



# ANNUAL BUDGET 2025-2026

Fayetteville Public Works Commission  
Fayetteville, NC





# **FY 2026 Annual Budget**

***Commission Review  
May 14, 2025***

**Commissioners  
Christopher Davis, Chair  
Richard W. King, Vice Chair  
Ronna Rowe Garrett, Secretary  
Donald L. Porter, Treasurer**

**CEO/General Manager  
Timothy L. Bryant**

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
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**Fayetteville Public Works Commission  
North Carolina**

For the Fiscal Year Beginning

**July 01, 2024**

*Christopher P. Morill*

**Executive Director**

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Public Works Commission of Fayetteville, North Carolina for its annual budget for the fiscal year beginning July 1, 2021.

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

The award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

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DATE: May 9, 2025

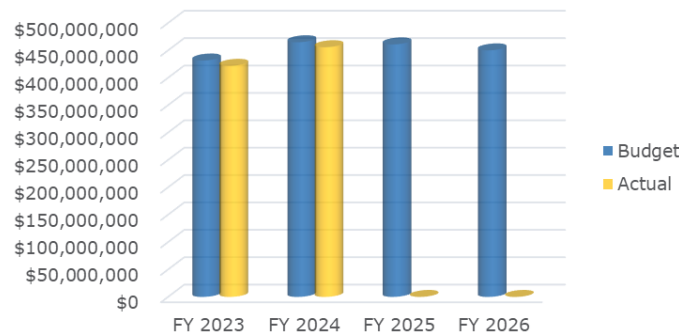
MEMO: Commissioners Christopher G. Davis, Richard W. King, Ronna R. Garrett, and Donald L. Porter,

FROM: Timothy L. Bryant, CEO/General Manager

RE: Fiscal Year 2026 Proposed Budget

Pursuant to Article 3 of North Carolina General Statute 159, The Local Budget and Fiscal Control Act, and under my designated authority as the Fayetteville Public Works Commission's (FPWC) Budget Officer, herein I present the proposed budget for FPWC for Fiscal Year 2026 (FY 2026). The FY 2026 proposed budget is \$450,098,600 which includes \$370,421,600 Operating expenditures and \$79,677,000 for Capital expenditures and is a 2.4% decrease compared to the FY 2025 budget.

### BUDGET VS ACTUAL



In the development of this proposed budget, FPWC staff focused on three strategic priorities including operational excellence, financial health, and organizational capability with the following objectives:

- Deliver safe and cost-effective electric, water and wastewater services;
- Maintain the utility's financial health to keep costs low and customers' bills affordable;
- Attract, retain and grow an engaged workforce equipped with the capabilities to deliver excellence;
- Improve and enhance the customer experience in receipt of FPWC products, services and programs;
- Support innovative water and energy conservation programs that help our environment and save customers money;
- Ensure utility services support the economic growth of Fayetteville and Cumberland County;
- Promote active civic and community engagement activities.

Additionally, the budget maintains all Commission approved reserve fund levels, as well as any statutory or other restrictions or requirements, including those included in Bond Orders.

Following is a brief summary of the proposed budget, including certain initiatives that will help achieve the strategic goals set by the Commission.



## **Electric and Water/Wastewater Revenues**

Total revenues for the FY 2026 Electric and Water/Wastewater Funds are budgeted to be \$450.1 million, which is a \$10.9 million decrease or 2.4% less than the FY 2025 budget.

Revenues for the **Electric Fund** are projected at \$269.4 million for FY 2026. This represents a \$18.3 million or 6.3% reduction from the FY 2025 budget. The primary factors behind the decrease are a \$6.3 million decrease in Power Supply Adjustment revenue, \$5.8 million decrease for the Transfer from Generation Fuel Reserve and a \$4.8 million decrease for the Appropriation from Electric Rate Stabilization Fund. Another factor is the Coal Ash Rider revenue ending May 2025, decreasing revenues by \$2.3 million.

Revenues for the **Water/Wastewater Fund** are projected at \$180.7 million for FY 2026. This represents a \$7.4 million or 4.2% increase from the FY 2025 budget. The primary factor behind the increase is the inclusion of a 5.4% rate increase.

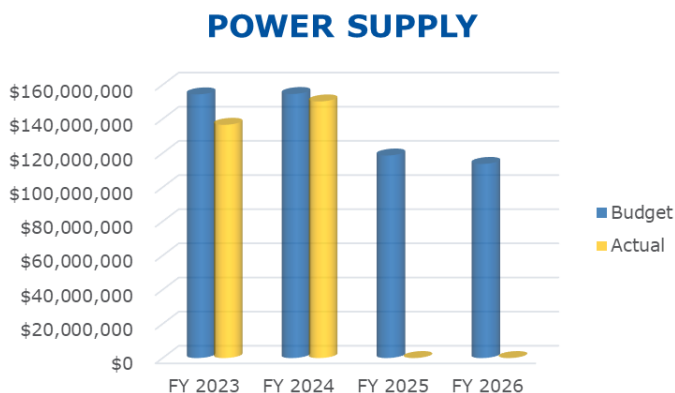
## **Electric and Water/Wastewater Fund Expenditures**

In meeting the statutory requirements for a balanced budget, total expenditures in FY 2026 for the Electric and Water/Wastewater Funds are budgeted to be \$450.1 million, which is \$10.9 million or 2.4% less than FY 2025.

For the **Electric Fund**, FY 2026 expenditures are projected to be \$269.4 million, which is \$18.3 million or 6.3% less than in FY 2025. The main drivers of the decrease compared to FY 2025 are \$4.3 million decrease for DEP Fuel Adjustment, \$6.2 million decrease for Demand Charge Adjustment and a \$6.2 million decrease for Appropriation to Electric Rate Stabilization Fund.

For the **Water/Wastewater Fund**, FY 2026 expenditures are projected to be \$180.7 million, which is \$7.4 million or 4.2% more than in FY 2025. The main contributors of the increase compared to FY 2025 are the \$3.5 increase in debt related payments, \$2.2 million increase in operating expenses and \$5.5 million increase to the Appropriation to Water/Wastewater Net Position.

## **POWER SUPPLY**



Proposed in the Fiscal Year 2026 budget is a forecasted annual power supply cost of \$113,746,900. FPWC receives the majority of its wholesale power from Duke Energy Progress, LLC (DEP) under its current Power Supply and Coordination Agreement (PSCA). FPWC also receives a small allocation of wholesale power (~5.4MW) from the Southeast Power Administration.

Power supply costs are projected to be lower than prior years' budgeted amounts. Fiscal Year 2024's energy costs were greatly impacted by recent global economic conditions impacting the commodity markets and causing higher costs. Primary drivers included elevated domestic coal and natural gas prices. Yet despite those increasing economic pressures, multiple factors have allowed FPWC to reduce its power



supply budget for customers. Among those factors are DEP’s demand pricing, consumers’ demand management and conservation efforts.

Background: On October 28, 2021, FPWC and Duke Energy Progress, LLC (DEP) executed the 11th amended Power Supply and Coordination Agreement (PSCA), which resulted in a significant decrease in Power Supply expenses for the customers of FPWC.

The PSCA, under which FPWC started purchasing wholesale electric from DEP in July 2012 has potential extensions through June 2042. The agreement has provisions for optional FPWC initiated termination in 2032. The extension of the contract occurred after an analysis of power supply alternatives including amending the current PSCA with DEP, expanding power generation at the Butler Warner Generation Plant (BWGP), or conducting an RFP for a new wholesale power supply arrangement. It was determined that the best option for FPWC looking at various factors, including price, risk and volatility, was to amend the current PSCA and continue to take wholesale power from DEP.

The 11th amended PSCA includes an electric price reduction starting in July 2024 and continuing until the end of the Agreement. Compared to the previous terms under the PSCA, the amended terms resulted in an estimated net present value (NPV) savings of \$313 million, of which \$38 million are the result of the changes through June 2024 and the remaining \$275 million will occur due to other changes that go into effect after June 2024.

In Fiscal Year 2022, FPWC staff began an integrated resource planning (IRP) process to evaluate possible portfolios and resources for FPWC beyond 2032. The results of the IRP were presented to the Commission in August of 2022 and staff proceeded with the recommendations in the CIP for the coming fiscal years. The IRP was updated in Fiscal Year 2024 to reflect the changes in the power supply and generation resources markets. The IRP will continue to be updated on a biennial basis until 2032.

#### **City of Fayetteville Payment in Lieu of Taxes (PILOT)**

In June 2016, the North Carolina Legislature amended Chapter VI of the City of Fayetteville Charter that dealt exclusively with the organization, duties, and responsibilities of FPWC and its Commissioners. This amendment replaced language that remained from the original 1905 Charter, which identified FPWC as a Public Authority under North Carolina Law, clarified the roles and responsibilities of the Commissioners, and established the basis for the annual calculation of the FPWC Payment in Lieu of Taxes made to the City of Fayetteville. Under Section 6A.16 of the amended Charter, the annual payment is 2.45% of the previous fiscal year’s “Total Net Position of the Electric Fund”. Based on this calculation, the payment to the City of Fayetteville for FY 2026 will be \$12,064,900 which represents a 0.8% increase from FY 2025. Since enactment of the amended Charter, the PILOT paid to the City has increased \$2.6 million or 27.2% since FY 2016. In addition to the PILOT, FPWC provides additional financial support to the City of Fayetteville through street lighting funding, LED conversion/upgrade project, support for a high-speed telecommunications project, support for annexation efforts as well as support to the City of Fayetteville public access television channel which FPWC utilizes for our informational “FPWC Connections” television program. The projected cost of these additional benefits to the City of Fayetteville is \$18,226,100. Comparing the PILOT and additional benefits, \$30,291,000, FPWC provides a higher percentage of contributions to the municipality when compared with similarly sized ElectriCities utilities.

#### **Divisional Operating Expenses**

The following table summarizes the budgeted operating expenses (including non-CIP capital) for each FPWC division. Following the table are the main drivers in the overall budget, as well as any significant variances at the division level.





Division	FY 2025 Budget* (\$ in millions)	FY 2026 Budget (\$ in millions)	% Increase / (Decrease)
Management	\$6.5	\$5.5	(14.9%)
Communications	\$2.4	\$2.3	(0.1%)
Legal	\$11.0	\$10.1	(8.2%)
Customer Care	\$11.9	\$11.2	(5.9%)
Human Resources	\$2.3	\$2.9	25.2%
Information Technology	\$23.0	\$19.3	(16.0%)
Financial	\$6.7	\$6.5	(2.0%)
Water Resources	\$61.4	\$58.5	(4.7%)
Electric non-Power Supply	\$46.8	\$43.0	(8.1%)
<b>Total w/o Power Supply</b>	<b>\$171.9</b>	<b>\$159.5</b>	<b>(7.2%)</b>
Electric Power Supply	\$119.9	\$113.7	(5.1%)
G&A	\$23.9	\$30.1	25.8%
<b>Total FPWC</b>	<b>\$315.7</b>	<b>\$303.3</b>	<b>(3.9%)</b>

\* The numbers shown for the FY 2025 Budget include transfers and budget amendments made during the fiscal year.

The overall \$18.5 million decrease in the Division Operating Expenses is primarily caused by the \$4.3 million decrease for DEP Fuel Adjustment and \$6.2 million decrease for Demand Charge Adjustment. The Information Technology Division also decreased by \$3.7 million due to the finalization of the WACS project in FY 2025. The Water Resources Division also experienced a \$2.9 million decrease due to replacing transportation, power operated and plant equipment in FY 2025.

### **Personnel Funding**

Included in the FY 2026 budget are 5 additional positions (0.7% increase in FTEs). These positions are in the Electric (4) and Financial (1) Divisions. The new positions in the Electric Division are for two Electric SCADA Technicians, one T/D Smart Grid Controls Technician, and one E/S Project Manager. The new position in the Financial Division is for a Grant Accountant to assist in management of grant funds.

FPWC completed its last comprehensive salary review in FY 2024. Typically, FPWC completes a comprehensive salary review every 3-5 years to ensure that it is offering competitive salaries in each job classification. Based upon the results of the comprehensive analysis, salary ranges and grades were adjusted as needed. In the years where a comprehensive review is not being completed the organization identifies several benchmark positions throughout the institution and completes a targeted review as a proxy for the overall FPWC labor market. This targeted review is then compared with various cost of living and inflation indexes through which the targeted performance increases, as well as salary grid positioning, are determined. Based upon this review, the FY 2026 budget includes a 3.5% performance increase for employees.

FPWC does not anticipate having any significant changes to our medical benefits program during FY 2026. Targeted steps to manage medical benefit program costs, including expansion of the high deductible plan are being reviewed. The organization's wellness initiatives, including "Know Your Numbers", medical screening, and other programs to improve employee wellness and help keep changes in medical benefit expenses down are being continued. For FY 2026, we are budgeting \$13.4 million for active employee medical benefit expenses which has increased by \$2.0 million compared to FY 2025.

### **Capital Improvement Program (CIP)**

The total proposed CIP budget for FY 2026 is \$261.2 million, which represents a \$58.3 million or 28.7% increase from the \$202.9 million budgeted in FY 2025. FPWC analyzes and reprioritizes our CIP projects annually, which can result in variations in year-to-year CIP spending as well as variances from amounts projected to be spent in future years.

In the Electric Division, the overall FY 2026 CIP spend is projected to be \$112.4 million, an increase of \$43.0 million compared to FY 2025 CIP budget. The most significant variance is the increase for Generation Plant projects and Transmission Plant projects to include the Sub-Transmission Pole



Replacement, US 401 Industrial Site 66 kV Sub-transmission Rebuild, 230-67kV Auto Transformer and POD V 230-66kV Substation.

In the Water/Wastewater Division, the overall FY 2026 spend is projected to be \$143.3 million, an increase of \$19.9 million compared to FY 2025 CIP budget. The most significant variances are the cost associated with the GAC Facility for Hoffer and Glenville Lake water treatment plant projects and the Rockfish Creek WRF Expansion Phase 3 project.

### **CIP Funding**

Funding for the CIP budget comes from the operating revenues of the respective Electric and Water/Wastewater Funds, revenue bonds, grants, state, and other loans, as well as reserves. These reserves include various capital project funds approved by the Commission and other restricted funds such as dollars collected from customers for FPWC's compliance with North Carolina's Renewable Energy Portfolio Standards (REPS). Customer contributions that are collected in association with capital projects are included as a line item in the Electric and Water/Wastewater Fund revenues portion of the budget and are likewise included within those funding sources below.

Funding Source	Amount
Electric Fund	\$49.2 million
Water/Wastewater Fund	\$27.9 million
Bonds/Grants/State Loans/Reserves	\$184.0 million

Of the bond, loan and reserve funding above, \$118.5 million is for water and wastewater projects and \$65.5 million is for electric projects. The above allocations do not reflect any reimbursements from third parties including insurance, FEMA, NCDOT or customer contributions towards projects. These reimbursements are included as revenues in the appropriate funds rather than as a reduction in CIP spending from those funds.

### **CIP Project Priorities**

The FY 2026 CIP budget continues the Commission's focus on the replacement and rehabilitation of aging infrastructure to ensure that system reliability (Operational Excellence) is maintained while at the same time ensuring that FPWC supports system growth and economic development. The FY 2026 CIP budget contains \$232.8 million for projects that expand plant capacity, replace or rehabilitate aging infrastructure, extends service to new customers and other system improvements/reinforcements. This represents a 42.9% increase over FY 2025. The FY 2026 CIP includes \$28.4 million for rehabilitation of existing water and wastewater infrastructure and \$42.6 million in water and wastewater plant improvements and capacity expansions.

In addition to the above priorities, the extension of water and sewer service to previously unincorporated areas of Cumberland County annexed into the City of Fayetteville continues. In 2008, the City of Fayetteville and FPWC entered into an agreement to extend water and wastewater service to those residents which did not already have service provided by FPWC or another utility. This project, commonly known as Phase V, when completed, will extend FPWC wastewater service to over 8,500 properties and water service to nearly 500 properties. FPWC is roughly 71% complete extending services to the annexed areas completing work in 25 out of a total of 34 separate areas by the end of FY 2025. Of the total properties to be served, 100% are either completed, in construction, in pre-bid stage or in design. The FY 2026 budget includes \$23 million for annexation related work which is broken down into the following areas:

- Construction has begun in Lake Rim Estates and Cliffdale West Forest (Area 25 and Areas 27)
- Design is completed for portions of Stoney Point and Dundle Roads (Area 32 East Section II)
- Design is ongoing for Green Briar Lake, McArthur Road/Ramsey Street, Carver Falls, Cedar Falls, Ramsey Street, Northwood Estates, Raynor Drive, N. Plymouth St., Gillespie St., Westhaven, Springfield Crossing, Barefoot Road, Porter Place, Winbury, Kingswood, Fairfield, Cliffdale West, Montibello, Farrington, Lake William, Tunbridge, and Raeford Road Estates, Galatia Church Road, and Gillis Hill Road (Area 30, Area 31, Area 32 North, Area 32 South, Area 32 Outfall and Area 34, Area 28, Area 29, Area 33 North, Area 33 South Section I, and Area 33 South Section II)



- Construction will be ongoing in those areas that are part of the NCDOT Outer Loop and Gillis Hill Road Contracts

For the electric system, there is \$32.3 million for substation upgrades and rebuilds, \$27.5 million for the Butler Warner Generation Plant and solar compliance resources (Carver Falls & Butler Warner Solar) and \$29.9 million for other electric system improvements. Included in the system improvement budget is \$10.0 million for the US 401 Industrial Site 66 kV Sub-transmission Rebuild project, \$4.8 million for underground infrastructure replacement, and \$4.8 million for the ongoing project to replace aging wood sub-transmission poles with more resilient and hurricane resistant steel poles.

### **City of Fayetteville CIP Supported Projects**

There are various CIP projects that either directly or indirectly support initiatives undertaken by the City of Fayetteville. These projects include streetscape projects, city-initiated road projects and work associated with storm water improvements. In FY 2026, \$5.1 million is budgeted for such projects. City and FPWC staff work closely together to coordinate efforts to allow for the smooth and efficient completion of these projects.

### **Net Position and Cash Reserves**

The proposed FY 2026 budget will allow FPWC to maintain the levels of reserves needed to achieve the Commission approved level of debt service coverage and the target (120 days) for days cash on hand. Projected FY 2026 Budget year-end balance levels in reserve funds such as the Coal Ash Reserve, Rate Stabilization Fund, Phase V Annexation Fund and the NCDOT Capital Projects Fund are such that FPWC will be able to meet our current and future obligations planned for those funds. In future years, the Phase V Annexation Fund alone will not cover all obligations associated with the planned work, and thus additional funding mechanisms, such as issuance of debt will be required to fund the work. The FY 2026 budgeted reserve levels will also allow FPWC to meet/exceed our Charter requirements for cash reserves, as well as all Bond covenants and other financing requirements. Staff will monitor this budget throughout the fiscal year. Should unforeseen conditions emerge that would challenge these objectives, staff will bring budget recommendations and proposed amendment(s) to the Commission for consideration.

### **Conclusion**

This comprises my summary of the proposed FY 2026 FPWC budget. The budget details are included, herein.

Timothy L. Bryant  
CEO/General Manager  
Fayetteville PWC



## Fayetteville Public Works Commission BUDGET IN BRIEF

The total amount of the PWC budget is \$450,098,600 representing a decrease of \$10,907,700 or 2.4% from FY 2025.

### ELECTRIC FUND

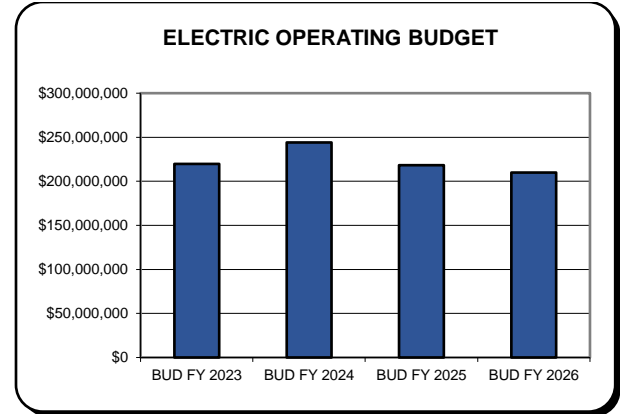
The Electric Fund is used to account for the provision of electricity to the residents, businesses and industry of the City of Fayetteville and surrounding urban areas. The activities necessary to provide electric services are accounted for in this fund, including, but not limited to administration, operations, maintenance, financing and related debt service, and billing and collection.

#### Revenues

The Electric Fund operating revenues for FY 2026 are budgeted at \$254,089,000. This represents a \$1,677,400 or 0.7% decrease in total revenue compared to FY 2025. The main contributors to this decrease is the renegotiation of the Duke Energy contract. The Electric Fund revenues are budgeted using the rates published as of May 2025.

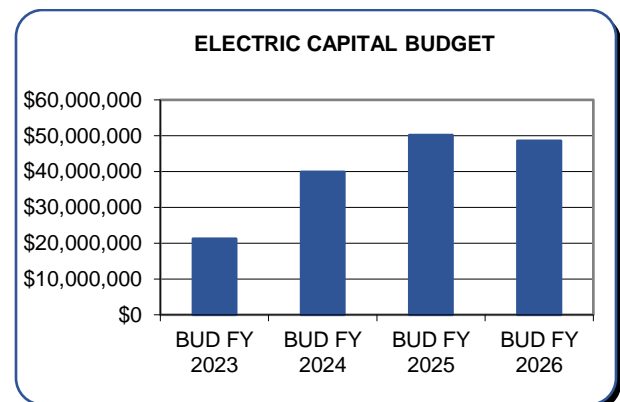
#### Expenditures

The total expenditures in the Electric Fund are budgeted at \$210,066,800 excluding capital. Operating expenditures in the Electric Fund decreased by \$8,340,700 or 3.8%, compared to the FY 2025 budget.



### Capital Improvements

The Electric Capital Improvement Budget includes generation, distribution and transmission plant additions, structural improvements, autos and trucks, construction, computers, and other equipment. The recommended Electric Capital Improvement Budget is \$48,565,000. This is an decrease of \$1,565,000 or 3.1% compared to FY 2025. Distribution projects account for \$32,451,000 of the Electric Capital budget while transmission projects make up \$600,000 and generation projects account for \$9,339,000. Also included is \$2,996,500 for computer software and hardware and \$1,691,000 for structures and improvements.



# Fayetteville Public Works Commission BUDGET IN BRIEF

## WATER/WASTEWATER FUND

The Water/Wastewater Fund is used to account for the provision of water and sanitary sewer services to the residents of the City of Fayetteville and surrounding urban areas. The activities necessary to provide water and sewer services are accounted for in this fund, including, but not limited to administration, operations, maintenance, financing and related debt service, and billing and collection.

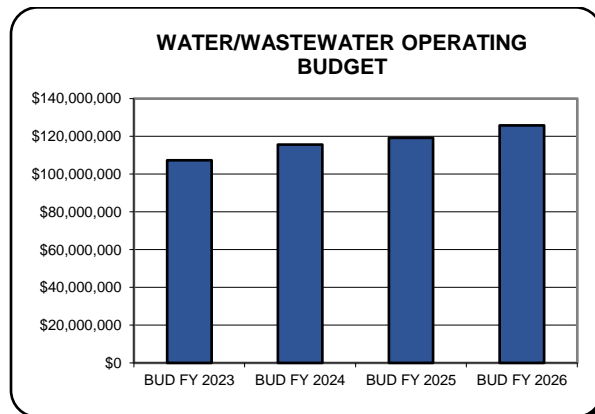
### Revenues

The Water/Wastewater Fund operating revenues for FY 2026 are budgeted at \$171,808,700. This represents a \$12,017,400 or 7.5% increase compared to FY 2025. The main contributor to this increase is the inclusion of an 5.5% total system rate increase budgeted in FY 2025. Water/Wastewater revenues are budgeted using the rate schedules effective May 2025 and the following system development fees proposed for adoption in mid-July.

Meter Size	Water Fee	Sewer Fee
3/4"	\$763	\$1,853
1"	\$1,198	\$2,910
1.5"	\$3,272	\$7,951
2"	\$4,356	\$10,582
2.5"	\$7,628	\$18,533
3"	\$10,900	\$26,483
4"	\$21,793	\$52,948
6"	\$43,586	\$105,897
8"	\$76,279	\$185,328
10"	\$119,865	\$291,225
12"	\$151,261	\$367,506

### Expenditures

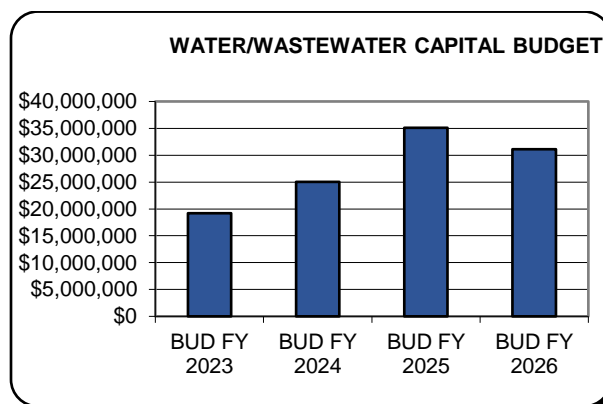
The total expenditures in the Water/Wastewater Fund are budgeted at \$125,742,600 excluding capital. This represents an increase of \$5,751,900 or 4.8% compared to FY 2025 budget.



### Capital Improvements

The capital budget includes projects from the Capital Improvement Program that are funded from the Water/Wastewater Fund, as well as capital items in the operating budget.

The recommended Water/Wastewater Fund Capital Budget is \$31,112,000. This is a decrease of \$3,961,500 or 0.1% compared to FY 2025. There are projects totaling \$11,421,000 for water distribution and \$12,275,000 for sanitary sewer collection. The capital budget also includes \$3,583,000 for improvements at the water and wastewater treatment plants and \$2,566,500 for computer software and hardware.





## ELECTRIC & W/WW FUNDS SUMMARY

Description	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimate	FY 2026 Recommended
Electric Utility Operating Fund	\$242,386,935	\$257,083,808	\$237,572,500	\$229,634,200	\$220,879,200
Electric Capital Outlay	\$21,179,504	\$30,774,207	\$50,130,000	\$44,297,000	\$48,565,000
<b>Total Electric Fund</b>	<b>\$263,566,439</b>	<b>\$287,858,015</b>	<b>\$287,702,500</b>	<b>\$273,931,200</b>	<b>\$269,444,200</b>
Water/Wastewater Utilities Operating Fund	\$143,498,496	\$150,319,043	\$138,230,300	\$154,214,500	\$149,542,400
Water/Wastewater Capital Outlay	\$17,357,450	\$17,688,346	\$35,073,500	\$28,741,700	\$31,112,000
<b>Total Water/Wastewater Fund</b>	<b>\$160,855,946</b>	<b>\$168,007,389</b>	<b>\$173,303,800</b>	<b>\$182,956,200</b>	<b>\$180,654,400</b>
<b>Total Electric &amp; W/WW Funds</b>	<b>\$424,422,385</b>	<b>\$455,865,404</b>	<b>\$461,006,300</b>	<b>\$456,887,400</b>	<b>\$450,098,600</b>
<b>Total Budget</b>	<b>\$424,422,385</b>	<b>\$455,865,404</b>	<b>\$461,006,300</b>	<b>\$456,887,400</b>	<b>\$450,098,600</b>



## ELECTRIC & W/WW FUNDS SUMMARY

Description	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimate	FY 2026 Recommended
<b>Electric Fund:</b>					
Revenues	\$220,920,085	\$254,143,698	\$245,226,900	\$246,121,100	\$239,694,000
Contributions And/Or Grants	2,372,862	64,311	10,539,500	525,500	14,395,000
Intergovernmental Revenue	4,000,000	0	0	0	0
Appropriation from Rate Stabilization Fund	13,798,564	22,074,465	12,809,500	12,357,300	8,000,000
Transfer from REPS	2,465,936	1,179,150	1,443,600	1,325,200	903,800
Transfer from Coal Ash Reserve	7,628,331	6,646,447	3,708,000	4,098,300	2,909,000
Transfer from Budget Carryover Reserve	322,200	466,106	2,406,600	2,068,800	25,000
Transfer from DOT E Raeford Road CPF	123,154	0	0	0	0
Accounts Receivable - City	1,333,063	2,666,937	0	0	0
Transfer from Capitalized Interest Fund	0	0	1,635,000	1,635,000	0
Transfer from Series 2021 Bond Proceeds	129,975	259,950	0	0	0
Transfer from Series 2023 Bond Proceeds	0	356,952	0	0	0
Transfer from Generation Fuel Reserve	0	0	5,800,000	5,800,000	0
Appropriation from Electric Net Position	10,472,269	0	4,133,400	0	3,517,400
<b>Total Revenues Electric</b>	<b>\$263,566,439</b>	<b>\$287,858,015</b>	<b>\$287,702,500</b>	<b>\$273,931,200</b>	<b>\$269,444,200</b>
Expenditures	\$54,033,258	\$56,817,523	\$72,400,000	\$67,677,900	\$69,062,100
Purchased Power & Generation	150,600,356	156,523,320	127,185,000	122,344,900	121,031,700
Bond Interest Expense	1,030,541	3,046,292	4,276,500	4,276,500	4,179,300
Bond Interest - Amortization	(172,520)	(210,480)	(260,700)	(260,700)	(260,900)
Other Finance Cost	23,005	440,580	25,500	25,500	29,600
Interest - Leases	37,975	27,202	42,200	42,200	106,400
Payment in Lieu of Taxes - City	12,405,712	12,243,713	11,969,000	11,969,000	12,064,900
Capital Expenditures	21,179,504	30,774,207	50,130,000	44,297,000	48,565,000
Total Debt Related Payments	1,918,777	1,913,496	2,770,000	2,770,000	3,853,700
Appropriation to Rate Stabilization Fund	6,674,050	8,995,800	8,451,000	8,422,100	2,230,700
Transfer to Generation Fuel Reserve	0	(5,808,415)	0	0	0
Transfer to REPS Reserve	2,310,351	2,314,442	2,380,800	2,322,900	2,380,800
BWGP Start Cost Reserve	664,748	0	150,000	150,000	0
Transfer to PWC Foundation Reserve	0	339,800	0	0	0
Transfer to Budget Carryover Reserve	724,300	2,406,600	0	25,000	0
Transfer to Annex Ph V Reserve	5,487,705	5,166,474	4,700,000	4,700,000	4,700,900
Transfer to Coal Ash Reserve	4,440,376	4,669,397	2,797,200	3,234,200	0
Transfer to Electric Substation Rebuild	0	0	0	0	1,500,000
Transfer to Transportation Equipment CPF	1,728,600	2,568,500	686,000	731,000	0
Transfer to Legal Reserve	479,700	250,000	0	0	0
Appropriation to Electric Net Position	0	5,379,563	0	1,203,700	0
<b>Total Expenditures Electric</b>	<b>\$263,566,439</b>	<b>\$287,858,015</b>	<b>\$287,702,500</b>	<b>\$273,931,200</b>	<b>\$269,444,200</b>
<b>Water &amp; Wastewater Fund:</b>					
Revenues	\$131,914,714	\$147,484,318	\$155,968,900	\$157,905,900	\$167,056,200
Contributions And/Or Grants	20,109,864	10,635,928	2,230,000	10,660,000	2,586,500
Intergov Revenue - Assessments	996,176	949,710	1,367,400	1,350,000	1,928,000
Intergov Revenue - Assessments Interest	253,549	270,489	225,000	200,000	238,000
Transfer from W/WW Capital Projects	84,500	0	0	0	0
Transfer from Annex Ph V Reserve Fund	4,953,292	5,071,043	8,097,800	8,097,800	8,495,700
Transfer from Capitalized Interest Fund	0	0	2,441,900	2,441,900	0
Transfer from Water Capital Reserve	0	0	60,300	60,300	0
Transfer from Budget Carryover Reserve	1,232,229	439,557	2,912,500	2,240,300	350,000
Series 2021 Bond Proceeds	1,311,622	2,623,244	0	0	0
Series 2023 Bond Proceeds	0	533,100	0	0	0
<b>Total Revenues Water &amp; Wastewater</b>	<b>\$160,855,946</b>	<b>\$168,007,388</b>	<b>\$173,303,800</b>	<b>\$182,956,200</b>	<b>\$180,654,400</b>
Expenditures	\$73,725,718	\$76,072,553	\$89,877,800	\$85,616,800	\$92,170,600
Bond Interest Expense	11,596,208	14,136,493	15,355,000	15,642,400	14,749,000
Bond Interest - Amortization	(1,034,631)	(1,207,351)	(1,415,200)	(1,415,200)	(1,415,500)
Loan Interest Expense	37,605	26,853	287,400	287,400	240,900



## ELECTRIC & W/WW FUNDS SUMMARY

Description	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimate	FY 2026 Recommended
Other Finance Cost	29,645	1,696,088	628,700	628,700	1,236,300
Interest - Leases	526	410	43,100	43,100	84,800
Capital Expenditures	17,357,450	17,688,346	35,073,500	28,741,700	31,112,000
Debt Related Payments	13,147,398	11,870,507	11,376,300	11,376,300	13,617,800
Loan Principal Payments	2,281,758	2,281,758	2,281,800	2,281,800	3,816,300
Principal Payments - Leases	772,466	775,891	1,555,800	1,555,800	1,242,400
Appropriation to Rate Stabilization Fund	250,000	250,000	250,000	250,000	250,000
Appropriation to Annexation Phase V Reserve	2,202,689	2,268,769	2,336,900	2,336,900	2,407,000
Transfer to Annexation V Reserve	1,540,902	1,802,152	1,564,000	1,550,000	2,166,000
Transfer to NCDOT Reserve	5,793,073	9,070,631	11,064,400	11,100,800	12,182,500
Transfer to Transportation Equipment CPF	2,113,200	1,602,500	1,321,300	1,321,300	406,000
Transfer to Budget Carryover Reserve	991,600	2,532,800	0	350,000	0
Transfer to Legal Reserve	444,300	250,000	0	0	0
Transfer to PWC Foundation Reserve	0	339,800	0	0	0
Transfer to Directed Grant Project Fund	200,000	0	0	0	55,000
Transfer to Participation Reserve	0	0	270,000	0	0
Transfer to AIA Grant Project Fund	0	237,900	600,000	600,000	0
Appropriation to W/WW Net Position	29,406,039	26,311,288	833,000	20,688,400	6,333,300
<b>Total Expenditures Water &amp; Wastewater</b>	<b>\$160,855,946</b>	<b>\$168,007,389</b>	<b>\$173,303,800</b>	<b>\$182,956,200</b>	<b>\$180,654,400</b>
<b>Total Electric &amp; Water/Wastewater</b>	<b>\$424,422,385</b>	<b>\$455,865,404</b>	<b>\$461,006,300</b>	<b>\$456,887,400</b>	<b>\$450,098,600</b>



## **FY 2026 Budget Ordinance (PWCORD2025-08)**

BE IT ORDAINED BY THE FAYETTEVILLE PUBLIC WORKS COMMISSION OF THE CITY OF FAYETTEVILLE, NORTH CAROLINA:

Section 1. It is estimated that the following revenues and other financing sources will be available during the fiscal year beginning July 1, 2025, and ending June 30, 2026, to meet the appropriations listed in Section 2.

### Schedule A: Electric Fund

Electric Revenues	\$ 222,031,200
Operating and Other Revenues	15,162,800
BWGP Purchased Capacity Payment	2,500,000
Customer Contributions	14,395,000
Budgetary Appropriations	15,355,200
<b>Total Estimated Electric Fund Revenues</b>	<b>269,444,200</b>

### Schedule B: Water and Wastewater Fund

Water Revenues	\$ 71,256,400
Wastewater Revenues	81,055,600
Operating and Other Revenues	14,744,200
Customer Contributions	2,586,500
Intergovernmental Revenue - Assessments	2,166,000
Budgetary Appropriations	8,845,700
<b>Total Estimated Water and Wastewater Fund Revenues</b>	<b>180,654,400</b>

**Grand Total** **\$ 450,098,600**

Section 2. The following amounts are hereby appropriated for the operations of the Fayetteville Public Works Commission and its activities for the fiscal year beginning July 1, 2025, and ending June 30, 2026, according to the following schedules:

### Schedule A: Electric Fund

Operating Expenditures	\$ 191,335,200
Debt Service	6,666,700
Capital	48,565,000
Payment in Lieu of Taxes - City	12,064,900
Budgetary Appropriations	10,812,400
<b>Total Estimated Electric Fund Expenditures</b>	<b>269,444,200</b>

### Schedule B: Water and Wastewater Fund

Operating Expenditures	\$ 93,318,600
Debt Service	32,424,000
Capital	31,112,000
Budgetary Appropriations	23,799,800
<b>Total Estimated Water and Wastewater Fund Expenditures</b>	<b>180,654,400</b>

**Grand Total** **\$ 450,098,600**

BE IT ORDAINED BY THE FAYETTEVILLE PUBLIC WORKS COMMISSION OF THE CITY OF FAYETTEVILLE, NORTH CAROLINA, THAT PURSUANT TO SECTION 13.1 OF CHAPTER 159, OF THE GENERAL STATUTES OF NORTH CAROLINA, THE FOLLOWING FINANCIAL PLAN IS HEREBY ADOPTED:



## ELECTRIC FUND SUMMARY

Description	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimate	FY 2026 Recommended
Electric Operating Revenue	\$220,869,351	\$247,100,108	\$242,346,900	\$241,387,500	\$236,063,000
Other Electric Revenue	50,734	7,043,590	2,880,000	4,733,600	3,631,000
<b>Total Operating &amp; Other Revenue</b>	<b>\$220,920,085</b>	<b>\$254,143,698</b>	<b>\$245,226,900</b>	<b>\$246,121,100</b>	<b>\$239,694,000</b>
Contributions And/Or Grants	\$2,372,862	\$64,311	\$10,539,500	\$525,500	\$14,395,000
Intergovernmental Revenue	4,000,000	0	0	0	0
Appropriation from Rate Stabilization Fund	13,798,564	22,074,465	12,809,500	12,357,300	8,000,000
Transfer from REPS	2,465,936	1,179,150	1,443,600	1,325,200	903,800
Transfer from Coal Ash Reserve	7,628,331	6,646,447	3,708,000	4,098,300	2,909,000
Transfer from Budget Carryover Reserve	322,200	466,106	2,406,600	2,068,800	25,000
Transfer from DOT E Raeford Road CPF	123,154	0	0	0	0
Accounts Receivable - City	1,333,063	2,666,937	0	0	0
Transfer from Capitalized Interest Fund	0	0	1,635,000	1,635,000	0
Transfer from Series 2021 Bond Proceeds	129,975	259,950	0	0	0
Transfer from Series 2023 Bond Proceeds	0	356,952	0	0	0
Transfer from Generation Fuel Reserve	0	0	5,800,000	5,800,000	0
Appropriation from Electric Net Position	10,472,269	0	4,133,400	0	3,517,400
<b>Total Electric Revenues</b>	<b>\$263,566,439</b>	<b>\$287,858,015</b>	<b>\$287,702,500</b>	<b>\$273,931,200</b>	<b>\$269,444,200</b>
Electric Division - Distribution	\$25,027,000	\$27,243,204	\$37,335,500	\$35,748,200	\$34,579,000
Electric Division - Purchased Power & Generation	150,600,356	156,523,320	127,185,000	122,344,900	121,031,700
Management Division	2,740,431	3,357,414	3,641,400	3,270,700	3,219,600
Communications & Community Relations Div.	758,042	811,030	1,180,100	1,111,250	1,180,650
Legal Division	3,410,692	3,625,698	4,732,200	4,219,600	4,424,900
Customer Care Division	5,104,344	4,963,560	5,839,650	5,220,300	5,735,900
Human Resources Division	1,156,321	1,131,784	1,170,950	1,034,900	1,465,450
Information Technology Division	7,368,330	7,864,671	9,777,850	8,915,150	8,965,650
Financial Division	3,035,074	3,051,358	3,130,750	2,698,900	3,262,350
General & Administration	8,218,941	9,247,029	11,131,400	11,404,900	14,241,400
Depreciation Expense	20,984,837	23,153,713	21,954,700	22,262,700	24,265,400
Overhead Clearing	(7,160,409)	(7,487,249)	(7,800,500)	(7,612,700)	(8,346,000)
Bond Interest Expense	1,030,541	3,046,292	4,276,500	4,276,500	4,179,300
Bond Interest - Amortization	(172,520)	(210,480)	(260,700)	(260,700)	(260,900)
Other Finance Cost	23,005	440,580	25,500	25,500	29,600
Interest - Leases	37,975	27,202	42,200	42,200	106,400
Payment in Lieu of Taxes - City	12,405,712	12,243,713	11,969,000	11,969,000	12,064,900
<b>Total Operating &amp; Other Expenses</b>	<b>\$234,568,674</b>	<b>\$249,032,839</b>	<b>\$235,331,500</b>	<b>\$226,671,300</b>	<b>\$230,145,300</b>
<b>Net Operating Results</b>	<b>(\$13,648,588)</b>	<b>\$5,110,858</b>	<b>\$9,895,400</b>	<b>\$19,449,800</b>	<b>\$9,548,700</b>
Other Deductions	\$4,040,938	\$2,581,627	\$2,000,000	\$1,098,000	\$0
Capital Expenditures	21,179,504	30,774,207	50,130,000	44,297,000	48,565,000
Total Debt Related Payment	1,918,777	1,913,496	2,770,000	2,770,000	3,853,700
Depreciation/Amortization Adjustment	(20,651,283)	(22,726,317)	(21,694,000)	(21,694,000)	(23,932,200)
<b>Total Supplemental Expenditures</b>	<b>\$6,487,936</b>	<b>\$12,543,014</b>	<b>\$33,206,000</b>	<b>\$26,471,000</b>	<b>\$28,486,500</b>
<b>Total Expenses &amp; Supplemental Expenses</b>	<b>\$241,056,610</b>	<b>\$261,575,853</b>	<b>\$268,537,500</b>	<b>\$253,142,300</b>	<b>\$258,631,800</b>
Appropriation to Rate Stabilization Fund	\$6,674,050	\$8,995,800	\$8,451,000	\$8,422,100	\$2,230,700
Transfer to Generation Fuel Reserve	0	(5,808,415)	0	0	0
Transfer to REPS Reserve	2,310,351	2,314,442	2,380,800	2,322,900	2,380,800
BWGP Start Cost Reserve	664,748	0	150,000	150,000	0
Transfer to PWC Foundation Reserve	0	339,800	0	0	0
Transfer to Budget Carryover Reserve	724,300	2,406,600	0	25,000	0
Transfer to Annex Ph V Reserve	5,487,705	5,166,474	4,700,000	4,700,000	4,700,900
Transfer to Coal Ash Reserve	4,440,376	4,669,397	2,797,200	3,234,200	0
Transfer to Electric Substation Rebuild	0	0	0	0	1,500,000
Transfer to Transportation Equipment CPF	1,728,600	2,568,500	686,000	731,000	0





## ELECTRIC FUND SUMMARY

Description	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimate	FY 2026 Recommended
Transfer to Legal Reserve	479,700	250,000	0	0	0
Appropriation to Electric Net Position	0	5,379,563	0	1,203,700	0
<b>Total Budgetary Appropriations</b>	<b>\$22,509,829</b>	<b>\$26,282,162</b>	<b>\$19,165,000</b>	<b>\$20,788,900</b>	<b>\$10,812,400</b>
<b>Total Electric Expenditures</b>	<b>\$263,566,439</b>	<b>\$287,858,015</b>	<b>\$287,702,500</b>	<b>\$273,931,200</b>	<b>\$269,444,200</b>



## WATER & WASTEWATER FUND SUMMARY

Description	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimate	FY 2026 Recommended
Water Operating Revenue	\$58,113,227	\$61,565,628	\$66,452,700	\$66,156,800	\$71,256,400
Sanitary Sewer Operating Revenue	64,157,034	70,692,783	75,192,500	76,472,300	81,055,600
Other Operating Revenue	9,452,124	12,323,410	11,913,700	12,085,700	12,126,200
Other Water & Sanitary Sewer Revenue	192,329	2,902,496	2,410,000	3,191,100	2,618,000
<b>Total Operating &amp; Other Revenue</b>	<b>\$131,914,714</b>	<b>\$147,484,318</b>	<b>\$155,968,900</b>	<b>\$157,905,900</b>	<b>\$167,056,200</b>
Contributions And/Or Grants	\$20,109,864	\$10,635,928	\$2,230,000	\$10,660,000	\$2,586,500
Intergov Revenue - Assessments	996,176	949,710	1,367,400	1,350,000	1,928,000
Intergov Revenue - Assessments Interest	253,549	270,489	225,000	200,000	238,000
Transfer from W/WW Capital Projects	84,500	0	0	0	0
Transfer from Annex Ph V Reserve Fund	4,953,292	5,071,043	8,097,800	8,097,800	8,495,700
Transfer from Capitalized Interest Fund	0	0	2,441,900	2,441,900	0
Transfer from Water Capital Reserve	0	0	60,300	60,300	0
Transfer from Budget Carryover Reserve	1,232,229	439,557	2,912,500	2,240,300	350,000
Series 2021 Bond Proceeds	1,311,622	2,623,244	0	0	0
Series 2023 Bond Proceeds	0	533,100	0	0	0
<b>Total Water &amp; Wastewater Revenue</b>	<b>\$160,855,946</b>	<b>\$168,007,388</b>	<b>\$173,303,800</b>	<b>\$182,956,200</b>	<b>\$180,654,400</b>
Water Resources Division	\$47,381,121	\$48,143,049	\$55,357,900	\$52,382,900	\$56,286,100
Mangement Division	1,751,537	2,308,855	2,867,600	2,470,200	2,319,900
Communications & Community Relations Div.	748,791	799,482	1,169,900	1,098,750	1,167,250
Legal Division	4,540,980	4,476,851	5,823,800	5,027,300	5,247,100
Customer Care Division	4,922,875	4,915,795	5,565,750	4,839,400	5,429,900
Human Resources Division	1,151,611	1,136,073	1,170,950	1,034,900	1,465,450
Information Technology Division	7,151,465	7,865,236	9,777,850	8,915,150	8,965,650
Financial Division	2,959,637	2,981,554	3,182,850	2,750,900	3,154,450
General & Administration	10,203,352	10,594,017	12,765,000	13,221,400	15,816,200
Depreciation Expense - Water	13,452,825	13,457,200	13,899,400	13,899,400	14,543,300
Depreciation Expense - Sewer	16,953,827	17,008,644	17,112,200	17,112,200	16,596,000
Amortization - Leases	744,595	780,069	1,142,600	1,394,000	1,501,200
Overhead Clearing	(8,549,352)	(8,579,162)	(9,219,000)	(8,425,800)	(9,169,200)
Bond Interest Expense	11,596,208	14,136,493	15,355,000	15,642,400	14,749,000
Bond Interest - Amortization	(1,034,631)	(1,207,351)	(1,415,200)	(1,415,200)	(1,415,500)
Loan Interest Expense	37,605	26,853	287,400	287,400	240,900
Other Finance Cost	29,645	1,696,088	628,700	628,700	1,236,300
Interest - Leases	526	410	43,100	43,100	84,800
<b>Total Operating &amp; Other Expenses</b>	<b>\$114,042,614</b>	<b>\$120,540,157</b>	<b>\$135,515,800</b>	<b>\$130,907,100</b>	<b>\$138,218,800</b>
<b>Net Operating Results</b>	<b>\$17,872,100</b>	<b>\$26,944,161</b>	<b>\$20,453,100</b>	<b>\$26,998,800</b>	<b>\$28,837,400</b>
Other Deductions	\$268,037	(\$42,185)	\$0	\$635,100	\$0
Capital Expenditures	17,357,450	17,688,346	35,073,500	28,741,700	31,112,000
Bond Principal Payments	13,147,398	11,870,507	11,376,300	11,376,300	13,617,800
Loan Principal Payments	2,281,758	2,281,758	2,281,800	2,281,800	3,816,300
Principal Payments - Leases	772,466	775,891	1,555,800	1,555,800	1,242,400
Depreciation/Amortization Adjustment	(29,955,581)	(29,772,925)	(30,739,000)	(30,739,000)	(31,152,700)
<b>Total Supplemental Expenditures</b>	<b>\$3,871,528</b>	<b>\$2,801,392</b>	<b>\$19,548,400</b>	<b>\$13,851,700</b>	<b>\$18,635,800</b>
<b>Total Expenses &amp; Supplemental Expenses</b>	<b>\$117,914,142</b>	<b>\$123,341,548</b>	<b>\$155,064,200</b>	<b>\$144,758,800</b>	<b>\$156,854,600</b>
Appropriation to Rate Stabilization Fund	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000
Appropriation to Annexation Phase V Reserve	2,202,689	2,268,769	2,336,900	2,336,900	2,407,000
Transfer to Annexation V Reserve	1,540,902	1,802,152	1,564,000	1,550,000	2,166,000
Transfer to NCDOT Reserve	5,793,073	9,070,631	11,064,400	11,100,800	12,182,500
Transfer to Transportation Equipment CPF	2,113,200	1,602,500	1,321,300	1,321,300	406,000
Transfer to Budget Carryover Reserve	991,600	2,532,800	0	350,000	0
Transfer to Legal Reserve	444,300	250,000	0	0	0
Transfer to PWC Foundation Reserve	0	339,800	0	0	0



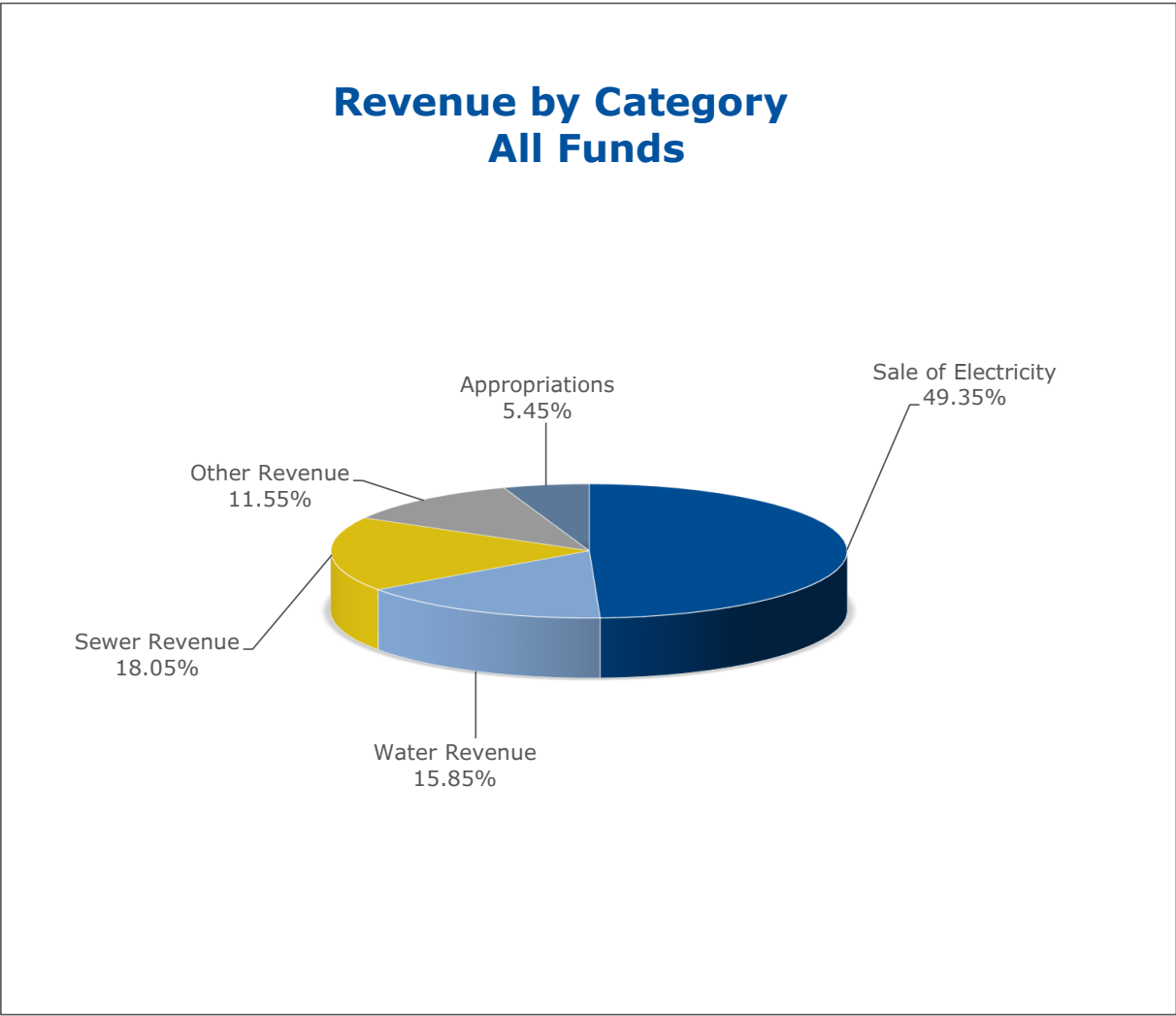
## WATER & WASTEWATER FUND SUMMARY

Description	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimate	FY 2026 Recommended
Transfer to Directed Grant Project Fund	200,000	0	0	0	55,000
Transfer to Participation Reserve	0	0	270,000	0	0
Transfer to AIA Grant Project Fund	0	237,900	600,000	600,000	0
Appropriation to W/WW Net Position	29,406,039	26,311,288	833,000	20,688,400	6,333,300
<b>Total Budgetary Appropriations</b>	<b>\$42,941,803</b>	<b>\$44,665,840</b>	<b>\$18,239,600</b>	<b>\$38,197,400</b>	<b>\$23,799,800</b>
<b>Total Water &amp; WW Expenditures</b>	<b>\$160,855,946</b>	<b>\$168,007,389</b>	<b>\$173,303,800</b>	<b>\$182,956,200</b>	<b>\$180,654,400</b>



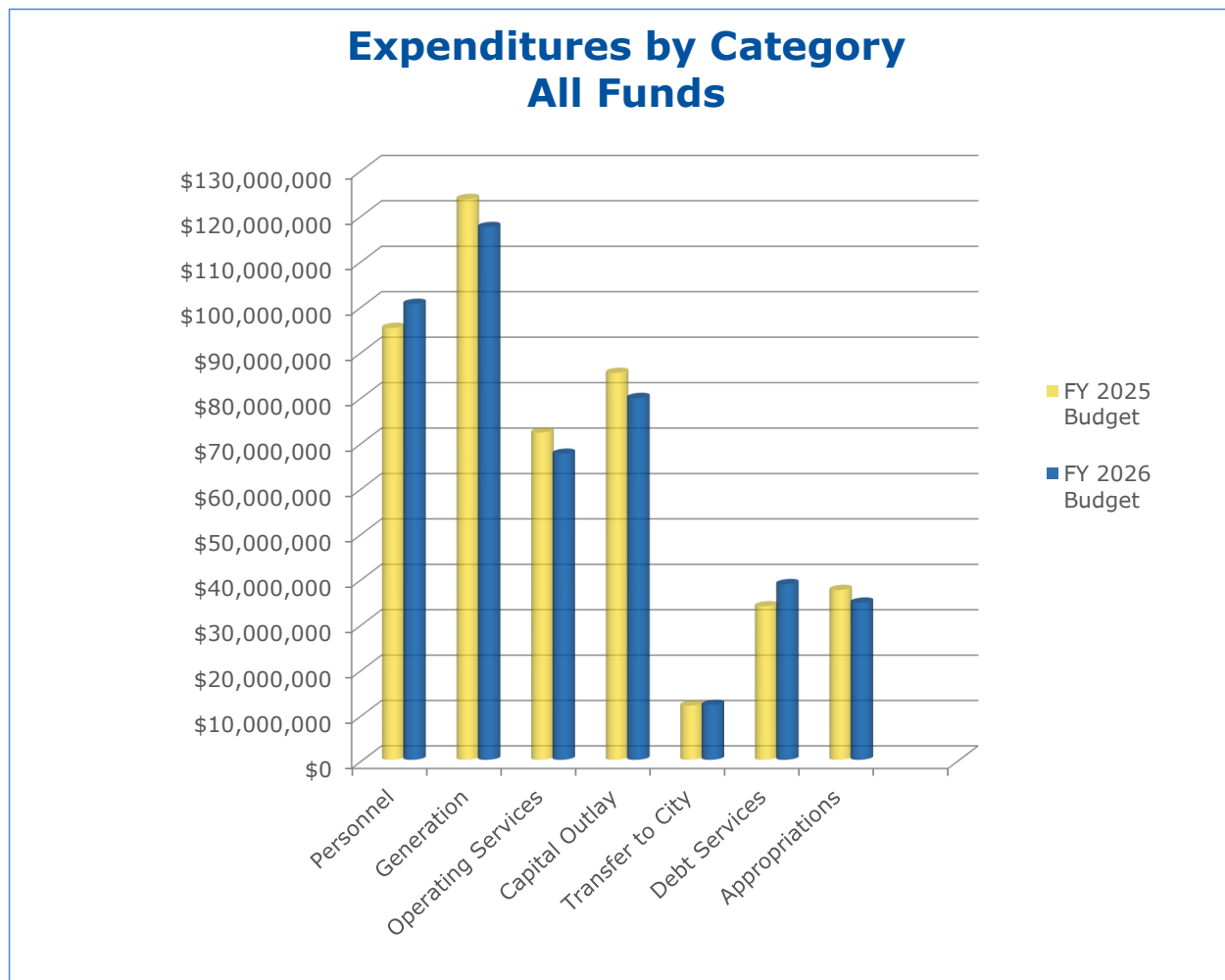
Revenue by Category All Funds

Sale of Electricity	\$222,031,200
Water Revenue	71,256,400
Sewer Revenue	81,055,600
Other Revenue	51,554,500
Appropriations	24,200,900
<b>Total Revenue</b>	<b>\$450,098,600</b>



## Expenditures by Category All Funds

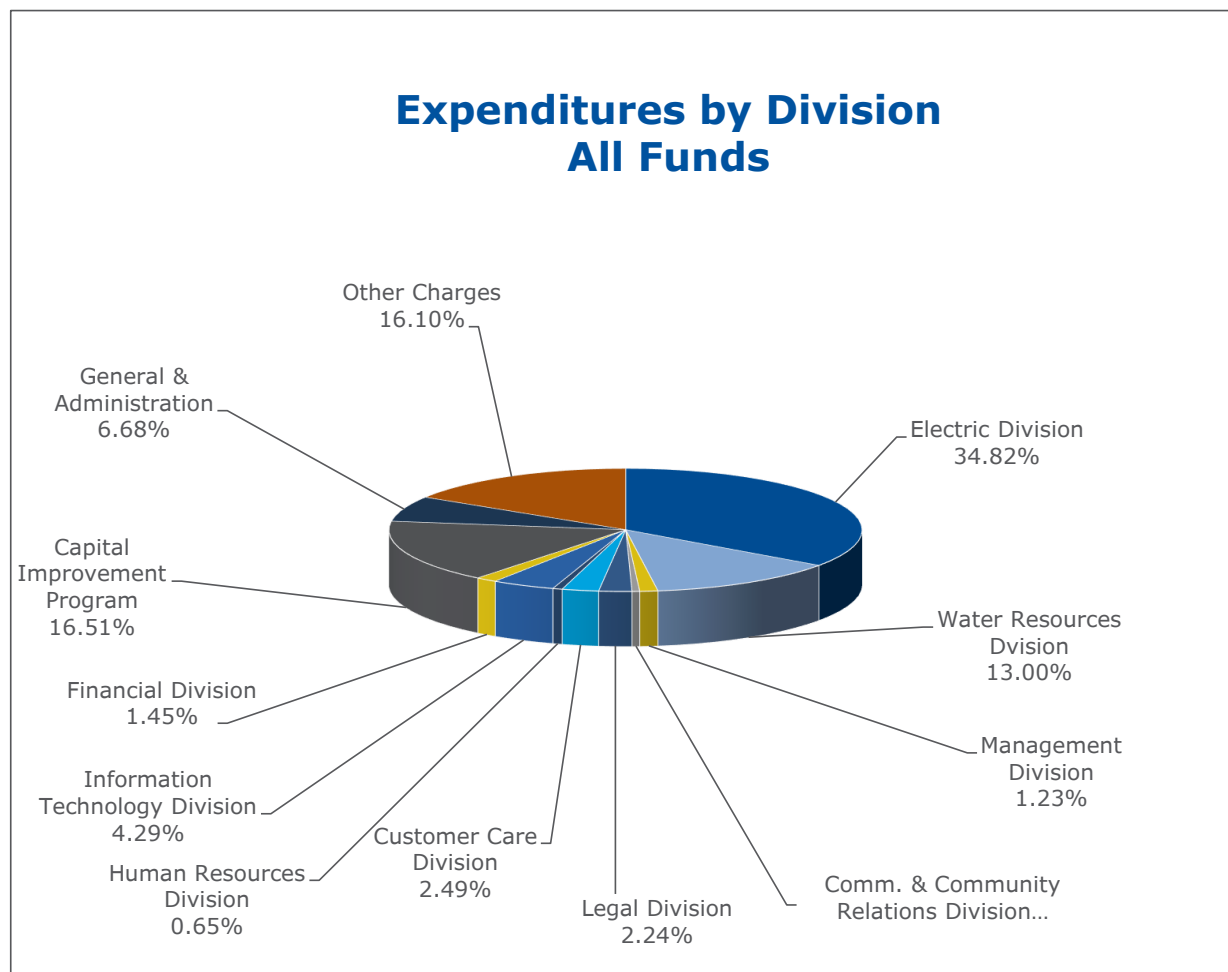
Description	FY 2025 Budget	FY 2026 Budget
Personnel	\$95,083,800	\$100,377,500
Generation	123,455,000	117,281,200
Operating Services	72,081,200	67,405,600
Capital Outlay	85,203,500	79,677,000
Transfer to City	11,969,000	12,064,900
Debt Services	33,809,200	38,680,200
Appropriations	37,404,600	34,612,200
<b>Total Expenditures</b>	<b>\$461,006,300</b>	<b>\$450,098,600</b>





## Expenditure Summary by Division All Funds

	Electric Fund	W /WW Fund	Expenditures (Incl. Capital)
Electric Division	\$156,743,700	\$0	\$156,743,700
Water Resources Division	0	58,530,100	58,530,100
Management Division	3,219,600	2,319,900	5,539,500
Comm. & Community Relations Division	1,180,650	1,167,250	2,347,900
Legal Division	4,672,400	5,423,600	10,096,000
Customer Care Division	5,735,900	5,479,900	11,215,800
Human Resources Division	1,465,450	1,465,450	2,930,900
Information Technology Division	9,663,150	9,663,150	19,326,300
Financial Division	3,312,350	3,204,450	6,516,800
Capital Improvement Program	46,437,000	27,894,000	74,331,000
General & Administration	14,241,400	15,816,200	30,057,600
Other Charges	22,772,600	49,690,400	72,463,000
<b>Total Budget</b>	<b>\$269,444,200</b>	<b>\$180,654,400</b>	<b>\$450,098,600</b>



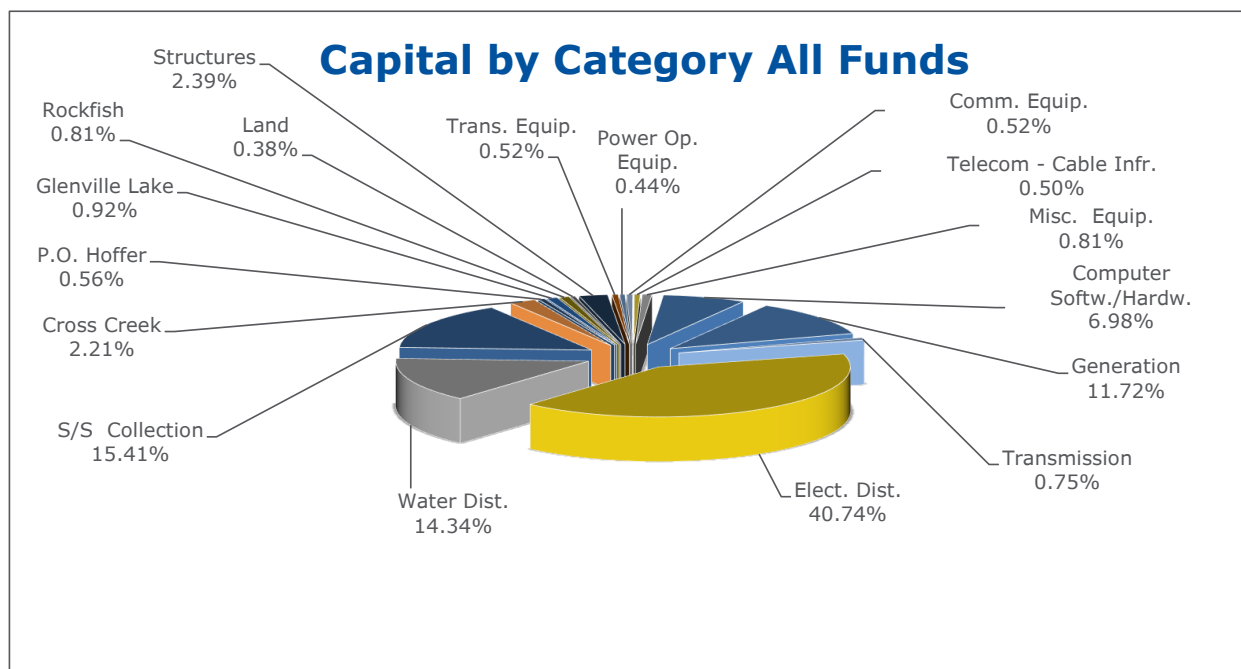
## Capital Budget Summary Comparison All Funds

Description	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimate	FY 2026 Recommended
<b>Electric Fund</b>					
Generation - Plant Additions	\$7,019,595	\$100,919	\$11,137,600	\$14,014,500	\$9,339,000
Transmission - Plant Additions	(977,364)	1,322,117	7,099,300	7,338,800	600,000
Distribution - Plant Additions	15,177,828	7,827,748	22,111,000	14,839,800	32,451,000
Land and Land Rights	0	0	0	150,000	200,000
Structures and Improvements	111,662	184,564	1,153,100	1,142,200	1,691,000
Communication Equipment	147,345	119,333	960,100	677,300	388,000
Transportation Equipment	202,766	585,960	630,900	620,000	98,500
Power Operated Equipment	60,924	498,756	110,300	103,700	240,000
Telecom - Cable Infrastructure	138,610	110,964	0	0	150,000
Miscellaneous Equipment	198,975	211,956	105,100	101,100	411,000
Computer Software & Hardware	105,630	637,258	6,822,600	5,309,600	2,996,500
Electric CWIP	(1,006,467)	19,174,633	0	0	0
<b>Total Electric Capital Expenditures</b>	<b>\$21,179,504</b>	<b>\$30,774,207</b>	<b>\$50,130,000</b>	<b>\$44,297,000</b>	<b>\$48,565,000</b>
<b>Water &amp; Wastewater Fund</b>					
Glenville Lake - Plant Additions	\$213,799	\$206,479	\$742,200	\$576,500	\$731,000
P.O. Hoffer - Plant Additions	83,764	385,854	748,500	720,800	447,000
Water Distribution System	8,613,434	6,641,306	13,199,000	9,730,900	11,421,000
Sanitary Sewer Collection System	8,589,845	(2,991,172)	9,375,000	7,839,300	12,275,000
Cross Creek Treatment Plant	1,030,606	273,246	855,500	677,500	1,758,000
Rockfish Treatment Plant	9,151	37,357	722,800	713,600	647,000
Land & Land Rights	63,068	313,278	375,000	567,500	100,000
Structures & Improvements	80,090	229,728	375,900	438,800	215,000
Communication Equipment	63,857	156,615	293,500	266,900	280,000
Transportation Equipment	1,945,879	1,607,986	1,911,600	1,959,400	311,500
Power Operated Equipment	497,846	75,412	832,800	805,300	113,000
Miscellaneous Equipment	604,707	299,773	624,700	676,400	247,000
Computer Software & Hardware	74,757	844,733	5,017,000	3,768,800	2,566,500
Water/Wastewater CWIP	(4,513,354)	9,607,750	0	0	0
<b>Total W/WW Capital Expenditures</b>	<b>\$17,357,450</b>	<b>\$17,688,346</b>	<b>\$35,073,500</b>	<b>\$28,741,700</b>	<b>\$31,112,000</b>
<b>Total Capital Budget</b>	<b>\$38,536,954</b>	<b>\$48,462,553</b>	<b>\$85,203,500</b>	<b>\$73,038,700</b>	<b>\$79,677,000</b>



## Capital Budget Summary All Funds

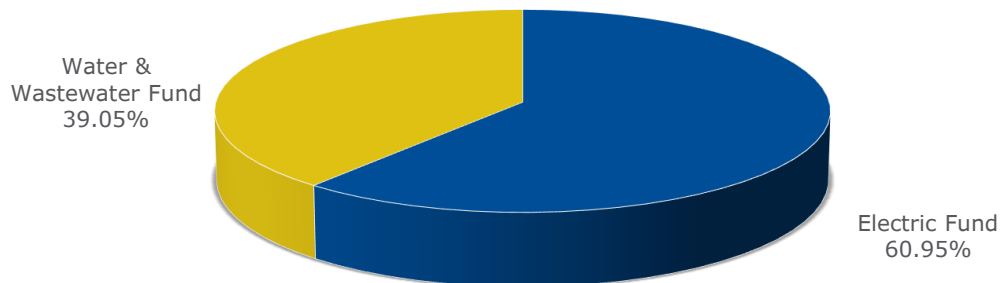
	Electric Systems Division	Water Resources Division	Allocation of Mgmt/Comm Relations/ Legal/Customer Care/ HR/IT/Financial Divisions	Capital Improvement Program	Total
Generation - Plant Additions	\$89,000	\$0	\$0	\$9,250,000	\$9,339,000
Transmission - Plant Additions	0	0	0	600,000	600,000
Distribution - Plant Additions	0	0	0	32,451,000	32,451,000
Water Distribution System	0	0	0	11,421,000	11,421,000
S/S Collection System	0	0	0	12,275,000	12,275,000
Cross Creek Treatment Plant	0	243,000	0	1,515,000	1,758,000
P.O. Hoffer Plant	0	432,000	0	15,000	447,000
Glenville Lake Plant	0	392,000	0	339,000	731,000
Rockfish Treatment Plant	0	187,000	0	460,000	647,000
Land & Land Rights	0	0	0	300,000	300,000
Structures & Improvements	95,000	15,000	481,000	1,315,000	1,906,000
Office Furniture & Equipment	0	0	0	0	0
Transportation Equipment	25,000	311,500	73,500	0	410,000
Power Operated Equipment	240,000	113,000	0	0	353,000
Communication Equipment	16,000	30,000	0	372,000	418,000
Telecom - Cable Infrastructure	0	250,000	0	150,000	400,000
Miscellaneous Equipment	408,000	229,000	6,000	0	643,000
Computer Software & Hardware	200,000	0	1,495,000	3,868,000	5,563,000
<b>Total Capital Budget</b>	<b>\$1,073,000</b>	<b>\$2,202,500</b>	<b>\$2,055,500</b>	<b>\$74,331,000</b>	<b>\$79,662,000</b>



## Capital Budget Summary by Division

	Electric Fund	W/WW Fund	Total
Electric Division	\$1,133,000	\$0	\$1,133,000
Water Resources Division	0	2,244,000	2,244,000
Management Division	0	0	0
Comm. & Community Relations Division	0	0	0
Legal Division	247,500	176,500	424,000
Customer Care Division	0	50,000	50,000
Human Resources Division	0	0	0
Information Technology Division	697,500	697,500	1,395,000
Financial Division	50,000	50,000	100,000
Capital Improvement Program	46,437,000	27,894,000	74,331,000
<b>Total Capital Budget</b>	<b>\$48,565,000</b>	<b>\$31,112,000</b>	<b>\$79,677,000</b>

### Total Capital by Fund



## Electric Fund Revenues

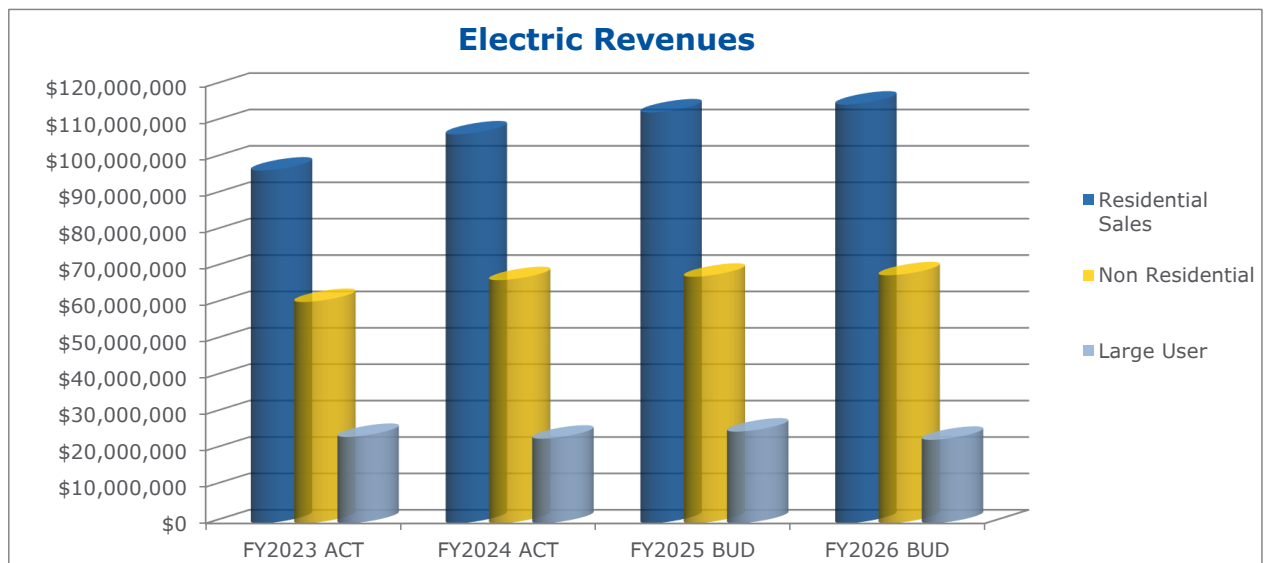
Account/Description	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimate	FY 2026 Recommended
4400 Residential Sales	\$96,931,090	\$106,871,675	\$112,917,000	\$110,770,800	\$115,055,400
4410 Non Residential	60,817,214	66,814,673	67,750,900	68,444,700	68,144,400
4420 Large User	23,743,702	23,264,124	25,200,800	22,933,000	22,946,600
4430 Area Lighting	2,957,483	2,979,441	2,950,000	3,079,000	3,265,200
4441 Outside Street Lighting	304,787	305,803	305,800	307,600	313,200
4443 Community Street Lighting	3,983,222	4,008,038	4,003,000	4,014,500	4,148,400
4444 Private Thoroughfare Lighting	1,086,852	1,087,618	1,088,500	1,089,200	1,138,800
4480 Interdepartmental Sales	3,400,740	3,622,781	3,700,000	3,370,200	4,458,300
4450 City Electric Sales	1,389,167	1,519,611	1,545,000	1,519,000	1,197,700
4453 Power Supply Adjustment	0	9,763,758	7,631,400	7,239,400	1,371,600
1090 Customer Adjustments	(758)	(601)	0	0	0
4490 Economic Development Discounts	0	0	0	(500)	0
4495 Renewable Energy Credit	(8,544)	(7,608)	(8,400)	(6,200)	(8,400)
<b>Total Sales of Electricity</b>	<b>\$194,604,955</b>	<b>\$220,229,312</b>	<b>\$227,084,000</b>	<b>\$222,760,700</b>	<b>\$222,031,200</b>
4498 NC Renewable Energy Rider	\$2,309,742	\$2,314,442	\$2,380,800	\$2,322,900	\$2,380,800
4454 Coal Ash Rider	2,774,428	2,784,121	2,341,400	2,792,300	0
4560 Community Solar Revenue	86,798	108,028	60,900	72,700	66,000
4465 Pole Attachment Make Ready Project	508,129	618,599	540,000	2,000,000	215,400
1002 Late Payment Fee	1,747,891	2,065,233	1,980,000	2,013,200	2,200,000
1004 Reconnect Fee	772,570	543,320	583,800	600,600	600,000
1005 Set Service Charge	527,798	499,970	520,000	465,000	500,000
1006 Miscellaneous Service Revenues	424,524	874,904	700,000	800,000	750,000
1007 Meter Tampering Charges	8,120	11,035	5,000	11,000	8,000
1009 Rent from Electric Property	261,234	209,308	226,700	220,000	173,600
1021 Late Payment Interest Fee	662,612	806,111	690,000	807,300	850,000
2003 Joint Use Utility Poles	737,917	708,625	782,500	1,252,700	900,500
2004 Rent from RCW Business Center	891,099	898,634	874,200	899,800	900,000
2005 Miscellaneous Electric Revenues	129	612	1,000	1,000	1,000
2011 Sale of RECS	84,229	0	0	0	0
2007 Lease of Fiber Revenue	978,058	976,259	896,600	906,800	961,500
2008 BWGP Lease Payment	12,253,750	12,696,750	2,500,000	2,500,000	2,500,000
2009 BWGP Reimbursable Costs	1,235,368	754,846	180,000	961,500	1,025,000
<b>Total Other Operating Revenue</b>	<b>\$26,264,396</b>	<b>\$26,870,796</b>	<b>\$15,262,900</b>	<b>\$18,626,800</b>	<b>\$14,031,800</b>
<b>Total Electric Operating Revenue</b>	<b>\$220,869,351</b>	<b>\$247,100,108</b>	<b>\$242,346,900</b>	<b>\$241,387,500</b>	<b>\$236,063,000</b>
2021 Merchandising and Contract Work	\$302,948	\$1,131,896	\$250,000	\$1,100,000	\$250,000
2022 Interest Income	1,949,111	3,440,678	2,555,000	3,763,000	3,321,000
2023 Adjustment to Market Interest	(1,686,850)	2,810,244	0	0	0
2024 7% Sales Tax Discount	5,986	2,100	0	0	0
2025 Misc. Non-Operating Income	78,374	99,850	75,000	85,000	60,000
2026 Purchase Discount	858	1,464	0	600	0
2027 Gain or Loss on Sale of Property	(604,828)	(442,669)	0	(250,000)	0
2028 Insurance Recovery	5,137	27	0	35,000	0
<b>Total Other Electric Revenue</b>	<b>\$50,734</b>	<b>\$7,043,590</b>	<b>\$2,880,000</b>	<b>\$4,733,600</b>	<b>\$3,631,000</b>
<b>Total Electric Operating &amp; Other Revenue</b>	<b>\$220,920,085</b>	<b>\$254,143,698</b>	<b>\$245,226,900</b>	<b>\$246,121,100</b>	<b>\$239,694,000</b>
2033 State Contributions	\$333,864	\$0	\$10,200,000	\$500,000	\$14,375,000
2035 Local Government Contr. - Fiber Optic	30,969	55,937	20,000	25,000	20,000
2036 Federal Grants	1,518,503	7,645	239,600	0	0
State Grants - Electric	456,750	728	79,900	0	0
2037 Other Grants	32,777	0	0	500	0
<b>Total Contributions and Grants</b>	<b>\$2,372,862</b>	<b>\$64,311</b>	<b>\$10,539,500</b>	<b>\$525,500</b>	<b>\$14,395,000</b>





## Electric Fund Revenues

Account/Description	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimate	FY 2026 Recommended
2101 Intergovernmental Revenue	\$4,000,000	\$0	\$0	\$0	\$0
<b>Total Remittances from City</b>	<b>\$4,000,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Revenues</b>	<b>\$227,292,947</b>	<b>\$254,208,008</b>	<b>\$255,766,400</b>	<b>\$246,646,600</b>	<b>\$254,089,000</b>
2042 Appr. From Rate Stabilization Fund	\$13,798,564	\$22,074,465	\$12,809,500	\$12,357,300	\$8,000,000
2047 Transfer from REPS	2,465,936	1,179,150	1,443,600	1,325,200	903,800
2097 Transfer from Coal Ash Reserve	7,628,331	6,646,447	3,708,000	4,098,300	2,909,000
2098 Transfer from Budget Carryover Reserve	322,200	466,106	2,406,600	2,068,800	25,000
2102 Transfer to DOT E Raeford Rd CPF	123,154	0	0	0	0
2111 Accounts Receivable - City	1,333,063	2,666,937	0	0	0
2094 Transfer from Capitalized Interest Fund	0	0	1,635,000	1,635,000	0
4912 Series 2021 Bond Proceeds	129,975	259,950	0	0	0
4913 Series 2023 Bond Proceeds	0	356,952	0	0	0
Transfer from Generation Fuel Reserve	0	0	5,800,000	5,800,000	0
2048 Appr. From Electric Net Position	10,472,269	0	4,133,400	0	3,517,400
<b>Total Budgetary Appropriations</b>	<b>\$36,273,492</b>	<b>\$33,650,007</b>	<b>\$31,936,100</b>	<b>\$27,284,600</b>	<b>\$15,355,200</b>
<b>Total Electric Fund Revenues</b>	<b>\$263,566,439</b>	<b>\$287,858,015</b>	<b>\$287,702,500</b>	<b>\$273,931,200</b>	<b>\$269,444,200</b>

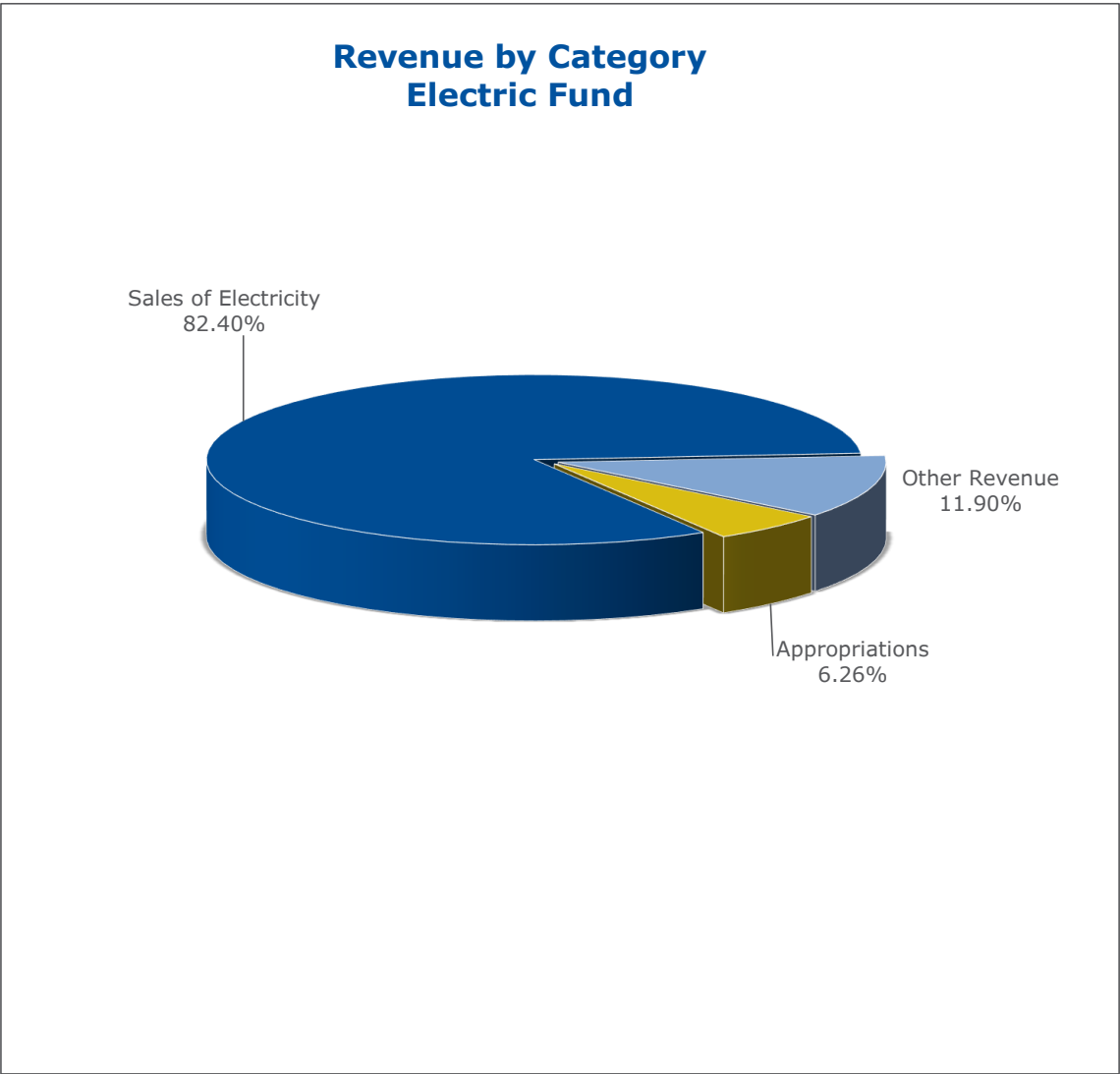


The primary revenue source for the Electric Fund is the Sale of Electricity. Residential, Non Residential and Large User provide the bulk of this revenue. A number of assumptions were used in developing the revenue estimate for FY 2025-2026. The number of electric customers per class is based on the number of customers on hand as of December 2024, along with a 3 year average of consumption per class. There were assumptions made with the Time of Use customers that included Monthly Elasticity of Demand, Conservation and Customer Behavioral affects. The Electric Fund revenues are budgeted using the rate schedules as published as of May 2025.



# Revenue by Category Electric Fund

Sales of Electricity	\$222,031,200
Other Revenue	32,057,800
Appropriations	15,355,200
<b>Total Electric Revenue</b>	<b>\$269,444,200</b>



## Electric Fund Expenditures

Fund	Division/Department					
001	0911, 0912, 0913, 0914, 0915, 0917, 0918, 0919					
Account/Description	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimate	FY 2026 Recommended	
Electric Division - Distribution	\$25,027,000	\$27,243,204	\$37,335,500	\$35,748,200	\$34,579,000	
Elect. Div. - Pur. Power & Gen.	150,600,356	156,523,320	127,185,000	122,344,900	121,031,700	
Management Division	2,740,431	3,357,414	3,641,400	3,270,700	3,219,600	
Comm. & Community Relations Division	758,042	811,030	1,180,100	1,111,250	1,180,650	
Legal Division	3,410,692	3,625,698	4,732,200	4,219,600	4,424,900	
Customer Care Division	5,104,344	4,963,560	5,839,650	5,220,300	5,735,900	
Human Resources Division	1,156,321	1,131,784	1,170,950	1,034,900	1,465,450	
Information Technology Division	7,368,330	7,864,671	9,777,850	8,915,150	8,965,650	
Financial Division	3,035,074	3,051,358	3,130,750	2,698,900	3,262,350	
General & Administration	8,218,941	9,247,029	11,131,400	11,404,900	14,241,400	
<b>Total Dept. Operating Expenses</b>	<b>\$207,419,533</b>	<b>\$217,819,069</b>	<b>\$205,124,800</b>	<b>\$195,968,800</b>	<b>\$198,106,600</b>	
0520 Total Depreciation Expense	\$20,256,566	\$22,389,712	\$20,830,400	\$20,830,400	\$22,560,400	
0602 Amortization - Leases	728,272	764,001	1,124,300	1,432,300	1,705,000	
<b>Total Depreciation &amp; Amortization</b>	<b>\$20,984,837</b>	<b>\$23,153,713</b>	<b>\$21,954,700</b>	<b>\$22,262,700</b>	<b>\$24,265,400</b>	
0855 Labor Overhead	(\$3,198,362)	(\$3,488,140)	(\$3,250,000)	(\$3,704,100)	(\$3,900,000)	
Interdepartmental Utility Clearing	(668,374)	(603,085)	(600,300)	(650,900)	(738,900)	
0812 Minor Materials - Store	932,633	958,333	931,700	970,400	961,100	
0853 Stores Expense Clearing	(1,701,880)	(1,655,756)	(1,719,300)	(1,672,200)	(1,674,100)	
0851 Vehicle & Equipment Clearing	(2,524,426)	(2,698,601)	(3,162,600)	(2,555,900)	(2,994,100)	
<b>Total Overhead Clearing</b>	<b>(\$7,160,409)</b>	<b>(\$7,487,249)</b>	<b>(\$7,800,500)</b>	<b>(\$7,612,700)</b>	<b>(\$8,346,000)</b>	
0824 Bond Interest Expense	\$1,030,541	\$3,046,292	\$4,276,500	\$4,276,500	\$4,179,300	
0824 Bond Interest - Amortization	(172,520)	(210,480)	(260,700)	(260,700)	(260,900)	
0824 Other Finance Cost	23,005	440,580	25,500	25,500	29,600	
0824 Interest - Leases	37,975	27,202	42,200	42,200	106,400	
<b>Total Debt Interest Expense</b>	<b>\$919,001</b>	<b>\$3,303,593</b>	<b>\$4,083,500</b>	<b>\$4,083,500</b>	<b>\$4,054,400</b>	
0489 Payment In Lieu Of Taxes - City	\$12,405,712	\$12,243,713	\$11,969,000	\$11,969,000	\$12,064,900	
<b>Total Remittances to City</b>	<b>\$12,405,712</b>	<b>\$12,243,713</b>	<b>\$11,969,000</b>	<b>\$11,969,000</b>	<b>\$12,064,900</b>	
<b>Total Expenses</b>	<b>\$234,568,674</b>	<b>\$249,032,838</b>	<b>\$235,331,500</b>	<b>\$226,671,300</b>	<b>\$230,145,300</b>	
<b>Net Operating Results</b>	<b>(\$13,648,589)</b>	<b>\$5,110,859</b>	<b>\$9,895,400</b>	<b>\$19,449,800</b>	<b>\$9,548,700</b>	
0108 INCR/DECR-Gas and Diesel Inven.	(\$5,844)	(\$257)	\$0	(\$4,500)	\$0	
0104 INCR/DECR-Generation Inventory	718,131	(95,385)	0	657,100	0	
0104 INCR/DECR-Materials Inventory	2,448,259	1,563,944	2,000,000	182,000	0	
0104 INCR/DECR-Stores Exp. - Undist.	10,612	(90,627)	0	(92,700)	0	
0104 INCR/DECR-Inventory - RECS.	869,779	1,203,952	0	356,100	0	
<b>Total Other Deductions</b>	<b>\$4,040,938</b>	<b>\$2,581,627</b>	<b>\$2,000,000</b>	<b>\$1,098,000</b>	<b>\$0</b>	
Generation - Plant Additions	\$7,019,595	\$100,919	\$11,137,600	\$14,014,500	\$9,339,000	
Transmission - Plant Additions	(977,364)	1,322,117	7,099,300	7,338,800	600,000	
Distribution - Plant Additions	15,177,828	7,827,748	22,111,000	14,839,800	32,451,000	
Land & Land Rights	0	0	0	150,000	200,000	
Structures & Improvements	111,662	184,564	1,153,100	1,142,200	1,691,000	
Communication Equipment	147,345	119,333	960,100	677,300	388,000	
Transportation Equipment	202,766	585,960	630,900	620,000	98,500	
Power Operated Construction Equipment	60,924	498,756	110,300	103,700	240,000	
Telecom - Cable Infrastructure	138,610	110,964	0	0	150,000	
Miscellaneous Equipment	198,975	211,956	105,100	101,100	411,000	
Computer Software & Hardware	105,630	637,258	6,822,600	5,309,600	2,996,500	
Electric CWIP	(1,006,467)	19,174,633	0	0	0	
<b>Total Capital Expenditures</b>	<b>\$21,179,504</b>	<b>\$30,774,207</b>	<b>\$50,130,000</b>	<b>\$44,297,000</b>	<b>\$48,565,000</b>	



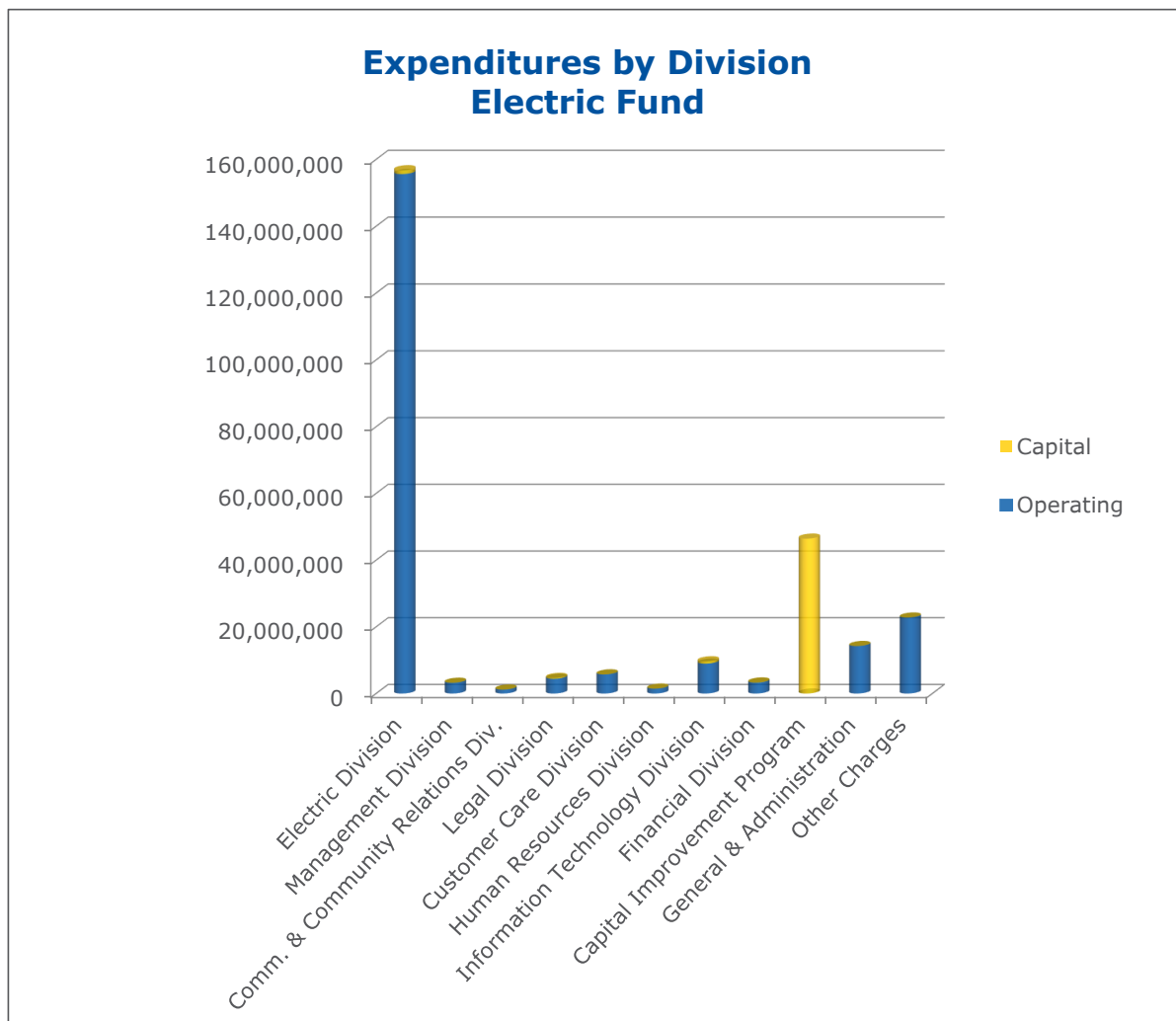
## Electric Fund Expenditures

Fund	Division/Department					
001	0911, 0912, 0913, 0914, 0915, 0917, 0918, 0919					
Account/Description		FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimate	FY 2026 Recommended
0822	Bond Principal Payments	\$1,162,602	\$1,154,493	\$1,253,900	\$1,253,900	\$2,487,400
0822	Principal Payments - Leases	756,175	759,003	1,516,100	1,516,100	1,366,300
	<b>Total Debt Related Payments</b>	<b>\$1,918,777</b>	<b>\$1,913,496</b>	<b>\$2,770,000</b>	<b>\$2,770,000</b>	<b>\$3,853,700</b>
0531	Depreciation Adjustment	(\$20,256,566)	(\$22,389,718)	(\$20,830,400)	(\$20,830,400)	(\$22,560,400)
0532	Amortization - Bond Issue Cost	172,520	210,480	260,700	260,700	260,900
0604	Accum. Amortization - Leases	(567,238)	(547,079)	(1,124,300)	(1,124,300)	(1,632,700)
	<b>Total Adjustments</b>	<b>(\$20,651,283)</b>	<b>(\$22,726,317)</b>	<b>(\$21,694,000)</b>	<b>(\$21,694,000)</b>	<b>(\$23,932,200)</b>
	<b>Total Supplemental Expenditures</b>	<b>\$6,487,936</b>	<b>\$12,543,014</b>	<b>\$33,206,000</b>	<b>\$26,471,000</b>	<b>\$28,486,500</b>
	<b>Total Expenditures</b>	<b>\$241,056,610</b>	<b>\$261,575,852</b>	<b>\$268,537,500</b>	<b>\$253,142,300</b>	<b>\$258,631,800</b>
0834	Appr. To Rate Stabilization Fund	\$6,674,050	\$8,995,800	\$8,451,000	\$8,422,100	\$2,230,700
0834	Transfer to Generation Fuel Reserve	0	(5,808,415)	0	0	0
0834	Transfer to REPS Reserve	2,310,351	2,314,442	2,380,800	2,322,900	2,380,800
0834	BWGP Start Cost Reserve	664,748	0	150,000	150,000	0
0834	Transfer to PWC Foundation Reserve	0	339,800	0	0	0
0834	Transfer to Budget Carryover Reserve	724,300	2,406,600	0	25,000	0
0834	Transfer to Annex PH V Reserve	5,487,705	5,166,474	4,700,000	4,700,000	4,700,900
0834	Transfer to Coal Ash Reserve	4,440,376	4,669,397	2,797,200	3,234,200	0
0834	Transfer to Electric Substation Rebuild	0	0	0	0	1,500,000
0834	Transfer to Transportation Equipment CPF	1,728,600	2,568,500	686,000	731,000	0
0834	Transfer to Legal Reserve	479,700	250,000	0	0	0
0834	Appr. To Electric Net Position	0	5,379,563	0	1,203,700	0
	<b>Total Budgetary Appropriations</b>	<b>\$22,509,829</b>	<b>\$26,282,162</b>	<b>\$19,165,000</b>	<b>\$20,788,900</b>	<b>\$10,812,400</b>
	<b>Total Electric Utility</b>	<b>\$263,566,439</b>	<b>\$287,858,015</b>	<b>\$287,702,500</b>	<b>\$273,931,200</b>	<b>\$269,444,200</b>



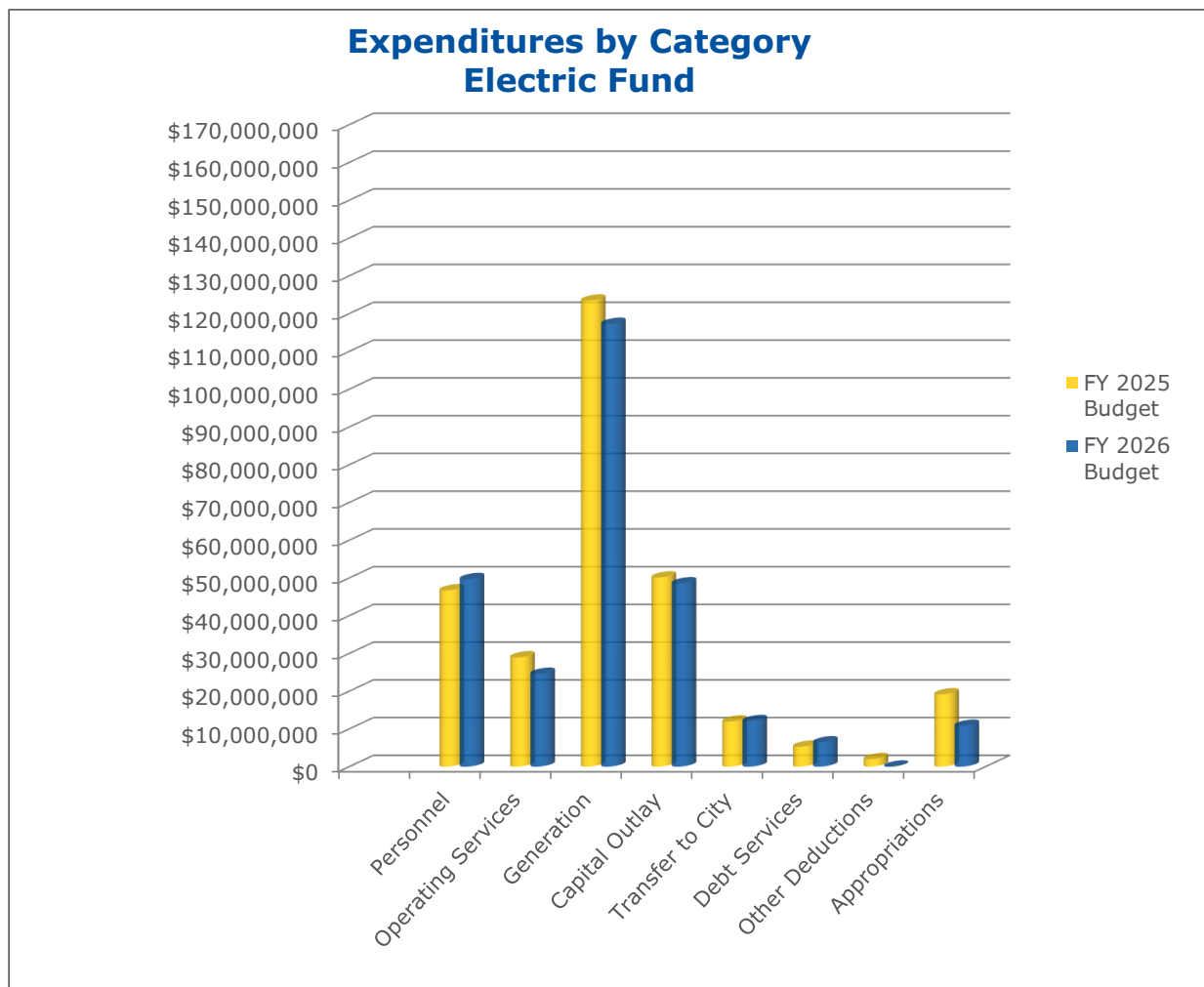
## Expenditure Summary by Division Electric Fund

Division	Operating	Capital	Total Expenditures
Electric Division	\$155,610,700	\$1,133,000	\$156,743,700
Management Division	3,219,600	0	3,219,600
Comm. & Community Relations Div.	1,180,650	0	1,180,650
Legal Division	4,424,900	247,500	4,672,400
Customer Care Division	5,735,900	0	5,735,900
Human Resources Division	1,465,450	0	1,465,450
Information Technology Division	8,965,650	697,500	9,663,150
Financial Division	3,262,350	50,000	3,312,350
Capital Improvement Program	0	46,437,000	46,437,000
General & Administration	14,241,400	0	14,241,400
Other Charges	22,772,600	0	22,772,600
<b>Total Budget</b>	<b>\$220,879,200</b>	<b>\$48,565,000</b>	<b>\$269,444,200</b>



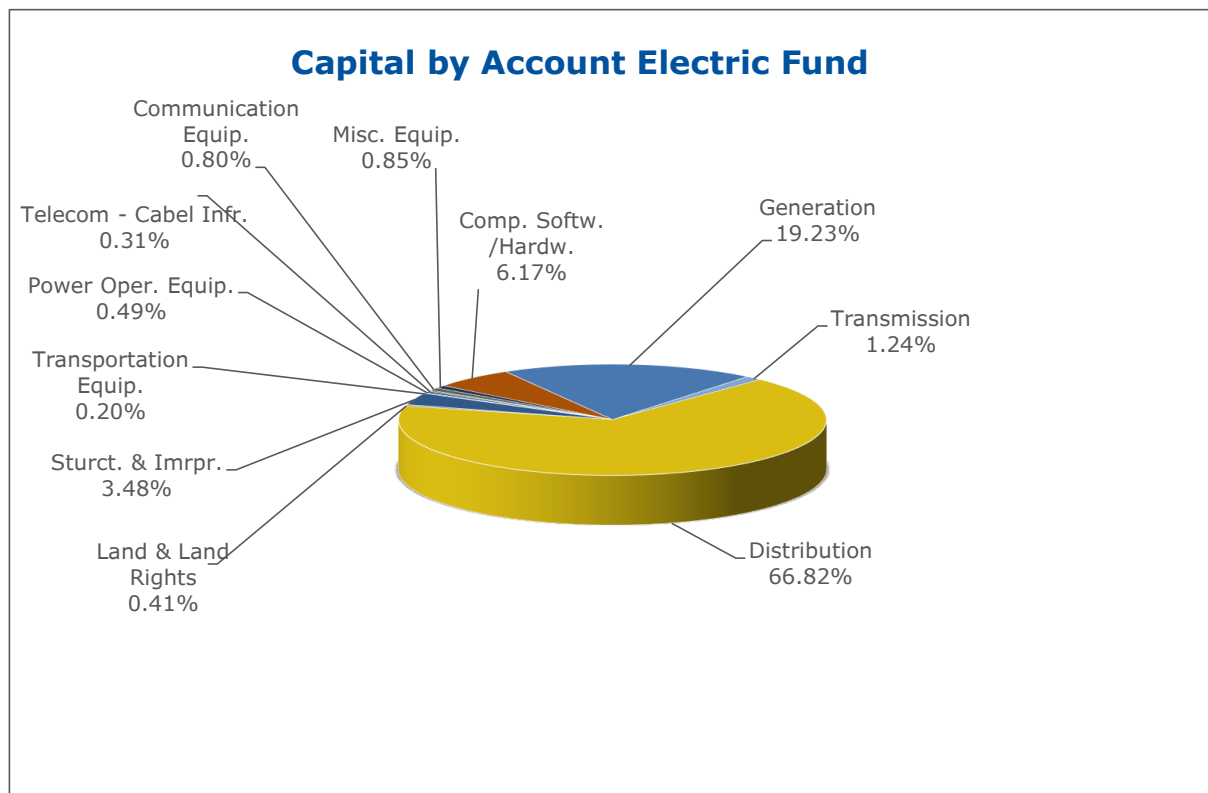
## Expenditures by Category Electric Fund

Description	FY 2025 Budget	FY 2026 Budget
Personnel	\$46,715,800	\$49,694,600
Operating Services	28,972,500	24,590,700
Generation	123,455,000	117,281,200
Capital Outlay	50,130,000	48,565,000
Transfer to City	11,969,000	12,064,900
Debt Services	5,295,200	6,435,400
Other Deductions	2,000,000	0
Appropriations	19,165,000	10,812,400
<b>Total Expenditures</b>	<b>\$287,702,500</b>	<b>\$269,444,200</b>



## Capital Budget Summary Electric Fund

	Water Resources Division	Allocation of Mgmt/Comm Relations/ Legal/Customer Care/ HR/IT/Financial Divisions	Electric Fund Capital Improvement Program	Total
Generation - Plant Additions	\$89,000	\$0	\$9,250,000	\$9,339,000
Transmission - Plant Additions	0	0	600,000	600,000
Distribution - Plant Additions	0	0	32,451,000	32,451,000
Land & Land Rights	0	0	200,000	200,000
Sturctures & Improvements	95,000	281,000	1,315,000	1,691,000
Office Furniture & Equipment	0	0	0	0
Transportation Equipment	25,000	73,500	0	98,500
Power Operated Equipment	240,000	0	0	240,000
Telecom - Cable Infrastructure	0	0	150,000	150,000
Communication Equipment	16,000	0	372,000	388,000
Miscellaneous Equipment	408,000	3,000	0	411,000
Computer Software & Hardware	200,000	697,500	2,099,000	2,996,500
<b>Total Capital Budget</b>	<b>\$1,073,000</b>	<b>\$1,055,000</b>	<b>\$46,437,000</b>	<b>\$48,565,000</b>



## Electric Fund General & Administration

Fund	Division/Department					
001	0910					
Account/Description		FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimate	FY 2026 Recommended
0210	Work Force Contingency	\$0	\$167	\$400,000	\$400,000	\$861,100
0233	Disability Insurance	85,945	114,248	138,600	120,000	138,600
0234	Medical Insurance	3,826,086	3,777,650	5,448,800	5,727,000	6,538,500
0235	Life Insurance	124,650	118,229	167,800	120,000	167,800
0243	Dental Insurance	7,578	(5,712)	2,800	7,100	15,200
0248	401K Match	0	0	0	234,600	667,000
0260	Sick Pay Accrual Expense	250,793	85,150	30,000	30,000	30,000
0488	Unemployment	32,488	906	15,000	15,000	15,000
0502	Workers' Compensation	65,291	95,747	100,000	236,300	125,000
0507	Benefit Plan Expense	3,395	3,665	5,300	4,000	5,300
0534	OPEB Expense	194,087	880,993	1,699,400	1,644,400	1,740,900
0633	HSA Match	0	0	0	80,700	109,000
0876	LGRS GASB 68	2,352,916	2,642,219	0	0	0
<b>Total Personnel Services</b>		<b>\$6,943,228</b>	<b>\$7,713,262</b>	<b>\$8,007,700</b>	<b>\$8,619,100</b>	<b>\$10,413,400</b>
0104	Materials & Supplies - Warehouse	\$13,650	\$9,849	\$9,500	\$9,500	\$9,500
0106	Materials & Supplies	23,571	32,971	30,000	30,000	30,000
0150	Tools	385	350	400	400	0
0152	Equipment & Repair Parts	0	0	3,400	0	0
0160	Power Cost	398,779	418,486	363,800	407,900	453,300
0402	Postage/Print/Stationary	17,265	22,125	23,400	28,400	29,200
0409	Telephone Expense	3,806	3,923	4,000	4,200	4,200
0410	Janitorial Supplies	33,132	34,715	33,000	37,200	37,200
0412	Rental of Equipment	690	325	0	0	0
0416	Office Furniture & Small Equipment	4,183	2,482	1,900	1,900	2,000
0417	Computer Equipment & Supplies	0	0	400	400	0
0421	Misc. G&A Expense	0	149	0	0	0
0439	Property Insurance	198,757	117,493	116,200	113,700	122,100
0440	Auto & Truck Insurance	19,951	22,314	35,800	3,700	37,600
0443	Excess Insurance Program	258,757	276,303	333,100	306,300	349,800
0445	Customer Claims	85,135	97,647	137,800	81,600	148,600
0446	Directors'/Officers' Liability Insurance	29,743	31,016	41,800	31,100	43,900
0447	Ads & Notices	0	663	0	0	0
0450	Contingency - Electric Fund	0	0	1,096,150	1,096,100	1,889,200
0452	Misc. General Expense	24,982	859	0	0	0
0453	Dues & Fees	21,765	22,048	25,900	25,800	26,600
0457	Freight	525	1,000	700	500	700
0458	Commissioners' Fees	0	0	0	0	0
0463	Water Utilities	28,472	27,801	26,600	25,000	31,600
0464	Sewer Utilities	15,206	17,141	16,700	18,600	21,000
0469	Maintenance Agreements	42,011	43,095	70,000	50,000	50,000
0477	Computer System Contracts	0	0	600	600	600
0481	Natural Gas Utilities	155	156	200	200	200
0486	Excess Workers Comp. Insurance	49,951	49,931	56,700	52,500	59,600
0496	Collection Agency Fee	48,535	60,564	67,500	50,000	50,000
0497	Safety Supplies & Expenses - WHS	605	109	0	0	0
0503	Employee Welfare	9,926	9,727	29,700	25,000	15,000
0504	Uniform & Jacket Expense	3	5	0	0	0
0522	Customer Chargeoffs	512,648	824,847	550,000	690,400	717,400
0536	Auto Deductible Payments	0	0	15,000	10,000	20,000
0537	Inland Marine Coverage	6,466	5,693	14,800	7,100	15,600
0538	Crime Policy	729	729	8,200	800	8,700
0539	Surplus Lines - Tax	16,190	58,482	54,400	65,000	70,000
0540	Bond - CFO	1,038	1,575	2,000	2,400	2,000
0564	Facilities & Grounds Maintenance	820,271	894,271	1,066,800	843,500	1,054,700
0566	Cyber Liability Coverage	35,448	43,273	49,000	23,400	51,500
0567	Broker and Inspection Fees	4,205	12,500	112,500	126,200	127,500





## Electric Fund General & Administration

Fund	Division/Department					
001	0910					
Account/Description		FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimate	FY 2026 Recommended
0575	Procurement Card Charges Clearing	42,658	(27,677)	0	190,000	0
0595	Subrogation NU Recovery Fees	0	0	0	7,200	15,000
0596	TPA Service Fees	0	0	0	0	21,000
0606	Employed Lawyers Prof Liability Insurance	6,571	4,922	8,000	5,500	5,800
0725	Allocated Rents	255,684	152,612	561,200	299,300	296,600
0727	Allocated Rents - Clearing	(1,907,049)	(1,936,177)	(2,101,100)	(2,101,100)	(2,232,300)
0728	Allocated Fiber - Clearing	(92,000)	(92,000)	(92,000)	(92,000)	(92,000)
<b>Total Operating Services</b>		<b>\$1,032,796</b>	<b>\$1,246,299</b>	<b>\$2,774,050</b>	<b>\$2,478,300</b>	<b>\$3,493,400</b>
0424	Audit Expense	\$16,500	\$41,605	\$65,050	\$42,500	\$43,500
0435	Contractual Services	0	0	11,000	6,700	0
0438	Security Services	226,417	245,864	273,600	258,300	291,100
<b>Total Contractual Services</b>		<b>\$242,917</b>	<b>\$287,468</b>	<b>\$349,650</b>	<b>\$307,500</b>	<b>\$334,600</b>
<b>Total General &amp; Administration</b>		<b>\$8,218,941</b>	<b>\$9,247,029</b>	<b>\$11,131,400</b>	<b>\$11,404,900</b>	<b>\$14,241,400</b>



## Electric Utility Ten Year Capital Projection

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 31 - FY 35	TOTAL
<b>Capital Improvement Program</b>							
<b>Customer Care</b>							
Electric Distribution	\$426,000	\$455,000	\$497,000	\$549,000	\$601,000	\$27,264,000	\$29,792,000
<b>Legal</b>							
Structures & Improvements	165,000	400,000	300,000	250,000	60,000	300,000	1,475,000
<b>Finance</b>							
Inhouse Computer System	1,769,000	0	0	0	0	0	1,769,000
<b>Information Technology</b>							
Inhouse Computer System	0	750,000	0	0	0	0	750,000
<b>Electric</b>							
Generation Plant	9,250,000	1,100,000	288,000	1,152,000	0	0	11,790,000
Land & Land Rights	200,000	350,000	350,000	350,000	350,000	1,750,000	3,350,000
Transmission Plant	600,000	0	250,000	1,100,000	1,100,000	2,550,000	5,600,000
Distribution Plant	34,825,000	43,525,000	29,600,000	22,650,000	21,400,000	139,375,000	291,375,000
Telecom-Cable Infrastructure	150,000	150,000	150,000	150,000	150,000	750,000	1,500,000
Communication Equipment	372,000	418,000	418,000	50,000	50,000	250,000	1,558,000
Inhouse Computer System	330,000	350,000	350,000	350,000	350,000	1,750,000	3,480,000
Sturctures & Improvements	1,150,000	500,000	500,000	0	0	0	2,150,000
<b>Total CIP</b>	<b>\$49,237,000</b>	<b>\$47,998,000</b>	<b>\$32,703,000</b>	<b>\$26,601,000</b>	<b>\$24,061,000</b>	<b>\$173,989,000</b>	<b>\$354,589,000</b>
	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 31 - FY 35	TOTAL
<b>General Plant</b>							
Computer Software & Hardware	\$897,500	\$325,000	\$0	\$0	\$0	\$0	\$1,222,500
Generation Plant	89,000	0	0	0	0	0	89,000
Structures & Improvements	376,000	0	0	0	0	0	376,000
Office Furniture & Equipment	0	0	0	0	0	0	0
Transportation Equipment	98,500	307,000	775,000	0	0	0	1,180,500
Power Operated Equipment	240,000	0	0	0	0	0	240,000
Communication Equipment	16,000	0	0	0	0	0	16,000
Miscellaneous Equipment	411,000	0	0	0	0	0	411,000
<b>Total General Plant</b>	<b>\$2,128,000</b>	<b>\$632,000</b>	<b>\$775,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,535,000</b>
Job Cost Reclassification	(\$2,800,000)	\$0	\$0	\$0	\$0	\$0	(\$2,800,000)
<b>Total Electric Utility</b>	<b>\$48,565,000</b>	<b>\$48,630,000</b>	<b>\$33,478,000</b>	<b>\$26,601,000</b>	<b>\$24,061,000</b>	<b>\$173,989,000</b>	<b>\$355,324,000</b>



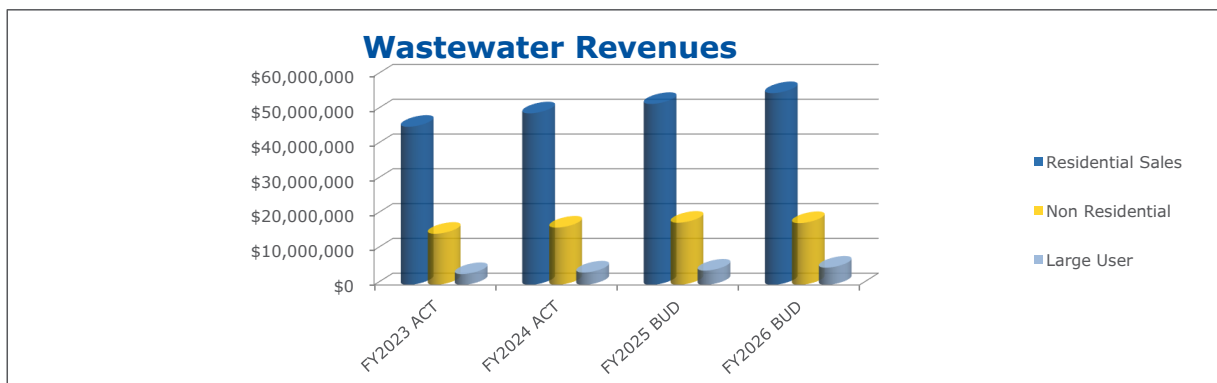
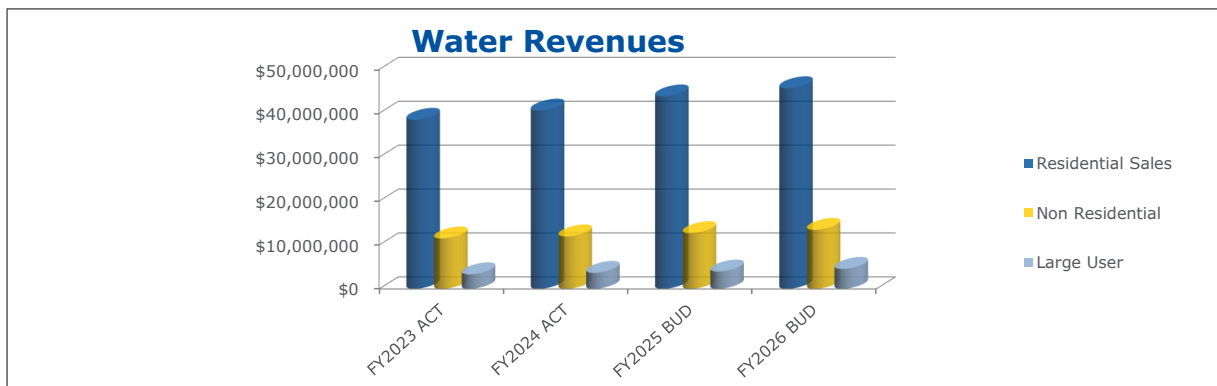
## Water & Wastewater Fund Revenues

Account/Description	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimate	FY 2026 Recommended
4609 Residential Sales	\$38,514,552	\$40,614,173	\$43,848,000	\$42,963,700	\$45,715,700
4610 Non Residential	11,487,735	11,960,838	12,695,200	13,080,800	13,448,700
4613 Large User	3,311,718	3,648,658	3,950,500	3,803,800	4,553,000
4615 City Water Services	496,299	500,485	575,500	500,300	476,500
4616 Interdepartmental Sales	93,498	78,737	84,000	121,700	324,800
4620 Wholesale	4,440,396	5,014,934	5,563,500	5,974,200	6,987,700
4650 Customer Adjustments	(230,971)	(252,197)	(264,000)	(287,700)	(250,000)
<b>Total Water Revenue</b>	<b>\$58,113,227</b>	<b>\$61,565,628</b>	<b>\$66,452,700</b>	<b>\$66,156,800</b>	<b>\$71,256,400</b>
4711 Residential Sales	\$45,434,085	\$49,293,977	\$51,994,600	\$52,874,900	\$55,105,000
4712 Non Residential	14,682,866	16,461,823	17,865,000	18,116,500	17,754,000
4713 Large User	3,094,659	3,546,536	4,090,700	3,895,300	4,944,200
4715 City Sewer Services	262,449	298,432	258,400	306,700	1,885,600
4717 Interdepartmental Sales	46,212	91,584	95,000	258,600	215,800
4720 Wholesale	926,440	1,196,115	1,220,000	1,266,100	1,291,000
4716 Sanitary Sewer Charges	87,610	245,271	97,200	250,000	260,000
4750 Customer Adjustments	(377,287)	(440,955)	(428,400)	(495,800)	(400,000)
<b>Total Sewer Revenue</b>	<b>\$64,157,034</b>	<b>\$70,692,783</b>	<b>\$75,192,500</b>	<b>\$76,472,300</b>	<b>\$81,055,600</b>
1002 Late Payment Fee	\$1,131,580	\$1,293,684	\$1,303,700	\$1,311,000	\$1,400,000
1003 Disconnect Attempt Fee	0	100	0	100	0
1004 Reconnect Fee	93,600	70,260	80,800	59,000	50,000
1021 Late Payment Interest Fee - Water	193,459	235,155	219,600	240,200	230,000
1022 Late Payment Interest Fee - Sewer	240,440	298,342	280,400	293,800	310,000
2051 Tapping Fees - Water	309,889	251,704	220,000	200,000	220,000
2053 Tapping Fees - Sewer	170,336	114,189	150,000	130,000	150,000
2054 Service Lateral Charges - Sewer	221,503	182,706	210,000	200,000	210,000
2055 Miscellaneous Sewer Revenues	71,947	39,152	40,400	45,800	40,400
1005 Set Service Charges	192,462	182,700	160,000	170,000	160,000
2056 Misc. W/WW Service Revenues	405,624	307,176	320,000	300,000	320,000
1008 Meter Testing Charges - Water	50	40	0	0	0
2057 Revenues from W/S System Permit	27,850	23,125	18,000	20,000	18,000
2058 Septage Receiving Fees	537,035	818,580	350,000	550,000	350,000
2059 Pump & Haul Sewer Charges	270	0	300	0	300
2060 Revenue from Farm Operations	106,500	12,490	80,000	80,000	80,000
2061 Service Lateral Charges - Water	532,942	454,722	410,000	400,000	410,000
2062 Revenue from O&M Agreements	328,761	214,589	240,000	218,500	221,000
2063 Rents from W/WW Property	798,283	750,410	766,100	766,500	774,000
4660 Utility Line Relocation Rider - Water	2,732,605	4,728,058	4,718,400	4,744,800	4,808,000
4760 Utility Line Relocation Rider - Sewer	1,356,987	2,346,226	2,346,000	2,356,000	2,374,500
<b>Total Other Operating Revenue</b>	<b>\$9,452,124</b>	<b>\$12,323,410</b>	<b>\$11,913,700</b>	<b>\$12,085,700</b>	<b>\$12,126,200</b>
<b>Total W/WW Operating Revenue</b>	<b>\$131,722,385</b>	<b>\$144,581,821</b>	<b>\$153,558,900</b>	<b>\$154,714,800</b>	<b>\$164,438,200</b>
2022 Interest Income	\$906,889	\$1,608,922	\$2,407,000	\$3,133,000	\$2,608,000
2023 Adjustment to Market Interest	(722,936)	1,204,390	0	0	0
2025 Misc. Non-Operating Income	991	90,489	3,000	5,100	10,000
2026 Purchase Discount	37,511	26,305	0	20,000	0
2027 Gain (Loss) on Sale of Property	(71,329)	(27,626)	0	33,000	0
2028 Insurance Recovery	41,202	17	0	0	0
<b>Total Other W/WW Revenue</b>	<b>\$192,329</b>	<b>\$2,902,496</b>	<b>\$2,410,000</b>	<b>\$3,191,100</b>	<b>\$2,618,000</b>
<b>Total Operating &amp; Other Revenue</b>	<b>\$131,914,714</b>	<b>\$147,484,318</b>	<b>\$155,968,900</b>	<b>\$157,905,900</b>	<b>\$167,056,200</b>



## Water & Wastewater Fund Revenues

Account/Description		FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimate	FY 2026 Recommended
2064	Customer Contributions - Water	\$5,784,514	\$4,115,613	\$0	\$4,500,000	\$0
2065	Customer Contributions - Sewer	5,498,673	3,313,534	0	3,500,000	0
2071	State Contributions - Sewer	361,382	0	0	0	0
2072	SDF Contribution - Water	2,955,709	1,369,626	1,000,000	1,000,000	1,000,000
2073	SDF Contribution - Sewer	1,040,417	1,828,980	1,500,000	1,500,000	1,200,000
2074	Federal Grants	3,395,539	7,446	0	120,000	492,400
2076	State Grants	1,073,631	728	0	40,000	164,100
	Participation Contribution	0	0	(270,000)	0	(270,000)
<b>Total Contributions and Grants</b>		<b>\$20,109,864</b>	<b>\$10,635,928</b>	<b>\$2,230,000</b>	<b>\$10,660,000</b>	<b>\$2,586,500</b>
2065	Intergov. Revenue - Assessments	\$996,176	\$949,710	\$1,367,400	\$1,350,000	\$1,928,000
2022	Intergov. Revenue - Assessments Int.	253,549	270,489	225,000	200,000	238,000
<b>Total Remittances from City</b>		<b>\$1,249,725</b>	<b>\$1,220,198</b>	<b>\$1,592,400</b>	<b>\$1,550,000</b>	<b>\$2,166,000</b>
<b>Total Revenues</b>		<b>\$153,274,303</b>	<b>\$159,340,444</b>	<b>\$159,791,300</b>	<b>\$170,115,900</b>	<b>\$171,808,700</b>
2088	Transfer from W/WW Capital Projects	\$84,500	\$0	\$0	\$0	\$0
2090	Appr. From Annex PH V Reserve Fund	4,953,292	5,071,043	8,097,800	8,097,800	8,495,700
2094	Transfer from Capitalized Int. Fund	0	0	2,441,900	2,441,900	0
2092	Transfer from Water Capital Reserve	0	0	60,300	60,300	0
2098	Tfr from Budget Carryover Reserve	1,232,229	439,557	2,912,500	2,240,300	350,000
4912	Series 2021 Bond Proceeds	1,311,622	2,623,244	0	0	0
4913	Series 2023 Bond Proceeds	0	533,100	0	0	0
<b>Total Budgetary Appropriations</b>		<b>\$7,581,643</b>	<b>\$8,666,944</b>	<b>\$13,512,500</b>	<b>\$12,840,300</b>	<b>\$8,845,700</b>
<b>Total Water/Wastewater Revenues</b>		<b>\$160,855,946</b>	<b>\$168,007,388</b>	<b>\$173,303,800</b>	<b>\$182,956,200</b>	<b>\$180,654,400</b>

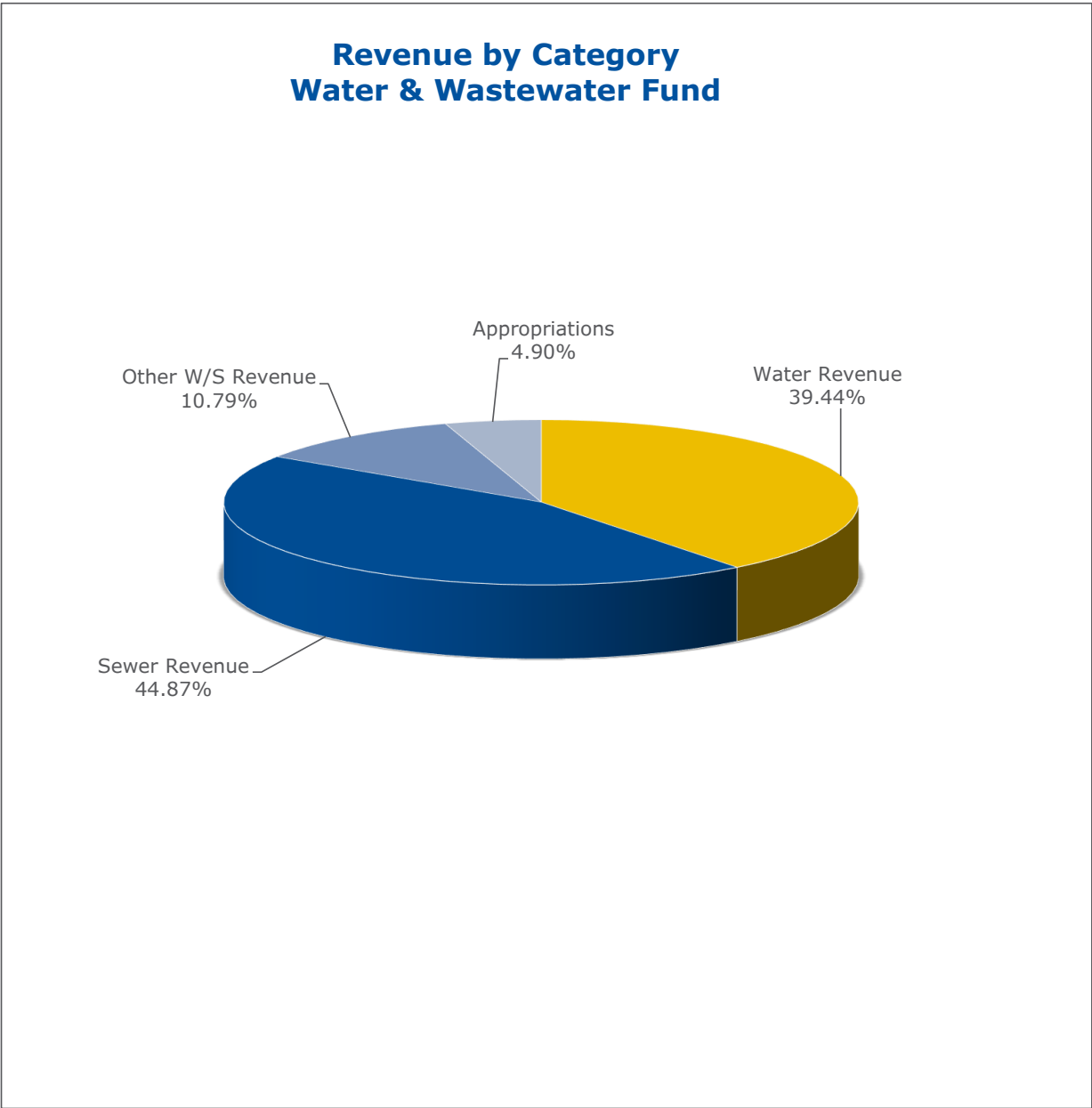


Sales of W/WW Services are the major revenue source for the Water/Wastewater Fund. The revenue is categorized by Residential, Commercial and Industrial sales. The number of water customers per class is based on December 2023. The revenues are budgeted using the rate schedules effective May 2024. The current outside city differential is 75%.



Revenue by Category Water & Wastewater Fund

Water Revenue	\$71,256,400
Sewer Revenue	81,055,600
Other W/S Revenue	19,496,700
Appropriations	8,845,700
<hr/>	
<b>Total Water &amp; Wastewater Revenue</b>	<b>\$180,654,400</b>
<hr/>	



## Water & Wastewater (W/WW) Fund Expenditures

Fund Division/Department		002 0911, 0912, 0913, 0914, 0915, 0917, 0918, 0919, 0922			
Account/Description	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimate	FY 2026 Recommended
Water Resources Division	\$47,381,121	\$48,143,049	\$55,357,900	\$52,382,900	\$56,286,100
Mangement Division	1,751,537	2,308,855	2,867,600	2,470,200	2,319,900
Comm. & Community Relations Division	748,791	799,482	1,169,900	1,098,750	1,167,250
Legal Division	4,540,980	4,476,851	5,823,800	5,027,300	5,247,100
Customer Care Division	4,922,875	4,915,795	5,565,750	4,839,400	5,429,900
Human Resources Division	1,151,611	1,136,073	1,170,950	1,034,900	1,465,450
Information Technology Division	7,151,465	7,865,236	9,777,850	8,915,150	8,965,650
Financial Division	2,959,637	2,981,554	3,182,850	2,750,900	3,154,450
General & Administration	10,203,352	10,594,017	12,765,000	13,221,400	15,816,200
<b>Total Dept. Operating Expenses</b>	<b>\$80,811,369</b>	<b>\$83,220,912</b>	<b>\$97,681,600</b>	<b>\$91,740,900</b>	<b>\$99,852,000</b>
0520 Depreciation Expense - Water	13,452,825	13,457,200	13,899,400	13,899,400	14,543,300
0520 Depreciation Expense - Sewer	16,953,827	17,008,644	17,112,200	17,112,200	16,596,000
0602 Amortization - Leases	744,595	780,069	1,142,600	1,394,000	1,501,200
<b>Total Depreciation Expenses</b>	<b>\$31,151,246</b>	<b>\$31,245,913</b>	<b>\$32,154,200</b>	<b>\$32,405,600</b>	<b>\$32,640,500</b>
0855 Labor Overhead	(\$3,867,193)	(\$3,898,119)	(\$3,700,000)	(\$3,902,900)	(\$3,920,000)
0812 Minor Materials - Store	349,606	333,603	307,200	311,000	330,000
Intradepartmental Utility Clearing	(413,513)	(440,733)	(438,500)	(449,300)	(515,900)
0853 Stores Expense Clearing	(960,637)	(1,034,082)	(1,084,800)	(1,000,900)	(1,033,400)
0851 Vehicle & Equipment Clearing	(3,657,615)	(3,539,831)	(4,302,900)	(3,383,700)	(4,029,900)
<b>Total Overhead Clearing</b>	<b>(\$8,549,352)</b>	<b>(\$8,579,162)</b>	<b>(\$9,219,000)</b>	<b>(\$8,425,800)</b>	<b>(\$9,169,200)</b>
0824 Bond Interest Expense	\$11,596,208	\$14,136,493	\$15,355,000	\$15,642,400	\$14,749,000
0824 Bond Interest - Amortization	(1,034,631)	(1,207,351)	(1,415,200)	(1,415,200)	(1,415,500)
0824 Loan Interest Expense	37,605	26,853	287,400	287,400	240,900
0824 Other Finance Cost	29,645	1,696,088	628,700	628,700	1,236,300
0824 Interest - Leases	526	410	43,100	43,100	84,800
<b>Total Dept Interest Expenses</b>	<b>\$10,629,352</b>	<b>\$14,652,493</b>	<b>\$14,899,000</b>	<b>\$15,186,400</b>	<b>\$14,895,500</b>
<b>Total Expenses</b>	<b>\$114,042,615</b>	<b>\$120,540,157</b>	<b>\$135,515,800</b>	<b>\$130,907,100</b>	<b>\$138,218,800</b>
<b>Net Operating Results</b>	<b>\$17,872,099</b>	<b>\$26,944,161</b>	<b>\$20,453,100</b>	<b>\$26,998,800</b>	<b>\$28,837,400</b>
0108 INCR/(DECR)-Gas and Diesel Inven.	(\$6,559)	(\$2,933)	\$0	(\$7,000)	\$0
0104 INCR/(DECR)-Materials Inventory	263,543	51,431	0	715,000	0
0104 INCR/(DECR)-Stores Exp. - Undist.	11,053	(90,684)	0	(72,900)	0
<b>Total Other Deductions</b>	<b>\$268,037</b>	<b>(\$42,185)</b>	<b>\$0</b>	<b>\$635,100</b>	<b>\$0</b>
Glennville Lake Plant	\$213,799	\$206,479	\$742,200	\$576,500	\$731,000
P.O. Hoffer Plant	83,764	385,854	748,500	720,800	447,000
Water Distribution System	8,613,434	6,641,306	13,199,000	9,730,900	11,421,000
Sanitary Sewer Collection System	8,589,845	(2,991,172)	9,375,000	7,839,300	12,275,000
Cross Creek Treatment Plant	1,030,606	273,246	855,500	677,500	1,758,000
Rockfish Treatment Plant	9,151	37,357	722,800	713,600	647,000
Land & Land Rights	63,068	313,278	375,000	567,500	100,000
Structures & Improvements	80,090	229,728	375,900	438,800	215,000
Communication Equipment	63,857	156,615	293,500	266,900	280,000
Transportation Equipment	1,945,879	1,607,986	1,911,600	1,959,400	311,500
Power Operated Equipment	497,846	75,412	832,800	805,300	113,000
Miscellaneous Equipment	604,707	299,773	624,700	676,400	247,000
Computer Software & Hardware	74,757	844,733	5,017,000	3,768,800	2,566,500
Water/Wastewater CWIP	(4,513,354)	9,607,750	0	0	0
<b>Total Capital Expenditures</b>	<b>\$17,357,450</b>	<b>\$17,688,346</b>	<b>\$35,073,500</b>	<b>\$28,741,700</b>	<b>\$31,112,000</b>



## Water & Wastewater (W/WW) Fund Expenditures

Fund Division/Department

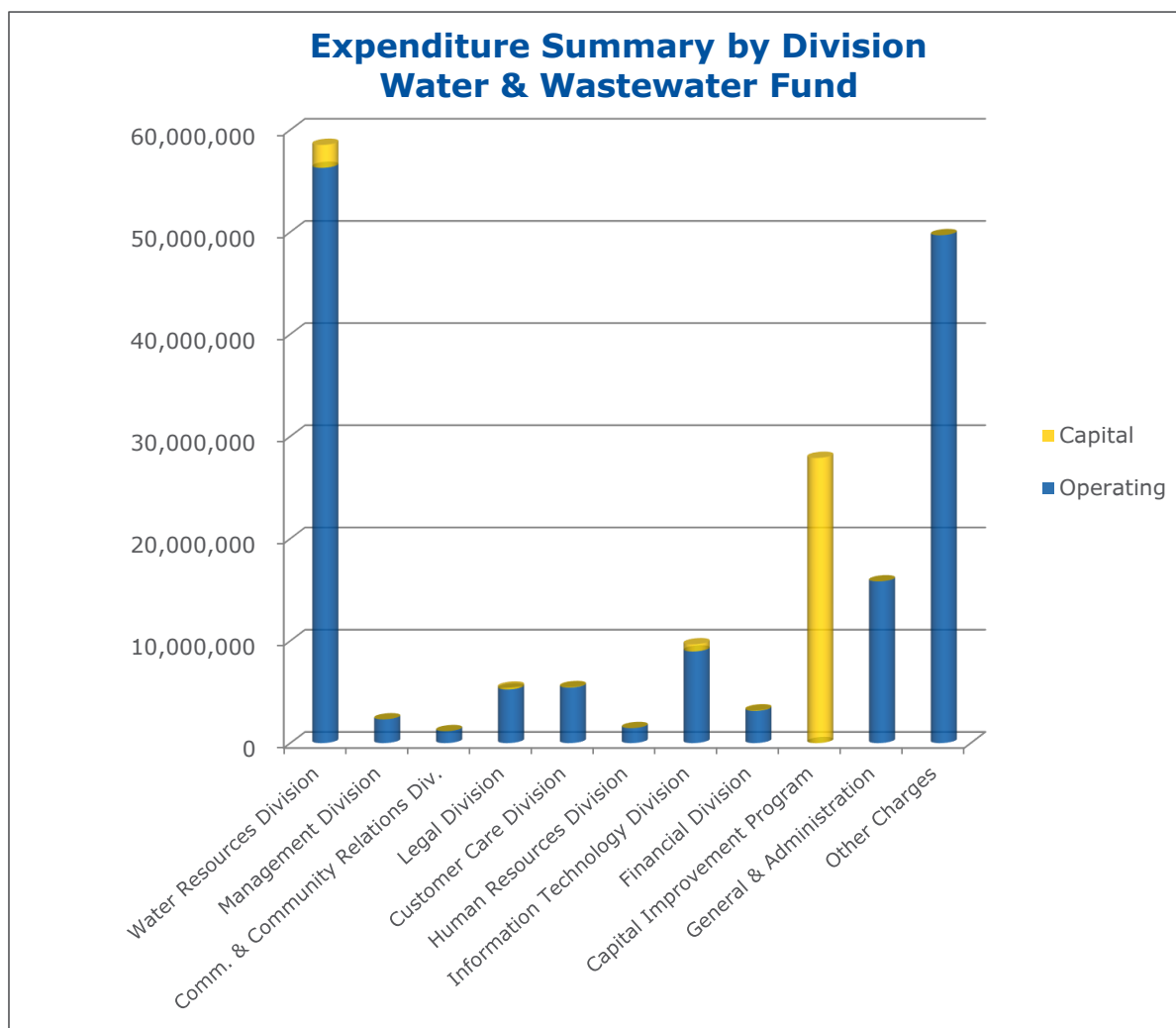
002 0911, 0912, 0913, 0914, 0915, 0917, 0918, 0919, 0922

Account/Description	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimate	FY 2026 Recommended
0822 Bond Principal Payments	\$13,147,398	\$11,870,507	\$11,376,300	\$11,376,300	\$13,617,800
0822 Loan Principal Payments	2,281,758	2,281,758	2,281,800	2,281,800	3,816,300
0822 Principal Payments - Leases	772,466	775,891	1,555,800	1,555,800	1,242,400
<b>Total Debt Related Payments</b>	<b>\$16,201,622</b>	<b>\$14,928,156</b>	<b>\$15,213,900</b>	<b>\$15,213,900</b>	<b>\$18,676,500</b>
0531 Depreciation Adjustment	(\$30,406,651)	(\$30,465,844)	(\$31,011,600)	(\$31,011,600)	(\$31,139,300)
0532 Amortization - Bond Issue Cost	1,034,631	1,207,351	1,415,200	1,415,200	1,415,500
0604 Accum Amortization - Leases	(583,561)	(514,433)	(1,142,600)	(1,142,600)	(1,428,900)
<b>Total Adjustments</b>	<b>(\$29,955,581)</b>	<b>(\$29,772,925)</b>	<b>(\$30,739,000)</b>	<b>(\$30,739,000)</b>	<b>(\$31,152,700)</b>
<b>Total Supplemental Expenditures</b>	<b>\$3,871,528</b>	<b>\$2,801,392</b>	<b>\$19,548,400</b>	<b>\$13,851,700</b>	<b>\$18,635,800</b>
<b>Total Expenditures</b>	<b>\$117,914,143</b>	<b>\$123,341,548</b>	<b>\$155,064,200</b>	<b>\$144,758,800</b>	<b>\$156,854,600</b>
0834 Appr. to Rate Stabilization Fund	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000
0834 Appr. to Annexation Phase V Res.	2,202,689	2,268,769	2,336,900	2,336,900	2,407,000
0834 Transfer to Annexation V Reserve	1,540,902	1,802,152	1,564,000	1,550,000	2,166,000
0834 Transfer to NCDOT Reserve	5,793,073	9,070,631	11,064,400	11,100,800	12,182,500
0834 Transfer to Trans. Equipment CPF	2,113,200	1,602,500	1,321,300	1,321,300	406,000
0834 Transfer to Budget Carryover Reserve	991,600	2,532,800	0	350,000	0
0834 Transfer to Legal Reserve	444,300	250,000	0	0	0
0834 Transfer to PWC Foundation Reserve	0	339,800	0	0	0
0834 Transfer to Directed Grant Project Fund	200,000	0	0	0	55,000
0834 Transfer to Participation Reserve	0	0	270,000	0	0
0834 Transfer to AIA Grant Project Fund	0	237,900	600,000	600,000	0
0834 Appr. To W/WW Net Position	29,406,039	26,311,288	833,000	20,688,400	6,333,300
<b>Total Budgetary Appropriations</b>	<b>\$42,941,803</b>	<b>\$44,665,840</b>	<b>\$18,239,600</b>	<b>\$38,197,400</b>	<b>\$23,799,800</b>
<b>Total Water &amp; Wastewater Utility</b>	<b>\$160,855,946</b>	<b>\$168,007,389</b>	<b>\$173,303,800</b>	<b>\$182,956,200</b>	<b>\$180,654,400</b>



## Expenditure Summay by Division W/WW Fund

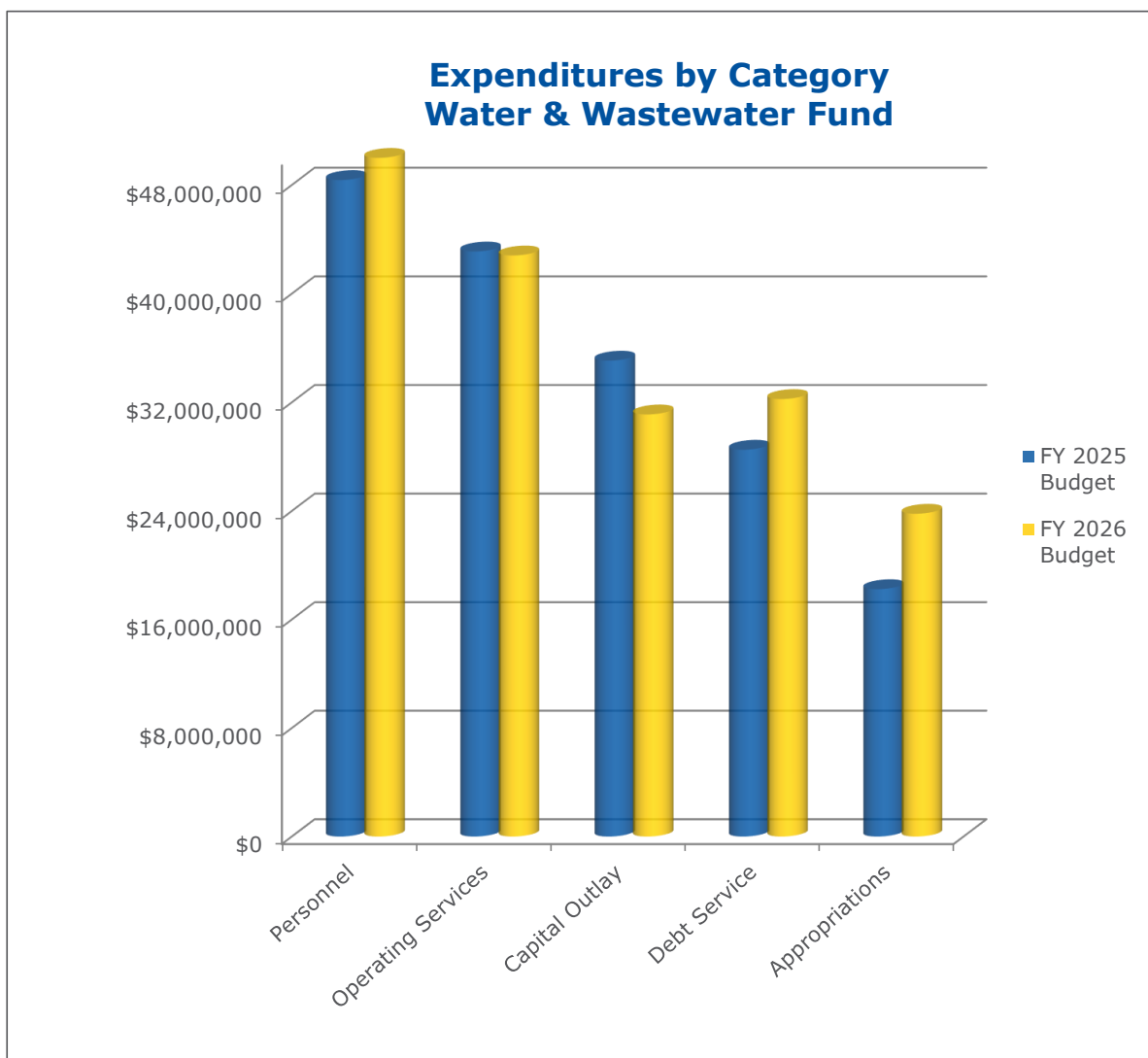
Division	Operating	Capital	Total Expenditures
Water Resources	\$56,286,100	\$2,244,000	\$58,530,100
Management Division	2,319,900	0	2,319,900
Comm. & Community Relations Division	1,167,250	0	1,167,250
Legal Division	5,247,100	176,500	5,423,600
Customer Care Division	5,429,900	50,000	5,479,900
Human Resources Division	1,465,450	0	1,465,450
Information Technology Division	8,965,650	697,500	9,663,150
Financial Division	3,154,450	50,000	3,204,450
Capital Improvement Program	0	27,894,000	27,894,000
General & Administration	15,816,200	0	15,816,200
Other Charges	49,690,400	0	49,690,400
<b>Total Budget</b>	<b>\$149,542,400</b>	<b>\$31,112,000</b>	<b>\$180,654,400</b>





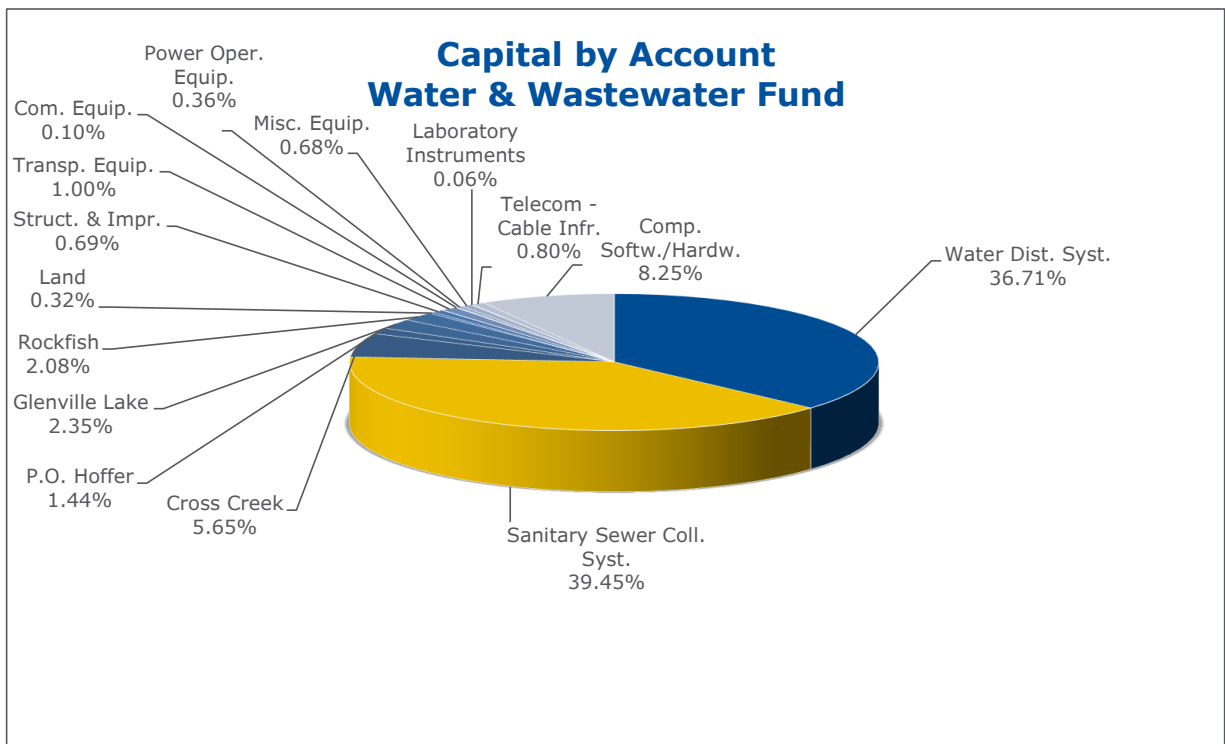
## Expenditures by Category W/WW Fund

Description	FY 2025 Budget	FY 2026 Budget
Personnel	\$48,368,000	\$50,682,900
Operating Services	43,108,700	42,814,900
Capital Outlay	35,073,500	31,112,000
Debt Service	28,514,000	32,244,800
Appropriations	18,239,600	23,799,800
<b>Total Expenditures</b>	<b>\$173,303,800</b>	<b>\$180,654,400</b>



## Capital Budget Summary W/WW Fund

	Water Resources Division	Allocation of Mgmt/Comm Relations/ Legal/Customer Care/ HR/IT/Financial Divisions	W/WW Fund Capital Improvement Program	Total
Water Distribution System	\$0	\$0	\$11,421,000	\$11,421,000
Sanitary Sewer Collection System	0	0	12,275,000	12,275,000
P.O. Hoffer Plant	432,000	0	15,000	447,000
Glenville Lake Plant	392,000	0	339,000	731,000
Cross Creek Treatment Plant	243,000	0	1,515,000	1,758,000
Rockfish Treatment Plant	187,000	0	460,000	647,000
Land & Land Rights	0	0	100,000	100,000
Structures & Improvements	15,000	200,000	0	215,000
Office Furniture & Equip.	15,000	0	0	15,000
Transportation Equipment	311,500	0	0	311,500
Communication Equipment	30,000	0	0	30,000
Power Operated Equipment	113,000	0	0	113,000
Miscellaneous Equipment	209,000	3,000	0	212,000
Laboratory Instruments	20,000	0	0	20,000
Telecom - Cable Infrastructure	250,000	0	0	250,000
Computer Software & Hardware	0	797,500	1,769,000	2,566,500
<b>Total Capital Budget</b>	<b>\$2,217,500</b>	<b>\$1,000,500</b>	<b>\$27,894,000</b>	<b>\$31,112,000</b>



## Water & Wastewater Fund General & Administration

Fund	Division/Department					
002	0910					
Account/Description		FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimate	FY 2026 Recommended
0210	Work Force Contingency	\$0	\$0	\$400,000	\$400,000	\$611,700
0233	Disability Insurance	84,034	113,476	137,900	120,000	138,600
0234	Medical Insurance	4,235,405	4,121,611	5,900,600	5,967,500	6,882,300
0235	Life Insurance	122,523	117,421	167,800	127,000	167,800
0243	Dental Insurance	(28,862)	(42,551)	(34,600)	(22,900)	(14,700)
0248	401K Match	0	0	0	223,600	633,000
0260	Sick Pay Accrual Expense	189,991	104,842	30,000	30,000	30,000
0488	Unemployment	31,617	906	15,000	15,000	15,000
0502	Workers' Compensation	108,179	86,626	100,000	234,500	125,000
0507	Benefit Plan Expense	3,395	3,665	5,300	4,000	5,300
0534	OPEB Expense	(55,936)	758,273	1,713,000	1,658,600	1,757,200
0633	HSA Match	0	0	0	67,100	91,000
0876	LGRS GASB 68	2,762,119	3,229,379	0	0	0
<b>Total Personnel Services</b>		<b>\$7,452,464</b>	<b>\$8,493,647</b>	<b>\$8,435,000</b>	<b>\$8,824,400</b>	<b>\$10,442,200</b>
0104	Materials & Supplies - Warehouse	\$93	\$52	\$100	\$100	\$100
0106	Materials & Supplies	3,668	3,749	3,800	3,800	3,800
0150	Tools	85	0	0	100	0
0402	Postage, Print, & Stationary	17,265	22,125	23,400	28,400	29,200
0403	Bank Service Charges	78	78	100	100	100
0409	Telephone Expense	3,806	3,923	4,000	4,200	4,200
0410	Janitorial Supplies	4,228	4,241	4,100	4,100	4,100
0421	Misc. G&A Expense	0	202	0	0	0
0439	Property Insurance	169,307	185,485	183,400	179,500	192,600
0440	Auto & Truck Insurance	6,091	10,413	35,800	(24,700)	37,600
0443	Excess Insurance Program	258,757	276,303	333,100	306,300	349,800
0445	Customer Claims	1,091,779	31,137	266,800	88,300	285,100
0446	Directors'/Officers' Liability Insurance	29,743	31,016	41,800	31,100	43,900
0450	Contingency - Water/Sewer Fund	0	0	1,999,450	1,999,400	2,505,800
0452	Misc. General Expense	24,802	1,103	0	0	0
0453	Dues & Fees	43,502	41,774	49,100	48,800	50,400
0458	Commissioners' Fees	0	0	0	0	0
0481	Natural Gas Utilities	155	156	200	200	200
0486	Excess Wovrkers Comp Insurance	49,950	49,930	56,700	52,500	59,600
0496	Collection Agency Fees	48,535	60,564	67,500	50,000	50,000
0497	Safety Supplies & Expense	37	11	0	200	0
0503	Employee Welfare	9,926	9,726	27,500	25,000	15,000
0504	Uniform & Jacket Expense	14	5	0	0	0
0522	Customer Chargeoffs	460,221	628,070	600,000	753,100	782,600
0536	Auto Deductible Payments	0	0	15,000	10,000	20,000
0537	Inland Marine Coverage	6,466	5,693	14,800	7,100	15,600
0538	Crime Policy	729	729	8,200	800	8,700
0539	Surplus Lines - Tax	16,190	58,482	54,400	65,000	70,000
0540	Bond - CFO	1,038	1,575	2,000	2,400	2,000
0564	Facilities & Grounds	146,168	136,677	204,900	164,800	203,600
0566	Cyber Liability Insurance	35,448	43,273	47,300	46,800	49,700
0567	Broker & Inspection Fees	2,865	18,130	112,500	122,300	127,500
0595	Subrogation NU Recovery Fees	0	0	0	7,200	15,000
0596	TPA Service Fees	0	0	0	0	21,000
0606	Employed Lawyers Prof Liab Insurance	6,571	4,922	8,000	5,500	5,800
0725	Allocated Rents	255,683	387,882	0	299,300	296,600
1450	Grinder Pump Reimbursement	3,975	1,312	42,000	21,000	29,400
<b>Total Operating Services</b>		<b>\$2,697,174</b>	<b>\$2,018,741</b>	<b>\$4,205,950</b>	<b>\$4,302,700</b>	<b>\$5,279,000</b>



## Water & Wastewater Fund General & Administration

Fund	Division/Department					
002	0910					
Account/Description		FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimate	FY 2026 Recommended
0424	Audit Expense	\$16,500	\$41,605	\$65,050	\$42,500	\$43,500
0435	Contractual Services	0	0	11,000	6,500	0
0438	Security Services	37,214	40,024	48,000	45,300	51,500
<b>Total Contractual Services</b>		<b>\$53,714</b>	<b>\$81,629</b>	<b>\$124,050</b>	<b>\$94,300</b>	<b>\$95,000</b>
<b>Total General &amp; Administration</b>		<b>\$10,203,352</b>	<b>\$10,594,017</b>	<b>\$12,765,000</b>	<b>\$13,221,400</b>	<b>\$15,816,200</b>



## Water & Wastewater Utility Ten Year Capital Projection

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 31 - FY 35	Total
<b>Capital Improvement Program</b>							
<b>Customer Care</b>							
Water Distribution	\$1,352,000	\$1,353,000	\$927,000	\$957,000	\$975,000	\$50,913,000	\$56,477,000
<b>Legal</b>							
Structures & Improvements	0	0	0	0	0	0	0
<b>Finance</b>							
Inhouse Computer System	1,769,000	0	0	0	0	0	1,769,000
<b>Information Technology</b>							
Inhouse Computer System	0	750,000	0	0	0	0	750,000
<b>Water</b>							
Land & Land Rights	100,000	100,000	100,000	100,000	100,000	500,000	1,000,000
Water Distribution	10,069,000	12,928,000	9,512,000	11,907,000	5,517,000	28,435,000	78,368,000
S/S Collection System	12,275,000	14,236,000	13,830,000	18,838,000	26,233,000	61,375,000	146,787,000
Glenville Lake	339,000	15,000	0	0	0	0	354,000
Hoffer	15,000	15,000	0	0	0	0	30,000
Cross Creek Treatment Plant	1,515,000	15,000	15,000	15,000	15,000	140,000	1,715,000
Rockfish	460,000	0	0	0	0	0	460,000
<b>Total CIP</b>	<b>\$27,894,000</b>	<b>\$29,412,000</b>	<b>\$24,384,000</b>	<b>\$31,817,000</b>	<b>\$32,840,000</b>	<b>\$141,363,000</b>	<b>\$287,710,000</b>

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 31 - FY 35	TOTAL
<b>General Plant</b>							
Computer Soft. & Hard.	\$797,500	\$325,000	\$0	\$0	\$0	\$0	\$1,122,500
Structures & Improvements	215,000	0	0	0	0	0	215,000
Office Furniture & Equipment	15,000	0	0	0	0	0	15,000
P.O. Hoffer	432,000	0	0	0	0	0	432,000
Glenville	392,000	0	0	0	0	0	392,000
Cross Creek Treatment Plant	243,000	0	0	0	0	0	243,000
Rockfish	187,000	0	0	0	0	0	187,000
Transportation Equipment	311,500	1,558,000	638,000	546,000	967,500	1,008,000	5,029,000
Power-Operated Equipment	113,000	523,500	740,000	571,000	125,000	555,000	2,627,500
Communication Equipment	280,000	0	0	0	0	0	280,000
Miscellaneous Equipment	232,000	0	0	123,000	0	0	355,000
<b>Total General Plant</b>	<b>\$3,218,000</b>	<b>\$2,406,500</b>	<b>\$1,378,000</b>	<b>\$1,240,000</b>	<b>\$1,092,500</b>	<b>\$1,563,000</b>	<b>\$10,898,000</b>
<b>Total W/WW Utility</b>	<b>\$31,112,000</b>	<b>\$31,818,500</b>	<b>\$25,762,000</b>	<b>\$33,057,000</b>	<b>\$33,932,500</b>	<b>\$142,926,000</b>	<b>\$298,608,000</b>



# MANAGEMENT DIVISION



## CHIEF EXECUTIVE OFFICER/ GENERAL MANAGER

Timothy Bryant

### EXECUTIVE DEPARTMENT

EXECUTIVE  
4 Positions

LEGAL  
ADMINISTRATION  
1 Position

CUSTOMER CARE  
ADMINISTRATION  
1 Position

HUMAN RESOURCES  
ADMINISTRATION  
1 Position

COMMUNICATIONS  
& COMMUNITY  
RELATIONS  
ADMINISTRATION  
1 Position

INFORMATION  
TECHNOLOGY  
ADMINISTRATION  
1 Position

FINANCIAL  
ADMINISTRATION  
1 Position

WATER  
ADMINISTRATION  
1 Position

ELECTRIC  
ADMINISTRATION  
1 Position





### Purpose and Overview

The Management Division is responsible for the general management of the Public Works Commission. In addition to the CEO/General Manager, this division includes the Officers for each of the other divisions, the Senior Executive Assistant/Clerk to the PWC Board and two Executive Assistants.

### Summary of Budget Changes

- \* Overall, the Management Division Budget is decreasing by 14.89%.
- \* The Support Services cost center was retired in FY 2025.
- \* Contractual Services are decreasing due to lower consulting estimates.

<b>Personnel Summary</b>	<b>Authorized FY 2022</b>	<b>Authorized FY 2023</b>	<b>Authorized FY 2024</b>	<b>Authorized FY 2025</b>	<b>Authorized FY 2026</b>
Full Time	12	12	12	12	12
Part Time	0	0	0	0	0
Contract	0	0	0	0	0

<b>Budget Summary Departments</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Budget</b>	<b>FY 2026 Recommended</b>	<b>FY 2026 Adopted</b>	<b>% Change FY26 / FY25</b>
Executive	\$5,666,271	\$6,509,000	\$5,539,500	\$0	-14.89%
<b>Total Operating Budget</b>	<b>\$5,666,271</b>	<b>\$6,509,000</b>	<b>\$5,539,500</b>	<b>\$0</b>	<b>-14.89%</b>
<b>Total Capital Budget</b>	<b>\$31,691</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>
<b>Total Budget</b>	<b>\$5,697,962</b>	<b>\$6,509,000</b>	<b>\$5,539,500</b>	<b>\$0</b>	<b>-14.89%</b>



## Management Division Expenditures

**Fund Division/Department**  
**001/002 0110, 0115, 0121, 0125, 0130, 0135, 0138, 0140, 0160, 0170**

Cost Type/Description	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimate	FY 2026 Recommended
Regular Salaries	\$2,088,906	\$2,722,487	\$2,587,800	\$2,716,200	\$2,534,500
Allocated Salaries	0	(1,638)	0	0	0
FICA Expense	140,105	187,158	221,000	192,300	219,300
Benefits	625,362	803,827	873,300	944,200	801,800
Labor Overhead	0	0	0	0	0
<b>Total Personnel Services</b>	<b>\$2,854,373</b>	<b>\$3,711,834</b>	<b>\$3,682,100</b>	<b>\$3,852,700</b>	<b>\$3,555,600</b>
0104 Materials & Supplies - Warehouse	\$0	\$49	\$200	\$200	\$200
0401 Office Supplies	5,119	5,093	5,300	4,000	4,300
0402 Postage/Print/Stationary	0	36	600	500	900
0405 Vehicle Allowance	36,811	42,353	77,400	83,400	81,000
0406 Business Travel	8,074	2,008	13,700	9,100	14,300
0409 Telephone Expense	9,861	10,994	12,800	10,800	9,900
0416 Office Furniture & Small Equipment	10,547	28,955	19,000	22,300	7,300
0417 Computer Equipment & Supplies	3,305	2,790	0	0	500
0418 Photocopier Expense	1,430	1,766	1,900	600	600
0448 Employee Moving Expense	0	38,169	0	0	0
0452 Misc. General Expense	4,501	16,100	10,400	9,600	12,100
0453 Dues & Fees*	386,749	406,303	461,400	463,500	454,600
0454 Community Relations	400	300	0	0	2,500
0456 Publications & Subscriptions	3,619	2,319	12,000	8,800	8,000
0457 Freight	19	12	400	400	400
0458 Commissioners' Salaries	28,186	35,868	44,400	44,400	44,400
0459 Commissioners' Travel Expense	6,505	19,958	17,800	17,800	20,000
0460 Community Econ. Develop. Supp.**	322,000	322,000	325,000	325,000	325,000
0477 Computer System Contracts	8,937	8,783	18,200	18,000	18,200
0497 Safety Supplies & Expense	3	145	400	400	500
0503 Employee Welfare	262	490	12,700	10,500	13,600
0504 Uniform & Jacket Expense	0	1,775	2,000	1,000	3,000
0505 Employee Education Seminars ***	35,304	60,849	139,400	116,200	142,900
0529 Safety Award Program	150	0	0	200	0
0603 PWC Foundation	160,255	179,280	350,000	0	0
0701 Fleet Services	0	0	0	0	0
0725 Allocated Rents	73,850	73,850	80,200	80,300	83,000
0817 Job Cost Reclass	1,507	967	1,200	1,200	1,100
0850 Vehicle & Equipment - ACCTG Only	0	0	0	600	0
<b>Total Operating Services</b>	<b>\$1,107,392</b>	<b>\$1,261,211</b>	<b>\$1,606,400</b>	<b>\$1,228,800</b>	<b>\$1,248,300</b>
0425 Legal Services	\$162,776	\$443,389	\$0	\$0	\$0
0426 Management Consulting	367,428	245,989	1,215,000	653,400	735,600
0435 Contractual Services	0	3,847	5,500	6,000	0
<b>Total Contractual Services</b>	<b>\$530,204</b>	<b>\$693,225</b>	<b>\$1,220,500</b>	<b>\$659,400</b>	<b>\$735,600</b>
<b>Total Operating Budget</b>	<b>\$4,491,969</b>	<b>\$5,666,271</b>	<b>\$6,509,000</b>	<b>\$5,740,900</b>	<b>\$5,539,500</b>
<b>Total Capital Budget</b>	<b>\$0</b>	<b>\$31,691</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Management Division Budget</b>	<b>\$4,491,969</b>	<b>\$5,697,962</b>	<b>\$6,509,000</b>	<b>\$5,740,900</b>	<b>\$5,539,500</b>

\* The Dues & Fees Account is Budgeted \$367,300 to the Electric Fund and \$87,300 to the W/WW Fund.

\*\* The Community Economic Development Support Account is Budgeted 100% to the Electric Fund.

\*\*\* The Employee Education/Seminars Account is Budgeted \$71,850 to the Electric Fund and \$71,050 to the W/WW Fund.





# COMMUNICATIONS & COMMUNITY RELATIONS DIVISION



## CHIEF COMMUNICATIONS & COMMUNITY RELATIONS OFFICER

Tyler Patton



## COMMUNICATIONS & COMMUNITY RELATIONS DEPARTMENT

Gavin MacRoberts

Nicole Stiff

COMMUNICATIONS/  
COMMUNITY  
RELATIONS  
7 Positions





### Purpose and Overview

The Communications & Community Relations Division is responsible for communication activities involving customers, employees, stakeholders, and the general public. It is comprised of three sections: External Communications, Internal Communications and Community Relations. Specific functions of the Communications & Community Relations Division include managing customer communications, media relations, community relations and public relations.

### Summary of Budget Changes

- \* Overall, the Communications & Community Relations Division Budget is decreasing by 0.09%.
- \* Operating Services are decreasing and Contractual Services are increasing due to re-allocating funds from sponsorships and communication to contractual services.
- \* The Community Relations cost center is new for FY 2026.

<b>Personnel Summary</b>	<b>Authorized FY 2022</b>	<b>Authorized FY 2023</b>	<b>Authorized FY 2024</b>	<b>Authorized FY 2025</b>	<b>Authorized FY 2026</b>
Full Time	5	5	5	7	7
Part Time	0	0	0	0	0
Contract	0	0	0	0	0

<b>Budget Summary Departments</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Budget</b>	<b>FY 2026 Recommended</b>	<b>FY 2026 Adopted</b>	<b>% Change FY 26 / FY 25</b>
Communications & Community Relations	\$1,610,512	\$2,350,000	\$2,347,900	\$0	-0.09%
<b>Total Operating Budget</b>	<b>\$1,610,512</b>	<b>\$2,350,000</b>	<b>\$2,347,900</b>	<b>\$0</b>	<b>-0.09%</b>
<b>Total Capital Budget</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>
<b>Total Budget</b>	<b>\$1,610,512</b>	<b>\$2,350,000</b>	<b>\$2,347,900</b>	<b>\$0</b>	<b>-0.09%</b>



## Communications & Community Relations Division Expenditures

**Fund**    **Division/Department**  
**001/002**   **0210, 0212**

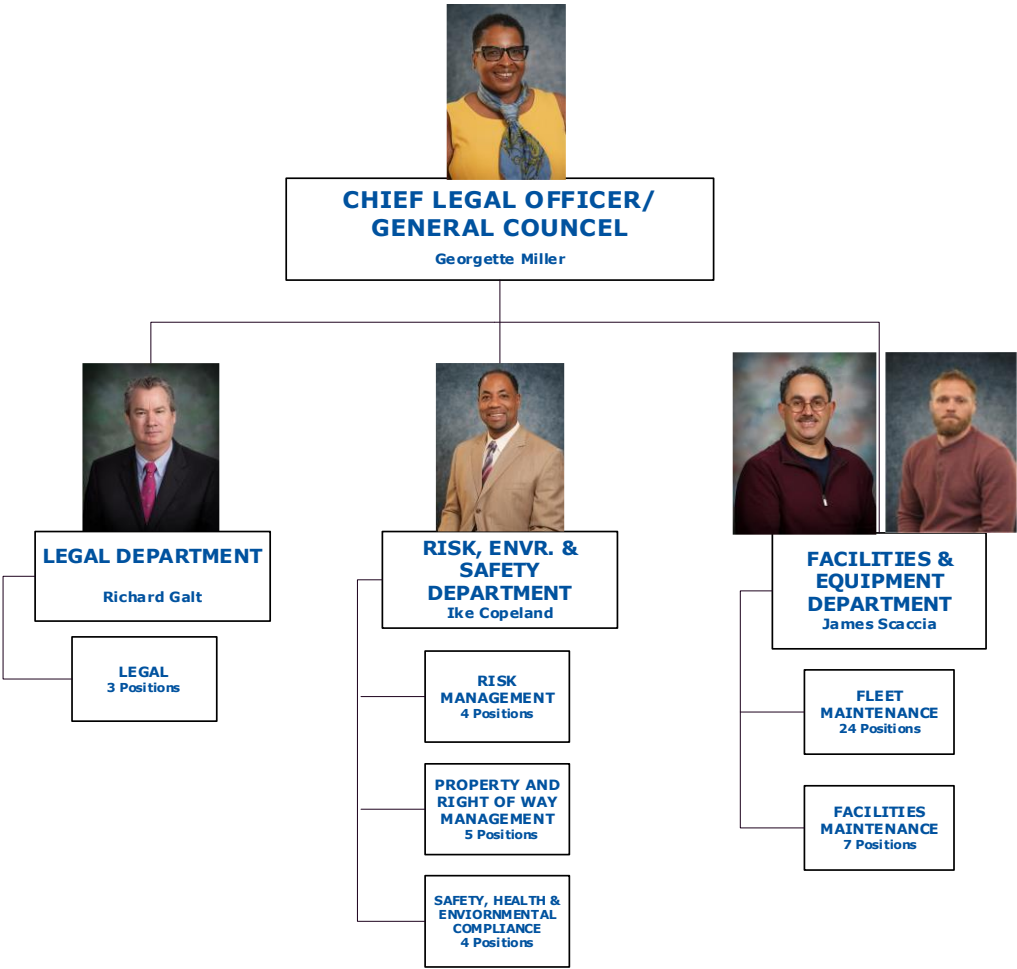
Cost Type/Description		FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimate	FY 2026 Recommended
Regular Salaries		\$343,054	\$421,350	\$629,400	\$570,800	\$633,000
Allocated Salaries		(166)	(499)	0	(200)	0
FICA Expense		32,289	34,980	200,300	45,900	54,600
Benefits		117,372	109,794	54,000	141,400	199,300
Labor Overhead		0	0	0	0	0
<b>Personnel Services</b>		<b>\$492,549</b>	<b>\$565,624</b>	<b>\$883,700</b>	<b>\$757,900</b>	<b>\$886,900</b>
0104	Materials & Supplies - Warehouse	\$14	(\$1)	\$0	\$100	\$200
0108	Fuel Gas & Diesel (Fuel Island Only)	2,380	506	100	100	1,100
0150	Tools	0	0	0	100	0
0160	Power Cost	7,360	11,713	10,800	12,800	14,000
0401	Office Supplies	3,953	3,234	3,600	3,600	3,200
0402	Postage/Print/Stationary	151,685	155,946	171,200	170,600	72,000
0406	Business Travel	0	0	1,000	0	0
0410	Janitorial Supplies	0	0	0	0	0
0412	Rental Equipment	0	1,210	1,200	1,400	1,500
0416	Office Furniture & Small Equipment	1,322	1,542	1,500	1,500	0
0417	Computer Equipment & Supplies	11,835	2,151	2,500	2,500	0
0418	Photocopier Expense	1,314	2,108	1,800	900	1,000
0452	Misc. General Expense	427	399	200	200	400
0453	Dues & Fees	9,931	12,354	15,400	15,300	15,000
0454	Customer Education	674,513	704,496	282,600	278,200	275,000
0457	Freight	2,145	1,865	3,100	2,800	3,100
0463	Water Utilities	386	410	600	300	600
0477	Computer System Contracts	10,022	9,555	25,000	20,200	25,000
0497	Safety Supplies & Expense	201	129	700	700	600
0503	Employee Welfare	80	100	100	0	1,100
0504	Uniform & Jacket Expense	367	341	1,400	1,400	900
0505	Employee Education & Seminars	6,340	6,349	12,300	11,900	20,000
0529	Safety Awards Program	0	0	0	100	0
0572	Fay TV Sponsorship	85,000	85,000	85,000	85,000	85,000
0573	Community Sponsorship	(1,250)	0	150,000	150,000	150,000
0616	Communications	0	0	645,000	638,700	83,300
0701	Fleet Services	4,242	2,187	3,400	3,400	2,000
0850	Vehicle & Equipment - ACCGT Only	0	0	0	0	0
<b>Total Operating Services</b>		<b>\$990,022</b>	<b>\$1,018,636</b>	<b>\$1,436,000</b>	<b>\$1,421,800</b>	<b>\$775,800</b>
0422	Temporary Personnel Fees	\$0	\$0	\$500	\$0	\$500
0435	Contractual Services	24,262	26,252	29,800	30,300	684,700
<b>Total Contractual Services</b>		<b>\$24,262</b>	<b>\$26,252</b>	<b>\$30,300</b>	<b>\$30,300</b>	<b>\$685,200</b>
<b>Total Operating Budget</b>		<b>\$1,506,833</b>	<b>\$1,610,512</b>	<b>\$2,350,000</b>	<b>\$2,210,000</b>	<b>\$2,347,900</b>
<b>Total Capital Budget</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Communications &amp; Community Relations Division Budget</b>		<b>\$1,506,833</b>	<b>\$1,610,512</b>	<b>\$2,350,000</b>	<b>\$2,210,000</b>	<b>\$2,347,900</b>

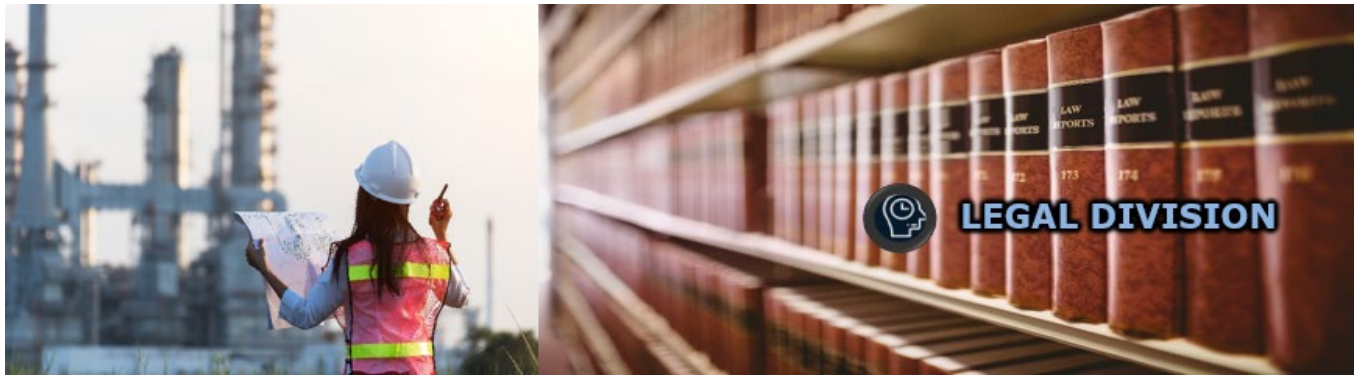
\*The Power Account is Budgeted 100% to the Electric Fund.

\*\*The Water Utilities Account is Budgeted 100% to the Water/Waste Water Fund.



# LEGAL DIVISION





### Purpose and Overview

The Legal Division is comprised of three diversified departments: Legal; Risk, Environmental & Safety; and Facilities & Equipment. The Legal Department is responsible for compliance, governance contracts, litigation, legislative matters, and public records. The Risk, Environmental & Safety Department is responsible for furnishing the services necessary to protect the assets required to provide a reliable utility service, acquiring real estate/access rights in a timely manner and managing or disposing of PWC owned property, providing various services to employees, managing an effective safety and loss control program, and administering the PWC workers compensation self-insurance program. The Facilities & Equipment Department is responsible for fleet management and maintenance of PWC vehicles and equipment; receiving, disbursing and surplusing of materials and vehicles; and security and maintenance of buildings and grounds.

### Summary of Budget Changes

- \* Overall, the Legal Division Budget is decreasing by 8.22%.
- \* Operating Services are decreasing due to lower estimates for fuel and fleet services, as well as the movement of a computer system contract to GASB96 in FY 2025.
- \* Contractual Services are decreasing due to moving organizational safety training to Human Resources.

Personnel Summary	Authorized FY 2022	Authorized FY 2023	Authorized FY 2024	Authorized FY 2025	Authorized FY 2026
Full Time	50	50	50	50	50
Part Time	0	0	0	0	0
Contract	0	1	0	0	0

Budget Summary Departments	FY 2024 Actual	FY 2025 Budget	FY 2026 Recommended	FY 2026 Adopted	% Change FY26 / FY25
Legal	\$491,675	\$1,311,300	\$1,341,300	\$0	2.29%
Risk Management	2,665,904	3,160,800	2,761,600	0	-12.63%
Facilities & Equipment	4,944,969	6,083,900	5,569,100	0	-8.46%
<b>Total Operating Budget</b>	<b>\$8,102,548</b>	<b>\$10,556,000</b>	<b>\$9,672,000</b>	<b>\$0</b>	<b>-8.37%</b>
<b>Total Capital Budget</b>	<b>\$78,050</b>	<b>\$443,800</b>	<b>\$424,000</b>	<b>\$0</b>	<b>-4.46%</b>
<b>Total Budget</b>	<b>\$8,180,598</b>	<b>\$10,999,800</b>	<b>\$10,096,000</b>	<b>\$0</b>	<b>-8.22%</b>



## Legal Division Expenditures

**Fund Division/Department**  
**001/002 0247, 0256, 0257, 0258, 0271, 0272**

Cost Type/Description		FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimate	FY 2026 Recommended
Regular Salaries		\$3,499,319	\$3,975,240	\$3,919,500	\$3,925,200	\$4,092,400
Allocated Salaries		(42,002)	(92,762)	0	(19,600)	0
FICA Expense		309,992	335,949	332,000	297,800	346,200
Benefits		1,009,190	1,105,382	1,210,100	1,084,100	1,265,100
<b>Total Personnel Services</b>		<b>\$4,776,498</b>	<b>\$5,323,809</b>	<b>\$5,461,600</b>	<b>\$5,287,500</b>	<b>\$5,703,700</b>
0103 Machine/Welding Supplies & Mat.		\$10,282	\$10,318	\$17,000	\$17,000	\$10,000
0104 Materials & Supplies - Warehouse		4,738	4,616	6,100	5,200	5,400
0106 Materials & Supplies		32,830	27,414	50,600	35,500	40,900
0108 Fuel Gas & Diesel (Fuel Island Only)		811,850	731,499	1,107,500	806,700	805,800
0118 Fuel Gas & Diesel (Non Fuel Island)		0	0	1,000	500	500
0145 Safety Supplies & Expense		290	12,868	47,200	17,100	1,900
0150 Tools		13,575	15,564	18,900	17,900	18,000
0152 Equipment & Repair Parts		744,836	694,185	740,000	700,000	700,000
0153 Outsourced Vehicle Repairs & Parts		236,186	248,580	375,000	300,000	300,000
0156 Chemicals - Inventory Issue		80	0	0	0	100
0160 Power Costs		60,798	66,658	66,200	63,700	63,700
0401 Office Supplies		9,651	5,397	7,300	4,600	4,700
0402 Postage/Print/Stationary		383	307	900	600	400
0405 Vehicle Allowance		104	42	100	100	0
0406 Business Travel		5,656	5,140	8,900	10,100	7,500
0409 Telephone Expense		21,644	19,961	22,000	21,000	20,800
0410 Janitorial Supplies		339	507	600	900	600
0412 Rental of Equipment		701	6,064	26,100	13,000	13,000
0415 Recording Fees		576	85	800	400	400
0416 Office Furniture & Small Equipment		3,202	2,083	2,300	14,000	2,300
0417 Computer Equipment & Supplies		19,653	0	100	0	0
0418 Photocopier Expense		2,795	2,377	1,700	1,500	1,500
0440 Auto Insurance		160,160	178,500	179,900	223,500	223,500
0447 Ads & Notices		199	0	0	0	0
0448 Employee Moving Expense		50,569	0	0	0	0
0452 Misc. General Expense		1,715	4,307	2,300	1,300	1,000
0453 Dues & Fees		14,251	16,559	28,900	28,300	21,200
0456 Publications & Subscriptions		10,564	5,032	26,000	4,700	4,000
0457 Freight		23,958	19,795	25,900	20,200	20,300
0463 Water Utilities		2,920	7,130	4,100	6,900	7,800
0464 Sewer Utilities		2,566	7,496	5,000	4,800	5,700
0469 Maintenance Agreements		10,235	7,694	14,100	12,100	12,400
0477 Computer System Contracts		147,372	230,605	524,500	261,300	316,000
0481 Natural Gas Utilities		11,804	8,570	11,000	11,000	11,000
0497 Safety Supplies & Expense - WHS		6,117	3,240	4,600	4,700	4,500
0503 Employee Welfare		13,954	4,832	10,800	7,800	12,000
0504 Uniform & Jacket Expense		47,259	45,078	56,500	46,300	52,000
0505 Employee Education & Seminars		86,384	73,698	128,800	101,300	120,300
0518 Licenses Fees - Vehicles		38,622	53,373	94,800	64,800	45,400
0527 Training Supplies		3,496	512	5,000	400	1,200
0529 Safety Awards Program		7,256	4,328	10,000	100	7,000
0564 Facilities & Grounds Maintenance		71,566	97,024	100,600	85,600	100,800
0701 Fleet Services		2,015,216	1,866,002	2,116,000	1,755,000	1,818,000
0722 Allocated Fleet Services		(2,544,984)	(2,384,286)	(2,546,300)	(2,195,600)	(2,215,100)
0725 Allocated Rents		84,294	84,294	92,400	92,400	100,100
0850 Vehicle & Equipment - ACCTG Only		0	0	0	400	0
<b>Total Operating Services</b>		<b>\$2,245,662</b>	<b>\$2,187,447</b>	<b>\$3,395,200</b>	<b>\$2,567,100</b>	<b>\$2,666,600</b>



## Legal Division Expenditures

**Fund**    **Division/Department**  
**001/002**   **0247, 0256, 0257, 0258, 0271, 0272**

<b>Cost Type/Description</b>		<b>FY 2023 Actual</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Budget</b>	<b>FY 2025 Estimate</b>	<b>FY 2026 Recommended</b>
0422	Temporary Personnel Fees	\$87,691	\$0	\$32,500	\$0	\$25,000
0425	Legal Services	0	0	655,300	655,300	705,500
0426	Management Consulting	123,740	122,175	365,000	320,000	310,000
0435	Contractual Services*	717,602	468,638	645,700	416,400	260,500
0438	Security Services	479	479	700	600	700
<b>Total Contractual Services</b>		<b>\$929,513</b>	<b>\$591,292</b>	<b>\$1,699,200</b>	<b>\$1,392,300</b>	<b>\$1,301,700</b>
<b>Total Operating Budget</b>		<b>\$7,951,672</b>	<b>\$8,102,548</b>	<b>\$10,556,000</b>	<b>\$9,246,900</b>	<b>\$9,672,000</b>
<b>Total Capital Budget</b>		<b>\$410,076</b>	<b>\$78,050</b>	<b>\$443,800</b>	<b>\$443,800</b>	<b>\$424,000</b>
<b>Total Legal Division Budget</b>		<b>\$8,361,748</b>	<b>\$8,180,598</b>	<b>\$10,999,800</b>	<b>\$9,690,700</b>	<b>\$10,096,000</b>

\* Contractual Services is budgeted \$234,500 to the Electric Fund and \$251,500 to the Water Fund.



## Legal Division Capital Budget

**Fund**      **Division/Department**  
**001/002**   **0247, 0256, 0257, 0258, 0271, 0272**

Budget Code	QTY	Description	FY 2026 Requested	Add/ Repl	Describe Reason for Purchase	FY 2026 Recommended
<b>390000 Structures &amp; Improvements</b>						
	1	Bay Door #3	\$44,000	Repl	To replace existing bay door #3 at Fleet. The existing bay door is not working properly due to age and use - Electric Fund only	\$44,000
	4	Gas Heater	25,000	Repl	To replace multiple radiant gas heaters - Electric Fund only	25,000
	1	Air/Fluid Lines	9,000	Repl	To replace leaking air and oil lines - Electric Fund only	9,000
	1	Rooftop Exhaust Fan	40,000	Repl	To replace rooftop exhaust fan	40,000
	1	Loop Pump #1	45,000	Repl	Loop pump # 1 is one of two chilled water distribution pumps for the Ops/Admin buildings HVAC system. It will be installed in the main mechanical building - Electric Fund only	45,000
2502725585	1	Vehicle Bay Enclosure	100,000	Repl	Enclosure of two vehicle bays W/R - Water Fund only	100,000
	1	Exhaust Fan	8,000	Add	To install exhaust fan/duct in compressor room - Electric Fund only	8,000
		<b>Total Structures &amp; Improvements</b>	<b>\$271,000</b>			<b>\$271,000</b>
<b>392000 Transportation Equipment</b>						
	1	Forklift	\$51,000	Repl	To replace equipment #5512; 2012 Nissan BXP50; LTD Milage 0; LTD Maintenance \$10,566.22; for like unit	\$51,000
	3	Engine	90,000	Repl	To replace 3 potential engines	90,000
	Lot	Transportation Equipment	6,000		General Fund Fleet Capital Allocation - Cost for 2025 Transportation CPF Vehicles	6,000
		<b>Total Transportation Equipment</b>	<b>\$147,000</b>			<b>\$147,000</b>
<b>394000 Tools Shop &amp; Garage Equipment</b>						
	1	CNC 25T Metal Break	\$6,000	Repl	To enhance fabrication capability, quality and reduce outsourcing	\$6,000
		<b>Total Tools Shop &amp; Garage Equipment</b>	<b>\$6,000</b>			<b>\$6,000</b>
		<b>Legal Division Total Capital Budget</b>	<b>\$424,000</b>			<b>\$424,000</b>



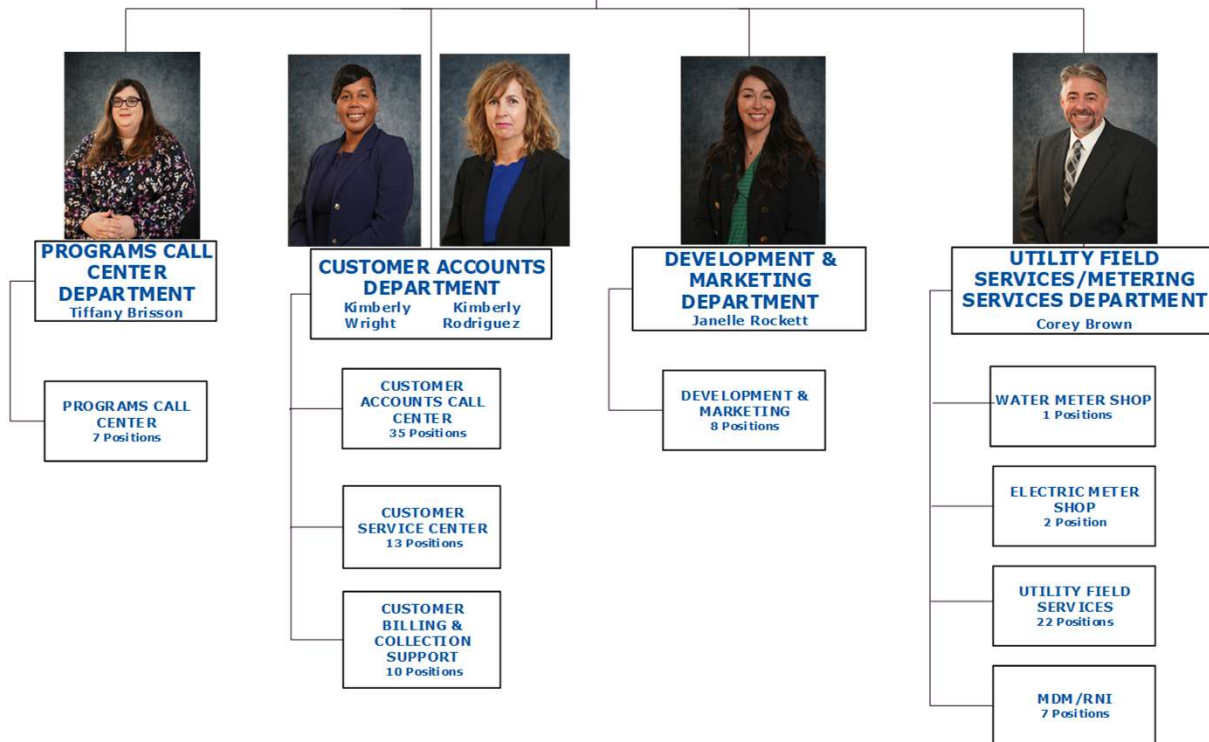


# CUSTOMER CARE DIVISION



## CUSTOMER CARE CHIEF OFFICER

Carolyn Justice-Hinson





## Purpose and Overview

The Customer Care Division encompasses the Programs Call Center Department, Customer Accounts Department, Development & Marketing Department, and Utility Field Services / Metering Department. These groups, individually and in coordination with other PWC departments, help provide for a positive customer experience when dealing with PWC, ensure that PWC assets are protected, and provide innovative programs and services to meet the needs of our business and customers. Each section within the Customer Care Division will strive to: excel at internal and external customer satisfaction through prompt and courteous service, ensure integrity through billing accuracy and identification of potential theft, and work diligently to provide for the thoughtful expansion of PWC's Electric, Water and Wastewater services, while at the same time promoting sustainability and economic development.

## Summary of Budget Changes

- \* Overall, the Customer Care Division Budget is decreasing by 5.89%.
- \* The Water Meter Shop and Electric Meter Shop budgets include Salvage Returns for meters returned to inventory.
- \* The Capital Budget is decreasing due to the E-Portal migration, three replacement vehicles, two automatic transfer switches, and SmartSafe in FY25.

<b>Personnel Summary</b>	<b>Authorized FY 2022</b>	<b>Authorized FY 2023</b>	<b>Authorized FY 2024</b>	<b>Authorized FY 2025</b>	<b>Authorized FY 2026</b>
Full Time	105	105	105	105	105
Part Time	0	0	0	0	0
Contract	0	0	0	0	0

<b>Budget Summary Departments</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Budget</b>	<b>FY 2026 Recommended</b>	<b>FY 2026 Adopted</b>	<b>% Change FY26 / FY25</b>
Programs Call Center	\$951,615	\$696,100	\$711,500	\$0	2.21%
Customer Accounts	5,665,032	6,253,100	5,930,200	0	-5.16%
Development & Marketing	806,231	1,556,100	1,448,100	0	-6.94%
Utility Fld Servs/Metering	2,456,478	2,900,100	3,076,000	0	6.07%
<b>Total Operating Budget</b>	<b>\$9,879,355</b>	<b>\$11,405,400</b>	<b>\$11,165,800</b>	<b>\$0</b>	<b>-2.10%</b>
<b>Total Capital Budget</b>	<b>\$6,928</b>	<b>\$512,000</b>	<b>\$50,000</b>	<b>\$0</b>	<b>-90.23%</b>
<b>Total Budget</b>	<b>\$9,886,283</b>	<b>\$11,917,400</b>	<b>\$11,215,800</b>	<b>\$0</b>	<b>-5.89%</b>



## Customer Care Division Expenditures

**Fund Division/Department**  
**001/002 0311, 0312, 0313, 0314, 0315, 0320, 0321, 0322, 0324**

Cost Type/Description	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimate	FY 2026 Recommended
Regular Salaries	\$5,671,912	\$6,166,398	\$6,373,000	\$5,854,700	\$6,494,000
Allocated Salaries	(114,649)	(133,080)	(90,000)	(125,700)	(68,000)
FICA Expense	499,146	527,792	497,400	508,000	506,800
Benefits	1,692,848	1,680,791	1,853,500	1,583,400	1,902,800
Labor Overhead	152,540	116,485	130,000	130,000	130,000
<b>Total Personnel Services</b>	<b>\$7,901,798</b>	<b>\$8,358,385</b>	<b>\$8,763,900</b>	<b>\$7,950,400</b>	<b>\$8,965,600</b>
0104 Materials & Supplies - Warehouse	\$20,250	\$18,884	\$39,200	\$17,400	\$19,300
0106 Materials & Supplies	1,162	2,393	2,900	2,600	1,900
0108 Fuel Gas & Diesel (Fuel Island Only)	54,806	56,221	52,300	51,900	56,600
0118 Fuel Gas & Diesel (Non Fuel Island)	240	0	200	100	100
0120 Salvage Return	(391,949)	(664,196)	(361,900)	(516,300)	(466,700)
0122 Salvage - Sold for Scrap	(4,021)	(567)	(2,700)	0	(2,800)
0125 Water Meters	5,362	4,492	3,600	4,000	3,800
0126 Electric Meters	2,092	195	1,300	1,300	1,200
0145 Safety Supplies & Expense	2,572	4,934	13,400	3,900	8,000
0150 Tools	9,812	9,633	21,800	20,700	8,700
0152 Equipment & Repair Parts	4,814	6,888	17,300	4,000	6,000
0153 Outsourced Vehicle Repair & Parts	0	100	100	0	0
0156 Chemicals - Inventory Issue	5	50	0	100	100
0160 Power Costs	9,284	10,830	11,200	11,200	19,500
0401 Office Supplies	12,033	13,362	15,450	12,900	13,500
0402 Postage/Print/Stationary	945,141	904,483	1,225,700	950,700	1,000,600
0403 Bank Service Charges	1,650	1,800	2,200	2,200	2,400
0405 Vehicle Allowance	0	0	100	100	0
0406 Business Travel	0	2	400	400	400
0409 Telephone Expense	44,727	43,704	45,900	44,500	39,900
0410 Janitorial Supplies	256	746	600	800	600
0412 Rental of Equipment	1,564	0	0	0	0
0416 Office Furniture & Small Equipment	3,966	2,633	4,900	9,900	3,200
0417 Computer Equipment & Supplies	2,754	10,984	0	0	0
0418 Photocopier Expense	6,770	9,044	8,700	4,500	4,500
0420 Cash Over and Short	86	(0)	0	100	0
0452 Misc. General Expense	5,445	5,856	0	0	0
0453 Dues & Fees	3,373	3,585	5,500	3,800	3,800
0454 Community Relations	2,099	49	4,000	100	7,000
0455 Newspaper & Legal Notices*	413	769	1,100	500	900
0456 Publications & Subscriptions	97	269	400	300	300
0457 Freight	1,032	1,395	3,200	2,700	1,800
0463 Water Utilities	672	886	1,800	1,600	2,500
0464 Sewer Utilities	787	1,094	1,800	1,700	2,700
0469 Maintenance Agreements	7,231	7,503	9,500	9,100	8,700
0477 Computer System Contracts**	70,099	70,840	74,650	69,800	71,300
0481 Natural Gas Utilities	5,120	4,463	5,300	5,300	5,100
0497 Safety Expenses & Supplies	3,570	3,455	3,700	3,700	3,000
0503 Employee Welfare	4,594	4,999	15,100	14,400	19,900
0504 Uniform & Jacket Expense	39,504	37,103	50,400	47,100	72,200
0505 Employee Education & Seminars	71,915	71,170	122,000	105,900	125,500
0529 Safety Awards Program	750	0	0	1,500	0
0533 Customer Efficiency Incentives*	54,926	30,646	248,900	248,900	54,000
0564 Facilities & Grounds Maintenance	29,071	32,323	45,400	35,600	47,500
0701 Fleet Services	76,643	65,775	77,400	76,600	72,400
0725 Allocated Rents	235,326	235,326	247,900	247,300	266,100



## Customer Care Division Expenditures

Fund Division/Department  
001/002 0311, 0312, 0313, 0314, 0315, 0320, 0321, 0322, 0324

Cost Type/Description		FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimate	FY 2026 Recommended
0850	Vehicle & Equipment - ACCTG Only	157,999	114,731	140,000	122,700	140,000
	<b>Total Operating Services</b>	<b>\$1,504,040</b>	<b>\$1,128,852</b>	<b>\$2,160,700</b>	<b>\$1,625,600</b>	<b>\$1,625,500</b>
0422	Temporary Personnel Fees	(\$4,281)	\$0	\$0	\$0	\$5,300
0426	Management Consulting	88,108	107,499	97,300	97,300	102,400
0435	Contractual Services	531,005	278,781	377,000	382,000	460,400
0438	Security Service	6,549	5,839	6,500	4,400	6,600
	<b>Total Contractual Services</b>	<b>\$621,381</b>	<b>\$392,118</b>	<b>\$480,800</b>	<b>\$483,700</b>	<b>\$574,700</b>
	<b>Total Operating Budget</b>	<b>\$10,027,218</b>	<b>\$9,879,355</b>	<b>\$11,405,400</b>	<b>\$10,059,700</b>	<b>\$11,165,800</b>
	<b>Total Capital Budget</b>	<b>\$43,100</b>	<b>\$6,928</b>	<b>\$512,000</b>	<b>\$506,000</b>	<b>\$50,000</b>
	<b>Total Customer Care Division Budget</b>	<b>\$10,070,318</b>	<b>\$9,886,283</b>	<b>\$11,917,400</b>	<b>\$10,565,700</b>	<b>\$11,215,800</b>

Allocated Salaries are budgeted \$36,000 to the Electric Fund and \$32,000 to the W/WW Fund.

\* Newspaper Legal Notices are budgeted entirely to the W/WW Fund.

\*\* Computer system Contracts are entirely budgeted to the Electric Fund

\*\*\* The Customer Efficiency Incentives Account is budgeted \$50,000 to the Electric Fund and \$4,000 to the W/WW Fund.



# Customer Care Division Capital Budget

<b>Fund</b>	<b>Division/Department</b>					
<b>001/002</b>	<b>0311,0312,0313,0314,0315,0320,0321, 0322,0324</b>					
<b>Budget Code</b>	<b>QTY</b>	<b>Description</b>	<b>FY 2026 Requested</b>	<b>Add/ Repl</b>	<b>Describe Reason for Purchase</b>	<b>FY 2026 Recommended</b>
	<b>390000</b>	<b><u>Structures &amp; Improvements</u></b>				
	1	HVAC	\$50,000	Repl	To replace Water Meter Shop HVAC - 10 ton packaged heating/air unit	\$50,000
		<b>Total Communication Equipment</b>	<b>\$50,000</b>			<b>\$50,000</b>



# HUMAN RESOURCES DIVISION



**HUMAN RESOURCES OFFICER**  
Bobby Russell

**HUMAN  
RESOURCES  
DEPARTMENT**

**HUMAN  
RESOURCES**  
11 Positions

**MEDICAL**





### Purpose and Overview

The Human Resources Division includes the Human Resources and Medical Sections. The Human Resources Section is responsible for managing policies, processes, and procedures related to the hiring, training, developing, retaining, and appropriately compensating a highly competent, diverse workforce that supports the mission, vision, and values of the Public Works Commission. The Medical Section is responsible for the treatment and/or referral of all workers' compensation injuries, and all illnesses that occur while employees are at work. This section also keeps up with OSHA requirements and provides other specialized medical testing of employees. Health and substance abuse screenings are provided for all prospective employees.

### Summary of Budget Changes

- \* Overall, the Human Resources Division Budget is increasing by 25.15%.
- \* Personnel Services are increasing due to an additional position.
- \* Operating Services are increasing due to higher estimates for employee welfare related to the wellness program, education assistance, training supplies, service awards for additional staff and the restructuring of gift levels, and the new scholarship program.
- \* Contractual Services are increasing due to consolidation of company-wide training.

Personnel Summary	Authorized FY2022	Authorized FY2023	Authorized FY2024	Authorized FY2025	Authorized FY2026
Full Time	9	10	10	10	11
Part Time	0	0	0	0	0
Contract	0	0	0	0	0

Budget Summary Departments	FY 2024 Actual	FY 2025 Budget	FY 2026 Recommended	FY 2026 Adopted	% Change FY26 / FY25
Human Resources	\$2,267,857	\$2,341,900	\$2,930,900	\$0	25.15%
<b>Total Operating Budget</b>	<b>\$2,267,857</b>	<b>\$2,341,900</b>	<b>\$2,930,900</b>	<b>\$0</b>	<b>25.15%</b>
<b>Total Capital Budget</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>
<b>Total Budget</b>	<b>\$2,267,857</b>	<b>\$2,341,900</b>	<b>\$2,930,900</b>	<b>\$0</b>	<b>25.15%</b>



## Human Resources Division Expenditures

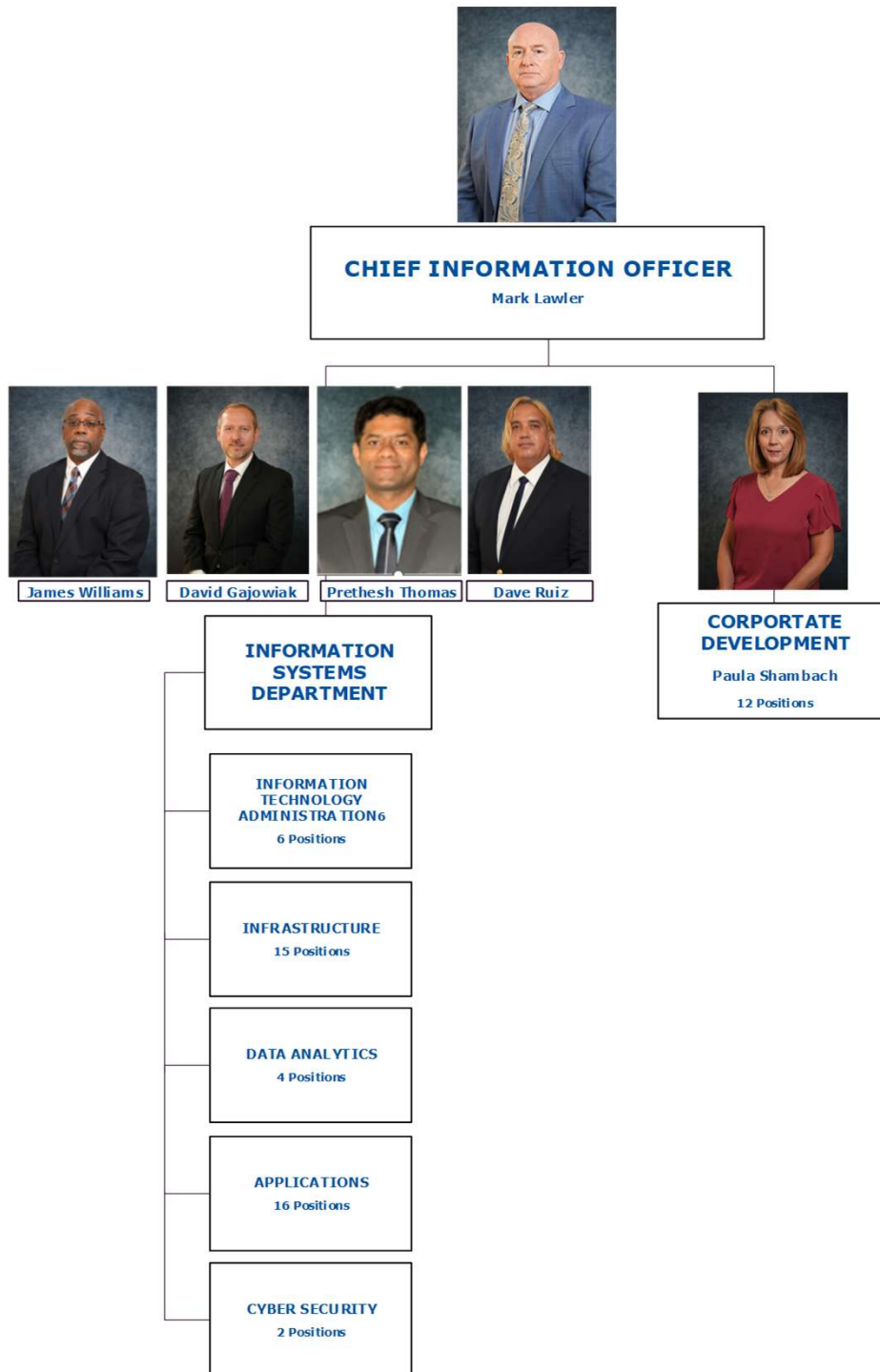
**Fund**      **Division/Department**  
**001/002**   **0355, 0356**

Cost Type/Description		FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimate	FY 2026 Recommended
Regular Salaries		\$961,095	\$926,760	\$858,600	\$800,500	\$926,900
Allocated Salaries		0	(2)	(36,800)	(36,800)	(31,100)
FICA Expense		83,575	80,067	75,000	71,100	81,400
Benefits		288,709	217,086	269,100	235,000	292,400
<b>Total Personnel Services</b>		<b>\$1,333,380</b>	<b>\$1,223,911</b>	<b>\$1,165,900</b>	<b>\$1,069,800</b>	<b>\$1,269,600</b>
1014	Materials & Supplies - Warehouse	\$300	\$362	\$600	\$300	\$300
0150	Tools	0	0	0	0	0
0156	Chemicals - Inventory Issue	0	0	0	0	0
0401	Office Supplies	5,092	3,348	4,400	2,800	4,000
0402	Postage/Print/Stationary	1,478	870	3,500	1,500	1,000
0405	Vehicle Allowance	3,554	1,700	0	0	0
0406	Business Travel	0	0	100	0	500
0409	Telephone Expense	6,064	6,325	5,700	6,100	6,000
0410	Janitorial Supplies	98	98	100	100	100
0416	Office Furniture & Small Equipment	9,809	0	0	1,400	0
0417	Computer Equipment & Supplies	351	6,898	0	0	0
0418	Photocopier Expenses	1,184	2,727	3,000	1,700	1,700
0447	Ads & Notes	11,975	5,332	8,500	5,500	5,500
0452	Misc. General Expense	6,799	1,126	4,300	600	600
0453	Dues & Fees	4,401	5,282	4,600	4,500	7,300
0454	Community Relations	202	0	0	0	0
0456	Publications & Subscriptions	387	150	300	200	200
0457	Freight	6,719	10,142	10,200	8,500	15,100
0469	Maintenance Agreements	340	0	600	0	0
0477	Computer System Contracts	2,007	2,007	2,200	1,900	0
0497	Safety Supplies & Expenses - WHS	542	308	400	0	500
0503	Employee Welfare	70,312	65,485	103,100	94,600	159,700
0504	Uniform & Jacket Expense	1,098	952	1,100	0	1,000
0505	Employee Education & Seminars	34,653	16,201	18,000	8,400	20,800
0506	Education Assistance Expense	23,798	39,251	80,000	80,000	95,000
0527	Training Supplies & Equipment	4,159	3,767	10,000	9,900	25,000
0528	Employee Service Awards	48,792	72,661	90,000	84,300	125,000
0529	Safety Award Program	250	0	0	200	0
0536	Auto Deductible Payments	59	0	0	0	0
0563	Recruiting Expenses	73,967	200,321	65,000	11,300	55,700
0617	Scholarships	0	0	0	0	50,000
0701	Fleet Services	0	4,280	0	0	0
0725	Allocated Rents	86,156	86,156	85,000	85,000	88,000
0850	Vehicle & Equipment - ACCTG Only	0	0	0	100	0
<b>Total Operating Services</b>		<b>\$445,128</b>	<b>\$572,211</b>	<b>\$554,400</b>	<b>\$447,100</b>	<b>\$701,400</b>
0422	Temporary Personnel Fees	\$17,971	\$12,493	\$25,000	\$25,000	\$25,000
0425	Legal Services	39,303	29,352	0	0	0
0426	Management Consulting	95,000	27,343	48,000	28,000	0
0435	Contractual Services	224,790	220,628	298,100	249,900	348,000
0614	Training Services	152,361	181,919	250,500	250,000	586,900
<b>Total Contractual Services</b>		<b>\$529,425</b>	<b>\$471,735</b>	<b>\$621,600</b>	<b>\$552,900</b>	<b>\$959,900</b>
<b>Total Operating Budget</b>		<b>\$2,307,932</b>	<b>\$2,267,857</b>	<b>\$2,341,900</b>	<b>\$2,069,800</b>	<b>\$2,930,900</b>
<b>Total Capital Budget</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Human Resources Department Budget</b>		<b>\$2,307,932</b>	<b>\$2,267,857</b>	<b>\$2,341,900</b>	<b>\$2,069,800</b>	<b>\$2,930,900</b>





# INFORMATION TECHNOLOGY DIVISION





## Purpose and Overview

The Information Technology Division is comprised of six sections: Corporate Development, Information Technology Administration & Support, Information Technology Infrastructure, Data Analytics, Information Technology Applications and Cyber Security. Some specific functions carried out by this division are project management, process improvement, telecommunications (including telephone, radio, and fiber optics), and computer systems (including hardware, software, programming, reliability and cyber security).

## Summary of Budget Changes

- \* Overall, the Information Technology Division Budget is decreasing by 16.02%.
- \* Contractual Services and the Capital Budget are decreasing due to the WACS project in FY25.

Personnel Summary	Authorized FY 2022	Authorized FY 2023	Authorized FY 2024	Authorized FY 2025	Authorized FY 2026
Full Time	55	55	55	55	55
Part Time	0	0	0	0	0
Contract	0	0	0	0	0

Budget Summary Departments	FY 2024 Actual	FY 2025 Budget	FY 2026 Recommended	FY 2026 Adopted	% Change FY26 / FY25
Corporate Development	\$3,633,757	\$3,670,300	\$1,808,400	\$0	-50.73%
Information Systems	\$12,096,150	\$15,885,400	\$16,122,900	\$0	1.50%
<b>Total Operating Budget</b>	<b>\$15,729,907</b>	<b>\$19,555,700</b>	<b>\$17,931,300</b>	<b>\$0</b>	<b>-8.31%</b>
<b>Total Capital Budget</b>	<b>\$1,227,274</b>	<b>\$3,457,000</b>	<b>\$1,395,000</b>	<b>\$0</b>	<b>-59.65%</b>
<b>Total Budget</b>	<b>\$16,957,181</b>	<b>\$23,012,700</b>	<b>\$19,326,300</b>	<b>\$0</b>	<b>-16.02%</b>



## Information Technology Division Expenditures

**Fund Division/Department**  
**001/002 0360, 0380, 0381, 0382, 0384, 0385**

Cost Type/Description	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimate	FY 2026 Recommended
Regular Salaries	\$4,812,641	\$5,519,797	\$5,934,300	\$5,392,200	\$6,026,900
Allocated Salaries	(81,743)	(83,525)	(240,000)	(250,700)	(202,800)
FICA Expense	401,901	463,902	516,600	461,900	525,400
Benefits	1,263,073	1,460,728	1,860,000	1,536,600	1,904,500
<b>Total Personnel Services</b>	<b>\$6,395,872</b>	<b>\$7,360,902</b>	<b>\$8,070,900</b>	<b>\$7,140,000</b>	<b>\$8,254,000</b>
0104 Materials & Supplies - Warehouse	\$46	\$29	\$0	\$0	\$0
0106 Materials & Supplies	0	22,562	100	0	0
0108 Fuel Gas & Diesel (Island Fuel Only)	227	305	300	200	300
0145 Safety Supplies & Expense	0	1,329	5,100	300	2,500
0150 Tools	2,177	1,496	2,000	2,000	3,000
0152 Equipment & Repair Parts	0	25	1,000	1,000	0
0401 Office Supplies	1,899	1,080	1,900	1,000	1,000
0402 Postage/Print/Stationary	16	0	100	0	0
0405 Vehicle Allowance	3553.5	1699.5	0	0	0
0406 Business Travel	19,074	31,693	56,600	44,500	51,500
0409 Telephone Expense	541,293	572,395	671,300	659,400	653,400
0416 Office Furniture & Small Equipment	480	1,887	2,600	5,700	0
0417 Computer Equipment & Supplies	34,520	118,053	167,000	167,000	100,000
0418 Photocopier Expense	45,441	51,315	97,500	33,700	31,000
0448 Employee Moving Expense	-9,500	(1,200)	0	0	0
0452 Misc. General Expense	1,364	2,305	800	0	0
0453 Dues & Fees	5,662	5,421	19,500	19,000	29,500
0456 Publications & Subscriptions	278	0	5,200	200	200
0457 Freight	892	2,775	3,400	2,200	4,300
0469 Maintenance Agreements	4,052	3,734	17,700	17,700	4,400
0477 Computer System Contracts	4,311,538	4,342,706	5,959,500	5,886,700	6,294,700
0478 SAAS Subscription	37,359	0	0	0	0
0481 Natural Gas Utilities	1,206	950	1,500	1,100	1,100
0497 Safety Supplies & Expense - WHS	32	1	100	200	0
0503 Employee Welfare	6,126	14,677	25,600	25,600	24,600
0504 Uniform & Jacket Expense	949	408	700	700	1,500
0505 Employee Education & Seminars	125,143	101,756	169,500	162,300	207,200
0506 Education Assistance Expense	125	0	0	0	0
0529 Safety Awards Program	250	0	0	0	0
0564 Facilities & Grounds Maintenance	6,344	1,120	19,900	2,900	2,900
0701 Fleet Service	2,162	2,243	2,500	8,600	2,200
0723 Allocated Photocopier Expense Clear.	(41,173)	(51,668)	(54,600)	(32,500)	(29,800)
0724 Telephone Expense Clearing	(473,706)	(497,145)	(547,600)	(575,000)	(570,800)
0725 Allocated Rents	116,218	116,218	131,800	131,800	140,600
0850 Vehicle & Equipment - ACCTG Only	0	0	0	100	0
<b>Total Operating Services</b>	<b>\$4,744,046</b>	<b>\$4,848,169</b>	<b>\$6,761,000</b>	<b>\$6,566,400</b>	<b>\$6,955,300</b>
0422 Temporary Personnel Fees	\$0	\$5,166	\$0	\$0	\$0
0426 Management Consulting	1,275,515	1,988,696	1,874,800	1,475,600	347,000
0435 Contractual Services	2,104,363	1,526,975	2,849,000	2,410,000	2,375,000
<b>Total Contractual Services</b>	<b>\$3,379,878</b>	<b>\$3,520,837</b>	<b>\$4,723,800</b>	<b>\$3,885,600</b>	<b>\$2,722,000</b>
<b>Total Operating Budget</b>	<b>\$14,519,795</b>	<b>\$15,729,907</b>	<b>\$19,555,700</b>	<b>\$17,592,000</b>	<b>\$17,931,300</b>
<b>Total Capital Budget</b>	<b>\$2,361,379</b>	<b>\$1,227,274</b>	<b>\$3,457,000</b>	<b>\$2,605,000</b>	<b>\$1,395,000</b>
<b>Total Information Technology Division Budget</b>	<b>\$16,881,174</b>	<b>\$16,957,181</b>	<b>\$23,012,700</b>	<b>\$20,197,000</b>	<b>\$19,326,300</b>



## Information Technology Division Capital Budget

**Fund**    **Division/Department**  
**001/002**   **0360, 0380, 0381, 0382, 0384, 0385**

Budget Code	QTY	Description	FY 2026 Requested	Add/ Repl	Describe Reason for Purchase	FY 2026 Recommended
<b>303000 Computer Software</b>						
	1	Data Lake	\$350,000	Add	The Data Lake is an architecture that includes a centralized storage system that holds vast amounts of raw, unstructured, semi-structured or structured data in its native format to enable enterprise analytics	\$350,000
		<b>Total Computer Software</b>	<b>\$350,000</b>			<b>\$350,000</b>
<b>305000 Computer Hardware</b>						
	10	Regional Network Interface (RNI) Base Stations Upgrade (TGB)	\$225,000	Repl	Upgrade 2nd 10 of 20 base stations for RNI. The vendor no longer provides current hardware. Support ends FY26	\$225,000
	1	Core Nexus Upgrade	425,000	Repl	Replace Nexus switches due to end of life. There are 4 devices. This would be 3 of 4	425,000
	1	Small Form-Factor Pluggable / Inter Switch Links	50,000	Repl	Fiber modules for internal/external network connections; SFP+/ISL/fiber modules licensing	50,000
	1	Network Equipment	185,000	Add	PWC entrepreneurial operating system devices	185,000
	1	Network Equipment	160,000	Add	PWC wireless devices	160,000
		<b>Total Computer Hardware</b>	<b>\$1,045,000</b>			<b>\$1,045,000</b>

**Information Technology Division**  
**Total Capital Budget       \$1,395,000**

**\$1,395,000**

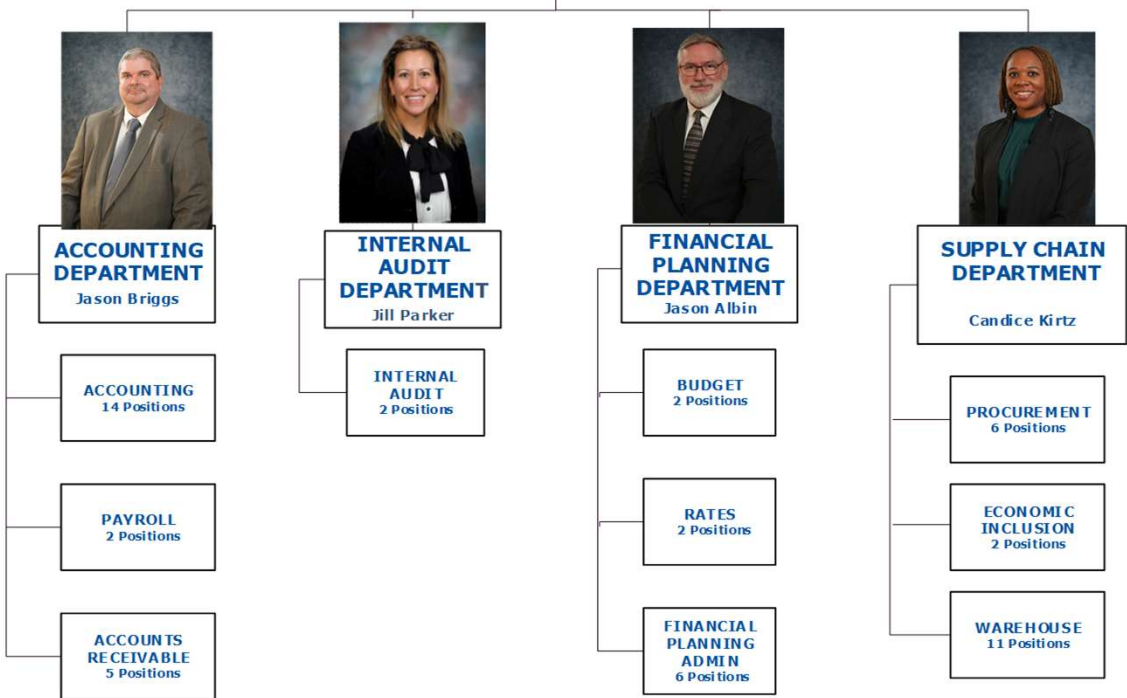


# FINANCIAL DIVISION



## CHIEF FINANCIAL OFFICER

Rhonda Graham





### Purpose and Overview

The Financial Division includes the Accounting, Internal Audit, Financial Planning, and Supply Chain Departments. Some specific functions of these departments are payroll, accounts receivable, internal audit, budget, rates, financial planning, procurement, economic inclusion, and warehouse.

### Summary of Budget Changes

\* Overall, the Financial Division Budget is decreasing 2.0%. This is primarily due to lower operating capital in FY 2026.

Personnel Summary	Authorized FY 2022	Authorized FY 2023	Authorized FY 2024	Authorized FY 2025	Authorized FY 2026
Full Time	52	52	51	53	52
Part Time	0	0	0	0	0
Contract	0	0	0	0	0

Budget Summary Departments	FY 2024 Actual	FY 2025 Budget	FY 2026 Recommended	FY 2026 Adopted	% Change FY26 / FY25
Accounting	\$2,298,585	\$2,189,300	\$2,248,800	\$0	2.72%
Internal Audit	342,704	366,000	364,000	0	-0.55%
Financial Planning	1,456,507	1,557,700	1,719,800	0	10.41%
Supply Chain	1,935,116	2,200,600	2,084,200	0	-5.29%
<b>Total Operating Budget</b>	<b>\$6,032,911</b>	<b>\$6,313,600</b>	<b>\$6,416,800</b>	<b>\$0</b>	<b>1.63%</b>
<b>Total Capital Budget</b>	<b>\$47,176</b>	<b>\$336,400</b>	<b>\$100,000</b>	<b>\$0</b>	<b>-70.27%</b>
<b>Total Budget</b>	<b>\$6,080,087</b>	<b>\$6,650,000</b>	<b>\$6,516,800</b>	<b>\$0</b>	<b>-2.00%</b>



## Financial Division Expenditures

**Fund Division/Department**  
**001/002 0410, 0411, 0412, 0460, 0471, 0472, 0473, 0475, 0476, 0477**

Cost Type/Description	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimate	FY 2026 Recommended
Regular Salaries	\$3,759,126	\$3,935,217	\$4,102,400	\$3,850,500	\$4,265,900
Allocated Salaries	(31,189)	(35,885)	(304,000)	(436,500)	(332,100)
FICA Expense	330,201	345,045	358,000	338,000	367,000
Benefits	1,041,204	1,134,152	1,299,000	994,900	1,341,800
<b>Total Personnel Services</b>	<b>\$5,099,342</b>	<b>\$5,378,529</b>	<b>\$5,455,400</b>	<b>\$4,746,901</b>	<b>\$5,642,600</b>
0104 Materials & Supplies - Inventory	\$18,303	\$42,425	\$70,300	\$69,400	\$24,400
0106 Materials & Supplies	2,460	13,172	58,500	56,100	54,000
0108 Fuel Gas & Diesel (Island Fuel Only)	2,901	1,865	2,600	1,900	2,300
0117 Warehouse Vending	243,655	230,740	250,000	220,000	230,000
0118 Fuel Gas & Diesel (Non Fuel Island)	3,847	4,580	3,700	3,700	4,100
0125 Water Meters	-1,878	0	0	0	0
0150 Tools	361	1,275	3,700	3,700	3,700
0401 Office Supplies	20,392	14,980	22,000	15,600	17,500
0402 Postage/Print/Stationary	4,193	1,339	6,800	4,800	6,300
0405 Vehicle Allowance	195	118	200	200	200
0406 Business Travel	0	131	700	600	700
0409 Telephone Expense	13,822	13,082	13,700	14,000	14,600
0410 Janitorial Supplies	550	479	500	500	500
0416 Office Furniture & Small Equipment	17,856	470	3,000	17,200	3,300
0417 Computer Equipment & Supplies	13,138	5,346	100	0	200
0418 Photocopier Expense	11,781	16,112	18,000	8,100	8,100
0452 Misc. General Expense	21,909	5,038	2,300	1,400	2,500
0453 Dues & Fees	8,372	8,611	11,900	10,800	13,200
0455 Newspaper Legal Notices	5,113	3,618	4,500	3,700	4,500
0456 Publications & Subscriptions	4,511	3,784	5,200	5,100	4,800
0457 Freight*	19,609	18,718	20,400	8,400	20,300
0454 Community Relations	0	1,553	0	0	0
0460 Community Econ Dev Support	0	0	11,800	11,600	11,800
0469 Maintenance Agreements	1,125	2,967	1,700	1,700	1,700
0477 Computer System Contracts	63,663	71,515	13,100	12,800	12,600
0478 SAAS Subscription	0	13,430	27,400	25,500	27,400
0481 Natural Gas Utilities	18,738	15,704	17,000	17,000	17,800
0497 Safety Supplies & Expenses - WHS	984	473	1,100	1,100	1,600
0503 Employee Welfare	1,859	2,452	5,900	5,000	7,800
0504 Uniform & Jacket Expense	8,517	9,626	8,400	9,200	9,400
0505 Employee Education & Seminars	53,071	59,046	92,300	71,900	123,200
0524 Pallets & Other Delivery Expense	905	475	800	800	800
0529 Safety Awards Program	200	0	0	300	0
0564 Facilities & Grounds Maintenance	42,989	55,295	65,700	55,500	66,600
0701 Fleet Services	21,237	21,845	30,000	23,000	23,100
0725 Allocated Rents	130,663	130,663	137,200	140,100	144,500
0732 Intradepth WHS Vending Clearing	-249,690	-215,431	-250,000	-220,000	-230,000
0810 Inventory Over/Short	141,550	-1,008	0	3,100	0
0850 Vehicle & Equipment - ACCTG Only	0	0	0	400	0
<b>Total Operating Services</b>	<b>\$646,904</b>	<b>\$554,488</b>	<b>\$660,500</b>	<b>\$604,200</b>	<b>\$633,500</b>
0426 Management Consulting	\$133,325	\$10,000	\$10,000	\$6,000	\$3,000
0435 Contractual Services**	114,661	89,325	187,000	92,100	137,000
0438 Security Services	479	479	700	600	700
<b>Total Contractual Services</b>	<b>\$248,465</b>	<b>\$99,894</b>	<b>\$197,700</b>	<b>\$98,700</b>	<b>\$140,700</b>



## Financial Division Expenditures

Fund Division/Department						
001/002 0410, 0411, 0412, 0460, 0471, 0472, 0473, 0475, 0476, 0477						
Cost Type/Description		FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimate	FY 2026 Recommended
Total Operating Budget		\$5,994,711	\$6,032,911	\$6,313,600	\$5,449,801	\$6,416,800
Total Capital Budget		\$75,921	\$47,176	\$336,400	\$336,400	\$100,000
Total Financial Division Budget		\$6,070,631	\$6,080,087	\$6,650,000	\$5,786,201	\$6,516,800

\* Freight is budgeted \$14,100 to the Electric Fund and \$6,200 to the W/WW Fund.

\*\* Contractual Services is budgeted \$118,500 to the Electric Fund and \$18,500 to the W/WW Fund.





# Financial Division Capital Budget

Fund Division/Department  
001/002 0410, 0411, 0412, 0460, 0471, 0472, 0473, 0475, 0476, 0477

Budget Code	QTY	Description	FY 2026 Requested	Add/ Repl	Describe Reason for Purchase	FY 2026 Recommended
390000		<b>Structures &amp; Improvements</b>				
	1	Exhaust Fan	\$40,000	Repl	To replace exhaust fan	\$40,000
	1	Asphalt Paving	60,000	Repl	Asphalt paving in the yard	60,000
		<b>Total Structures &amp; Improvements</b>	<b>\$100,000</b>			<b>\$100,000</b>

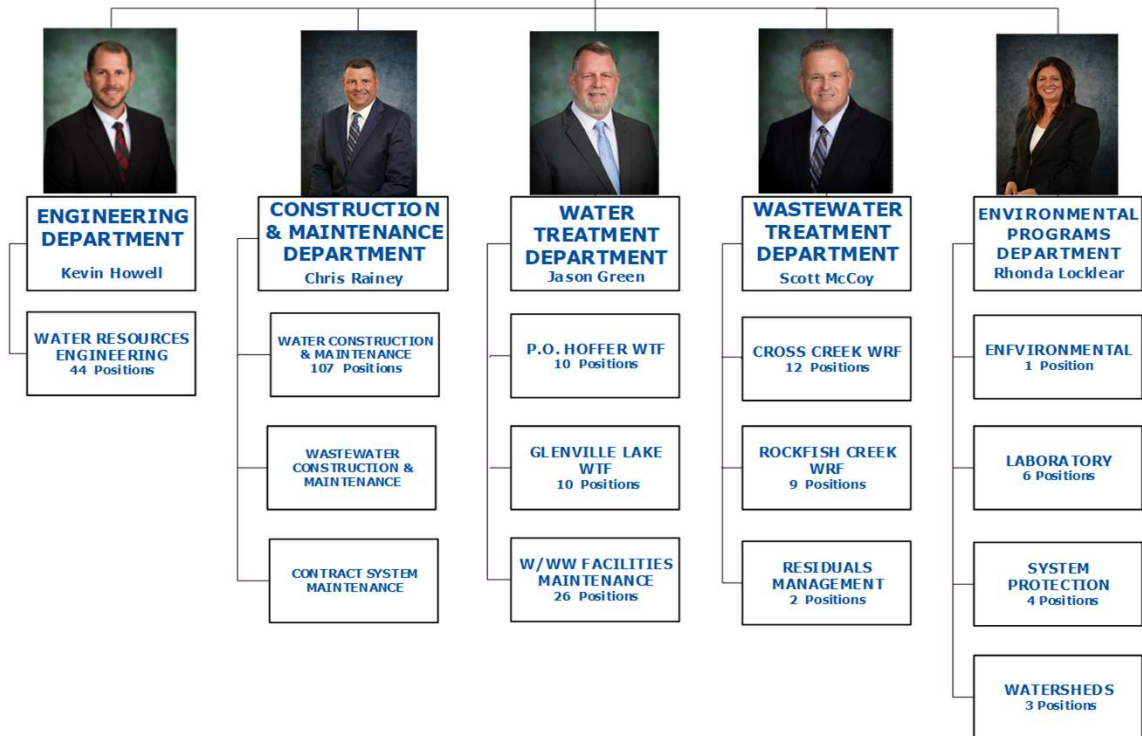


# WATER RESOURCES DIVISION



## CHIEF OPERATING OFFICER – WATER RESOURCES

Misty Manning





### Purpose and Overview

The Water Resources Division is responsible for the design, construction, operation and maintenance of water treatment and wastewater treatment plants, as well as collection and distribution facilities.

### Summary of Budget Changes

\* Overall, the Water Resources Division Budget is decreasing by 4.72%, primarily due to lower operating capital estimates.

Personnel Summary	Authorized FY 2022	Authorized FY 2023	Authorized FY 2024	Authorized FY 2025	Authorized FY 2026
Full Time	225	228	228	233	234
Part Time	0	0	0	0	0
Contract	0	0	0	0	0

Budget Summary Departments	FY 2024 Actual	FY 2025 Budget	FY 2026 Recommended	FY 2026 Adopted	% Change FY26 / FY25
Engineering	\$4,645,217	\$6,307,400	\$6,280,300	\$0	-0.43%
Construction & Maintenance	19,726,505	20,999,200	21,813,900	0	3.88%
Water Treatment	11,702,356	14,599,100	15,356,900	0	5.19%
Wastewater Treatment	9,886,610	11,114,500	10,416,400	0	-6.28%
Environmental Programs	2,182,362	2,337,700	2,418,600	0	3.46%
<b>Total Operating Budget</b>	<b>\$48,143,050</b>	<b>\$55,357,900</b>	<b>\$56,286,100</b>	<b>\$0</b>	<b>1.68%</b>
<b>Total Capital Budget*</b>	<b>\$3,851,404</b>	<b>\$6,069,600</b>	<b>\$2,244,000</b>	<b>\$0</b>	<b>-63.03%</b>
<b>Total Budget</b>	<b>\$51,994,454</b>	<b>\$61,427,500</b>	<b>\$58,530,100</b>	<b>\$0</b>	<b>-4.72%</b>

\* \$406,000 is budgeted for the Transportation Equipment - Capital Project Fund in FY 2026, which is a \$855,000 decrease from FY 2025



## Water Resources Division Expenditures

### Fund Division/Department

002 0610, 0620, 0621, 0622, 0630, 0631, 0632, 0640, 0641, 0642, 0650, 0651, 0652, 0653

Cost Type/Description	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimate	FY 2026 Recommended
Regular Salaries	\$15,094,846	\$16,478,921	\$15,586,950	\$15,560,100	\$15,449,000
Allocated Salaries	(2,866,358)	(2,944,397)	(3,125,000)	(3,329,200)	(3,101,000)
FICA Expense	1,079,266	1,178,148	1,208,300	1,207,000	1,194,200
Benefits	3,472,947	3,735,502	4,353,700	4,123,100	4,370,200
Labor Overhead	2,267,501	2,410,229	2,490,750	2,568,000	2,576,000
W/WW Facility Maint. Personnel Clearing	898,343	975,777	2,386,500	1,148,000	2,492,500
<b>Total Personnel Services</b>	<b>\$19,946,546</b>	<b>\$21,834,180</b>	<b>\$22,901,200</b>	<b>\$21,277,000</b>	<b>\$22,980,900</b>
0104 Materials & Supplies - Warehouse	\$547,863	\$795,481	\$540,700	\$887,500	\$828,500
0106 Materials & Supplies	1,130,032	1,280,861	1,229,100	1,295,600	1,243,600
0108 Fuel Gas & Diesel (Fuel Island Only)	37,619	25,709	27,900	26,100	27,400
0118 Fuel Gas & Diesel (Non Fuel Island)	27,772	27,188	44,600	37,700	33,800
0122 Salvage - Sold for Scrap	(9,824)	(7,960)	(16,500)	0	(14,100)
0125 Water Meters - Inventory Issue	1,269	2,183	1,500	1,200	1,100
0145 Safety Supplies & Expense	48,129	27,091	57,800	56,900	58,000
0146 EMERGENCY SUPPORT	0	0	0	0	0
0152 Equipment & Repair Parts	847,548	916,267	951,600	981,900	910,200
0156 Chemicals - Inventory Issue	128,870	128,998	137,100	142,000	154,400
0157 Chemicals	5,679,025	5,066,810	6,213,800	4,930,700	5,178,900
0160 Power Cost	3,630,213	3,989,936	3,968,000	3,892,300	4,213,700
0401 Office Supplies	26,402	24,404	25,500	24,700	24,800
0402 Postage/Print/Stationary	1,715	1,413	1,700	1,800	1,400
0405 Vehicle Allowance	4,912	4,337	4,400	4,600	4,400
0406 Business Travel	2,482	3,323	4,700	2,200	4,400
0409 Telephone Expense	123,118	124,488	134,200	145,000	149,600
0410 Janitorial Supplies	13,395	15,299	13,900	13,900	14,200
0412 Rental of Equipment	38,032	1,484	17,900	20,000	20,000
0414 Drafting Supplies	2,721	3,599	3,800	3,800	3,800
0416 Office Furniture & Small Equipment	9,836	18,216	31,400	43,300	9,500
0417 Computer Equipment & Supplies	22,332	3,783	13,000	11,600	5,600
0418 Photocopier Expense	8,975	8,236	11,500	8,500	6,700
0439 Property Insurance	515,553	542,001	536,800	527,400	565,000
0448 EMPLOYEE MOVING EXPENSES	0	0	0	0	0
0453 Dues & Fees	247,639	357,792	307,300	299,900	306,400
0454 Community Relations	10,849	10,918	11,000	6,000	11,000
0455 Newspaper Legal Notices	491	445	700	700	700
0456 Publications & Subscriptions	186	170	200	200	200
0457 Freight	47,964	52,031	46,200	46,500	52,000
0462 Landfill Expenses	17,619	11,759	11,000	6,000	6,200
0463 Water Utilities	406,248	422,911	440,400	454,900	511,100
0464 Sewer Utilities	2,644	3,112	4,300	4,200	5,000
0469 Maintenance Agreement	841,205	913,118	1,089,800	966,400	1,064,400
0477 Computer System Contracts	205,037	259,548	287,000	297,200	298,500
0481 NATURAL GAS UTILITIES	0	0	0	0	0
0503 Employee Welfare	6,422	6,565	10,500	11,300	31,100
0504 Uniform & Jacket Expense	244,311	253,402	262,400	254,800	263,200
0505 Employee Education & Seminars	104,682	108,178	145,900	142,500	135,400
0524 Pallets & Other Delivery Expense	15	0	0	0	0
0529 Safety Award Program	500	0	0	600	0
0538 Crime Policy	1,946	1,946	2,800	2,200	2,200
0564 Facilities & Ground Maintenance	456,972	479,419	596,700	561,500	627,900
0610 Seeds & Fertilizer	93,740	87,862	88,900	88,900	89,000
0612 Harvesting & Leasing of Equipment	10,200	14,922	12,500	7,600	4,000



## Water Resources Division Expenditures

**Fund Division/Department**

**002 0610, 0620, 0621, 0622, 0630, 0631, 0632, 0640, 0641, 0642, 0650, 0651, 0652, 0653**

Cost Type/Description	FY 2023	FY 2024	FY 2025	FY 2025	FY 2026
	Actual	Actual	Budget	Estimate	Recommended
0701 Fleet Services	217,979	188,808	227,200	235,700	212,900
0722 Allocated Fleet Services	0	2,004	0	0	0
0725 Allocated Rents	324,335	324,335	370,700	370,700	401,700
0726 Allocated Fiber	29,400	29,400	29,400	29,400	29,400
0750 Mutual Aid	0	0	18,200	18,200	0
0803 Asset Transfer or Prior Year Correction	0	0	0	0	0
0850 Vehicle & Equipment - ACCTG Only	2,357,412	2,494,091	2,564,200	2,683,600	2,612,000
0852 Materials Overhead - ACCTG Only	310,323	439,485	381,400	459,100	379,100
<b>Total Operating Services</b>	<b>\$19,405,081</b>	<b>\$20,150,743</b>	<b>\$21,353,300</b>	<b>\$20,508,200</b>	<b>\$20,962,300</b>
0422 Temporary Personnel Fees	(\$0)	\$14,940	\$22,800	\$22,800	\$0
0426 Management Consulting	1,560,228	1,040,875	2,310,500	2,050,000	2,575,100
0435 Contractual Services	4,788,325	3,663,283	6,777,700	6,496,000	7,872,600
0438 Security Services	3,380	3,499	5,200	4,100	5,200
0615 Sludge Removal	1,677,564	1,435,529	1,987,200	2,024,800	1,890,000
<b>Total Contractual Services</b>	<b>\$8,029,496</b>	<b>\$6,158,126</b>	<b>\$11,103,400</b>	<b>\$10,597,700</b>	<b>\$12,342,900</b>
<b>Total Operating budget</b>	<b>\$47,381,122</b>	<b>\$48,143,050</b>	<b>\$55,357,900</b>	<b>\$52,382,900</b>	<b>\$56,286,100</b>
<b>Total Capital Budget</b>	<b>\$2,589,583</b>	<b>\$3,851,404</b>	<b>\$6,069,600</b>	<b>\$6,294,600</b>	<b>\$2,244,000</b>
<b>Total Water Resources Division Budget</b>	<b>\$49,970,706</b>	<b>\$51,994,454</b>	<b>\$61,427,500</b>	<b>\$58,677,500</b>	<b>\$58,530,100</b>



## Water Resources Division Capital Budget

**Fund**    **Division/Department**  
**002**    **0610, 0620, 0621, 0622, 0630, 0631, 0632, 0640, 0641, 0642, 0650, 0651, 0652, 0653**

Budget Code	QTY	Description	FY 2026 Requested	Add/ Repl	Describe Reason for Purchase	FY 2026 Recommended
<b>303000 Computer Software</b>						
	1	Backflow Software	\$100,000	Repl	To replace backflow software	\$100,000
		<b>Total Computer Software</b>	<b>\$100,000</b>			<b>\$100,000</b>
<b>311000 Structures &amp; Improvements - Water &amp; Sewer</b>						
	3	Roof Replacement	\$15,000	Repl	To replace roofs at 3 lift stations (Facilities)	\$15,000
		<b>Total Structures &amp; Improvements - Water &amp; Sewer</b>	<b>\$15,000</b>			<b>\$15,000</b>
<b>321000 Glennville Lake Water Treatment Plant</b>						
	1	High Service Pump #2	\$109,000	Repl	To replace HSP #2 due to age and inefficiencies	\$109,000
	1	Control Valve	75,000	Repl	To replace obsolete HSP #5 control valve	75,000
	1	Vacuum Priming Pump	39,000	Repl	To replace obsolete vacuum priming pump used for the high service pumps	39,000
	1	Equalization Basin Pump	34,000	Repl	To replace oldest/least efficient equalization basir pump	34,000
	1	High Service Pump (HSP) #5	109,000	Repl	To replace HSP #5 due to age and inefficiencies	109,000
	1	Elevator Pit Sump	8,000	Repl	To replace elevator pit sump	8,000
	1	Chemical Metering Pumps	18,000	Repl	To replace oldest chemical metering pumps as needed	18,000
		<b>Total Glennville Lake Water Treatment Plant</b>	<b>\$392,000</b>			<b>\$392,000</b>
<b>323000 P.O. Hoffer Water Plant</b>						
	1	Pump	\$110,000	Repl	Annual rehabilitation of oldest high service pump	\$110,000
	1	Control Valve	140,000	Repl	To replace obsolete control valve for RWHSP #4	140,000
	1	Programable Logic Controllers (PLC)	60,000	Repl	To replace current PLCs for TracVacs due to potential cybersecurity issues	60,000
	1	Painting Facility	32,000	Repl	Painting filter gallery an other areas	32,000
	1	Rooftop Exhaust Fan	90,000	Repl	To replace current exhaust fan	90,000
		<b>Total P.O. Hoffer Water Plant</b>	<b>\$432,000</b>			<b>\$432,000</b>
<b>351000 Cross Creek Treatment Plant</b>						
	1	Anaerobic Digester Valve #2	\$19,000	Repl	To replace anaerobic digester valve #2 hot water valve and actuator	\$19,000



## Water Resources Division Capital Budget

**Fund**    **Division/Department**  
**002**    **0610, 0620, 0621, 0622, 0630, 0631, 0632, 0640, 0641, 0642, 0650, 0651, 0652, 0653**

Budget Code	QTY	Description	FY 2026 Requested	Add/ Repl	Describe Reason for Purchase	FY 2026 Recommended
351000 <u>Cross Creek Treatment Plant (Cont'd)</u>						
	1	Backwash Return Pump	59,000	Repl	To replace #1 backwash return pump. Current pump has lost efficiency and rebuilds are cost prohibitive	59,000
	2	Thickened Sludge Pumps	34,000	Repl	To replace 2 thickened sludge pumps. Current pumps have lost efficiency and rebuilds are cost prohibitive	34,000
	2	Primary Clarifier Gate Actuators	25,000	Repl	To replace 2 primary clarifier gate actuators. Current actuators have failed	25,000
	2	Influent Screw Pump Motors	31,000	Repl	To replace 2 influent screw pump motors. Current motors have been rebuilt and failed	31,000
	1	Exhaust Fan	40,000	Repl	To replace exhaust fan	40,000
	1	Entry Sign	15,000	Repl	To replace entry sign	15,000
	1	Reseal Exterior Windows	14,000	Repl	Reseal exterior windows	14,000
	1	Tint Operator's Windows	6,000	Repl	Tint operator's windows	6,000
	Total CC Treatment Plant		\$243,000			\$243,000
353500 <u>Rockfish Treatment Plant</u>						
	1	NPW Pressure Relieve Valve	\$9,000	Repl	To replace NPW pressure relieve valve	\$9,000
	1	Digester #5	15,000	Repl	To replace digester #5 decant actuator	15,000
	3	Grit Pump	97,000	Repl	To replace 3 grit pumps	97,000
	1	Sodium Chlorite Chemical Feed Pump	9,000	Repl	To replace sodium chlorite chemical feed pump. Current pump is failing	9,000
	1	Sodium Bisulfite Chemical Feed Pump	6,000	REPL.	To replace sodium bisulfite chemical feed pump. Current pump is failing	6,000
	1	Magnesium Hydroxide Chemical Feed Pump	13,000	REPL.	To replace magnesium hydroxide chemical feed pump	13,000
	2	Chemical Feed Flow Meters and Transmitters	11,000	Repl	To replace chemical feed flow meters and transmitters. Current meters are failing and repair parts are obsolete. Flow meter and transmitter are one unit. One unit at Sodium H Bldg and one at the Sodium B Bldg	11,000
	1	Exterior Painting	20,000	Repl	Painting exterior of facility	20,000
	1	Shades for Administration Building	7,000	Repl	Install new shades in Adminstration Building	7,000
	Total RF Treatment Plant		\$187,000			\$187,000



## Water Resources Division Capital Budget

**Fund**    **Division/Department**  
**002**    **0610, 0620, 0621, 0622, 0630, 0631, 0632, 0640, 0641, 0642, 0650, 0651, 0652, 0653**

Budget Code	QTY	Description	FY 2026 Requested	Add/ Repl	Describe Reason for Purchase	FY 2026 Recommended
<b>391000 Office Furniture &amp; Equipment - W&amp;WW</b>						
	1	Conference Room Furniture	\$15,000	Repl	Conference room furniture	\$15,000
		<b>Total Office Furniture &amp; Equipment - W&amp;WW</b>	<b>\$15,000</b>			<b>\$15,000</b>
<b>392000 Transportation Equipment</b>						
	1	Vehicle	\$108,000	Repl	To replace vehicle #3356; 2016 Ford F450 4x4 Crew Cab Utility Body; LTD Mileage 105,491; LTD Maintenance \$44,481.84 for like unit	\$108,000
	1	Vehicle	58,000	Repl	To replace vehicle #1506; 2014 Ford F150 Extended Cab Pickup Truck; LTD Mileage 95,919; LTD Maintenance \$18,596.88 for hybrid pickup	58,000
	1	All Terrain Vehicle (ATS)	36,000	Repl	All Terrain Vehicle	36,000
	Lot	Transportation Equipment	36,000		General Fund Fleet Allocation Capital - Cost for 2025 Transportation CPF Vehicles	36,000
		<b>Total Transportation Equipment</b>	<b>\$238,000</b>			<b>\$238,000</b>
<b>392000 Water Transportation Equipment - Capital Project Fund</b>						
	1	Vehicle	\$203,000	Repl	To replace vehicle #3353; 2016 International 7400 Tandem Dump Truck; LTD Mileage 80,423; LTD Maintenance \$92,022.65 for like unit	\$203,000
	1	Vehicle	203,000	Repl	To Replace Vehicle #3355; 2016 International 7400 Tandem Dump Truck; LTD Mileage 89,774; LTD Maintenance \$98,831.00 for like unit	203,000
		<b>Total Water Transportation Equipment - CPF</b>	<b>\$406,000</b>			<b>\$406,000</b>
<b>395000 Laboratory &amp; Test Equipment</b>						
	1	Analytical Equipment	\$10,000	Repl	To replace failed/obsolete analytical equipment used for regulatory sampling	\$10,000
	1	Laboratory Instruments	10,000	Repl	To replace any failed laboratory equipment that is used in regulatory sampling	10,000
		<b>Total Laboratory &amp; Test Equipment</b>	<b>\$20,000</b>			<b>\$20,000</b>
<b>396000 Power Operated Equipment</b>						
	1	Trailer	\$47,000	Repl	To replace equipment #8001; 2010 Hudson HTDOC Trailer; LTD Mileage 0; LTD Maintenance \$83,687.66 for 15 ton trailer	\$47,000





## Water Resources Division Capital Budget

**Fund**      **Division/Department**  
**002**      **0610, 0620, 0621, 0622, 0630, 0631, 0632, 0640, 0641, 0642, 0650, 0651, 0652, 0653**

Budget Code	QTY	Description	FY 2026 Requested	Add/ Repl	Describe Reason for Purchase	FY 2026 Recommended
<b>396000 Power Operated Equipment (Cont'd)</b>						
	1	Hay Mower-Conditioner	66,000	Repl	To replace equipment #459 & 975; Equip. #459 2007 New Holland 1412 Flail Disc Mower; LTD Mileage 0; LTD Maintenance \$32,380.74, Equip. # 975 1992 Kuhn GMD 77 Frail Disc Mower; LTD Mileage 0; LTD Maintenance \$12,817.28 for like unit	66,000
		<b>Total Power Operated Equipment</b>	<b>\$113,000</b>			<b>\$113,000</b>
<b>397000 Communication Equipment</b>						
	3	Automatic Transfer Switch (ATS)	\$30,000	Repl	To replacement ATS at 3 lift stations per year □ until complete (WR F/M)	\$30,000
	1	Fiber Installation	250,000	Add	Fiber installations to lift stations (WR F/M)	250,000
		<b>Total Communication Equipment</b>	<b>\$280,000</b>			<b>\$280,000</b>
<b>398000 Miscellaneous Equipment</b>						
	2	Stationary Triton Flow Monitor	\$14,000	Repl	To replace 2 stationary flow monitors located throughout the sanitary sewer system to detect excess inflows and infiltration that indicates leaks/issues	\$14,000
	2	Pump	24,000	Repl	To replace 2 pumps at L72 Cypress Lakes #1 LS (WR F/M)	24,000
	2	Pump	45,000	Repl	To replace 2 pumps at L33 Cargill LS (WR F/M)	45,000
	2	Pump	41,000	Repl	To replace 2 pumps at L117 Camden Glenn LS (WR F/M)	41,000
	2	Pump	85,000	Repl	To Replace(2) Pumps at L68 Pinewood LS (WR F/M)	85,000
		<b>Total Miscellaneous Equipment</b>	<b>\$209,000</b>			<b>\$209,000</b>

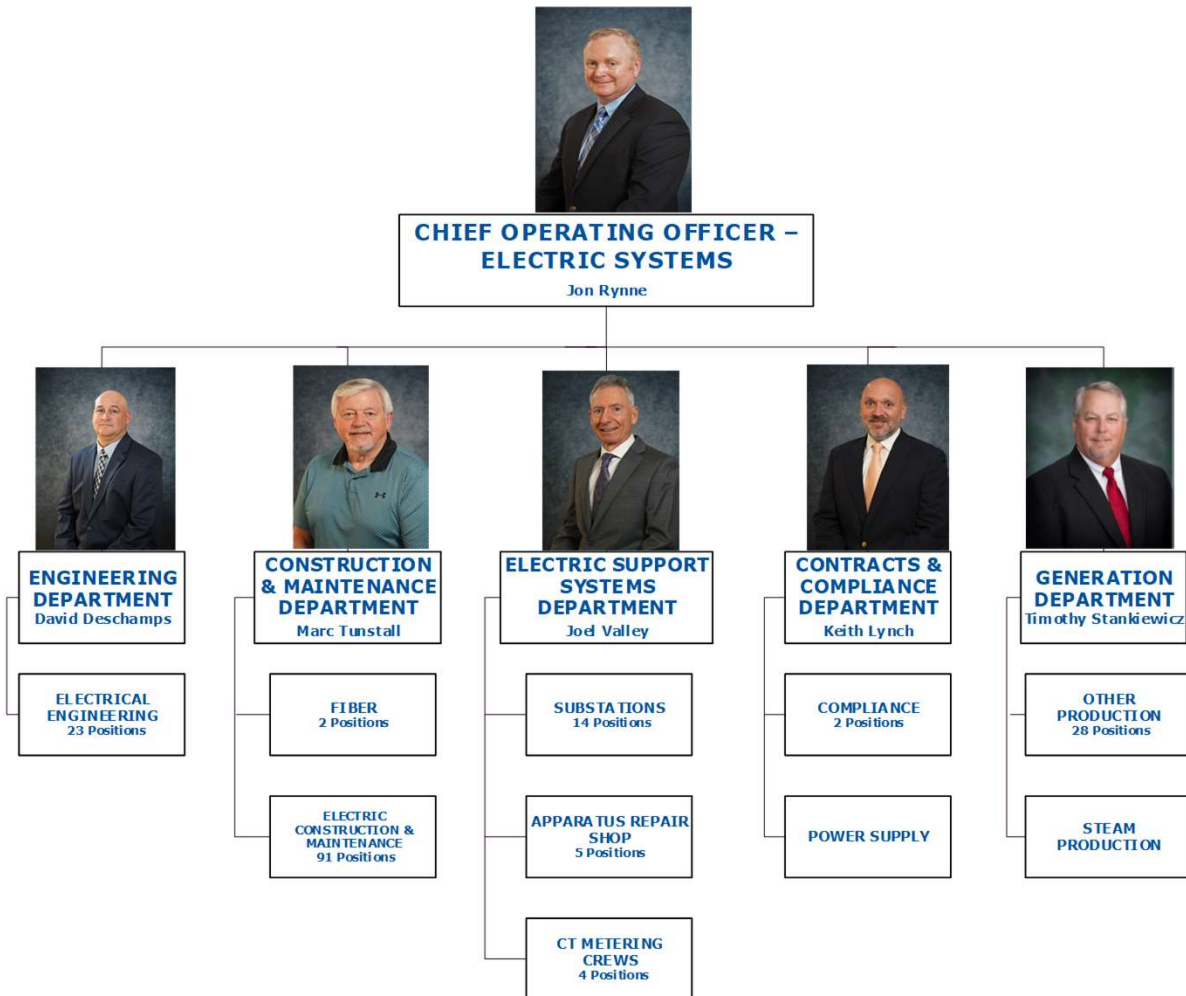
**Water Resources Division**  
**Total Capital Budget**

**\$2,650,000**

**\$2,650,000**



# ELECTRIC SYSTEMS DIVISION





## Purpose and Overview

The Electric Systems Division is responsible for the electric system facilities, operations and performance, including generation, transmission and distribution of power. This division is also responsible for the design, construction, maintenance, and operation of the generation plant, transmission plant, and distribution plant facilities.

## Summary of Budget Changes

- \* Overall, Electric Systems Division Budget is decreasing by 5.93%.
- \* Power Supply decreased due to FY25 including the DEP energy catch-up and lower fuel adjustments anticipated in FY26.
- \* The Pole Make Ready Project Section is being used to record MetroNet high speed fiber expansion costs into Cumberland County.
- \* The Capital Budget includes various structural improvements and equipment replacements to include network switches, a backhoe, trailer, and security cameras.

### Personnel Summary

	Authorized FY 2022	Authorized FY 2023	Authorized FY 2024	Authorized FY 2025	Authorized FY 2026
Full Time	164	166	166	166	169
Part Time	0	0	0	0	0
Contract	0	0	0	0	0

### Budget Summary Departments

	FY 2024 Actual	FY 2025 Budget	FY 2026 Recommended	FY 2026 Adopted	% Change FY26 / FY25
Electrical Engineering	\$3,793,694	\$5,134,000	\$4,170,700	\$0	-18.76%
Construction & Maintenance	18,276,682	23,003,000	22,770,100	0	-1.01%
Electric Support System	4,679,122	5,083,300	5,680,300	0	11.74%
Contracts & Compliance	150,696,273	123,781,000	115,401,700	0	-6.77%
Generation	6,320,754	7,519,200	7,587,900	0	0.91%
<b>Total Operating Budget</b>	<b>\$183,766,525</b>	<b>\$164,520,500</b>	<b>\$155,610,700</b>	<b>\$0</b>	<b>-5.42%</b>
<b>Total Capital Budget</b>	<b>\$938,041</b>	<b>\$2,111,400</b>	<b>\$1,133,000</b>	<b>\$0</b>	<b>-46.34%</b>
<b>Total Budget</b>	<b>\$184,704,566</b>	<b>\$166,631,900</b>	<b>\$156,743,700</b>	<b>\$0</b>	<b>-5.93%</b>



## Electric System Division Expenditures

### Fund Division/Department

001 0810, 0815, 0820, 0821, 0823, 0824, 0826, 0828, 0830, 0831, 0832, 0833

Cost Type/Description	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimate	FY 2026 Recommended
Regular Salaries	\$11,569,760	\$12,761,240	\$15,373,100	\$13,145,600	\$15,776,500
Allocated Salaries	(320,058)	(338,905)	(758,000)	(355,000)	(1,798,000)
FICA Expense	978,759	1,077,056	1,223,200	1,131,900	1,247,000
Benefits	3,415,615	3,841,627	4,452,100	4,537,700	4,602,500
Labor Overhead	2,001,281	2,079,516	1,966,000	2,365,800	2,435,000
<b>Total Personnel Services</b>	<b>\$17,645,357</b>	<b>\$19,420,533</b>	<b>\$22,256,400</b>	<b>\$20,826,000</b>	<b>\$22,263,000</b>
0626 Capacity Charge	\$60,717,934	\$62,293,527	\$34,142,700	\$32,603,000	\$80,929,000
0627 Energy Charge	53,278,247	55,263,291	58,271,100	57,521,100	60,211,500
0628 Demand Credit	0	0	0	0	-43,274,400
0639 PE-Transmission	8,036,505	8,530,727	7,955,700	8,840,000	8,777,500
0641 SEPA Bills	566,576	697,692	668,300	740,500	668,300
0643 Fuel Purchases - Dep	0	0	7,726,800	4,400,900	3,465,000
0651 True-up	5,331,137	6,163,850	0	0	0
0654 DP-Coal Ash - Coal Combustion	7,402,074	6,255,876	3,549,600	3,683,400	2,898,000
0655 DP-Coal Ash - Coal Combustion	246,157	163,967	158,400	132,300	11,000
0660 Community Solar Purchases	60,998	60,927	70,800	131,800	131,800
0662 Demand Charge-Adjustment	8,174,623	4,842,968	6,190,000	5,737,800	0
0665 Regulatory Asset	(7,216,414)	6,013,678	1,202,800	1,202,800	0
<b>Total Power Supply</b>	<b>\$136,597,837</b>	<b>\$150,286,503</b>	<b>\$119,936,200</b>	<b>\$114,993,600</b>	<b>\$113,817,700</b>
0104 Materials & Supplies - Warehouse	\$220,535	\$227,834	\$208,700	\$261,100	\$271,200
0106 Materials & Supplies	344,053	307,499	314,900	307,400	325,100
0108 Fuel Gas & Diesel (Island Fuel Only)	6,833	6,035	7,600	7,400	9,100
0114 Process Control Equipment	0	138	7,000	5,600	7,000
0118 Fuel Gas & Diesel (Non Fuel Island)	176	1,458	0	1,500	1,500
0120 Salvage - Returns	(72,707)	(11,381)	(88,100)	(9,000)	(15,000)
0122 Salvage - Sold for Scrap	(77,589)	(58,276)	(93,800)	(40,000)	(40,000)
0126 Electric Meters	22,329	7,663	12,500	12,700	14,500
0145 Safety Supplies & Expenses	54,925	69,009	80,900	61,500	79,200
0146 Emergency Support	0	0	100	0	0
0150 Tools	144,705	157,565	174,400	174,900	179,700
0152 Equipment & Repair Parts	283,669	269,980	240,300	227,100	257,800
0156 Chemicals - Inventory Issue	11,959	12,100	12,200	16,000	16,000
0157 Chemicals	63,699	55,418	83,600	83,700	110,800
0160 Power Costs	224,104	231,303	263,700	262,700	267,800
0180 Pole Attachments	6,933	7,139	7,400	7,400	7,600
0401 Office Supplies	24,323	19,978	27,000	24,500	23,400
0402 Postage/Print/Stationary	410	340	1,100	900	1,000
0405 Vehicle Allowance	6,891	8,503	5,400	5,400	7,800
0406 Business Travel	7,433	4,763	13,100	8,700	13,700
0409 Telephone Expense	175,561	195,258	198,900	201,300	198,200
0410 Janitorial Supplies	8,463	10,328	8,700	9,700	9,100
0412 Rental of Equipment	345,096	287,576	95,300	37,800	40,900
0416 Office Furniture & Small Equipment	9,411	18,666	51,700	58,700	15,300
0417 Computer Equipment & Supplies	48,676	23,933	12,600	9,200	2,500
0418 Photocopier Expense	5,553	6,747	7,200	6,000	4,100
0439 Property Insurance	653,820	770,042	762,700	762,700	800,900
0448 Employee Moving Expense	0	0	28,400	28,400	0
0452 Misc. General Expense	3,859	4,066	4,900	1,900	3,600
0453 Dues & Fees	36,924	65,807	61,800	76,200	84,000
0456 Publications & Subscriptions	3,771	2,766	3,400	3,100	3,900
0457 Freight	50,103	57,008	87,800	68,300	86,700



## Electric System Division Expenditures

### Fund Division/Department

001 0810, 0815, 0820, 0821, 0823, 0824, 0826, 0828, 0830, 0831, 0832, 0833

Cost Type/Description	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimate	FY 2026 Recommended
0462 Landfill Expenses	501	439	1,500	500	500
0463 Water Utilities	64,610	51,240	66,500	101,600	123,700
0464 Sewer Utilities	30,327	73,727	84,400	103,900	116,500
0467 Rents	2,400	2,600	2,400	2,400	2,400
0469 Maintenance Agreements	99,533	118,594	152,100	136,200	129,900
0477 Computer System Contracts	280,052	433,985	577,300	573,300	694,400
0481 Natural Gas Utilities	10,860	6,604	14,200	13,500	14,200
0497 Safety Supplies & Expenses - WHS	35,442	28,411	36,900	32,600	32,600
0503 Employee Welfare	26,053	21,702	28,000	23,000	42,600
0504 Uniform & Jacket Expense	274,350	294,665	313,600	311,200	336,500
0505 Employee Education & Seminars	237,808	332,447	408,200	374,100	430,000
0529 Safety Awards Program	200	0	0	300	100
0535 Renewable Energy Certificates	0	0	3,382,000	3,278,800	1,100,000
0538 Crime Policy	2,400	2,400	80,300	80,300	2,500
0564 Facilities & Grounds Maintenance	244,385	221,558	256,100	223,300	281,300
0701 Fleet Services	88,184	108,558	89,200	91,200	84,000
0725 Allocated Rents	330,729	330,729	374,000	374,000	403,300
0750 Mutual Aid	0	0	4,100	3,300	0
0726 Allocated Fiber	62,600	62,600	62,600	62,600	62,600
0807 Inventory Issued	1,704,971	218,556	337,000	176,800	176,800
0810 Inventory Over/Short	0	0	1,100	0	0
0817 Job Cost Reclass - ACCTG Only	2,817,723	1,929,782	2,800,600	2,800,000	2,800,000
0819 Pre-Capitalized Install Cost	(233,441)	(342,542)	(380,000)	(380,000)	(380,000)
0850 Vehicle & Equipment - ACCTG Only	1,718,089	1,855,096	1,867,000	1,979,700	1,957,000
0852 Materials Overhead - ACCTG Only	101,101	57,282	51,000	61,100	72,000
<b>Total Operating Services</b>	<b>\$10,512,795</b>	<b>\$8,567,699</b>	<b>\$13,211,500</b>	<b>\$13,106,500</b>	<b>\$11,270,300</b>
0422 Temporary Personnel Fees	\$0	\$0	\$13,000	\$13,000	\$13,000
0426 Management Consulting	0	970	90,300	90,300	20,000
0435 Contractual Services	10,643,782	5,355,106	8,106,100	8,137,900	7,524,000
0438 Security Services	72,780	60,278	72,700	60,800	77,700
0512 Contract Labor	154,807	75,435	834,300	865,000	625,000
<b>Total Contractual Services</b>	<b>\$10,871,369</b>	<b>\$5,491,789</b>	<b>\$9,116,400</b>	<b>\$9,167,000</b>	<b>\$8,259,700</b>
<b>Total Operating Budget</b>	<b>\$175,627,358</b>	<b>\$183,766,525</b>	<b>\$164,520,500</b>	<b>\$158,093,100</b>	<b>\$155,610,700</b>
<b>Total Capital Budget</b>	<b>(\$9,185,687)</b>	<b>\$938,041</b>	<b>\$2,111,400</b>	<b>\$2,192,300</b>	<b>\$1,133,000</b>
<b>Total Electric Systems Division Budget</b>	<b>\$166,441,671</b>	<b>\$184,704,566</b>	<b>\$166,631,900</b>	<b>\$160,285,400</b>	<b>\$156,743,700</b>



## Electric Systems Division Capital Budget

**Fund**      **Division/Department**  
**001**      **0810, 0815, 0820, 0821, 0823, 0824, 0826, 0828, 0830, 0831, 0832, 0833**

Budget Code	QTY	Description	FY 2026 Requested	Add/ Repl	Describe Reason for Purchase	FY 2026 Recommended
<b>305000 Computer Hardware</b>						
	35	Network Switches	\$200,000	Add	Software define network switches (\$5,700 each)	\$200,000
		<b>Total Computer Hardware</b>	<b>\$200,000</b>			<b>\$200,000</b>
<b>341000 Structures &amp; Improvements - Generation Plant</b>						
	1	Windows	\$50,000	Repl	To replace windows - Generation Admin Building	\$50,000
	1	Kitchen Cabinets	12,000	Repl	To replace kitchen cabinets - Maintenance Shop	12,000
	1	Kitchen Cabinets	12,000	Repl	To replace kitchen cabinets - Steam Turbine Build	12,000
	1	Keyscan	15,000	Repl	Security system upgrade (keyscan, cameras, etc.)	15,000
2508315021	1	Epoxy Floors	25,000	Repl	To replace failed flooring in 3 BFP buildings	25,000
	1	Conference Room Remodel	60,000	Repl	Conference room remodel to include furniture replacement and update electrical wiring	60,000
	1	Fuel Tank	20,000	Add	Fuel tank for rolling stock	20,000
		<b>Total Structures &amp; Improvements - Generation Plant</b>	<b>\$194,000</b>			<b>\$194,000</b>
<b>348500 Energy Storage Equipment - Production</b>						
	4	Inverter	\$50,000	Repl	To replace failed inverters - Convert DC current from solar panels to AC current	\$50,000
		<b>Total Energy Storage Equipment - Production</b>	<b>\$50,000</b>			<b>\$50,000</b>
<b>362000 Station Equipment - Distribution Plant</b>						
	1	Fence	\$50,000		To replace fence at College Lake Substation	\$50,000
		<b>Total Station Equipment Distribution Plant</b>	<b>\$50,000</b>			<b>\$50,000</b>
<b>392000 Transportation Equipment</b>						
	1	Trailer	\$11,000	Repl	To replace equipment #630 for KX40 Trailer	\$11,000
	Lot	Transportation Equipment	14,000		General Fund Fleet Capital Allocation - Cost for 2025 Transportation CPF Vehicles	14,000
		<b>Total Transportation Equipment</b>	<b>\$25,000</b>			<b>\$25,000</b>
<b>395000 Laboratory &amp; Test Equipment</b>						
	1	Transformer Test Equipment	\$38,000	Add	Transformer Test Equipment	\$38,000
	1	Relay Test Set	120,000	Add	The relay test set will be of a hybrid supporting different kinds of output and input signals for application to all generations of protection devices	120,000



## Electric Systems Division Capital Budget

Fund 001	Division/Department 0810, 0815, 0820, 0821, 0823, 0824, 0826, 0828, 0830, 0831, 0832, 0833					
Budget Code	QTY	Description	FY 2026 Requested	Add/ Repl	Describe Reason for Purchase	FY 2026 Recommended
<b>395000 Laboratory &amp; Test Equipment (Cont'd)</b>						
		<b>Total Laboratory &amp; Test Equipment</b>	<b>\$158,000</b>			<b>\$158,000</b>
<b>396000 Power Operated Equipment</b>						
	1	Water Heating System	\$13,000	Repl	To replace pressure washer with water heating system on single axle trailer	\$13,000
	1	Backhoe	154,000	Repl	To replace equipment #617 for 4X4 backhoe with 4N1 bucket	154,000
	1	Excavator	73,000	Repl	To replace equipment #630 for Kubota KX40 excavator with GN1 blade	73,000
		<b>Total Power Operated Equipment</b>	<b>\$240,000</b>			<b>\$240,000</b>
<b>397000 Communication Equipment</b>						
	1	Radio	\$8,000	Add	Mobile radio for ESS service truck	\$8,000
	1	Radio	8,000	Add	Mobile radio for ESS service truck	8,000
		<b>Total Communication Equipment</b>	<b>\$16,000</b>			<b>\$16,000</b>
<b>398000 Miscellaneous Equipment</b>						
	21	Substation Security Cameras	\$50,000	Repl	To replace 21 outdoor security cameras - PTZ and fixed. 6% failure since two years ago of the 360 security cameras (2nd set of 21)	\$50,000
	1	Generation Security Cameras	35,000	Repl	Security system upgrade (keyscan, cameras, etc.)	35,000
	1	Acoustic Camera	30,000	Add	Pro imaging camera for detecting partial discharge on electrical equipment	30,000
	1	Carbon Vessel	75,000	Repl	To upgrade carbon vessel for RO system	75,000
	2	Storage Racks/Shelving Units	10,000	Add	Storage racks for generation warehouse	10,000
		<b>Total Miscellaneous Equipment</b>	<b>\$200,000</b>			<b>\$200,000</b>
<b>Electric Systems Division</b>						
<b>Total Capital Budget</b>			<b>\$1,133,000</b>			<b>\$1,133,000</b>







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