

Seattle City Light

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

Department Overview

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

City Light provides electric power to approximately 408,000 residential, business, and industrial customers within a 130 square-mile service area. City Light provides power to the City of Seattle and surrounding jurisdictions, including parts of Shoreline, Burien, Tukwila, SeaTac, Lake Forest Park, Renton, Normandy Park, and areas of unincorporated King County.

City Light owns about 2,000 megawatts of very low-cost, environmentally-responsible, hydroelectric generation capacity. In an average year, City Light meets about 50% of its load with owned hydroelectric generation and obtains the remainder primarily through the Bonneville Power Administration (BPA). City Light is the nation's tenth largest publicly-owned electric utility in terms of customers served.

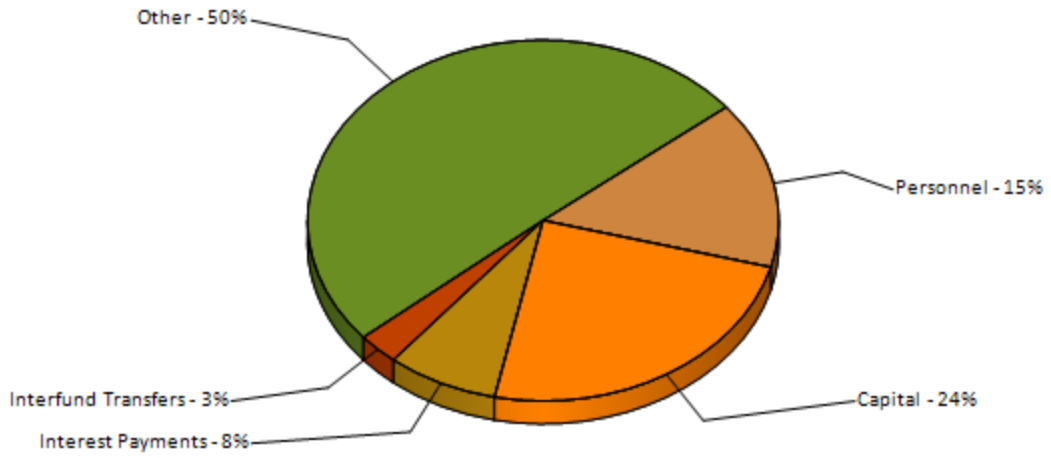
Budget Snapshot

Department Support	2014 Actuals	2015 Adopted	2016 Endorsed	2016 Proposed
Other Funding - Operating	\$990,214,449	\$1,000,876,933	\$1,039,209,824	\$1,039,049,100
Total Operations	\$990,214,449	\$1,000,876,933	\$1,039,209,824	\$1,039,049,100
Other funding - Capital	\$282,050,620	\$312,835,641	\$346,880,000	\$330,545,994
Total Appropriations	\$1,272,265,069	\$1,313,712,574	\$1,386,089,824	\$1,369,595,094
Full-time Equivalent Total*	1,835.25	1,861.30	1,861.30	1,868.30

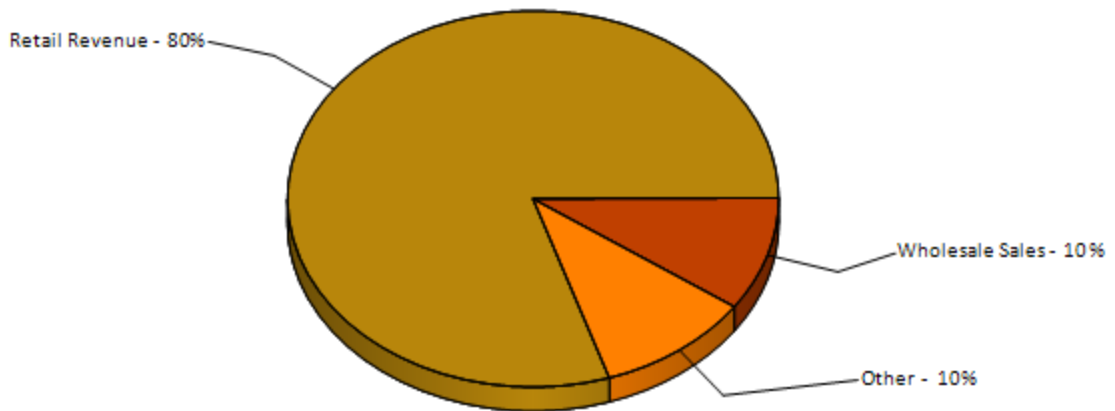
* FTE totals are provided for information purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here.

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2016 Proposed Budget - Expenditure by Category



2016 Proposed Budget - Revenue by Category



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Budget Overview

The 2016 Proposed Budget reflects the priorities outlined in the department's 2015 - 2020 Strategic Plan, and it follows the plan's rate path which increases rates 4.9% in 2016, with a six-year average annual rate increase of 4.7%. The proposed changes for 2016 do not vary significantly from the 2016 Endorsed Budget. They include several net-zero transfers between operational areas to align the budget more accurately with expected spending and recent actuals; the addition of 7.0 FTEs to address changes in customer demands and regulatory requirements; and adjustments to the Capital Improvement Program (CIP) program to address shifting project needs and timelines.

In 2016, the department will also submit a new 2017-2022 Strategic Plan. There are significant developments underway in the utility industry, and the forthcoming plan will set the course for next six years at a time when precipitation and snow pack hit historic lows; when the capital program is peaking with critical projects underway such as the Denny Substation, Advanced Metering Initiative, and a New Customer Information Services project; and when developments in technology and changes in customer demands create new opportunities for efficiencies and for bringing more carbon-free energy to the grid.

In 2015, precipitation in the Northwest was significantly below historic averages, and it is possible that this pattern may continue into 2016. The department reduced its forecast for Net Wholesale Revenue (NWR) beginning with the 2015 budget, but even with this adjustment, NWR remains well below forecast. The Rate Stabilization Account (RSA), a reserve established to help mitigate volatility in NWR ([web link](#)), was at its upper limit at the beginning of 2015, however if current weather patterns persist, it may drop low enough in the near future that a surcharge may be imposed on rate payers.

The department's capital program continues to experience a high level of activity in the 2016-2021 CIP Budget, as work is underway on several critical, large-scale projects. Below are updates and 2016 spending amounts on three key projects. For more detailed information on the capital program, please see the 2016-2021 Proposed CIP Budget book.

- In 2016, the New Customer Information System will go live - \$9.0 million.
- All preliminary work will be completed and construction will begin on the Denny Substation - \$42 million.
- The Advanced Metering Initiative (AMI) project will begin initial meter installations - \$27 million.

To support the capital program and other eligible SCL costs, the 2016 Proposed Budget anticipates a 2016 bond issue of approximately \$280 million.

The 2016 Proposed Budget includes funding to achieve the Mayor's goal of making Seattle more affordable, through increasing participation in the [Utility Discount Program \(UDP\)](#). In 2014, only 14,000 households, out of an estimated 75,000 eligible, were enrolled in the UDP. At that time, Mayor Murray announced a goal of doubling enrollment in the UDP - from 14,000 to 28,000 customers - by the end of 2018. Nearly 18,000 customers are now enrolled as of July 2015, and in August, the Mayor announced four improvements that will allow thousands more low-income residents to take advantage of the program's benefits. The improvements are to:

1. allow the auto-enrollment of low-income units,
2. allow enrollment in the Supplemental Nutrition Assistance Program ("SNAP") to meet income documentation requirements,
3. remove the rent status documentation requirement, and
4. align the income eligibility thresholds of all city utility assistance programs.

More information on [Mayor Murray's UDP improvements](#) can be found in this link to an August 2015 presentation to the Seattle City Council Energy Committee.

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Incremental Budget Changes

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	2016	
	Budget	FTE
Total 2016 Endorsed Budget	\$ 1,386,089,824	1,861.30
Proposed Changes		
Increases in Customer Demand	\$ 2,000,000	2.50
Changes in Regulatory Requirements - Staffing	\$ 0	4.50
Changes in Regulatory Requirements - Projects	\$ 2,000,000	0.00
Intradepartmental Transfers	\$ 0	0.00
Technology Investment	\$ 1,500,000	0.00
Technical Adjustments	\$ 1,331,213	0.00
Proposed Technical Changes		
Technical Adjustment - Annual CIP Spending Update	-\$ 23,325,943	0.00
Total Incremental Changes	-\$ 16,494,730	7.00
2016 Proposed Budget	\$ 1,369,595,094	1,868.30

Descriptions of Incremental Budget Changes

Proposed Changes

Increases in Customer Demand - \$2,000,000/2.50 FTE

Increases in customer demands requires that the department convert several temporary employees to FTEs to accommodate ongoing bodies of work. Requests from communication companies to locate their equipment on City Light utility poles have increased dramatically in recent years. For three years, this increase in workload has been met using temporary employees. This proposal converts two of the five temporary employees (a strategic advisor II and an electrical power systems engineer) to full time.

This change also increases an existing 0.5 FTE accounting technician II position from a 0.5 FTE to a 1.0. The volume of billing needs for non-retail electric sundry charges has increased over time and the department has fallen behind on billings for time and materials. This increase will allow the department to invoice and collect revenues from customers in a timely manner.

Lastly, there is a one-time add of \$2.0 million in the Transportation Streetlights project, which is a project that relocates City Light owned streetlights as required by Seattle Department of Transportation (SDOT) transportation projects. This addresses a recent increase in the amount, complexity, and size of SDOT projects.

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Changes in Regulatory Requirements – Staffing - 4.50 FTE

In response to changes in regulatory requirements, the department will add five and a half positions, and eliminate one. Changes include both the addition of new FTEs to address work load changes, and the conversion of temporary employees to permanent FTEs as the body of work has become ongoing.

The original 2013 - 2018 Strategic Plan added a temporary senior environmental analyst and it has become clear that this work is ongoing and vital to the department's ability to maintain permanent environmental compliance across all business units. This converts the position to full time. In tandem with this request is the elimination of a position in real estate services that performed manual title filings. This work has been automated through the GIS system.

An existing compliance advisor position is also increased from half time to full time. In addition to their current work on internal risk and compliance assessments and investigation of compliance practices, this position will also manage the implementation of new and/or revised North American Electric Reliability Corporation (NERC) and Western Electric Coordinating Council (WECC) reliability standards.

Three new positions are added to meet the critical demands of NERC requirements related to electrical protection system and communication system infrastructure testing and maintenance. The work associated with NERC compliance for these systems currently consumes 60% of the unit's annual workload. Two protection and control electricians and one electric power system engineer principal are added to implement and manage the operational functions of testing, maintenance, and documentation required to meet these revised standards and reduce the risk of non-compliance with NERC. This increase will help mitigate the risk of NERC violations that could result in significant fines.

Lastly, another three-year term limited position, a senior safety & health specialist at the Boundary Powerhouse, is converted to an ongoing FTE. This position was created due to L&I Citation and Notice Settlement Agreement (Case No. 316401272) which requires the existing senior safety & health specialist, who had previously split their time between Skagit and Boundary facilities, to be 100% at the Skagit location. This required that an FTE be added at the Boundary facility to ensure employee safety. This FTE add will also be budget neutral, and will be funded with existing funds in the temporary labor account.

Changes in Regulatory Requirements - Projects - \$2,000,000

Due to regulatory changes in "system operating limits" procedures, a higher ground clearance on a 90 mile section of transmission lines from the Skagit hydro projects to City Light service areas is now required. This project will also increase the line rating and allow City Light to transfer more generating capacity through the lines, thereby generating more revenue for the department.

Intradepartmental Transfers

These net-zero transfers between budget control levels (BCLs) carry forward changes approved in the 2nd Quarter Supplemental.

The 2013-2018 Strategic Plan included a budget reduction of \$18M for anticipated efficiencies, and a portion of the expected savings were labor costs (reductions in crew size and changes in crew practices). However, these changes were unable to be negotiated. At the same time, the financial team was able to realize savings in several areas, including refinancing debt and transferring some debt to variable rate bonds. This transfer aligns the budget with the BCL where the efficiencies were realized.

The second item is a one-time transfer of excess appropriation authority in the Conservation Resources and Environmental Affairs budget to support the Green Fleet program, and to support energy efficiency in City Light buildings. This transfer does not reduce any actual spending on conservation programs (the department typically meets or exceeds their annual conservation goals) but rather transfers the excess appropriation authority to the Equipment Fleet Replacement program so that City Light can meet various federal, state, and city standards for

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energy efficiency and reduced vehicle emissions. The City of Seattle's Green Fleet Action Plan aims to reduce fleet emissions by 42% by 2020 and the City's Climate Action Plan require a reduction in transportation emissions by 81% by 2030. Funding will be used to purchase electric and hybrid vehicles; add charging stations to service centers; and upgrade department building systems to make them more energy efficient. The investment will also lead to significant savings in fuel costs.

Technology Investment - \$1,500,000

A small portion of Next Generation Data Center project costs that the department will incur were not included in the Department of Information Technology bonds. This one-time funding for capacity management equipment and the corresponding labor costs will ensure that SCL applications can continue operating during the migration. Although the equipment will be purchased specifically for the migration, it will then be cycled in with other department capacity management equipment, and defer a portion of future equipment spending.

Technical Adjustments - \$1,331,213

This adjustment includes updates to cost allocations for the Department of Information Technology and Finance and Administrative Services, and aligns the budget for health care, workers compensation, and unemployment benefits accounts with the central cost manual.

Also included in this change is an increase of approximately \$1.1 million to align the budget with actual spending for banking fees due to online credit card payments. The volume of customers utilizing this form of payment has increased dramatically in the past three years, and the budget of \$1.3 million was overspent by \$800,000 in 2014.

Proposed Technical Changes

Technical Adjustment - Annual CIP Spending Update - (\$23,325,943)

This adjustment reflects year-to-year changes in CIP spending for existing projects outlined in the Strategic Plan and the 2016-2021 Proposed CIP budget. For a summary of City Light's capital program and more detail on project-level changes, please see the 2016-2021 Proposed CIP budget.

Expenditure Overview

Appropriations	Summit Code	2014 Actuals	2015 Adopted	2016 Endorsed	2016 Proposed
Capital					
Customer Focused - CIP Budget Control Level	SCL370	77,780,298	91,365,428	105,013,083	73,129,129
Financial Services - CIP Budget Control Level	SCL550	7,351,707	9,375,409	9,742,161	20,302,210
Power Supply & Environmental Affairs - CIP Budget Control Level	SCL250	101,699,921	81,060,225	74,769,483	74,456,759
Transmission and Distribution - CIP Budget Control Level	SCL360	95,218,694	131,034,579	157,355,273	162,657,896

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General Expense

Debt Service Budget Control Level	SCL810	191,180,292	200,478,917	210,793,126	207,693,126
General Expenses Budget Control Level	SCL800	90,027,578	95,354,245	98,312,021	101,091,764
Taxes Budget Control Level	SCL820	83,124,826	90,307,625	93,459,200	93,459,200

Operations and Maintenance

Compliance and Security Budget Control Level	SCL900	3,695,608	3,623,730	3,672,762	3,652,641
Conservation Resources and Environmental Affairs O&M Budget Control Level	SCL220	97,623,256	61,129,723	62,203,633	62,047,103
Customer Services Budget Control Level	SCL320	29,991,394	29,804,255	30,262,489	31,726,510
Distribution Services Budget Control Level	SCL310	80,786,637	77,538,454	79,537,621	77,983,852
Financial Services - O&M Budget Control Level	SCL500	44,017,468	40,168,027	42,752,733	43,116,622
Human Resources Budget Control Level	SCL400	10,742,183	9,171,102	9,265,883	9,228,643
Office of Superintendent Budget Control Level	SCL100	3,655,795	3,452,807	3,503,629	3,534,612
Power Supply O&M Budget Control Level	SCL210	54,832,160	50,902,787	51,651,886	51,720,186

Power Purchase

Long-Term Purchased Power Budget Control Level	SCL720	274,147,104	296,476,914	312,449,567	312,449,567
Short-Term Purchased Power Budget Control Level	SCL710	26,390,149	42,468,347	41,345,274	41,345,274

Department Total		1,272,265,069	1,313,712,574	1,386,089,824	1,369,595,094
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Department Full-time Equivalent Total*		1,835.25	1,861.30	1,861.30	1,868.30
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* 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

2016 Estimated Revenues

Summit Code	Source	2014 Actuals	2015 Adopted	2016 Endorsed	2016 Proposed
431010	Operating Grants	3,783,272	1,000,000	0	700,000
431200	BPA Conservation & Renewables Credit	0	0	0	0
431200	BPA Payments for Conservation Deferred	6,721,924	0	0	8,000,000
443250	Other O&M Revenue	7,446,397	8,591,990	8,798,677	7,748,284
443250	Revenue From Damage	1,609,576	1,181,399	1,209,818	1,659,851
443345	BPA Credit for South Fork Tolt	3,308,608	3,249,924	3,106,758	3,103,968
443380	Account Change Fees	1,738,963	1,267,001	1,279,671	1,553,100
443380	Construction & Miscellaneous Charges	334,607	301,000	301,000	193,998
443380	Late Payment Fees	3,663,486	5,449,827	5,628,740	3,848,167
443380	Pole Attachments	2,360,107	2,674,867	2,674,867	2,359,037
443380	Property Rentals	2,311,030	2,581,350	2,643,446	2,602,757
443380	Reconnect Charges	1,073,743	1,000,000	1,000,000	1,122,411
443380	Transmission Attach. & Cell Sites	1,485,328	1,549,740	1,549,740	1,453,034
443380	Water Heater & Miscellaneous Rentals	154,799	150,000	150,000	159,151
461100	Federal Subsidies of Interest Payments on Debt	5,050,625	5,051,281	5,051,281	5,045,838
461100	Interest Earnings	5,430,179	7,408,541	8,369,973	7,426,479
461100	Sale of Property, Material & Equip.	2,005,862	19,023,880	1,048,511	1,048,511
462900	North Mountain Substation (Snohomish PUD)	239,955	412,584	422,349	411,441
462900	Transmission Sales	6,130,913	5,599,996	4,000,000	5,152,008
469990	Conservation - Customer Payments	0	0	0	0
473010	Capital Fees and Grants	813,607	112,230	114,714	91,078
482000	Contributions in Aid of Construction	23,931,550	32,234,759	38,933,543	37,265,384
482000	Suburban Undergrounding	762,130	873,626	1,079,758	1,158,792
541830	DOIT Rebate for Data Center	788,592	0	0	0
541830	Reimbursement for CCSS - O&M	480,454	1,129,320	1,129,320	552,430
541830	Reimbursement for CCSS and NCIS - CIP	5,150,008	10,000,000	10,000,000	11,560,697
	Total Other	86,775,715	110,843,314	98,492,166	104,216,415
443310	Energy Sales to Customers	733,556,042	773,987,679	815,616,756	810,741,087
443310	Out of System Sales	0	0	0	0
443310	Retail Energy Revenue from Current Diversion, Un-Permitted House Rewires and	0	0	0	0

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	No Longer Allowing Flat-Rate Billings				
443310	Seattle Green Power/GreenUp/Community Solar	1,428,657	1,092,949	1,119,609	627,473
	Total Retail Revenue	734,984,699	775,080,628	816,736,364	811,368,560
443310	Sales from Priest Rapids	5,490,393	5,754,528	5,756,978	3,954,552
443345	Article 49 Sale to Pend Oreille Country	1,900,440	1,854,024	1,897,903	2,012,688
443345	Basis Sales	2,942,236	6,000,000	6,000,000	3,200,004
443345	Other Power Related Services	8,080,265	7,788,093	7,847,898	7,178,690
443345	Surplus Energy Sales	111,992,736	88,545,408	83,202,783	83,202,783
	Total Wholesale Sales	130,406,071	109,942,053	104,705,562	99,548,717
	Total Revenues	952,166,485	995,865,995	1,019,934,092	1,015,133,692
379100	Use of (Contribution to) Fund Balance due to GSF St Lighting Payments	0	0	0	0
	Total Other	0	0	0	0
379100	Transfers from Construction Fund	319,889,662	316,964,544	367,099,152	354,461,402
	Total Transfers	319,889,662	316,964,544	367,099,152	354,461,402
	Total Resources	1,272,056,147	1,312,830,539	1,387,033,244	1,369,595,094

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Appropriations By Budget Control Level (BCL) and Program

Customer Focused - CIP Budget Control Level

The purpose of the Customer Focused - CIP Budget Control Level is to provide for the capital costs of customer service connections, meters, and other customer-driven projects, including large inter-agency projects requiring utility services or relocations. This Budget Control Level supports capital projects identified in the department's Capital Improvement Plan.

	2014	2015	2016	2016
Program Expenditures	Actuals	Adopted	Endorsed	Proposed
Customer Focused - CIP	77,780,298	91,365,428	105,013,083	73,129,129
Total	77,780,298	91,365,428	105,013,083	73,129,129
Full-time Equivalents Total*	132.32	132.32	132.32	132.32

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Financial Services - CIP Budget Control Level

The purpose of the Financial Services - CIP Budget Control Level is to provide for the capital costs of rehabilitation and replacement of the utility's financial systems and information technology infrastructure, and the development and implementation of large software applications. This Budget Control Level supports capital projects identified in the department's Capital Improvement Plan.

	2014	2015	2016	2016
Program Expenditures	Actuals	Adopted	Endorsed	Proposed
Financial Services - CIP	7,351,707	9,375,409	9,742,161	20,302,210
Total	7,351,707	9,375,409	9,742,161	20,302,210
Full-time Equivalents Total*	8.71	10.71	10.71	10.71

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Power Supply & Environmental Affairs - CIP Budget Control Level

The purpose of the Power Supply & Environmental Affairs - CIP Budget Control Level is to provide for the capital costs of maintaining the physical generating plant and associated power license and regulatory requirements. This Budget Control Level supports capital projects identified in the department's Capital Improvement Plan.

	2014	2015	2016	2016
Program Expenditures	Actuals	Adopted	Endorsed	Proposed
Power Supply & Environmental Affairs - CIP	101,699,921	81,060,225	74,769,483	74,456,759
Total	101,699,921	81,060,225	74,769,483	74,456,759
Full-time Equivalents Total*	73.26	73.26	73.26	73.26

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Transmission and Distribution - CIP Budget Control Level

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

	2014	2015	2016	2016
Program Expenditures	Actuals	Adopted	Endorsed	Proposed
Transmission and Distribution - CIP	95,218,694	131,034,579	157,355,273	162,657,896
Total	95,218,694	131,034,579	157,355,273	162,657,896
Full-time Equivalents Total*	156.06	156.06	156.06	158.06

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Debt Service Budget Control Level

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

	2014	2015	2016	2016
Program Expenditures	Actuals	Adopted	Endorsed	Proposed
Debt Service - BCL	191,180,292	200,478,917	210,793,126	207,693,126
Total	191,180,292	200,478,917	210,793,126	207,693,126

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General Expenses Budget Control Level

The purpose of the General Expenses Budget Control Level is to provide for the general expenses of the utility that, for the most part, are not directly attributable to a specific organizational unit. These expenditures include insurance, bond issue costs, bond maintenance fees, audit costs, Law Department legal fees, external legal fees, employee benefits (medical and retirement costs), industrial insurance costs, general claims costs, and services provided by the City's internal services departments through the central cost allocation mechanism.

	2014	2015	2016	2016
Program Expenditures	Actuals	Adopted	Endorsed	Proposed
General Expenses	90,027,578	95,354,245	98,312,021	101,091,764
Total	90,027,578	95,354,245	98,312,021	101,091,764

Taxes Budget Control Level

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

	2014	2015	2016	2016
Program Expenditures	Actuals	Adopted	Endorsed	Proposed
Taxes	83,124,826	90,307,625	93,459,200	93,459,200
Total	83,124,826	90,307,625	93,459,200	93,459,200

Compliance and Security Budget Control Level

The purpose of the Compliance and Security Budget Control Level is to monitor compliance with federal electric reliability standards and secure critical utility infrastructure.

	2014	2015	2016	2016
Program Expenditures	Actuals	Adopted	Endorsed	Proposed
Compliance and Security	3,695,608	3,623,730	3,672,762	3,652,641
Total	3,695,608	3,623,730	3,672,762	3,652,641
Full-time Equivalents Total*	16.00	17.00	17.00	17.50

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Conservation Resources and Environmental Affairs O&M Budget Control Level

The purpose of the Conservation Resources and Environmental Affairs O&M Budget Control Level is to design and implement demand-side conservation measures that offset the need for additional generation resources, and to help the utility generate and deliver energy in an environmentally responsible manner. This Budget Control Level also supports the utility's renewable resource development programs.

	2014	2015	2016	2016
Program Expenditures	Actuals	Adopted	Endorsed	Proposed
Conservation Resources and Environmental Affairs O&M	97,623,256	61,129,723	62,203,633	62,047,103
Total	97,623,256	61,129,723	62,203,633	62,047,103
Full-time Equivalents Total*	117.50	116.50	116.50	116.50

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Customer Services Budget Control Level

The purpose of the Customer Services Budget Control Level is to provide customer services. These include metering, billing, account management, and support for customer information systems.

	2014	2015	2016	2016
Program Expenditures	Actuals	Adopted	Endorsed	Proposed
Customer Services	29,991,394	29,804,255	30,262,489	31,726,510
Total	29,991,394	29,804,255	30,262,489	31,726,510
Full-time Equivalents Total*	203.75	210.75	210.75	210.75

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Distribution Services Budget Control Level

The purpose of the Distribution Services Budget Control Level is to provide reliable electricity to customers through operation and maintenance of City Light's overhead and underground distribution systems, substations, and transmission systems.

	2014	2015	2016	2016
Program Expenditures	Actuals	Adopted	Endorsed	Proposed
Distribution Services	80,786,637	77,538,454	79,537,621	77,983,852
Total	80,786,637	77,538,454	79,537,621	77,983,852
Full-time Equivalents Total*	584.04	584.04	584.04	587.04

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Financial Services - O&M Budget Control Level

The purpose of the Financial Services - O&M Budget Control Level is to manage the utility's financial health through planning, risk mitigation, and provision of information to make financial decisions. Information technology services are also provided through this Budget Control Level to support systems and applications used throughout the utility.

	2014	2015	2016	2016
Program Expenditures	Actuals	Adopted	Endorsed	Proposed
Financial Services - O&M	44,017,468	40,168,027	42,752,733	43,116,622
Total	44,017,468	40,168,027	42,752,733	43,116,622
Full-time Equivalents Total*	191.90	197.95	197.95	198.45

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Human Resources Budget Control Level

The purpose of the Human Resources Budget Control Level is to provide employee and management support services, including safety programs, organizational development, training, personnel, and labor relations.

	2014	2015	2016	2016
Program Expenditures	Actuals	Adopted	Endorsed	Proposed
Human Resources	10,742,183	9,171,102	9,265,883	9,228,643
Total	10,742,183	9,171,102	9,265,883	9,228,643
Full-time Equivalents Total*	56.50	56.50	56.50	57.50

* 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.

Office of Superintendent Budget Control Level

The purpose of the Office of the Superintendent Budget Control Level is to provide leadership and broad departmental policy direction to deliver reliable electric power and maintain the financial health of the utility. The utility's communications and governmental affairs functions are included in this Budget Control Level.

	2014	2015	2016	2016
Program Expenditures	Actuals	Adopted	Endorsed	Proposed
Office of Superintendent	3,655,795	3,452,807	3,503,629	3,534,612
Total	3,655,795	3,452,807	3,503,629	3,534,612
Full-time Equivalents Total*	16.75	21.75	21.75	21.75

* 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.

Seattle City Light

Power Supply O&M Budget Control Level

The purpose of the Power Supply O&M Budget Control Level is to provide clean, safe, economic, efficient, reliable sources of electric power for City Light customers. This Budget Control Level supports the power generation and power marketing operations of the utility. Utility-wide support services such as shops, real estate, fleet, and facility management services are also included in this Budget Control Level.

Program Expenditures	2014	2015	2016	2016
	Actuals	Adopted	Endorsed	Proposed
Power Supply O&M	54,832,160	50,902,787	51,651,886	51,720,186
Total	54,832,160	50,902,787	51,651,886	51,720,186
Full-time Equivalents Total*	278.46	284.46	284.46	284.46

* 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.

Long-Term Purchased Power Budget Control Level

The purpose of the Long-Term Purchased Power Budget Control Level is to acquire wholesale power, transmission, and other related services (including renewable energy credits) to meet the utility's long-term demand for power. This Budget Control Level provides appropriations for planned transactions beyond 24 months in advance.

Program Expenditures	2014	2015	2016	2016
	Actuals	Adopted	Endorsed	Proposed
Long-Term Purchased Power	274,147,104	296,476,914	312,449,567	312,449,567
Total	274,147,104	296,476,914	312,449,567	312,449,567

Short-Term Purchased Power Budget Control Level

The purpose of the Short-Term Purchased Power Budget Control Level is to acquire wholesale power, transmission, and other related services (including renewable energy credits) to manage the utility's short-term demand given the variability of hydroelectric power. This Budget Control Level provides appropriations for planned transactions up to 24 months in advance.

Program Expenditures	2014	2015	2016	2016
	Actuals	Adopted	Endorsed	Proposed
Short-Term Purchased Power	26,390,149	42,468,347	41,345,274	41,345,274
Total	26,390,149	42,468,347	41,345,274	41,345,274

Seattle City Light

City Light Fund Table

City Light Fund

	2014 Actuals	2015 Adopted	2015 Revised	2016 Endorsed	2016 Proposed
Beginning Cash Balance	420,807,192	358,830,829	426,732,431	434,649,857	386,637,057
Accounting and Technical Adjustments	325,814,900	393,665,607	332,659,804	316,430,410	335,711,364
Plus: Actual and Estimated Revenue	952,166,485	995,865,995	940,957,396	1,019,934,092	1,015,133,692
Less: Actual and Budgeted Expenditures	1,272,056,146	1,313,712,574	1,313,712,574	1,386,089,824	1,369,595,094
Ending Cash Balance	426,732,431	434,649,857	386,637,057	384,924,535	367,887,019
Less: Reserves Against Cash Balances					
Restricted Accounts*	60,204,441	112,818,376	85,275,215	142,450,490	115,866,882
Contingency Reserve / RSA**	114,355,416	114,209,257	92,510,146	115,922,395	93,897,799
Construction Account	123,829,624	112,422,761	52,967,030	15,248,847	70,069,004
Total Reserves	298,389,482	339,450,394	230,752,392	273,621,733	279,833,685
Ending Unreserved Cash Balance***	128,342,949	95,199,463	155,884,665	111,302,803	88,053,335

*Includes Special Deposits, Debt Service Account, and Bond Reserves. Does not include the Construction Account.

**The Adopted 2015, Endorsed 2016 and Proposed 2016 Revenue Budgets assume that Net Wholesale Revenue will equal the RSA Baseline Amount.

The Revised 2015 Revenue Budget projects that Net Wholesale Revenue will be lower than the RSA Baseline, therefore cash will be transferred from the RSA to Operating Cash, drawing down the balance of the RSA to a lower level than assumed in the Adopted 2015 Budget.

The RSA Baseline amount of Net Wholesale Revenue is per the Strategic Plan.

***Includes All City Light Cash other than Special Deposits, Debt Service Account, and Bond Reserve.