

Seattle Public Utilities

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Department Overview

Seattle Public Utilities (SPU) provides reliable, efficient and environmentally conscious utility services to enhance the quality of life and livability in all communities SPU serves. SPU operates three distinct utilities: Drainage and Wastewater, Solid Waste, and Water. These three utilities or Lines of Business maintain separate revenue sources, separate enterprise funds, and unique capital improvement projects, but share other capital projects and technology as well as common operations and administration.

Drainage and Wastewater: The Drainage and Wastewater Utility collects and disposes or discharges storm runoff and wastewater from residences, businesses, institutions, and public properties within the City. In addition to handling sewage and storm water runoff, Drainage and Wastewater works with other government agencies and private parties to address Federal EPA-mandated sediment cleanup projects where contamination is linked to storm water or sewage, such as Gas Works Park and the Lower Duwamish Waterway. Drainage and Wastewater systems include approximately 448 miles of separated sanitary sewers, 968 miles of combined sewers, 481 miles of storm drains, 67 pump stations, 82 permitted combined sewer overflow points, 591 storm drain outfalls, 578 water quality structures, 295 drainage flow control facilities, and 38 combined sewer overflow control detention tanks and pipes.

Solid Waste: The Solid Waste Utility collects and processes recycling, compostable material, and residential and commercial garbage to promote public health and safety, quality of life, and environmental stewardship. The City owns and operates two transfer stations, two household hazardous waste facilities, a fleet of trucks and heavy equipment, and several closed landfills. The Solid Waste Capital Improvement Plan (CIP) supports the transfer stations, heavy equipment, and post-closure projects on landfills previously used by the City. In addition, SPU contracts with private companies who collect household refuse, compostable material, and recyclables. The companies deliver the material to recycling and composting facilities and to transfer stations for its ultimate processing or disposal. In concert with its waste handling and disposal activities, Solid Waste engages its customers in environmental sustainability programs that promote recycling, composting, and reducing waste generation. Solid Waste also works to keep Seattle clean by providing public litter cans and recycling bins across Seattle.

Water: The Water Utility provides reliable, clean, and safe water to more than 1.5 million customers in and around Seattle for consumption and other uses. The water delivery system extends from Edmonds to Des Moines and from Puget Sound to Lake Joy near Duvall. SPU delivers water directly to its customers in Seattle and adjacent areas and provides wholesale water to 21 suburban water utilities and interlocal associations for distribution to their customers. The Water Utility includes over 1,900 miles of pipeline, 30 pump stations, two primary water treatment plants, 11 booster chlorination facilities, three groundwater wells, and the Tolt and Cedar River watersheds (including over 103,000 acres of restricted-access, protected forestland). The Utility builds, operates, and maintains the City's water infrastructure to ensure system reliability, to conserve and enhance the region's environmental resources, and to protect public health and safety. SPU engages the community in conservation efforts to reduce water consumption.

Through these Lines of Business, SPU also manages a body of General Fund (GF) funded work. This includes the Clean City program, including litter abatement, illegal dumping remediation, and above-ground rodent control. General Fund supported services include services for the unsheltered and minimally housed, which includes Clean City programs like the Encampment Bag ("Purple Bag") Program and Clean City RV Remediation, as well as the Public Hygiene program providing public-access shower trailers. Other SPU GF-funded work includes maintaining survey markers throughout Seattle, standardizing construction specifications and planning documents, and maintaining engineering records for the City. The GF also funds SPU's Trees for Seattle Program, which works to maintain and increase the urban tree canopy in Seattle.

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SPU monitors its funds using Council-adopted financial performance metrics developed with external financial advisors. These metrics include net income, cash balances, cash contributions to CIP, debt service coverage (a measure of revenue available to fulfill annual debt service obligations), and, for the Drainage and Wastewater Fund, debt to asset ratio. Based on these metrics, all three SPU enterprise funds enjoy strong, investment grade bond ratings in line with peer West Coast utilities. Strong bond ratings help minimize borrowing costs and rate increases for customers.

Budget Snapshot

	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Department Support				
General Fund Support	21,767,175	26,714,045	27,689,783	24,912,740
Other Funding - Operating	1,098,695,251	1,146,849,640	1,190,830,244	1,179,814,640
Total Operations	1,120,462,425	1,173,563,685	1,218,520,028	1,204,727,380
Capital Support				
Other Funding - Capital	278,113,100	411,988,405	461,986,776	576,940,943
Total Capital	278,113,100	411,988,405	461,986,776	576,940,943
Total Appropriations	1,398,575,525	1,585,552,090	1,680,506,804	1,781,668,322
Full-Time Equivalents Total*	1,506.80	1,567.80	1,582.80	1,598.80

* 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 2026 Proposed Budget appropriates \$1.78 billion to SPU in 2026. Operations and maintenance (O&M) appropriations total \$1.2 billion, with \$25 million in General Fund spending. General Fund changes include additional resources for the Chinatown-International District Business Improvement Association's cleaning efforts and a transfer of graffiti abatement functions (including one position) to Seattle Parks and Recreation as part of the One Seattle Graffiti Program's consolidated efforts to combat graffiti.

Utility O&M expenditures include Strategic Business Plan-endorsed investments in utility services, infrastructure, environment, and enhanced customer support.

SPU's proposed capital appropriations for 2026 are up over \$160 million from the 2025 Adopted and up by \$100 million compared to the 2026 Endorsed Budget. Major cost drivers include acting as the administrator on behalf of the Duwamish River remediation efforts between King County, Boeing, and the City of Seattle. Other cost drivers include inflation, updated project estimates, and revised timelines, with increases concentrated in the Drainage and Wastewater Line of Business. Capital reorganizations are also made for Drainage and Wastewater and for SPU's Technology Capital Improvement Program. For Technology, master projects are renamed, and a new Cybersecurity program is created. Greater detail on changes specific to each line of business follow. For more information, please see the 2026-2031 Proposed Capital Improvement Program.

The proposed budget for SPU reflects the priorities laid out in the 2025-2030 Strategic Business Plan (SBP), which was approved by the City Council in early September 2024. The proposed budget also reflects current and endorsed

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utility rates. For 2025-2030, the SBP endorses a combined average annual rate increase of 4.7%.

Drainage and Wastewater Highlights

The 2026 Proposed Budget appropriates \$598 million for Operations and Maintenance (O&M) in the Drainage and Wastewater (DWW) Line of Business. This is a \$3 million increase compared to the 2026 Endorsed and a \$40 million increase compared to the 2025 Adopted. These appropriations cover funding for operations and administration, engineering staff, consultants, taxes and fees, debt service, and major service contracts. A significant add for 2026 is \$1.6 million for South Park Flood Control efforts, including planning and maintenance of temporary flood walls. A majority of this funding (75%) is planned to be offset by reimbursement by the King County Flood Control District. This change also includes the transfer of three reallocated positions within SPU. Other technical changes to DWW O&M reflect updated debt service and tax figures, central costs for City-provided services, and revised labor costs.

The 2026-2031 Proposed CIP marks a significant increase in DWW capital expenditures. The proposed CIP provides for \$381 million in DWW CIP costs, compared to \$267 million in the 2026 Endorsed and \$231 million in the 2025 Adopted. Significant cost drivers are land acquisition costs for creek culverts (in order to meet fish passage and stream flow requirements per Tribal Treaty rights and State requirements) and for consolidated North operations center (North One Water), where costs have been shifted into 2026 from 2025. Other cost drivers are heavy equipment purchases, as well as labor, contracts, and other inflationary pressures.

For 2026, the DWW Capital Program is also being reorganized, consolidating drainage system work into a new Budget Summary Level, "New Drainage and Wastewater Infrastructure," and creating new geographic master projects within that structure. Other changes include the creation of a new master project to manage main extensions funded by System Development Charges and moving the South Park Stormwater Program from the Flooding, Sewer Backup, and Landslides Budget Summary Level to the Sediments Budget Summary Level.

Drainage and Wastewater activities are funded by ratepayers. Current Drainage and Wastewater Rates were adopted in September 2024. Customers face increases in 2026 due to higher, contractually obligated King County Wastewater Treatment Rates which are passed through to Seattle ratepayers, meaning sewer rates will increase by 6.1% in 2026 and 7.9% in 2027. Drainage rates will increase by 5.1% in 2026 and 4.9% in 2027. To mitigate the impact of King County treatment rates, SPU is increasing its vacancy rate assumption (from 4% to 6%), revising CIP schedules, and making targeted reductions in O&M in order to bring the six-year combined rate path (for all lines of business) to 4.8% from a projected 5.7%. (The SBP Endorsed Rate Path for 2025-2030 was 4.7%.)

Water Highlights

The proposed budget appropriates \$315 million in Water Fund O&M in 2026, which represents a \$7 million decrease from the 2026 Endorsed and a \$5 million increase from the 2025 Adopted. Major O&M expenses include labor, administration, tax payments, and debt service costs.

The 2026-2031 Proposed CIP funds \$177 million in capital expenditures for 2026, representing a small \$6 million increase from the 2026 Endorsed and a larger \$28 million increase compared to 2025 Adopted. Changes largely reflect routine updates to project costs and timelines. Key capital expenditures include continuing asset management investments, such as rehabilitation and replacement of distribution system infrastructure like mains, valves, hydrants, and meters, as well as water system infrastructure improvements related to transportation projects. The latter includes projects related to transportation levies, seismic upgrades for critical infrastructure following the 2018 water system seismic study, and dam safety projects.

Water operations are funded by ratepayers. Retail customers provide around 75% of the Water Fund's operating revenues, with roughly equal revenues coming from residential and commercial users. Wholesale customers – districts and agencies who purchase water from SPU – provide most of the remaining operating revenues, while small amounts are generated by non-rate fees and other sources. Retail water rates are set to increase by 2.0% in 2026. New rate legislation for the 2027-2029 period will be introduced to the City Council in 2026.

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Solid Waste Highlights

The 2026 Proposed Budget appropriates \$267 million for Solid Waste O&M in 2026, a decrease of over \$7 million compared to the 2026 Endorsed and \$12 million compared to the 2025 Adopted. O&M costs include labor, shared utility-wide administrative costs, and taxes, debt service, and major service contracts. An \$852,000 add covers planning and temporary staffing for technology upgrades to transfer stations and Kent Highlands Landfill beneficial re-use. A \$150,000 one-time add increases funding for textile waste prevention grants, upping total funding for this in 2026 to \$300,000.

Proposed CIP expenditures for Solid Waste are \$19.5 million, \$4.3 million less than in the 2026 Endorsed and \$12 million less than in the 2025 Adopted. Major projects include cleanup of the historic South Park Landfill and South Transfer Station operational improvements such as floor resurfacing and drainage and wastewater improvements to meet regulatory requirements. Declines in anticipated 2026 CIP expenditures are due to scope changes, rebids, and litigation, which have shifted costs into the outyears of the CIP.

Solid Waste is funded by charges to residents and businesses, based on the waste volumes. New rate legislation has been transmitted to the City Council for 2026 through 2028, under which average rates will increase by 3.2% in 2026, 3.5% in 2027, and 3.5% in 2028.

General Fund

The 2026 Proposed Budget provides SPU \$25 million in GF appropriations, a reduction of \$2.8 million compared to the 2026 Endorsed and \$1.8 million compared to the 2025 Adopted. General Fund work includes the Clean City Program and support for the Unified Care Team operations. Many Clean City and hygiene services support the unsheltered and minimally housed populations, such as the Encampment Bag Program, RV Remediation, and the Public Hygiene Program for shower trailer facilities.

Changes for 2026 include:

- Transferring enforcement of the Graffiti Nuisance Code to Seattle Parks and Recreation. This transfer includes one position. Changes in 2025 transferred the Graffiti Rangers and most Citywide abatement to SPR under the One Seattle Graffiti Plan. These changes finalize the consolidation of abatement services.
- Aligning the Public Hygiene Program budget to program actuals. Program efficiencies allowed SPU to manage the existing three shower trailers at lower costs than projected in prior years. These savings will help address General Fund shortfalls and allow expanded General Fund support for other shelter services in other departments.

More information on these changes is shared in the SPR Proposed Budget sections. For more on SPU's budget changes, including non-General Fund and capital changes, see below.

Incremental Budget Changes

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	2026 Budget	FTE
Total 2026 Endorsed Budget	1,680,506,804	1567.80
Baseline		
Citywide Adjustments for Standard Cost Changes	-	-
Technical Changes (Labor, Indirect Costs, Tax Payments, Debt Service, and Major Service Contracts)	(14,510,436)	-

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Positions Approved in 2026 Endorsed Budget	-	15.00
Ongoing Changes from Current Year Legislation	899,923	17.00
Proposed Operating		
Funding and Staff Reallocation to Support South Park Flood Control Efforts	1,602,144	-
Solid Waste Kent Landfill Reuse and Transfer Station Support	852,300	-
Additional Resources for Chinatown-International District Cleaning	250,000	-
Additional Funding for Textile Waste Prevention Efforts by Community-Based Organizations	150,000	-
Transfer of Graffiti Enforcement and Parking Pay Station Abatement to Parks and Recreation	(1,022,163)	(1.00)
Realign Public Hygiene Budget to Actuals	(2,014,415)	-
Proposed Capital		
Water Fund Capital Budget Changes	4,097,067	-
Drainage and Wastewater Fund Capital Budget Changes	106,708,416	-
Solid Waste Fund Capital Budget Changes	(4,427,904)	-
Technology-Related Capital Budget Changes	3,576,588	-
Drainage and Wastewater Main Extension Program	5,000,000	-
Drainage and Wastewater Capital Reorganization	-	-
SPU Technology Capital Reorganization	-	-
Proposed Technical		
Transfer South Park Stormwater Program to Sediments Budget Summary Level	-	-
Position Transfers to New Drainage and Wastewater Infrastructure Budget Summary Level	-	-
SPU Revenues	-	-
Revenue Adjustments for Use of Fund Balance	-	-
Total Incremental Changes	\$101,161,518	31.00
Total 2026 Proposed Budget	\$1,781,668,322	1598.80

Description of Incremental Budget Changes

Baseline

Citywide Adjustments for Standard Cost Changes

Citywide technical adjustments made in the baseline 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 and other central cost factors. These adjustments reflect initial assumptions about these costs and inflators early in the budget process.

For Seattle Public Utilities, these changes are included under the budget actions labeled "Technical Changes."

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Technical Changes (Labor, Indirect Costs, Tax Payments, Debt Service, and Major Service Contracts)

Expenditures \$(14,510,436)

This item adjusts appropriations across all SPU funds and General Fund to cover changes to SPU's operations and maintenance. These changes cover baseline changes such as labor costs and revised projections for taxes, debt service, and major service contract payments. They also cover indirect Citywide indirect costs.

The adjustments included in this request and the SPU budget overall are consistent with the Proposed 2025-2030 Strategic Business Plan as well as with the Solid Waste Rate proposal that will be submitted for approval in Summer 2025.

Positions Approved in 2026 Endorsed Budget

Position Allocation 15.00

This item formally adds position authority for 15 full-time positions added to Seattle Public Utilities in the 2026 Endorsed Budget as part of the City Council adopted 2025-2030 Strategic Business Plan. These comprise of: 2.0 Senior Civil Engineers, 1.0 Senior Civil Engineering Specialist, 1.0 Senior Capital Projects Coordinator, 1.0 Assistant Civil Engineering Specialist I, 1.0 Planning and Development Specialist II, 1.0 Senior Training and Education Coordinator, 4.0 Water Pipe Workers, 1.0 Senior Construction and Maintenance Equipment Operator, 1.0 Construction and Maintenance Equipment Operator, 1.0 Utility Systems Maintenance Technician, and 1.0 Heavy Truck Driver.

Ongoing Changes from Current Year Legislation

Expenditures \$899,923

Position Allocation 17.00

This change includes ongoing budget and/or position changes resulting from current year legislation in 2025, including the Year End Supplemental Ordinance. The legislation includes appropriations and position authority for six full-time employees associated with System Development Charges and the associated Cost Sharing Program, as well as position authority for 11 full-time positions linked to Sound Transit 3.

Proposed Operating

Funding and Staff Reallocation to Support South Park Flood Control Efforts

Expenditures \$1,602,144

Position Allocation -

This item adds appropriation in the Drainage & Wastewater Fund for flood control work in the South Park neighborhood. It also reallocates three existing positions in SPU to support this work, allocating these positions as two laborers and one capital projects coordinator. The funding and staffing provided here will allow SPU to dedicate year-round planning and coordination for flood control efforts, including putting up and maintaining temporary flood walls, activating the emergency response plan, and maintaining inventories of tools, materials, and supplies. Estimated non-labor costs in this request assume two annual flooding events in South Park. Up to 75 percent of these costs are reimbursable by the King County Flood Control District.

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Solid Waste Kent Landfill Reuse and Transfer Station Support

Expenditures \$852,300

This item adds funding and temporary staffing for Solid Waste operations. Resources added here will support technology upgrades at SPU's transfer stations and capital planning, such as beneficial reuse for SPU's Kent Highlands Landfill site.

With this funding, SPU will hire two temporary technology staff to support SPU's unique Operational Technology (OT) systems for the North and South Transfer Stations. SPU is in the process of evaluating, updating, and strengthening these systems. The temporary staff funded here will collaborate with project teams and subject matter experts to enhance system support throughout the three-year effort.

This item also adds funding for SPU to explore, in partnership with the City of Kent, opening up a portion of the Kent Highlands Landfill site for beneficial reuse. This body of work will also be supported by a temporary Senior Capital Projects Coordinator, who will also assist with other capital planning work, such as South Transfer Station upgrades (such as floor and compactor replacements) and meeting regulatory requirements, such as transfer station drainage and wastewater improvements.

Additional Resources for Chinatown-International District Cleaning

Expenditures \$250,000

This item adds \$250,000 in one-time General Fund to continue funding cleanup efforts in the Chinatown-International District (CID) in coordination with the CID Business Improvement Association (BIA). This will continue funding for litter abatement, needles and sharps cleanup, graffiti abatement, and bulky item removal, as originally funded in the 2024 Downtown Activation Plan.

Additional Funding for Textile Waste Prevention Efforts by Community-Based Organizations

Expenditures \$150,000

This item increases appropriations in the Solid Waste Fund on a one-time basis for community grants targeting textile waste prevention. This investment is intended to support organizations that help communities such as refugee and immigrant women overcome barriers to employment, while simultaneously diverting waste from Seattle's waste disposal system. This program was first funded by a Council Amendment in 2025 and \$150,000 was included for this work in the 2026 Endorsed Budget. This item doubles the funding for this program, bringing the total amount of 2026 funding to \$300,000.

Transfer of Graffiti Enforcement and Parking Pay Station Abatement to Parks and Recreation

Expenditures \$(1,022,163)

Position Allocation (1.00)

This item reduces General Fund appropriations in SPU reflecting the transfer of additional graffiti abatement responsibilities to Seattle Parks and Recreation (SPR). Functions transferred to SPR include enforcement of the Graffiti Code, including one Planning and Development Specialist II position, as well as abatement of graffiti on parking pay stations, previously subject to an agreement between SPU and Seattle Department of Transportation (SDOT).

These actions are intended to reduce overhead costs and to consolidate and align resources for the One Seattle Graffiti Plan, a citywide initiative focused on graffiti removal teams, targeted enforcement and assistance for impacted businesses, and support for public art and volunteer clean-up efforts. Alongside the transfers described here, the proposed budget provides additional funding and staffing for graffiti abatement and prevention in SPR,

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SDOT, and the Office of Arts and Culture. For more detail on these changes, see budget sections for these departments.

Realign Public Hygiene Budget to Actuals

Expenditures \$(2,014,415)

This item reduces General Fund appropriations in SPU and aligns the Public Hygiene Program budget with anticipated spending in 2026. No service reductions are intended. SPU will continue to site and operate three trailers with shower facilities and restrooms in order to provide hygiene services to the unsheltered.

Since the Public Hygiene Program was launched during Covid, SPU has managed to achieve several operational efficiencies, including the use of owned assets, reduced SPU staff time and engineering support, and hookups to the sewer system rather than the use of mobile pump-out services. These actions have reduced ongoing operations costs for the program. SPU will continue to maintain existing service levels with this budget change. The proposed budget reallocates these General Fund dollars to other shelter and homelessness services.

Proposed Capital

Water Fund Capital Budget Changes

Expenditures \$4,097,067

This item adjusts appropriations for the Water Fund to align with the Proposed 2026-2031 Capital Improvement Program. The Water Line of Business provides drinking water to over 1.5 million people throughout Seattle and surrounding areas. It also manages city-owned infrastructure including the Cedar and South Fork Tolt watersheds, water treatment plants, treated water storage, pump stations, hydrants, and transmission and distribution system pipelines.

Key investments funded in this Proposed CIP include water system improvements associated with transportation projects, operational and regional facility construction, seismic upgrades to reservoirs and other infrastructure, replacement of the Bitter Lake Reserve floating cover, and South Fork Tolt Dam relicensing under the Federal Energy Regulatory Commission (FERC) (a joint effort with Seattle City Light).

For more information, please see 2026-2031 Proposed Capital Improvement Program.

Drainage and Wastewater Fund Capital Budget Changes

Expenditures \$106,708,416

This item adjusts appropriations for the Drainage and Wastewater Fund to align with the Proposed 2026-2031 Capital Improvement Program. Significant increases are primarily driven by SPU's role as administrator for the Duwamish River Mitigation effort between King County, Boeing, and the City of Seattle. Additional increases include higher land acquisition costs associated with drainage system improvements like creek culvert repairs and replacements, as well as heavy equipment purchases. The Drainage and Wastewater Line of Business maintains a network of sewer and drainage systems throughout the City of Seattle. These assets include sanitary sewers, combined sewers, pump stations, force mains, Combined Sewer Overflow (CSO) points and tanks, storm drains, catch basins, ditches, culverts, water quality structures, drainage flow control facilities, and green stormwater infrastructure. These appropriations cover ongoing capital expenditures for major projects including the Ship Canal Water Quality Project, the South Park Water Quality Facility, Pipe Rehabilitation and Pump Station Improvement projects, as well as compliance with regulatory or legal requirements.

For more information, please see Proposed 2026-2031 Capital Improvement Program.

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Solid Waste Fund Capital Budget Changes

Expenditures \$(4,427,904)

This item adjusts appropriations for the Solid Waste Fund to align with the Proposed 2026-2031 Capital Improvement Program. The Solid Waste Line of Business manages the collection and disposal of solid waste generated within the City of Seattle. Changes from the previous Capital Improvement Plan include reductions associated with project delays. These changes are the result of major scope changes, rebidding processes, changes to design teams, and litigation. The projects include the South Transfer Station (STS) Phase II, South Park Landfill Development, resurfacing of the STS tipping floor, and drainage and wastewater system improvements to meet regulatory requirements at both stations. These changes shift projected spending from 2026 into outyears of the CIP.

For more information, please see the 2026-2031 Proposed Capital Improvement Program.

Technology-Related Capital Budget Changes

Expenditures \$3,576,588

This item adjusts appropriations across the Drainage and Wastewater, Water, and Solid Waste Funds to align with the Proposed 2026-2031 Technology Capital Improvement Program (CIP). These changes increase 2026 Technology CIP spending by \$3.6 million. These appropriations cover investments in financial management and internal controls, cybersecurity, improved enterprise asset management, project controls, as well as Strategic Business Plan-endorsed investments in Advanced Metering Infrastructure planning, upgraded Customer Care and Billing, implementation of centralized data architecture and design, and enhanced enterprise content management.

For more information, please see the 2026-2031 Proposed Capital Improvement Program.

Drainage and Wastewater Main Extension Program

Expenditures \$5,000,000

This item establishes and funds a new Master Project, the "Drainage and Wastewater Mainline Extension" program, in the New DWW Infrastructure Budget Summary Level (BC-SU-C390B). This program will be funded by revenue from Drainage and Wastewater System Development Charges (SDCs) and this revenue will help SPU partially fund developer-initiated infrastructure improvements.

Drainage and Wastewater Capital Reorganization

Expenditures -

This item creates a new Budget Summary Level, "New Drainage and Wastewater Infrastructure," and reorganizes the Drainage and Wastewater Line of Business's Master Project structure. The New Drainage and Wastewater Infrastructure Budget Summary Level is intended to manage funding for new capital projects for reducing sewer overflows and flooding, protecting waterways, and meeting state and federal mandates. The new Master Project structure is intended to better coordinate Drainage and Wastewater Capital Planning on regional or citywide bases. Budgetary changes in this action are budget neutral, shifting funding from existing older project structures into new ones.

SPU Technology Capital Reorganization

Expenditures -

This item reorganizes the Master Project structure within SPU's Technology Budget Summary Level in order to better align the Technology Capital Improvement Program with SPU's completed Strategic Technology Plan. These changes include adding a new "Cybersecurity" Master Project as well as renaming existing master projects to more accurately

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capture their current and future scope of work.

Proposed Technical

Transfer South Park Stormwater Program to Sediments Budget Summary Level

Expenditures -

This is a technical item that moves the South Park Stormwater capital project from the Flooding, Sewer Backup, and Landslides Budget Summary Level to the Sediments Budget Summary Level. This change aligns the South Park Stormwater Program and SPU's Duwamish Valley Resilience work with related waterway rehabilitation and restoration projects in and around Seattle's waterways.

Position Transfers to New Drainage and Wastewater Infrastructure Budget Summary Level

Position Allocation -

This is a technical item to transfer positions between Budget Summary Levels as part of SPU's reorganization.

SPU Revenues

Revenues \$(76,457,923)

This item budgets SPU's projected revenues for 2026.

Revenue Adjustments for Use of Fund Balance

Revenues \$302,582,440

This is a technical item that accounts for use of fund balance to balance revenues and expenditures.

Expenditure Overview

	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Appropriations				
SPU - BC-SU-C110B - Distribution				
43000 - Water Fund	39,343,126	53,469,435	65,718,787	63,647,042
Total for BSL: BC-SU-C110B	39,343,126	53,469,435	65,718,787	63,647,042
SPU - BC-SU-C120B - Transmission				
43000 - Water Fund	5,625,470	11,915,442	25,265,759	9,750,572
Total for BSL: BC-SU-C120B	5,625,470	11,915,442	25,265,759	9,750,572
SPU - BC-SU-C130B - Watershed Stewardship				
43000 - Water Fund	3,294,459	2,878,358	4,956,409	1,471,739
Total for BSL: BC-SU-C130B	3,294,459	2,878,358	4,956,409	1,471,739
SPU - BC-SU-C140B - Water Quality & Treatment				
43000 - Water Fund	1,995,521	1,426,186	10,237,252	17,756,051
Total for BSL: BC-SU-C140B	1,995,521	1,426,186	10,237,252	17,756,051

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SPU - BC-SU-C150B - Water Resources

43000 - Water Fund	5,496,179	19,510,912	15,270,762	19,718,577
44010 - Drainage and Wastewater Fund	(2,206)	-	-	-
Total for BSL: BC-SU-C150B	5,493,972	19,510,912	15,270,762	19,718,577

SPU - BC-SU-C160B - Habitat Conservation Program

43000 - Water Fund	1,006,710	1,570,811	5,738,262	1,069,288
Total for BSL: BC-SU-C160B	1,006,710	1,570,811	5,738,262	1,069,288

SPU - BC-SU-C230B - New Facilities

45010 - Solid Waste Fund	5,054,782	21,015,121	16,138,520	11,440,121
Total for BSL: BC-SU-C230B	5,054,782	21,015,121	16,138,520	11,440,121

SPU - BC-SU-C240B - Rehabilitation & Heavy Equipment

45010 - Solid Waste Fund	290,202	397,000	807,000	761,000
Total for BSL: BC-SU-C240B	290,202	397,000	807,000	761,000

SPU - BC-SU-C333B - Protection of Beneficial Uses

44010 - Drainage and Wastewater Fund	34,041,394	30,377,663	58,904,106	-
Total for BSL: BC-SU-C333B	34,041,394	30,377,663	58,904,106	-

SPU - BC-SU-C350B - Sediments and Duwamish Valley Water Resilience

44010 - Drainage and Wastewater Fund	8,721,593	13,421,604	13,177,974	31,172,874
Total for BSL: BC-SU-C350B	8,721,593	13,421,604	13,177,974	31,172,874

SPU - BC-SU-C360B - Combined Sewer Overflows

43000 - Water Fund	(1)	-	-	-
44010 - Drainage and Wastewater Fund	61,421,873	92,097,937	92,151,870	86,532,148
Total for BSL: BC-SU-C360B	61,421,872	92,097,937	92,151,870	86,532,148

SPU - BC-SU-C370B - Rehabilitation

44010 - Drainage and Wastewater Fund	58,400,198	43,888,034	43,146,299	58,552,157
Total for BSL: BC-SU-C370B	58,400,198	43,888,034	43,146,299	58,552,157

SPU - BC-SU-C380B - Flooding, Sewer Backup & Landslide

44010 - Drainage and Wastewater Fund	7,893,984	10,958,377	20,757,436	-
Total for BSL: BC-SU-C380B	7,893,984	10,958,377	20,757,436	-

SPU - BC-SU-C390B - Drainage and Wastewater Infrastructure

44010 - Drainage and Wastewater Fund	-	-	-	128,936,896
Total for BSL: BC-SU-C390B	-	-	-	128,936,896

SPU - BC-SU-C410B - Shared Cost Projects

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43000 - Water Fund	23,359,185	53,231,789	39,806,856	57,677,884
44010 - Drainage and Wastewater Fund	13,346,916	34,536,996	34,506,705	69,158,730
45010 - Solid Waste Fund	1,815,443	8,423,790	5,352,781	5,669,276
Total for BSL: BC-SU-C410B	38,521,544	96,192,575	79,666,341	132,505,890
SPU - BC-SU-C510B - Technology				
43000 - Water Fund	3,089,012	5,533,648	4,221,000	5,723,167
44010 - Drainage and Wastewater Fund	3,246,693	5,791,027	4,321,500	6,268,230
45010 - Solid Waste Fund	672,569	1,544,274	1,507,500	1,635,191
Total for BSL: BC-SU-C510B	7,008,274	12,868,950	10,050,000	13,626,588
SPU - BO-SU-N000B - General Expense				
00100 - General Fund	2,337,992	2,405,550	2,525,827	2,525,827
43000 - Water Fund	137,928,382	148,088,951	151,915,767	141,610,096
44010 - Drainage and Wastewater Fund	353,682,991	394,538,241	424,426,427	421,264,119
45010 - Solid Waste Fund	243,253,325	213,410,300	205,371,639	193,514,769
Total for BSL: BO-SU-N000B	737,202,691	758,443,041	784,239,660	758,914,811
SPU - BO-SU-N100B - Leadership and Administration				
00100 - General Fund	83,206	-	-	-
43000 - Water Fund	73,369,731	73,067,237	77,480,575	80,205,527
44010 - Drainage and Wastewater Fund	78,967,924	75,330,168	79,545,830	82,300,295
45010 - Solid Waste Fund	21,159,560	19,884,074	21,165,308	22,683,012
Total for BSL: BO-SU-N100B	173,580,421	168,281,479	178,191,714	185,188,834
SPU - BO-SU-N200B - Utility Service and Operations				
00100 - General Fund	19,345,977	24,308,495	25,163,956	22,386,912
43000 - Water Fund	74,756,399	87,955,657	91,709,238	92,691,324
44010 - Drainage and Wastewater Fund	73,571,778	88,524,727	91,315,199	94,922,295
45010 - Solid Waste Fund	42,005,160	46,050,285	47,900,261	50,623,204
Total for BSL: BO-SU-N200B	209,679,314	246,839,165	256,088,653	260,623,735
Department Total	1,398,575,525	1,585,552,090	1,680,506,804	1,781,668,322
Department Full-Time Equivalents Total*	1,506.80	1,567.80	1,582.80	1,598.80

* 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 Public Utilities

	2024	2025	2026	2026
	Actuals	Adopted	Endorsed	Proposed
00100 - General Fund	21,767,175	26,714,045	27,689,783	24,912,740
43000 - Water Fund	369,264,173	458,648,427	492,320,666	491,321,266

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44010 - Drainage and Wastewater Fund	693,293,137	789,464,774	862,253,346	979,107,744
45010 - Solid Waste Fund	314,251,041	310,724,844	298,243,009	286,326,572
Budget Totals for SPU	1,398,575,525	1,585,552,090	1,680,506,804	1,781,668,322

Revenue Overview

2026 Estimated Revenues

Account Code	Account Name	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
341040	Sales Of Maps & Publications	1,314	-	-	-
343310	Recoveries	5,924	-	-	-
360220	Interest Earned On Delinquent A	60	-	-	-
360250	Other Equip/Vehicle Rentals	260	-	-	-
360420	Other Judgments & Settlements	673	-	-	-
Total Revenues for: 00100 - General Fund		8,231	-	-	-
309010	Non-Operating Revenues	-	692,595	701,370	794,969
321000	Business Licenses And Permits	150	-	-	-
332020	Build America Bonds Subsidy Pa	1,619,191	1,670,664	1,597,047	-
333110	Ind Fed Grants	100,281	-	-	-
334010	State Grants	1,882,290	6,642,722	6,808,790	12,240,147
337080	Other Private Contrib & Dons	5,119,002	-	-	-
341070	Print & Copy Svcs-Outsourced	(895)	-	-	-
342130	Communication Service Fees	(45)	-	-	-
343010	Architect/Engineering Svc Chrg	364,008	-	-	-
343020	Services For Others-Nonop	9,065	-	-	-
343080	Unbilled Rev	731,073	-	-	-
343090	Elderly Utility Credit	(6,129,389)	-	-	-
343110	Retail Water Utility Services	228,630,812	228,451,766	233,235,543	233,113,117
343120	Wholesale Water Sales	64,922,374	58,440,142	59,708,212	59,708,212
343130	Other Utility Operating Rev	2,654,739	5,791,922	5,913,723	5,913,723
343310	Recoveries	26,385	-	-	-
343350	Municipal Utility Services	12,264,630	12,541,576	12,804,200	12,845,908
343360	Tap Revenue	6,959,404	12,805,507	13,073,654	7,087,500
343900	Utilities-Other Rev	(3,200,000)	-	-	-
350180	Misc Fines & Penalties	547,243	-	-	-
350190	Nsf Check Fees	53,175	-	-	-
360020	Inv Earn-Residual Cash	6,298,657	-	-	-

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360220	Interest Earned On Delinquent A	21,545	-	-	-
360300	St Space Facilities Rentals	450	-	-	-
360310	Lt Space/Facilities Leases	510	-	-	-
360320	Rent From Operating Property	1,092,866	-	-	-
360350	Other Rents & Use Charges	165,918	851,981	873,281	873,281
360380	Sale Of Junk Or Salvage	137,156	-	-	-
360420	Other Judgments & Settlements	465,197	-	-	-
360750	Misc Reimb Adj-Pers & Other	139	3,587,240	3,753,181	5,248,682
360900	Miscellaneous Revs-Other Rev	176,383	-	-	-
374040	Cap Contr-GrantsFromLocalGvmts	1,250,092	-	-	-
379020	Capital Contributions	1,180,622	-	-	-
379040	Capital Contr-Connect Charge	4,459,773	-	-	-
397100	Intrafund Revenues	-	100,548,869	98,670,089	106,096,971
Total Revenues for: 43000 - Water Fund		331,802,802	432,024,984	437,139,089	443,922,511
400000	Use of/Contribution to Fund Balance	-	26,623,443	55,181,577	47,398,756
Total Resources for:43000 - Water Fund		331,802,802	458,648,427	492,320,666	491,321,266
330020	Intergov-Revenues	12,090	-	-	-
332020	Build America Bonds Subsidy Pa	1,088,007	1,476,901	1,476,901	-
334010	State Grants	547,276	-	19,966,410	28,600,000
337010	Grants & Contr From Local Govt	21,469	-	-	-
337080	Other Private Contrib & Dons	4,416,093	-	-	-
341070	Print & Copy Svcs-Outsourced	(31)	-	-	-
341270	Real Estate Svc Charges	380	-	-	-
343010	Architect/Engineering Svc Chrg	4,603,418	-	-	-
343020	Services For Others-Nonop	462,519	-	-	-
343080	Unbilled Rev	1,490,404	-	-	-
343090	Elderly Utility Credit	(12,883,314)	-	-	-
343130	Other Utility Operating Rev	-	4,952,595	5,245,457	13,254,633
343140	Wastewater Utility Services	377,358,885	402,136,035	422,682,235	415,247,669
343150	Drainage Utility Services	199,706,733	211,160,885	221,759,488	211,180,491
343160	Side Sewer Permit Fees	1,688,163	1,828,266	1,873,972	-
343170	Sewer Connection Charges	320,362	-	-	-
343180	Drainage Permit Fees	385,195	460,499	472,012	-
343310	Recoveries	2,044,972	-	-	-
343350	Municipal Utility Services	3,566,746	-	-	-
347080	Cult & Rec Training Charges	(261)	-	-	-
350180	Misc Fines & Penalties	589,194	-	-	-
360020	Inv Earn-Residual Cash	20,626,332	-	-	-
360210	Oth Interest Earnings	7,217	-	-	-

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360220	Interest Earned On Deliquent A	14,589	-	-	-
360290	Parking Fees	(14)	-	-	-
360320	Rent From Operating Property	3,174	-	-	-
360350	Other Rents & Use Charges	19,843	-	-	-
360420	Other Judgments & Settlements	116,741,383	-	-	-
360750	Misc Reimb Adj-Pers & Other	560	3,695,945	3,866,913	5,393,504
360900	Miscellaneous Revs-Other Rev	25,429	-	-	-
373013	G/L Lse Term GASB 96	6,220	-	-	-
374010	Capital Contr-State Grants	1,643,677	-	-	-
374040	Cap Contr-GrantsFromLocalGvmts	55,948	-	-	-
379020	Capital Contributions	147,370	-	-	-
397100	Intrafund Revenues	-	84,030,979	122,825,432	162,732,475
Total Revenues for: 44010 - Drainage and Wastewater Fund		724,710,030	709,742,105	800,168,821	836,408,772
400000	Use of/Contribution to Fund Balance	-	79,722,669	62,084,525	142,698,972
Total Resources for:44010 - Drainage and Wastewater Fund		724,710,030	789,464,774	862,253,346	979,107,744
309010	Non-Operating Revenues	-	1,147,713	713,415	36,207
334010	State Grants	2,085	-	-	-
337010	Grants & Contr From Local Govt	183,492	-	-	-
343090	Elderly Utility Credit	(7,061,331)	-	-	-
343130	Other Utility Operating Rev	401,792	27,135	36,207	-
343200	Solid Waste Utility Services	254,609,597	242,007,215	254,597,448	256,153,576
343210	Transfer Station Charges	22,414,635	16,761,335	17,665,811	21,337,196
343240	Commercial Disposal Charges	7,678,710	-	-	-
343280	Recycled Materials Rev	6,961,933	6,000,770	6,634,210	5,905,105
347080	Cult & Rec Training Charges	(70)	-	-	-
350180	Misc Fines & Penalties	300,430	-	-	-
350190	Nsf Check Fees	275	-	-	-
360020	Inv Earn-Residual Cash	7,401,351	-	-	-
360220	Interest Earned On Deliquent A	16,708	-	-	-
360350	Other Rents & Use Charges	11,245	-	-	-
360420	Other Judgments & Settlements	21,981	-	-	-
360750	Misc Reimb Adj-Pers & Other	11,565	13,088,899	13,676,065	12,595,731
373010	Gains/Losses	7,383,226	-	-	-
Total Revenues for: 45010 - Solid Waste Fund		300,337,625	279,033,066	293,323,155	296,027,815
400000	Use of/Contribution to Fund Balance	-	31,691,778	4,919,854	(9,701,243)
Total Resources for:45010 - Solid Waste Fund		300,337,625	310,724,844	298,243,009	286,326,572

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360510	L/T Disabil Insur Employer Con	(1)	-	-	-
Total Revenues for: 68100 - Salary Fund		(1)	-	-	-

Total SPU Resources	1,356,858,687	1,558,838,045	1,652,817,021	1,756,755,583
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Appropriations by Budget Summary Level and Program

SPU - BC-SU-C110B - Distribution

The purpose of the Distribution Budget Summary Level, a Capital Improvement Program funded by water revenues, is to repair and upgrade the City's water lines, pump stations, and other facilities.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Distribution	39,343,126	53,469,435	65,718,787	63,647,042
Total	39,343,126	53,469,435	65,718,787	63,647,042
Full-time Equivalents Total*	79.00	79.00	79.00	79.00

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SPU - BC-SU-C120B - Transmission

The purpose of the Transmission Budget Summary Level, a Capital Improvement Program funded by water revenues, is to repair and upgrade the City's large transmission pipelines that bring untreated water to the treatment facilities, and convey water from the treatment facilities to Seattle and its suburban wholesale customers' distribution systems.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Transmission	5,625,470	11,915,442	25,265,759	9,750,572
Total	5,625,470	11,915,442	25,265,759	9,750,572
Full-time Equivalents Total*	5.00	5.00	5.00	5.00

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SPU - BC-SU-C130B - Watershed Stewardship

The purpose of the Watershed Stewardship Budget Summary Level, a Capital Improvement Program funded by water revenues, is to implement projects associated with the natural land, forestry, and fishery resources within the Tolt, Cedar, and Lake Youngs watersheds.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Watershed Stewardship	3,294,459	2,878,358	4,956,409	1,471,739
Total	3,294,459	2,878,358	4,956,409	1,471,739
Full-time Equivalents Total*	8.00	8.00	8.00	8.00

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SPU - BC-SU-C140B - Water Quality & Treatment

The purpose of the Water Quality & Treatment Budget Summary Level, a Capital Improvement Program funded by water revenues, is to design, construct, and repair water treatment facilities and remaining open-water reservoirs.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Water Quality & Treatment	1,995,521	1,426,186	10,237,252	17,756,051
Total	1,995,521	1,426,186	10,237,252	17,756,051
Full-time Equivalents Total*	14.00	14.00	14.00	14.00

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SPU - BC-SU-C150B - Water Resources

The purpose of the Water Resources Budget Summary Level, a Capital Improvement Program funded by water revenues, is to repair and upgrade water transmission pipelines and promote residential and commercial water conservation.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Water Resources	5,493,972	19,510,912	15,270,762	19,718,577
Total	5,493,972	19,510,912	15,270,762	19,718,577
Full-time Equivalents Total*	16.00	16.00	16.00	16.00

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Seattle Public Utilities

SPU - BC-SU-C160B - Habitat Conservation Program

The purpose of the Habitat Conservation Budget Summary Level, a Capital Improvement Program funded by water revenues, is to manage projects directly related to the Cedar River Watershed Habitat Conservation Plan.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Habitat Conservation Program	1,006,710	1,570,811	5,738,262	1,069,288
Total	1,006,710	1,570,811	5,738,262	1,069,288
Full-time Equivalents Total*	15.00	15.00	15.00	15.00

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SPU - BC-SU-C230B - New Facilities

The purpose of the New Facilities Budget Summary Level, a Capital Improvement Program funded by solid waste revenues, is to design and construct new facilities to enhance solid waste operations.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
New Facilities	5,054,782	21,015,121	16,138,520	11,440,121
Total	5,054,782	21,015,121	16,138,520	11,440,121
Full-time Equivalents Total*	9.00	9.00	9.00	9.00

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SPU - BC-SU-C240B - Rehabilitation & Heavy Equipment

The purpose of the Rehabilitation and Heavy Equipment Budget Summary Level, a Capital Improvement Program funded by solid waste revenues, is to implement projects to repair and rehabilitate the City's solid waste transfer stations and improve management of the City's closed landfills and household hazardous waste sites.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Rehabilitation & Heavy Eqpt	290,202	397,000	807,000	761,000
Total	290,202	397,000	807,000	761,000

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SPU - BC-SU-C333B - Protection of Beneficial Uses

The purpose of the Protection of Beneficial Uses Budget Summary Level, a Capital Improvement Program funded by drainage revenues, is to make improvements to the City's drainage system to reduce the harmful effects of storm water runoff on creeks and receiving waters by improving water quality and protecting or enhancing habitat.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Protection of Beneficial Uses	34,041,394	30,377,663	58,904,106	-
Total	34,041,394	30,377,663	58,904,106	-
Full-time Equivalents Total*	14.00	14.00	14.00	-

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SPU - BC-SU-C350B - Sediments and Duwamish Valley Water Resilience

The purpose of the Sediments and Duwamish Valley Water Resilience Budget Summary Level, a Capital Improvement Program funded by drainage and wastewater revenues, is to restore and rehabilitate natural resources in or along Seattle's waterways.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Sediments	8,721,593	13,421,604	13,177,974	31,172,874
Total	8,721,593	13,421,604	13,177,974	31,172,874
Full-time Equivalents Total*	7.00	7.00	7.00	7.00

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SPU - BC-SU-C360B - Combined Sewer Overflows

The purpose of the Combined Sewer Overflow (CSO) Budget Summary Level, a Capital Improvement Program funded by drainage and wastewater revenues, is to plan and construct large infrastructure systems, smaller retrofits, and green infrastructure for CSO Summary.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Combined Sewer Overflows	61,421,872	92,097,937	92,151,870	86,532,148
Total	61,421,872	92,097,937	92,151,870	86,532,148
Full-time Equivalents Total*	30.00	30.00	30.00	30.00

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Seattle Public Utilities

SPU - BC-SU-C370B - Rehabilitation

The purpose of the Rehabilitation Budget Summary Level, a Capital Improvement Program funded by drainage and wastewater revenues, is to rehabilitate or replace existing drainage and wastewater assets in kind, to maintain the current functionality of the system.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Rehabilitation	58,400,198	43,888,034	43,146,299	58,552,157
Total	58,400,198	43,888,034	43,146,299	58,552,157
Full-time Equivalents Total*	30.00	30.00	30.00	30.00

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SPU - BC-SU-C380B - Flooding, Sewer Backup & Landslide

The purpose of the Flooding, Sewer Back-up, and Landslides Budget Summary Level, a Capital Improvement Program funded by drainage and wastewater revenues, is to plan, design and construct systems aimed at preventing or alleviating flooding and sewer backups in the City of Seattle, protecting public health, safety, and property. This program also protects SPU drainage and wastewater infrastructure from landslides, and makes drainage improvements where surface water generated from City rights-of-way contributes to landslides.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Flooding, Sewer Backup & Lndsl	7,893,984	10,958,377	20,757,436	-
Total	7,893,984	10,958,377	20,757,436	-
Full-time Equivalents Total*	25.00	25.00	25.00	-

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SPU - BC-SU-C390B - Drainage and Wastewater Infrastructure

The Drainage and Wastewater Infrastructure Budget Summary Level is to plan and implement new infrastructure capital projects and programs to reduce sewer overflows and flooding, protect the health of waterbodies, and adapt to future challenges.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
New DWW Infrastructure	-	-	-	128,936,896
Total	-	-	-	128,936,896
Full-time Equivalents Total*	-	-	-	39.00

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SPU - BC-SU-C410B - Shared Cost Projects

The purpose of the Shared Cost Projects Budget Summary Level, which is a Capital Improvement Program, is to implement the Water, Drainage and Wastewater, and Solid Waste Utility's share of capital improvement projects that receive funding from multiple SPU funds.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Shared Cost Projects	38,521,544	96,192,575	79,666,341	132,505,890
Total	38,521,544	96,192,575	79,666,341	132,505,890
Full-time Equivalents Total*	95.00	95.00	95.00	95.00

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SPU - BC-SU-C510B - Technology

The purpose of the Technology Budget Summary Level, a Capital Improvement Program, is to make use of technology to increase the Water, Drainage and Wastewater, and Solid Waste Utility's efficiency and productivity.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Technology	7,008,274	12,868,950	10,050,000	13,626,588
Total	7,008,274	12,868,950	10,050,000	13,626,588
Full-time Equivalents Total*	41.00	41.00	41.00	41.00

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Seattle Public Utilities

SPU - BO-SU-N000B - General Expense

The purpose of the General Expense Budget Summary Level is to provide for the Utility's general expenses such as debt service, taxes and major contracts.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Budget Reserves	-	13,527,541	14,068,274	15,741,138
Capital Purchases	183,849	279,772	285,368	285,368
Debt Service	222,504,931	197,193,058	195,929,821	168,193,825
Major Contracts	349,394,945	374,325,527	393,930,147	393,281,770
Taxes and Fees	165,118,966	173,117,142	180,026,050	181,412,710
Total	737,202,691	758,443,041	784,239,660	758,914,811
Full-time Equivalents Total*	1.00	1.00	1.00	1.00

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The following information summarizes the programs in General Expense Budget Summary Level:

Budget Reserves

The purpose of the Budget Reserves Program is to appropriate funds to maintain a necessary working reserve for unanticipated expenditures that may develop during the fiscal year. These are important due to the utility need to plan revenue on a six-year horizon.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Budget Reserves	-	13,527,541	14,068,274	15,741,138

Capital Purchases

The purpose of the Capital Purchases Program is to provide appropriation for the utility to purchase equipment that cannot purchased using bond proceeds.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Capital Purchases	183,849	279,772	285,368	285,368

Debt Service

The purpose of the Debt Service Program is to provide appropriation for new bond issuance costs as well as principal and interest payments on previously issued bonds and loans.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Debt Service	222,504,931	197,193,058	195,929,821	168,193,825

Major Contracts

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The purpose of the Major Contracts Program is to provide appropriation for large service contracts that SPU has with solid waste contractors and for water and wastewater treatment costs.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Major Contracts	349,394,945	374,325,527	393,930,147	393,281,770
Full Time Equivalents Total	1.00	1.00	1.00	1.00

Taxes and Fees

The purpose of the Taxes Program is to provide appropriation for payment of city and state taxes.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Taxes and Fees	165,118,966	173,117,142	180,026,050	181,412,710

SPU - BO-SU-N100B - Leadership and Administration

The purpose of the Leadership and Administration Budget Summary Level is to provide overall management and policy direction for Seattle Public Utilities and to provide core management and administrative services like finance, human resources, and facility management.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Citywide Indirect Costs	79,407,540	77,557,530	81,960,662	84,655,843
Departmental Indirect Costs	110,719,729	108,165,217	115,042,803	119,507,562
Divisional Indirect Costs	771,496	900,688	934,466	917,647
Indirect Cost Recovery Offset	(24,699,026)	(25,473,650)	(27,004,625)	(28,674,146)
Paid Time Off Indirect Costs	3,785,327	5,154,616	5,229,827	5,078,957
Pooled Benefits Indirect Costs	3,595,356	1,977,079	2,028,582	3,702,970
Total	173,580,421	168,281,479	178,191,714	185,188,834
Full-time Equivalents Total*	149.10	154.10	155.10	156.10

**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:

Citywide Indirect Costs

The purpose of the Citywide Indirect Costs program is to fund internal services costs originating from outside of the department such as allocated costs from the Department of Finance and Administrative Services and Seattle Information Technology Department.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
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Seattle Public Utilities

Citywide Indirect Costs	79,407,540	77,557,530	81,960,662	84,655,843
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Departmental Indirect Costs

The purpose of the Departmental Indirect Costs program is to fund costs associated with management of the department. This may include personnel costs related to department leadership and administration or other administrative costs such as external rent and operating supplies or services.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Departmental Indirect Costs	110,719,729	108,165,217	115,042,803	119,507,562
Full Time Equivalents Total	144.10	149.10	150.10	150.10

Divisional Indirect Costs

The purpose of the Divisional Indirect Costs program is to fund administrative costs generated by sub-departmental units.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Divisional Indirect Costs	771,496	900,688	934,466	917,647

Indirect Cost Recovery Offset

The purpose of the Indirect Cost Recovery Offset program is to reflect the adjustment to the Leadership and Administration BSL occurring as a result of the Utility's general and administrative overhead allocation.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Indirect Cost Recovery Offset	(24,699,026)	(25,473,650)	(27,004,625)	(28,674,146)
Full Time Equivalents Total	3.00	3.00	3.00	3.00

Paid Time Off Indirect Costs

The purpose of the Paid Time Off program is to fund salary and benefit costs associated with City-provided leave benefits such as holiday pay, sick time, vacation time, executive leave or other leave benefits, including termination payouts for vacation and sick leave.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Paid Time Off Indirect Costs	3,785,327	5,154,616	5,229,827	5,078,957

Pooled Benefits Indirect Costs

The purpose of the Pooled Benefits program is to fund department costs associated with health and dental insurance, workers compensation, and unemployment insurance contributions.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Pooled Benefits Indirect Costs	3,595,356	1,977,079	2,028,582	3,702,970

Seattle Public Utilities

Full Time Equivalents Total	2.00	2.00	2.00	3.00
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SPU - BO-SU-N200B - Utility Service and Operations

The purpose of the Utility Service and Operations Budget Summary Level is to fund the direct delivery of essential Customer Service programs and the operating expenses for Pre-Capital Planning & Development, Project Delivery, Drainage and Wastewater, Solid Waste, Water and General Fund programs.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Customer Service	22,296,011	30,187,900	31,357,341	31,692,945
Drainage System	9,108,984	10,172,376	10,583,923	10,378,062
DWW Facilities & Equip	1,822,638	1,058,387	1,225,362	1,292,998
DWW System Operations	30,765,816	37,826,507	39,089,798	40,942,421
Emergency Response	1,443,954	2,922,210	3,038,373	3,040,041
Engineering	17,645,183	21,470,023	22,479,555	22,702,353
Pre-Capital Planning	4,167,743	5,669,114	5,315,990	6,624,597
Solid Waste Facilities & Equip	7,422,113	7,437,292	7,728,738	7,919,313
Solid Waste Operations	43,967,066	48,663,131	50,549,005	52,391,704
Wastewater System	12,860,794	16,546,289	17,151,704	16,442,467
Water Distribution System	15,845,508	15,229,123	15,847,277	15,579,460
Water Facilities & Equipment	3,711,446	2,849,284	2,967,170	2,943,852
Water Supply & Transmsn System	6,585,260	5,059,094	5,242,380	5,076,344
Water System Operations	32,036,798	41,748,435	43,512,037	43,597,178
Total	209,679,314	246,839,165	256,088,653	260,623,735
Full-time Equivalents Total*	968.70	1,024.70	1,038.70	1,053.70

**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 Service and Operations Budget Summary Level:

Customer Service

The purpose of the Customer Service Program is to provide appropriation to manage and provide customer service support for the direct delivery of programs and services.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Customer Service	22,296,011	30,187,900	31,357,341	31,692,945
Full Time Equivalents Total	254.00	254.00	254.00	254.00

Drainage System

The purpose of the Drainage System Program is to provide appropriation for maintaining the drainage system,

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drainage conveyance, stormwater detention and green stormwater infrastructure.

	2024	2025	2026	2026
Expenditures/FTE	Actuals	Adopted	Endorsed	Proposed
Drainage System	9,108,984	10,172,376	10,583,923	10,378,062
Full Time Equivalents Total	5.00	24.00	24.00	24.00

DWW Facilities & Equip

The purpose of the DWW Facilities and Equipment Program is to provide appropriation for drainage and wastewater operating and decant facilities

	2024	2025	2026	2026
Expenditures/FTE	Actuals	Adopted	Endorsed	Proposed
DWW Facilities & Equip	1,822,638	1,058,387	1,225,362	1,292,998
Full Time Equivalents Total	-	-	1.00	1.00

DWW System Operations

The purpose of the DWW System Operations Program is to provide appropriation for drainage and wastewater overall system planning, system modeling and analysis, source control, compliance and outreach and education.

	2024	2025	2026	2026
Expenditures/FTE	Actuals	Adopted	Endorsed	Proposed
DWW System Operations	30,765,816	37,826,507	39,089,798	40,942,421
Full Time Equivalents Total	3.00	8.00	9.00	9.00

Emergency Response

The Emergency Response Program provides appropriation to procure necessary equipment and provide maintenance and support services in case of emergencies.

	2024	2025	2026	2026
Expenditures/FTE	Actuals	Adopted	Endorsed	Proposed
Emergency Response	1,443,954	2,922,210	3,038,373	3,040,041

Engineering

The purpose of the Engineering Program is to provide engineering design and support services, construction inspection, and project management services to capital improvement projects and to the managers of facilities.

	2024	2025	2026	2026
Expenditures/FTE	Actuals	Adopted	Endorsed	Proposed
Engineering	17,645,183	21,470,023	22,479,555	22,702,353
Full Time Equivalents Total	114.00	118.00	123.00	134.00

Pre-Capital Planning

The purpose of the Pre-Capital Planning Program is to support business case development, project plans, and

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options analysis. This program will capture all costs associated with a project that need to be expensed during its life cycle, including any post-construction monitoring and landscape maintenance.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Pre-Capital Planning	4,167,743	5,669,114	5,315,990	6,624,597

Solid Waste Facilities & Equip

The purpose of the Solid Waste Facilities & Equipment Program provides appropriation to maintain and support the solid waste facilities and landfills.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Solid Waste Facilities & Equip	7,422,113	7,437,292	7,728,738	7,919,313
Full Time Equivalents Total	1.00	2.00	2.00	2.00

Solid Waste Operations

The purpose of the Solid Waste Operations Program provides appropriation for overall solid waste system planning, operations of the transfer stations, solid waste outreach and management of the Local Hazardous Waste Mitigation Program (LHWMP).

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Solid Waste Operations	43,967,066	48,663,131	50,549,005	52,391,704
Full Time Equivalents Total	101.56	96.56	96.56	95.56

Wastewater System

The Wastewater System Program provides appropriation to maintain wastewater conveyance, pump stations and storage.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Wastewater System	12,860,794	16,546,289	17,151,704	16,442,467
Full Time Equivalents Total	233.05	242.05	242.05	242.05

Water Distribution System

The Water Distribution System Program provides appropriation to maintain water distribution conveyance, pump stations and reservoirs.

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Water Distribution System	15,845,508	15,229,123	15,847,277	15,579,460
Full Time Equivalents Total	120.09	121.09	122.09	122.09

Water Facilities & Equipment

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The Water Facilities & Equipment Program provides appropriation to maintain water storage facilities.

	2024	2025	2026	2026
Expenditures/FTE	Actuals	Adopted	Endorsed	Proposed
Water Facilities & Equipment	3,711,446	2,849,284	2,967,170	2,943,852

Water Supply & Transmssn Systm

The Water Supply and Transmission System Program provides appropriation to operate and maintain the water pipelines, reservoirs and water sheds.

	2024	2025	2026	2026
Expenditures/FTE	Actuals	Adopted	Endorsed	Proposed
Water Supply & Transmssn Systm	6,585,260	5,059,094	5,242,380	5,076,344

Water System Operations

The Water System Operations Program provides appropriation to plan and monitor the overall water system and water quality lab, and includes the work for the Cedar River Habitat conservation.

	2024	2025	2026	2026
Expenditures/FTE	Actuals	Adopted	Endorsed	Proposed
Water System Operations	32,036,798	41,748,435	43,512,037	43,597,178
Full Time Equivalents Total	137.00	159.00	165.00	170.00