

Seattle City Light

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<https://www.seattle.gov/city-light>

Department Overview

Seattle City Light was created by the residents of Seattle in 1902 to safely 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 serves 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. On average, City Light produces about 50% of its energy through the six hydroelectric dams that it owns and operates with additional sourced hydroelectric and renewable energy from Bonneville Power Administration and marketplace purchases.

Budget Snapshot

	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
Department Support				
Other Funding - Operating	1,046,261,675	1,085,384,449	1,222,498,607	1,297,621,066
Total Operations	1,046,261,675	1,085,384,449	1,222,498,607	1,297,621,066
Capital Support				
Other Funding - Capital	397,625,135	446,028,129	482,745,706	516,881,129
Total Capital	397,625,135	446,028,129	482,745,706	516,881,129
Total Appropriations	1,447,591,275	1,531,412,579	1,705,244,313	1,814,502,196

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 2025-2026 Proposed Budget 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.

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

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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 2025-2026 Proposed Budget anticipates 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 increases 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.

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Incremental Budget Changes

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	Dollars	FTE
2025 Beginning Budget	1,535,504,919	1809.80
Baseline		
Bargained Annual Wage and Market Wage Increases to Base Budget	17,479,680	-
Proposed Operating		
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)	-
Proposed Capital		
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
Proposed Technical		
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	-	-
Total Incremental Changes	\$169,739,394	9.00
Total 2025 Proposed Budget	\$1,705,244,313	1818.80

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.

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Proposed Operating

Purchased Power

Expenditures \$72,423,776

This item adds funding for increasing costs of power and transmission from City Light's contract with the Bonneville Power Administration, as well as increases in purchases from the wholesale market. In addition, to meet anticipated load growth and comply with new emissions regulations, this item supports adding new long-term contracted renewable energy resources.

Reduce Volatility in Power Supply Costs

Expenditures \$1,160,447

Position Allocation 2.00

This item adds two positions 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 support physical infrastructure and technology systems to 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, accelerating the transition (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 Standard 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 \$1.5 million and two positions to fund emergent needs in vegetation management and cybersecurity. Contract costs for vegetation management have been increasing and this adjustment provides funding at a level that maintains the multi-year tree trimming cycle. 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 ensure compliance with regulatory frameworks including the North American Electric Reliability Corporation (NERC) Cyber Security Standards.

Operations and Maintenance 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.

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Proposed Capital

Utility Technology Roadmap

Expenditures \$4,407,333

This adjustment establishes an ongoing CIP budget for the Utility 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 augments 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 City Light staff, third party subject matter experts, and a design engineer to verify compliance with codes and specifications. The funding for this project begins in 2026 and total project cost is estimated to be \$12 million when complete.

Sound Transit 3

Expenditures \$3,175,000

Position Allocation 2.00

This item adds two positions and additional resources necessary to meet required timelines with the Sound Transit Light Rail Extensions. This project supports the expansion of the regional transit system by reconfiguring the City Light distribution system to accommodate Sound Transit facilities and provide electrical service to the rail extensions. It is fully revenue-backed. This request addresses the need for the addition of a dedicated team of both sunset and permanent roles to support the project ramp up and the ongoing project management.

Annual Capital Spending Adjustments

Expenditures \$23,362,903

Position Allocation 1.00

The CIP Overview request details changes in the CIP related to the normal refinement of work schedules and the ongoing reprioritization of capital work. The proposed 6-year Capital Improvement Program plan is within the overall amounts in the Adopted 2024-2029 CIP plan and is consistent with the adopted strategic plan rate path. The 2025-2030 CIP plan 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. Also included in the proposal is offsetting revenue reimbursements for any increases in customer-driven work.

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Proposed Technical

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

Expenditures \$19,193,223

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

Final Adjustments for Standard Cost Changes

Expenditures \$(1,992,853)

These technical adjustments reflect changes to costs for cross-departmental services, including rates from the Department of Finance & Administrative Services, Seattle Information Technology Department, Seattle Department of Human Resources, and for healthcare.

Technical Changes

Expenditures \$29,252,703

This technical adjustment includes increases associated with inflation, AWI, inventory adjustments, maintenance, and customer incentives for electrification. In addition, various adjustments to purchased power, debt service, and taxes are represented. These adjustments are consistent with the 2025-2030 Strategic Plan and proposed rates.

SCL Revenues 2025-26

Revenues \$172,831,734

This technical adjustment reflects incremental revenue impacts coming from a higher forecast for retail sales, approved rate increases, revenues netted from wholesale market transactions and transfers from the construction fund.

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Expenditure Overview

	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
Appropriations				
SCL - BC-CL-W - Conservation & Environmental - CIP				
41000 - Light Fund	33,879,649	50,154,658	49,577,261	49,814,383
Total for BSL: BC-CL-W	33,879,649	50,154,658	49,577,261	49,814,383
SCL - BC-CL-X - Power Supply - CIP				
41000 - Light Fund	116,670,079	91,969,182	109,113,797	116,315,408
Total for BSL: BC-CL-X	116,670,079	91,969,182	109,113,797	116,315,408
SCL - BC-CL-Y - Transmission and Distribution - CIP				
41000 - Light Fund	146,459,322	204,628,158	202,429,929	210,402,811
Total for BSL: BC-CL-Y	146,459,322	204,628,158	202,429,929	210,402,811
SCL - BC-CL-Z - Customer Focused - CIP				
41000 - Light Fund	104,320,549	99,276,131	121,624,718	140,348,527
Total for BSL: BC-CL-Z	104,320,549	99,276,131	121,624,718	140,348,527
SCL - BO-CL-A - Leadership and Administration				
41000 - Light Fund	-	45	-	-
Total for BSL: BO-CL-A	-	45	-	-
SCL - BO-CL-ADMIN - Leadership and Administration				
41000 - Light Fund	131,047,120	167,344,334	184,947,007	198,391,171
Total for BSL: BO-CL-ADMIN	131,047,120	167,344,334	184,947,007	198,391,171
SCL - BO-CL-CUSTCARE - Customer Care				
41000 - Light Fund	49,268,673	54,446,053	69,198,345	72,187,447
Total for BSL: BO-CL-CUSTCARE	49,268,673	54,446,053	69,198,345	72,187,447
SCL - BO-CL-DEBTSRVC - Debt Service				
41000 - Light Fund	244,968,394	255,243,609	248,088,787	259,008,143
Total for BSL: BO-CL-DEBTSRVC	244,968,394	255,243,609	248,088,787	259,008,143
SCL - BO-CL-PWRSUPPLY - Power Supply O&M				
41000 - Light Fund	368,876,302	344,349,303	417,829,443	456,037,112
Total for BSL: BO-CL-PWRSUPPLY	368,876,302	344,349,303	417,829,443	456,037,112
SCL - BO-CL-TAXES - Taxes				
41000 - Light Fund	114,856,449	120,555,101	131,104,154	134,369,021
Total for BSL: BO-CL-TAXES	114,856,449	120,555,101	131,104,154	134,369,021

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

41000 - Light Fund	137,226,138	143,446,005	171,330,872	177,628,173
Total for BSL: BO-CL-UTILOPS	137,226,138	143,446,005	171,330,872	177,628,173

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

41000 - Light Fund	18,600	-	-	-
Total for BSL: BO-CL-V	18,600	-	-	-

Department Total 1,447,591,279 1,531,412,579 1,705,244,313 1,814,502,196

Department Full-Time Equivalents Total* 1,801.80 1,809.80 1,818.80 1,821.80

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Budget Summary by Fund Seattle City Light

	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
41000 - Light Fund	1,447,591,279	1,531,412,579	1,705,244,313	1,814,502,196
Budget Totals for SCL	1,447,591,279	1,531,412,579	1,705,244,313	1,814,502,196

Appropriations by Budget Summary Level and Program

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.

Program Expenditures	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
Conservation & Environmental	32,204,569	45,296,321	49,577,261	49,814,383
FINANCE AND IT SYSTEMS	1,675,081	4,858,337	0	0
Total	33,879,649	50,154,658	49,577,261	49,814,383

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

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Conservation & Environmental

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

FINANCE AND IT SYSTEMS

	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
Expenditures/FTE				
FINANCE AND IT SYSTEMS	1,675,081	4,858,337	0	0

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.

Program Expenditures	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
BOUNDARY	45,388,634	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	1,406,782	1,340,534	1,199,460	1,113,087
SKAGIT	30,967,414	23,308,317	36,829,485	42,797,183
Total	116,670,079	91,969,182	109,113,797	116,315,408
Full-time Equivalents Total*	67.62	70.62	70.62	70.62

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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 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
Expenditures/FTE				
BOUNDARY	45,388,634	34,553,098	34,790,086	30,919,826
Full Time Equivalents Total	41.28	44.28	44.28	44.28

CEDAR FALLS - TOLT

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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	Proposed	Proposed
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	Proposed	Proposed
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	Proposed	Proposed
POWER SUPPLY OTHER	1,406,782	1,340,534	1,199,460	1,113,087
Full Time Equivalents Total	4.00	4.00	4.00	4.00

SKAGIT

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	Proposed	Proposed
SKAGIT	30,967,414	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	Proposed	Proposed
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

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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
Total	146,459,322	204,628,158	202,429,929	210,402,811
Full-time Equivalents Total*	269.54	269.54	269.54	269.54

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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 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
Expenditures/FTE				
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 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
Expenditures/FTE				
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 Proposed	2026 Proposed
Expenditures/FTE				
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 Proposed	2026 Proposed
Expenditures/FTE				

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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 Proposed	2026 Proposed
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 Proposed	2026 Proposed
Program Expenditures				
CUSTOMER AND BILLING	166,354	-	-	-
CUSTOMER IT SYSTEMS	952,917	1,655,376	4,597,037	4,556,923
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
TRANSPORTATION RELOCATIONS	10,023,169	10,079,018	12,519,402	11,515,029
Total	104,320,549	99,276,131	121,624,718	140,348,527
Full-time Equivalents Total*	181.74	181.74	183.74	183.74

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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 Proposed	2026 Proposed
CUSTOMER AND BILLING	166,354	-	-	-

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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	2024	2025	2026
Expenditures/FTE	Actuals	Adopted	Proposed	Proposed
CUSTOMER IT SYSTEMS	952,917	1,655,376	4,597,037	4,556,923

CUSTOMER OTHER

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

	2023	2024	2025	2026
Expenditures/FTE	Actuals	Adopted	Proposed	Proposed
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	2024	2025	2026
Expenditures/FTE	Actuals	Adopted	Proposed	Proposed
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

SERVICE CONNECTIONS

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

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

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	Proposed	Proposed
TRANSPORTATION RELOCATIONS	10,023,169	10,079,018	12,519,402	11,515,029

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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 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
PEOPLE AND CULTURE ADMIN O&M	-	45	-	-
Total	-	45	-	-

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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 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
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	132,174,019	127,458,583	164,673,973	171,608,770
Divisional Indirect	18,658,108	26,795,068	24,655,936	25,741,721
PTO and Benefits Indirect Costs	(1,984,689)	6,141,602	1,191,503	3,914,568
Total	131,047,120	167,344,334	184,947,007	198,391,171
Full-time Equivalents Total*	558.88	558.88	558.88	558.88

**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 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.

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Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
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 Proposed	2026 Proposed
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 Proposed	2026 Proposed
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 Proposed	2026 Proposed
Departmental Indirect Costs	132,174,019	127,458,583	164,673,973	171,608,770
Full Time Equivalents Total	505.53	505.53	505.53	505.53

Divisional Indirect

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

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
Divisional Indirect	18,658,108	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.

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
PTO and Benefits Indirect Costs	(1,984,689)	6,141,602	1,191,503	3,914,568

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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.

Program Expenditures	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
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
Total	49,268,673	54,446,053	69,198,345	72,187,447
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.

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

Customer Accounts & Services

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

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
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.

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

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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.

Program Expenditures	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
Purchased Power/Power Supply	368,876,302	344,349,303	417,829,443	456,037,112
Total	368,876,302	344,349,303	417,829,443	456,037,112
Full-time Equivalents Total*	64.95	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.

Program Expenditures	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
Taxes	114,856,449	120,555,101	131,104,154	134,369,021
Total	114,856,449	120,555,101	131,104,154	134,369,021

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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.

Program Expenditures	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
Distribution O&M	75,133,584	83,242,592	90,547,664	93,451,464
Generation O&M	39,696,284	36,044,181	50,522,431	53,053,735
Transmission O&M	22,396,269	24,159,233	30,260,778	31,122,975

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Total	137,226,138	143,446,005	171,330,872	177,628,173
Full-time Equivalents Total*	526.92	526.92	530.92	530.92
<i>*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</i>				

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.

	2023	2024	2025	2026
Expenditures/FTE	Actuals	Adopted	Proposed	Proposed
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.

	2023	2024	2025	2026
Expenditures/FTE	Actuals	Adopted	Proposed	Proposed
Generation O&M	39,696,284	36,044,181	50,522,431	53,053,735
Full Time Equivalents Total	125.63	125.63	125.63	125.63

Transmission O&M

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

	2023	2024	2025	2026
Expenditures/FTE	Actuals	Adopted	Proposed	Proposed
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.

	2023	2024	2025	2026
Program Expenditures	Actuals	Adopted	Proposed	Proposed
ENVIRO AFFAIRS OPS O&M	18,600	-	-	-
Total	18,600	-	-	-

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