Seattle Public Utilities

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Department Overview

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

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

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

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

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

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

Budget Snapshot

	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Department Support				
General Fund Support	21,995,559	25,112,740	23,137,584	23,197,777
Other Funding - Operating	1,129,283,350	1,179,889,640	1,237,042,302	1,281,216,475
Total Operations	**1,151,278,909**	**1,205,002,380**	**1,260,179,885**	**1,304,414,252**
Capital Support				
Other Funding - Capital	338,382,948	576,940,943	454,284,645	468,521,735
Total Capital	**338,382,948**	**576,940,943**	**454,284,645**	**468,521,735**
Total Appropriations	**1,489,661,857**	**1,781,943,322**	**1,714,464,531**	**1,772,935,988**
Full-Time Equivalents Total*	1,567.80	1,598.80	1,617.80	1,626.80

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

Budget Overview

The 2027-28 Proposed Budget appropriates $1.71 billion to SPU in 2027 and $1.77 billion in 2028. Operations and maintenance (O&M) appropriations total $1.3 billion in both 2027 and 2028, with $23 million in General Fund spending in both years. Utility O&M expenditures include Strategic Business Plan-endorsed investments in utility services, infrastructure, environment, and efforts for implementing Advanced Metering Infrastructure or AMI. Proposed capital appropriations of $454 million in 2027 and $469 million in 2028 are lower than in the 2026 budget due to changes in project scoping and projected timelines on major projects shifting to the out years. Se the 2027-2032 Proposed Capital Improvement Program for more details.

The proposed budget for SPU reflects the priorities laid out in the 2025-2030 Strategic Business Plan (SBP), which was approved by the City Council in September 2024. The proposed budget also reflects current and endorsed utility rates. For 2025-2030, the SBP endorses a combined average annual rate increase of 4.7%.

Drainage and Wastewater Highlights

For the Drainage and Wastewater (DWW) Fund, the proposed budget appropriates $632 million for Operations and Maintenance (O&M) in 2027 and $649 million in 2028. These appropriations cover funding for operations and administration, engineering staff, consultants, taxes and fees, debt service, and major service contracts. Changes in O&M are largely driven by updated debt service and tax figures, central costs for City-provided services, and revised labor costs.

Proposed DWW capital expenditures of $275 million in 2027 and $260 million in 2028 reflect no significant changes from 2026, with most budget summary levels showing modest decreases compared to the 2026-2031 Capital Improvement Program (CIP), primarily due to updated project timelines and project costing.

Drainage and Wastewater activities are funded by ratepayers. Current Drainage and Wastewater Rates were adopted in September 2024 for the period of 2025 through 2027. Sewer rates will increase by 5.0% in 2027, and drainage rates will increase by 5.1% in 2027.

Water Highlights

The proposed budget appropriates $327 million for Water Fund O&M in 2027 and $333 million in 2028. Major O&M expenses include Water line of business labor, administration, tax payments, and debt service costs. For 2027, significant new operating budget adds include additional funding for Tolt Water Treatment Facility operations and for Advanced Metering Infrastructure (AMI) planning and implementation.

For 2027, the proposed budget provides for $151 million in Water capital expenditures for 2027 and $181 million for 2028. Changes largely reflect routine updates to project costs and timelines. Key capital expenditures include continuing asset management investments, such as rehabilitation and replacement of distribution system infrastructure such as mains, valves, hydrants, and meters, as well as water system infrastructure improvements related to transportation projects. The latter includes projects related to transportation levies, seismic upgrades for critical infrastructure following the 2018 water system seismic study, and dam safety projects.

Water operations are funded by ratepayers. Retail customers provide around 75% of the Water Fund's operating revenues, with roughly equal revenues coming from residential and commercial users. Wholesale customers – districts and agencies who purchase water from SPU – provide most of the remaining operating revenues, while small amounts are generated by non-rate fees and other sources. Updated Water Rates for 2027-29 were legislated in August 2026 (Ord 127486), resulting in rate increases of 4.3% in both 2027 and 2028.

Solid Waste Highlights

For the Solid Waste Fund, $279 million in O&M expenditures are proposed for 2027, as well as $299 million for 2028. Major O&M costs include labor, shared utility-wide administrative costs, and taxes, debt service, and major service contracts.

Proposed capital expenditures for Solid Waste are $28 million in 2027 and $28 million in 2028. The 2026-2031 CIP assumed higher spending in 2027 ($34.7 million) than what is proposed this year. The reductions are driven largely by projected spending on the South Transfer Station Phase II project, which is undergoing significant re-scoping and adjustments to projected timelines that shift estimated spending into future years.

Solid Waste is funded by charges to residents and businesses, based on the waste volumes. Under the existing Solid Waste rates ordinance, rates will increase 3.3% in 2027 and 3.3% in 2028.

General Fund

The proposed budget appropriates $23.1 million to SPU in 2027 and $23.2 million in 2028. Most of SPU's General Fund work supports the Clean Cities Program. Many Clean Cities programming and hygiene services support the unsheltered and minimally housed populations, such as the Encampment Bag Program, RV Remediation, and the Public Hygiene Program which operates three shower trailers throughout the city.

For 2027, $2.6 million in General Fund reductions are proposed by aligning budget with actual costs for bodies of work including the cleaning of steep slopes and hazardous sites, the Public Hygiene program, and RV pump-outs. These reductions are intended to support the City's General Fund budget, while aligning SPU program budgets without service impacts.

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Incremental Budget Changes

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	Dollars	FTE
2027 Beginning Budget	**1,737,614,894**	**1598.80**
Baseline		
Reversal of One-Time Funding from 2026 Adopted Budget	(725,000)	-
Reduce SCERS Retirement Contribution Rate	(2,738,218)	-
Position Count Adjustment to Remove Sunset Positions	-	(4.00)
Ongoing Changes from Current Year Legislation	-	1.00
Proposed Operating		
Operations and Maintenance Funding for Tolt Water Treatment Facility	2,900,000	-
Planning Support for Advanced Metering Infrastructure	1,300,000	-
Staffing for Initiatives Endorsed by the 2025-2030 Strategic Business Plan	1,095,011	13.00
Security, Operations and Maintenance for Yesler Creek (former Talaris Site)	598,540	-
Increase Funding for Combined Sewer Overflow Outfall Rehabilitation Program	400,000	-
Increase Customer Care Division Staffing	330,545	3.00
Position Adds for Graduating Apprentices	-	5.00
Staffing for Cybersecurity	-	1.00
Align Clean City Budget to Actuals	(1,597,744)	-
Align Recreational Vehicle Wastewater Pump-out Budget to Actuals	(607,757)	-
Aligning Public Hygiene Program Funding to Existing Service Levels	(360,000)	-
Proposed Capital		
Water Fund Capital Budget Changes	(31,009,980)	-
Drainage and Wastewater Fund Capital Budget Changes	(43,579,909)	-
Solid Waste Fund Capital Budget Changes	(7,162,352)	-
Technology-Related Capital Budget Changes	3,424,373	-
Proposed Technical		
Adjustments for Citywide Costs, Labor, Tax Payments, Debt Service, and Major Service Contracts	50,903,566	-
General Fund Adjustments for Citywide Costs, Labor, Debt Service, and Major Service Contracts	977,190	-
Adjust Technical Changes to Account for Retirement Contribution Changes	2,701,372	-
SPU Revenue Changes	-	-
Revenue Adjustments for Use of Fund Balance	-	-
Total Incremental Changes	**$(23,150,363)**	**19.00**
Total 2027 Proposed Budget	**$1,714,464,531**	**1617.80**

Description of Incremental Budget Changes

Baseline

Reversal of One-Time Funding from 2026 Adopted Budget

Expenditures $(725,000)

This item adjusts the baseline to remove one-time adds from the 2026 Adopted Budget.

Reduce SCERS Retirement Contribution Rate

Expenditures $(2,738,218)

The City's employee retirement system, the Seattle City Employees Retirement System (SCERS) is a defined benefit pension program funded by a combination of salary-based employer (i.e., the City) and employee contributions, and investment earnings. Based on the updated actuarial valuation for 2026, this item reduces the employer contribution rate from the endorsed rate of 15.06% to the SCERS minimum actuarial required rate of 13.48% for 2027 and 13.52% for 2028.

Position Count Adjustment to Remove Sunset Positions

Position Allocation (4.00)

This item removes positions that sunsetted before 2025, associated with the Ship Canal Water Quality Project. The bodies of work these vacant positions were used for are now complete.

Ongoing Changes from Current Year Legislation

Position Allocation 1.00

This item includes ongoing or position changes resulting from current year legislation passed by City Council in 2026. For SPU this includes a 1.0 FTE transfer from the Information Technology Department (ITD) legislated in the 2026 Year-End Supplemental.

Proposed Operating

Operations and Maintenance Funding for Tolt Water Treatment Facility

Expenditures $2,900,000

This item increases appropriation authority in the Water Fund for non-labor operating and maintenance costs for the Tolt Water Treatment Facility. SPU assumed full operation of the Tolt Treatment Facility in January 2026 and has, under position authority granted in the 2025 Adopted Budget, brought staffing and management in-house. Additional funding is needed for non-labor essentials such as laboratory supplies, chemicals, propane, and utility infrastructure.

Planning Support for Advanced Metering Infrastructure

Expenditures	$1,300,000

This item increases appropriation to fund a project team to help finalize a recommended approach for implementing Advanced Metering Infrastructure (AMI) across SPU's water distribution system. SPU is currently evaluating AMI and intends to begin developing technical specifications and a Request for Proposals (RFP) for system procurement. SPU will use this funding to assemble a temporary project team (using temporary and Out of Class staffing) to lead this process, including a project manager, technology and field operations support, and analyst roles for information gathering, stakeholder engagement, and systems research.

Staffing for Initiatives Endorsed by the 2025-2030 Strategic Business Plan

Expenditures	$1,095,011
Position Allocation	13.00

This item adds $1.1 million in appropriations across all three utility funds (Water, Drainage and Wastewater, and Solid Waste) and position authority in 2027 for 13.0 full-time employees to fully resource initiatives endorsed by SPU's 2025-2030 Strategic Business Plan. By branch, these include:

5.0 FTE in the Project Delivery and Engineering Branch, including three engineers, one Executive 3, and a Strategic Advisor 2. These positions will support project delivery on Drainage and Wastewater infrastructure projects and capital planning.

4.0 FTE in the Drainage and Wastewater Line of Business to add planning support for the Shape Our Water Plan, the Side Sewer Assistance Program, the Drainage and Wastewater Frontline Resources Initiative (including planning for a new decant facility at the South Operations Center), and the Lower Duwamish Waterway Program.

3.0 FTE in the Solid Waste Line of Business, comprising two laborers for the South Recycling and Disposal Station redevelopment and one Planning and Development Specialist role providing contract support.

1.0 FTE in the People, Culture, and Communities Branch to support Human Resources operations and data management.

An additional $1.1 million and 8.0 FTEs are added for 2028 comprising an additional four capital planning positions for the Project Delivery and Engineering Branch, two in Solid Waste for the Reuse Seattle Initiative and food waste disposal compliance, and two in People, Culture, and Communities for Training and Development support and Customer Accounts and Billing.

Security, Operations and Maintenance for Yesler Creek (former Talaris Site)

Expenditures	$598,540

This item provides budget authority through the Drainage and Wastewater Fund for management and maintenance work on the Yesler Creek project, the former Talaris property in Laurelhurst, northeast Seattle. SPU purchased the site in December 2025 to daylight a portion of Yesler Creek which is currently conveyed through an underground pipe, and which is likely to need replacement soon. The Drainage & Wastewater Logistics Division is currently acting as the property manager. This action provides funding for temporary staffing to manage and coordinate security for both the site and the existing facilities.

Increase Funding for Combined Sewer Overflow Outfall Rehabilitation Program

Expenditures	$400,000

This item adds appropriation in the Drainage & Wastewater Fund to support future repairs and replacements for the Combined Sewer Overflow (CSO) Outfall Rehabilitation Program. Under the terms of Seattle's Clean Water Act

National Pollutant Discharge Elimination System (NPDES) permit, Seattle is required to clean and inspect a minimum of eight CSO outfalls, and to repair a minimum of two CSO outfalls per each five-year permit cycle. To meet NPDES permit requirements, additional budget funding is needed for 2027 and 2028 to continue cleaning and inspection of CSO outfalls. Current appropriations are insufficient for meeting these requirements.

Increase Customer Care Division Staffing

Expenditures	$330,545
Position Allocation	3.00

The item adds budget and position authority for three positions in the Customer Care Division. This comprises one position for the Customer Accounts and Billing Services team and two for the Contact Center Business Support team. Additional support for the Customer Accounts team will help minimize the risk of billing and accounting errors, reduce backlogs, and reduce overtime claims. Adds to the Contact Center Business Support team are intended to staff Contact Center quality assurance efforts and help ensure strong customer interaction. The Contact Center Business Support team is currently relying on temporary and Out of Class staffing to address its needs. This action will provide permanent support.

Position Adds for Graduating Apprentices

Position Allocation	5.00

This item adds position authority for five Drainage and Wastewater Collection worker positions within SPU. These positions are intended for graduating Drainage and Wastewater Apprentices and may also be repurposed as needed for graduating Water apprentices. These positions will reduce the need for SPU to hold open vacant positions for graduating apprentices.

Staffing for Cybersecurity

Expenditures	-
Position Allocation	1.00

This item adds position authority for a Cybersecurity Operations Lead, intended to establish, staff, and lead, a dedicated cybersecurity team. Operational technology systems currently face increasingly sophisticated, and an increased volume of, cybersecurity threats. Specialized staff who can monitor, lead architecture, and respond to incidents will help SPU reduce the risk of cyberattacks and operational disruptions. This is consistent with guidance from federal agencies such as the U.S. Department of Homeland Security, the Environmental Protection Agency, and the Cybersecurity and Infrastructure Security Agency and the guidance of a 2023 report by the City Auditor.

This item also funds an additional 1.0 FTE position, a Cybersecurity Architect, in 2028.

Align Clean City Budget to Actuals

Expenditures	$(1,597,744)

This item aligns SPU's General Fund budget to actual service levels. The reduction removes ongoing budget intended to support the clearing of steep slopes and hazardous sites through the Clean City program. This funding historically supported a contract held by the Department of Finance and Administrative Services (FAS) which was typically invoiced by Seattle Parks and Recreation (SPR). SPR currently has separate funding through the Unified Care Team for clearing steep slopes and biohazards. No service impacts are anticipated in SPU's Clean City program from this change.

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Align Recreational Vehicle Wastewater Pump-out Budget to Actuals

Expenditures	$(607,757)

This item reduces the General Fund appropriation for SPU's Recreational Vehicle (RV) Wastewater Pump-Out program, aligning program budget to actual spending. Under this program, SPU provides mobile pump-out services to RVs. This was supported by both General Fund appropriations and $700,000 in Drainage and Wastewater funding. Demand for these services is met with SPU's Drainage and Wastewater funding and in both current and prior years the program has incurred significant General Fund underspend. No service impacts are anticipated from this change.

Aligning Public Hygiene Program Funding to Existing Service Levels

Expenditures	$(360,000)

This item reduces General Fund appropriation for the Public Hygiene Program by aligning budget to projected actuals. The Public Hygiene Program currently operates three hygiene trailers with shower facilities to provide hygiene services to unsheltered and minimally-housed individuals in Seattle. In recent years, two of SPU’s hygiene trailers have been owned and one leased. The 2026 Adopted Budget provided funding to purchase a third trailer, which reduces long term costs associated with leasing. This action aligns budget to actuals and captures these estimated savings. No service impacts are anticipated from this action.

Proposed Capital

Water Fund Capital Budget Changes

Expenditures	$(31,009,980)

This item adjusts capital appropriations for the Water Fund to align with the 2027-2032 Proposed Capital Improvement Program (CIP). These appropriations cover drinking water transmission and distribution, water treatment, dam safety, watershed management, and conservation.

Proposed 2027 amounts are lower than projected 2027 amounts in the 2026-2031 CIP by $31,998,845. These declines are mostly driven by changes in project schedules and anticipated costs. Changes include reduced estimated costs for the Bitter Lake Reservoir Improvement Project, schedule and scope changes for the Hatchery Works program, and schedule changes for seismic upgrades in the Cedar River transmission mains in Renton and Coal Creek.

For more information, please see the 2027-2032 Proposed Capital Improvement Program.

Drainage and Wastewater Fund Capital Budget Changes

Expenditures	$(43,579,909)

This item adjusts capital appropriations for the Drainage and Wastewater Fund to align with the 2027-2032 Proposed CIP. These appropriations cover ongoing capital expenditures for major projects including the Ship Canal Water Quality Project, the South Park Water Quality Facility, Pipe Rehabilitation and Pump Station Improvement projects, as well as compliance with regulatory or legal requirements.

Relative to the 2026-2031 CIP, Drainage and Wastewater capital funding in 2027 is reduced by $43.6 million. These changes are driven by shifts in project timelines and greater precision in project scoping. Other changes for 2027 include funding for engineering design related to site remediation (cleanup of contaminated sediments) in the Lower Duwamish East Waterway and Gas Works Park as these bodies of work advance.

For more information, please see the 2027-2032 Proposed Capital Improvement Program.

Solid Waste Fund Capital Budget Changes

Expenditures $(7,162,352)

This item adjusts capital appropriations for the Solid Waste Fund to align with the 2027-2032 Proposed CIP. The 2027 budget changes largely reflect changing project timelines, with overall reduced spending driven by scope and design changes to the South Transfer Station Phase II and South Park Landfill development projects, which shift spending into future years of the CIP. Increases are projected for certain projects such as heavy equipment purchases and landfill infrastructure improvements.

For more information, please see the 2027-2032 Proposed Capital Improvement Program.

Technology-Related Capital Budget Changes

Expenditures $3,424,373

This item adjusts appropriations across the Drainage and Wastewater, Water, and Solid Waste Funds to align with the Proposed 2027-2032 Technology Capital Improvement Program (CIP). These appropriations cover investments in financial management and internal controls, cybersecurity, improved enterprise asset management, project controls, as well as Strategic Business Plan-endorsed investments in Advanced Metering Infrastructure planning and implementation, upgraded Customer Care and Billing, implementation of centralized data architecture and design, and enhanced enterprise content management. Changes for 2027 include increases for cybersecurity and for work and asset management.

For more information, please see the Proposed 2027-2032 Capital Improvement Program.

Proposed Technical

Adjustments for Citywide Costs, Labor, Tax Payments, Debt Service, and Major Service Contracts

Expenditures $50,903,566

This item adjusts appropriations across the Water, Drainage and Wastewater, and Solid Waste Funds to cover changes to SPU's operations and maintenance. These changes cover baseline changes such as labor costs and revised projections for taxes, debt service, and major service contract payments. They also cover Citywide indirect costs.

These adjustments and the SPU budget overall are consistent with the 2025-2030 Strategic Business Plan as well as with recently adopted 2026-2028 Solid Waste Rates.

General Fund Adjustments for Citywide Costs, Labor, Debt Service, and Major Service Contracts

Expenditures $977,190

This item adjusts General Fund appropriations to cover technical changes such as Citywide indirect costs and inflationary adjustments for major service contracts.

Adjust Technical Changes to Account for Retirement Contribution Changes

Expenditures $2,701,372

This is a technical item to adjust retirement account lines. These lines were modified by Baseline retirement contribution changes and incorporated into Technical Changes above. This adjustment prevents these changes from being double-counted.

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SPU Revenue Changes

Revenues $64,489,539

This change request updates SPU's 2027 and 2028 revenue projections for the Water, Drainage & Wastewater, and Solid Waste funds.

Revenue Adjustments for Use of Fund Balance

Revenues $50,478,310

This is a technical item to record a fund balancing entry for the Water Fund (43000), the Drainage and Wastewater Fund (44010), and the Solid Waste Fund (45010), which are managed by SPU.

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Expenditure Overview

Appropriations	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
SPU - BC-SU-C110B - Distribution				
43000 - Water Fund	57,588,566	63,647,042	64,082,060	69,006,510
Total for BSL: BC-SU-C110B	**57,588,566**	**63,647,042**	**64,082,060**	**69,006,510**
SPU - BC-SU-C120B - Transmission				
43000 - Water Fund	24,128,349	9,750,572	7,762,281	17,056,155
Total for BSL: BC-SU-C120B	**24,128,349**	**9,750,572**	**7,762,281**	**17,056,155**
SPU - BC-SU-C130B - Watershed Stewardship				
43000 - Water Fund	2,264,899	1,471,739	3,839,387	3,224,450
Total for BSL: BC-SU-C130B	**2,264,899**	**1,471,739**	**3,839,387**	**3,224,450**
SPU - BC-SU-C140B - Water Quality & Treatment				
43000 - Water Fund	3,604,653	17,756,051	24,386,709	21,571,772
Total for BSL: BC-SU-C140B	**3,604,653**	**17,756,051**	**24,386,709**	**21,571,772**
SPU - BC-SU-C150B - Water Resources				
43000 - Water Fund	7,373,669	19,718,577	12,814,867	16,647,641
Total for BSL: BC-SU-C150B	**7,373,669**	**19,718,577**	**12,814,867**	**16,647,641**
SPU - BC-SU-C160B - Habitat Conservation Program				
43000 - Water Fund	3,655,840	1,069,288	1,131,739	4,519,259
Total for BSL: BC-SU-C160B	**3,655,840**	**1,069,288**	**1,131,739**	**4,519,259**
SPU - BC-SU-C230B - New Facilities				
45010 - Solid Waste Fund	11,818,215	11,440,121	19,173,818	23,119,675
Total for BSL: BC-SU-C230B	**11,818,215**	**11,440,121**	**19,173,818**	**23,119,675**
SPU - BC-SU-C240B - Rehabilitation & Heavy Equipment				
45010 - Solid Waste Fund	245,982	761,000	1,677,000	1,267,000
Total for BSL: BC-SU-C240B	**245,982**	**761,000**	**1,677,000**	**1,267,000**
SPU - BC-SU-C333B - Protection of Beneficial Uses				
44010 - Drainage and Wastewater Fund	20,127,751	-	-	-
Total for BSL: BC-SU-C333B	**20,127,751**	**-**	**-**	**-**
SPU - BC-SU-C350B - Sediments and Duwamish Valley Water Resilience				
44010 - Drainage and Wastewater Fund	17,587,679	31,172,874	29,260,171	48,139,478
Total for BSL: BC-SU-C350B	**17,587,679**	**31,172,874**	**29,260,171**	**48,139,478**

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SPU - BC-SU-C360B - Combined Sewer Overflows				
44010 - Drainage and Wastewater Fund	76,727,978	86,532,148	70,435,842	15,129,431
Total for BSL: BC-SU-C360B	**76,727,978**	**86,532,148**	**70,435,842**	**15,129,431**
SPU - BC-SU-C370B - Rehabilitation				
44010 - Drainage and Wastewater Fund	42,501,760	58,552,157	55,389,058	72,969,598
Total for BSL: BC-SU-C370B	**42,501,760**	**58,552,157**	**55,389,058**	**72,969,598**
SPU - BC-SU-C380B - Flooding, Sewer Backup & Landslide				
44010 - Drainage and Wastewater Fund	7,045,095	-	-	-
Total for BSL: BC-SU-C380B	**7,045,095**	**-**	**-**	**-**
SPU - BC-SU-C390B - Drainage and Wastewater Infrastructure				
44010 - Drainage and Wastewater Fund	-	128,936,896	72,672,132	91,944,188
Total for BSL: BC-SU-C390B	**-**	**128,936,896**	**72,672,132**	**91,944,188**
SPU - BC-SU-C410B - Shared Cost Projects				
43000 - Water Fund	31,284,713	57,677,884	31,330,351	44,596,197
44010 - Drainage and Wastewater Fund	23,874,666	69,158,730	41,368,883	27,081,421
45010 - Solid Waste Fund	430,060	5,669,276	5,485,976	2,198,960
Total for BSL: BC-SU-C410B	**55,589,439**	**132,505,890**	**78,185,209**	**73,876,579**
SPU - BC-SU-C510B - Technology				
43000 - Water Fund	3,720,592	5,723,167	5,659,237	4,221,000
44010 - Drainage and Wastewater Fund	3,117,541	6,268,230	6,198,211	4,623,000
45010 - Solid Waste Fund	1,284,941	1,635,191	1,616,925	1,206,000
Total for BSL: BC-SU-C510B	**8,123,074**	**13,626,588**	**13,474,373**	**10,050,000**
SPU - BO-SU-N000B - General Expense				
00100 - General Fund	2,345,017	2,525,827	2,652,119	2,652,119
43000 - Water Fund	167,623,609	141,610,096	145,853,841	144,597,734
44010 - Drainage and Wastewater Fund	372,399,574	421,264,119	442,773,444	453,404,134
45010 - Solid Waste Fund	208,247,644	193,514,769	202,984,813	218,669,565
Total for BSL: BO-SU-N000B	**750,615,844**	**758,914,811**	**794,264,217**	**819,323,552**
SPU - BO-SU-N100B - Leadership and Administration				
00100 - General Fund	63,112	-	-	-
43000 - Water Fund	71,379,535	80,205,527	82,887,689	86,685,320
44010 - Drainage and Wastewater Fund	73,783,752	82,300,295	86,207,804	89,448,265
45010 - Solid Waste Fund	20,532,489	22,683,012	23,489,060	24,348,688
Total for BSL: BO-SU-N100B	**165,758,887**	**185,188,834**	**192,584,553**	**200,482,274**
SPU - BO-SU-N200B - Utility Service and Operations				

00100 - General Fund	19,587,430	22,586,912	20,485,465	20,545,658
43000 - Water Fund	82,207,537	92,691,324	97,953,785	101,945,857
44010 - Drainage and Wastewater Fund	84,491,821	94,997,295	102,746,943	106,631,527
45010 - Solid Waste Fund	48,617,390	50,623,204	52,144,922	55,485,384
Total for BSL: BO-SU-N200B	**234,904,178**	**260,898,735**	**273,331,116**	**284,608,426**
Department Total	**1,489,661,857**	**1,781,943,322**	**1,714,464,531**	**1,772,935,988**
Department Full-Time Equivalents Total*	**1,567.80**	**1,598.80**	**1,617.80**	**1,626.80**

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

Budget Summary by Fund Seattle Public Utilities

	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
00100 - General Fund	21,995,559	25,112,740	23,137,584	23,197,777
43000 - Water Fund	454,831,962	491,321,266	477,701,946	514,071,896
44010 - Drainage and Wastewater Fund	721,657,615	979,182,744	907,052,488	909,371,042
45010 - Solid Waste Fund	291,176,721	286,326,572	306,572,514	326,295,272
Budget Totals for SPU	**1,489,661,857**	**1,781,943,322**	**1,714,464,531**	**1,772,935,988**

Seattle Public Utilities

Revenue Overview

2027 Estimated Revenues

Account Code	Account Name	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
334010	State Grants	1,266	-	-	-
341040	Sales Of Maps & Publications	709	-	-	-
343010	Architect/Engineering Svc Chrg	(1,290)	-	-	-
360250	Other Equip/Vehicle Rentals	560	-	-	-
Total Revenues for: 00100 - General Fund		**1,244**	**-**	**-**	**-**
309010	Non-Operating Revenues	-	794,969	16,625,057	17,352,147
332020	Build America Bonds Subsidy Pa	283,983	-	-	-
333110	Ind Fed Grants	24,453	-	-	-
334010	State Grants	1,928,940	12,240,147	11,520,644	11,808,661
337080	Other Private Contrib & Dons	1,835,303	-	-	-
343010	Architect/Engineering Svc Chrg	188,080	-	-	-
343020	Services For Others-Nonop	18,021	-	-	-
343080	Unbilled Rev	388,078	-	-	-
343090	Elderly Utility Credit	(5,951,251)	-	-	-
343110	Retail Water Utility Services	238,101,900	233,113,117	240,819,877	251,352,034
343120	Wholesale Water Sales	62,028,601	59,708,212	61,734,391	62,452,119
343130	Other Utility Operating Rev	5,112,343	5,913,723	7,034,803	7,198,174
343310	Recoveries	(725,317)	-	-	-
343350	Municipal Utility Services	12,679,700	12,845,908	16,625,057	17,352,147
343360	Tap Revenue	6,303,404	7,087,500	6,581,250	6,663,516
343900	Utilities-Other Rev	17,795,013	-	-	-
350180	Misc Fines & Penalties	809,560	-	-	-
350190	Nsf Check Fees	52,550	-	-	-
360020	Inv Earn-Residual Cash	6,723,787	-	-	-
360210	Oth Interest Earnings	368,596	-	-	-
360220	Interest Earned On Deliquent A	64,396	-	-	-
360320	Rent From Operating Property	989,805	-	-	-
360350	Other Rents & Use Charges	208,123	873,281	1,127,500	1,155,688
360380	Sale Of Junk Or Salvage	110,182	-	-	-
360420	Other Judgments & Settlements	203,894	-	-	-
360750	Misc Reimb Adj-Pers & Other	10,647	5,248,682	2,994,484	3,114,263
360900	Miscellaneous Revs-Other Rev	97,019	-	-	-
374040	Cap Contr-GrantsFromLocalGvmts	362,984	-	-	-
379020	Capital Contributions	2,417,410	-	5,000,000	-
379040	Capital Contr-Connect Charge	4,647,636	-	-	-

397100	Intrafund Revenues	-	106,096,971	85,175,394	108,867,360
Total Revenues for: 43000 - Water Fund		**357,077,838**	**443,922,511**	**455,238,458**	**487,316,108**
400000	Use of/Contribution to Fund Balance	-	47,398,756	22,463,487	26,755,788
Total Resources for:43000 - Water Fund		**357,077,838**	**491,321,266**	**477,701,946**	**514,071,896**
330020	Intergov-Revenues	36,470	-	-	-
332020	Build America Bonds Subsidy Pa	553,039	-	28,702,932	29,420,505
334010	State Grants	1,077,159	28,600,000	-	-
337010	Grants & Contr From Local Govt	-	-	41,416,273	47,409,290
337080	Other Private Contrib & Dons	2,768,785	-	-	-
343010	Architect/Engineering Svc Chrg	4,788,683	-	-	-
343020	Services For Others-Nonop	562,139	-	-	-
343080	Unbilled Rev	312,516	-	-	-
343090	Elderly Utility Credit	(13,037,596)	-	-	-
343130	Other Utility Operating Rev	-	13,254,633	5,949,730	6,098,473
343140	Wastewater Utility Services	401,473,933	415,247,669	453,314,351	494,119,315
343150	Drainage Utility Services	210,569,303	211,180,491	226,299,580	229,369,187
343160	Side Sewer Permit Fees	1,694,585	-	2,053,021	2,104,347
343170	Sewer Connection Charges	259,510	-	-	-
343180	Drainage Permit Fees	412,320	-	433,194	444,024
343350	Municipal Utility Services	3,483,703	-	-	-
350180	Misc Fines & Penalties	862,323	-	-	-
360020	Inv Earn-Residual Cash	26,388,391	-	-	-
360210	Oth Interest Earnings	378,434	-	-	-
360220	Interest Earned On Deliquent A	12,032	-	-	-
360320	Rent From Operating Property	4,853	-	-	-
360350	Other Rents & Use Charges	32,525	-	-	-
360420	Other Judgments & Settlements	2,118,948	-	-	-
360750	Misc Reimb Adj-Pers & Other	11,102	5,393,504	3,085,226	3,208,635
360900	Miscellaneous Revs-Other Rev	24,161	-	-	-
374040	Cap Contr-GrantsFromLocalGvmts	2,411,269	-	-	-
379020	Capital Contributions	2,138,133	-	17,600,000	-
397100	Intrafund Revenues	-	162,732,475	89,971,981	94,497,181
Total Revenues for: 44010 - Drainage and Wastewater Fund		**649,336,721**	**836,408,772**	**868,826,288**	**906,670,957**
400000	Use of/Contribution to Fund Balance	-	142,773,972	38,226,200	2,700,086
Total Resources for:44010 - Drainage and Wastewater Fund		**649,336,721**	**979,182,744**	**907,052,488**	**909,371,042**
309010	Non-Operating Revenues	-	36,207	5,280,266	5,395,031

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333110	Ind Fed Grants	2,218,108	-	-	-
334010	State Grants	584	-	-	-
337010	Grants & Contr From Local Govt	38,624	-	1,000,000	1,000,000
343090	Elderly Utility Credit	(6,148,206)	-	-	-
343130	Other Utility Operating Rev	1,403	-	8,610,942	8,837,536
343200	Solid Waste Utility Services	264,014,648	256,153,576	264,576,413	274,686,290
343210	Transfer Station Charges	22,396,555	21,337,196	22,144,458	22,955,878
343240	Commercial Disposal Charges	6,416,344	-	-	-
343280	Recycled Materials Rev	6,606,737	5,905,105	5,184,796	5,120,604
350180	Misc Fines & Penalties	600,149	-	-	-
350190	Nsf Check Fees	145	-	-	-
360020	Inv Earn-Residual Cash	7,490,222	-	-	-
360220	Interest Earned On Deliquent A	14,728	-	-	-
360350	Other Rents & Use Charges	9,931	-	-	-
360420	Other Judgments & Settlements	11,646	-	-	-
360750	Misc Reimb Adj-Pers & Other	965	12,595,731	9,987,015	9,690,209
373010	Gains/Losses	2,121,210	-	-	-
374010	Capital Contr-State Grants	875,863	-	-	-
Total Revenues for: 45010 - Solid Waste Fund		**306,669,657**	**296,027,815**	**316,783,890**	**327,685,549**
400000	Use of/Contribution to Fund Balance	-	(9,701,243)	(10,211,377)	(1,390,277)
Total Resources for:45010 - Solid Waste Fund		**306,669,657**	**286,326,572**	**306,572,514**	**326,295,272**
Total SPU Resources		**1,313,085,460**	**1,756,830,583**	**1,691,326,947**	**1,749,738,211**

Appropriations by Budget Summary Level and Program

SPU - BC-SU-C110B - Distribution

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

Program Expenditures	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Distribution	57,588,566	63,647,042	64,082,060	69,006,510
Total	**57,588,566**	**63,647,042**	**64,082,060**	**69,006,510**
Full-time Equivalents Total*	79.00	79.00	79.00	79.00

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SPU - BC-SU-C120B - Transmission

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

Program Expenditures	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Transmission	24,128,349	9,750,572	7,762,281	17,056,155
Total	**24,128,349**	**9,750,572**	**7,762,281**	**17,056,155**
Full-time Equivalents Total*	5.00	5.00	5.00	5.00

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SPU - BC-SU-C130B - Watershed Stewardship

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

Program Expenditures	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Watershed Stewardship	2,264,899	1,471,739	3,839,387	3,224,450
Total	**2,264,899**	**1,471,739**	**3,839,387**	**3,224,450**
Full-time Equivalents Total*	8.00	8.00	8.00	8.00

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

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

Program Expenditures	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Water Quality & Treatment	3,604,653	17,756,051	24,386,709	21,571,772
Total	**3,604,653**	**17,756,051**	**24,386,709**	**21,571,772**
Full-time Equivalents Total*	14.00	14.00	14.00	14.00

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SPU - BC-SU-C150B - Water Resources

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

Program Expenditures	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Water Resources	7,373,669	19,718,577	12,814,867	16,647,641
Total	**7,373,669**	**19,718,577**	**12,814,867**	**16,647,641**
Full-time Equivalents Total*	16.00	16.00	16.00	16.00

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SPU - BC-SU-C160B - Habitat Conservation Program

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

Program Expenditures	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Habitat Conservation Program	3,655,840	1,069,288	1,131,739	4,519,259
Total	**3,655,840**	**1,069,288**	**1,131,739**	**4,519,259**
Full-time Equivalents Total*	15.00	15.00	15.00	15.00

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SPU - BC-SU-C230B - New Facilities

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

Program Expenditures	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
New Facilities	11,818,215	11,440,121	19,173,818	23,119,675
Total	**11,818,215**	**11,440,121**	**19,173,818**	**23,119,675**
Full-time Equivalents Total*	9.00	9.00	9.00	9.00

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

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

Program Expenditures	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Rehabilitation & Heavy Eqpt	245,982	761,000	1,677,000	1,267,000
Total	**245,982**	**761,000**	**1,677,000**	**1,267,000**

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

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

Program Expenditures	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Protection of Beneficial Uses	20,127,751	-	-	-
Total	**20,127,751**	**-**	**-**	**-**
Full-time Equivalents Total*	14.00	-	-	-

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

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

Program Expenditures	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Sediments	17,587,679	31,172,874	29,260,171	48,139,478
Total	**17,587,679**	**31,172,874**	**29,260,171**	**48,139,478**
Full-time Equivalents Total*	7.00	7.00	7.00	7.00

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SPU - BC-SU-C360B - Combined Sewer Overflows

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

Program Expenditures	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Combined Sewer Overflows	76,727,978	86,532,148	70,435,842	15,129,431
Total	**76,727,978**	**86,532,148**	**70,435,842**	**15,129,431**
Full-time Equivalents Total*	30.00	30.00	30.00	30.00

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SPU - BC-SU-C370B - Rehabilitation

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

Program Expenditures	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Rehabilitation	42,501,760	58,552,157	55,389,058	72,969,598
Total	**42,501,760**	**58,552,157**	**55,389,058**	**72,969,598**
Full-time Equivalents Total*	30.00	30.00	30.00	30.00

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

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

Program Expenditures	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Flooding, Sewer Backup & Lndsl	7,045,095	-	-	-
Total	**7,045,095**	**-**	**-**	**-**
Full-time Equivalents Total*	25.00	-	-	-

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

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

Program Expenditures	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
New DWW Infrastructure	-	128,936,896	72,672,132	91,944,188
Total	**-**	**128,936,896**	**72,672,132**	**91,944,188**
Full-time Equivalents Total*	-	39.00	39.00	39.00

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SPU - BC-SU-C410B - Shared Cost Projects

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

Program Expenditures	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Shared Cost Projects	55,589,439	132,505,890	78,185,209	73,876,579
Total	**55,589,439**	**132,505,890**	**78,185,209**	**73,876,579**
Full-time Equivalents Total*	95.00	95.00	95.00	95.00

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SPU - BC-SU-C510B - Technology

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

Program Expenditures	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Technology	8,123,074	13,626,588	13,474,373	10,050,000
Total	**8,123,074**	**13,626,588**	**13,474,373**	**10,050,000**
Full-time Equivalents Total*	41.00	41.00	41.00	41.00

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SPU - BO-SU-N000B - General Expense

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

Program Expenditures	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Budget Reserves	-	15,741,138	14,630,956	15,218,512
Capital Purchases	440,796	285,368	290,976	296,901
Debt Service	208,224,343	168,193,825	179,497,238	172,338,516
Major Contracts	368,883,162	393,281,770	411,175,829	435,253,636
Taxes and Fees	173,067,543	181,412,710	188,669,218	196,215,987
Total	**750,615,844**	**758,914,811**	**794,264,217**	**819,323,552**
Full-time Equivalents Total*	1.00	1.00	(2.00)	(2.00)

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

Budget Reserves

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

Expenditures/FTE	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Budget Reserves	-	15,741,138	14,630,956	15,218,512
Full Time Equivalents Total	-	-	(4.00)	(4.00)

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Capital Purchases

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

Expenditures/FTE	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Capital Purchases	440,796	285,368	290,976	296,901

Debt Service

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

Expenditures/FTE	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Debt Service	208,224,343	168,193,825	179,497,238	172,338,516

Major Contracts

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

Expenditures/FTE	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Major Contracts	368,883,162	393,281,770	411,175,829	435,253,636
Full Time Equivalents Total	1.00	1.00	2.00	2.00

Taxes and Fees

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

Expenditures/FTE	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Taxes and Fees	173,067,543	181,412,710	188,669,218	196,215,987

SPU - BO-SU-N100B - Leadership and Administration

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

Program Expenditures	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Citywide Indirect Costs	78,066,306	84,655,843	87,091,782	90,917,472
Departmental Indirect Costs	104,656,553	119,507,562	125,643,591	130,874,963
Divisional Indirect Costs	619,084	917,647	959,336	1,034,832
Indirect Cost Recovery Offset	(28,690,561)	(28,674,146)	(30,571,546)	(32,303,872)
Paid Time Off Indirect Costs	4,756,172	5,078,957	5,531,769	5,756,419
Pooled Benefits Indirect Costs	6,351,333	3,702,970	3,929,620	4,202,460
Total	**165,758,887**	**185,188,834**	**192,584,553**	**200,482,274**
Full-time Equivalents Total*	154.10	156.10	159.10	161.10

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

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

Citywide Indirect Costs

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

Expenditures/FTE	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Citywide Indirect Costs	78,066,306	84,655,843	87,091,782	90,917,472

Departmental Indirect Costs

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

Expenditures/FTE	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Departmental Indirect Costs	104,656,553	119,507,562	125,643,591	130,874,963
Full Time Equivalents Total	149.10	150.10	153.10	155.10

Divisional Indirect Costs

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

Expenditures/FTE	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Divisional Indirect Costs	619,084	917,647	959,336	1,034,832

Indirect Cost Recovery Offset

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

Expenditures/FTE	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Indirect Cost Recovery Offset	(28,690,561)	(28,674,146)	(30,571,546)	(32,303,872)
Full Time Equivalents Total	3.00	3.00	3.00	3.00

Paid Time Off Indirect Costs

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

Expenditures/FTE	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Paid Time Off Indirect Costs	4,756,172	5,078,957	5,531,769	5,756,419

Pooled Benefits Indirect Costs

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

Expenditures/FTE	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Pooled Benefits Indirect Costs	6,351,333	3,702,970	3,929,620	4,202,460
Full Time Equivalents Total	2.00	3.00	3.00	3.00

Seattle Public Utilities

SPU - BO-SU-N200B - Utility Service and Operations

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

Program Expenditures	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Customer Service	22,093,726	31,692,945	33,082,329	34,695,274
Drainage System	11,859,573	10,453,062	11,544,070	12,033,454
DWW Facilities & Equip	2,067,019	1,292,998	3,395,560	3,538,357
DWW System Operations	34,873,430	40,942,421	43,301,967	44,823,843
Emergency Response	1,843,201	3,040,041	3,162,633	3,290,808
Engineering	21,055,119	22,802,353	22,879,647	23,871,839
Pre-Capital Planning	4,847,927	6,624,597	6,804,681	6,304,749
Solid Waste Facilities & Equip	7,612,517	7,919,313	8,210,626	8,604,056
Solid Waste Operations	50,817,339	52,491,704	51,631,641	54,320,867
Wastewater System	14,839,874	16,442,467	17,595,061	18,332,463
Water Distribution System	15,428,121	15,579,460	15,263,767	15,958,830
Water Facilities & Equipment	3,816,827	2,943,852	2,957,566	3,078,415
Water Supply & Transmssn Systm	7,817,362	5,076,344	5,171,452	5,395,509
Water System Operations	35,932,141	43,597,178	48,330,116	50,359,962
Total	**234,904,178**	**260,898,735**	**273,331,116**	**284,608,426**
Full-time Equivalents Total*	1,024.70	1,053.70	1,072.70	1,079.70

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

The following information summarizes the programs in Utility Service and Operations Budget Summary Level:

Customer Service

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

Expenditures/FTE	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Customer Service	22,093,726	31,692,945	33,082,329	34,695,274
Full Time Equivalents Total	254.00	254.00	256.00	257.00

Seattle Public Utilities

Drainage System

The purpose of the Drainage System Program is to provide appropriation for maintaining the drainage system, drainage conveyance, stormwater detention and green stormwater infrastructure.

Expenditures/FTE	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Drainage System	11,859,573	10,453,062	11,544,070	12,033,454
Full Time Equivalents Total	24.00	24.00	24.00	24.00

DWW Facilities & Equip

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

Expenditures/FTE	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
DWW Facilities & Equip	2,067,019	1,292,998	3,395,560	3,538,357
Full Time Equivalents Total	-	1	1.00	1.00

DWW System Operations

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

Expenditures/FTE	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
DWW System Operations	34,873,430	40,942,421	43,301,967	44,823,843
Full Time Equivalents Total	8.00	9.00	18.00	18.00

Emergency Response

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

Expenditures/FTE	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Emergency Response	1,843,201	3,040,041	3,162,633	3,290,808

Engineering

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

Expenditures/FTE	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Engineering	21,055,119	22,802,353	22,879,647	23,871,839
Full Time Equivalents Total	118.00	134.00	139.00	143.00

Seattle Public Utilities

Pre-Capital Planning

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

Expenditures/FTE	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Pre-Capital Planning	4,847,927	6,624,597	6,804,681	6,304,749

Solid Waste Facilities & Equip

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

Expenditures/FTE	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Solid Waste Facilities & Equip	7,612,517	7,919,313	8,210,626	8,604,056
Full Time Equivalents Total	2.00	2.00	2.00	2.00

Solid Waste Operations

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

Expenditures/FTE	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Solid Waste Operations	50,817,339	52,491,704	51,631,641	54,320,867
Full Time Equivalents Total	96.56	95.56	98.56	100.56

Wastewater System

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

Expenditures/FTE	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Wastewater System	14,839,874	16,442,467	17,595,061	18,332,463
Full Time Equivalents Total	242.05	242.05	242.05	242.05

Water Distribution System

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

Expenditures/FTE	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Water Distribution System	15,428,121	15,579,460	15,263,767	15,958,830
Full Time Equivalents Total	121.09	122.09	122.09	122.09

Water Facilities & Equipment

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

Expenditures/FTE	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Water Facilities & Equipment	3,816,827	2,943,852	2,957,566	3,078,415

Water Supply & Transmssn Systm

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

Expenditures/FTE	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Water Supply & Transmssn Systm	7,817,362	5,076,344	5,171,452	5,395,509

Water System Operations

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

Expenditures/FTE	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Water System Operations	35,932,141	43,597,178	48,330,116	50,359,962
Full Time Equivalents Total	159.00	170.00	170.00	170.00