



# ANNUAL BUDGET 2026-2027



**FAYETTEVILLE PUBLIC  
WORKS COMMISSION**





# **FY 2027 Annual Budget**

***Commission Review  
May 27, 2026***

**Commissioners  
Richard W. King, Chair  
Ronna R. Garrett, Vice Chair  
Donald L. Porter, Secretary  
Chris G. Davis, Treasurer**

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

---



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Fayetteville Public Works Commission  
North Carolina**

For the Fiscal Year Beginning

**July 01, 2024**

*Christopher P. Morrill*

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, 2024.

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.

# TABLE OF CONTENTS

---

## BUDGET MESSAGE/OVERVIEW

## PAGE

Budget Message.....	I
Budget in Brief.....	VII

## BUDGET SUMMARIES

Summary of All Funds.....	1
Revenue/Expenditure Summary – All Funds.....	2
Budget Ordinance.....	4
Revenue/Expenditure Summary – Electric Fund.....	5
Revenue/Expenditure Summary – Water/Wastewater Fund.....	6
Revenue by Category – All Funds.....	8
Expenditures by Category – All Funds.....	9
Expenditures by Division – All Funds.....	10
Capital Budget Summary Comparison.....	11
Capital Budget Summary – All Funds.....	12
Capital Budget Summary – By Division.....	13

## ELECTRIC FUND

Electric Fund Revenue.....	14
Revenue By Category – Electric Fund.....	16
Electric Fund Expenditures.....	17
Expenditure Summary By Division.....	19
Expenditures By Category.....	20
Capital Budget Summary – Electric Fund.....	21
Electric – General and Administration.....	22
Electric – Ten Year Capital Projections.....	24

## WATER/WASTEWATER FUND

Water/Wastewater Fund Revenue.....	25
Revenue By Category – Water/Wastewater Fund.....	27
Water & Wastewater Fund Expenditures.....	28
Expenditure Summary By Division.....	30
Expenditures By Category.....	31
Capital Budget Summary – Water/Wastewater Fund.....	32
Water/Wastewater – General and Administration.....	33
Water/Wastewater – Ten Year Capital Projections.....	34

## MANAGEMENT DIVISION

Management Division Summary.....	35
Management Division Expenditures.....	36

## COMMUNICATIONS & COMMUNITY RELATIONS DIVISION

Communications & Community Relations Division Summary.....	38
Communications & Community Relations Division Expenditures.....	39

# TABLE OF CONTENTS

---

<b>LEGAL DIVISION</b>	<b>PAGE</b>
Legal Division Summary.....	41
Legal Division Expenditures.....	42
Legal Division Capital Budget.....	44
<b>CUSTOMER CARE DIVISION</b>	
Customer Care Division Summary.....	45
Customer Care Division Expenditures.....	46
Customer Care Division Capital Budget.....	48
<b>HUMAN RESOURCES DIVISION</b>	
Human Resources Division Summary.....	49
Human Resources Division Expenditures.....	50
<b>INFORMATION TECHNOLOGY DIVISION</b>	
Information Technology Division Summary.....	52
Information Technology Division Expenditures.....	53
Information Technology Division Capital Budget.....	55
<b>FINANCIAL DIVISION</b>	
Financial Division Summary.....	56
Financial Division Expenditures.....	57
Financial Division Capital Budget.....	59
<b>WATER RESOURCES DIVISION</b>	
Water Resources Division Summary.....	60
Water Resources Division Expenditures.....	61
Water Resources Division Capital Budget.....	64
<b>ELECTRIC SYSTEMS DIVISION</b>	
Electric Systems Division Summary.....	67
Electric Systems Division Expenditures.....	68
Electric Systems Division Capital Budget.....	71



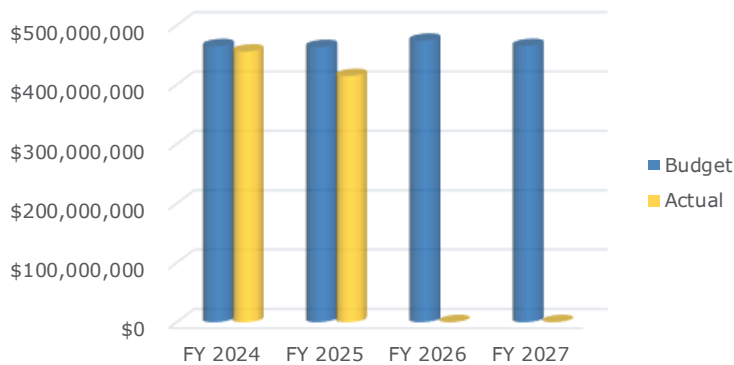
RONNA ROWE GARRETT, COMMISSIONER  
 DONALD L. PORTER, COMMISSIONER  
 CHRISTOPHER G. DAVIS, COMMISSIONER  
 RICHARD W. KING, COMMISSIONER  
 TIMOTHY L. BRYANT, CEO/GENERAL MANAGER

FAYETTEVILLE PUBLIC WORKS COMMISSION  
 955 OLD WILMINGTON RD  
 P.O. BOX 1089  
 FAYETTEVILLE, NORTH CAROLINA 28302-1089  
 TELEPHONE (910) 483-1401  
 WWW.FAYFPWC.COM

DATE: May 22, 2026  
 MEMO: Commissioners Ronna Rowe Garrett, Donald L. Porter, Christopher G. Davis, and Richard W. King  
 FROM: Timothy L. Bryant, CEO/General Manager  
 RE: Fiscal Year 2027 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 2027 (FY 2027). The FY 2027 proposed budget is \$465,190,700 which includes \$391,501,700 Operating expenditures and \$73,689,000 for Capital expenditures and is a 1.9% decrease compared to the FY 2026 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.

**BUILDING COMMUNITY CONNECTIONS SINCE 1905**

**AN EQUAL EMPLOYMENT OPPORTUNITY EMPLOYER**

## Electric and Water/Wastewater Revenues

Total revenues for the FY 2027 Electric and Water/Wastewater Funds are budgeted to be \$465.2 million, which is an \$8.9 million decrease or 1.9% less than the FY 2026 budget.

Revenues for the **Electric Fund** are projected at \$272.3 million for FY 2027. This represents a \$19.6 million or 6.7% reduction from the FY 2026 budget. The primary factors behind the decrease are a \$7.8 million decrease in Power Supply Adjustment revenue, a \$15.9 million decrease in the Appropriation from Electric Rate Stabilization Fund, and a \$3.9 million decrease for the Transfer from Budget Carryover Reserve.

Revenues for the **Water/Wastewater Fund** are projected at \$192.9 million for FY 2027. This represents a \$10.6 million or 5.8% increase from the FY 2026 budget. The primary factor behind the increase is the inclusion of a 5.5% rate adjustment.

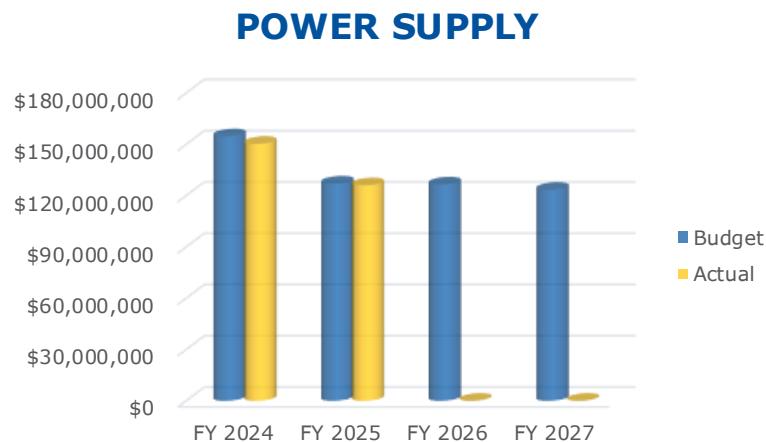
## Electric and Water/Wastewater Fund Expenditures

In meeting the statutory requirements for a balanced budget, total expenditures in FY 2027 for the Electric and Water/Wastewater Funds are budgeted to be \$465.2 million, which is an \$8.9 million decrease or 1.9% less than FY 2026.

For the **Electric Fund**, FY 2027 expenditures are projected to be \$272.3 million, which is \$19.6 million or 6.7% less than in FY 2026. The main drivers of the decrease compared to FY 2026 are a \$12.7 million decrease for capital, \$6.6 million decrease for the Appropriation to Electric Rate Stabilization Fund, \$3.5 million decrease for Purchased Power, and \$1.5 million increase for a Transfer to Electric Substation Rebuild.

For the **Water/Wastewater Fund**, FY 2027 expenditures are projected to be \$192.9 million, which is \$10.6 million or 5.8% more than in FY 2026. The main contributors of the increase compared to FY 2026 are a \$1.5 million increase for capital, \$1.4 million increase in debt related payments, \$1.2 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 2027 budget is a forecasted annual power supply cost of \$115,779,100. 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 economic conditions impacting the commodity markets and causing higher costs. Primary drivers included elevated domestic coal and natural gas prices. Despite increasing economic pressures, multiple factors have allowed FPWC to reduce its power supply budget for customers. Among those are DEP's demand pricing, consumers' demand management and conservation efforts, as well as solar compliance resources being added to the system.

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 over time 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 a demand price reduction by way of a capacity credit 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 was a result of the changes through June 2024 and the remaining \$275 million will occur due to the capacity credit changes that went into effect starting July 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 has 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 2027 will be \$12,686,400 which represents a 5.2% increase from FY 2026. 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 \$47,870,000. Comparing the PILOT and additional benefits, \$60,556,400, 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 (\$ in millions)	FY24 Actual	FY25 Actual	FY26 Amended Budget	FY27 Proposed Budget	% Change
Management	\$5.3	\$5.5	\$5.7	\$5.4	(5.8%)
Communications	\$1.6	\$2.1	\$2.3	\$2.3	0.4%
Legal	\$8.2	\$9.0	\$10.4	\$10.3	(1.2%)
Customer Care	\$9.9	\$9.6	\$11.6	\$11.0	(5.3%)
Human Resources	\$2.3	\$2.2	\$2.9	\$3.0	3.5%
Information Technology	\$18.9	\$16.9	\$20.1	\$17.7	(12.2%)
Financial	\$6.1	\$6.4	\$6.5	\$6.7	3.3%
Water Resources	\$51.0	\$55.7	\$59.9	\$60.8	1.5%
Electric Non-Power Supply	\$34.9	\$37.6	\$44.7	\$44.8	0.2%
<b>Total Divisions w/out Power Supply</b>	<b>\$138.1</b>	<b>\$145.1</b>	<b>\$164.3</b>	<b>\$162.1</b>	<b>(1.3%)</b>
Electric Power Supply	\$150.3	\$119.4	\$119.3	\$115.8	(2.9%)
G&A	\$19.8	\$23.1	\$29.7	\$31.3	5.5%
<b>Total PWC Operating Budget</b>	<b>\$308.2</b>	<b>\$287.6</b>	<b>\$313.2</b>	<b>\$309.2</b>	<b>(1.3%)</b>

\* The numbers shown for the FY 2026 Budget include transfers and budget amendments made during the fiscal year.

The overall \$2.2 million decrease in the Division Operating Expenses is primarily due to decreases in the Information Technology Division due to the finalization of the Fusion project in FY 2026. This steady year over year budget also reflects management's directive and commitment to lowering costs throughout the organization.

### **Personnel Funding**

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 offers 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 2027 budget reflects an average 3.2% performance increase for employees.

FPWC does not anticipate having any significant changes to our medical benefits program during FY 2027. 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 2027, we are budgeting \$12.7 million for active employee medical benefit expenses which has decreased by \$0.8 million compared to FY 2026 and was offset further by moderate increases to employee premiums.

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

The total proposed CIP budget for FY 2027 is \$274.2 million, which represents a \$13.0 million or 5.0% increase from the \$261.2 million budgeted in FY 2026. 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 2027 CIP spend is projected to be \$123.5 million. This is an \$11.1 million increase compared to the FY 2026 CIP budget. The most significant variance is the increase for Generation Plant projects to include additional Solar Compliance Resources and adjustments to Transmission and Distribution Plant projects including 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 2027 spend is projected to be \$146.4 million. This is a \$3.2 million increase compared to the FY 2026 CIP budget. The most significant variances are the increases for Municipal Utility Improvements (City of Fayetteville), Annexation, Outfall Rehabilitation/Replacement and System Reinforcement with decreases in Sewer Main and Manhole Rehabilitation/Replacements and Plant/Other System Improvements in alignment of these projects for FY 2027. Significant projects are the GAC Facility Improvements for Hoffer and Glenville Lake Water Treatment Plants, Line 54-inch Outfall, Main Rehabilitation/Replacements and Ramsey Street Water Transmission Main Improvements.

## **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 Clean Energy and Energy Efficiency Portfolio Standard (CEPS). 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.

<b>Funding Source</b>	<b>Amount</b>
Electric Fund	\$39.7 million
Water/Wastewater Fund	\$30.2 million
Bonds/Grants/State Loans/Reserves	\$204.3 million

Of the bond, loan and reserve funding above, \$118.4 million is for water and wastewater projects and \$85.9 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 2027 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 making sure that we design our systems to support system growth and economic development. The FY 2027 CIP budget contains \$250.4 million for projects that expand plant capacity, replace or rehabilitate aging infrastructure, extend service to new customers and other system improvements/reinforcements. This represents a 7.6% increase over FY 2026. The FY 2027 CIP includes \$28.5 million for rehabilitation of existing water and wastewater infrastructure, \$26.3 million for annexation main extensions, \$26.8 million for other system improvements and \$36.9 million in water and wastewater plant improvements and capacity expansions.

Annexation projects are the extension of water and sewer service to previously unincorporated areas of Cumberland County annexed into the City of Fayetteville (Economic Development). 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 77% complete extending services to the annexed areas completing work in 27 out of a total of 34 separate areas by the end of FY 2026. Of the total properties to be served, 100% are either completed, in construction, in pre-bid stage or in design. In FY 2027, we have budgeted \$26 million for annexation related work to include the following areas:

- Construction to begin Areas 32 East Section II (Dundle Road), Area 28 (Cliffdale West), Area 33 North (Raeford Road Estates)
- 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, Montibello, Farrington, Lake William, Tunbridge, Galatia Church Road, and Gillis Hill Road (Area 30, Area 31, Area 32 North, Area 32 South, Area 32 Outfall and Area 34, Area 29, Area 33 South Section I, and Area 33 South Section II)
- Construction will be ongoing in the areas as part of the Gillis Hill Road Contracts

For the electric system, there is \$31.2 million for substation upgrades and rebuilds, \$41.6 million for the Butler Warner Generation Plant and Solar Compliance Resources and \$31.3 million for other electric system improvements. Included in the system improvement budget is \$9.5 million for the Fault Location Isolation and System Restoration project, \$7.5 million for the US 401 Industrial Site 66 kV Sub-transmission Rebuild project, \$5.0 million for underground and distribution infrastructure replacement, and \$4.5 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 2027, \$7.5 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 2027 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 year-end balance levels in reserve funds such as the 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. Also, of note is that the Phase V annexation fund alone, will not cover future obligations associated with the planned work, and thus additional funding mechanisms, such as issuance of debt will be required to fund the work. The 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, and should unforeseen conditions emerge that would challenge these objectives will bring budget discussion(s) and proposed amendment(s) to the Commission for consideration.

### **Conclusion**

This comprises my summary of the proposed FY 2027 FPWC budget. The budget details are included herein.

# Fayetteville Public Works Commission BUDGET IN BRIEF

The total amount of the PWC budget is \$465,190,700 representing a decrease of \$8,949,600 or 1.9% from FY 2026.

## ELECTRIC FUND

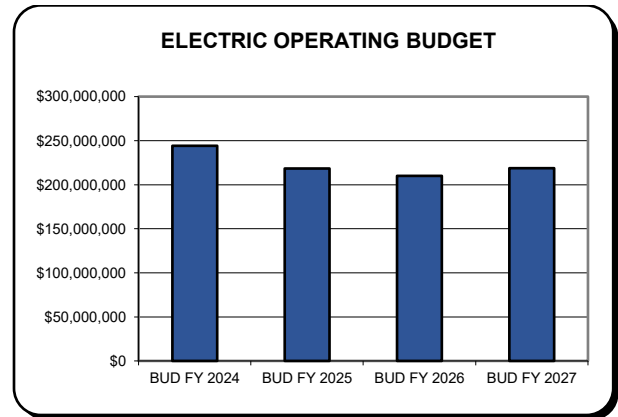
The Electric Fund is used to account for the provision of electricity to the residents, businesses and industry of the City of Fayetteville and surrounding urban areas. The activities necessary to provide electric services are accounted for in this fund, including, but not limited to administration,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

### Revenues

The Electric Fund operating revenues for FY 2027 are budgeted at \$266,774,800. This represents a \$2,985,000 or 1.1% increase in total revenue compared to FY 2026. The main contributor to this increase is the rate adjustment taking effect May 2026, offset by reductions in the Power Supply Adjustment and Customer Contributions.

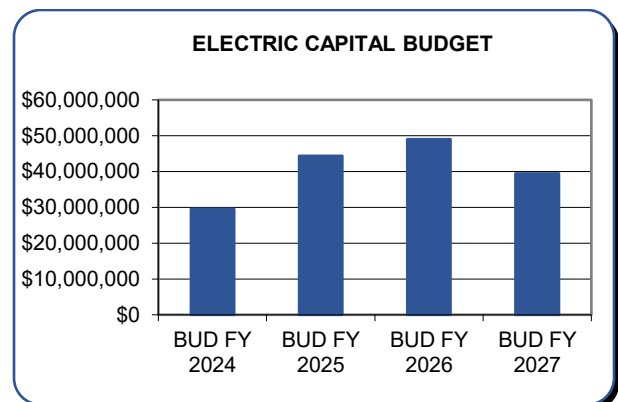
### Expenditures

The total expenditures in the Electric Fund are budgeted at \$218,842,100 excluding capital. Operating expenditures in the Electric Fund increased by \$8,775,300 or 4.2%, compared to the FY 2026 budget. This is driven by higher purchased power costs, debt service and PILOT to the City.



## 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 \$39,437,000. This is a decrease of \$9,608,000 or 19.6% compared to FY 2026. Distribution projects account for \$24,324,000 of the Electric Capital budget while generation projects account for \$9,347,000. Also included is \$1,679,000 for computer software and hardware and \$1,492,500 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.

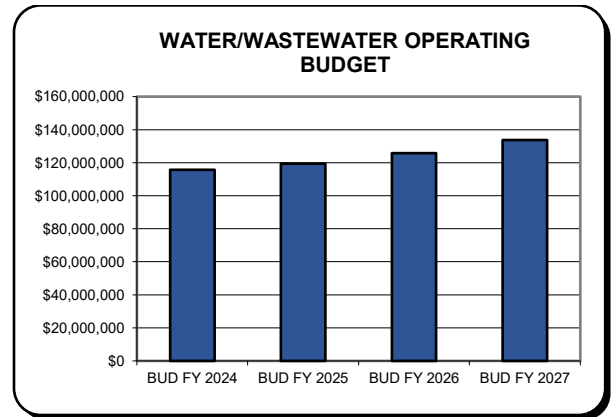
### Revenues

The Water/Wastewater Fund operating revenues for FY 2026 are budgeted at \$183,296,700. This represents an \$11,488,000 or 6.7% increase compared to FY 2026. The main contributor to this increase is the inclusion of a 5.5% total system rate increase budgeted in FY 2026. Water/Wastewater revenues are budgeted using the rate schedules effective May 2026 and the following system development fees in effect.

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

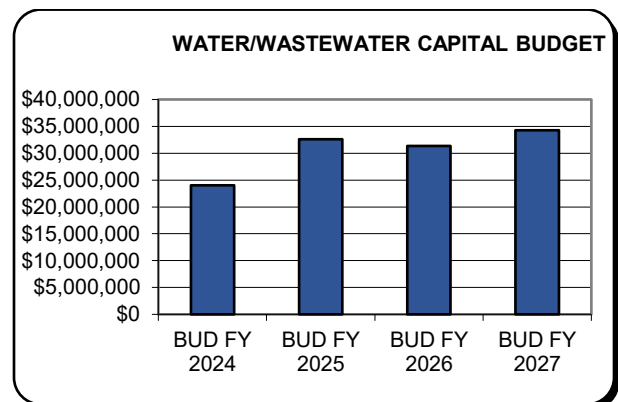
The total expenditures in the Water/Wastewater Fund are budgeted at \$133,644,200 excluding capital. This represents an increase of \$7,901,600 or 6.3% compared to FY 2026 budget. This is driven by higher operating expenses and debt service.



### 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 \$34,252,000. This is an increase of \$2,932,000 or 9.4% compared to FY 2026. There are projects totaling \$12,724,000 for water distribution and \$15,381,000 for sanitary sewer collection. The capital budget also includes \$2,383,000 for improvements at the water and wastewater treatment plants and \$1,679,000 for computer software and hardware.



# Electric & W/WW Funds Summary

Description	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2026 Estimate	FY 2027 Recommended
Electric Utility Operating Fund	\$257,009,236	\$238,831,024	\$239,686,700	\$244,392,900	\$232,838,400
Electric Capital Outlay	\$30,848,779	\$37,329,608	\$52,183,200	\$33,795,800	\$39,437,000
<b>Total Electric Fund</b>	<b>\$287,858,015</b>	<b>\$276,160,633</b>	<b>\$291,869,900</b>	<b>\$278,188,700</b>	<b>\$272,275,400</b>
Water/Wastewater Utilities Operating Fund	\$150,319,042	\$169,643,743	\$149,484,200	\$159,152,300	\$158,663,300
Water/Wastewater Capital Outlay	\$17,688,346	\$24,926,822	\$32,786,200	\$28,971,200	\$34,252,000
<b>Total Water/Wastewater Fund</b>	<b>\$168,007,388</b>	<b>\$194,570,565</b>	<b>\$182,270,400</b>	<b>\$188,123,500</b>	<b>\$192,915,300</b>
<b>Total Electric &amp; W/WW Funds</b>	<b>\$455,865,403</b>	<b>\$470,731,197</b>	<b>\$474,140,300</b>	<b>\$466,312,200</b>	<b>\$465,190,700</b>
<b>Total Budget</b>	<b>\$455,865,403</b>	<b>\$470,731,197</b>	<b>\$474,140,300</b>	<b>\$466,312,200</b>	<b>\$465,190,700</b>

## Electric & W/WW Funds Summary

Description	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2026 Estimate	FY 2027 Recommended
<b>Electric Fund:</b>					
Revenues	\$254,143,698	\$247,962,727	\$249,394,800	\$249,161,400	\$256,274,800
Contributions And/Or Grants	64,311	150,227	14,395,000	14,420,600	10,500,000
Appropriation from Rate Stabilization Fund	22,074,465	13,630,060	15,859,300	7,859,300	0
Transfer from REPS	1,179,150	770,238	903,800	903,800	955,000
Transfer from Coal Ash Reserve	6,646,447	4,213,596	2,909,000	2,909,000	1,386,200
Transfer from Budget Carryover Reserve	466,106	1,742,886	4,035,700	2,934,600	100,000
Accounts Receivable - City	2,666,937	0	0	0	0
Transfer from Capitalized Interest Fund	259,950	1,635,041	0	0	0
Transfer from Series 2023 Bond Proceeds	356,952	0	0	0	0
Transfer from Generation Fuel Reserve	0	6,055,858	0	0	0
Appropriation from Electric Net Position	0	0	4,372,300	0	3,059,400
<b>Total Revenues Electric</b>	<b>\$287,858,015</b>	<b>\$276,160,633</b>	<b>\$291,869,900</b>	<b>\$278,188,700</b>	<b>\$272,275,400</b>
Expenditures	\$56,742,951	\$56,561,679	\$72,244,800	\$67,013,950	\$70,895,900
Purchased Power & Generation	156,523,320	126,035,775	126,505,100	127,632,600	123,375,900
Bond Interest Expense	3,046,292	4,262,393	5,696,500	5,696,500	6,444,700
Bond Interest - Amortization	(210,480)	(260,606)	(312,700)	(312,700)	(354,900)
Other Finance Cost	440,580	25,584	210,400	210,400	33,100
Interest - Leases	27,202	63,207	109,800	109,800	125,700
Payment in Lieu of Taxes - City	12,243,713	11,968,928	12,064,900	12,064,900	12,686,400
Capital Expenditures	30,848,779	37,329,608	52,183,200	33,795,800	39,437,000
Total Debt Related Payments	1,913,496	2,696,017	4,030,900	4,030,900	5,635,300
Appropriation to Rate Stabilization Fund	8,995,800	9,669,552	9,831,200	9,831,200	3,250,200
Transfer to Generation Fuel Reserve	(5,808,415)	0	0	0	0
Transfer to REPS Reserve	2,314,442	2,306,559	2,380,800	2,380,800	2,380,800
Transfer to PWC Foundation Reserve	339,800	0	0	0	0
Transfer to Budget Carryover Reserve	2,406,600	3,282,892	0	100,000	0
Transfer to Annex Ph V Reserve	5,166,474	4,699,946	4,700,900	4,700,900	5,365,300
Transfer to Coal Ash Reserve	4,669,397	2,772,894	724,100	724,100	0
Transfer to Electric Substation Rebuild	0	0	1,500,000	1,500,000	3,000,000
Transfer to Transportation Equipment CPF	2,568,500	731,000	0	0	0
Transfer to Legal Reserve	250,000	0	0	0	0
Appropriation to Electric Net Position	5,379,564	14,015,203	0	8,709,550	0
<b>Total Expenditures Electric</b>	<b>\$287,858,015</b>	<b>\$276,160,633</b>	<b>\$291,869,900</b>	<b>\$278,188,700</b>	<b>\$272,275,400</b>
<b>Water &amp; Wastewater Fund:</b>					
Revenues	\$147,484,317	\$160,240,190	\$167,056,200	\$164,438,900	\$179,309,200
Contributions And/Or Grants	10,635,928	11,136,546	2,586,500	8,790,100	2,362,500
Intergov Revenue - Assessments	949,710	684,911	1,928,000	1,500,000	1,500,000
Intergov Revenue - Assessments Interest	270,489	234,077	238,000	125,000	125,000
Transfer from Annex Ph V Reserve Fund	5,071,043	8,097,867	9,112,100	8,495,700	9,518,600
Transfer from Capitalized Interest Fund	0	2,441,897	0	0	0
Transfer from Budget Carryover Reserve	439,557	2,617,662	1,349,600	821,800	100,000
SERIES 2018 BOND PROCEEDS	197,617	0	0	0	0
Series 2021 Bond Proceeds	2,623,244	0	0	0	0
Series 2023 Bond Proceeds	335,483	0	0	0	0
Special Item - PFAS Settlement	0	9,011,372	0	4,060,000	0
APPR. FROM W/WW NET POSITION	0	106,044	0	(108,000)	0
<b>Total Revenues Water &amp; Wastewater</b>	<b>\$168,007,388</b>	<b>\$194,570,565</b>	<b>\$182,270,400</b>	<b>\$188,123,500</b>	<b>\$192,915,300</b>
Expenditures	\$76,072,553	\$80,742,806	\$92,391,400	\$86,236,400	\$94,411,000
Bond Interest Expense	14,136,493	15,576,002	18,099,700	18,099,700	18,542,400
Bond Interest - Amortization	(1,207,351)	(1,415,199)	(1,597,700)	(1,597,700)	(1,761,200)
Loan Interest Expense	26,853	0	0	0	346,200
Other Finance Cost	1,696,088	82,805	1,656,300	628,700	1,720,800
Interest - Leases	410	64,075	88,400	43,100	99,900
Capital Expenditures	17,688,346	24,926,822	32,786,200	28,971,200	34,252,000

## Electric & W/WW Funds Summary

Description	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2026 Estimate	FY 2027 Recommended
Debt Related Payments	11,870,507	11,376,153	13,617,800	13,617,800	13,444,800
Loan Principal Payments	2,281,758	2,193,783	3,816,300	3,816,300	3,753,200
Principal Payments - Leases	775,891	1,561,681	1,421,600	1,555,800	3,087,100
Appropriation to Rate Stabilization Fund	250,000	250,000	250,000	250,000	250,000
Appropriation to Annexation Phase V Reserve	2,268,769	2,336,832	2,407,000	2,407,000	2,479,200
Transfer to Annexation V Reserve	1,802,152	1,315,957	2,166,000	2,166,000	2,000,000
Transfer to NCDOT Reserve	9,070,631	11,112,889	12,182,500	12,182,500	12,293,500
Transfer to Transportation Equipment CPF	1,602,500	1,321,300	406,000	406,000	0
Transfer to Budget Carryover Reserve	2,532,800	283,447	0	100,000	0
Transfer to Legal Reserve	250,000	0	0	0	0
Transfer to PWC Foundation Reserve	339,800	0	0	0	0
Transfer to Directed Grant Project Fund	0	0	55,000	55,000	0
Transfer to AIA Grant Project Fund	237,900	600,000	0	0	0
Appropriation to W/WW Net Position	26,311,288	42,241,212	2,523,900	19,185,700	7,996,400
<b>Total Expenditures Water &amp; Wastewater</b>	<b>\$168,007,388</b>	<b>\$194,570,565</b>	<b>\$182,270,400</b>	<b>\$188,123,500</b>	<b>\$192,915,300</b>
<b>Total Electric &amp; Water/Wastewater</b>	<b>\$455,865,403</b>	<b>\$470,731,197</b>	<b>\$474,140,300</b>	<b>\$466,312,200</b>	<b>\$465,190,700</b>

# FY 2027 Budget Ordinance (PWCORD2026-08)

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, 2026, and ending June 30, 2027, to meet the appropriations listed in Section 2.

Schedule A: Electric Fund

Electric Revenues	\$ 235,840,800
Operating and Other Revenues	17,934,000
BWGP Purchased Capacity Payment	2,500,000
Customer Contributions	10,500,000
Budgetary Appropriations	5,500,600
<b>Total Estimated Electric Fund Revenues</b>	<b>272,275,400</b>

Schedule B: Water and Wastewater Fund

Water Revenues	\$ 75,687,700
Wastewater Revenues	85,625,200
Operating and Other Revenues	17,996,300
Customer Contributions	2,362,500
Intergovernmental Revenue - Assessments	1,625,000
Budgetary Appropriations	9,618,600
<b>Total Estimated Water and Wastewater Fund Revenues</b>	<b>192,915,300</b>

**Grand Total** **\$ 465,190,700**

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, 2026, and ending June 30, 2027, according to the following schedules:

Schedule A: Electric Fund

Operating Expenditures	\$ 197,140,800
Debt Service	9,014,900
Capital	39,437,000
Payment in Lieu of Taxes - City	12,686,400
Budgetary Appropriations	13,996,300
<b>Total Estimated Electric Fund Expenditures</b>	<b>272,275,400</b>

Schedule B: Water and Wastewater Fund

Operating Expenditures	\$ 97,557,600
Debt Service	36,086,600
Capital	34,252,000
Budgetary Appropriations	25,019,100
<b>Total Estimated Water and Wastewater Fund Expenditures</b>	<b>192,915,300</b>

**Grand Total** **\$ 465,190,700**

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 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2026 Estimate	FY 2027 Recommended
Electric Operating Revenue	\$247,100,108	\$241,384,330	\$245,763,800	\$245,203,600	\$251,698,700
Other Electric Revenue	7,043,590	6,578,397	3,631,000	3,957,800	4,576,100
<b>Total Operating &amp; Other Revenue</b>	<b>\$254,143,698</b>	<b>\$247,962,727</b>	<b>\$249,394,800</b>	<b>\$249,161,400</b>	<b>\$256,274,800</b>
Contributions And/Or Grants	\$64,311	\$150,227	\$14,395,000	\$14,420,600	\$10,500,000
Appropriation from Rate Stabilization Fund	22,074,465	13,630,060	15,859,300	7,859,300	0
Transfer from REPS	1,179,150	770,238	903,800	903,800	955,000
Transfer from Coal Ash Reserve	6,646,447	4,213,596	2,909,000	2,909,000	1,386,200
Transfer from Budget Carryover Reserve	466,106	1,742,886	4,035,700	2,934,600	100,000
Accounts Receivable - City	2,666,937	0	0	0	0
Transfer from Capitalized Interest Fund	259,950	1,635,041	0	0	0
Transfer from Series 2023 Bond Proceeds	356,952	0	0	0	0
Transfer from Generation Fuel Reserve	0	6,055,858	0	0	0
Appropriation from Electric Net Position	0	0	4,372,300	0	3,059,400
<b>Total Electric Revenues</b>	<b>\$287,858,015</b>	<b>\$276,160,633</b>	<b>\$291,869,900</b>	<b>\$278,188,700</b>	<b>\$272,275,400</b>
Electric Division - Distribution	\$27,243,204	\$30,257,591	\$37,421,000	\$32,571,200	\$35,794,700
Electric Division - Purchased Power & Generation	156,523,320	126,035,775	126,505,100	127,632,600	123,375,900
Management Division	3,357,414	3,311,411	3,599,300	3,157,250	3,240,650
Communications & Community Relations Div.	811,030	1,050,070	1,169,000	1,038,500	1,175,150
Legal Division	3,625,698	3,929,930	4,501,750	4,150,650	4,641,900
Customer Care Division	4,963,560	4,902,935	5,697,550	5,279,900	5,456,850
Human Resources Division	1,131,784	1,115,264	1,465,550	1,169,900	1,509,300
Information Technology Division	7,864,671	7,670,336	9,246,950	8,148,000	8,265,700
Financial Division	3,051,358	2,969,773	3,262,350	3,045,900	3,263,450
General & Administration	9,247,029	10,882,300	13,894,150	11,990,550	14,610,800
Depreciation Expense	23,153,713	20,499,359	24,265,400	24,265,400	26,168,700
Overhead Clearing	(7,561,822)	(7,587,637)	(8,346,000)	(7,030,000)	(7,359,200)
Bond Interest Expense	3,046,292	4,262,393	5,696,500	5,696,500	6,444,700
Bond Interest - Amortization	(210,480)	(260,606)	(312,700)	(312,700)	(354,900)
Other Finance Cost	440,580	25,584	210,400	210,400	33,100
Interest - Leases	27,202	63,207	109,800	109,800	125,700
Payment in Lieu of Taxes - City	12,243,713	11,968,928	12,064,900	12,064,900	12,686,400
<b>Total Operating &amp; Other Expenses</b>	<b>\$248,958,268</b>	<b>\$221,096,615</b>	<b>\$240,451,000</b>	<b>\$233,188,750</b>	<b>\$239,078,900</b>
<b>Net Operating Results</b>	<b>\$5,185,431</b>	<b>\$26,866,112</b>	<b>\$8,943,800</b>	<b>\$15,972,650</b>	<b>\$17,195,900</b>
Other Deductions	\$2,581,627	(\$2,350,392)	\$0	\$3,158,900	\$0
Capital Expenditures	30,848,779	37,329,608	52,183,200	33,795,800	39,437,000
Total Debt Related Payment	1,913,496	2,696,017	4,030,900	4,030,900	5,635,300
Depreciation/Amortization Adjustment	(22,726,317)	(20,089,263)	(23,932,200)	(23,932,200)	(25,872,100)
<b>Total Supplemental Expenditures</b>	<b>\$12,617,586</b>	<b>\$17,585,971</b>	<b>\$32,281,900</b>	<b>\$17,053,400</b>	<b>\$19,200,200</b>
<b>Total Expenses &amp; Supplemental Expenses</b>	<b>\$261,575,854</b>	<b>\$238,682,586</b>	<b>\$272,732,900</b>	<b>\$250,242,150</b>	<b>\$258,279,100</b>
Appropriation to Rate Stabilization Fund	\$8,995,800	\$9,669,552	\$9,831,200	\$9,831,200	\$3,250,200
Transfer to Generation Fuel Reserve	(5,808,415)	0	0	0	0
Transfer to REPS Reserve	2,314,442	2,306,559	2,380,800	2,380,800	2,380,800
Transfer to PWC Foundation Reserve	339,800	0	0	0	0
Transfer to Budget Carryover Reserve	2,406,600	3,282,892	0	100,000	0
Transfer to Annex Ph V Reserve	5,166,474	4,699,946	4,700,900	4,700,900	5,365,300
Transfer to Coal Ash Reserve	4,669,397	2,772,894	724,100	724,100	0
Transfer to Electric Substation Rebuild	0	0	1,500,000	1,500,000	3,000,000
Transfer to Transportation Equipment CPF	2,568,500	731,000	0	0	0
Transfer to Legal Reserve	250,000	0	0	0	0
Appropriation to Electric Net Position	5,379,564	14,015,203	0	8,709,550	0
<b>Total Budgetary Appropriations</b>	<b>\$26,282,162</b>	<b>\$37,478,046</b>	<b>\$19,137,000</b>	<b>\$27,946,550</b>	<b>\$13,996,300</b>
<b>Total Electric Expenditures</b>	<b>\$287,858,015</b>	<b>\$276,160,633</b>	<b>\$291,869,900</b>	<b>\$278,188,700</b>	<b>\$272,275,400</b>

## Water & Wastewater Fund Summary

Description	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2026 Estimate	FY 2027 Recommended
Water Operating Revenue	\$61,565,628	\$65,807,632	\$71,256,400	\$69,325,200	\$75,687,700
Sanitary Sewer Operating Revenue	70,692,783	76,673,292	81,055,600	76,936,000	85,625,200
Other Operating Revenue	12,323,410	12,926,892	12,126,200	13,066,500	12,979,600
Other Water & Sanitary Sewer Revenue	2,902,496	4,832,373	2,618,000	5,111,200	5,016,700
<b>Total Operating &amp; Other Revenue</b>	<b>\$147,484,317</b>	<b>\$160,240,190</b>	<b>\$167,056,200</b>	<b>\$164,438,900</b>	<b>\$179,309,200</b>
Contributions And/Or Grants	\$10,635,928	\$11,136,546	\$2,586,500	\$8,790,100	\$2,362,500
Intergov Revenue - Assessments	949,710	684,911	1,928,000	1,500,000	1,500,000
Intergov Revenue - Assessments Interest	270,489	234,077	238,000	125,000	125,000
Transfer from Annex Ph V Reserve Fund	5,071,043	8,097,867	9,112,100	8,495,700	9,518,600
Transfer from Capitalized Interest Fund	0	2,441,897	0	0	0
Transfer from Budget Carryover Reserve	439,557	2,617,662	1,349,600	821,800	100,000
Series 2018 Bond Proceeds	197,617	0	0	0	0
Series 2021 Bond Proceeds	2,623,244	0	0	0	0
Series 2023 Bond Proceeds	335,483	0	0	0	0
Special Item - PFAS Settlement	0	9,011,372	0	4,060,000	0
Appr. From W/WW Net Position	0	106,044	0	(108,000)	0
<b>Total Water &amp; Wastewater Revenue</b>	<b>\$168,007,388</b>	<b>\$194,570,565</b>	<b>\$182,270,400</b>	<b>\$188,123,500</b>	<b>\$192,915,300</b>
Water Resources Division	\$48,143,049	\$51,110,765	\$56,273,800	\$52,360,200	\$57,710,200
Mangement Division	2,308,855	2,280,426	2,305,400	2,704,050	2,172,450
Communications & Community Relations Div.	799,482	1,036,085	1,155,600	1,038,500	1,158,950
Legal Division	4,476,851	4,527,521	5,250,350	5,025,650	5,299,700
Customer Care Division	4,915,795	4,476,450	5,423,450	4,856,200	5,144,750
Human Resources Division	1,136,073	1,110,897	1,465,550	1,169,900	1,509,300
Information Technology Division	7,865,236	7,491,958	9,246,950	8,148,000	8,265,700
Financial Division	2,981,554	3,032,398	3,154,450	3,045,900	3,333,450
General & Administration	10,594,017	12,232,024	15,797,250	13,908,000	16,704,300
Depreciation Expense - Water	13,457,200	11,847,764	14,543,300	13,899,400	14,979,600
Depreciation Expense - Sewer	17,008,644	16,476,453	16,596,000	17,112,200	17,093,900
Amortization - Leases	780,069	1,314,500	1,501,200	1,394,000	2,947,300
Overhead Clearing	(8,579,162)	(8,422,724)	(9,169,200)	(8,321,700)	(8,303,000)
Bond Interest Expense	14,136,493	15,576,002	18,099,700	18,099,700	18,542,400
Bond Interest - Amortization	(1,207,351)	(1,415,199)	(1,597,700)	(1,597,700)	(1,761,200)
Loan Interest Expense	26,853	0	0	0	346,200
Other Finance Cost	1,696,088	82,805	1,656,300	628,700	1,720,800
Interest - Leases	410	64,075	88,400	43,100	99,900
<b>Total Operating &amp; Other Expenses</b>	<b>\$120,540,157</b>	<b>\$122,822,198</b>	<b>\$141,790,800</b>	<b>\$133,514,100</b>	<b>\$146,964,700</b>
<b>Net Operating Results</b>	<b>\$26,944,160</b>	<b>\$37,417,992</b>	<b>\$25,265,400</b>	<b>\$30,924,800</b>	<b>\$32,344,500</b>
Other Deductions	(\$42,185)	\$302,286	\$0	\$635,100	\$0
Capital Expenditures	17,688,346	24,926,822	32,786,200	28,971,200	34,252,000
Bond Principal Payments	11,870,507	11,376,153	13,617,800	13,617,800	13,444,800
Loan Principal Payments	2,281,758	2,193,783	3,816,300	3,816,300	3,753,200
Principal Payments - Leases	775,891	1,561,681	1,421,600	1,555,800	3,087,100
Depreciation/Amortization Adjustment	(29,772,925)	(28,073,995)	(31,152,700)	(30,739,000)	(33,605,600)
<b>Total Supplemental Expenditures</b>	<b>\$2,801,392</b>	<b>\$12,286,729</b>	<b>\$20,489,200</b>	<b>\$17,857,200</b>	<b>\$20,931,500</b>
<b>Total Expenses &amp; Supplemental Expenses</b>	<b>\$123,341,549</b>	<b>\$135,108,927</b>	<b>\$162,280,000</b>	<b>\$151,371,300</b>	<b>\$167,896,200</b>
Appropriation to Rate Stabilization Fund	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000
Appropriation to Annexation Phase V Reserve	2,268,769	2,336,832	2,407,000	2,407,000	2,479,200
Transfer to Annexation V Reserve	1,802,152	1,315,957	2,166,000	2,166,000	2,000,000
Transfer to NCDOT Reserve	9,070,631	11,112,889	12,182,500	12,182,500	12,293,500
Transfer to Transportation Equipment CPF	1,602,500	1,321,300	406,000	406,000	0
Transfer to Budget Carryover Reserve	2,532,800	283,447	0	100,000	0
Transfer to Legal Reserve	250,000	0	0	0	0

# Water & Wastewater Fund Summary

Description	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2026 Estimate	FY 2027 Recommended
Transfer to PWC Foundation Reserve	339,800	0	0	0	0
Transfer to Directed Grant Project Fund	0	0	55,000	55,000	0
Transfer to AIA Grant Project Fund	237,900	600,000	0	0	0
Appropriation to W/WW Net Position	26,311,288	42,241,212	2,523,900	19,185,700	7,996,400
<b>Total Budgetary Appropriations</b>	<b>\$44,665,840</b>	<b>\$59,461,638</b>	<b>\$19,990,400</b>	<b>\$36,752,200</b>	<b>\$25,019,100</b>
<b>Total Water &amp; WW Expenditures</b>	<b>\$168,007,388</b>	<b>\$194,570,565</b>	<b>\$182,270,400</b>	<b>\$188,123,500</b>	<b>\$192,915,300</b>

# Revenue by Category All Funds

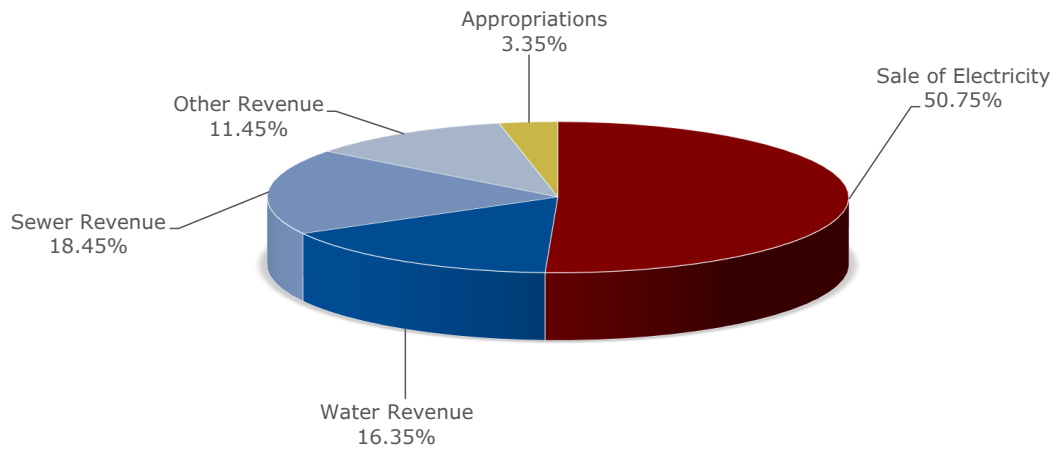
Sale of Electricity	\$235,840,800
Water Revenue	75,687,700
Sewer Revenue	85,625,200
Other Revenue	52,917,800
Appropriations	15,119,200

---

**Total Revenue** **\$465,190,700**

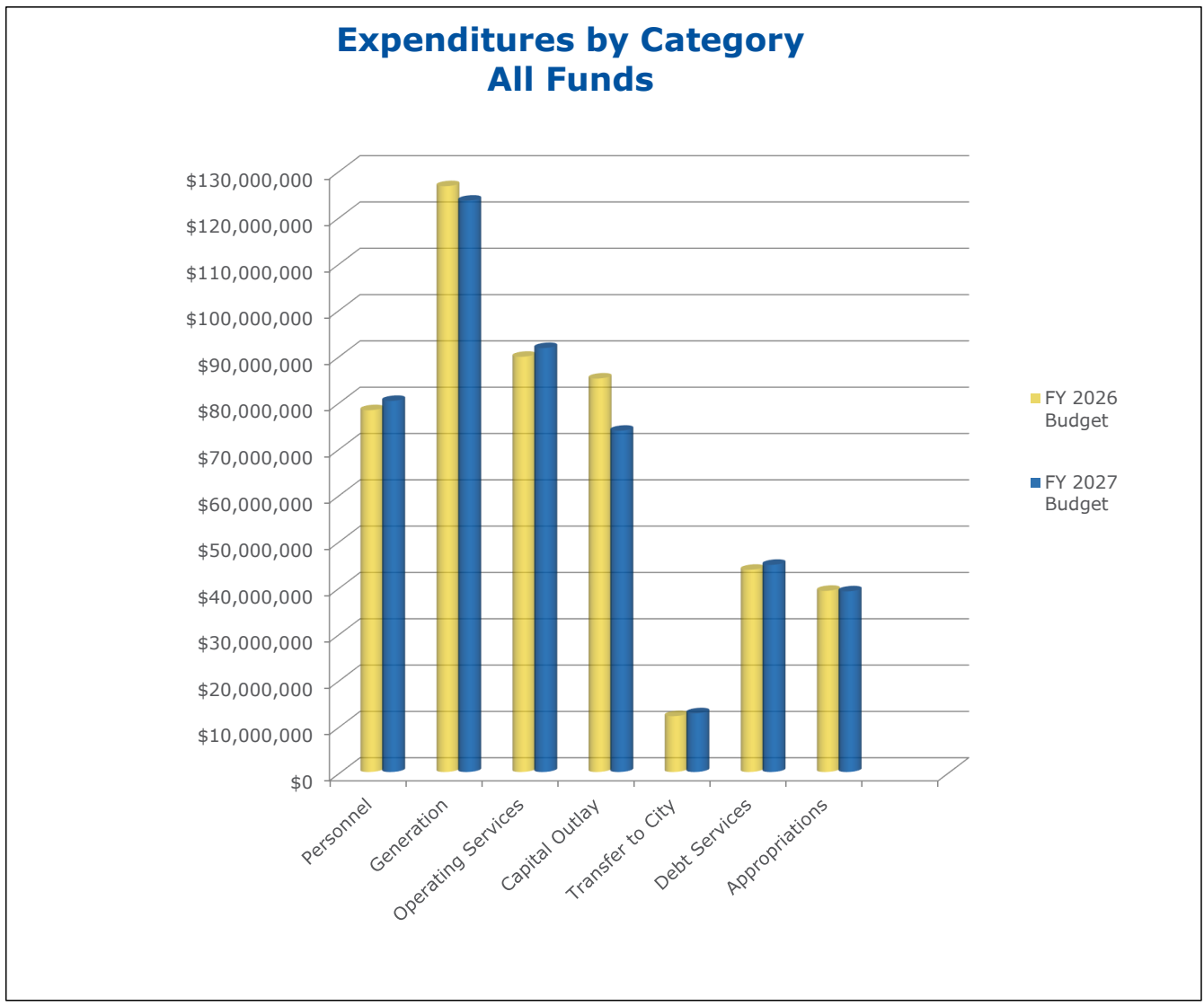
---

### Revenue by Category All Funds



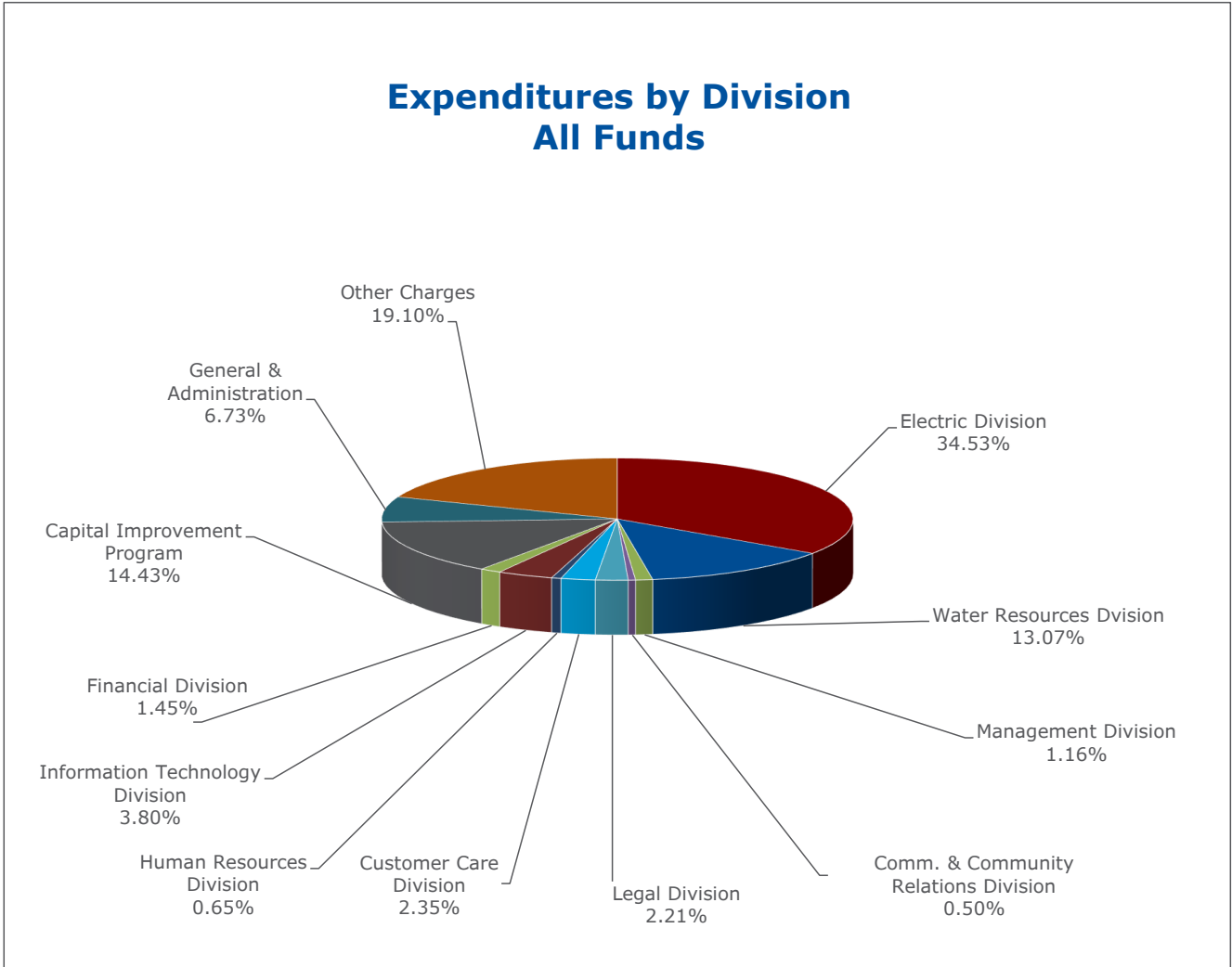
# Expenditures by Category All Funds

Description	FY 2026 Budget	FY 2027 Budget
Personnel	\$78,129,300	\$80,137,300
Generation	126,505,100	123,375,900
Operating Services	89,670,200	91,547,400
Capital Outlay	84,969,400	73,689,000
Transfer to City	12,064,900	12,686,400
Debt Services	43,674,000	44,739,300
Appropriations	39,127,400	39,015,400
<b>Total Expenditures</b>	<b>\$474,140,300</b>	<b>\$465,190,700</b>



# Expenditure Summary by Division All Funds

	Electric Fund	W/WW Fund	Expenditures (Incl. Capital)
Electric Division	\$160,620,600	\$0	\$160,620,600
Water Resources Dvision	0	60,817,200	60,817,200
Management Division	3,240,650	2,172,450	5,413,100
Comm. & Community Relations Division	1,175,150	1,158,950	2,334,100
Legal Division	4,856,900	5,434,700	10,291,600
Customer Care Division	5,644,850	5,306,750	10,951,600
Human Resources Division	1,509,300	1,509,300	3,018,600
Information Technology Division	8,847,700	8,847,700	17,695,400
Financial Division	3,329,450	3,399,450	6,728,900
Capital Improvement Program	36,936,000	30,200,000	67,136,000
General & Administration	14,610,800	16,704,300	31,315,100
Other Charges	31,504,000	57,364,500	88,868,500
<b>Total Budget</b>	<b>\$272,275,400</b>	<b>\$192,915,300</b>	<b>\$465,190,700</b>

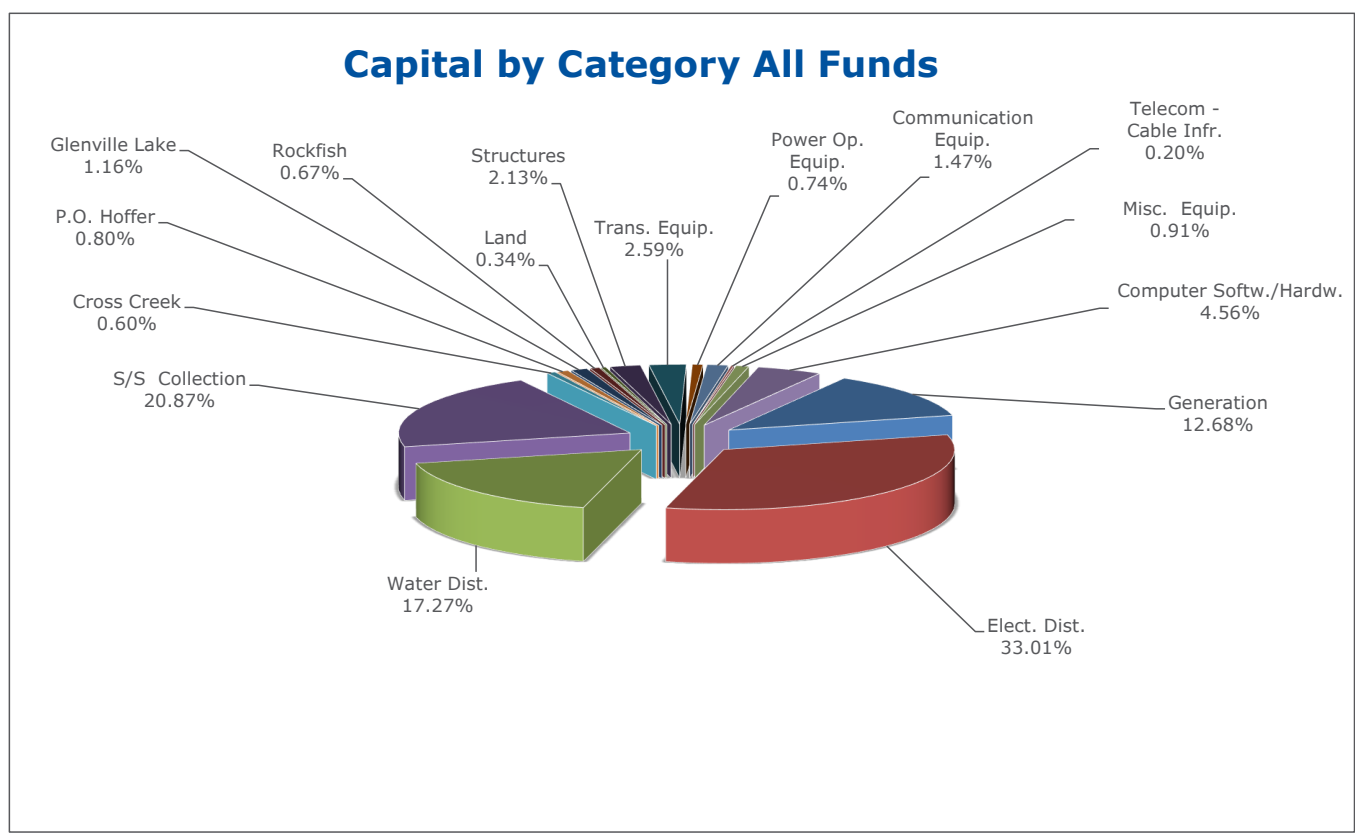


## Capital Budget Summary Comparison All Funds

Description	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2026 Estimate	FY 2027 Recommended
<b>Electric Fund</b>					
Generation - Plant Additions	\$100,919	\$5,820,842	\$9,723,000	\$9,732,800	\$9,347,000
Transmission - Plant Additions	1,322,117	4,438,959	4,495,400	4,733,000	0
Distribution - Plant Additions	7,827,748	17,086,745	31,019,300	14,767,000	24,324,000
Land and Land Rights	0	0	0	0	150,000
Structures and Improvements	184,564	168,980	943,300	680,000	1,492,500
Communication Equipment	119,333	111,351	613,400	332,700	925,000
Transportation Equipment	665,509	1,347,780	488,500	408,200	940,000
Power Operated Equipment	488,221	103,873	240,000	212,300	0
Telecom - Cable Infrastructure	110,964	134,612	0	0	150,000
Miscellaneous Equipment	217,515	117,267	321,400	320,600	429,500
Computer Software & Hardware	637,258	5,832	4,338,900	2,609,200	1,679,000
Electric CWIP	19,174,633	7,993,368	0	0	0
<b>Total Electric Capital Expenditures</b>	<b>\$30,848,779</b>	<b>\$37,329,608</b>	<b>\$52,183,200</b>	<b>\$33,795,800</b>	<b>\$39,437,000</b>
<b>Water &amp; Wastewater Fund</b>					
Glenville Lake - Plant Additions	\$206,479	\$231,862	\$773,900	\$464,000	\$858,000
P.O. Hoffer - Plant Additions	385,854	310,009	461,100	411,400	591,000
Water Distribution System	6,641,306	11,743,520	10,990,100	12,395,600	12,724,000
Sanitary Sewer Collection System	(2,991,172)	30,219,666	12,300,900	10,628,100	15,381,000
Cross Creek Treatment Plant	273,246	535,074	1,937,300	941,100	442,000
Rockfish Treatment Plant	37,357	962,949	872,700	437,700	492,000
Land & Land Rights	313,278	164,835	100,000	500	100,000
Structures & Improvements	229,728	536,389	301,900	232,600	77,500
Office Furniture & Equipment	0	0	22,500	32,100	0
Communication Equipment	156,615	58,533	293,600	83,500	158,000
Transportation Equipment	1,607,986	3,188,892	740,700	641,300	965,000
Power Operated Equipment	75,412	795,489	106,700	106,700	546,000
Miscellaneous Equipment	299,773	814,889	486,600	578,100	238,500
Computer Software & Hardware	844,733	34,134	3,398,200	2,018,500	1,679,000
Water/Wastewater CWIP	9,607,750	(24,669,420)	0	0	0
<b>Total W/WW Capital Expenditures</b>	<b>\$17,688,346</b>	<b>\$24,926,822</b>	<b>\$32,786,200</b>	<b>\$28,971,200</b>	<b>\$34,252,000</b>
<b>Total Capital Budget</b>	<b>\$48,537,125</b>	<b>\$62,256,430</b>	<b>\$84,969,400</b>	<b>\$62,767,000</b>	<b>\$73,689,000</b>

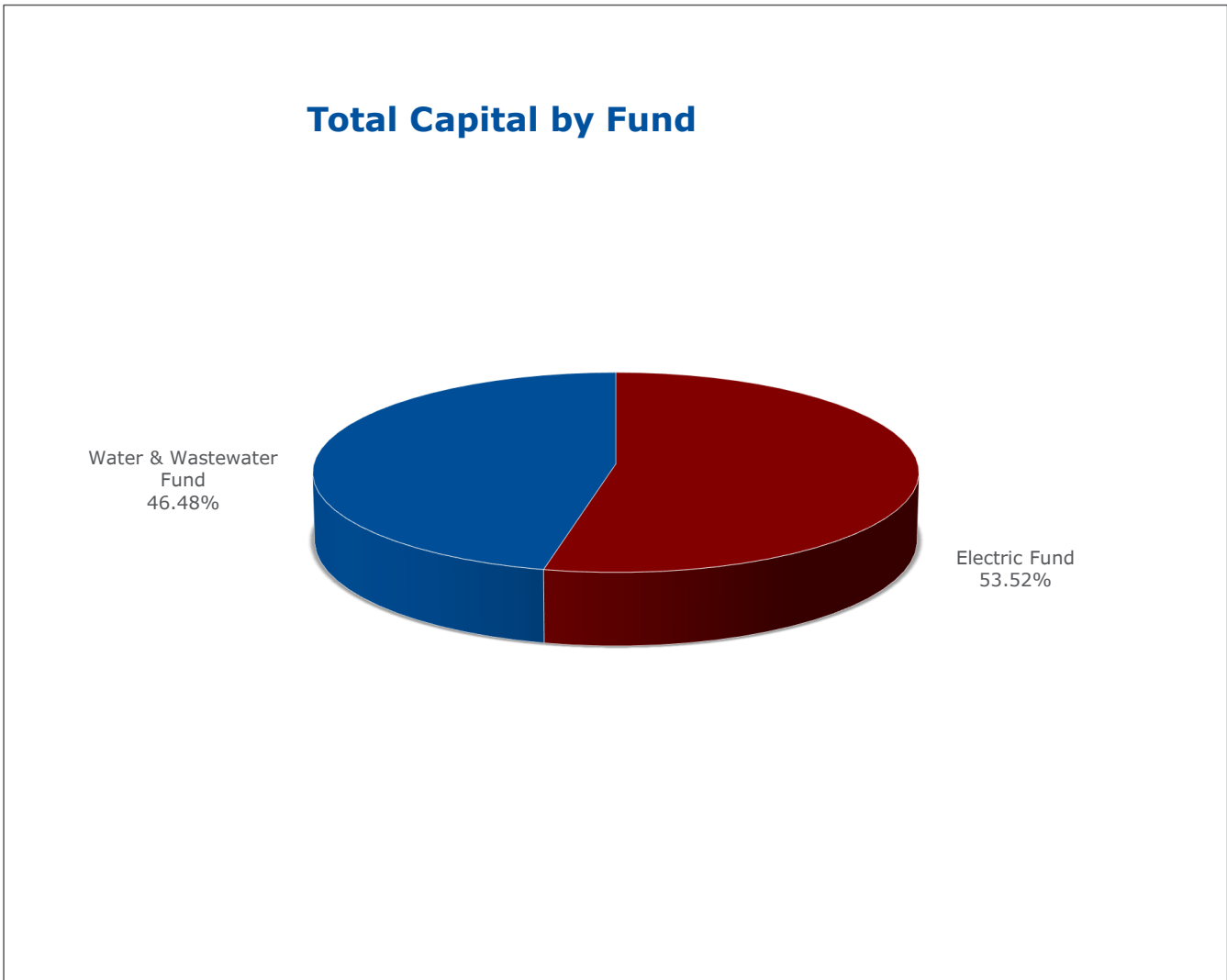
# Capital Budget Summary All Funds

	Allocation of Mgmt/Comm Relations/Legal				Capital Improvement Program	Total
	Electric Systems Division	Water Resources Division	Customer Care/ HR/IT/Financial Divisions			
Generation - Plant Additions	\$202,000	\$0	\$0	\$9,145,000	\$9,347,000	
Distribution - Plant Additions	60,000	0	0	24,264,000	24,324,000	
Water Distribution System	0	0	0	12,724,000	12,724,000	
S/S Collection System	0	0	0	15,381,000	15,381,000	
Cross Creek Treatment Plant	0	427,000	0	15,000	442,000	
P.O. Hoffer Plant	0	576,000	0	15,000	591,000	
Glenville Lake Plant	0	478,000	0	380,000	858,000	
Rockfish Treatment Plant	0	17,000	0	475,000	492,000	
Land & Land Rights	0	0	0	250,000	250,000	
Sturctures & Improvements	0	15,000	205,000	1,350,000	1,570,000	
Transportation Equipment	848,000	873,000	184,000	0	1,905,000	
Power Operated Equipment	0	546,000	0	0	546,000	
Communication Equipment	0	0	316,000	767,000	1,083,000	
Telecom - Cable Infrastructure	0	0	0	150,000	150,000	
Miscellaneous Equipment	340,000	175,000	153,000	0	668,000	
Computer Software & Hardware	0	0	1,138,000	2,220,000	3,358,000	
<b>Total Capital Budget</b>	<b>\$1,450,000</b>	<b>\$3,107,000</b>	<b>\$1,996,000</b>	<b>\$67,136,000</b>	<b>\$73,689,000</b>	



# Capital Budget Summary by Division

	Electric Fund	W/WW Fund	Total
Electric Division	\$1,450,000	\$0	\$1,450,000
Water Resources Division	0	3,107,000	3,107,000
Management Division	0	0	0
Comm. & Community Relations Division	0	0	0
Legal Division	215,000	135,000	350,000
Customer Care Division	188,000	162,000	350,000
Human Resources Division	0	0	0
Information Technology Division	582,000	582,000	1,164,000
Financial Division	66,000	66,000	132,000
Capital Improvement Program	36,936,000	30,200,000	67,136,000
<b>Total Capital Budget</b>	<b>\$39,437,000</b>	<b>\$34,252,000</b>	<b>\$73,689,000</b>



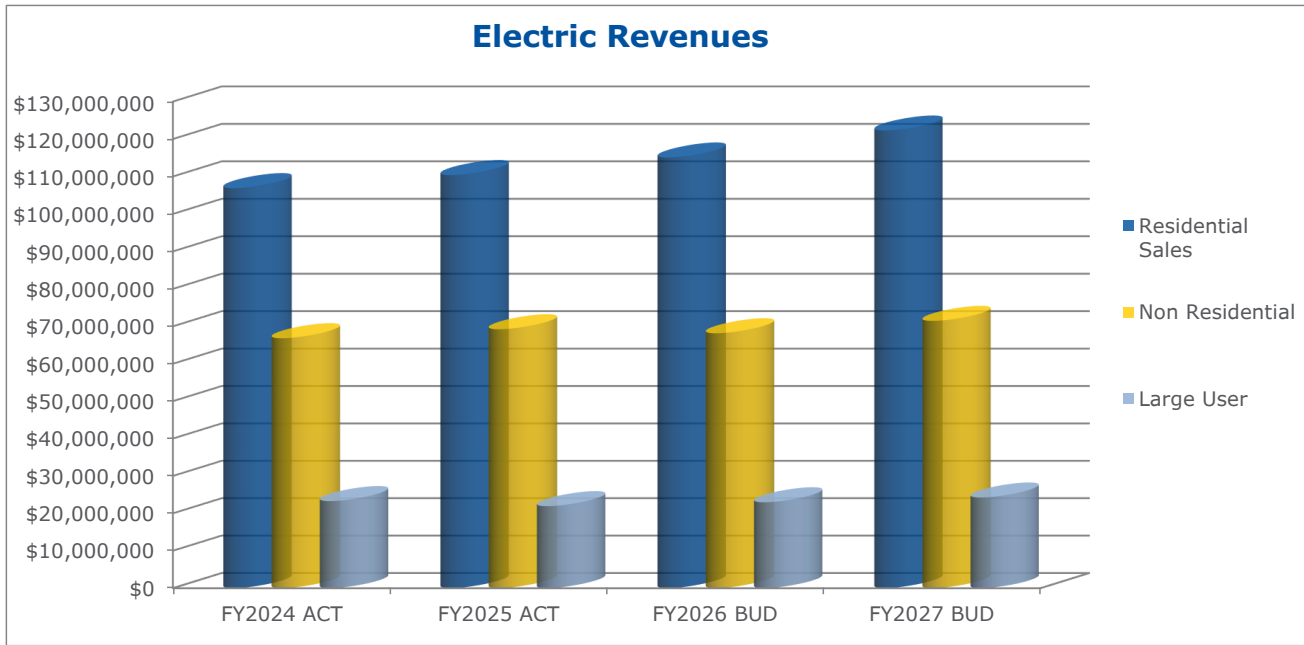
## Electric Fund Revenues

Account/Description	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2026 Estimate	FY 2027 Recommended
4400 Residential Sales	\$106,871,675	\$110,355,976	\$115,055,400	\$113,176,800	\$122,253,200
4410 Non Residential	66,814,673	69,211,170	68,144,400	71,255,800	71,443,900
4420 Large User	23,264,124	21,906,898	22,946,600	20,355,700	24,215,500
4430 Area Lighting	2,979,441	3,141,837	3,265,200	3,064,200	3,314,400
4441 Outside Street Lighting	305,803	306,017	313,200	317,000	312,000
4443 Community Street Lighting	4,008,038	4,021,067	4,148,400	4,413,600	4,148,400
4444 Private Thoroughfare Lighting	1,087,618	1,087,704	1,138,800	1,132,000	1,141,200
4480 Interdepartmental Sales	3,622,781	3,827,337	4,458,300	4,159,500	5,012,600
4450 City Electric Sales	1,519,611	1,570,437	1,197,700	1,509,500	1,889,500
4453 Power Supply Adjustment	9,763,758	7,653,289	9,872,400	9,617,900	2,119,700
1090 Customer Adjustments	(601)	(1,704)	0	0	0
4495 Renewable Energy Credit	(7,608)	(5,024)	(8,400)	(3,700)	(9,600)
<b>Total Sales of Electricity</b>	<b>\$220,229,312</b>	<b>\$223,075,005</b>	<b>\$230,532,000</b>	<b>\$228,998,300</b>	<b>\$235,840,800</b>
4498 NC Renewable Energy Rider	\$2,314,442	\$2,306,559	\$2,380,800	\$2,325,000	\$2,384,400
4454 Coal Ash Rider	2,784,121	2,317,094	0	0	0
4560 Community Solar Revenue	108,028	75,430	66,000	62,400	60,000
4465 Pole Attachment Make Ready Project	618,599	1,699,580	1,415,400	1,415,400	900,000
1002 Late Payment Fee	2,065,233	2,247,574	2,200,000	2,337,300	2,250,000
1004 Reconnect Fee	543,320	583,100	600,000	554,900	786,200
1005 Set Service Charge	499,970	472,021	500,000	470,000	658,000
1006 Miscellaneous Service Revenues	874,904	643,424	750,000	750,000	750,000
1007 Meter Tampering Charges	11,035	1,552	8,000	8,000	8,000
1009 Rent from Electric Property	209,308	168,899	173,600	173,600	181,200
1021 Late Payment Interest Fee	806,111	886,070	850,000	897,100	865,200
2003 Joint Use Utility Poles	708,625	825,670	900,500	866,000	957,000
2004 Rent from RCW Business Center	898,634	838,276	900,000	865,400	747,600
2005 Miscellaneous Electric Revenues	612	1,211	1,000	1,000	120,000
2011 Sale of RECS	0	140,711	0	0	0
2007 Lease of Fiber Revenue	976,259	676,023	961,500	961,500	990,300
2008 BWGP Lease Payment	12,696,750	3,083,333	2,500,000	2,500,000	2,500,000
2009 BWGP Reimbursable Costs	754,846	1,342,798	1,025,000	2,017,700	1,700,000
<b>Total Other Operating Revenue</b>	<b>\$26,870,796</b>	<b>\$18,309,325</b>	<b>\$15,231,800</b>	<b>\$16,205,300</b>	<b>\$15,857,900</b>
<b>Total Operating Revenue</b>	<b>\$247,100,108</b>	<b>\$241,384,330</b>	<b>\$245,763,800</b>	<b>\$245,203,600</b>	<b>\$251,698,700</b>
2021 Merchandising and Contract Work	\$1,131,896	\$1,247,458	\$250,000	\$336,800	\$250,800
2022 Interest Income	3,440,678	3,026,730	3,321,000	3,863,500	4,261,700
2023 Adjustment to Market Interest	2,810,244	2,766,590	0	0	0
2024 7% Sales Tax Discount	2,100	0	0	0	0
2025 Misc. Non-Operating Income	99,850	90,667	60,000	1,328,900	63,600
2026 Purchase Discount	1,464	1,052	0	0	0
2027 Gain or Loss on Sale of Property	(442,669)	(556,278)	0	(1,571,400)	0
2028 Insurance Recovery	27	2,178	0	0	0
<b>Total Other Electric Revenue</b>	<b>\$7,043,590</b>	<b>\$6,578,397</b>	<b>\$3,631,000</b>	<b>\$3,957,800</b>	<b>\$4,576,100</b>
<b>Total Operating &amp; Other Revenues</b>	<b>\$254,143,698</b>	<b>\$247,962,727</b>	<b>\$249,394,800</b>	<b>\$249,161,400</b>	<b>\$256,274,800</b>
2033 State Contributions	\$0	\$0	\$14,375,000	\$14,375,000	\$10,500,000
2035 Local Government Contr. - Fiber Optic	55,937	22,593	20,000	0	0
2036 Federal Grants	7,645	95,387	0	34,200	0
State Grants - Electric	728	31,796	0	11,400	0
2037 Other Grants	0	452	0	0	0
<b>Total Contributions and Grants</b>	<b>\$64,311</b>	<b>\$150,227</b>	<b>\$14,395,000</b>	<b>\$14,420,600</b>	<b>\$10,500,000</b>
<b>Total Revenues</b>	<b>\$254,208,009</b>	<b>\$248,112,954</b>	<b>\$263,789,800</b>	<b>\$263,582,000</b>	<b>\$266,774,800</b>

# Electric Fund Revenues

Account/Description	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2026 Estimate	FY 2027 Recommended
2042 Appr. From Rate Stabilization Fund	\$22,074,465	\$13,630,060	\$15,859,300	\$7,859,300	\$0
2047 Transfer from REPS	1,179,150	770,238	903,800	903,800	955,000
2097 Transfer from Coal Ash Reserve	6,646,447	4,213,596	2,909,000	2,909,000	1,386,200
2098 Transfer from Budget Carryover Reserve	466,106	1,742,886	4,035,700	2,934,600	100,000
2111 Accounts Receivable - City	2,666,937	0	0	0	0
2094 Transfer from Capitalized Interest Fund	259,950	1,635,041	0	0	0
4913 Series 2023 Bond Proceeds	356,952	0	0	0	0
Transfer from Generation Fuel Reserve	0	6,055,858	0	0	0
2048 Appr. From Electric Net Position	0	0	4,372,300	0	3,059,400
<b>Total Budgetary Appropriations</b>	<b>\$33,650,007</b>	<b>\$28,047,679</b>	<b>\$28,080,100</b>	<b>\$14,606,700</b>	<b>\$5,500,600</b>

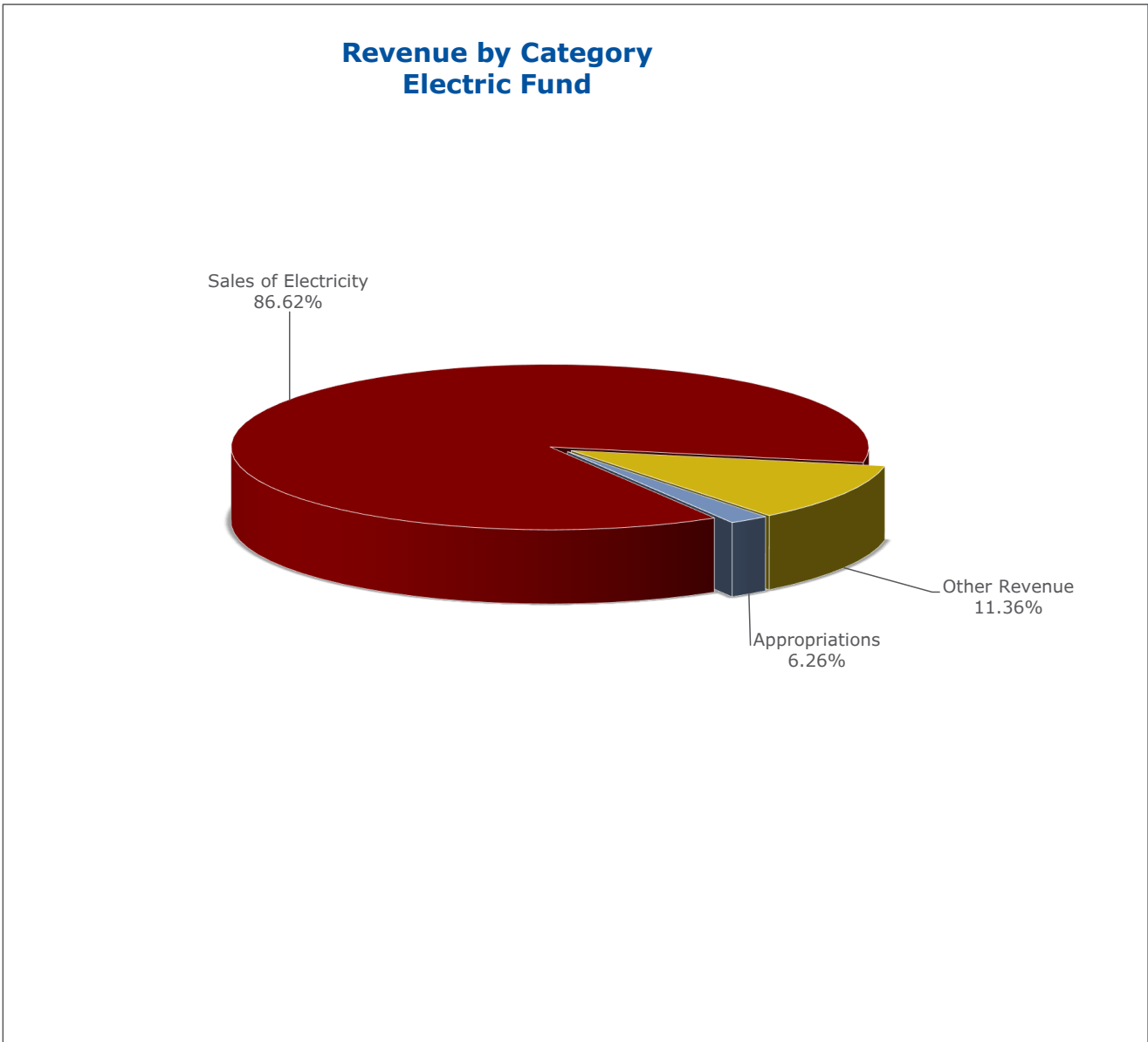
<b>Total Electric Fund Revenues</b>	<b>\$287,858,015</b>	<b>\$276,160,633</b>	<b>\$291,869,900</b>	<b>\$278,188,700</b>	<b>\$272,275,400</b>
-------------------------------------	----------------------	----------------------	----------------------	----------------------	----------------------



The primary revenue source for the Electric Fund is the Sale of Electricity. Residential, Non-Residential, and Large Users provide the bulk of this revenue. A number of assumptions were used in developing the revenue estimate for FY 2026-2027. The number of electric customers per class is based on the number of customers on hand as of December 2025, 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 published as of May 2026.

# Revenue by Category Electric Fund

Sales of Electricity	\$235,840,800
Other Revenue	30,934,000
Appropriations	5,500,600
<b>Total Electric Revenue</b>	<b>\$272,275,400</b>



# Electric Fund Expenditures

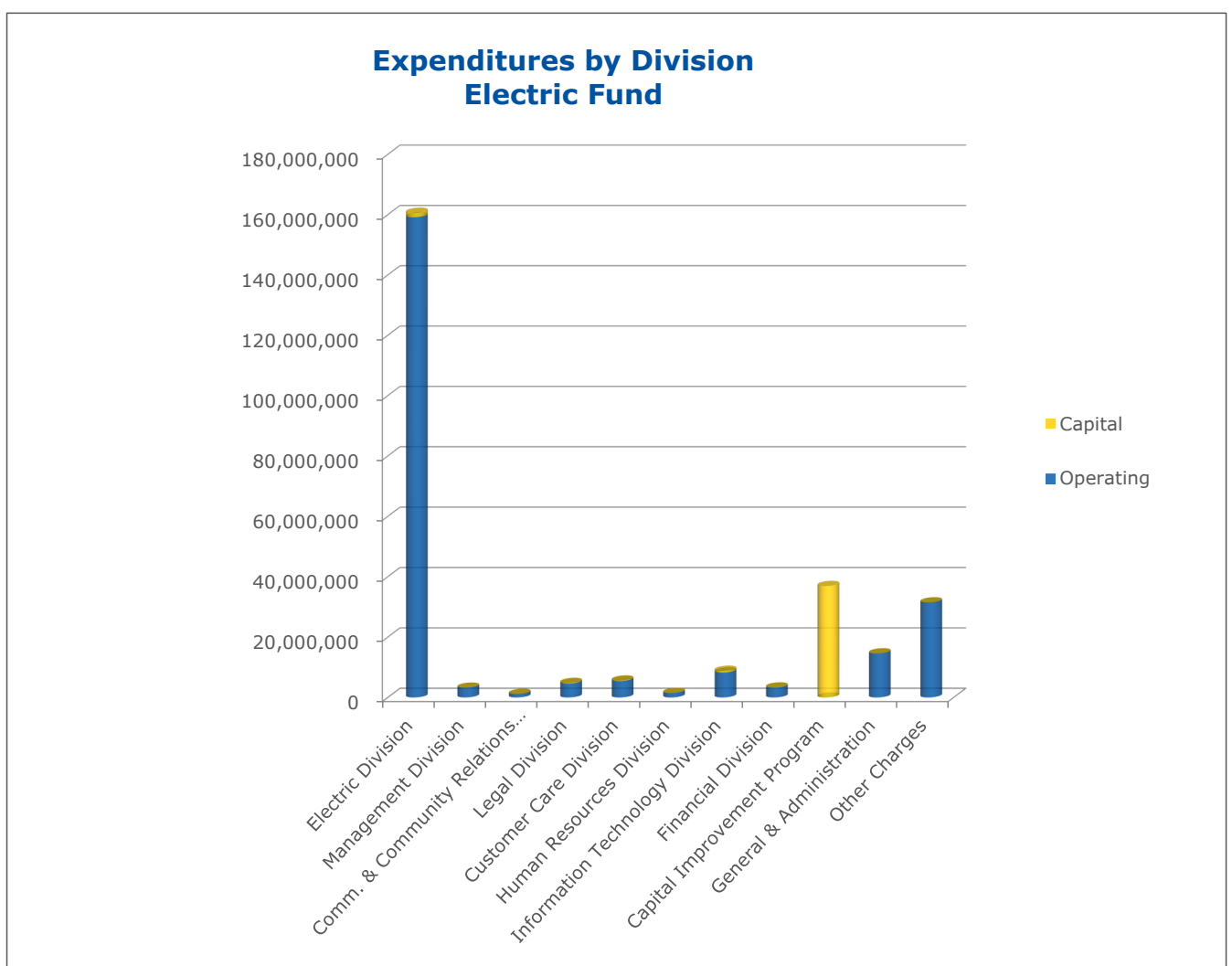
Fund Division/Department						
001 0911, 0912, 0913, 0914, 0915, 0917, 0918, 0919						
Account/Description	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2026 Estimate	FY 2027 Recommended	
Electric Division - Distribution	\$27,243,204	\$30,257,591	\$37,421,000	\$32,571,200	\$35,794,700	
Elect. Div. - Pur. Power & Gen.	156,523,320	126,035,775	126,505,100	127,632,600	123,375,900	
Management Division	3,357,414	3,311,411	3,599,300	3,157,250	3,240,650	
Comm. & Community Relations Division	811,030	1,050,070	1,169,000	1,038,500	1,175,150	
Legal Division	3,625,698	3,929,930	4,501,750	4,150,650	4,641,900	
Customer Care Division	4,963,560	4,902,935	5,697,550	5,279,900	5,456,850	
Human Resources Division	1,131,784	1,115,264	1,465,550	1,169,900	1,509,300	
Information Technology Division	7,864,671	7,670,336	9,246,950	8,148,000	8,265,700	
Financial Division	3,051,358	2,969,773	3,262,350	3,045,900	3,263,450	
General & Administration	9,247,029	10,882,300	13,894,150	11,990,550	14,610,800	
<b>Total Dept. Operating Expenses</b>	<b>\$217,819,069</b>	<b>\$192,125,386</b>	<b>\$206,762,700</b>	<b>\$198,184,450</b>	<b>\$201,334,400</b>	
0520 Total Depreciation Expense	22,389,711.77	\$19,195,415	\$22,560,400	\$22,560,400	\$23,237,200	
0602 Amortization - Leases	764,001	1,303,945	1,705,000	1,705,000	2,931,500	
<b>Total Depreciation &amp; Amortization</b>	<b>\$23,153,713</b>	<b>\$20,499,359</b>	<b>\$24,265,400</b>	<b>\$24,265,400</b>	<b>\$26,168,700</b>	
0855 Labor Overhead	(3,488,140)	(\$3,627,560)	(\$3,900,000)	(\$3,600,700)	(\$3,600,000)	
Interdepartmental Utility Clearing	(603,085)	(596,960)	(738,900)	(650,900)	(774,400)	
0812 Minor Materials - Store	958,333	969,283	961,100	978,000	953,400	
0853 Stores Expense Clearing	(1,655,756)	(1,620,713)	(1,674,100)	(1,412,100)	(1,619,900)	
0851 Vehicle & Equipment Clearing	(2,773,173)	(2,711,688)	(2,994,100)	(2,344,300)	(2,318,300)	
<b>Total Overhead Clearing</b>	<b>(\$7,561,822)</b>	<b>(\$7,587,637)</b>	<b>(\$8,346,000)</b>	<b>(\$7,030,000)</b>	<b>(\$7,359,200)</b>	
0824 Bond Interest Expense	3,046,292	\$4,262,393	5,696,500.00	\$5,696,500	\$6,444,700	
0824 Bond Interest - Amortization	(210,480)	(260,606)	(312,700)	(312,700)	(354,900)	
0824 Other Finance Cost	440,580	25,584	210,400	210,400	33,100	
0824 Interest - Leases	27,202	63,207	109,800	109,800	125,700	
<b>Total Debt Interest Expense</b>	<b>\$3,303,593</b>	<b>\$4,090,579</b>	<b>\$5,704,000</b>	<b>\$5,704,000</b>	<b>\$6,248,600</b>	
0489 Payment In Lieu Of Taxes - City	12,243,713	\$11,968,928	\$12,064,900	\$12,064,900	\$12,686,400	
<b>Total Remittances to City</b>	<b>\$12,243,713</b>	<b>\$11,968,928</b>	<b>\$12,064,900</b>	<b>\$12,064,900</b>	<b>\$12,686,400</b>	
<b>Total Expenses</b>	<b>\$248,958,267</b>	<b>\$221,096,614</b>	<b>\$240,451,000</b>	<b>\$233,188,750</b>	<b>\$239,078,900</b>	
<b>Net Operating Results</b>	<b>\$5,185,431</b>	<b>\$26,866,113</b>	<b>\$8,943,800</b>	<b>\$15,972,650</b>	<b>\$17,195,900</b>	
0108 INCR/DECR-Gas and Diesel Inven.	(257.04)	\$4,533	\$0	\$2,900	\$0	
0104 INCR/DECR-Generation Inventory	(95,385)	1,038,910	0	2,904,800	0	
0104 INCR/DECR-Materials Inventory	1,563,944	(309,975)	0	48,900	0	
0104 INCR/DECR-Stores Exp. - Undist.	(90,627)	(56,897)	0	(203,200)	0	
0104 INCR/DECR-Inventory - RECS.	1,203,952	(3,026,963)	0	405,500	0	
<b>Total Other Deductions</b>	<b>\$2,581,627</b>	<b>(\$2,350,392)</b>	<b>\$0</b>	<b>\$3,158,900</b>	<b>\$0</b>	
Generation - Plant Additions	\$100,919	\$5,820,842	\$9,723,000	\$9,732,800	\$9,347,000	
Transmission - Plant Additions	1,322,117	4,438,959	4,495,400	4,733,000	0	
Distribution - Plant Additions	7,827,748	17,086,745	31,019,300	14,767,000	24,324,000	
Land & Land Rights	0	0	0	0	150,000	
Structures & Improvements	184,564	168,980	943,300	680,000	1,492,500	
Communication Equipment	119,333	111,351	613,400	332,700	925,000	
Transportation Equipment	665,509	1,347,780	488,500	408,200	940,000	
Power Operated Construction Equipment	488,221	103,873	240,000	212,300	0	
Telecom - Cable Infrastructure	110,964	134,612	0	0	150,000	
Miscellaneous Equipment	217,515	117,267	321,400	320,600	429,500	
Computer Software & Hardware	637,258	5,832	4,338,900	2,609,200	1,679,000	
Electric CWIP	19,174,633	7,993,368	0	0	0	
<b>Total Capital Expenditures</b>	<b>30,848,779</b>	<b>\$37,329,608</b>	<b>\$52,183,200</b>	<b>\$33,795,800</b>	<b>\$39,437,000</b>	

# Electric Fund Expenditures

Fund Division/Department						
001	0911, 0912, 0913, 0914, 0915, 0917, 0918, 0919	FY 2024	FY 2025	FY 2026	FY 2026	FY 2027
Account/Description		Actual	Actual	Budget	Estimate	Recommended
0822	Bond Principal Payments	1,154,493	\$1,253,847	\$2,487,400	\$2,487,400	\$2,570,200
0822	Principal Payments - Leases	759,003	1,442,170	1,543,500	1,543,500	3,065,100
<b>Total Debt Related Payments</b>		<b>\$1,913,496</b>	<b>\$2,696,017</b>	<b>\$4,030,900</b>	<b>\$4,030,900</b>	<b>\$5,635,300</b>
0531	Depreciation Adjustment	(22,389,718.01)	(\$19,195,415)	(\$22,560,400)	(\$22,560,400)	(\$23,237,200)
0532	Amortization - Bond Issue Cost	210,480	260,606	260,900	260,900	296,600
0604	Accum. Amortization - Leases	(547,079)	(1,154,454)	(1,632,700)	(1,632,700)	(2,931,500)
<b>Total Adjustments</b>		<b>(\$22,726,317)</b>	<b>(\$20,089,263)</b>	<b>(\$23,932,200)</b>	<b>(\$23,932,200)</b>	<b>(\$25,872,100)</b>
<b>Total Supplemental Expenditures</b>		<b>\$12,617,586</b>	<b>\$17,585,971</b>	<b>\$32,281,900</b>	<b>\$17,053,400</b>	<b>\$19,200,200</b>
<b>Total Expenditures</b>		<b>\$261,575,853</b>	<b>\$238,682,585</b>	<b>\$272,732,900</b>	<b>\$250,242,150</b>	<b>\$258,279,100</b>
0834	Appr. To Rate Stabilization Fund	\$8,995,800	\$9,669,552	\$9,831,200	\$9,831,200	\$3,250,200
0834	Transfer to Generation Fuel Reserve	(5,808,415)	0	0	0	0
0834	Transfer to REPS Reserve	2,314,442	2,306,559	2,380,800	2,380,800	2,380,800
0834	Transfer to PWC Foundation Reserve	339,800	0	0	0	0
0834	Transfer to Budget Carryover Reserve	2,406,600	3,282,892	0	100,000	0
0834	Transfer to Annex PH V Reserve	5,166,474	4,699,946	4,700,900	4,700,900	5,365,300
0834	Transfer to Coal Ash Reserve	4,669,397	2,772,894	724,100	724,100	0
0834	Transfer to Electric Substation Rebuild	0	0	1,500,000	1,500,000	3,000,000
0834	Transfer to Transportation Equip. CPF	2,568,500	731,000	0	0	0
0834	Transfer to Legal Reserve	250,000	0	0	0	0
0834	Appr. To Electric Net Position	5,379,564	14,015,203	0	8,709,550	0
<b>Total Budgetary Appropriations</b>		<b>\$26,282,162</b>	<b>\$37,478,046</b>	<b>\$19,137,000</b>	<b>\$27,946,550</b>	<b>\$13,996,300</b>
<b>Total Electric Utility</b>		<b>\$287,858,015</b>	<b>\$276,160,633</b>	<b>\$291,869,900</b>	<b>\$278,188,700</b>	<b>\$272,275,400</b>

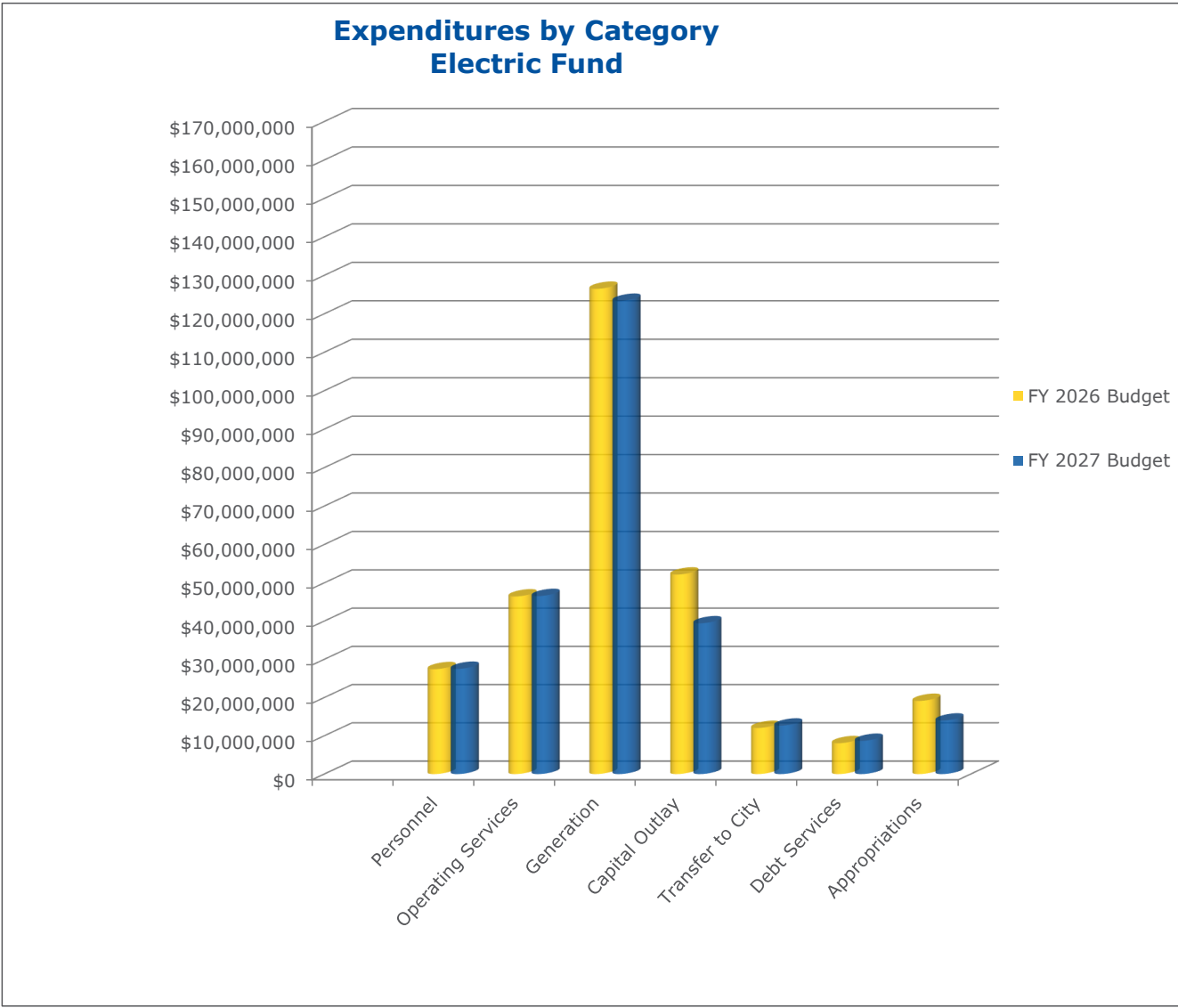
# Expenditure Summary by Division Electric Fund

Division	Operating	Capital	Total Expenditures
Electric Division	\$159,170,600	\$1,450,000	\$160,620,600
Management Division	3,240,650	0	3,240,650
Comm. & Community Relations Div.	1,175,150	0	1,175,150
Legal Division	4,641,900	215,000	4,856,900
Customer Care Division	5,456,850	188,000	5,644,850
Human Resources Division	1,509,300	0	1,509,300
Information Technology Division	8,265,700	582,000	8,847,700
Financial Division	3,263,450	66,000	3,329,450
Capital Improvement Program	0	36,936,000	36,936,000
General & Administration	14,610,800	0	14,610,800
Other Charges	31,504,000	0	31,504,000
<b>Total Budget</b>	<b>\$232,838,400</b>	<b>\$39,437,000</b>	<b>\$272,275,400</b>



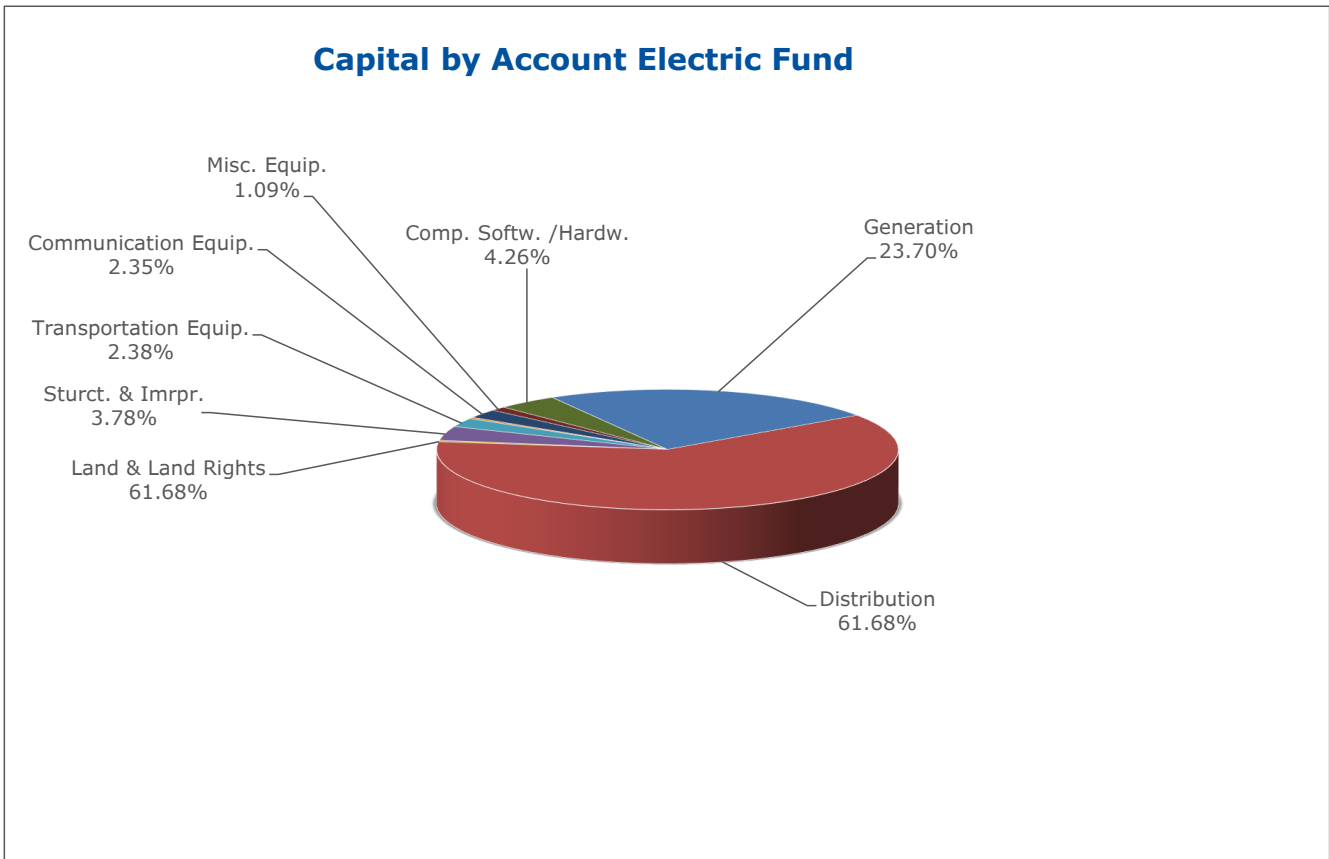
# Expenditures by Category Electric Fund

Description	FY 2026 Budget	FY 2027 Budget
Personnel	\$27,439,050	\$27,521,920
Operating Services	46,459,050	46,564,780
Generation	126,505,100	123,375,900
Capital Outlay	52,183,200	39,437,000
Transfer to City	12,064,900	12,686,400
Debt Services	8,081,600	8,693,100
Appropriations	19,137,000	13,996,300
<b>Total Expenditures</b>	<b>\$291,869,900</b>	<b>\$272,275,400</b>



# Capital Budget Summary Electric Fund

	Electric Systems Division	Allocation of Mgmt/Comm Relations/Legal Customer Care/ HR/IT/Financial Divisions	Electric Fund Capital Improvement Program	Total
Generation - Plant Additions	\$202,000	\$0	\$9,145,000	\$9,347,000
Distribution - Plant Additions	60,000	0	24,264,000	24,324,000
Land & Land Rights	0	0	150,000	150,000
Sturctures & Improvements	0	142,500	1,350,000	1,492,500
Transportation Equipment	848,000	92,000	0	940,000
Telecom - Cable Infrastructure	0	0	150,000	150,000
Communication Equipment	0	158,000	767,000	925,000
Miscellaneous Equipment	340,000	89,500	0	429,500
Computer Software & Hardware	0	569,000	1,110,000	1,679,000
<b>Total Capital Budget</b>	<b>\$1,450,000</b>	<b>\$1,051,000</b>	<b>\$36,936,000</b>	<b>\$39,437,000</b>



## Electric Fund General & Administration

Fund	Division/Department	FY 2024	FY 2025	FY 2026	FY 2026	FY 2027
001	0910	Actual	Actual	Budget	Estimate	Recommended
Account/Description						
0210	Work Force Contingency	\$167	\$373	\$861,100	\$0	\$750,000
0233	Disability Insurance	114,248	80,290	138,600	90,000	94,000
0234	Medical Insurance	3,777,650	5,117,626	6,557,000	4,957,200	6,104,650
0235	Life Insurance	118,229	142,860	167,800	167,800	167,800
0243	Dental Insurance	(5,712)	8,693	15,200	19,300	27,400
0248	401K Match	0	238,170	667,000	667,000	680,000
0260	Sick Pay Accrual Expense	85,150	322,562	30,000	30,000	30,000
0488	Unemployment	906	(3,294)	15,000	15,000	15,000
0502	Workers' Compensation	95,747	224,480	113,900	175,000	100,000
0507	Benefit Plan Expense	3,665	3,445	5,300	4,000	5,300
0534	OPEB Expense	880,993	143,796	1,740,900	2,132,100	2,335,600
0633	HSA Match	0	77,775	109,000	109,000	100,850
0876	LGERS GASB 68	2,642,219	2,814,914	0	0	0
<b>Total Personnel Services</b>		<b>\$7,713,262</b>	<b>\$9,171,690</b>	<b>\$10,420,800</b>	<b>\$8,366,400</b>	<b>\$10,410,600</b>
0104	Materials & Supplies - Warehouse	\$9,849	\$7,548	\$9,500	\$6,100	\$6,100
0106	Materials & Supplies	32,971	30,045	30,000	18,900	18,900
0150	Tools	350	590	0	0	0
0152	Equipment & Repair Parts	0	3,044	0	0	0
0160	Power Cost	418,486	429,244	453,300	479,400	479,400
0402	Postage/Print/Stationary	22,125	23,215	29,200	29,200	37,900
0406	BUSINESS TRAVEL	0	431	0	0	0
0409	Telephone Expense	3,923	4,309	4,200	4,700	4,700
0410	Janitorial Supplies	34,715	36,993	37,200	28,900	30,000
0412	Rental of Equipment	325	0	0	0	0
0416	Office Furniture & Small Equipment	2,482	1,945	2,350	3,300	2,500
0417	Computer Equipment & Supplies	0	350	0	0	0
0421	Misc. G&A Expense	149	0	0	0	0
0439	Property Insurance	117,493	110,445	122,100	122,100	125,900
0440	Auto & Truck Insurance	22,314	23,714	37,600	37,800	45,300
0443	Excess Insurance Program	276,303	306,243	349,800	349,800	359,600
0445	Customer Claims	97,647	76,731	148,600	148,600	148,600
0446	Directors'/Officers' Liability Insurance	31,016	31,014	43,900	43,900	59,600
0447	Ads & Notices	663	0	0	0	0
0450	Contingency - Electric Fund	0	0	1,551,150	1,551,150	2,107,400
0452	Misc. General Expense	859	205	0	0	0
0453	Dues & Fees	22,048	25,772	26,600	25,600	26,600
0457	Freight	1,000	452	700	300	500
0458	Commissioners' Fees	0	(0)	0	0	0
0463	Water Utilities	27,801	21,783	31,600	23,100	23,100
0464	Sewer Utilities	17,141	19,223	21,000	23,100	23,100
0469	Maintenance Agreements	43,095	22,742	50,000	25,000	25,000
0477	Computer System Contracts	0	569	600	0	0
0481	Natural Gas Utilities	156	171	200	300	200
0486	Excess Workers Comp. Insurance	49,931	52,407	59,600	59,600	59,600
0496	Collection Agency Fee	60,564	44,286	50,000	50,000	50,000
0497	Safety Supplies & Expenses - WHS	109	592	0	0	0
0503	Employee Welfare	9,727	21,214	15,000	15,800	15,000
0504	Uniform & Jacket Expense	5	79	0	0	0
0522	Customer Chargeoffs	824,847	904,207	717,400	800,000	800,000
0536	Auto Deductible Payments	0	0	20,000	20,000	15,000
0537	Inland Marine Coverage	5,693	7,001	15,600	15,600	15,600
0538	Crime Policy	729	729	8,700	8,700	8,700
0539	Surplus Lines - Tax	58,482	64,641	70,000	70,000	72,700
0540	Bond - CFO	1,575	1,567	2,000	2,000	4,100
0564	Facilities & Grounds Maintenance	894,271	839,775	1,052,450	980,000	1,090,800
0566	Cyber Liability Coverage	43,273	46,775	51,500	51,500	60,000

## Electric Fund General & Administration

Fund	Division/Department					
001	0910	FY 2024	FY 2025	FY 2026	FY 2026	FY 2027
Account/Description		Actual	Actual	Budget	Estimate	Recommended
0567	Broker and Inspection Fees	12,500	153,010	127,500	147,600	132,500
0575	Procurement Card Charges Clearing	(27,677)	(4,703)	0	195,700	0
0606	Employed Lawyers Prof Liab Insurance	4,922	5,414	5,800	5,800	5,800
0725	Allocated Rents	152,612	299,998	296,600	323,000	303,600
0727	Allocated Rents - Clearing	(1,936,177)	(2,136,351)	(2,232,300)	(2,232,300)	(2,236,900)
0728	Allocated Fiber - Clearing	(92,000)	(92,000)	(92,000)	(92,000)	(92,000)
<b>Total Operating Services</b>		<b>\$1,246,299</b>	<b>\$1,385,419</b>	<b>\$3,117,450</b>	<b>\$3,342,250</b>	<b>\$3,828,900</b>
0424	Audit Expense	\$41,605	\$56,993	\$64,800	\$43,500	\$62,700
0435	Contractual Services	0	6,610	0	0	0
0438	Security Services	245,864	261,588	291,100	238,400	308,600
<b>Total Contractual Services</b>		<b>\$287,468</b>	<b>\$325,192</b>	<b>\$355,900</b>	<b>\$281,900</b>	<b>\$371,300</b>
<b>Total General &amp; Administration</b>		<b>\$9,247,029</b>	<b>\$10,882,300</b>	<b>\$13,894,150</b>	<b>\$11,990,550</b>	<b>\$14,610,800</b>

## Electric Utility Ten Year Capital Projection

	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 32 - FY 36	Total
<b>Capital Improvement Program</b>							
<b>Customer Care</b>							
Electric Distribution	\$439,000	\$479,000	\$522,000	\$7,909,000	\$7,961,000	\$18,741,000	\$36,051,000
<b>Legal</b>							
Structures & Improvements	600,000	1,400,000	1,350,000	400,000	0	0	3,750,000
<b>Information Technology</b>							
Inhouse Computer System	1,110,000	990,000	0	0	0	0	2,100,000
<b>Electric</b>							
Generation Plant	9,145,000	5,388,000	4,957,000	3,500,000	1,500,000	7,500,000	31,990,000
Land & Land Rights	150,000	150,000	150,000	150,000	150,000	750,000	1,500,000
Transmission Plant	0	0	0	250,000	1,100,000	3,650,000	5,000,000
Distribution Plant	26,625,000	47,050,000	27,350,000	16,250,000	15,800,000	77,800,000	210,875,000
Telecom-Cable Infrastructure	150,000	150,000	150,000	150,000	150,000	750,000	1,500,000
Communication Equipment	767,000	250,000	250,000	0	0	0	1,267,000
Sturctures & Improvements	750,000	1,250,000	750,000	0	0	0	2,750,000
<b>Total CIP</b>	<b>\$39,736,000</b>	<b>\$57,107,000</b>	<b>\$35,479,000</b>	<b>\$28,609,000</b>	<b>\$26,661,000</b>	<b>\$109,191,000</b>	<b>\$296,783,000</b>

	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 32 - FY 36	TOTAL
<b>General Plant</b>							
Computer Software & Hardware	\$569,000	\$0	\$0	\$0	\$0	\$0	\$569,000
Generation Plant	202,000	0	0	0	0	0	202,000
Structures & Improvements	142,500	0	0	0	0	0	142,500
Transportation Equipment	940,000	2,795,000	2,449,500	2,332,500	2,270,500	1,547,000	12,334,500
Distribution Plant	60,000	0	0	0	0	0	60,000
Communication Equipment	158,000	0	0	0	0	0	158,000
Miscellaneous Equipment	429,500	0	0	0	0	0	429,500
<b>Total General Plant</b>	<b>\$2,501,000</b>	<b>\$2,795,000</b>	<b>\$2,449,500</b>	<b>\$2,332,500</b>	<b>\$2,270,500</b>	<b>\$1,547,000</b>	<b>\$13,895,500</b>
Job Cost Reclassification	(\$2,800,000)	\$0	\$0	\$0	\$0	\$0	(\$2,800,000)
<b>Total Electric Utility</b>	<b>\$39,437,000</b>	<b>\$59,902,000</b>	<b>\$37,928,500</b>	<b>\$30,941,500</b>	<b>\$28,931,500</b>	<b>\$110,738,000</b>	<b>\$307,878,500</b>

## Water & Wastewater Fund Revenues

Account/Description	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2026 Estimate	FY 2027 Recommended
4609 Residential Sales	\$40,614,173	\$42,547,757	\$45,715,700	\$44,608,600	\$47,396,500
4610 Non Residential	11,960,838	13,177,397	13,448,700	13,729,900	15,477,800
4613 Large User	3,648,658	3,615,996	4,553,000	4,143,700	4,567,700
4615 City Water Services	500,485	502,474	476,500	549,100	586,500
4616 Interdepartmental Sales	78,737	115,240	324,800	271,900	582,700
4620 Wholesale	5,014,934	6,168,643	6,987,700	6,321,800	7,326,500
Customer Adjustments	(252,197)	(319,874)	(250,000)	(299,800)	(250,000)
<b>Total Water Revenue</b>	<b>\$61,565,628</b>	<b>\$65,807,632</b>	<b>\$71,256,400</b>	<b>\$69,325,200</b>	<b>\$75,687,700</b>
4711 Residential Sales	\$49,293,977	\$53,215,715	\$55,105,000	\$52,761,500	\$58,549,000
4712 Non Residential	16,461,823	18,689,817	19,254,000	18,732,800	21,466,600
4713 Large User	3,546,536	3,830,060	4,944,200	3,984,800	3,982,600
4715 City Sewer Services	298,432	342,052	385,600	375,100	397,700
4717 Interdepartmental Sales	91,584	128,205	215,800	293,000	330,200
4720 Wholesale	1,196,115	830,249	1,291,000	1,113,200	1,099,100
4716 Sanitary Sewer Charges	245,271	180,130	260,000	182,300	200,000
4750 Customer Adjustments	(440,955)	(542,935)	(400,000)	(506,700)	(400,000)
<b>Total Sewer Revenue</b>	<b>\$70,692,783</b>	<b>\$76,673,292</b>	<b>\$81,055,600</b>	<b>\$76,936,000</b>	<b>\$85,625,200</b>
1002 Late Payment Fee	\$1,293,684	\$1,442,763	\$1,400,000	\$1,529,200	\$1,400,400
1003 Disconnect Attempt Fee	100	100	0	0	0
1004 Reconnect Fee	70,260	49,720	50,000	96,000	70,800
1021 Late Payment Interest Fee - Water	235,155	264,886	230,000	253,300	258,000
1022 Late Payment Interest Fee - Sewer	298,342	361,704	310,000	372,400	400,000
2051 Tapping Fees - Water	251,704	190,935	220,000	173,700	190,000
2053 Tapping Fees - Sewer	114,189	288,697	150,000	186,300	190,000
2054 Service Lateral Charges - Sewer	182,706	433,740	210,000	421,900	300,000
2055 Miscellaneous Sewer Revenues	39,152	45,574	40,400	19,200	40,800
1005 Set Service Charges	182,700	170,640	160,000	160,000	224,000
2056 Misc. W/WW Service Revenues	307,176	263,069	320,000	320,000	320,000
1008 Meter Testing Charges - Water	40	0	0	0	0
2057 Revenues from W/S System Permit	23,125	38,075	18,000	26,000	26,000
2058 Septage Receiving Fees	818,580	736,118	350,000	700,000	700,000
2059 Pump & Haul Sewer Charges	0	0	300	0	300
2060 Revenue from Farm Operations	12,490	18,830	80,000	78,600	20,000
2061 Service Lateral Charges - Water	454,722	427,690	410,000	599,800	450,000
2062 Revenue from O&M Agreements	214,589	308,807	221,000	192,800	384,100
2063 Rents from W/WW Property	750,410	770,122	774,000	774,000	782,400
4660 Utility Line Relocation Rider - Water	4,728,058	4,754,918	4,808,000	4,789,400	4,836,000
4760 Utility Line Relocation Rider - Sewer	2,346,226	2,360,505	2,374,500	2,373,900	2,386,800
<b>Total Other Operating Revenue</b>	<b>\$12,323,410</b>	<b>\$12,926,892</b>	<b>\$12,126,200</b>	<b>\$13,066,500</b>	<b>\$12,979,600</b>
<b>Total W/WW Operating Revenue</b>	<b>\$144,581,821</b>	<b>\$155,407,817</b>	<b>\$164,438,200</b>	<b>\$159,327,700</b>	<b>\$174,292,500</b>
2022 Interest Income	\$1,608,922	\$3,618,492	\$2,608,000	4,859,200	\$5,006,700
2023 Adjustment to Market Interest	1,204,390	1,185,682	0	0	0
2025 Misc. Non-Operating Income	90,489	645	10,000	5,000	10,000
2026 Purchase Discount	26,305	28,695	0	49,400	0
2027 Gain (Loss) on Sale of Property	(27,626)	(1,140)	0	197,600	0
2028 Insurance Recovery	17	0	0	0	0
<b>Total Other W/WW Revenue</b>	<b>\$2,902,496</b>	<b>\$4,832,373</b>	<b>\$2,618,000</b>	<b>\$5,111,200</b>	<b>\$5,016,700</b>
<b>Total Operating &amp; Other Revenue</b>	<b>\$147,484,318</b>	<b>\$160,240,190</b>	<b>\$167,056,200</b>	<b>\$164,438,900</b>	<b>\$179,309,200</b>
2064 Customer Contributions - Water	\$4,115,613	\$5,080,997	\$0	\$3,671,800	\$0
2065 Customer Contributions - Sewer	3,313,534	3,269,059	0	3,572,700	0
2072 SDF Contribution - Water	1,369,626	860,279	1,000,000	500,000	500,000
2073 SDF Contribution - Sewer	1,828,980	1,727,285	1,200,000	1,000,000	1,000,000

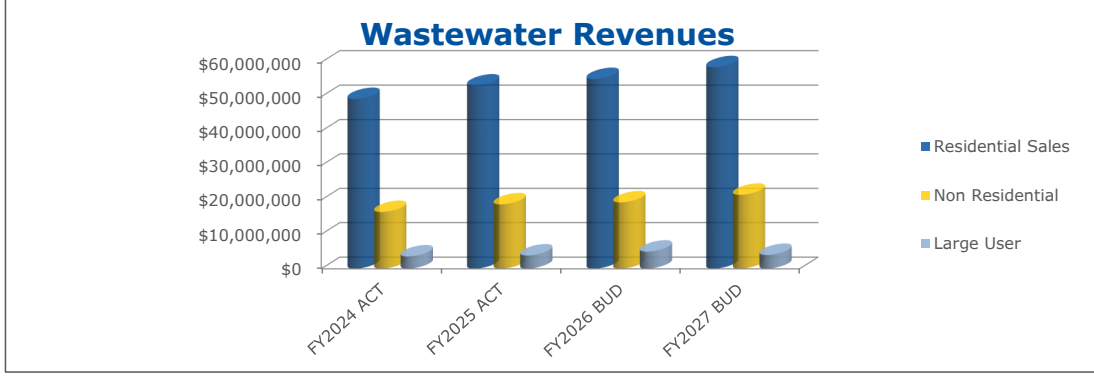
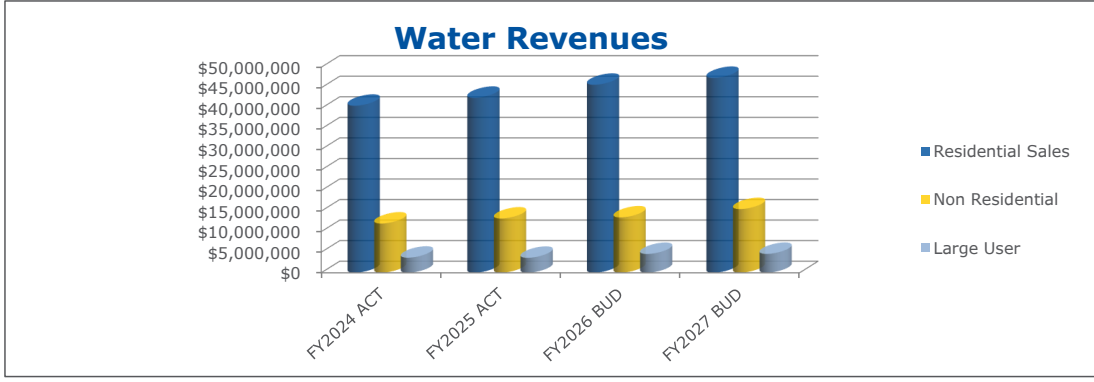
# Water & Wastewater Fund Revenues

Account/Description	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2026 Estimate	FY 2027 Recommended
2074 Federal Grants	7,446	149,194	492,400	34,200	849,400
2076 State Grants	728	49,731	164,100	11,400	283,100
Participation Contribution	0	0	(270,000)	0	(270,000)
<b>Total Contributions and Grants</b>	<b>\$10,635,928</b>	<b>\$11,136,546</b>	<b>\$2,586,500</b>	<b>\$8,790,100</b>	<b>\$2,362,500</b>
2065 Intergov. Revenue - Assessments	\$949,710	\$684,911	\$1,928,000	\$1,500,000	\$1,500,000
2022 Intergov. Revenue - Assessments Int.	270,489	234,077	238,000	125,000	125,000
<b>Total Remittances from City</b>	<b>\$1,220,198</b>	<b>\$918,988</b>	<b>\$2,166,000</b>	<b>\$1,625,000</b>	<b>\$1,625,000</b>
PFAS Settlement	0	9,011,372	0	4,060,000	0
<b>Total Special Items</b>	<b>\$0</b>	<b>\$9,011,372</b>	<b>\$0</b>	<b>\$4,060,000</b>	<b>\$0</b>

<b>Total Revenues</b>	<b>\$159,340,444</b>	<b>\$181,307,096</b>	<b>\$171,808,700</b>	<b>\$178,914,000</b>	<b>\$183,296,700</b>
-----------------------	----------------------	----------------------	----------------------	----------------------	----------------------

2090 Appr. From Annex PH V Reserve Fund	\$5,071,043	\$8,097,867	\$9,112,100	\$8,495,700	\$9,518,600
2094 Transfer from Capitalized Int. Fund	0	2,441,897	0	0	0
2098 Tfr from Budget Carryover Reserve	439,557	2,617,662	1,349,600	821,800	100,000
4910 Series 2018 Bond Proceeds	197,617	0	0	0	0
4912 Series 2021 Bond Proceeds	2,623,244	0	0	0	0
4913 Series 2023 Bond Proceeds	335,483	0	0	0	0
2092 Appr. From W/WW Net Position	0	106,044	0	(108,000)	0
<b>Total Budgetary Appropriations</b>	<b>\$8,666,944</b>	<b>\$13,263,469</b>	<b>\$10,461,700</b>	<b>\$9,209,500</b>	<b>\$9,618,600</b>

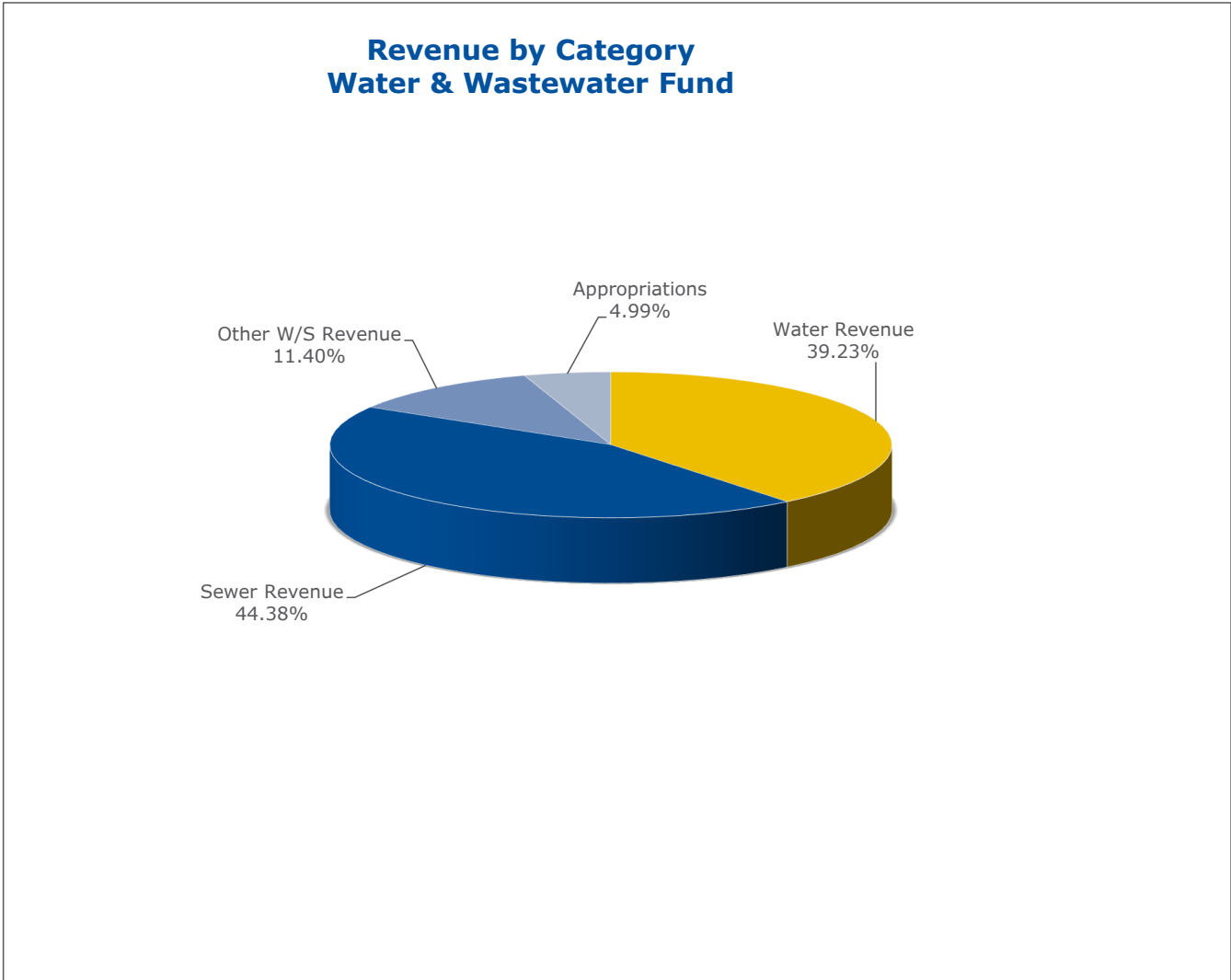
<b>Total Water/Wastewater Revenues</b>	<b>\$168,007,388</b>	<b>\$194,570,565</b>	<b>\$182,270,400</b>	<b>\$188,123,500</b>	<b>\$192,915,300</b>
--	----------------------	----------------------	----------------------	----------------------	----------------------



Sales of Water and Wastewater 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 2025. The revenues are budgeted using the rate schedules effective May 2026. The current outside city differential is 75%.

# Revenue by Category Water & Wastewater Fund

Water Revenue	\$75,687,700
Sewer Revenue	85,625,200
Other W/S Revenue	21,983,800
Appropriations	9,618,600
<b>Total Water &amp; Wastewater Revenue</b>	<b>\$192,915,300</b>



# Water & Wastewater (W/WW) Fund Expenditures

Fund Division/Department

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

Account/Description	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2026 Estimate	FY 2027 Recommended
Water Resources Division	\$48,143,049	\$51,110,765	\$56,273,800	\$52,360,200	57,710,200
Mangement Division	2,308,855	2,280,426	2,305,400	2,704,050	2,172,450
Comm. & Community Relations Division	799,482	1,036,085	1,155,600	1,038,500	1,158,950
Legal Division	4,476,851	4,527,521	5,250,350	5,025,650	5,299,700
Customer Care Division	4,915,795	4,476,450	5,423,450	4,856,200	5,144,750
Human Resources Division	1,136,073	1,110,897	1,465,550	1,169,900	1,509,300
Information Technology Division	7,865,236	7,491,958	9,246,950	8,148,000	8,265,700
Financial Division	2,981,554	3,032,398	3,154,450	3,045,900	3,333,450
General & Administration	10,594,017	12,232,024	15,797,250	13,908,000	16,704,300
<b>Total Dept. Operating Expenses</b>	<b>\$83,220,912</b>	<b>\$87,298,523</b>	<b>\$100,072,800</b>	<b>\$92,256,400</b>	<b>\$101,298,800</b>
0520 Depreciation Expense - Water	13,457,200	11,847,764	14,543,300	13,899,400	14,979,600
0520 Depreciation Expense - Sewer	17,008,644	16,476,453	16,596,000	17,112,200	17,093,900
0602 Amortization - Leases	780,069	1,314,500	1,501,200	1,394,000	2,947,300
<b>Total Depreciation Expenses</b>	<b>\$31,245,913</b>	<b>\$29,638,717</b>	<b>\$32,640,500</b>	<b>\$32,405,600</b>	<b>\$35,020,800</b>
0855 Labor Overhead	(\$3,898,119)	(\$3,800,482)	(\$3,920,000)	(\$3,924,500)	(\$3,900,000)
0812 Minor Materials - Store	333,603	336,010	330,000	296,500	339,700
Intradepartmental Utility Clearing	(440,733)	(390,040)	(515,900)	(449,300)	(436,100)
0853 Stores Expense Clearing	(1,034,082)	(980,789)	(1,033,400)	(802,700)	(1,002,600)
0851 Vehicle & Equipment Clearing	(3,539,831)	(3,587,424)	(4,029,900)	(3,441,700)	(3,304,000)
<b>Total Overhead Clearing</b>	<b>(\$8,579,162)</b>	<b>(\$8,422,724)</b>	<b>(\$9,169,200)</b>	<b>(\$8,321,700)</b>	<b>(\$8,303,000)</b>
0824 Bond Interest Expense	\$14,136,493	\$15,576,002	18,099,700.00	18,099,700.00	\$18,542,400
0824 Bond Interest - Amortization	(1,207,351)	(1,415,199)	(1,597,700)	(1,597,700)	(1,761,200)
0824 Loan Interest Expense	26,853	0	0	0	346,200
0824 Other Finance Cost	1,696,088	82,805	1,656,300	628,700	1,720,800
0824 Interest - Leases	410	64,075	88,400	43,100	99,900
<b>Total Dept Interest Expenses</b>	<b>\$14,652,493</b>	<b>\$14,307,682</b>	<b>\$18,246,700</b>	<b>\$17,173,800</b>	<b>\$18,948,100</b>
<b>Total Expenses</b>	<b>\$120,540,157</b>	<b>\$122,822,198</b>	<b>\$141,790,800</b>	<b>\$133,514,100</b>	<b>\$146,964,700</b>
<b>Net Operating Results</b>	<b>\$26,944,161</b>	<b>\$37,417,992</b>	<b>\$25,265,400</b>	<b>\$30,924,800</b>	<b>\$32,344,500</b>
0108 INCR/(DECR)-Gas and Diesel Inven.	(\$2,933)	\$1,981	\$0	(\$7,000)	\$0
0104 INCR/(DECR)-Materials Inventory	51,431	338,254	0	715,000	0
0104 INCR/(DECR)-Stores Exp. - Undist.	(90,684)	(37,950)	0	(72,900)	0
<b>Total Other Deductions</b>	<b>(\$42,185)</b>	<b>\$302,286</b>	<b>\$0</b>	<b>\$635,100</b>	<b>\$0</b>
Glenville Lake Plant	\$206,479	\$231,862	\$773,900	\$464,000	\$858,000
P.O. Hoffer Plant	385,854	310,009	461,100	411,400	591,000
Water Distribution System	6,641,306	11,743,520	10,990,100	12,395,600	12,724,000
Sanitary Sewer Collection System	(2,991,172)	30,219,666	12,300,900	10,628,100	15,381,000
Cross Creek Treatment Plant	273,246	535,074	1,937,300	941,100	442,000
Rockfish Treatment Plant	37,357	962,949	872,700	437,700	492,000
Land & Land Rights	313,278	164,835	100,000	500	100,000
Structures & Improvements	229,728	536,389	301,900	232,600	77,500
Office Furniture & Equipment	0	0	22,500	32,100	0
Communication Equipment	156,615	58,533	293,600	83,500	158,000
Transportation Equipment	1,607,986	3,188,892	740,700	641,300	965,000
Power Operated Equipment	75,412	795,489	106,700	106,700	546,000
Miscellaneous Equipment	299,773	814,889	486,600	578,100	238,500
Computer Software & Hardware	844,733	34,134	3,398,200	2,018,500	1,679,000
Water/Wastewater CWIP	9,607,750	(24,669,420)	0	0	0
<b>Total Capital Expenditures</b>	<b>\$17,688,346</b>	<b>\$24,926,822</b>	<b>\$32,786,200</b>	<b>\$28,971,200</b>	<b>\$34,252,000</b>

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

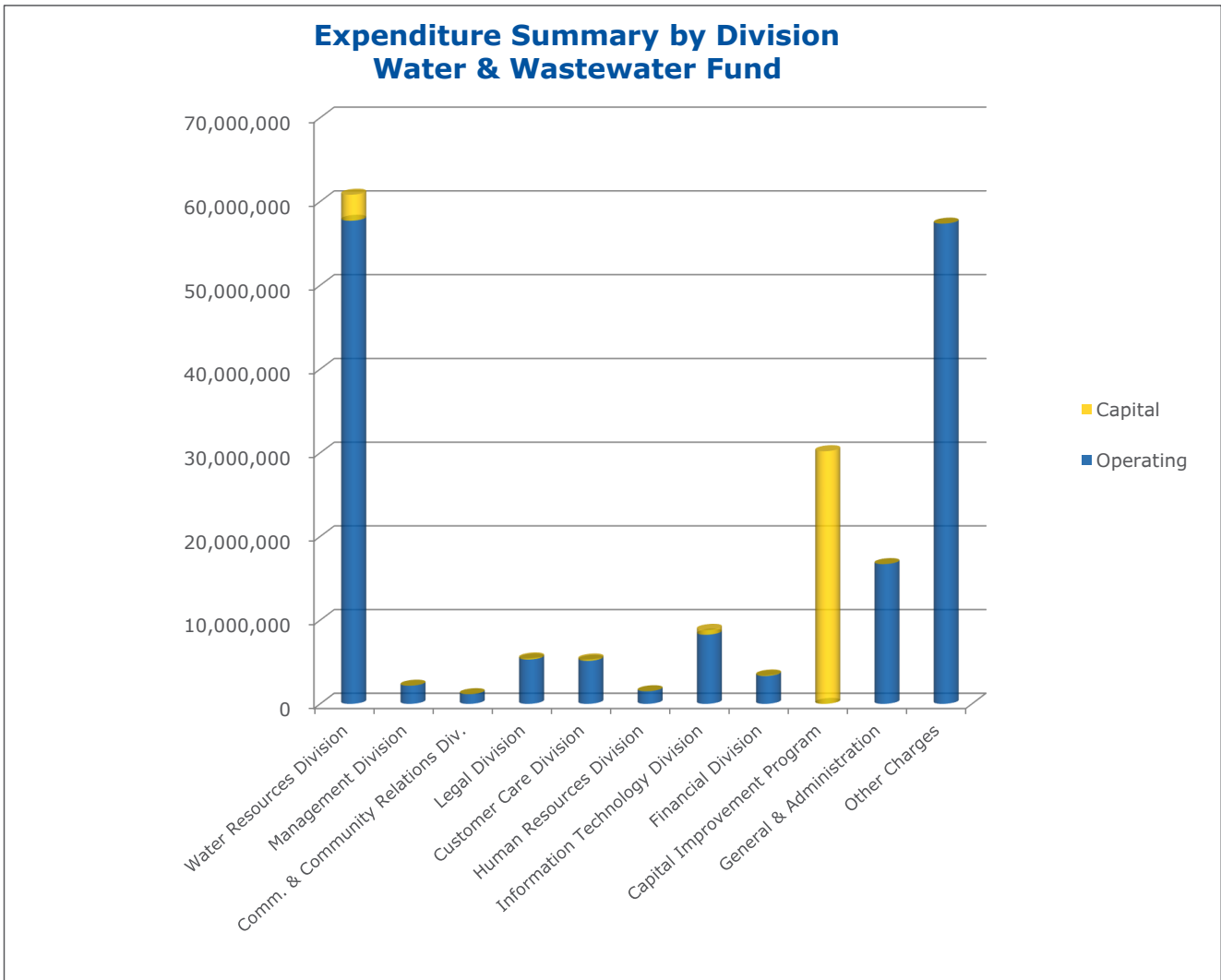
Fund Division/Department

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

Account/Description	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2026 Estimate	FY 2027 Recommended
0822 Bond Principal Payments	\$11,870,507	\$11,376,153	\$13,617,800	\$13,617,800	\$13,444,800
0822 Loan Principal Payments	2,281,758	2,193,783	3,816,300	3,816,300	3,753,200
0822 Principal Payments - Leases	775,891	1,561,681	1,421,600	1,555,800	3,087,100
<b>Total Debt Related Payments</b>	<b>\$14,928,156</b>	<b>\$15,131,617</b>	<b>\$18,855,700</b>	<b>\$18,989,900</b>	<b>\$20,285,100</b>
0531 Depreciation Adjustment	(\$30,465,844)	(\$28,324,186)	(\$31,139,300)	(\$31,011,600)	(\$32,073,500)
0532 Amortization - Bond Issue Cost	1,207,351	1,415,199	1,415,500	1,415,200	1,415,200
0604 Accum Amortization - Leases	(514,433)	(1,165,009)	(1,428,900)	(1,142,600)	(2,947,300)
<b>Total Adjustments</b>	<b>(\$29,772,925)</b>	<b>(\$28,073,995)</b>	<b>(\$31,152,700)</b>	<b>(\$30,739,000)</b>	<b>(\$33,605,600)</b>
<b>Total Supplemental Expenditures</b>	<b>\$2,801,392</b>	<b>\$12,286,729</b>	<b>\$20,489,200</b>	<b>\$17,857,200</b>	<b>\$20,931,500</b>
<b>Total Expenditures</b>	<b>\$123,341,548</b>	<b>\$135,108,927</b>	<b>\$162,280,000</b>	<b>\$151,371,300</b>	<b>\$167,896,200</b>
0834 Appr. to Rate Stabilization Fund	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000
0834 Appr. to Annexation Phase V Res.	2,268,769	2,336,832	2,407,000	2,407,000	2,479,200
0834 Transfer to Annexation V Reserve	1,802,152	1,315,957	2,166,000	2,166,000	2,000,000
0834 Transfer to NCDOT Reserve	9,070,631	11,112,889	12,182,500	12,182,500	12,293,500
0834 Transfer to Trans. Equipment CPF	1,602,500	1,321,300	406,000	406,000	0
0834 Transfer to Budget Carryover Reserve	2,532,800	283,447	0	100,000	0
0834 Transfer to Legal Reserve	250,000	0	0	0	0
0834 Transfer to PWC Foundation Reserve	339,800	0	0	0	0
0834 Transfer to Directed Grant Project Fund	0	0	55,000	55,000	0
0834 Transfer to AIA Grant Project Fund	237,900	600,000	0	0	0
0834 Appr. To W/WW Net Position	26,311,288	42,241,212	2,523,900	19,185,700	7,996,400
<b>Total Budgetary Appropriations</b>	<b>\$44,665,840</b>	<b>\$59,461,638</b>	<b>\$19,990,400</b>	<b>\$36,752,200</b>	<b>\$25,019,100</b>
<b>Total Water &amp; Wastewater Utility</b>	<b>\$168,007,388</b>	<b>\$194,570,565</b>	<b>\$182,270,400</b>	<b>\$188,123,500</b>	<b>\$192,915,300</b>

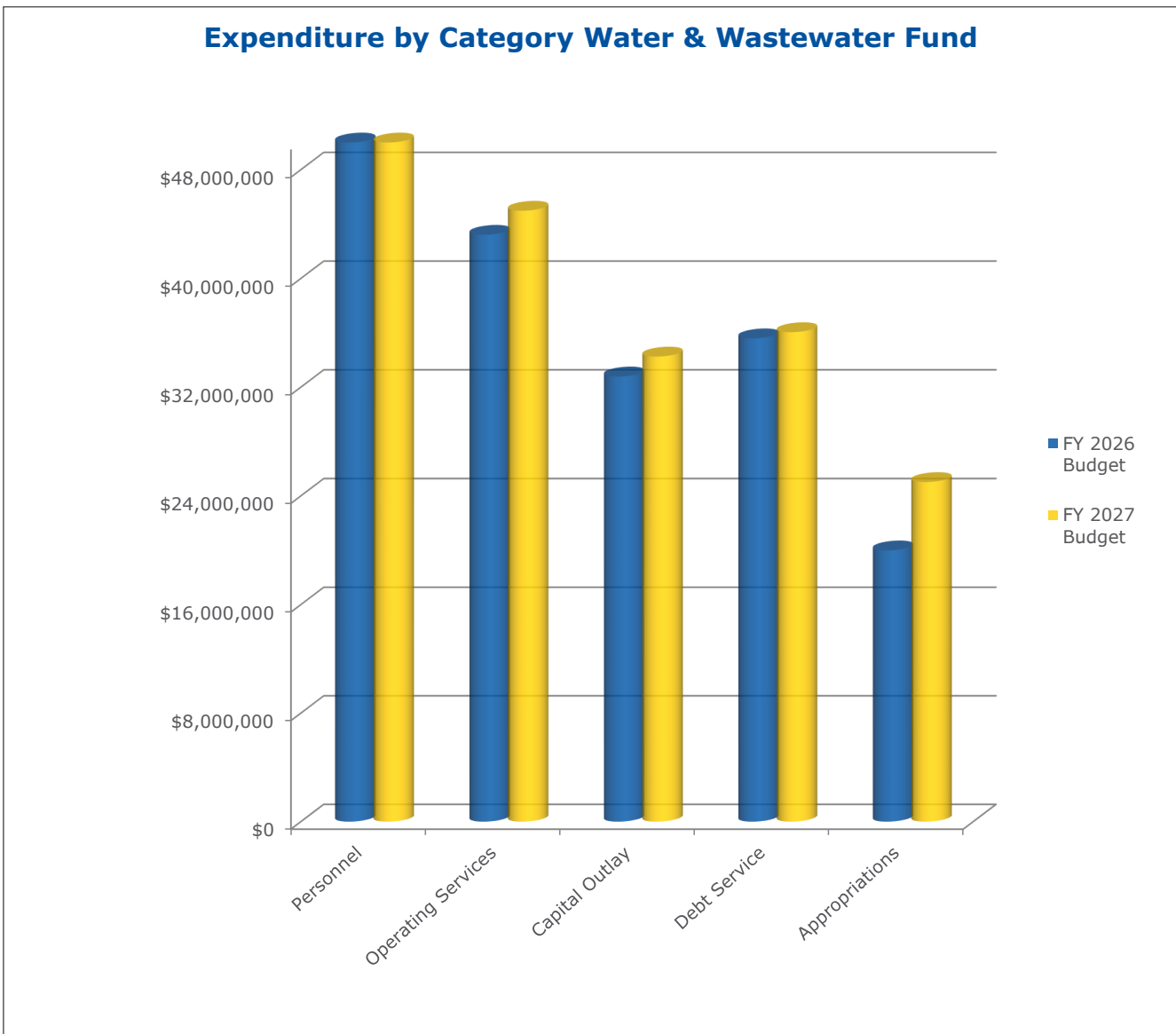
# Expenditure Summary by Division W/WW Fund

Division	Operating	Capital	Total Expenditures
Water Resources	\$57,710,200	\$3,107,000	\$60,817,200
Management Division	2,172,450	0	2,172,450
Comm. & Community Relations Division	1,158,950	0	1,158,950
Legal Division	5,299,700	135,000	5,434,700
Customer Care Division	5,144,750	162,000	5,306,750
Human Resources Division	1,509,300	0	1,509,300
Information Technology Division	8,265,700	582,000	8,847,700
Financial Division	3,333,450	66,000	3,399,450
Capital Improvement Program	0	30,200,000	30,200,000
General & Administration	16,704,300	0	16,704,300
Other Charges	57,364,500	0	57,364,500
<b>Total Budget</b>	<b>\$158,663,300</b>	<b>\$34,252,000</b>	<b>\$192,915,300</b>



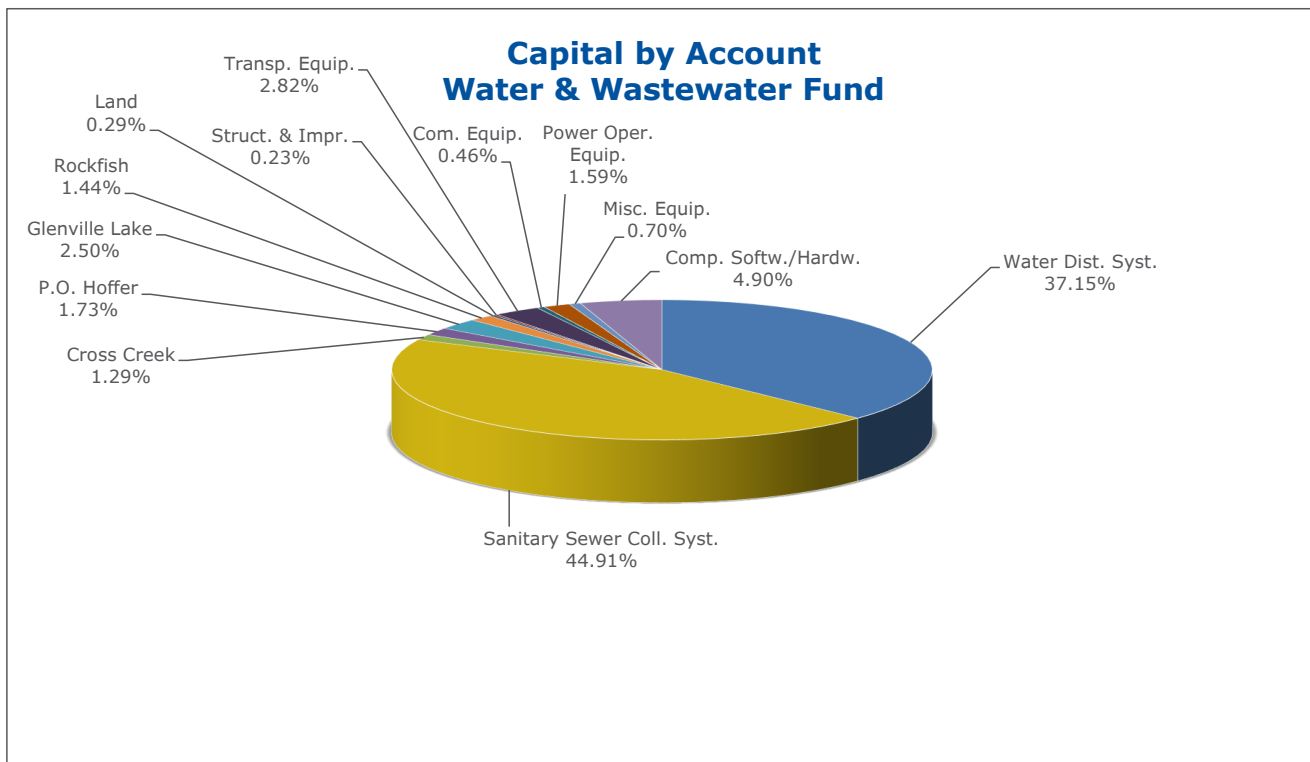
# Expenditures by Category W/WW Fund

Description	FY 2026 Budget	FY 2027 Budget
Personnel	\$50,690,250	\$52,615,380
Operating Services	43,211,150	44,982,620
Capital Outlay	32,786,200	34,252,000
Debt Service	35,592,400	36,046,200
Appropriations	19,990,400	25,019,100
<b>Total Expenditures</b>	<b>\$182,270,400</b>	<b>\$192,915,300</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	\$12,724,000	\$12,724,000
Sanitary Sewer Collection System	0	0	15,381,000	15,381,000
P.O. Hoffer Plant	576,000	0	15,000	591,000
Glenville Lake Plant	478,000	0	380,000	858,000
Cross Creek Treatment Plant	427,000	0	15,000	442,000
Rockfish Treatment Plant	17,000	0	475,000	492,000
Land & Land Rights	0	0	100,000	100,000
Structures & Improvements	15,000	62,500	0	77,500
Transportation Equipment	873,000	92,000	0	965,000
Communication Equipment	0	158,000	0	158,000
Power Operated Equipment	546,000	0	0	546,000
Miscellaneous Equipment	175,000	63,500	0	238,500
Computer Software & Hardware	0	569,000	1,110,000	1,679,000
<b>Total Capital Budget</b>	<b>\$3,107,000</b>	<b>\$945,000</b>	<b>\$30,200,000</b>	<b>\$34,252,000</b>



# Water & Wastewater Fund General & Administration

Fund	Division/Department					
002	0910	FY 2024	FY 2025	FY 2026	FY 2026	FY 2027
Account/Description		Actual	Actual	Budget	Estimate	Recommended
0210	Work Force Contingency	\$0	\$94	\$611,700	\$0	\$750,000
0233	Disability Insurance	113,476	74,959	138,600	90,000	94,000
0234	Medical Insurance	4,121,611	5,384,732	6,900,800	5,240,700	6,599,550
0235	Life Insurance	117,421	137,333	167,800	167,800	167,800
0243	Dental Insurance	(42,551)	(19,686)	(14,700)	(10,500)	(2,600)
0248	401K Match	0	226,602	633,000	633,000	650,000
0260	Sick Pay Accrual Expense	104,842	339,169	30,000	30,000	30,000
0488	Unemployment	906	(3,294)	15,000	15,000	15,000
0502	Workers' Compensation	86,626	212,513	113,900	175,000	350,000
0507	Benefit Plan Expense	3,665	3,445	5,300	4,000	5,300
0534	OPEB Expense	758,273	(235,018)	1,757,200	2,146,700	2,352,300
0633	HSA Match	0	65,006	91,000	91,000	100,850
0876	LGERS GASB 68	3,229,379	3,440,450	0	0	0
<b>Total Personnel Services</b>		<b>\$8,493,647</b>	<b>\$9,626,305</b>	<b>\$10,449,600</b>	<b>\$8,582,700</b>	<b>\$11,112,200</b>
0104	Materials & Supplies - Warehouse	\$52	\$359	\$100	\$100	\$100
0106	Materials & Supplies	3,749	3,038	3,800	3,800	3,800
0150	Tools	0	22	0	0	0
0402	Postage, Print, & Stationary	22,125	23,215	29,200	29,200	37,900
0403	Bank Service Charges	78	78	100	100	100
0409	Telephone Expense	3,923	4,309	4,200	4,700	4,700
0410	Janitorial Supplies	4,241	4,127	4,100	1,200	4,000
0416	Office Furniture & Small Equipment	0	0	350	500	0
0421	Misc. G&A Expense	202	0	0	0	0
0439	Property Insurance	185,485	174,359	192,600	192,600	196,300
0440	Auto & Truck Insurance	10,413	1,118	37,600	16,000	19,000
0443	Excess Insurance Program	276,303	306,243	349,800	349,800	359,600
0445	Customer Claims	31,137	142,488	285,100	285,100	285,100
0446	Directors'/Officers' Liability Insurance	31,016	31,014	43,900	43,900	59,600
0450	Contingency - Water/Sewer Fund	0	0	2,497,750	2,497,750	2,689,600
0452	Misc. General Expense	1,103	205	0	46,700	0
0453	Dues & Fees	41,774	48,740	50,400	48,400	50,400
0481	Natural Gas Utilities	156	171	200	300	200
0486	Excess Wovrkers Comp Insurance	49,930	52,407	59,600	59,600	59,600
0496	Collection Agency Fees	60,564	44,286	50,000	50,000	50,000
0497	Safety Supplies & Expense	11	166	0	0	0
0503	Employee Welfare	9,726	21,214	15,000	16,100	15,000
0504	Uniform & Jacket Expense	5	79	0	0	0
0522	Customer Chargeoffs	628,070	922,668	782,600	800,000	800,000
0536	Auto Deductible Payments	0	2,818	20,000	20,000	15,000
0537	Inland Marine Coverage	5,693	7,001	15,600	15,600	15,600
0538	Crime Policy	729	729	8,700	8,700	8,700
0539	Surplus Lines - Tax	58,482	64,641	70,000	70,000	72,700
0540	Bond - CFO	1,575	1,567	2,000	2,000	4,100
0564	Facilities & Grounds	136,677	155,851	199,650	172,650	221,400
0566	Cyber Liability Insurance	43,273	46,775	49,700	49,700	60,000
0567	Broker & Inspection Fees	18,130	128,645	127,500	127,500	132,500
0606	Employed Lawyers Prof Liab Insur	4,922	5,414	5,800	5,800	5,800
0725	Allocated Rents	387,882	303,071	296,600	323,000	303,600
1450	Grinder Pump Reimbursement	1,312	0	29,400	0	0
<b>Total Operating Services</b>		<b>\$2,018,741</b>	<b>\$2,496,817</b>	<b>\$5,231,350</b>	<b>\$5,240,800</b>	<b>\$5,474,400</b>
0424	Audit Expense	\$41,605	\$56,993	\$64,800	\$43,500	\$62,700
0435	Contractual Services	0	6,486	0	0	0
0438	Security Services	40,024	45,423	51,500	41,000	55,000
<b>Total Contractual Services</b>		<b>\$81,629</b>	<b>\$108,902</b>	<b>\$116,300</b>	<b>\$84,500</b>	<b>\$117,700</b>
<b>Total General &amp; Administration</b>		<b>\$10,594,017</b>	<b>\$12,232,024</b>	<b>\$15,797,250</b>	<b>\$13,908,000</b>	<b>\$16,704,300</b>

## Water & Wastewater Utility Ten Year Capital Projection

	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 32 - FY 36	Total
<b>Capital Improvement Program</b>							
<b>Customer Care</b>							
Water Distribution	\$1,024,000	\$1,094,000	\$1,169,000	\$16,718,000	\$16,805,000	\$39,090,000	\$75,900,000
<b>Information Technology</b>							
Inhouse Computer System	1,110,000	990,000	0	0	0	0	2,100,000
<b>Water</b>							
Land & Land Rights	100,000	100,000	100,000	100,000	100,000	500,000	1,000,000
Water Distribution	11,700,000	10,313,000	6,787,000	6,563,000	7,799,000	29,362,000	72,524,000
S/S Collection System	15,381,000	23,526,000	17,521,000	23,589,000	19,259,000	74,398,000	173,674,000
Glenville Lake	380,000	0	0	0	0	0	380,000
Hoffer	15,000	0	0	0	0	0	15,000
Cross Creek Treatment Plant	15,000	15,000	15,000	15,000	15,000	0	75,000
Rockfish	475,000	15,000	0	0	0	0	490,000
<b>Total CIP</b>	<b>\$30,200,000</b>	<b>\$36,053,000</b>	<b>\$25,592,000</b>	<b>\$46,985,000</b>	<b>\$43,978,000</b>	<b>\$143,350,000</b>	<b>\$326,158,000</b>

	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 32 - FY 36	TOTAL
<b>General Plant</b>							
Computer Soft. & Hard.	\$569,000	\$0	\$0	\$0	\$0	\$0	\$569,000
Structures & Improvements	77,500	0	0	0	0	0	77,500
P.O. Hoffer	576,000	0	0	0	0	0	576,000
Glenville	478,000	0	0	0	0	0	478,000
Cross Creek Treatment Plant	427,000	0	0	0	0	0	427,000
Rockfish	17,000	0	0	0	0	0	17,000
Transportation Equipment	965,000	3,178,000	2,000,500	1,408,000	1,446,500	1,742,500	10,740,500
Power-Operated Equipment	546,000	0	0	0	0	0	546,000
Communication Equipment	158,000	0	0	0	0	0	158,000
Miscellaneous Equipment	238,500	0	0	0	0	0	238,500
<b>Total General Plant</b>	<b>\$4,052,000</b>	<b>\$3,178,000</b>	<b>\$2,000,500</b>	<b>\$1,408,000</b>	<b>\$1,446,500</b>	<b>\$1,742,500</b>	<b>\$13,827,500</b>
<b>Total W/WW Utility</b>	<b>\$34,252,000</b>	<b>\$39,231,000</b>	<b>\$27,592,500</b>	<b>\$48,393,000</b>	<b>\$45,424,500</b>	<b>\$145,092,500</b>	<b>\$339,985,500</b>



**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 5.84%.
- \* Contractual Services are decreasing due to Project Gateway consulting fees in FY26.

<b>Personnel Summary</b>	<b>Authorized FY 2023</b>	<b>Authorized FY 2024</b>	<b>Authorized FY 2025</b>	<b>Authorized FY 2026</b>	<b>Authorized FY 2027</b>
Full Time	12	12	12	15	12
Part Time	0	0	0	0	0
Contract	0	0	0	0	0

<b>Budget Summary Departments</b>	<b>FY 2025 Actual</b>	<b>FY 2026 Budget</b>	<b>FY 2027 Recommended</b>	<b>FY 2027 Adopted</b>	<b>% Change FY27 / FY26</b>
Executive	\$5,546,315	\$5,749,100	\$5,413,100	\$0	-5.84%
<b>Total Operating Budget</b>	<b>\$5,546,315</b>	<b>\$5,749,100</b>	<b>\$5,413,100</b>	<b>\$0</b>	<b>-5.84%</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>\$5,546,315</b>	<b>\$5,749,100</b>	<b>\$5,413,100</b>	<b>\$0</b>	<b>-5.84%</b>

## 0100-MANAGEMENT DIVISION EXPENDITURES

COST TYPE/DESCRIPTION	FY24	FY25	FY26	FY26	FY27
	ACTUAL	ACTUAL	BUDGET	ESTIMATE	RECOMMENDED
REGULAR SALARIES	2,498,746	2,750,521	2,534,500	2,634,800	2,504,000
ALLOCATED SALARIES	(35,905)	(18,946)	0	0	0
FICA EXPENSE	172,425	195,388	219,300	179,500	215,000
BENEFITS	720,025	1,121,864	801,800	830,400	834,600
LABOR OVERHEAD	0	0	0	0	0
<b>TOTAL PERSONNEL SERVICES</b>	<b>\$3,355,291</b>	<b>\$4,048,827</b>	<b>\$3,555,600</b>	<b>\$3,644,700</b>	<b>\$3,553,600</b>
0104-MATERIALS & SUPPLIES - INVENTORY ISSUES	49	135	200	200	400
0401-OFFICE SUPPLIES	5,093	4,206	4,300	4,300	4,300
0402-POSTAGE/PRINT/STATIONERY	36	245	1,900	1,900	3,400
0405-VEHICLE ALLOWANCE	37,337	83,000	81,000	83,400	82,200
0406-BUSINESS TRAVEL	2,008	6,890	22,100	19,800	17,100
0409-TELEPHONE EXPENSE	10,059	9,577	9,900	5,700	5,900
0416-OFFICE FURN & SMALL EQUIPMENT	28,955	14,447	12,800	10,600	4,700
0417-COMPUTER EQUIPMENT & SUPPLIES	2,790	0	500	500	500
0418-PHOTOCOPIER EXPENSE	1,514	866	600	1,200	1,400
0447-ADS AND NOTICES	0	0	0	0	0
0448-EMPLOYEE MOVING EXPENSES	38,169	0	0	0	0
0452-MISC GENERAL EXPENSES	15,994	10,293	11,800	12,300	12,000
0453-DUES AND FEES	406,114	440,890	454,600	469,400	485,400
0454-COMMUNITY RELATIONS	300	598	3,500	3,500	0
0456-PUBLICATIONS & SUBSCRIPTIONS	2,319	2,196	8,000	4,700	3,400
0457-FREIGHT	6	276	400	400	400
0458-COMMISSIONERS FEES	35,868	42,540	44,400	44,400	44,400
0459-COMMISSIONERS TRAVEL EXPENSE	19,958	29,198	20,000	20,600	20,000
0460-COMMUNITY ECON DEV SUPPORT	322,000	322,000	325,000	325,000	325,000
0477-COMPUTER SYSTEM CONTRACTS	8,783	15,175	18,200	19,500	12,500
0497-SAFETY SUPPLIES & EXPENSE	145	255	500	500	500
0503-EMPLOYEE WELFARE	490	9,493	15,200	16,700	21,300
0504-UNIFORM & JACKET EXPENSE	1,775	1,508	3,000	2,500	1,300
0505-EMP EDUCATION/SEMINARS	53,250	107,436	142,400	136,200	157,000
0529-SAFETY AWARDS PROGRAM	0	0	0	0	0
0563-RECRUITING EXPENSES	0	0	0	0	0

## 0100-MANAGEMENT DIVISION EXPENDITURES

	FY24	FY25	FY26	FY26	FY27
COST TYPE/DESCRIPTION	ACTUAL	ACTUAL	BUDGET	ESTIMATE	RECOMMENDED
0603-PWC FOUNDATION	179,280	0	0	0	0
0725-ALLOCATED RENTS	67,466	79,653	83,000	83,000	89,400
0817-JOB COST RECLASS-ACCTG ONLY	965	6,648	1,100	0	0
0850-VEH & EQUIP - ACCT ONLY	0	277	0	0	0
0852-MATERIALS OH - ACCT ONLY	0	0	0	0	0
<b>TOTAL OPERATING SERVICES</b>	<b>\$1,240,722</b>	<b>\$1,187,805</b>	<b>\$1,264,400</b>	<b>\$1,266,300</b>	<b>\$1,292,500</b>
0425-LEGAL SERVICES	443,389	0	0	0	0
0426-MANAGEMENT CONSULTING	245,989	301,506	929,100	929,100	567,000
0435-CONTRACTUAL SERVICES	3,847	8,177	0	0	0
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>\$693,225</b>	<b>\$309,683</b>	<b>\$929,100</b>	<b>\$929,100</b>	<b>\$567,000</b>
<b>TOTAL OPERATING BUDGET</b>	<b>\$5,289,238</b>	<b>\$5,546,315</b>	<b>\$5,749,100</b>	<b>\$5,840,100</b>	<b>\$5,413,100</b>
<b>TOTAL CAPITAL BUDGET</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL BUDGET</b>	<b>\$5,289,238</b>	<b>\$5,546,315</b>	<b>\$5,749,100</b>	<b>\$5,840,100</b>	<b>\$5,413,100</b>



**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 increasing by 0.38%.

<b>Personnel Summary</b>	<b>Authorized FY 2023</b>	<b>Authorized FY 2024</b>	<b>Authorized FY 2025</b>	<b>Authorized FY 2026</b>	<b>Authorized FY 2027</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>FY2025 Actual</b>	<b>FY2026 Budget</b>	<b>FY2027 Recommended</b>	<b>FY2027 Adopted</b>	<b>% Change FY27 / FY26</b>
Communications & Community Relations	\$2,086,155	\$2,325,200	\$2,334,100	\$0	0.38%
<b>Total Operating Budget</b>	<b>\$2,086,155</b>	<b>\$2,325,200</b>	<b>\$2,334,100</b>	<b>\$0</b>	<b>0.38%</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>\$2,086,155</b>	<b>\$2,325,200</b>	<b>\$2,334,100</b>	<b>\$0</b>	<b>0.38%</b>

## 0200-COMMUNICATIONS & COMMUNITY RELATIONS DIVISION EXPENDITURES

COST TYPE/DESCRIPTION	FY24	FY25	FY26	FY26	FY27
	ACTUAL	ACTUAL	BUDGET	ESTIMATE	RECOMMENDED
REGULAR SALARIES	421,350	579,733	633,000	664,700	634,000
ALLOCATED SALARIES	(499)	(171)	0	(56,400)	0
FICA EXPENSE	34,980	47,176	54,600	50,000	55,800
BENEFITS	109,794	167,601	199,300	162,400	210,500
<b>TOTAL PERSONNEL SERVICES</b>	<b>\$565,624</b>	<b>\$794,338</b>	<b>\$886,900</b>	<b>\$820,700</b>	<b>\$900,300</b>
0104-MATERIALS & SUPPLIES - INVENTORY ISSUES	(1)	110	200	200	200
0108-FUEL GAS & DIESEL(FUEL ISLAND ONLY)	506	137	1,100	400	600
0150-TOOLS	0	29	0	0	0
0160-POWER COSTS	11,713	14,178	14,000	15,800	16,800
0401-OFFICE SUPPLIES	3,234	2,613	3,200	2,400	1,600
0402-POSTAGE/PRINT/STATIONERY	155,946	75,167	66,800	10,000	10,000
0406-BUSINESS TRAVEL	0	5	0	0	0
0409-TELEPHONE EXPENSE	2,931	5,586	5,600	5,200	4,800
0410-JANITORIAL SUPPLIES	0	6	0	0	0
0412-RENTAL OF EQUIPMENT	1,210	1,883	1,500	1,400	0
0416-OFFICE FURN & SMALL EQUIPMENT	1,542	3,513	2,700	700	0
0417-COMPUTER EQUIPMENT & SUPPLIES	2,151	5,584	0	2,500	0
0418-PHOTOCOPIER EXPENSE	2,108	1,239	1,000	900	900
0452-MISC GENERAL EXPENSES	399	43	400	400	400
0453-DUES AND FEES	12,354	17,941	15,000	12,000	9,000
0454-COMMUNITY RELATIONS	704,496	233,602	275,000	245,000	250,000
0457-FREIGHT	1,865	4,180	3,100	2,000	2,500
0463-WATER UTILITIES	410	434	600	600	600
0477-COMPUTER SYSTEM CONTRACTS	9,555	23,741	25,000	20,000	20,000
0497-SAFETY SUPPLIES & EXPENSE	129	650	600	600	600
0503-EMPLOYEE WELFARE	100	86	1,100	1,100	1,100
0504-UNIFORM & JACKET EXPENSE	341	5,389	900	1,700	900
0505-EMP EDUCATION/SEMINARS	6,349	8,125	20,000	11,400	10,000
0572-FAY TV SPONSORSHIP	85,000	85,000	85,000	85,000	85,000
0573-COMMUNITY SPONSORSHIPS	0	134,953	150,000	150,000	150,000
0616-COMMUNICATIONS	0	556,188	84,300	42,000	138,300
0701-FLEET SERVICES	2,187	1,099	2,000	3,500	2,000

## 0200-COMMUNICATIONS & COMMUNITY RELATIONS DIVISION EXPENDITURES

	FY24	FY25	FY26	FY26	FY27
COST TYPE/DESCRIPTION	ACTUAL	ACTUAL	BUDGET	ESTIMATE	RECOMMENDED
0725-ALLOCATED RENTS	14,112	14,616	15,200	15,100	31,500
0850-VEH & EQUIP - ACCT ONLY	0	3	0	0	0
<b>TOTAL OPERATING SERVICES</b>	<b>\$1,018,636</b>	<b>\$1,196,100</b>	<b>\$774,300</b>	<b>\$629,900</b>	<b>\$736,800</b>
0422-TEMPORARY PERSONNEL FEES	0	0	500	0	0
0435-CONTRACTUAL SERVICES	26,252	95,717	663,500	626,400	697,000
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>\$26,252</b>	<b>\$95,717</b>	<b>\$664,000</b>	<b>\$626,400</b>	<b>\$697,000</b>
<b>TOTAL OPERATING BUDGET</b>	<b>\$1,610,512</b>	<b>\$2,086,155</b>	<b>\$2,325,200</b>	<b>\$2,077,000</b>	<b>\$2,334,100</b>
<b>TOTAL CAPITAL BUDGET</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL BUDGET</b>	<b>\$1,610,512</b>	<b>\$2,086,155</b>	<b>\$2,325,200</b>	<b>\$2,077,000</b>	<b>\$2,334,100</b>



### 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 surplus of materials and vehicles; and security and maintenance of buildings and grounds.

### Summary of Budget Changes

- \* Overall, the Legal Division Budget is decreasing by 1.17%.
- \* Operating Services are increasing primarily due to higher estimates for equipment and repair parts in Fleet related to large equipment retention.
- \* Contractual Services are increasing due to higher estimates for legal service expenses.
- \* Capital is decreasing primarily due to the Water Resources Vehicle Shed Bay Enclosure and several structural improvements in F26.

Personnel Summary	Authorized FY 2023	Authorized FY 2024	Authorized FY 2025	Authorized FY 2026	Authorized FY 2027
Full Time	50	50	50	50	49
Part Time	0	0	0	0	0
Contract	0	1	0	0	0

Budget Summary Departments	FY 2025 Actual	FY 2026 Budget	FY 2027 Recommended	FY 2027 Adopted	% Change FY27 / FY26
Legal	\$1,140,289	\$1,414,900	\$1,702,100	\$0	20.30%
Risk Management	2,512,725	2,753,900	2,628,500	0	-4.55%
Facilities & Equipment	5,137,304	5,579,500	5,611,000	0	0.56%
<b>Total Operating Budget</b>	<b>\$8,790,318</b>	<b>\$9,748,300</b>	<b>\$9,941,600</b>	<b>\$0</b>	<b>1.98%</b>
<b>Total Capital Budget</b>	<b>\$243,624</b>	<b>\$665,500</b>	<b>\$350,000</b>	<b>\$0</b>	<b>-47.41%</b>
<b>Total Budget</b>	<b>\$9,033,942</b>	<b>\$10,413,800</b>	<b>\$10,291,600</b>	<b>\$0</b>	<b>-1.17%</b>

## 0245-LEGAL DIVISION EXPENDITURES

COST TYPE/DESCRIPTION	FY24	FY25	FY26	FY26	FY27
	ACTUAL	ACTUAL	BUDGET	ESTIMATE	RECOMMENDED
REGULAR SALARIES	4,041,412	3,905,605	4,092,400	3,642,300	3,957,900
ALLOCATED SALARIES	(158,933)	(10,891)	0	(2,800)	0
FICA EXPENSE	335,949	345,694	346,200	327,000	334,600
BENEFITS	1,105,382	1,413,403	1,265,100	1,319,300	1,285,400
<b>TOTAL PERSONNEL SERVICES</b>	<b>\$5,323,809</b>	<b>\$5,653,812</b>	<b>\$5,703,700</b>	<b>\$5,285,800</b>	<b>\$5,577,900</b>
0103-MACHINE/WELDING SUPPL & MATERL	10,318	9,805	10,000	8,300	14,000
0104-MATERIALS & SUPPLIES - INVENTORY ISSUES	4,616	2,860	5,400	8,100	6,500
0106-MATERIALS & SUPPLIES	27,414	29,138	40,900	41,200	40,800
0108-FUEL GAS & DIESEL(FUEL ISLAND ONLY)	731,499	584,998	805,800	692,700	806,300
0118-FUEL GAS AND DIESEL (NON FUEL ISLAND)	0	0	500	0	0
0145-SAFETY SUPPLIES & EXP - DIR PURCH	12,868	25,871	12,900	12,900	2,100
0150-TOOLS	15,564	12,318	18,000	18,000	18,000
0152-EQUIPMENT & REPAIR PARTS	694,185	641,463	700,000	750,200	850,000
0153-OUTSOURCED VEHICLE REPAIR AND PARTS	248,580	225,989	300,000	250,000	300,000
0156-CHEMICALS - INV ISSUE	0	0	100	0	0
0160-POWER COSTS	66,658	66,168	63,700	74,200	76,300
0401-OFFICE SUPPLIES	5,397	4,044	4,700	3,100	2,400
0402-POSTAGE/PRINT/STATIONERY	307	22	400	500	400
0405-VEHICLE ALLOWANCE	42	7	0	100	100
0406-BUSINESS TRAVEL	5,140	3,254	8,000	4,700	5,900
0409-TELEPHONE EXPENSE	19,961	19,534	20,800	18,700	18,600
0410-JANITORIAL SUPPLIES	507	651	600	4,300	700
0412-RENTAL OF EQUIPMENT	6,064	0	13,000	3,000	5,000
0415-RECORDING FEES-DEEDS & EASEMNT	85	159	400	400	400
0416-OFFICE FURN & SMALL EQUIPMENT	2,083	11,913	6,400	6,400	1,500
0417-COMPUTER EQUIPMENT & SUPPLIES	0	27	400	300	0
0418-PHOTOCOPIER EXPENSE	2,377	1,695	1,500	1,700	1,700
0440-AUTO AND TRUCK INSURANCE	178,500	179,988	223,500	228,000	250,000
0445-CUSTOMER CLAIMS	0	0	0	0	0
0447-ADS AND NOTICES	0	0	0	0	0
0448-EMPLOYEE MOVING EXPENSES	0	0	0	0	0
0452-MISC GENERAL EXPENSES	4,307	1,327	1,100	5,200	1,200

## 0245-LEGAL DIVISION EXPENDITURES

COST TYPE/DESCRIPTION	FY24	FY25	FY26	FY26	FY27
	ACTUAL	ACTUAL	BUDGET	ESTIMATE	RECOMMENDED
0453-DUES AND FEES	16,559	17,519	21,200	20,100	19,300
0456-PUBLICATIONS & SUBSCRIPTIONS	5,032	916	4,000	3,300	1,400
0457-FREIGHT	19,795	16,275	20,300	20,300	20,300
0463-WATER UTILITIES	7,130	5,521	7,800	3,500	3,500
0464-SEWER UTILITIES	7,496	4,208	5,700	3,500	4,000
0469-MAINT AGREEMNTS/NON-COMPUTER	7,694	6,814	12,400	10,500	26,500
0477-COMPUTER SYSTEM CONTRACTS	230,605	139,898	316,000	316,300	255,900
0481-NATURAL GAS UTILITIES	8,570	11,802	11,000	15,400	15,400
0496-COLLECTION AGENCY FEES	0	323	0	0	0
0497-SAFETY SUPPLIES & EXPENSE	3,240	3,073	4,500	4,300	4,400
0503-EMPLOYEE WELFARE	4,832	7,965	12,000	10,900	10,800
0504-UNIFORM & JACKET EXPENSE	45,078	51,329	52,000	52,300	52,800
0505-EMP EDUCATION/SEMINARS	73,698	66,940	119,300	104,900	116,000
0518-LICENSE FEES - VEHICLES	53,373	68,354	45,400	42,500	65,000
0527-TRAINING SUPPLIES & EQUIPMENT	512	391	1,200	1,200	1,200
0529-SAFETY AWARDS PROGRAM	4,328	6,058	10,200	23,000	20,000
0564-FACILITIES & GROUNDS MAINTENANCE	97,024	87,301	100,800	90,400	95,400
0701-FLEET SERVICES	1,866,002	1,739,968	1,818,000	1,523,500	1,751,000
0722-ALLOCATED FLEET SERVICES	(2,384,286)	(2,078,473)	(2,215,100)	(1,868,600)	(2,142,500)
0725-ALLOCATED RENTS	84,294	92,544	100,100	99,900	100,100
0850-VEH & EQUIP - ACCT ONLY	0	(515)	0	0	0
<b>TOTAL OPERATING SERVICES</b>	<b>\$2,187,447</b>	<b>\$2,069,441</b>	<b>\$2,684,900</b>	<b>\$2,609,200</b>	<b>\$2,822,400</b>
0422-TEMPORARY PERSONNEL FEES	0	0	25,000	0	0
0425-LEGAL SERVICES	0	519,863	779,100	790,500	940,600
0426-MANAGEMENT CONSULTING	122,175	223,332	277,300	250,000	360,000
0435-CONTRACTUAL SERVICES	468,638	323,331	277,600	240,500	240,000
0438-SECURITY SERVICES	479	539	700	600	700
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>\$591,292</b>	<b>\$1,067,066</b>	<b>\$1,359,700</b>	<b>\$1,281,600</b>	<b>\$1,541,300</b>
<b>TOTAL OPERATING BUDGET</b>	<b>\$8,102,549</b>	<b>\$8,790,318</b>	<b>\$9,748,300</b>	<b>\$9,176,600</b>	<b>\$9,941,600</b>
<b>TOTAL CAPITAL BUDGET</b>	<b>\$96,223</b>	<b>\$243,624</b>	<b>\$665,500</b>	<b>\$574,600</b>	<b>\$350,000</b>
<b>TOTAL BUDGET</b>	<b>\$8,198,772</b>	<b>\$9,033,942</b>	<b>\$10,413,800</b>	<b>\$9,751,200</b>	<b>\$10,291,600</b>

## Legal Division Capital

Fund Division/Department

001/002 0247, 0256, 0257, 0258, 0271, 0272

Budget Code	QTY	Description	FY 2027 Requested	Add/ Repl.	Describe Reason for Purchase	FY 2027 Recommended
<b>305000</b>		<b><u>Computer Hardware</u></b>				
	1	Building Automation System	\$45,000	Repl	To upgrade Building Automation System hardware and software.	\$45,000
		<b>Total Computer Hardware</b>	<b>\$45,000</b>			<b>\$45,000</b>
<b>390000</b>		<b><u>Structures &amp; Improvements</u></b>				
	1	Shades	\$80,000	Add	Shades for Administration Building - Electric Fund Only	\$80,000
	2	Gas Heaters	\$15,000	Repl	To replace two gas fired radiant heaters in bay area	\$15,000
		<b>Total Structures &amp; Improvements</b>	<b>\$95,000</b>			<b>\$95,000</b>
<b>392000</b>		<b><u>Transportation Equipment</u></b>				
	3	Engines/Transmissions	\$60,000	Repl	To replace three to four engines and/or transmissions as needed	\$60,000
	Lot	Transportation Equipment	6,000		Transportation CPF General Fund Fleet Services Allocation	6,000
	1	Vehicle	39,000	Repl	To replace vehicle #5534 totaled in accident	39,000
		<b>Total Transportation Equipment</b>	<b>\$105,000</b>			<b>\$105,000</b>
<b>394000</b>		<b><u>Tools Shop &amp; Garage Equipment</u></b>				
	1	Industrial Parts Washer	\$10,000	Add	Industrial Parts Washer to enhance and streamline parts cleaning operations. Will save time; reduce waste, use of aerosol cleaners, and rags; and is better for the environment.	\$10,000
		<b>Total Tools Shop &amp; Garage Equipment</b>	<b>\$10,000</b>			<b>\$10,000</b>
<b>398000</b>		<b><u>Miscellaneous Equipment</u></b>				
	2	Controller	\$45,000	Repl	To replace two controllers on generators - Electric Fund Only	\$45,000
	1	Cameras	35,000	Repl	Camera upgrades for Operation Building - Electric Fund Only	35,000
	1	Cardio Equipment	15,000	Repl	To replace cardio equipment for wellness center - Electric Fund Only	15,000
		<b>Total Miscellaneous Equipment</b>	<b>\$95,000</b>			<b>\$95,000</b>
		<b>Legal Division Total Capital Budget</b>	<b>\$350,000</b>			<b>\$350,000</b>



### 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 5.29%.
- \* The Water Meter Shop and Electric Meter Shop budgets include credits for Salvage Returns for meters returned to inventory.
- \* Major variances include higher estimates for salvages in the Water Meter Shop and lower contractual services in Development & Marketing due to the removal of the Aggregation Platform.
- \* The Capital Budget includes a new testing board, base station, SENSUS analytics software, and replacement vehicle.

Personnel Summary	Authorized FY 2023	Authorized FY 2024	Authorized FY 2025	Authorized FY 2026	Authorized FY 2027
Full Time	105	105	105	105	105
Part Time	0	0	0	0	0
Contract	0	0	0	0	0

Budget Summary Departments	FY 2025 Actual	FY 2026 Budget	FY 2027 Recommended	FY 2027 Adopted	% Change FY27 / FY25
Programs Call Center	\$723,012	\$711,500	\$711,000	\$0	-0.07%
Customer Accounts	5,429,217	5,930,400	5,944,500	0	0.24%
Development & Marketing	1,099,130	1,448,100	1,209,300	0	-16.49%
Utility Fld Servs/Metering	2,128,028	3,062,700	2,736,800	0	-10.64%
<b>Total Operating Budget</b>	<b>\$9,379,388</b>	<b>\$11,152,700</b>	<b>\$10,601,600</b>	<b>\$0</b>	<b>-4.94%</b>
<b>Total Capital Budget</b>	<b>\$268,851</b>	<b>\$410,200</b>	<b>\$350,000</b>	<b>\$0</b>	<b>-14.68%</b>
<b>Total Budget</b>	<b>\$9,648,239</b>	<b>\$11,562,900</b>	<b>\$10,951,600</b>	<b>\$0</b>	<b>-5.29%</b>

## 0300-CUSTOMER DIVISION EXPENDITURES

COST TYPE/DESCRIPTION	FY24	FY25	FY26	FY26	FY27
	ACTUAL	ACTUAL	BUDGET	ESTIMATE	RECOMMENDED
REGULAR SALARIES	6,166,398	5,990,214	6,494,000	6,055,500	6,302,100
ALLOCATED SALARIES	(133,079)	(119,914)	(68,000)	(115,000)	(30,000)
FICA EXPENSE	527,792	520,489	504,200	534,500	514,800
BENEFITS	1,680,791	1,747,202	1,905,400	1,905,800	1,960,900
LABOR OVERHEAD	116,485	0	130,000	19,400	0
<b>TOTAL PERSONNEL SERVICES</b>	<b>\$8,358,386</b>	<b>\$8,137,991</b>	<b>\$8,965,600</b>	<b>\$8,400,200</b>	<b>\$8,747,800</b>
0104-MATERIALS & SUPPLIES - INVENTORY ISSUES	18,884	14,008	19,000	15,300	18,300
0106-MATERIALS & SUPPLIES	2,393	519	1,900	1,800	4,300
0108-FUEL GAS & DIESEL(FUEL ISLAND ONLY)	56,221	44,255	56,600	55,700	56,800
0118-FUEL GAS AND DIESEL (NON FUEL ISLAND)	0	40	100	100	100
0120-SALVAGE-RETURNS	(664,196)	(721,166)	(466,700)	(750,000)	(535,700)
0122-SALV-SOLD FOR SCRAP	(567)	(857)	(2,800)	0	0
0125-METERS - WATER - INV ISSUE	4,492	2,791	3,800	7,000	8,000
0126-METERS - ELECTRIC	195	1,304	1,200	500	2,100
0145-SAFETY SUPPLIES & EXP - DIR PURCH	4,934	2,469	8,000	2,500	2,300
0150-TOOLS	9,633	18,792	8,700	9,300	9,300
0152-EQUIPMENT & REPAIR PARTS	6,888	4,481	6,000	6,000	6,000
0153-OUTSOURCED VEHICLE REPAIR AND PARTS	100	0	0	0	0
0156-CHEMICALS - INV ISSUE	50	147	100	200	200
0160-POWER COSTS	10,830	11,279	19,500	12,800	12,700
0401-OFFICE SUPPLIES	13,362	10,281	13,500	13,900	13,500
0402-POSTAGE/PRINT/STATIONERY	904,483	926,934	1,000,600	950,400	950,500
0403-BANK SERVICE CHARGES	1,800	1,980	2,400	2,400	2,400
0405-VEHICLE ALLOWANCE	0	83	0	0	0
0406-BUSINESS TRAVEL	2	1	400	100	100
0409-TELEPHONE EXPENSE	43,704	43,198	39,900	41,100	40,600
0410-JANITORIAL SUPPLIES	746	755	600	700	700
0412-RENTAL OF EQUIPMENT	0	0	0	0	0
0416-OFFICE FURN & SMALL EQUIPMENT	2,633	8,533	4,200	8,700	8,200
0417-COMPUTER EQUIPMENT & SUPPLIES	10,984	0	0	0	0
0418-PHOTOCOPIER EXPENSE	9,044	4,845	4,500	5,300	5,300
0420-CASH OVER AND SHORT	0	239	0	300	0

## 0300-CUSTOMER DIVISION EXPENDITURES

COST TYPE/DESCRIPTION	FY24	FY25	FY26	FY26	FY27
	ACTUAL	ACTUAL	BUDGET	ESTIMATE	RECOMMENDED
0452-MISC GENERAL EXPENSES	5,856	0	0	500	0
0453-DUES AND FEES	3,585	3,379	3,800	3,500	3,600
0454-COMMUNITY RELATIONS	49	8,356	7,000	7,000	7,000
0455-NEWSPAPER LEGAL NOTICES	769	218	900	900	1,200
0456-PUBLICATIONS & SUBSCRIPTIONS	269	44	300	200	200
0457-FREIGHT	1,395	1,964	1,800	2,900	3,000
0463-WATER UTILITIES	886	783	2,500	1,500	1,500
0464-SEWER UTILITIES	1,094	1,004	2,700	1,600	1,600
0469-MAINT AGREEMNTS/NON-COMPUTER	7,503	8,351	9,100	8,400	8,500
0477-COMPUTER SYSTEM CONTRACTS	70,840	63,402	59,300	57,000	58,400
0481-NATURAL GAS UTILITIES	4,463	7,038	5,100	9,400	9,400
0497-SAFETY SUPPLIES & EXPENSE	3,455	5,627	3,000	4,700	4,900
0503-EMPLOYEE WELFARE	4,999	13,417	19,900	18,000	20,400
0504-UNIFORM & JACKET EXPENSE	37,103	45,487	72,200	60,700	72,200
0505-EMP EDUCATION/SEMINARS	71,170	87,519	123,100	93,700	100,800
0529-SAFETY AWARDS PROGRAM	0	0	0	0	0
0533-CUST EFFICIENCY INCENTIVES	30,646	24,446	114,000	114,000	180,000
0564-FACILITIES & GROUNDS MAINTENANCE	32,323	38,841	47,500	37,500	50,600
0701-FLEET SERVICES	65,775	67,624	72,400	113,400	119,000
0725-ALLOCATED RENTS	235,326	247,888	266,100	265,900	231,700
0850-VEH & EQUIP - ACCT ONLY	114,730	1,231	140,000	36,400	0
<b>TOTAL OPERATING SERVICES</b>	<b>\$1,128,851</b>	<b>\$1,001,529</b>	<b>\$1,672,200</b>	<b>\$1,221,300</b>	<b>\$1,479,700</b>
0422-TEMPORARY PERSONNEL FEES	0	0	5,300	5,300	5,300
0426-MANAGEMENT CONSULTING	107,499	97,300	102,400	141,000	102,400
0435-CONTRACTUAL SERVICES	278,781	138,107	400,400	362,200	261,000
0438-SECURITY SERVICES	5,839	4,459	6,800	6,300	5,400
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>\$392,118</b>	<b>\$239,866</b>	<b>\$514,900</b>	<b>\$514,800</b>	<b>\$374,100</b>
<b>TOTAL OPERATING BUDGET</b>	<b>\$9,879,355</b>	<b>\$9,379,386</b>	<b>\$11,152,700</b>	<b>\$10,136,300</b>	<b>\$10,601,600</b>
<b>TOTAL CAPITAL BUDGET</b>	<b>\$6,928</b>	<b>\$268,851</b>	<b>\$410,200</b>	<b>\$144,900</b>	<b>\$350,000</b>
<b>TOTAL BUDGET</b>	<b>\$9,886,283</b>	<b>\$9,648,237</b>	<b>\$11,562,900</b>	<b>\$10,281,200</b>	<b>\$10,951,600</b>

# Customer Care Division Capital Budget

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

Budget Code	QTY	Description	FY 2027 Requested	Add/ Repl.	Describe Reason for Purchase	FY 2027 Recommended
<b>303000</b>		<b><u>Computer Software</u></b>				
	1	SENSUS Analytics Software	\$95,000	Add	Additional package for SENSUS Analytics Software	\$95,000
		<b>Total Computer Software</b>	<b>\$95,000</b>			<b>\$95,000</b>
<b>392000</b>		<b><u>Transportation Equipment</u></b>				
	1	Vehicle	\$79,000	Repl	To replace vehicle #584; 2019 truck, utility body; LTD mileage 128,342; LTD maintenance \$20,122.57 for like unit	\$79,000
		<b>Total Transportation Equipment</b>	<b>\$79,000</b>			<b>\$79,000</b>
<b>397000</b>		<b><u>Communication Equipment</u></b>				
	1	Base Station	\$150,000	Add	New base station to reduce re-read work in Utility Field Services.	\$150,000
		<b>Total Communication Equipment</b>	<b>\$150,000</b>			<b>\$150,000</b>
<b>398000</b>		<b><u>Miscellaneous Equipment</u></b>				
	1	Testing Board	\$26,000	Add	Testing Board - Electric Fund Only	\$26,000
		<b>Total Miscellaneous Equipment</b>	<b>\$26,000</b>			<b>\$26,000</b>
		<b>Customer Care Division Total Capital Budget</b>	<b>\$350,000</b>			<b>\$350,000</b>



**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 3.54%.
- \* Personnel Services are increasing due to position reclassifications.
- \* Operating Services are decreasing due to lower estimates for employee welfare and service awards.
- \* Contractual Services are increasing due to higher estimates for medical personnel services offset by lower estimates for company-wide training.

<b>Personnel Summary</b>	<b>Authorized FY 2023</b>	<b>Authorized FY 2024</b>	<b>Authorized FY 2025</b>	<b>Authorized FY 2026</b>	<b>Authorized FY 2027</b>
Full Time	10	10	10	11	11
Part Time	0	0	0	0	0
Contract	0	0	0	0	0

<b>Budget Summary Departments</b>	<b>FY 2025 Actual</b>	<b>FY 2026 Budget</b>	<b>FY 2027 Recommended</b>	<b>FY 2027 Adopted</b>	<b>% Change FY27 / FY26</b>
Human Resources	\$2,226,161	\$2,915,300	\$3,018,600	\$3,018,600	3.54%
<b>Total Operating Budget</b>	<b>\$2,226,161</b>	<b>\$2,915,300</b>	<b>\$3,018,600</b>	<b>\$3,018,600</b>	<b>3.54%</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>\$2,226,161</b>	<b>\$2,915,300</b>	<b>\$3,018,600</b>	<b>\$3,018,600</b>	<b>3.54%</b>

## 0325-HUMAN RESOURCES DIVISION EXPENDITURES

COST TYPE/DESCRIPTION	FY24	FY25	FY26	FY26	FY27
	ACTUAL	ACTUAL	BUDGET	ESTIMATE	RECOMMENDED
REGULAR SALARIES	926,760	855,943	926,200	845,400	993,500
ALLOCATED SALARIES	(2)	0	(31,100)	(300)	0
FICA EXPENSE	80,067	75,570	87,500	73,200	86,400
BENEFITS	217,086	255,568	287,000	242,000	330,900
<b>TOTAL PERSONNEL SERVICES</b>	<b>\$1,223,911</b>	<b>\$1,187,080</b>	<b>\$1,269,600</b>	<b>\$1,160,300</b>	<b>\$1,410,800</b>
0104-MATERIALS & SUPPLIES - INVENTORY ISSUES	362	251	300	300	400
0106-MATERIALS & SUPPLIES	35,978	23,525	37,400	25,900	25,800
0152-EQUIPMENT & REPAIR PARTS	485	376	1,000	500	500
0401-OFFICE SUPPLIES	3,348	2,457	4,000	3,700	2,800
0402-POSTAGE/PRINT/STATIONERY	870	1,339	1,000	1,000	1,500
0405-VEHICLE ALLOWANCE	1,700	0	0	0	0
0406-BUSINESS TRAVEL	0	0	500	300	200
0409-TELEPHONE EXPENSE	6,325	6,715	6,000	4,600	4,600
0410-JANITORIAL SUPPLIES	98	0	100	0	200
0416-OFFICE FURN & SMALL EQUIPMENT	0	1,695	0	0	0
0417-COMPUTER EQUIPMENT & SUPPLIES	6,898	0	0	0	0
0418-PHOTOCOPIER EXPENSE	2,727	1,515	1,700	1,500	1,500
0447-ADS AND NOTICES	5,332	740	5,500	4,000	500
0452-MISC GENERAL EXPENSES	1,126	700	600	1,400	900
0453-DUES AND FEES	5,282	4,462	7,300	8,700	8,500
0454-COMMUNITY RELATIONS	0	0	0	0	0
0456-PUBLICATIONS & SUBSCRIPTIONS	150	0	200	0	0
0457-FREIGHT	10,142	11,091	15,100	11,800	13,200
0469-MAINT AGREEMNTS/NON-COMPUTER	0	0	0	0	0
0477-COMPUTER SYSTEM CONTRACTS	2,007	1,803	2,500	2,500	2,800
0497-SAFETY SUPPLIES & EXPENSE	308	16	500	100	100
0503-EMPLOYEE WELFARE	65,485	90,759	152,000	110,000	101,500
0504-UNIFORM & JACKET EXPENSE	952	0	1,000	800	200
0505-EMP EDUCATION/SEMINARS	16,201	8,725	20,800	11,800	40,000
0506-EDUCATION ASSISTANCE EXPENSE	39,251	64,559	95,000	74,000	80,000
0527-TRAINING SUPPLIES & EQUIPMENT	3,767	10,063	25,000	10,000	12,000
0528-EMPLOYEE SERVICE AWARDS	72,661	65,751	125,000	63,300	78,000

## 0325-HUMAN RESOURCES DIVISION EXPENDITURES

	FY24	FY25	FY26	FY26	FY27
COST TYPE/DESCRIPTION	ACTUAL	ACTUAL	BUDGET	ESTIMATE	RECOMMENDED
0529-SAFETY AWARDS PROGRAM	0	0	0	0	0
0536-AUTO DEDUCTIBLE PAYMENTS	0	0	0	0	0
0563-RECRUITING EXPENSES	200,321	78,355	85,700	64,000	120,200
0701-FLEET SERVICES	4,280	0	0	0	0
0725-ALLOCATED RENTS	86,156	85,147	88,000	88,000	93,400
0850-VEH & EQUIP - ACCT ONLY	0	12	0	0	0
<b>TOTAL OPERATING SERVICES</b>	<b>\$572,211</b>	<b>\$460,057</b>	<b>\$676,200</b>	<b>\$488,200</b>	<b>\$588,800</b>
0422-TEMPORARY PERSONNEL FEES	12,493	26,576	25,000	25,000	25,000
0425-LEGAL SERVICES	29,352	0	0	0	0
0426-MANAGEMENT CONSULTING	27,343	28,000	0	0	0
0435-CONTRACTUAL SERVICES	220,628	282,501	357,600	313,600	630,000
0614-TRAINING SERVICES	181,919	241,946	586,900	352,700	364,000
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>\$471,735</b>	<b>\$579,023</b>	<b>\$969,500</b>	<b>\$691,300</b>	<b>\$1,019,000</b>
<b>TOTAL OPERATING BUDGET</b>	<b>\$2,267,857</b>	<b>\$2,226,161</b>	<b>\$2,915,300</b>	<b>\$2,339,800</b>	<b>\$3,018,600</b>
<b>TOTAL CAPITAL BUDGET</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL BUDGET</b>	<b>\$2,267,857</b>	<b>\$2,226,161</b>	<b>\$2,915,300</b>	<b>\$2,339,800</b>	<b>\$3,018,600</b>



**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 12.15%.
- \* Personnel Services are increasing due to position reclassifications.
- \* Operating Services are decreasing primarily due to lower estimates for computer system contracts.
- \* Contractual Services are decreasing due to lower consulting/service costs related to managed services and the Access Database Migration project in FY26.
- \* The Capital Budget is decreasing due to the Data Warehouse and network equipment in FY26. FY27 includes various computer hardware, network switches, Oracle Utilities Data Intelligence software, and the HCM Analytics implementation.

<b>Personnel Summary</b>	<b>Authorized FY 2023</b>	<b>Authorized FY 2024</b>	<b>Authorized FY 2025</b>	<b>Authorized FY 2026</b>	<b>Authorized FY 2027</b>
Full Time	55	55	55	55	55
Part Time	0	0	0	0	0
Contract	0	0	0	0	0

<b>Budget Summary Departments</b>	<b>FY 2025 Actual</b>	<b>FY 2026 Budget</b>	<b>FY 2027 Recommended</b>	<b>FY 2027 Adopted</b>	<b>% Change FY27 / FY26</b>
Corporate Development	\$2,888,402	\$1,968,800	\$1,879,400	\$0	-4.54%
Information Systems	\$12,273,895	\$16,525,100	\$14,652,000	\$0	-11.33%
<b>Total Operating Budget</b>	<b>\$15,162,297</b>	<b>\$18,493,900</b>	<b>\$16,531,400</b>	<b>\$0</b>	<b>-10.61%</b>
<b>Total Capital Budget</b>	<b>\$1,779,824</b>	<b>\$1,649,000</b>	<b>\$1,164,000</b>	<b>\$0</b>	<b>-29.41%</b>
<b>Total Budget</b>	<b>\$16,942,121</b>	<b>\$20,142,900</b>	<b>\$17,695,400</b>	<b>\$0</b>	<b>-12.15%</b>

## 0350-INFORMATION TECHNOLOGY DIVISION EXPENDITURES

COST TYPE/DESCRIPTION	FY24	FY25	FY26	FY26	FY27
	ACTUAL	ACTUAL	BUDGET	ESTIMATE	RECOMMENDED
REGULAR SALARIES	5,519,797	5,538,007	6,026,900	5,698,900	5,979,700
ALLOCATED SALARIES	(83,525)	(175,296)	(202,800)	(221,400)	0
FICA EXPENSE	463,902	472,138	525,400	469,900	517,000
BENEFITS	1,460,728	1,679,212	1,904,500	1,568,200	1,989,700
<b>TOTAL PERSONNEL SERVICES</b>	<b>\$7,360,902</b>	<b>\$7,514,061</b>	<b>\$8,254,000</b>	<b>\$7,515,600</b>	<b>\$8,486,400</b>
0104-MATERIALS & SUPPLIES - INVENTORY ISSUES	29	0	0	0	0
0106-MATERIALS & SUPPLIES	22,562	0	0	0	0
0108-FUEL GAS & DIESEL(FUEL ISLAND ONLY)	305	161	300	100	300
0145-SAFETY SUPPLIES & EXP - DIR PURCH	1,329	525	2,500	500	2,500
0150-TOOLS	1,496	1,975	2,000	2,000	2,000
0152-EQUIPMENT & REPAIR PARTS	25	902	0	0	0
0401-OFFICE SUPPLIES	1,080	1,186	1,000	800	800
0402-POSTAGE/PRINT/STATIONERY	0	0	600	600	0
0405-VEHICLE ALLOWANCE	1,700	0	0	0	0
0406-BUSINESS TRAVEL	31,693	22,175	49,700	37,200	37,000
0409-TELEPHONE EXPENSE	572,395	592,367	653,400	414,500	451,900
0416-OFFICE FURN & SMALL EQUIPMENT	1,887	5,043	1,500	4,200	0
0417-COMPUTER EQUIPMENT & SUPPLIES	118,053	155,927	100,000	100,000	102,000
0418-PHOTOCOPIER EXPENSE	51,315	32,731	31,000	28,500	28,500
0448-EMPLOYEE MOVING EXPENSES	(1,200)	0	0	0	0
0452-MISC GENERAL EXPENSES	2,305	50	0	0	0
0453-DUES AND FEES	5,421	15,851	32,350	33,100	29,700
0456-PUBLICATIONS & SUBSCRIPTIONS	0	195	200	0	0
0457-FREIGHT	2,775	1,822	4,300	2,200	2,200
0469-MAINT AGREEMNTS/NON-COMPUTER	3,734	3,525	4,500	900	3,800
0477-COMPUTER SYSTEM CONTRACTS	4,342,706	4,446,651	6,063,500	5,543,500	5,465,000
0478-SAAS SUBSCRIPTIONS	0	0	0	0	0
0481-NATURAL GAS UTILITIES	950	1,149	1,100	1,000	1,000
0496-COLLECTION AGENCY FEES	0	323	0	0	0
0497-SAFETY SUPPLIES & EXPENSE	1	182	0	0	0
0503-EMPLOYEE WELFARE	14,677	13,663	24,600	19,400	19,000
0504-UNIFORM & JACKET EXPENSE	408	2,139	1,500	1,800	1,500

## 0350-INFORMATION TECHNOLOGY DIVISION EXPENDITURES

	FY24	FY25	FY26	FY26	FY27
COST TYPE/DESCRIPTION	ACTUAL	ACTUAL	BUDGET	ESTIMATE	RECOMMENDED
0505-EMP EDUCATION/SEMINARS	101,756	119,630	204,700	155,500	178,000
0506-EDUCATION ASSISTANCE EXPENSE	0	0	0	0	0
0529-SAFETY AWARDS PROGRAM	0	0	0	0	0
0564-FACILITIES & GROUNDS MAINTENANCE	1,120	1,228	2,900	0	2,900
0701-FLEET SERVICES	2,243	5,744	2,200	900	1,000
0723-ALLOCATED PHOTOCOPIER EXP - CLEARING	(51,668)	(31,840)	(29,800)	(57,000)	(61,300)
0724-ALLOCATED TELEPHONE EXP - CLEARING	(497,145)	(511,828)	(570,800)	(375,500)	(370,600)
0725-ALLOCATED RENTS	116,218	131,790	140,600	137,100	137,300
0850-VEH & EQUIP - ACCT ONLY	0	38	0	0	0
<b>TOTAL OPERATING SERVICES</b>	<b>\$4,848,169</b>	<b>\$5,013,303</b>	<b>\$6,723,850</b>	<b>\$6,051,300</b>	<b>\$6,034,500</b>
0422-TEMPORARY PERSONNEL FEES	5,166	0	0	0	0
0426-MANAGEMENT CONSULTING	1,988,696	1,130,148	504,650	392,200	120,000
0435-CONTRACTUAL SERVICES	1,526,975	1,504,782	3,011,400	2,336,900	1,890,500
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>\$3,520,837</b>	<b>\$2,634,930</b>	<b>\$3,516,050</b>	<b>\$2,729,100</b>	<b>\$2,010,500</b>
<b>TOTAL OPERATING BUDGET</b>	<b>\$15,729,908</b>	<b>\$15,162,293</b>	<b>\$18,493,900</b>	<b>\$16,296,000</b>	<b>\$16,531,400</b>
<b>TOTAL CAPITAL BUDGET</b>	<b>\$3,158,461</b>	<b>\$1,779,823</b>	<b>\$1,649,000</b>	<b>\$1,191,600</b>	<b>\$1,164,000</b>
<b>TOTAL BUDGET</b>	<b>\$18,888,369</b>	<b>\$16,942,116</b>	<b>\$20,142,900</b>	<b>\$17,487,600</b>	<b>\$17,695,400</b>

# Information Technology Division Capital Budget

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

Budget Code	QTY	Description	FY 2027 Requested	Add/ Repl.	Describe Reason for Purchase	FY 2027 Recommended
<b>303000</b>		<b><u>Computer Software</u></b>				
	1	Data Lake Adoption	\$200,000	Add	Data Lake adoption	\$200,000
	1	Oracle Utilities Data Intelligence Software (OUDI)	100,000	Add	Analytics and data warehouse application to provide real-time access to C2M/CCS/WACS and meter data.	100,000
	1	HCM Analytics Implementation	50,000	Add	HCM Analytics implementation	50,000
		<b>Total Computer Software</b>	<b>\$350,000</b>			<b>\$350,000</b>
<b>305000</b>		<b><u>Computer Hardware</u></b>				
	1	Core Nexus Upgrade	\$523,000	Repl	Core Nexus Upgrade (4 of 4)	\$523,000
	1	SFP+/ISL/ Fiber Modules/ Licensing	50,000	Add	Fiber Modules for internal/external network connections	50,000
	1	Rubrik / Commvault Replacement	75,000	Repl	Rubrik /commvault replacement for backup and retention	75,000
		<b>Total Computer Hardware</b>	<b>\$648,000</b>			<b>\$648,000</b>
<b>397000</b>		<b><u>Communication Equipment</u></b>				
	1	County Network Switch Reacement	\$83,000	Repl	To replace County switches set to be End of Service	\$83,000
	1	City Network Switch Replacements	83,000	Repl	To replace City switches set to be End of Service	83,000
		<b>Total Communication Equipment</b>	<b>\$166,000</b>			<b>\$166,000</b>

**Information Technology Division**  
**Total Capital Budget**                      **\$1,164,000**    **\$1,164,000**



**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 increasing by 3.25%. This is primarily due to lower allocated salaries.
- \* Personnel Services are increasing due to allocated salaries across most of the cost centers in FY26 for Project Gateway.
- \* The Capital Budget includes a drainage installation, asphalt paving, and a replacement roll up door.

<b>Personnel Summary</b>	<b>Authorized FY 2023</b>	<b>Authorized FY 2024</b>	<b>Authorized FY 2025</b>	<b>Authorized FY 2026</b>	<b>Authorized FY 2027</b>
Full Time	52	51	53	51	51
Part Time	0	0	0	0	0
Contract	0	0	0	0	0

<b>Budget Summary Departments</b>	<b>FY 2025 Actual</b>	<b>FY 2026 Budget</b>	<b>FY 2027 Recommended</b>	<b>FY 2027 Adopted</b>	<b>% Change FY27 / FY26</b>
Accounting	\$2,240,974	\$2,248,800	\$2,475,000	\$0	10.06%
Internal Audit	208,115	364,000	347,900	0	-4.42%
Financial Planning	1,589,814	1,719,800	1,665,400	0	-3.16%
Supply Chain	2,017,000	2,084,200	2,108,600	0	1.17%
<b>Total Operating Budget</b>	<b>\$6,055,903</b>	<b>\$6,416,800</b>	<b>\$6,596,900</b>	<b>\$0</b>	<b>2.81%</b>
<b>Total Capital Budget</b>	<b>\$318,749</b>	<b>\$100,000</b>	<b>\$132,000</b>	<b>\$0</b>	<b>32.00%</b>
<b>Total Budget</b>	<b>\$6,374,652</b>	<b>\$6,516,800</b>	<b>\$6,728,900</b>	<b>\$0</b>	<b>3.25%</b>

## 0400-FINANCIAL DIVISION EXPENDITURES

COST TYPE/DESCRIPTION	FY24	FY25	FY26	FY26	FY27
	ACTUAL	ACTUAL	BUDGET	ESTIMATE	RECOMMENDED
REGULAR SALARIES	3,954,644	3,966,073	4,265,900	3,996,500	4,161,400
ALLOCATED SALARIES	(55,312)	(75,526)	(332,100)	(73,900)	0
FICA EXPENSE	345,045	336,405	367,000	344,200	353,800
BENEFITS	1,134,158	1,158,277	1,341,800	1,210,200	1,370,100
<b>TOTAL PERSONNEL SERVICES</b>	<b>\$5,378,536</b>	<b>\$5,385,229</b>	<b>\$5,642,600</b>	<b>\$5,477,000</b>	<b>\$5,885,300</b>
0104-MATERIALS & SUPPLIES - INVENTORY ISSUES	42,425	63,814	24,400	21,200	21,200
0106-MATERIALS & SUPPLIES	13,172	49,317	54,000	28,000	52,500
0108-FUEL GAS & DIESEL(FUEL ISLAND ONLY)	1,865	1,624	2,300	2,300	1,900
0117-WAREHOUSE VENDING	230,740	202,732	230,000	280,000	280,000
0118-FUEL GAS AND DIESEL (NON FUEL ISLAND)	4,580	4,176	4,100	4,100	5,500
0125-METERS - WATER - INV ISSUE	0	0	0	0	0
0126-METERS - ELECTRIC	0	(2,950)	0	0	0
0150-TOOLS	1,275	3,096	3,700	2,400	2,400
0401-OFFICE SUPPLIES	14,980	13,830	17,500	15,200	15,400
0402-POSTAGE/PRINT/STATIONERY	1,339	1,420	6,300	6,300	6,300
0405-VEHICLE ALLOWANCE	118	181	200	100	200
0406-BUSINESS TRAVEL	131	0	700	200	400
0409-TELEPHONE EXPENSE	13,082	13,877	14,600	13,200	12,800
0410-JANITORIAL SUPPLIES	479	457	500	500	500
0416-OFFICE FURN & SMALL EQUIPMENT	470	15,778	3,300	1,700	1,700
0417-COMPUTER EQUIPMENT & SUPPLIES	5,346	90	200	0	200
0418-PHOTOCOPIER EXPENSE	16,112	6,495	8,100	6,700	6,700
0444-TARIFF	0	4,164	1,600	4,000	10,000
0452-MISC GENERAL EXPENSES	5,038	173	2,400	1,500	1,900
0453-DUES AND FEES	8,611	8,992	13,200	12,900	14,700
0454-COMMUNITY RELATIONS	1,553	0	0	0	0
0455-NEWSPAPER LEGAL NOTICES	3,618	3,652	4,500	10,200	10,200
0456-PUBLICATIONS & SUBSCRIPTIONS	3,784	3,238	4,800	4,600	4,400
0457-FREIGHT	18,718	6,908	18,700	10,500	10,700
0460-COMMUNITY ECON DEV SUPPORT	0	11,620	11,800	11,800	12,000
0467-RENTS	(7)	0	0	0	0
0469-MAINT AGREEMNTS/NON-COMPUTER	2,967	1,302	1,700	1,600	1,700

## 0400-FINANCIAL DIVISION EXPENDITURES

COST TYPE/DESCRIPTION	FY24	FY25	FY26	FY26	FY27
	ACTUAL	ACTUAL	BUDGET	ESTIMATE	RECOMMENDED
0477-COMPUTER SYSTEM CONTRACTS	71,515	12,656	12,600	12,600	13,200
0478-SAAS SUBSCRIPTIONS	13,430	25,445	27,400	23,100	0
0481-NATURAL GAS UTILITIES	15,704	17,462	17,800	23,400	23,400
0497-SAFETY SUPPLIES & EXPENSE	473	991	1,700	800	700
0503-EMPLOYEE WELFARE	2,452	4,795	7,800	8,300	8,700
0504-UNIFORM & JACKET EXPENSE	9,626	9,591	9,400	9,400	7,200
0505-EMP EDUCATION/SEMINARS	59,046	54,188	123,200	94,400	104,300
0524-PALLETS & OTHER DELIVERY EXP	475	527	800	200	600
0529-SAFETY AWARDS PROGRAM	0	0	0	0	0
0564-FACILITIES & GROUNDS MAINTENANCE	55,295	55,146	66,600	52,700	69,600
0701-FLEET SERVICES	21,845	16,401	23,100	13,900	13,600
0725-ALLOCATED RENTS	130,663	139,861	144,500	144,000	141,300
0732-INTRADPRMTNTAL WHS VENDING CLEARING	(215,431)	(193,093)	(230,000)	(230,000)	(280,000)
0810-INVENTORY OVER/SHORT	(1,008)	9,764	0	(60,000)	0
0850-VEH & EQUIP - ACCT ONLY	0	370	0	0	0
<b>TOTAL OPERATING SERVICES</b>	<b>\$554,481</b>	<b>\$568,089</b>	<b>\$633,500</b>	<b>\$531,800</b>	<b>\$575,900</b>
0425-LEGAL SERVICES	90	0	0	0	0
0426-MANAGEMENT CONSULTING	10,000	7,593	3,000	3,000	3,000
0435-CONTRACTUAL SERVICES	89,325	94,456	137,000	79,500	132,000
0438-SECURITY SERVICES	479	539	700	600	700
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>\$99,894</b>	<b>\$102,589</b>	<b>\$140,700</b>	<b>\$83,100</b>	<b>\$135,700</b>
<b>TOTAL OPERATING BUDGET</b>	<b>\$6,032,912</b>	<b>\$6,055,907</b>	<b>\$6,416,800</b>	<b>\$6,091,900</b>	<b>\$6,596,900</b>
<b>TOTAL CAPITAL BUDGET</b>	<b>\$47,176</b>	<b>\$318,749</b>	<b>\$100,000</b>	<b>\$43,900</b>	<b>\$132,000</b>
<b>TOTAL BUDGET</b>	<b>\$6,080,088</b>	<b>\$6,374,657</b>	<b>\$6,516,800</b>	<b>\$6,135,800</b>	<b>\$6,728,900</b>

## Financial Division Capital Budget

---

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

Budget Code	QTY	Description	FY 2027 Requested	Add/ Repl	Describe Reason for Purchase	FY 2027 Recommended
<b>390000</b>		<b><u>Structures &amp; Improvements</u></b>				
	1	Drainage Installation	\$40,000	Add	To install drainage around Material Storage Shed	\$40,000
	1	Asphalt Paving	70,000	Add	Asphalt paving around Material Storage Shed	70,000
		<b>Total Structures &amp; Improvements</b>	<b>\$110,000</b>			<b>\$110,000</b>
<b>398000</b>		<b><u>Miscellaneous Equipment</u></b>				
	1	Roll Up Door	\$22,000	Repl	To replace roll up door for Warehouse	\$22,000
		<b>Total Miscellaneous Equipment</b>	<b>\$22,000</b>			<b>\$22,000</b>

Financial Division		
<b>Total Capital Budget</b>	<b>\$132,000</b>	<b>\$132,000</b>



**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 increasing by 1.48%.
- \* Personnel Services are increasing due to position reclassifications and the addition of 3 positions from the Management Division and 1 position from the Legal Division.
- \* Operating expenses are increasing for chemicals and power costs.
- \* Capital includes several vehicle, roofs, and large equipment replacements.

<b>Personnel Summary</b>	<b>Authorized FY 2023</b>	<b>Authorized FY 2024</b>	<b>Authorized FY 2025</b>	<b>Authorized FY 2026</b>	<b>Authorized FY 2027</b>
Full Time	228	228	233	234	238
Part Time	0	0	0	0	0
Contract	0	0	0	0	0

<b>Budget Summary Departments</b>	<b>FY 2025 Actual</b>	<b>FY 2026 Budget</b>	<b>FY 2027 Recommended</b>	<b>FY 2027 Adopted</b>	<b>% Change FY27 / FY26</b>
Engineering	\$5,588,267	\$6,546,300	\$7,103,100	\$0	8.51%
Construction & Maintenance	20,754,475	22,020,600	21,635,500	0	-1.75%
Water Treatment	12,135,009	14,751,900	15,145,800	0	2.67%
Wastewater Treatment	10,096,407	10,536,400	10,881,800	0	3.28%
Environmental Programs	2,536,089	2,418,600	2,944,000	0	21.72%
<b>Total Operating Budget</b>	<b>\$51,110,247</b>	<b>\$56,273,800</b>	<b>\$57,710,200</b>	<b>\$0</b>	<b>2.55%</b>
<b>Total Capital Budget</b>	<b>\$4,578,485</b>	<b>\$3,655,300</b>	<b>\$3,107,000</b>	<b>\$0</b>	<b>-15.00%</b>
<b>Total Budget</b>	<b>\$55,688,732</b>	<b>\$59,929,100</b>	<b>\$60,817,200</b>	<b>\$0</b>	<b>1.48%</b>

## 0600-WATER RESOURCES DIVISION EXPENDITURES

COST TYPE/DESCRIPTION	FY24	FY25	FY26	FY26	FY27
	ACTUAL	ACTUAL	BUDGET	ESTIMATE	RECOMMENDED
REGULAR SALARIES	17,473,691	17,599,978	17,444,200	16,712,400	17,982,900
ALLOCATED SALARIES	(3,217,765)	(3,174,121)	(3,371,000)	(3,228,700)	(2,970,000)
FICA EXPENSE	1,249,329	1,303,308	1,359,800	1,347,900	1,401,500
BENEFITS	4,115,895	4,832,714	4,971,900	4,951,700	5,372,000
LABOR OVERHEAD	2,411,979	2,402,990	2,576,000	2,308,000	2,266,000
W/WW FACIL. MAINT. CLEARING	0	0	0	197,300	0
<b>TOTAL PERSONNEL SERVICES</b>	<b>\$22,033,128</b>	<b>\$22,964,869</b>	<b>\$22,980,900</b>	<b>\$22,288,600</b>	<b>\$24,052,400</b>
0104-MATERIALS & SUPPLIES - INVENTORY ISSUES	804,385	846,710	837,500	1,016,500	1,027,100
0106-MATERIALS & SUPPLIES	1,315,592	1,303,105	1,279,500	1,219,500	1,228,000
0108-FUEL GAS & DIESEL(FUEL ISLAND ONLY)	25,709	20,526	27,400	22,300	25,700
0118-FUEL GAS AND DIESEL (NON FUEL ISLAND)	27,188	24,826	33,800	40,900	37,800
0122-SALV-SOLD FOR SCRAP	(7,960)	(7,057)	(14,100)	(8,000)	(8,000)
0125-METERS - WATER - INV ISSUE	2,183	545	1,100	800	1,100
0126-METERS - ELECTRIC	0	0	0	0	0
0145-SAFETY SUPPLIES & EXP - DIR PURCH	46,666	85,520	123,000	128,900	65,400
0150-TOOLS	146,688	163,518	133,200	202,700	173,000
0152-EQUIPMENT & REPAIR PARTS	916,267	672,616	1,112,800	760,500	976,100
0156-CHEMICALS - INV ISSUE	129,015	139,871	154,500	146,600	155,600
0157-CHEMICALS (NON INVENTORY ISSU)	5,066,810	5,081,580	5,187,900	5,214,700	5,904,100
0160-POWER COSTS	3,995,964	4,163,502	4,218,800	3,885,800	4,105,200
0401-OFFICE SUPPLIES	28,725	20,565	28,500	32,000	29,400
0402-POSTAGE/PRINT/STATIONERY	1,413	1,296	1,400	1,600	1,900
0405-VEHICLE ALLOWANCE	4,337	4,401	4,400	4,600	4,600
0406-BUSINESS TRAVEL	3,323	2,240	5,400	4,700	4,900
0409-TELEPHONE EXPENSE	171,343	195,031	193,200	163,200	161,700
0410-JANITORIAL SUPPLIES	16,043	15,370	15,400	16,200	17,100
0412-RENTAL OF EQUIPMENT	1,484	16,497	50,000	20,000	20,000
0414-DRAFTING SUPPLIES	3,599	2,442	3,800	1,000	1,500
0416-OFFICE FURN & SMALL EQUIPMENT	18,961	49,912	10,200	8,000	7,500
0417-COMPUTER EQUIPMENT & SUPPLIES	3,783	11,299	7,700	9,100	1,100
0418-PHOTOCOPIER EXPENSE	8,656	8,039	7,100	5,800	5,800
0439-PROPERTY INSURANCE	542,001	509,491	565,000	457,000	567,400

## 0600-WATER RESOURCES DIVISION EXPENDITURES

COST TYPE/DESCRIPTION	FY24	FY25	FY26	FY26	FY27
	ACTUAL	ACTUAL	BUDGET	ESTIMATE	RECOMMENDED
0444-TARIFF	0	0	1,200	1,200	0
0448-EMPLOYEE MOVING EXPENSES	0	0	0	0	0
0452-MISC GENERAL EXPENSES	2,482	1,397	3,600	5,200	4,300
0453-DUES AND FEES	358,612	197,524	305,300	353,000	324,700
0454-COMMUNITY RELATIONS	10,918	10,863	11,000	6,100	11,000
0455-NEWSPAPER LEGAL NOTICES	445	0	700	500	500
0456-PUBLICATIONS & SUBSCRIPTIONS	170	184	200	200	200
0457-FREIGHT	53,097	36,302	53,000	45,800	43,200
0462-LANDFILL EXPENSES	11,759	14,539	13,200	26,200	19,200
0463-WATER UTILITIES	423,380	381,577	512,000	403,400	424,000
0464-SEWER UTILITIES	3,681	4,432	6,000	5,200	5,300
0469-MAINT AGREEMNTS/NON-COMPUTER	918,097	871,972	1,070,400	987,100	1,013,100
0477-COMPUTER SYSTEM CONTRACTS	259,548	265,261	284,700	300,200	307,800
0496-COLLECTION AGENCY FEES	0	8,710	0	0	200
0497-SAFETY SUPPLIES & EXPENSE	89,297	73,152	82,400	85,400	86,600
0503-EMPLOYEE WELFARE	7,544	12,838	35,500	22,600	25,600
0504-UNIFORM & JACKET EXPENSE	321,639	319,876	322,200	349,390	361,700
0505-EMP EDUCATION/SEMINARS	139,715	147,314	179,600	150,200	142,500
0524-PALLETS & OTHER DELIVERY EXP	0	0	0	0	0
0529-SAFETY AWARDS PROGRAM	0	0	0	0	0
0538-CRIME POLICY	1,946	1,946	2,200	2,400	2,200
0564-FACILITIES & GROUNDS MAINTENANCE	490,535	560,137	653,300	545,800	681,000
0610-SEEDS/FERTILIZER	87,862	49,838	89,000	89,000	100,000
0612-HARVESTING/LEASING OF EQUIP.	14,922	4,554	4,000	4,000	4,000
0701-FLEET SERVICES	189,156	173,298	213,400	175,200	211,500
0722-ALLOCATED FLEET SERVICES	2,004	0	0	0	0
0725-ALLOCATED RENTS	324,335	370,668	401,700	401,500	401,700
0726-ALLOCATED FIBER	29,400	29,400	29,400	29,600	29,600
0750-MUTUAL AID AGR EXP NI LABOR	0	(152,688)	0	0	0
0814-WATER/WASTEWATER MAINT CLRG	0	0	0	500	0
0850-VEH & EQUIP - ACCT ONLY	2,496,267	2,548,385	2,612,000	2,196,710	2,227,000
0852-MATERIALS OH - ACCT ONLY	439,560	419,781	379,200	319,900	320,800
<b>TOTAL OPERATING SERVICES</b>	<b>\$19,948,545</b>	<b>\$19,683,106</b>	<b>\$21,252,700</b>	<b>\$19,860,700</b>	<b>\$21,261,700</b>

## 0600-WATER RESOURCES DIVISION EXPENDITURES

	FY24	FY25	FY26	FY26	FY27
COST TYPE/DESCRIPTION	ACTUAL	ACTUAL	BUDGET	ESTIMATE	RECOMMENDED
0422-TEMPORARY PERSONNEL FEES	14,940	21,090	30,000	30,000	30,000
0426-MANAGEMENT CONSULTING	1,040,875	1,650,333	2,566,900	2,300,000	2,560,000
0435-CONTRACTUAL SERVICES	3,666,533	5,133,115	7,547,600	5,959,500	7,471,800
0438-SECURITY SERVICES	3,499	3,739	5,700	4,500	6,300
0615-SLUDGE REMOVAL	1,435,529	1,653,995	1,890,000	1,917,000	2,328,000
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>\$6,161,376</b>	<b>\$8,462,272</b>	<b>\$12,040,200</b>	<b>\$10,211,000</b>	<b>\$12,396,100</b>
<b>TOTAL OPERATING BUDGET</b>	<b>\$48,143,049</b>	<b>\$51,110,247</b>	<b>\$56,273,800</b>	<b>\$52,360,300</b>	<b>\$57,710,200</b>
<b>TOTAL CAPITAL BUDGET</b>	<b>\$2,889,486</b>	<b>\$4,578,486</b>	<b>\$3,655,300</b>	<b>\$3,082,600</b>	<b>\$3,107,000</b>
<b>TOTAL BUDGET</b>	<b>\$51,032,535</b>	<b>\$55,688,733</b>	<b>\$59,929,100</b>	<b>\$55,442,900</b>	<b>\$60,817,200</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 2027 Requested	Add/ Repl	Describe Reason for Purchase	FY 2027 Recommended
<b>311000</b>		<b><u>Structures &amp; Improvements - Water &amp; Sewer</u></b>				
	1	Roof	\$5,000	Repl	To replace roof at lift station 1	\$5,000
	1	Roof	5,000	Repl	To replace roof at lift station 2	5,000
	1	Roof	5,000	Repl	To replace roof at lift station 3	5,000
		<b>Total Structures &amp; Improvements - Water &amp; Sewer</b>	<b>\$15,000</b>			<b>\$15,000</b>
<b>321000</b>		<b><u>Glennville Lake Water Treatment Plant</u></b>				
	1	High Service Pump	\$200,000	Repl	To rehabilitated the most inefficient high service pump	\$200,000
	1	Control Valve	75,000	Repl	To replace the most inefficient control valve	75,000
	1	Carbon Feed System	170,000	Repl	To replace current carbon feeder that has reached the end of its service life	170,000
	1	Chemical Feed Pump	18,000	Repl	To replace chemical feed pump that has reached the end of its service life	18,000
	1	Security Cameras	15,000	Add	To support the purchase the purchase of additional security cameras	15,000
		<b>Total Glennville Lake Water Treatment Plant</b>	<b>\$478,000</b>			<b>\$478,000</b>
<b>323000</b>		<b><u>P.O. Hoffer Water Plant</u></b>				
	1	Pump	\$195,000	Repl	To rehabilitate the most inefficient high service pump	\$195,000
	1	Control Valve	155,000	Repl	To replace control valve for RWHSP #2	155,000
	1	Chemical Feed Pump	18,000	Add	Spare chemical feed pump to provide operational resiliency	18,000
	1	Control Panel	200,000	Repl	To replace antiquated control panels and switchgears Replace two per year.	200,000
	1	Security Cameras	8,000	Add	To support the purchase the purchase of additional cameras	8,000
		<b>Total P.O. Hoffer Water Plant</b>	<b>\$576,000</b>			<b>\$576,000</b>
<b>351000</b>		<b><u>Cross Creek Treatment Plant</u></b>				
	2	Biogas Sedimentstion Tanks	\$128,000	Repl	To replace two biogas sedimentstion tanks that are failing due to age and condition	\$128,000
	3	Digester Tas Actuators	35,000	Repl	To replace three digester tas actuators that are failing	35,000
	7	Aeration Basin Air Actuators	75,000	Repl	To replace seven aeration basin air actuators that are failing	75,000

## 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 2027 Requested	Add/ Repl	Describe Reason for Purchase	FY 2027 Recommended
	2	Primary Sludge Pumps	29,000	Repl	To replace two primary sludge pums that are failing due to age and condition	29,000
	1	Digester Mixing Pump #2	160,000	Repl	To replace digester mixing pump #2. Current pump failing due to age and condition	160,000
		<b>Total Cross Creek Treatment Plant</b>	<b>\$427,000</b>			<b>\$427,000</b>
<b>353500</b>		<b><u>Rockfish Treatment Plant</u></b>				
	1	ISP Motor	\$17,000	Repl	To replace ISP Motor that is failing	\$17,000
		<b>Total Rockfish Treatment Plant</b>	<b>\$17,000</b>			<b>\$17,000</b>
<b>392000</b>		<b><u>Transportation Equipment</u></b>				
	1	Vehicle	\$99,000	Repl	To replace vehicle #3367; 2018 Ford F250, utility body, extended cab, lift gate; LTD mileage 65,635; LTD maintenance \$20,083.16 for Ford F350 Dually	\$99,000
	1	Vehicle	99,000	Repl	To replace vehicle #3368; 2018 Ford F250, utility body, extended cab, lift gate; LTD mileage 106,986; LDT maintenance \$21,967.50 for Ford F350 Dually	99,000
	1	Vehicle	49,000	Repl	To replace vehicle #3369; 2018 Nissan Frontier Pickup, 4x4, extended cab, camper shell; LTD mileage 142,356; LTD maintenance \$19,990.24 for Ranger Camper 4x4	49,000
	1	Vehicle	99,000	Repl	To replace vehicle #733; 2016 Centaur All Terrain Vehicle (ATV); LTD milage 0; LTD maintenance \$54,828.77 for Mudd-Ox	99,000
	1	Vehicle	210,000	Repl	To replace vehicle #3349; 2015 Ford F550 sewer truck 4x4, extended cab; LTD mileage 91,039; LTD maintenance \$80,739.59 for Ford F600	210,000
	1	Vehicle	\$92,000	Repl	To replace vehicle #4117; 2015 Ford F250 truck, utility body; LTD mileage 108,888; LTD maintenance \$18,866.27 for like unit	\$92,000
	1	Vehicle	225,000	Repl	To replace vehicle #4113; 2014 Ford F550 truck utility body, auto crane; LTD milage '95,552; LTD maintenance \$54,008.65 for Ford F600, welding body (WR F/M)	225,000
		<b>Total Transportation Equipment</b>	<b>\$873,000</b>			<b>\$873,000</b>
<b>395000</b>		<b><u>Laboratory &amp; Test Equipment</u></b>				
	1	Analytical Equipment	\$12,000	Repl	To replace failed/obsolete analytical equipment used for regulatory sampling - P.O. Hoffer WTF	\$12,000

## 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 2027 Requested	Add/ Repl	Describe Reason for Purchase	FY 2027 Recommended
<b>395000</b>	<b><u>Laboratory &amp; Test Equipment (Cont'd)</u></b>					
	1	Analytical Equipment	\$15,000	Repl	To replace failed/obsolete analytical equipment used for regulatory sampling - Glenville Lake WTF	\$15,000
		<b>Total Laboratory &amp; Test Equipment</b>	<b>\$27,000</b>			<b>\$27,000</b>
<b>396000</b>	<b><u>Power Operated Equipment</u></b>					
	1	Excavator	\$228,000	Repl	To replace equipment #7007; 2011 Hyundai R110D excavator, cab; LTD milage 0; LTD maintenance \$103,511.95 for like unit	\$228,000
	1	Trailer	10,000	Repl	To replace equipment #7860; 1969 Shop Made utility trailer; LTD miagees 0; LTD maintenance \$23,970.24 for like unit	10,000
	1	Tractor	\$308,000	Repl	To replace equipment #4102; 2012 New Holland farm tractor, 4x4, cap; LTD milage 0; LTD maintenance \$72,422.32 for T7.260	\$308,000
		<b>Total Power Operated Equipment</b>	<b>\$546,000</b>			<b>\$546,000</b>
<b>398200</b>	<b><u>Miscellaneous Equipment - Water</u></b>					
	1	Automatic Transfer Switches (ATS)	\$30,000	Repl	To replace automatic transfer switches (ATS) at three (3) lift stations per year until complete (WR F/M)	\$30,000
	1	Tank with Programmable Logic Controller (PLC)	18,000	Repl	To replace tank with programmable logic controller (PLC) at Spring Lake Valve Vault/Ft. Bragg Main Post (WR F/M)	18,000
	4	Dry Well Ventilation Fans	32,000	Repl	To replace four (4) dry well ventilation fans at East Fayetteville lift station (WR F/M)	32,000
	2	Dry Well Ventilation Fans	28,000	Repl	To replace two (2) dry well ventiation fans at North Fayetteville lift station (WR F/M)	28,000
	2	Ventilation Fans	35,000	Repl	To replace two (2) ventilation fans at Locks Creek lift station (WR F/M)	35,000
	1	Pump	5,000	Repl	To replace pump at Fisher Street lift station (WR F/M)	5,000
		<b>Total Miscellaneous Equipment - Water</b>	<b>\$148,000</b>			<b>\$148,000</b>
		<b>Water Resources Division Total Capital Budget</b>	<b>\$3,107,000</b>			<b>\$3,107,000</b>



**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 2.05%.
- \* Personnel services are increasing due to lower allocated salaries.
- \* The Pole Make Ready Project Section is being used to record MetroNet and BrightSpeed high speed fiber expansion costs into Cumberland County.
- \* The Capital Budget includes replacements vehicles, a plotter, security cameras, structural improvements and various large equipment.

<b>Personnel Summary</b>	<b>Authorized FY 2023</b>	<b>Authorized FY 2024</b>	<b>Authorized FY 2025</b>	<b>Authorized FY 2026</b>	<b>Authorized FY 2027</b>
Full Time	166	166	166	167	167
Part Time	0	0	0	0	0
Contract	0	0	0	0	0

<b>Budget Summary Departments</b>	<b>FY 2025 Actual</b>	<b>FY 2026 Budget</b>	<b>FY 2027 Recommended</b>	<b>FY 2027 Adopted</b>	<b>% Change FY27 / FY26</b>
Electrical Engineering	\$4,850,900	\$4,652,800	\$4,637,200	\$0	-0.34%
Construction & Maintenance	16,590,666	22,848,300	24,590,100	0	7.62%
Electric Support System	4,851,117	5,680,300	5,566,900	0	-2.00%
Contracts & Compliance	123,202,085	120,913,500	116,491,300	0	-3.66%
Generation	6,797,080	7,549,500	7,885,100	0	4.45%
<b>Total Operating Budget</b>	<b>\$156,291,846</b>	<b>\$161,644,400</b>	<b>\$159,170,600</b>	<b>\$0</b>	<b>-1.53%</b>
<b>Total Capital Budget</b>	<b>\$662,089</b>	<b>\$2,345,600</b>	<b>\$1,450,000</b>	<b>\$0</b>	<b>-38.18%</b>
<b>Total Budget</b>	<b>\$156,953,935</b>	<b>\$163,990,000</b>	<b>\$160,620,600</b>	<b>\$0</b>	<b>-2.05%</b>

## 0800-ELECTRIC SYSTEMS DIVISION EXPENDITURES

	FY24	FY25	FY26	FY26	FY27
COST TYPE/DESCRIPTION	ACTUAL	ACTUAL	BUDGET	ESTIMATE	RECOMMENDED
REGULAR SALARIES	12,761,240	13,037,656	15,776,500	12,999,000	15,749,000
ALLOCATED SALARIES	(338,905)	(295,403)	(1,798,000)	(243,000)	(170,000)
FICA EXPENSE	1,077,056	1,147,949	1,247,000	1,129,400	1,242,400
BENEFITS	3,841,600	4,566,310	4,602,500	4,317,900	4,814,900
LABOR OVERHEAD	2,079,516	2,242,678	2,435,000	2,240,500	2,240,500
<b>TOTAL PERSONNEL SERVICES</b>	<b>\$19,420,506</b>	<b>\$20,699,190</b>	<b>\$22,263,000</b>	<b>\$20,443,800</b>	<b>\$23,876,800</b>
0104-MATERIALS & SUPPLIES - INVENTORY ISSUES	227,834	287,760	231,100	207,400	230,900
0106-MATERIALS & SUPPLIES	307,499	188,952	324,000	268,200	301,300
0108-FUEL GAS & DIESEL(FUEL ISLAND ONLY)	6,035	6,827	9,100	5,200	5,800
0114-PROCESS CONTROL EQUIPMENT	138	2,596	7,000	4,900	5,600
0118-FUEL GAS AND DIESEL (NON FUEL ISLAND)	1,458	0	1,500	500	500
0120-SALVAGE-RETURNS	(11,381)	(10,204)	(15,000)	(10,000)	(10,000)
0122-SALV-SOLD FOR SCRAP	(58,276)	(84,912)	(40,000)	(40,000)	(40,000)
0126-METERS - ELECTRIC	7,663	15,686	13,700	13,200	13,000
0145-SAFETY SUPPLIES & EXP - DIR PURCH	69,009	47,321	182,200	129,300	133,700
0146-EMERGENCY SUPPORT	0	45	0	0	0
0150-TOOLS	157,565	180,129	158,000	155,900	164,400
0152-EQUIPMENT & REPAIR PARTS	269,980	92,293	257,800	184,400	235,900
0156-CHEMICALS - INV ISSUE	12,100	19,408	16,000	16,000	20,800
0157-CHEMICALS (NON INVENTORY ISSU)	55,418	56,957	110,800	110,800	130,900
0160-POWER COSTS	231,303	228,600	267,800	209,200	241,600
0180-POLE ATTACHMENTS	7,139	7,356	7,600	7,600	7,900
0401-OFFICE SUPPLIES	19,978	17,665	23,400	22,800	25,300
0402-POSTAGE/PRINT/STATIONERY	340	1,286	1,000	900	900
0405-VEHICLE ALLOWANCE	8,503	5,168	7,800	7,700	7,700
0406-BUSINESS TRAVEL	4,763	10,399	25,400	14,900	17,700
0409-TELEPHONE EXPENSE	195,258	188,174	198,200	112,500	110,200
0410-JANITORIAL SUPPLIES	10,328	8,836	9,100	8,900	10,100
0412-RENTAL OF EQUIPMENT	287,576	17,879	40,900	40,900	43,800
0416-OFFICE FURN & SMALL EQUIPMENT	18,666	46,875	15,300	14,700	24,900
0417-COMPUTER EQUIPMENT & SUPPLIES	23,933	7,946	11,200	13,800	10,000
0418-PHOTOCOPIER EXPENSE	6,747	6,283	4,100	5,100	5,100
0439-PROPERTY INSURANCE	770,042	723,853	800,900	649,400	816,400

## 0800-ELECTRIC SYSTEMS DIVISION EXPENDITURES

COST TYPE/DESCRIPTION	FY24	FY25	FY26	FY26	FY27
	ACTUAL	ACTUAL	BUDGET	ESTIMATE	RECOMMENDED
0448-EMPLOYEE MOVING EXPENSES	0	28,374	0	0	0
0452-MISC GENERAL EXPENSES	4,066	1,770	3,600	4,000	5,500
0453-DUES AND FEES	65,807	58,705	84,000	83,700	89,000
0456-PUBLICATIONS & SUBSCRIPTIONS	2,766	1,983	3,900	3,800	3,900
0457-FREIGHT	57,008	68,314	86,700	101,300	102,900
0462-LANDFILL EXPENSES	439	261	500	500	500
0463-WATER UTILITIES	51,240	92,550	123,700	239,000	250,900
0464-SEWER UTILITIES	73,727	108,757	116,500	140,100	148,000
0467-RENTS	2,600	3,320	2,400	2,400	2,400
0469-MAINT AGREEMNTS/NON-COMPUTER	118,594	122,443	133,000	133,800	278,700
0477-COMPUTER SYSTEM CONTRACTS	433,985	332,487	791,700	787,200	773,600
0481-NATURAL GAS UTILITIES	6,604	10,639	14,200	15,100	15,100
0496-COLLECTION AGENCY FEES	0	12,043	0	0	0
0497-SAFETY SUPPLIES & EXPENSE	28,411	26,317	32,600	32,600	34,600
0503-EMPLOYEE WELFARE	21,702	19,651	42,600	36,000	40,400
0504-UNIFORM & JACKET EXPENSE	294,665	271,913	336,500	334,300	346,400
0505-EMP EDUCATION/SEMINARS	332,447	366,994	415,100	397,200	442,100
0529-SAFETY AWARDS PROGRAM	0	0	100	100	0
0535-RENEWABLE ENERGY CERTIFICATES	0	3,281,816	1,100,000	139,000	139,000
0538-CRIME POLICY	2,400	2,400	2,500	2,500	2,400
0564-FACILITIES & GROUNDS MAINTENANCE	221,558	217,963	296,300	271,400	298,100
0626-CAPACITY CHARGE	62,293,527	37,010,928	80,929,000	81,049,500	83,032,100
0627-ENERGY CHARGE	55,263,291	58,096,505	60,211,500	59,695,700	61,092,400
0628-DEP CREDIT	0	0	(43,274,400)	(43,137,600)	(44,368,800)
0639-PE - TRANSMISSION	8,530,727	9,610,917	8,777,500	10,758,900	9,331,900
0641-SEPA BILLS	697,692	789,705	668,300	645,800	613,200
0643-DEP FUEL ADJUSTMENT	0	1,825,273	3,465,000	3,733,800	3,630,000
0651-TRUE UP	6,163,850	1,623,522	0	0	0
0654-DUKE PROGRESS COAL ASH - DEMAND CHARGES	6,255,876	3,951,006	2,898,000	2,781,700	2,364,000
0655-DUKE PROGRESS COAL ASH - ENERGY CHARGES	163,967	93,402	11,000	62,200	84,300
0660-COMMUNITY SOLAR PURCHASES	60,927	58,747	131,800	57,000	60,000
0662-DEMAND CHARGE-ADJUSTMENT	4,842,968	5,174,313	5,511,800	5,073,800	0
0665-POWER SUPPLY ADJUSTMENT	6,013,678	1,202,736	0	0	0
0701-FLEET SERVICES	108,558	74,655	84,000	48,500	66,000
0725-ALLOCATED RENTS	330,729	371,115	403,300	403,100	403,300

## 0800-ELECTRIC SYSTEMS DIVISION EXPENDITURES

	FY24	FY25	FY26	FY26	FY27
COST TYPE/DESCRIPTION	ACTUAL	ACTUAL	BUDGET	ESTIMATE	RECOMMENDED
0726-ALLOCATED FIBER	62,600	62,600	62,600	62,700	62,700
0750-MUTUAL AID AGR EXP NI LABOR	0	(105,281)	0	0	0
0807-INVENTORY ISSUES	218,556	223,160	176,800	176,800	216,400
0817-JOB COST RECLASS-ACCTG ONLY	1,929,782	533,186	2,800,000	2,800,000	2,800,000
0819-PRE-CAPITALIZED INSTALL COSTS	(342,542)	(10,145)	(380,000)	(24,400)	(99,600)
0850-VEH & EQUIP - ACCT ONLY	1,855,096	1,826,415	1,957,000	1,739,800	1,750,600
0852-MATERIALS OH - ACCT ONLY	57,282	50,933	72,000	24,400	30,700
0853-MATERIALS OH - CLEARING	0	0	0	0	0
<b>TOTAL OPERATING SERVICES</b>	<b>\$158,854,202</b>	<b>\$129,565,569</b>	<b>\$130,760,000</b>	<b>\$130,829,900</b>	<b>\$126,557,100</b>
0422-TEMPORARY PERSONNEL FEES	0	0	13,000	13,000	13,000
0426-MANAGEMENT CONSULTING	970	41,200	20,000	0	30,000
0435-CONTRACTUAL SERVICES	5,355,106	5,428,958	7,939,100	8,238,200	8,586,000
0438-SECURITY SERVICES	60,278	66,368	77,700	60,600	82,700
0512-CONTRACT LABOR	75,435	490,561	571,600	571,600	25,000
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>\$5,491,789</b>	<b>\$6,027,087</b>	<b>\$8,621,400</b>	<b>\$8,883,400</b>	<b>\$8,736,700</b>
<b>TOTAL OPERATING BUDGET</b>	<b>\$183,766,497</b>	<b>\$156,291,845</b>	<b>\$161,644,400</b>	<b>\$160,157,100</b>	<b>\$159,170,600</b>
<b>TOTAL CAPITAL BUDGET</b>	<b>\$1,371,125</b>	<b>\$662,088</b>	<b>\$2,345,600</b>	<b>\$1,947,200</b>	<b>\$1,450,000</b>
<b>TOTAL BUDGET</b>	<b>\$185,137,622</b>	<b>\$156,953,933</b>	<b>\$163,990,000</b>	<b>\$162,104,300</b>	<b>\$160,620,600</b>

# 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 2027 Requested	Add/ Repl	Describe Reason for Purchase	FY 2027 Recommended
<b>311500</b>		<b><u>Structures &amp; Improvements - Steam Production</u></b>				
	1	Paint	\$22,000	Repl	Painting Steam Turbine building - 1st floor	\$22,000
	4	UV Filtration	12,000	Add	Installing UV filtration on four air handlers at Steam Turbine building	12,000
	1	Cabinets	15,000	Repl	To replace cabinets - Administrative Building	15,000
		<b>Total Structures &amp; Improvements - Steam Production</b>	<b>\$49,000</b>			<b>\$49,000</b>
<b>341000</b>		<b><u>Structures &amp; Improvements - Generation Plant</u></b>				
	1	Split Systems	\$50,000	Repl	To replace split systems at Tess Building	\$50,000
	1	Duct Re-insulation	8,000	Repl	To re-insulate duct in Maintenance shop	8,000
	1	Cathodic Protection	95,000	Repl	To replace cathodic protection for BWGP fuel oil tanks that were identified in an inspection of the system	95,000
		<b>Total Structures &amp; Improvements - Generation Plant</b>	<b>\$153,000</b>			<b>\$153,000</b>
<b>362000</b>		<b><u>Station Equipment - Distribution Plant</u></b>				
	2	Fixed Battery Monitoring System (BMS)	\$60,000	Repl	To replace two (2) Fixed Battery Monitoring Systems (BMS) to meet NERC compliance standards for POD2 at BWGP.	\$60,000
		<b>Total Station Equipment - Distribution Plant</b>	<b>\$60,000</b>			<b>\$60,000</b>
<b>392000</b>		<b><u>Transportation Equipment</u></b>				
	1	Vehicle	\$129,000	Repl	To replace vehicle #2336; 2017 Ford F450 truck, crew cap, utility body; LTD mileage 99,626; LTD Maintenance \$38,903.65 for truck 4x4 winch	\$129,000
	1	Vehicle	92,000	Repl	To replace vehicle #2339; 2017 Ford F250, 4x4 truck, utility body, extended cab; LTD mileage 106,231, LTD maint. \$52,206.03 for like unit	92,000
	1	Vehicle	129,000	Repl	To replace vehicle #2342; 2017 Ford F450, truck, crew cap, utility body; LTD mileage 101,123; LTD maintenance \$26,874.36 for truck 4x4 winch	129,000
	1	Vehicle	58,000	Repl	To replace vehicle #2318; 2013 Ford F150 pickup, campershell; LTD mileage 105,852; LTD maintenance \$18,696.02 for Ford F150 Hybrid	58,000
	1	Vehicle	440,000	Repl	To replace vehicle #2346; 2019 International 7300; bucket truck; LTD mileage 101,928; LTD maintenance \$57,628.53 for like unit	440,000
		<b>Total Transportation Equipment</b>	<b>\$848,000</b>			<b>\$848,000</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 2027 Requested	Add/ Repl	Describe Reason for Purchase	FY 2027 Recommended
<b>395000</b>		<b><u>Laboratory &amp; Test Equipment</u></b>				
	1	Breaker Tester	\$100,000	Add	CIBANO 500 3 in 1 breaker tester including live tank breakers. Must have a multi-channel	\$100,000
		<b>Total Laboratory &amp; Test Equipment</b>	<b>\$100,000</b>			<b>\$100,000</b>
<b>398000</b>		<b><u>Miscellaneous Equipment</u></b>				
	1	Plotter	\$10,000	Repl	To replace 9 year old plotter	\$10,000
	21	Substation Security Cameras	\$60,000	Repl	To replace 21 outdoor security cameras - PTZ and fixed .6% failure rate since three years ago of the 360 security cameras (3rd set of 21)	\$60,000
	1	6k Telehandler	\$160,000	Add	6k telehandler to safely transport material across terrain and reduce rental expenses during outages	\$160,000
	1	Storage Racks/Shelving Units	10,000	Add	Storage Racks for mail room and storage rooms	10,000
		<b>Total Miscellaneous Equipment</b>	<b>\$240,000</b>			<b>\$240,000</b>
		<b>Electric Systems Division Total Capital Budget</b>	<b>\$1,450,000</b>			<b>\$1,450,000</b>



FayPWC.com

