

Seattle Public Utilities

Ray Hoffman, Director

(206) 684-3000

<http://www.seattle.gov/util/>

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. The three utilities each have unique revenue sources and capital improvement projects, but share many operations and administration activities within SPU and the City.

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. The drainage and wastewater system includes approximately 448 miles of sanitary sewers, 968 miles of combined sewers, 477 miles of storm drains, 68 pump stations, 90 permitted combined sewer overflow outfalls, 295 storm drain outfalls, 189 stormwater quality treatment facilities, 145 flow control facilities, and 38 combined sewer overflow control detention tanks and pipes.

Solid Waste: The Solid Waste Utility collects and processes recycling, compostables, and residential and commercial garbage to promote quality of life, environmental stewardship, public health and safety. The City owns and operates two transfer stations, two household hazardous waste facilities, a fleet of trucks and heavy equipment and two closed landfills. The Solid Waste Capital Improvement Plan (CIP) supports the transfer stations, heavy equipment and post-closure projects on two landfills previously used by the City. In addition, SPU contracts with private companies who collect household refuse, compostable material, and recyclables and 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 targeting illegal dumping, automobile abandonment, graffiti removal and providing public litter cans and recycling bins across Seattle.

Water: The Water Utility provides reliable, clean and safe water to more than 1.3 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 two interlocal associations for distribution to their customers. The Water Utility includes 1,900 miles of pipeline, 30 pump stations, 15 treated water reservoirs, three wells and 104,000 acres in two watersheds. The Utility builds, operates and maintains the City's water infrastructure to ensure system reliability, conserve and enhance the region's environmental resources and protect public health and safety. SPU engages the community in conservation efforts to reduce water consumption.

SPU monitors its funds using financial targets and employs these metrics to communicate about the financial health of its utilities with the Mayor and Council, Seattle residents and businesses and the bond rating agencies. Financial performance metrics include net income; year-end cash balance; the amount of cash versus debt

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dedicated to the CIP; debt service coverage, which is the amount of cash available to pay annual debt service after day-to-day system expenses are paid; and, for the Drainage and Wastewater Fund, the debt to asset ratio. As a result of strong financial management and a commitment on the part of elected officials to establishing prudent rates, SPU has some of the strongest bond ratings of any utility in the country. SPU's Water and Drainage and Wastewater bonds are rated one notch below the highest rating by both S&P (AA+) and Moody's (Aa1), while Solid Waste bonds, which traditionally are viewed as more risky by ratings agencies, are just slightly lower and still categorized as High Grade High Quality bonds (AA and Aa3 from the two agencies, respectively). These high ratings help SPU sell revenue bonds to fund infrastructure investments at the lowest costs possible. These lowered costs benefit the utilities and the rate payers they serve.

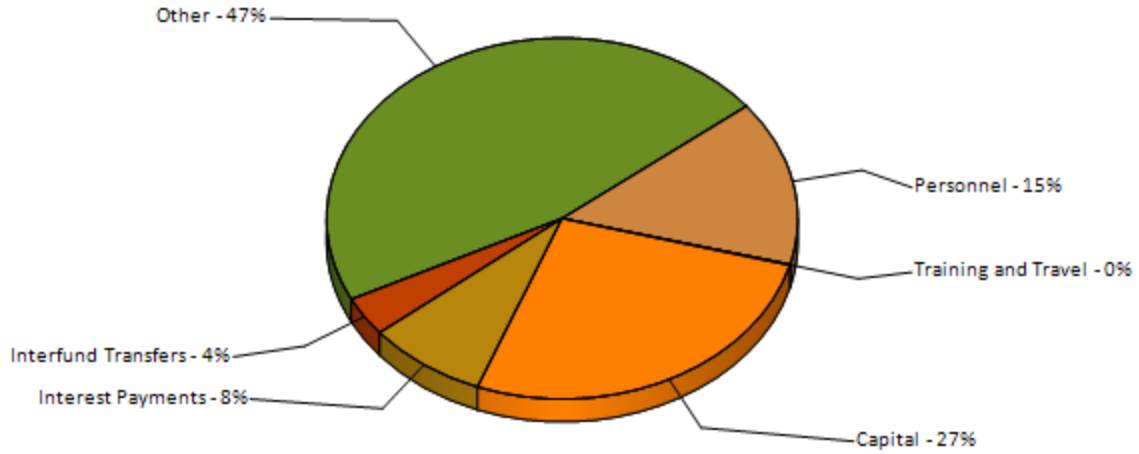
Budget Snapshot

Department Support	2013 Actual	2014 Adopted	2015 Adopted	2016 Endorsed
General Fund Support	\$1,127,681	\$1,396,287	\$1,912,026	\$1,665,377
Other Funding - Operating	\$669,504,024	\$706,215,771	\$743,744,380	\$771,324,373
Total Operations	\$670,631,705	\$707,612,058	\$745,656,406	\$772,989,750
Other funding - Capital	\$138,454,303	\$217,215,899	\$270,867,879	\$238,079,327
Total Appropriations	\$809,086,007	\$924,827,957	\$1,016,524,285	\$1,011,069,077
Full-time Equivalent Total*	1,400.55	1,401.55	1,438.05	1,438.05

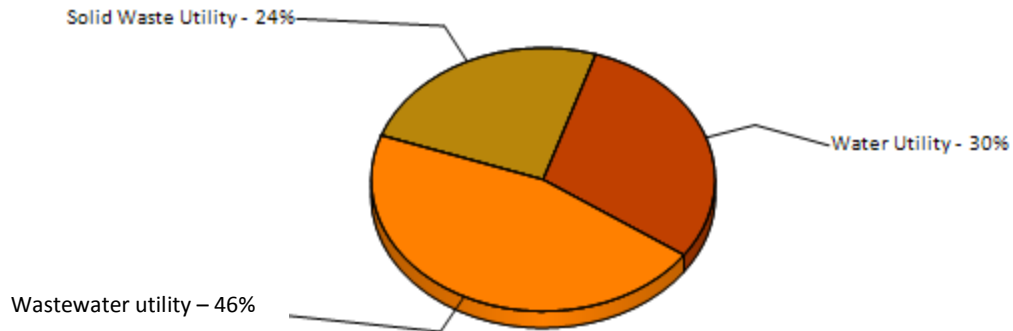
* FTE totals are provided for information purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here.

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2015 Adopted Budget - Expenditure by Category



2015 Adopted Budget - Revenue by Category



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Budget Overview

The 2015-16 Adopted Seattle Public Utilities (SPU) Budget includes some significant program changes and rate adjustments from the 2014 Adopted Budget due to changes in SPU's department-wide long term vision, which were established through a new strategic business planning process.

Strategic Business Plan:

SPU embarked on developing a Strategic Business Plan in 2012 to guide the department's operations and investments for the next six years. A nine-member customer panel oversaw the development of the plan. The Plan sets a transparent and integrated direction for all SPU utilities and contains a six-year rate path for water, drainage, wastewater, and solid waste rates. SPU completed the plan in June 2014 and the Plan was adopted by City Council in August 2014.

The Plan begins by presenting Baseline Adjustments that reflect ongoing costs, regulatory requirements, and city-wide central costs with no additions in service. The Plan then recognizes opportunities for programmatic reprioritization and efficiency cost savings to streamline utility services for its customers. Finally, the plan proposes a number of new investments across all lines of business that correspond to four main focus areas:

- Customer Experience
- Environment and Public Health
- Operational Excellence
- Transforming the Workforce

Adjustments for each of these sections are detailed in the Description of Incremental Budget Changes of the same title.

Drainage and Wastewater Highlights:

The Drainage and Wastewater Utility provides wastewater and stormwater management services to residences and businesses in the City of Seattle. It is supported almost entirely by utility fees. For wastewater, SPU collects charges based on the metered water usage via the SPU combined utility bill. For drainage, SPU charges Seattle property owners fees based on property characteristics contributing to stormwater runoff. The drainage fee appears as a line item on King County property tax bills.

The Strategic Business Plan anticipates that wastewater rates will increase by 0.8% in 2015 and 3.9% in 2016 to support ongoing efforts in environmental compliance. Drainage rates will increase by 9.9% in 2015 and 10.1% in 2016, which will help fund continued investments in wastewater treatment by King County.

Environmental Compliance: In 2015, Drainage and Wastewater will continue the efforts identified in the 2014 Adopted Budget to address environmental compliance through long-term issues like Combined Sewer Overflows (CSOs), National Pollutant Discharge Elimination System (NPDES) permits and contaminated soil clean-ups and containment areas. Capital program increases in the 2015-2020 Adopted CIP reprioritize and add projects based on CSO and clean-up efforts.

Solid Waste Highlights:

The Solid Waste Utility provides collection services to residents and businesses within the City of Seattle. Financial support of this service is primarily generated through charges based on the amount of garbage collected from residential and commercial waste collection contracts. Solid Waste will pursue opportunities for efficiencies in service delivery as it continues to experience decreased demand for services as a result of its conservation efforts to reduce solid waste and increase recycling activity.

Solid Waste established new contracts in 2009 with two private refuse collection companies. These contracts

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continue through 2019 unless extended by the City. The contracts' terms allow pass-through adjustment for inflation of fuel costs, labor and consumer price indices, resulting in annual adjustments in contract expenses. In 2015, SPU expects these contract adjustments to increase by \$2.3 million due to fuel costs and inflation.

The Solid Waste Fund continues to see only modest growth in projected revenues for 2015 and 2016, representing customer demand growing only slightly faster than the diversion of solid waste from the waste stream due to increases in recycling activities. Increased investments and changes to financial policy will require potential rate increases of 5.9% in 2015 and 3.4% in 2016.

Transfer Station Replacement: Solid Waste will continue to focus on construction of the new North Transfer Station slightly later than anticipated due to delays in design and stakeholder engagement processes. During the construction of the North Transfer Station, SPU will redirect solid waste drop-off from the northern service area to the old and new southern facilities. The delays in completing construction of the North Transfer Station will mean that the old South Transfer Station, which was planned for decommissioning in 2015, will remain in use, resulting in additional operations and maintenance costs in 2015 and 2016.

Financial Policy Changes: In 2014, the Solid Waste Fund underwent an update to its Debt Service Coverage (DSC) financial policy, relating to the amount of cash held in reserve to cover long term debt obligations. The updated DSC policy reflects a more conservative approach to debt service coverage, and requires the utility to collect more revenues relative to its current costs. This increased revenue requirement will result in a mid-term rate adjustment of 1.6% in 2015 and 2.5% in 2016 above rate increases detailed in the Strategic Business Plan, totaling 5.8% in 2015 and 6% in 2016.

Water Highlights:

Water delivers potable water directly to retail customers both inside the City and in adjacent areas. These retail customers provide about 71% of the Water Fund's revenues, with roughly equal revenues coming from residential and commercial users. SPU also delivers water to districts and agencies who then deliver water to their direct customers. This wholesaling of water represents about 26% of Water's projected revenues in 2015. Remaining revenue come from charges and reimbursement services that Water provides on behalf of the City, as well as from grants and contributions.

The Water line of business is now moving away from a period of intensive capital investment in new projects and transitioning into maintenance and improvements of the existing transmission and distribution system. SPU will continue its efforts to complete reservoir retrofits and covering, water supply and asset preservation projects as detailed in the 2015-2020 Adopted CIP.

The City Council adopted water rates for retail customers in 2011 for 2012 through 2014. As detailed in the Strategic Business Plan, SPU anticipates an increase of 0.0% in 2015 and 5.2% in 2016 for the average retail water customer.

City Council Changes to the Proposed Budget

The Council made no changes to the 2015-2016 Proposed Budget.

The 2015 Adopted and 2016 Endorsed Budget includes a new baseline change which reflects FTE changes that were approved by Council in supplemental budget ordinances effective in 2014. Council approved 1.0 FTE in the 2013 Fourth Quarter budget supplemental for Seattle Public Utilities.

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Incremental Budget Changes

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	2015		2016	
	Budget	FTE	Budget	FTE
Total 2014 Adopted Budget	\$ 924,827,957	1,401.55	\$ 924,827,957	1,401.55
Baseline Changes				
Citywide Adjustments for Standard Cost Changes	\$ 0	25.50	\$ 0	25.50
2014 Supplemental Position Changes	\$ 0	1.00	\$ 0	1.00
Proposed Technical Changes				
Citywide Adjustments for Standard Cost Changes	\$ 2,059,983	0.00	\$ 2,338,130	0.00
Shared Technical Changes	\$ 27,110,969	0.00	\$ 51,987,212	0.00
Proposed CIP Changes				
Water Fund CIP	\$ 9,627,020	0.00	\$ 11,874,565	0.00
Solid Waste Fund CIP	\$ 22,757,288	0.00	-\$ 1,904,334	0.00
Drainage and Wastewater Fund CIP	\$ 16,867,282	0.00	\$ 13,555,970	0.00
Shared Technology CIP	\$ 4,400,390	0.00	-\$ 2,662,773	0.00
Proposed Strategic Plan Action Plan Investments				
Customer Experience Action Plans	\$ 384,375	0.00	\$ 499,034	0.00
Environment and Public Health Action Plans	\$ 953,331	0.00	\$ 1,827,386	0.00
Operational Excellence Action Plans	\$ 3,991,761	7.00	\$ 4,896,368	7.00
Transforming the Workforce Action Plans	\$ 1,201,148	3.00	\$ 1,229,933	3.00
Proposed Strategic Plan Changes				
Baseline Adjustments	\$ 7,817,445	0.00	\$ 8,991,370	0.00
Programmatic Reductions	-\$ 3,652,188	0.00	-\$ 3,872,785	0.00
Efficiency Reductions	-\$ 1,947,500	0.00	-\$ 2,416,380	0.00
Proposed Program Changes				
Clean City Program Reductions	-\$ 141,000	0.00	-\$ 412,939	0.00
Local Hazardous Waste Management Program	\$ 205,000	0.00	\$ 246,000	0.00
Engineering Services Standards, Specifications and Plans	\$ 61,024	0.00	\$ 64,363	0.00
Total Incremental Changes	\$ 91,696,328	36.50	\$ 86,241,120	36.50
2015 Adopted/2016 Endorsed Budget	\$ 1,016,524,285	1,438.05	\$ 1,011,069,077	1,438.05

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Descriptions of Incremental Budget Changes

Baseline Changes

Citywide Adjustments for Standard Cost Changes/25.50 FTE

Citywide technical adjustments made in the "Baseline Phase" reflect changes due to inflation, central cost allocations, retirement, healthcare, workers' compensation, and unemployment costs. These adjustments reflect initial assumptions about these costs and inflators early in the budget process. The addition of 25.5 FTEs include 11 additional FTEs for the Labor Management Leadership Committee, 6 FTEs previously approved through the 2012 2nd Quarter Supplemental, 7 FTEs for the apprenticeship program, and 1.5 FTE for personnel support.

2014 Supplemental Position Changes/1.00 FTE

This adjustment reflects FTE changes that were passed by Council through the supplemental ordinances effective in 2014. The purpose of this adjustment is to include all Council approved FTE changes as of January 1, 2015.

Proposed Technical Changes

Citywide Adjustments for Standard Cost Changes - \$2,059,983

Citywide technical adjustments reflect changes due to inflation, central cost allocations, retirement, health care, workers' compensation, and unemployment costs that apply to departments city-wide.

Shared Technical Changes - \$27,110,969

This technical adjustment increases budget authority to reflect changes in taxes, contract costs, debt service, and retirement costs across the Solid Waste, Drainage and Wastewater, and Water Funds.

Proposed CIP Changes

Water Fund CIP - \$9,627,020

The CIP budget for the Water Fund includes a number of projects that sustain delivery of water to SPU customers. The 2015-2020 time period will substantially close out an era of major projects in the Water Fund, leaving SPU to shift toward asset management in distribution and transmission. This item reflects this change with investments in soil contamination remediation, seismic retrofits of storage facilities, and additional efforts around habitat conservation.

Solid Waste Fund CIP - \$22,757,288

This item reflects the major projects undertaken by SPU to improve and replace solid waste facilities. The major projects in this item include the South Park Development Project and the replacement of the North Transfer Station.

Drainage and Wastewater Fund CIP - \$16,867,282

Capital projects within the Drainage and Wastewater Fund span a number of areas, which include sediment cleanup projects, stormwater quality projects to reduce runoff contaminants, pipe rehabilitation, Combined

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Sewer Overflow mitigation, and shared maintenance activities.

Shared Technology CIP - \$4,400,390

This item funds activities related to SPU's IT service delivery, shared across all three lines of business. This funding will support customer billing system improvements, business system improvements, upgrades and new investments in centralized enterprise resource planning and hardware systems, and changes to the Science and System Performance program area to meet emerging needs and requirements of the EPA Consent Decree.

Proposed Strategic Plan Action Plan Investments

Customer Experience Action Plans - \$384,375

The Customer Action Plans are individual investment plans that align with SPU's focus area of "creating an easy and engaged customer experience." This set of plans supports a number of activities including improvements to equal access to services, centralized and streamlined permitting and sales functions, and website improvements for customer activities.

Environment and Public Health Action Plans - \$953,331

These Action Plans focus on initial funding to improve health and the environment. Additional funding in this area supports investments in expanding drinking water storage, decentralizing utility system policy improvements, preserving tribal access around utility facilities, meeting carbon neutrality goals, and increasing street sweeping for improved water quality.

Operational Excellence Action Plans - \$3,991,761/7.00 FTE

The Operational Excellence Action Plans support the delivery of improvements, maintenance, and emergency planning for utility infrastructure. Activities in this item include increased funding for master planning on drainage basins, sewer and pipe inspection, proactive cleaning maintenance schedules, better earthquake preparedness plans, improved facility management systems, centralized meter management, and centralized materials management, among other programs.

Transforming the Workforce Action Plans - \$1,201,148/3.00 FTE

This item funds activities to improve performance, skills, and engagement in SPU's workforce. These activities include improved employee performance tools and data collection, performance management systems, talent management systems, and leadership development programs.

Proposed Strategic Plan Changes

Baseline Adjustments - \$7,817,445

During SPU's strategic planning process, SPU identified a number of ongoing cost increases that are required for continued service at status-quo levels. These increases reflect a number of items, including new operating needs for recently completed capital projects, new regulatory requirements, and Mayoral initiatives such as increased Low Income Rate Assistance program participation and recycling goals. This item does not include cost changes related to inflation, contracting, and labor.

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Programmatic Reductions - (\$3,652,188)

As part of the larger SPU Strategic Business Plan, this adjustment reflects programmatic reductions that SPU will undertake to reduce overall program costs and minimize rate increases over the next six years. These reductions are shared across all divisions and lines of business, and will have minimal impacts to service delivery. The reduction areas include smaller education and outreach programs, reducing external contracts for environmental studies, and reduced capital planning, administrative planning, and internal software support.

Efficiency Reductions - (\$1,947,500)

This adjustment reflects a target for efficiency initiatives that will reduce SPU's program costs without a reduction in services. These savings will come from a combination of non-labor savings and salary savings. Non-labor savings may be realized through lower vendor costs captured in centralized procurement, more efficient service level agreements with other City departments, and lower Labor and Industry costs. Salary savings will primarily be realized through reassignment and reallocation of staff to higher-priority work, and not through reductions in staffing.

Proposed Program Changes

Clean City Program Reductions - (\$141,000)

The Clean City Program funds waste collection, graffiti clean-up, abandoned vehicle response, and illegal dumping clean-up activities in areas such as streets and parks that serve the general public. The Tonnage Tax, a general tax revenue that fully supports the Clean City Program, is projected to decline in 2015 and 2016 because of improvements in SPU's recycling goals and reduced garbage hauling from the temporary closure of the North Transfer Station. As a result, this adjustment reduces program expenditures, aligning the anticipated revenue shortfall with a reduction in program activities. Included in this reduction is a decrease in support funding for graffiti and litter removal in parks. There are no anticipated impacts to graffiti and litter removal from this reduction in funding due to reprioritization efforts in the Parks Department.

Local Hazardous Waste Management Program - \$205,000

King County is proposing a new fee structure for the Local Hazardous Waste Management Program. This adjustment increases appropriation authority to cover a future fee increase as King County redesigns its rate structure, if ultimately approved by the County.

Engineering Services Standards, Specifications and Plans - \$61,024

This item returns previously reduced funding to the Engineering Services program in SPU. The program supports engineering technical services used in coordinating all departments under the City's engineering specifications, as well as funds updates to these specifications.

City Council Provisos

There are no Council provisos.

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Expenditure Overview

Appropriations	Summit Code	2013 Actual	2014 Adopted	2015 Adopted	2016 Endorsed
Drainage & Wastewater Utility					
Administration Budget Control					
Administration		14,703,442	13,891,519	16,480,039	16,992,580
General and Administrative Credit		-9,603,682	-682,502	-9,944,277	-10,112,645
Total	N100B-DW	5,099,760	13,209,017	6,535,762	6,879,935
Combined Sewer Overflows Budget Control Level	C360B	50,912,700	47,696,601	60,067,214	48,337,450
Customer Service Budget Control Level	N300B-DW	6,195,009	6,677,477	8,879,736	9,167,410
Flooding, Sewer Back-up, and Landslides Budget Control Level	C380B	8,007,832	17,025,137	16,970,226	23,959,712
General Expense Budget Control					
Debt Service		42,320,945	43,243,036	52,354,194	54,811,431
Other General Expenses		154,199,814	157,921,745	166,851,980	170,478,219
Taxes		43,192,196	43,735,743	45,092,846	47,645,724
Total	N000B-DW	239,712,955	244,900,524	264,299,020	272,935,374
Other Operating Budget Control					
Field Operations		27,462,431	26,676,932	36,115,991	38,550,270
Pre-Capital Planning & Development		2,378,599	1,937,280	1,997,225	1,656,412
Project Delivery		10,137,811	8,884,361	11,192,044	11,280,196
Utility Systems Management		10,366,874	13,413,154	14,977,459	16,397,332
Total	N400B-DW	50,345,715	50,911,727	64,282,719	67,884,210
Protection of Beneficial Uses Budget Control Level	C333B	4,217,265	3,195,304	5,181,722	5,820,561
Rehabilitation Budget Control Level	C370B	9,576,841	11,864,169	10,628,749	16,337,804
Sediments Budget Control Level	C350B	2,520,306	3,422,898	4,796,707	2,419,547
Shared Cost Projects Budget Control Level	C410B-DW	6,995,604	14,196,429	16,623,202	14,081,434
Technology Budget Control Level	C510B-DW	4,595,193	9,196,230	10,497,811	7,955,653
Solid Waste Utility					
Administration Budget Control					
Administration		5,440,645	5,886,804	7,077,166	7,338,951

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General and Administrative Credit		-1,403,123	504,411	-1,530,867	-1,400,446
Total	N100B-SW	4,037,522	6,391,215	5,546,299	5,938,505
Customer Service Budget Control Level	N300B-SW	11,172,000	12,213,710	13,703,556	13,998,618
General Expense Budget Control					
Debt Service		9,038,695	12,941,374	15,139,850	16,127,860
Other General Expenses		104,092,861	105,675,181	108,202,228	110,379,618
Taxes		19,627,434	20,943,104	21,231,600	21,799,998
Total	N000B-SW	132,758,990	139,559,659	144,573,678	148,307,476
New Facilities Budget Control Level	C230B	8,947,806	26,574,225	49,392,636	23,376,746
Other Operating Budget Control					
Field Operations		10,971,013	12,282,933	12,688,531	13,391,168
Pre-Capital Planning & Development		85,885	176,762	165,825	160,146
Project Delivery		692,119	676,659	939,696	935,049
Utility Systems Management		2,381,033	2,314,304	2,897,492	2,985,152
Total	N400B-SW	14,130,050	15,450,658	16,691,544	17,471,515
Rehabilitation and Heavy Equipment Budget Control Level	C240B	396,980	45,000	30,000	430,000
Shared Cost Projects Budget Control Level	C410B-SW	794,508	2,238,968	2,192,845	3,147,113
Technology Budget Control Level	C510B-SW	1,966,583	5,337,065	6,780,632	4,662,726
Water Utility					
Administration Budget Control					
Administration		16,371,369	14,365,467	18,505,770	18,649,870
General and Administrative Credit		-5,508,225	4,149,220	-7,657,035	-7,645,586
Total	N100B-WU	10,863,144	18,514,687	10,848,735	11,004,284
Customer Service Budget Control Level	N300B-WU	9,011,744	9,297,641	10,953,950	11,293,691
Distribution Budget Control Level	C110B	14,790,344	22,600,235	20,713,188	17,999,966
General Expense Budget Control					
Debt Service		79,044,532	79,662,691	79,058,917	82,981,804
Other General Expenses		20,490,884	24,116,542	24,225,486	25,706,361
Taxes		38,439,778	39,861,945	39,515,912	41,240,771
Total	N000B-WU	137,975,194	143,641,178	142,800,315	149,928,936

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Habitat Conservation Program	C160B	2,941,938	2,610,018	2,603,680	2,820,534
Budget Control Level					
Other Operating Budget Control					
Field Operations		29,574,781	25,485,259	31,329,232	32,364,114
Pre-Capital Planning & Development		1,121,408	1,433,680	1,222,396	1,213,164
Project Delivery		4,654,616	4,588,352	5,686,066	5,876,272
Utility Systems Management		13,978,820	15,337,274	18,303,398	18,726,246
Total	N400B-WU	49,329,625	46,844,565	56,541,092	58,179,796
Shared Cost Projects Budget	C410B-WU	7,601,748	23,387,405	25,164,379	22,933,795
Control Level					
Technology Budget Control	C510B-WU	4,730,007	9,388,878	11,044,120	8,641,021
Level					
Transmission Budget Control	C120B	1,515,923	2,915,905	2,497,665	3,246,883
Level					
Water Quality & Treatment	C140B	2,986,959	11,279,359	11,417,480	7,577,027
Budget Control Level					
Water Resources Budget	C150B	4,773,553	4,215,073	13,964,623	23,780,355
Control Level					
Watershed Stewardship	C130B	182,217	27,000	301,000	551,000
Budget Control Level					
Department Total		809,086,007	924,827,957	1,016,524,285	1,011,069,077
Department Full-time Equivalents Total*		1,400.55	1,401.55	1,438.05	1,438.05

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

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Revenue Overview

2015 Estimated Revenues

Summit Code	Source	2013 Actual	2014 Adopted	2015 Adopted	2016 Endorsed
408000	Capital Grants and Contributions (excluding donated assets)	1,143,800	1,321,000	1,500,000	1,500,000
437010	Call Center Reimbursement from SCL	1,470,251	1,640,454	1,735,350	1,770,057
443210	GIS CGDB Corporate Support (N2408 and N2418)	1,851,888	1,138,048	1,138,048	1,138,048
443510	Wastewater Utility Services	244,475,598	239,599,463	242,803,054	251,553,900
443610	Drainage Utility Services	84,157,148	91,162,421	99,682,641	109,841,091
443691	Side Sewer Permit Fees	1,310,082	1,030,318	1,030,318	1,030,318
443694	Drainage Permit Fees	379,400	247,935	247,935	247,935
461110	Build America Bond Interest Income	1,885,646	1,885,646	1,749,879	1,749,879
469990	Other Operating Revenues	189,275	93,952	93,952	93,952
469990	Transfer from Construction Fund	53,763,979	71,037,000	78,162,818	73,698,523
479010	Operating Grants	1,974,585	841,000	850,000	850,000
543210	GF - Various GIS & Eng Svcs (N4303)	1,127,681	1,396,287	1,473,023	1,498,316
543210	GIS Maps & Publications (N2409 and 2419)	341,195	157,619	157,619	157,619
543210	Parks & Other City Depts. (N4405)	18,171	511,053	511,053	511,053
543210	SCL for ReLeaf	0	83,480	0	0
543210	SCL Fund (N4403)	973,970	339,176	339,176	339,176
543210	SDOT Fund (N4404)	2,193,137	2,071,956	2,071,956	2,071,956
	Total Drainage and Wastewater Utility	397,255,805	414,556,808	433,546,822	448,051,823
408000	Other Nonoperating Revenue	2,544	2,500,994	525,323	257,911
416458	Transfer Fee - Out City	1,946,434	1,567,667	1,827,705	1,827,705
437010	Operating Fees, Contributions and grants	592,409	350,000	350,000	350,000
443450	Recycling Processing Revenues	1,420,354	2,300,000	808,928	833,196
443710	Commercial Services	47,775,527	51,088,351	50,584,466	52,385,416
443710	Residential Services	103,943,059	110,214,581	111,249,873	115,649,758
443741	Recycling and Disposal Station Charges	10,470,517	10,165,101	7,452,153	8,289,699
443745	Comm'l Disposal (Longhaul) Charges	615,199	516,018	540,693	567,727
469990	Other Operating Revenue	210,047	67,844	144,188	144,188
481200	Transfers from Construction Fund	3,862,635	27,524,455	46,574,933	8,783,390
516456	Landfill Closure Fee	25,432	0	0	0

Seattle Public Utilities

516457	Transfer Fee - In City	3,438,267	3,922,005	3,724,447	3,897,069
587000	Revenue Stabilization Fund	0	0	3,400,000	3,057,784
587001	General Subfund - Transfer In - Clean City Program	0	0	439,000	167,061
705000	Call Center Reimbursement from SCL	1,469,231	1,738,290	1,807,822	1,880,135
705000	KC Reimb for Local Hzrd Waste Mgt Prgm	2,898,335	2,730,028	2,839,229	2,952,798
	Total Solid Waste Utility	178,669,991	214,685,334	232,268,760	201,043,837
408000	Other Non-Operating Revenue	467,886	388,930	428,752	434,111
408000	Reimbursement for NS activities	257,062	43,199	270,075	276,827
437010	Operating Grants	803,255	0	0	0
443410	Retail Water Sales	168,125,837	177,471,810	175,276,039	183,136,316
443420	Water Service for Fire Protection	7,761,828	8,207,424	8,105,887	8,469,397
443420	Wholesale Water Sales	55,114,897	47,102,577	46,235,420	47,131,078
443450	Facilities Charges	911,238	450,000	450,000	450,000
443450	Tap Fees	8,011,918	4,097,298	4,438,998	4,580,426
461110	Build America Bond Interest Income	1,800,443	2,135,334	2,135,334	2,135,334
462500	Rentals--Non-City	604,773	435,807	600,453	615,464
469990	Other Operating Revenues	2,668,016	2,238,042	2,293,993	2,351,342
479010	Capital Grants and Contributions	5,616,744	1,915,958	2,988,592	3,063,038
481200	Public Works Loan Proceeds	1,413,000	0	0	0
481200	Transfers from Construction Fund	14,000,000	42,065,776	34,616,699	53,933,755
543970	Inventory Purchased by SDOT	702,680	790,110	801,585	817,616
587000	Op Transfer In - Rev Stab Subfund	-7,000,000	-8,500,000	1,800,000	1,800,000
705000	Call Center Reimbursement from SCL	1,514,804	1,690,164	1,787,936	1,823,695
	Total Water Utility	262,774,381	280,532,429	282,229,761	311,018,399
	Total Revenues	838,700,177	909,774,571	948,045,344	960,114,060
379100	Decrease (Increase) in Working Capital	-9,076,628	7,738,705	35,216,045	27,727,266
	Total Drainage and Wastewater Utility	-9,076,628	7,738,705	35,216,045	27,727,266
379100	Decrease (Increase) in Working Capital	-4,465,553	-6,874,834	6,642,430	16,288,862
	Total Solid Waste Utility	-4,465,553	-6,874,834	6,642,430	16,288,862
379100	Decrease (Increase) in Working Capital	-16,071,989	14,189,515	26,620,466	6,938,889
	Total Water Utility	-16,071,989	14,189,515	26,620,466	6,938,889
	Total Resources	809,086,007	924,827,957	1,016,524,285	1,011,069,077

Seattle Public Utilities

Appropriations By Budget Control Level (BCL) and Program

Administration Budget Control Level

The purpose of the Drainage and Wastewater Utility Administration Budget Control Level is to provide overall management and policy direction for Seattle Public Utilities and, more specifically, for the Drainage and Wastewater Utility, and to provide core financial, human resource, and information technology services.

	2013	2014	2015	2016
Program Expenditures	Actual	Adopted	Adopted	Endorsed
Administration	14,703,442	13,891,519	16,480,039	16,992,580
General and Administrative Credit	-9,603,682	-682,502	-9,944,277	-10,112,645
Total	5,099,760	13,209,017	6,535,762	6,879,935
Full-time Equivalents Total*	58.75	58.75	66.75	66.75

* FTE totals are provided for information 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 Administration Budget Control Level:

Administration Program

The purpose of the Drainage and Wastewater Utility Administration Program is to provide overall management and policy direction for Seattle Public Utilities and, more specifically, for the Drainage and Wastewater Utility, and to provide core financial, human resource, and information technology services to the entire Department.

	2013	2014	2015	2016
Expenditures/FTE	Actual	Adopted	Adopted	Endorsed
Administration	14,703,442	13,891,519	16,480,039	16,992,580
Full-time Equivalents Total	58.75	58.75	66.75	66.75

General and Administrative Credit Program

The purpose of the Drainage and Wastewater Utility General and Administrative Credit Program is to eliminate double-budgeting related to implementation of capital projects and equipment depreciation.

	2013	2014	2015	2016
Expenditures	Actual	Adopted	Adopted	Endorsed
General and Administrative Credit	-9,603,682	-682,502	-9,944,277	-10,112,645

Seattle Public Utilities

Combined Sewer Overflows Budget Control Level

The purpose of the Drainage and Wastewater Utility Combined Sewer Overflow (CSO) Budget Control 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 control.

	2013	2014	2015	2016
Program Expenditures	Actual	Adopted	Adopted	Endorsed
Combined Sewer Overflows	50,912,700	47,696,601	60,067,214	48,337,450
Total	50,912,700	47,696,601	60,067,214	48,337,450
Full-time Equivalents Total*	30.00	30.00	30.00	30.00

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

Customer Service Budget Control Level

The purpose of the Drainage and Wastewater Utility Customer Service Budget Control Level is to provide customer service in the direct delivery of essential programs and services that anticipate and respond to customer expectations.

	2013	2014	2015	2016
Program Expenditures	Actual	Adopted	Adopted	Endorsed
Customer Service	6,195,009	6,677,477	8,879,736	9,167,410
Total	6,195,009	6,677,477	8,879,736	9,167,410
Full-time Equivalents Total*	56.50	57.50	59.50	59.50

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

Flooding, Sewer Back-up, and Landslides Budget Control Level

The purpose of the Drainage and Wastewater Utility Flooding, Sewer Back-up, and Landslides Budget Control 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.

	2013	2014	2015	2016
Program Expenditures	Actual	Adopted	Adopted	Endorsed
Flooding, Sewer Back-up, and Landslides	8,007,832	17,025,137	16,970,226	23,959,712
Total	8,007,832	17,025,137	16,970,226	23,959,712
Full-time Equivalents Total*	25.00	25.00	25.00	25.00

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

Seattle Public Utilities

General Expense Budget Control Level

The purpose of the Drainage and Wastewater Utility General Expense Budget Control Level is to appropriate funds to pay the Drainage and Wastewater Utility's general expenses.

Program Expenditures	2013	2014	2015	2016
	Actual	Adopted	Adopted	Endorsed
Debt Service	42,320,945	43,243,036	52,354,194	54,811,431
Other General Expenses	154,199,814	157,921,745	166,851,980	170,478,219
Taxes	43,192,196	43,735,743	45,092,846	47,645,724
Total	239,712,955	244,900,524	264,299,020	272,935,374
Full-time Equivalents Total*	0.50	0.50	0.50	0.50

* FTE totals are provided for information 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 General Expense Budget Control Level:

Debt Service Program

The purpose of the Drainage and Wastewater Utility Debt Service Program is to provide appropriation for debt service on Drainage and Wastewater Utility bonds.

Expenditures	2013	2014	2015	2016
	Actual	Adopted	Adopted	Endorsed
Debt Service	42,320,945	43,243,036	52,354,194	54,811,431

Other General Expenses Program

The purpose of the Drainage and Wastewater Utility Other General Expenses Program is to appropriate funds for payment to King County Metro for sewage treatment, and the Drainage and Wastewater Fund's share of City central costs, claims, and other general expenses.

Expenditures/FTE	2013	2014	2015	2016
	Actual	Adopted	Adopted	Endorsed
Other General Expenses	154,199,814	157,921,745	166,851,980	170,478,219
Full-time Equivalents Total	0.50	0.50	0.50	0.50

Taxes Program

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

Expenditures	2013	2014	2015	2016
	Actual	Adopted	Adopted	Endorsed
Taxes	43,192,196	43,735,743	45,092,846	47,645,724

Seattle Public Utilities

Other Operating Budget Control Level

The purpose of the Other Operating Budget Control Level is to fund the Drainage and Wastewater Utility's operating expenses for Field Operations, Pre-Capital Planning & Development, Project Delivery, and Utility Systems Management programs.

Program Expenditures	2013	2014	2015	2016
	Actual	Adopted	Adopted	Endorsed
Field Operations	27,462,431	26,676,932	36,115,991	38,550,270
Pre-Capital Planning & Development	2,378,599	1,937,280	1,997,225	1,656,412
Project Delivery	10,137,811	8,884,361	11,192,044	11,280,196
Utility Systems Management	10,366,874	13,413,154	14,977,459	16,397,332
Total	50,345,715	50,911,727	64,282,719	67,884,210
Full-time Equivalents Total*	264.55	264.55	286.05	286.05

* FTE totals are provided for information 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 Other Operating Budget Control Level:

Field Operations Program

The purpose of the Drainage and Wastewater Utility Field Operations Program is to operate and maintain drainage and wastewater infrastructure that protects the public's health, and protects and improves the environment.

Expenditures/FTE	2013	2014	2015	2016
	Actual	Adopted	Adopted	Endorsed
Field Operations	27,462,431	26,676,932	36,115,991	38,550,270
Full-time Equivalents Total	107.25	107.25	118.75	118.75

Pre-Capital Planning & Development Program

The purpose of the Drainage and Wastewater Utility Pre-Capital Planning & Development Program is to support business case development, project plans, and options analysis for the drainage and wastewater system. 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	2013	2014	2015	2016
	Actual	Adopted	Adopted	Endorsed
Pre-Capital Planning & Development	2,378,599	1,937,280	1,997,225	1,656,412

Project Delivery Program

The purpose of the Drainage and Wastewater Utility Project Delivery Program is to provide engineering design and support services, construction inspection, and project management services to Drainage and Wastewater Utility's capital improvement projects and to the managers of drainage and wastewater facilities.

Expenditures/FTE	2013	2014	2015	2016
	Actual	Adopted	Adopted	Endorsed
Project Delivery	10,137,811	8,884,361	11,192,044	11,280,196
Full-time Equivalents Total	67.00	67.00	74.00	74.00

Seattle Public Utilities

Utility Systems Management Program

The purpose of the Drainage and Wastewater Utility's Utility Systems Management Program is to ensure that each SPU utility system and associated assets are properly planned, developed, operated, and maintained and that asset management principles and practices are applied to achieve established customer and environmental service levels at the lowest life-cycle cost.

Expenditures/FTE	2013 Actual	2014 Adopted	2015 Adopted	2016 Endorsed
Utility Systems Management	10,366,874	13,413,154	14,977,459	16,397,332
Full-time Equivalents Total	90.30	90.30	93.30	93.30

Protection of Beneficial Uses Budget Control Level

The purpose of the Drainage and Wastewater Utility Protection of Beneficial Uses Budget Control 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 stormwater runoff on creeks and receiving waters by improving water quality and protecting or enhancing habitat.

Program Expenditures	2013 Actual	2014 Adopted	2015 Adopted	2016 Endorsed
Protection of Beneficial Uses	4,217,265	3,195,304	5,181,722	5,820,561
Total	4,217,265	3,195,304	5,181,722	5,820,561
Full-time Equivalents Total*	15.00	15.00	15.00	15.00

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

Rehabilitation Budget Control Level

The purpose of the Drainage and Wastewater Utility Rehabilitation Budget Control 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	2013 Actual	2014 Adopted	2015 Adopted	2016 Endorsed
Rehabilitation	9,576,841	11,864,169	10,628,749	16,337,804
Total	9,576,841	11,864,169	10,628,749	16,337,804
Full-time Equivalents Total*	30.00	30.00	30.00	30.00

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

Seattle Public Utilities

Sediments Budget Control Level

The purpose of the Drainage and Wastewater Utility Sediments Budget Control Level, a Capital Improvement Program funded by drainage and wastewater revenues, is to restore and rehabilitate natural resources in or along Seattle's waterways.

	2013	2014	2015	2016
Program Expenditures	Actual	Adopted	Adopted	Endorsed
Sediments	2,520,306	3,422,898	4,796,707	2,419,547
Total	2,520,306	3,422,898	4,796,707	2,419,547
Full-time Equivalents Total*	7.00	7.00	7.00	7.00

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

Shared Cost Projects Budget Control Level

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

	2013	2014	2015	2016
Program Expenditures	Actual	Adopted	Adopted	Endorsed
Shared Cost Projects	6,995,604	14,196,429	16,623,202	14,081,434
Total	6,995,604	14,196,429	16,623,202	14,081,434
Full-time Equivalents Total*	39.00	39.00	39.00	39.00

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

Technology Budget Control Level

The purpose of the Drainage and Wastewater Utility Technology Budget Control Level, a Capital Improvement Program, is to make use of recent technology advances to increase the Drainage and Wastewater Utility's efficiency and productivity.

	2013	2014	2015	2016
Program Expenditures	Actual	Adopted	Adopted	Endorsed
Technology	4,595,193	9,196,230	10,497,811	7,955,653
Total	4,595,193	9,196,230	10,497,811	7,955,653
Full-time Equivalents Total*	13.00	13.00	13.00	13.00

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

Seattle Public Utilities

Administration Budget Control Level

The purpose of the Solid Waste Utility Administration Budget Control Level is to provide overall management and policy direction for Seattle Public Utilities, and, more specifically, for the Solid Waste Utility, and to provide core financial, human resource, and information technology services.

	2013	2014	2015	2016
Program Expenditures	Actual	Adopted	Adopted	Endorsed
Administration	5,440,645	5,886,804	7,077,166	7,338,951
General and Administrative Credit	-1,403,123	504,411	-1,530,867	-1,400,446
Total	4,037,522	6,391,215	5,546,299	5,938,505
Full-time Equivalents Total*	27.50	27.50	28.50	28.50

** FTE totals are provided for information 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 Administration Budget Control Level:

Administration Program

The purpose of the Solid Waste Utility Administration Program is to provide overall management and policy direction for Seattle Public Utilities, and, more specifically, for the Solid Waste Utility, and to provide core financial, human resource, and information technology services to the entire Department.

	2013	2014	2015	2016
Expenditures/FTE	Actual	Adopted	Adopted	Endorsed
Administration	5,440,645	5,886,804	7,077,166	7,338,951
Full-time Equivalents Total	27.50	27.50	28.50	28.50

General and Administrative Credit Program

The purpose of the Solid Waste Utility General and Administrative Credit Program is to eliminate double-budgeting related to implementation of capital projects and equipment depreciation.

	2013	2014	2015	2016
Expenditures	Actual	Adopted	Adopted	Endorsed
General and Administrative Credit	-1,403,123	504,411	-1,530,867	-1,400,446

Seattle Public Utilities

Customer Service Budget Control Level

The purpose of the Solid Waste Utility Customer Service Budget Control Level is to provide customer service in the direct delivery of programs and services.

Program Expenditures	2013	2014	2015	2016
	Actual	Adopted	Adopted	Endorsed
Customer Service	11,172,000	12,213,710	13,703,556	13,998,618
Total	11,172,000	12,213,710	13,703,556	13,998,618
Full-time Equivalents Total*	84.50	84.50	84.50	84.50

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

General Expense Budget Control Level

The purpose of the Solid Waste Utility General Expense Budget Control Level is to provide appropriation to pay the Solid Waste Utility's general expenses.

Program Expenditures	2013	2014	2015	2016
	Actual	Adopted	Adopted	Endorsed
Debt Service	9,038,695	12,941,374	15,139,850	16,127,860
Other General Expenses	104,092,861	105,675,181	108,202,228	110,379,618
Taxes	19,627,434	20,943,104	21,231,600	21,799,998
Total	132,758,990	139,559,659	144,573,678	148,307,476

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

Debt Service Program

The purpose of the Solid Waste Utility Debt Service Program is to appropriate funds for debt service on Solid Waste Utility bonds.

Expenditures	2013	2014	2015	2016
	Actual	Adopted	Adopted	Endorsed
Debt Service	9,038,695	12,941,374	15,139,850	16,127,860

Other General Expenses Program

The purpose of the Solid Waste Utility Other General Expenses Program is to provide appropriation for payments to contractors who collect the city's solid waste, the Solid Waste Fund's share of City central costs, claims, and other general expenses.

Expenditures	2013	2014	2015	2016
	Actual	Adopted	Adopted	Endorsed
Other General Expenses	104,092,861	105,675,181	108,202,228	110,379,618

Seattle Public Utilities

Taxes Program

The purpose of the Solid Waste Utility Taxes Program is to appropriate funds for payment of city and state taxes.

	2013	2014	2015	2016
Expenditures	Actual	Adopted	Adopted	Endorsed
Taxes	19,627,434	20,943,104	21,231,600	21,799,998

New Facilities Budget Control Level

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

	2013	2014	2015	2016
Program Expenditures	Actual	Adopted	Adopted	Endorsed
New Facilities	8,947,806	26,574,225	49,392,636	23,376,746
Total	8,947,806	26,574,225	49,392,636	23,376,746
Full-time Equivalents Total*	9.00	9.00	9.00	9.00

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

Other Operating Budget Control Level

The purpose of the Other Operating Budget Control Level is to fund the Solid Waste Utility's operating expenses for Field Operations, Pre-Capital Planning & Development, Project Delivery, and Utility Systems Management programs.

	2013	2014	2015	2016
Program Expenditures	Actual	Adopted	Adopted	Endorsed
Field Operations	10,971,013	12,282,933	12,688,531	13,391,168
Pre-Capital Planning & Development	85,885	176,762	165,825	160,146
Project Delivery	692,119	676,659	939,696	935,049
Utility Systems Management	2,381,033	2,314,304	2,897,492	2,985,152
Total	14,130,050	15,450,658	16,691,544	17,471,515
Full-time Equivalents Total*	76.56	76.56	76.56	76.56

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

Seattle Public Utilities

The following information summarizes the programs in Other Operating Budget Control Level:

Field Operations Program

The purpose of the Solid Waste Utility Field Operations Program is to operate and maintain the City's solid waste transfer stations and hazardous materials disposal facilities, and to monitor and maintain the City's closed landfills so the public's health is protected and opportunities are provided for reuse and recycling.

Expenditures/FTE	2013 Actual	2014 Adopted	2015 Adopted	2016 Endorsed
Field Operations	10,971,013	12,282,933	12,688,531	13,391,168
Full-time Equivalents Total	57.00	57.00	57.00	57.00

Pre-Capital Planning & Development Program

The purpose of the Solid Waste Utility Pre-Capital Planning & Development Program is to support business case development, project plans, and options analysis for the solid waste system. This program will capture all costs associated with a project that needs to be expensed during its life-cycle, including any post-construction monitoring and landscape maintenance.

Expenditures	2013 Actual	2014 Adopted	2015 Adopted	2016 Endorsed
Pre-Capital Planning & Development	85,885	176,762	165,825	160,146

Project Delivery Program

The purpose of the Solid Waste Utility Project Delivery Program is to provide engineering design and support services, construction inspection, and project management services to Solid Waste Fund capital improvement projects, and to solid waste facility managers.

Expenditures	2013 Actual	2014 Adopted	2015 Adopted	2016 Endorsed
Project Delivery	692,119	676,659	939,696	935,049

Utility Systems Management Program

The purpose of the Solid Waste Utility's Utility Systems Management Program is to ensure that each SPU utility system and associated assets are properly planned, developed, operated, and maintained and that asset management principles and practices are applied to achieve established customer and environmental service levels at the lowest life-cycle cost.

Expenditures/FTE	2013 Actual	2014 Adopted	2015 Adopted	2016 Endorsed
Utility Systems Management	2,381,033	2,314,304	2,897,492	2,985,152
Full-time Equivalents Total	19.56	19.56	19.56	19.56

Seattle Public Utilities

Rehabilitation and Heavy Equipment Budget Control Level

The purpose of the Solid Waste Utility Rehabilitation and Heavy Equipment Budget Control 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.

	2013	2014	2015	2016
Program Expenditures	Actual	Adopted	Adopted	Endorsed
Rehabilitation and Heavy Equipment	396,980	45,000	30,000	430,000
Total	396,980	45,000	30,000	430,000

Shared Cost Projects Budget Control Level

The purpose of the Solid Waste Utility Shared Cost Projects Budget Control Level, a Solid Waste Capital Improvement Program, is to implement the Solid Waste Utility's share of capital improvement projects that receive funding from multiple SPU funds and will benefit the Solid Waste Fund.

	2013	2014	2015	2016
Program Expenditures	Actual	Adopted	Adopted	Endorsed
Shared Cost Projects	794,508	2,238,968	2,192,845	3,147,113
Total	794,508	2,238,968	2,192,845	3,147,113

Technology Budget Control Level

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

	2013	2014	2015	2016
Program Expenditures	Actual	Adopted	Adopted	Endorsed
Technology	1,966,583	5,337,065	6,780,632	4,662,726
Total	1,966,583	5,337,065	6,780,632	4,662,726
Full-time Equivalents Total*	6.00	6.00	6.00	6.00

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

Seattle Public Utilities

Administration Budget Control Level

The purpose of the Water Utility Administration Budget Control Level is to provide overall management and policy direction for Seattle Public Utilities, and, more specifically, for the Water Utility, and to provide core financial, human resource, and information technology services.

	2013	2014	2015	2016
Program Expenditures	Actual	Adopted	Adopted	Endorsed
Administration	16,371,369	14,365,467	18,505,770	18,649,870
General and Administrative Credit	-5,508,225	4,149,220	-7,657,035	-7,645,586
Total	10,863,144	18,514,687	10,848,735	11,004,284
Full-time Equivalents Total*	96.10	96.10	98.10	98.10

* FTE totals are provided for information 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 Administration Budget Control Level:

Administration Program

The purpose of the Water Utility Administration Program is to provide overall management and policy direction for Seattle Public Utilities, and, more specifically, for the Water Utility, and to provide core financial, human resource, and information technology services to the entire Department.

	2013	2014	2015	2016
Expenditures/FTE	Actual	Adopted	Adopted	Endorsed
Administration	16,371,369	14,365,467	18,505,770	18,649,870
Full-time Equivalents Total	96.10	96.10	98.10	98.10

General and Administrative Credit Program

The purpose of the Water Utility General and Administrative Credit Program is to eliminate double-budgeting related to implementation of capital projects and equipment depreciation.

	2013	2014	2015	2016
Expenditures	Actual	Adopted	Adopted	Endorsed
General and Administrative Credit	-5,508,225	4,149,220	-7,657,035	-7,645,586

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Customer Service Budget Control Level

The purpose of the Water Utility Customer Service Budget Control Level is to provide customer service in the direct delivery of programs and services.

	2013	2014	2015	2016
Program Expenditures	Actual	Adopted	Adopted	Endorsed
Customer Service	9,011,744	9,297,641	10,953,950	11,293,691
Total	9,011,744	9,297,641	10,953,950	11,293,691
Full-time Equivalents Total*	82.00	82.00	82.00	82.00

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Distribution Budget Control Level

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

	2013	2014	2015	2016
Program Expenditures	Actual	Adopted	Adopted	Endorsed
Distribution	14,790,344	22,600,235	20,713,188	17,999,966
Total	14,790,344	22,600,235	20,713,188	17,999,966
Full-time Equivalents Total*	79.00	79.00	79.00	79.00

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General Expense Budget Control Level

The purpose of the Water Utility General Expense Budget Control Level is to appropriate funds to pay the Water Utility's general expenses.

	2013	2014	2015	2016
Program Expenditures	Actual	Adopted	Adopted	Endorsed
Debt Service	79,044,532	79,662,691	79,058,917	82,981,804
Other General Expenses	20,490,884	24,116,542	24,225,486	25,706,361
Taxes	38,439,778	39,861,945	39,515,912	41,240,771
Total	137,975,194	143,641,178	142,800,315	149,928,936

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

Debt Service Program

The purpose of the Water Utility Debt Service Program is to appropriate funds for debt service on Water Utility bonds.

	2013	2014	2015	2016
Expenditures	Actual	Adopted	Adopted	Endorsed
Debt Service	79,044,532	79,662,691	79,058,917	82,981,804

Other General Expenses Program

The purpose of the Water Utility Other General Expenses Program is to appropriate funds for the Water Fund's share of City central costs, claims, and other general expenses.

	2013	2014	2015	2016
Expenditures	Actual	Adopted	Adopted	Endorsed
Other General Expenses	20,490,884	24,116,542	24,225,486	25,706,361

Taxes Program

The purpose of the Water Utility Taxes Program is to appropriate funds for payment of City and state taxes.

	2013	2014	2015	2016
Expenditures	Actual	Adopted	Adopted	Endorsed
Taxes	38,439,778	39,861,945	39,515,912	41,240,771

Habitat Conservation Program Budget Control Level

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

	2013	2014	2015	2016
Program Expenditures	Actual	Adopted	Adopted	Endorsed
Habitat Conservation Program	2,941,938	2,610,018	2,603,680	2,820,534
Total	2,941,938	2,610,018	2,603,680	2,820,534
Full-time Equivalents Total*	15.00	15.00	15.00	15.00

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Other Operating Budget Control Level

The purpose of the Other Operating Budget Control Level is to fund the Water Utility's operating expenses for Field Operations, Pre-Capital Planning & Development, Project Delivery, and Utility Systems Management programs.

Program Expenditures	2013	2014	2015	2016
	Actual	Adopted	Adopted	Endorsed
Field Operations	29,574,781	25,485,259	31,329,232	32,364,114
Pre-Capital Planning & Development	1,121,408	1,433,680	1,222,396	1,213,164
Project Delivery	4,654,616	4,588,352	5,686,066	5,876,272
Utility Systems Management	13,978,820	15,337,274	18,303,398	18,726,246
Total	49,329,625	46,844,565	56,541,092	58,179,796
Full-time Equivalents Total*	268.59	268.59	270.59	270.59

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The following information summarizes the programs in Other Operating Budget Control Level:

Field Operations Program

The purpose of the Water Utility Field Operations Program is to operate and maintain the infrastructure that provides the public with an adequate, reliable, and safe supply of high-quality drinking water.

Expenditures/FTE	2013	2014	2015	2016
	Actual	Adopted	Adopted	Endorsed
Field Operations	29,574,781	25,485,259	31,329,232	32,364,114
Full-time Equivalents Total	122.00	122.00	124.00	124.00

Pre-Capital Planning & Development Program

The purpose of the Water Utility Pre-Capital Planning & Development Program is to support business case development, project plans, and options analysis for the water system. This program will capture all costs associated with a project that need to be expensed during the life-cycle of the project, including any post-construction monitoring and landscape maintenance.

Expenditures	2013	2014	2015	2016
	Actual	Adopted	Adopted	Endorsed
Pre-Capital Planning & Development	1,121,408	1,433,680	1,222,396	1,213,164

Project Delivery Program

The purpose of the Water Utility Project Delivery Program is to provide engineering design and support services, construction inspection, and project management services to Water Utility's capital improvement projects and to the managers of water facilities.

Expenditures/FTE	2013	2014	2015	2016
	Actual	Adopted	Adopted	Endorsed
Project Delivery	4,654,616	4,588,352	5,686,066	5,876,272
Full-time Equivalents Total	24.50	24.50	24.50	24.50

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Utility Systems Management Program

The purpose of the Water Utility's Utility Systems Management Program is to assure that each SPU utility system and associated assets are properly planned, developed, operated and maintained and that asset management principles and practices are applied to achieve established customer and environmental service levels at the lowest life-cycle cost.

Expenditures/FTE	2013	2014	2015	2016
	Actual	Adopted	Adopted	Endorsed
Utility Systems Management	13,978,820	15,337,274	18,303,398	18,726,246
Full-time Equivalents Total	122.09	122.09	122.09	122.09

Shared Cost Projects Budget Control Level

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

Program Expenditures	2013	2014	2015	2016
	Actual	Adopted	Adopted	Endorsed
Shared Cost Projects	7,601,748	23,387,405	25,164,379	22,933,795
Total	7,601,748	23,387,405	25,164,379	22,933,795
Full-time Equivalents Total*	56.00	56.00	56.00	56.00

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Technology Budget Control Level

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

Program Expenditures	2013	2014	2015	2016
	Actual	Adopted	Adopted	Endorsed
Technology	4,730,007	9,388,878	11,044,120	8,641,021
Total	4,730,007	9,388,878	11,044,120	8,641,021
Full-time Equivalents Total*	22.00	22.00	22.00	22.00

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Transmission Budget Control Level

The purpose of the Water Utility Transmission Budget Control 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.

	2013	2014	2015	2016
Program Expenditures	Actual	Adopted	Adopted	Endorsed
Transmission	1,515,923	2,915,905	2,497,665	3,246,883
Total	1,515,923	2,915,905	2,497,665	3,246,883
Full-time Equivalents Total*	5.00	5.00	5.00	5.00

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Water Quality & Treatment Budget Control Level

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

	2013	2014	2015	2016
Program Expenditures	Actual	Adopted	Adopted	Endorsed
Water Quality & Treatment	2,986,959	11,279,359	11,417,480	7,577,027
Total	2,986,959	11,279,359	11,417,480	7,577,027
Full-time Equivalents Total*	14.00	14.00	14.00	14.00

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Water Resources Budget Control Level

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

	2013	2014	2015	2016
Program Expenditures	Actual	Adopted	Adopted	Endorsed
Water Resources	4,773,553	4,215,073	13,964,623	23,780,355
Total	4,773,553	4,215,073	13,964,623	23,780,355
Full-time Equivalents Total*	12.00	12.00	12.00	12.00

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Watershed Stewardship Budget Control Level

The purpose of the Water Utility Watershed Stewardship Budget Control 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.

	2013	2014	2015	2016
Program Expenditures	Actual	Adopted	Adopted	Endorsed
Watershed Stewardship	182,217	27,000	301,000	551,000
Total	182,217	27,000	301,000	551,000
Full-time Equivalent Total*	8.00	8.00	8.00	8.00

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SPU Fund Table

Drainage and Wastewater Utility Fund (44010)

	2013 Actuals	2014 Adopted	2014 Revised	2015 Adopted	2016 Endorsed
Operating Cash at End of Previous Year	60,207,512	61,983,465	74,943,999	83,620,999	58,290,999
Plus: Actual and Estimated Revenues	397,255,805	414,556,808	411,912,946	433,546,822	448,051,823
Less: Actual and Budgeted Expenditures	388,180,053	422,295,513	422,295,513	468,762,868	475,779,095
Plus: CIP Accomplishment Assumptions	0	10,659,677	10,659,677	12,476,563	11,891,216
Plus: Accounting and Technical Adjustments	5,660,735	-2,946,436	8,399,890	-2,590,517	-4,094,560
Ending Operating Cash	74,943,999	61,958,001	83,620,999	58,290,999	38,360,383
Planning Reserve	0	0	0	-1,388,010	-4,693,128
Ending Unreserved Operating Cash	74,943,999	61,958,001	83,620,999	56,902,989	33,667,254

Solid Waste Utility Fund (45010)

	2013 Actuals	2014 Adopted	2014 Revised	2015 Adopted	2016 Endorsed
Operating Cash at End of Previous Year	21,142,000	22,248,000	21,000,000	30,518,000	31,600,720
Plus: Actual and Estimated Revenues	178,669,991	214,685,334	200,076,299	232,268,760	201,043,837
Less: Actual and Budgeted Expenditures	174,204,618	207,810,498	207,810,498	238,911,189	217,332,699
Plus: CIP Accomplishment Assumptions	0	3,419,526	3,419,526	5,839,611	3,161,658
Plus: Accounting and Technical Adjustments	-4,607,374	-7,606,377	13,832,673	1,885,538	-12,040,591
Ending Operating Cash	21,000,000	24,935,985	30,518,000	31,600,720	6,432,925

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Planning Reserve	0	0	0	-534,509	-1,774,481
Ending Unreserved Operating Cash	21,000,000	24,935,985	30,518,000	31,066,211	4,658,444

Water Utility Fund (43000)

	2013 Actuals	2014 Adopted	2014 Revised	2015 Adopted	2016 Endorsed
Operating Cash at End of Previous Year	12,373,179	7,590,000	29,046,001	33,342,001	8,795,229
Plus: Actual and Estimated Revenues	262,774,381	280,532,429	265,238,615	282,229,761	311,018,399
Less: Actual and Budgeted Expenditures	246,703,042	294,721,944	294,721,944	308,850,227	317,957,283
Plus: CIP Accomplishment Assumptions	0	11,463,581	11,463,581	13,155,920	13,132,587
Plus: Accounting and Technical Adjustments	601,482	3,584,935	22,315,748	-11,082,227	-5,820,296
Ending Operating Cash	29,046,001	8,449,001	33,342,001	8,795,229	9,168,636
Planning Reserve	0	0	0	-1,376,637	-4,616,354
Ending Unreserved Operating Cash	29,046,001	8,449,001	33,342,001	7,418,592	4,552,282