446,053</b>	<b>69,198,345</b>	<b>72,187,447</b>
Full-time Equivalents Total*	132.15	132.15	132.15	132.15

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The following information summarizes the programs in Customer Care Budget Summary Level:

### Conservation Expenses

The Conservation Expenses program provides O&M funding for demand-side conservation measures that offset the need for additional generation resources.

	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
<b>Expenditures/FTE</b>				
Conservation Expenses	3,890,480	5,037,314	9,732,494	11,194,319

### Customer Accounts & Services

# Seattle City Light

The Customer Accounts and Services program provides O&M funding for customer experience support.

<b>Expenditures/FTE</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Adopted</b>	<b>2026 Endorsed</b>
Customer Accounts & Services	45,378,192	49,408,739	59,465,851	60,993,128
Full Time Equivalents Total	132.15	132.15	132.15	132.15

## **SCL - BO-CL-DEBTSRVC - Debt Service**

The purpose of the Debt Service Budget Summary Level is to meet principal repayment and interest obligations on funds borrowed to meet City Light's capital expenditure requirements.

<b>Program Expenditures</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Adopted</b>	<b>2026 Endorsed</b>
Debt Service	244,968,394	255,243,609	248,088,787	259,008,143
<b>Total</b>	<b>244,968,394</b>	<b>255,243,609</b>	<b>248,088,787</b>	<b>259,008,143</b>

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## **SCL - BO-CL-PWRSUPPLY - Power Supply O&M**

The purpose of the Power Supply O&M Budget Summary Level is to support transportation electrification, solar, and other technologies; implement demand-side conservation measures that offset the need for additional generation resources; and monitor compliance with federal electric reliability standards. The power marketing operations of the utility are also included in this Budget Summary Level.

<b>Program Expenditures</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Adopted</b>	<b>2026 Endorsed</b>
Purchased Power/Power Supply	368,876,302	344,349,303	417,829,443	456,037,112
<b>Total</b>	<b>368,876,302</b>	<b>344,349,303</b>	<b>417,829,443</b>	<b>456,037,112</b>
Full-time Equivalents Total*	69.95	69.95	71.95	74.95

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## **SCL - BO-CL-TAXES - Taxes**

The purpose of the Taxes Budget Summary Level is to pay City Light's legally required tax payments for state, city, and local jurisdictions. This Budget Summary Level includes funding for franchise contract payments negotiated with local jurisdictions in City Light's service territory.

<b>Program Expenditures</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Adopted</b>	<b>2026 Endorsed</b>
Taxes	114,856,449	120,555,101	131,104,154	134,369,021
<b>Total</b>	<b>114,856,449</b>	<b>120,555,101</b>	<b>131,104,154</b>	<b>134,369,021</b>

# Seattle City Light

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## **SCL - BO-CL-UTILOPS - Utility Operations O&M**

The purpose of the Utility Operations O&M Budget Summary Level is to provide reliable electricity to customers through operation and maintenance of City Light's power production facilities, substations, transmission systems, and overhead and underground distribution systems in a clean, safe, efficient, reliable, and environmentally responsible manner. The utility's energy delivery engineering, power production engineering, generation operations, asset management, power system functions, renewable resource development programs, hydroelectric relicensing, and real estate are also included in this Budget Summary Level.

<b>Program Expenditures</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Adopted</b>	<b>2026 Endorsed</b>
Distribution O&M	75,133,584	83,242,592	90,547,664	93,451,464
Generation O&M	39,698,924	36,044,181	50,522,431	53,053,735
Transmission O&M	22,396,269	24,159,233	30,260,778	31,122,975
<b>Total</b>	<b>137,228,778</b>	<b>143,446,005</b>	<b>171,330,872</b>	<b>177,628,173</b>
Full-time Equivalents Total*	526.92	526.92	530.92	530.92

*\*FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

The following information summarizes the programs in Utility Operations O&M Budget Summary Level:

### **Distribution O&M**

The Distribution Operations and Maintenance program funds the operation and maintenance of City Light's overhead and underground distribution systems.

<b>Expenditures/FTE</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Adopted</b>	<b>2026 Endorsed</b>
Distribution O&M	75,133,584	83,242,592	90,547,664	93,451,464
Full Time Equivalents Total	287.08	287.08	291.08	291.08

### **Generation O&M**

The Generation Operations and Maintenance program funds the operation and maintenance of City Light's power production facilities.

<b>Expenditures/FTE</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Adopted</b>	<b>2026 Endorsed</b>
Generation O&M	39,698,924	36,044,181	50,522,431	53,053,735
Full Time Equivalents Total	125.63	125.63	125.63	125.63

### **Transmission O&M**

# Seattle City Light

The Transmission Operations and Maintenance program funds the operation and maintenance of City Light's substation and transmission systems.

<b>Expenditures/FTE</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Adopted</b>	<b>2026 Endorsed</b>
Transmission O&M	22,396,269	24,159,233	30,260,778	31,122,975
Full Time Equivalents Total	114.21	114.21	114.21	114.21

## **SCL - BO-CL-V - Environmental Affairs O&M**

The purpose of the Environmental Affairs O&M Budget Summary Level is to help the utility generate and deliver energy in an environmentally responsible manner. This Budget Summary Level also supports the utility's renewable resource development programs, hydro relicensing, and real estate.

<b>Program Expenditures</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Adopted</b>	<b>2026 Endorsed</b>
ENVIRO AFFAIRS OPS O&M	18,600	-	-	-
<b>Total</b>	<b>18,600</b>	<b>-</b>	<b>-</b>	<b>-</b>

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