2027 Preliminary Budget

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Including:

- Comparative Operating Statement
- Comparative Capital Budget
- Comparative Budget by Activity
- Revenue Summary
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- Department Detail Budget

BENTON P.U.D

RP3 RELIABLE PUBLIC POWER PROVIDER
American Public Power Association

November 10, 2026

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Overview

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Tab 1

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To: Benton PUD Commissioners

From: Rick Dunn, General Manager

Date: November 10, 2026

Re: 2027 Preliminary Budget

Benton PUD's 2027 preliminary budget will be presented to the Commission at a public hearing on Tuesday, November 10, 2026. The preliminary budget represents the first draft of the District's forecasted revenues and proposed expenditures for the coming year. Between now and December 8 (the date of final budget approval by the Commission), staff will continue reviewing both revenues and expenses to ensure the 2027 budget is accurately and responsibly developed and supports the District's strategic goals and highest priorities. To provide a point of reference, the table below compares the 2027 preliminary budget to the 2026 original budget.

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Dollars in thousands	2027 Budget	2026 Original Budget	Increase/ (Decrease)	% Change
Revenues (excluding Secondary Market Sales)	**$159,234**	**$153,816**	**$5,418**	**3.5%**
Expenses (including Secondary Market Sales)				
Purchased Power	78,125	75,139	2,986	4.0%
Purchased Transmission & Ancillary Services	12,508	13,623	(1,115)	(8.2%)
Net Conservation	654	317	337	106.3%
Less: Secondary Market Sales	1,672	2,046	(374)	(18.3%)
Net Power Expenses	**$89,615**	**$87,033**	**$2,582**	**3.0%**
Transmission Operation & Maintenance	118	114	4	3.5%
Distribution Operation & Maintenance	17,530	15,888	1,642	10.3%
Broadband Expense	1,319	1,310	9	0.7%
Customer Accounting	5,192	4,999	193	3.9%
Administrative & General	10,722	9,713	1,009	10.4%
Subtotal before Taxes & Depreciation	**$34,881**	**$32,024**	**$2,857**	**8.9%**
Taxes	16,319	15,788	531	3.4%
Depreciation/Amortization	13,721	13,138	583	4.4%
Non-Power Operating Expenses	**$64,921**	**$60,950**	**$3,971**	**6.5%**
Gross Capital	34,208	31,814	2,394	7.5%
Less: Capital Contributions	4,230	6,561	(2,331)	(35.5%)
Net Capital Additions	**$29,978**	**$25,253**	**$4,725**	**18.7%**
Debt Service (including BABs Subsidy)	**7,857**	**$5,574**	**$2,283**	**41.0%**

Overview

District staff remain focused on managing costs to ensure high-value service for customers at competitive rates. While the District's cost management and debt strategy continue to serve customers well, inflationary pressures in materials, equipment, and labor, along with increasing wholesale power supply costs, are expected to drive District expenses in 2027 higher than what can be supported by existing retail rates while continuing to meet financial policy metrics.

The District implemented a 2% retail rate increase in 2026, driven primarily by wholesale power supply cost increases. Prior financial forecasts anticipated the need for modest additional rate increases in future years. However, the financial impacts of the March 2026 Preliminary Injunction have increased BPA's projected power costs and, consequently, the magnitude of the near-term rate increases needed by the District. Staff's preliminary assumptions for 2027 include a 4% increase in retail electric service revenues, which would be implemented through rate increases across all rate classes and rate components. Additional rate increases are anticipated in future years as the District continues to recover higher wholesale power and other operating costs while maintaining established financial policy metrics. Staff's recommended 2027 rate adjustments will be presented for Commission consideration as part of the public hearing and final budget approval process.

At a high level, compared to the 2026 original budget, the 2027 preliminary budget includes forecasted increases across all major budget categories, including net power expenses, non-power operating expenses, net capital additions, and debt service. These increases primarily reflect higher wholesale power costs, increased labor and benefit costs, continued investment in the District's electric system, and debt service associated with the 2026 bond issuance. Retail revenues are also forecasted to increase, reflecting customer growth and the proposed 2027 rate adjustment. The following sections provide additional detail on each of the District's key budget categories.

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Revenues (excluding secondary market sales)

Most of the District's revenue (excluding secondary market sales) comes from electricity sales to retail customers. Electricity sales fluctuate from year to year based on weather, customer growth, and load patterns. The District's Ten-Year Load and Customer Forecast (TLCF), approved by the Commission on May 26, 2026, projects annual average retail load growth of 0.32% over the next five years and 0.21% over ten years.

The District also maintains a five-year financial forecast, most recently updated for the Commission on October 27, 2026. This forecast incorporates the Bonneville Power Administration's (BPA) proposed BP-27 rate adjustment to recover costs associated with the Preliminary Injunction and a 4% retail revenue increase in 2027. Staff will continue to monitor electricity sales and financial performance to ensure the District continues to meet its financial policies.

Net Power Expenses (including secondary market sales)

The District's Load Following contract with BPA continues to perform well, providing greater cost stability and predictability in wholesale power expenses compared to earlier market-based arrangements.

Representing approximately 50% of total annual costs, net power expenses include purchased power and transmission services from BPA, offset by wholesale power market sales revenues from the sale of the District's contracted share of generation from the White Creek and Nine Canyon wind projects,

which are no longer part of the District's load-serving generation resources. Overall, 2027 net power expenses are projected to increase by $2.6 million, or 3.0%, compared to the 2026 original budget.

The primary driver of this increase is BPA's 6.3% power rate adjustment associated with the March 2026 Preliminary Injunction, which requires increased spill at federal Columbia and Snake River dams, reducing hydroelectric generation and increasing BPA's power supply costs. The 2027 Budget includes $4.3 million in additional power costs associated with BPA's BP-27 expedited rate case. These costs are partially offset by a $1.1 million reduction in budgeted transmission expenses. This additional cost comes on top of BPA's October 2025 rate adjustment, which increased power rates by an average of 8.9% and transmission rates by an average of 19.9%.

Non-Power Operating Expenses

Non-power operating expenses are expected to increase by $4.0 million, or 6.5%, compared to the 2026 original budget. Of this amount, $1.1 million relates to taxes and depreciation, reflecting higher revenues and recent capital additions. Excluding these items, operations and maintenance expenses are projected to increase by $2.9 million. The increase is primarily driven by higher wages and related employee benefit and payroll tax costs. Additional increases are associated with transportation, technology, insurance, training, and other operating costs. These increases are partially offset by reductions in several expense categories. The District's O&M "cost per customer" metric remains well below the American Public Power Association (APPA) benchmark, reflecting employee efficiency, technology investments, and strong operational discipline.

Net Capital Additions

In support of the District's goal to meet 21st-century grid expectations, the 2027 capital budget emphasizes reliability, resiliency, automation, and capacity expansion. Key projects include continued implementation of long-term 115-kV transmission reliability improvements, modernization of aging infrastructure, and investment in operational technology upgrades. The 2027 capital budget totals $34.2 million across five categories:

- $18.8 million (55.1%) – Substation and distribution projects
- $7.3 million (21.2%) – Information technology, including physical and operational security
- $4.9 million (14.4%) – Transmission system additions
- $1.8 million (5.2%) – General plant (transportation and facilities)
- $1.4 million (4.1%) – Broadband projects

After accounting for $4.2 million in expected contributions-in-aid-to-construction (CIAC), total 2027 net capital additions are forecasted at $30.0 million.

Debt Service

Debt service is projected to increase by $2.3 million, or 41.0%, in 2027, primarily due to the issuance of the District's 2026 Electric Revenue Bonds in October 2026 to fund a portion of the District's multi-year capital improvement plan. Debt financing allows the cost of long-lived infrastructure to be spread over the customers who will benefit from those investments over time, rather than requiring current customers to fund the full cost upfront. This approach also preserves financial flexibility and reduces the magnitude of near-term retail rate increases that otherwise would be needed to fund the capital program through rates and reserves.

Conclusion

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The 2027 preliminary budget maintains the District's strong financial position while continuing to meet near-term customer growth and long-term infrastructure needs. Despite rising costs, the District remains focused on controlling expenses, making prudent investments in the electric system, and maintaining reliable service at competitive rates. Even with recent and planned rate adjustments, residential customer bills remain among the lowest in Washington State, reflecting the District's ongoing commitment to cost control and customer value.

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Key Assumptions

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2027 BUDGET - KEY ASSUMPTIONS

REVENUES

- The 2027 Budget reflects a proposed 4% revenue increase effective April 1, 2027.
- Gross retail energy sales of $145.8 million are based on 205.7 aMW of retail load.
- Sales for resale are estimated at $1.6 million.
- 664 new customer connections per year are included in the 2026 load forecast (see Tab 8) and of these new customer connections, 600 are residential.

POWER & TRANSMISSION COSTS *(see Tab 10, 2027 – 2031 Power Supply Plan for more details)*

- **Effective October 1, 2023, the District made the change to a Load Following contract to provide greater certainty and less risk of power supply needs going forward**.
- **The District's net power cost is estimated using BPA's BP-26 Final Record of Decision and the District's Load Forecast.**
- **Known power cost variables were included as follows:**
  - Power costs reflect BPA's Tiered Rate Methodology.
  - The budget includes an irrigation mitigation benefit of $3.6 million in 2027.
  - Conservation program expenses are expected to be $2.8 million, offset by a $2.1 million reimbursement from BPA.
  - No Cost Recovery Adjustment Clauses (CRACs) are assumed for 2027.
  - No Financial Reserve Policy (FRP) surcharge is assumed for 2027.
  - Costs associated with previous court-ordered spill operations are incorporated into BPA's existing power rates and reflected in the District's power cost forecast.
  - The 2027 Budget includes an additional $4.3 million in anticipated power costs associated with BPA's BP-27 expedited rate case resulting from the preliminary injunction requiring increased spill at federal hydroelectric dams.
  - Includes 11.6 aMW (Fiscal Year 2027) of Tier 2 loads.
  - Power cost forecast includes the estimated cost to meet the requirements of the Energy Independence Act (EIA).
  - No carbon cap and trade impact included in power budget.

INTERNAL DISTRICT COSTS

Employee benefits and payroll taxes of $8.4 million are based on total District labor of $21.8 million. Employee benefit costs include the District's share of FICA, Medicare, retirement, medical, dental, life insurance, short-term disability insurance, personal leave, unemployment tax, and state industrial insurance (see Tab 5).

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2027 BUDGET - KEY ASSUMPTIONS

(CONTINUED)

CAPITAL

- Capital is based on the District's five-year Capital Requirements Plan (see Tab 9).

- Includes $4.9 million for new transmission switches and line planning and design.
  - $2.9 million for Sunset Rd to Dallas Rd Transmission Line.
  - $0.4 million for Southridge Transmission Extension TO S/O I-82
  - $0.3 million for Mabton to Prosser (BPUD Service Territory)
  - $0.3 million for North River Crossing 115kV Steel Dead-end Upgrade

- Includes $18.8 million for distribution system upgrades and additions.
  - $10.3 million for projected customer growth, such as requested electrical line extension, transformers, and meters (1,000 new service connections).
  - $4.9 million for capacity and reliability upgrades and additions.
  - $3.5 million for repair and replacement of aging underground cable and other distribution equipment.

- Includes $7.2 million for Information Technology system upgrades.
  - $4.5 million for Operational Technology.
  - $1.4 million for network reliability and infrastructure upgrades.
  - $1.3 million for Physical Security.

- Includes $1.4 million for projected broadband growth.

- Includes $1.7 million for General Plant.
  - $1.2 million for transportation, including light & heavy-duty vehicles and equipment
  - $0.5 million for tools and testing equipment.

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Annual Budget Summary

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Tab 3

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Comparative Operating Statement
Public Utility District No. 1 of Benton County
2027 Budget

	2027 Budget	2026 Original Budget	Increase/ (Decrease)	% Change
OPERATING REVENUES				
Energy Sales - Retail	145,839,317	140,744,220	$5,095,097	3.6%
City Occupation Taxes	7,128,000	6,884,000	244,000	3.5%
Bad Debt Expense	(286,049)	(276,065)	(9,984)	3.6%
Energy Secondary Market Sales	1,513,877	1,864,257	(350,380)	(18.8%)
Transmission of Power for Others	158,592	181,316	(22,724)	(12.5%)
Broadband Revenue	3,036,798	2,942,744	94,054	3.2%
Other Revenue	1,665,825	1,520,893	144,932	9.5%
TOTAL OPERATING REVENUES	**159,056,360**	**153,861,365**	5,194,995	**3.4%**
OPERATING EXPENSES				
Purchased Power	78,124,505	75,139,102	2,985,403	4.0%
Purchased Transmission and Ancillary Services	12,507,814	13,622,944	(1,115,130)	(8.2%)
Conservation	653,891	317,338	336,553	106.1%
Total Power Supply	91,286,210	89,079,384	2,206,827	2.5%
Transmission Operation & Maintenance	117,904	114,352	3,552	3.1%
Distribution Operation & Maintenance	17,530,090	15,887,773	1,642,317	10.3%
Broadband Expense	1,319,126	1,310,145	8,981	0.7%
Customer Accounting, Collection and Information	5,191,563	4,998,974	192,589	3.9%
Administrative & General	10,722,472	9,713,414	1,009,057	10.4%
Subtotal before Taxes & Depreciation	34,881,155	32,024,658	2,856,497	8.9%
Taxes	16,319,000	15,788,000	531,000	3.4%
Depreciation & Amortization	13,721,000	13,138,000	583,000	4.4%
Total Other Operating Expenses	64,921,155	60,950,658	3,970,497	6.5%
TOTAL OPERATING EXPENSES	**156,207,365**	**150,030,041**	**6,177,324**	**4.1%**
OPERATING INCOME (LOSS)	**2,848,995**	**3,831,324**	**(982,329)**	**(25.6%)**
NONCAPITAL SUBSIDIES				
Total Noncapital Subsidies	-	-	-	0.0%
TOTAL OPERATING INCOME AND NONCAPITAL SUBSIDIES	**2,848,995**	**3,831,324**	(982,329)	**(25.6%)**
NONOPERATING REVENUES & EXPENSES				
Interest Income	1,850,000	2,000,000	(150,000)	(7.5%)
Other Income	186,362	226,587	(40,225)	(17.8%)
Capital Contributions	4,230,144	6,561,358	(2,331,214)	(35.5%)
Debt Discount/Premium Amortization & Loss on Defeased Debt	540,761	504,912	35,849	7.1%
Interest Expense	(4,878,817)	(3,375,391)	(1,503,426)	44.5%
Other Expense	-	-	-	
TOTAL NONOPERATING REVENUES & EXPENSES	**1,928,450**	**5,917,466**	**(3,989,016)**	**(67.4%)**
CHANGE IN NET POSITION	**4,777,444**	**9,748,790**	**(4,971,345)**	**(51.0%)**
NET POWER	**89,613,741**	**$87,033,811**	**$2,579,931**	**3.0%**
CHANGE IN NET POSITION	**$4,777,444**	**$9,748,790**	**($4,971,345)**	**(51.0%)**
Less: Gross Capital in Excess of Depreciation	(20,487,432)	(18,675,669)	(1,811,763)	9.7%
Less: Principal Payment on Outstanding Debt	(3,705,000)	(2,930,000)	(775,000)	26.5%
Plus: Non-Cash Items (Prepaid Expense Amortizations, etc.)	476,375	512,224	(35,849)	(7.0%)
ESTIMATED ADDITION/(REDUCTION) TO CASH RESERVES	**($18,938,613)**	**($11,344,655)**	**($7,593,957)**	**66.9%**

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Comparative Capital Budget
Public Utility District No. 1 of Benton County
2027 Budget

Capital Category	Project Group	2027 Budget	2026 Original Budget	Increase/ (Decrease)	% Change
Transmission	Transmission Projects	$4,931,442	$4,253,622	$677,820	15.9%
Distribution	Capacity & Reliability	4,956,575	5,276,351	(319,776)	(6.1%)
	Customer Growth	7,791,283	9,430,289	(1,639,006)	(17.4%)
	Other	1,466,015	1,389,214	76,801	5.5%
	Repair & Replace	3,535,971	3,684,146	(148,175)	(4.0%)
	General Plant	1,091,440	733,040	358,400	48.9%
Total Distribution		18,841,284	20,513,040	(1,671,756)	(8.1%)
Broadband	Broadband	1,405,926	1,445,307	(39,381)	(2.7%)
General Plant	Facilities	396,000	323,500	72,500	22.4%
	Line Department	87,500	77,500	10,000	12.9%
	Meter Shop	80,000	46,600	33,400	71.7%
	Transformer Shop	-	58,000	(58,000)	(100.0%)
	Auto Shop	10,000	9,000	1,000	11.1%
	Other	-	5,000	(5,000)	(100.0%)
	Transportation	1,189,000	610,000	579,000	94.9%
Total General Plant		1,762,500	1,129,600	632,900	56.0%
Information Technology	Enterprise Applications	10,000	10,000	-	0.0%
	Network Infrastructure	1,420,000	1,115,000	305,000	27.4%
	Operational Technology	4,538,960	2,042,320	2,496,640	122.2%
	Security	1,298,320	1,249,780	48,540	3.9%
	Data Analytics Business Intelligence	-	55,000	(55,000)	(100.0%)
Total Information Technology		7,267,280	4,472,100	2,795,180	62.5%
Grand Total (Gross)		34,208,432	31,813,669	2,394,763	**7.5%**
Contributions in Aid	Transmission	(87,100)	(87,100)	-	0.0%
	Capacity & Reliability	(343,914)	-	(343,914)	N/A
	Customer Growth	(3,724,130)	(6,324,258)	2,600,128	(41.1%)
	Other	-	(75,000)	75,000	(100.0%)
	Broadband	(75,000)	(75,000)	-	0.0%
Total Contributions in Aid		(4,230,144)	(6,561,358)	2,331,214	(35.5%)
Net Capital		**$29,978,288**	**$25,252,311**	**$4,725,977**	**18.7%**

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Comparative Broadband Budget
Public Utility District No. 1 of Benton County
2027 Budget

	2027 Budget	2026 Original Budget	Increase/ (Decrease)	% Change
Revenue	$3,036,798	$2,942,744	$94,054	3.2%
Operating Expenses	(1,319,126)	(1,310,145)	(8,981)	0.7%
Net Income (Loss)	**1,717,672**	**1,632,599**	**85,073**	**5.2%**
Broadband Capital:				
Base Capital Expenditures	1,405,926	1,445,307	(39,381)	(2.7%)
Capital Contributions	(75,000)	(75,000)	-	0.0%
Net Capital Expenditures	**1,330,926**	**1,370,307**	**(39,381)**	**(2.9%)**
Net Cash from / (to) Broadband	**$386,746**	**$262,292**	**$124,454**	**47.4%**

	Future 5 Years (2027-2031)	Previous 5 Years (2022-2026)
Five Year Rolling Net Cash Test[1]	$3,943,409	$3,539,827

1) Resolution 2432: Broadband Strategy states "… maintain net positive cash flows over rolling five-year period, both looking back and forward. Net cash flow may be negative in individual years provided that the amount is offset by positive net cash flow in other years."

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Comparative Budget by Activity Code
Public Utility District No. 1 of Benton County
2027 Budget

		2027 Budget	2026 Original Budget	Increase/ (Decrease)	% Change
Allocated Costs:					
88	Payroll Taxes	$1,642,588	$1,496,571	$146,017	9.8%
101	Employee Benefits	6,766,466	6,150,158	616,308	10.0%
	Allocated Cost Total	**8,409,054**	**7,646,729**	**762,325**	**10.0%**
Payroll:					
10	District Overtime Labor	1,138,362	1,041,192	97,170	9.3%
11	All Other District Labor	20,625,109	18,795,655	1,829,454	9.7%
	District Labor Total	**21,763,471**	**19,836,847**	**1,926,624**	**9.7%**
Power Cost:					
9	Purchased Power	87,542,950	85,393,133	2,149,817	2.5%
	Power Cost Total	**87,542,950**	**85,393,133**	**2,149,817**	**2.5%**
System Costs:					
12	Materials & Supplies	6,618,913	7,560,658	(941,744)	(12.5%)
13	Store Expense - Non Labor	17,500	25,000	(7,500)	(30.0%)
14	Small Tools & Materials	163,000	242,212	(79,212)	(32.7%)
15	Transportation Expense-Gas&Oil	400,000	430,000	(30,000)	(7.0%)
16	Transportation Exp-Repair&Main	343,500	315,000	28,500	9.0%
17	Operation & Maintenance Exp	654,260	965,422	(311,162)	(32.2%)
18	Misc Construction Expense	468,344	830,194	(361,850)	(43.6%)
19	Tree Trimming - Contract	835,000	825,000	10,000	1.2%
20	Off-the-Dock Labor	691,750	806,500	(114,750)	(14.2%)
21	Elec Construction Contracts	5,346,943	3,627,548	1,719,395	47.4%
23	Environmental	25,000	26,000	(1,000)	(3.8%)
	System Cost Total	**15,564,211**	**15,653,534**	**(89,324)**	**(0.6%)**
General Expenditures:					
25	Maintenance of Software	1,649,000	1,560,125	88,875	5.7%
26	Computer Hardware & Equip Exp	290,500	181,500	109,000	60.1%
27	Personal Computer Software	157,700	162,800	(5,100)	(3.1%)
28	Personal Computer O&M Costs	225,500	227,500	(2,000)	(0.9%)
29	Personal Computer Supplies&Exp	6,550	6,550	-	0.0%
30	Customer Service Expenses	618,600	618,600	-	0.0%
33	Office Supplies & Expenses	105,400	78,000	27,400	35.1%
34	Insurance	1,211,400	1,118,100	93,300	8.3%
37	Grounds Care	45,000	94,524	(49,524)	(52.4%)
38	Maint of Bldg & Improvements	378,910	355,140	23,770	6.7%
39	Maint of Equipment	43,500	44,500	(1,000)	(2.2%)
40	Rents	445,799	514,040	(68,241)	(13.3%)
41	Insurance Damages & Other Reim	10,000	10,000	-	0.0%
42	Business Expense & Travel	187,700	167,600	20,100	12.0%

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Comparative Budget by Activity Code
Public Utility District No. 1 of Benton County
2027 Budget

	2027 Budget	2026 Original Budget	Increase/ (Decrease)	% Change
43 Training Expense & Travel	362,085	309,786	52,299	16.9%
44 Other General Expenses	100,915	1,148,025	(1,047,110)	(91.2%)
45 Subscriptions & Publications	28,341	32,482	(4,141)	(12.7%)
46 Treasurer Expenses	453,200	453,700	(500)	(0.1%)
General Expenditure Total	**6,320,100**	**7,082,972**	**(762,872)**	**(10.8%)**
Utilities:				
50 Telephone & Answering Services	414,100	390,600	23,500	6.0%
51 Water,Garbage,Irrigation&Other	88,214	81,600	6,614	8.1%
Utilities Total	**502,314**	**472,200**	**30,114**	**6.4%**
Outside Services:				
60 Audit Examination - State	122,300	141,500	(19,200)	(13.6%)
61 Professional Services	2,855,310	1,862,215	993,095	53.3%
Outside Services Total	**2,977,610**	**2,003,715**	**973,895**	**48.6%**
Dues and Assessments:				
70 Civic & Service Organizations	21,670	21,170	500	2.4%
72 Industry Assoc Assessments	581,935	552,645	29,290	5.3%
Dues and Assessments Total	**603,605**	**573,815**	**29,790**	**5.2%**
Taxes:				
80 Public Utility & Excise Tax	6,068,000	5,891,000	177,000	3.0%
81 State Privilege Tax	3,123,000	3,013,000	110,000	3.7%
82 City Occupation Taxes	7,128,000	6,884,000	244,000	3.5%
Taxes Total	**16,319,000**	**15,788,000**	**531,000**	**3.4%**
Other Employee Costs:				
104 Other Employee Costs	323,180	274,750	48,430	17.6%
Other Employee Costs Total	**323,180**	**274,750**	**48,430**	**17.6%**
Energy Resources:				
111 Electric Vehicle	5,000	5,000	-	0.0%
112 Residential Conservation Exp	379,000	429,000	(50,000)	(11.7%)
113 Commercial Conservation Exp	300,000	300,000	-	0.0%
114 Industrial Conservation Exp	300,000	600,000	(300,000)	(50.0%)
115 Agriculture Conservation Exp	300,000	100,000	200,000	200.0%
118 Low Income Conservation	700,000	700,000	-	0.0%
Energy Resources Total	**1,984,000**	**2,134,000**	**(150,000)**	**(7.0%)**

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Comparative Budget by Activity Code
Public Utility District No. 1 of Benton County
2027 Budget

		2027 Budget	2026 Original Budget	Increase/ (Decrease)	% Change
Public Information:					
119	Public Information Expenses	318,250	334,290	(16,040)	(4.8%)
	Public Information Total	**318,250**	**334,290**	**(16,040)**	**(4.8%)**
Purchased Electric Plant & Equip:					
120	Substation Xfrs & Regulators	-	974,632	(974,632)	n/a
121	Substation Equip & Materials	469,785	782,453	(312,668)	(40.0%)
122	Line Devices	1,643,358	583,401	1,059,957	181.7%
123	Transformers & Related Items	2,082,130	4,310,670	(2,228,540)	(51.7%)
124	Meters & Related Items	950,000	600,000	350,000	58.3%
125	Land & Land Rights - Electric	340,100	7,500	332,600	>200%
127	SCADA Communications Equipment	7,854	77,954	(70,100)	(89.9%)
128	SCADA Substation Equipment	63,326	82,016	(18,690)	(22.8%)
	Purchased Electric Plant and Equip Total	**5,556,553**	**7,418,625**	**(1,862,073)**	**(25.1%)**
Purchased General Plant & Equip:					
131	Structures & Improvements	1,370,000	1,173,500	196,500	16.7%
132	Office Equipment	-	5,000	(5,000)	n/a
133	Transportation Equipment	1,189,000	610,000	579,000	94.9%
134	Tools, Shop & Stores Equipment	103,500	9,000	94,500	>200%
135	Laboratory & Test Equipment	80,000	89,600	(9,600)	(10.7%)
136	Communication Equipment	3,157,000	880,000	2,277,000	>200%
137	Capitalized Computer Software	108,000	80,000	28,000	35.0%
138	Computer Equipment	2,005,000	1,490,000	515,000	34.6%
	Purchased General Plant & Equip Total	**8,012,500**	**4,337,100**	**3,675,400**	**84.7%**
Debt Service:					
150	Principal	3,705,000	2,930,000	775,000	26.5%
151	Interest	4,151,694	2,643,892	1,507,802	57.0%
	Debt Service Total	**7,856,694**	**5,573,892**	**2,282,802**	**41.0%**
Depreciation:					
301	Depreciation (Other)	13,721,000	13,138,000	583,000	4.4%
	Transportation Equipment - Allocation	498,000	456,000	42,000	9.2%
	Depreciation Total	**14,219,000**	**13,594,000**	**625,000**	**4.6%**
	Grand Total	**$198,272,491**	**$188,117,602**	**$10,154,889**	**5.4%**

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Summary of Revenues

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Tab 4

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Comparative Revenues
Public Utility District No. 1 of Benton County
2027 Budget

	2027 Budget	2026 Original Budget	Increase/ (Decrease)	% Change
Retail Power Sales	$152,681,268	$147,352,155	$5,329,113	3.6%
Wholesale Power Sales	1,672,469	2,045,573	(373,104)	(18.2%)
Broadband Revenues	3,036,798	2,942,744	94,054	3.2%
Interest Income and Other	2,036,362	2,226,587	(190,225)	(8.5%)
Other Electric Revenue	1,665,825	1,520,893	144,932	9.5%
Joint Use Cost Share	-	700,000	(700,000)	n/a
Capital Contributions:				
Electric Facilities	4,155,144	6,486,358	(2,331,214)	(35.9%)
Broadband Facilities	75,000	75,000	-	0.0%
Total Revenue	**$165,322,866**	**$163,349,310**	**$1,973,556**	**1.2%**

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Comparative Revenues

Public Utility District No. 1 of Benton County

2027 Budget

	2027 Budget	2026 Original Budget	Increase/ (Decrease)	% Change
Treasury Operations and Customer Service				
Treasury Operations				
515 Interest Income	$1,850,000	$2,000,000	($150,000)	(7.5%)
151 BABs Subsidy	186,362	226,587	(40,225)	(17.8%)
560 Insurance/Claims Reimbursements	100,000	100,000	-	0.0%
Total Treasury Operations	2,136,362	2,326,587	(190,225)	(8.2%)
Customer Service				
545 Other Electric Revenue	500,000	500,000	-	0.0%
Total Customer Service	500,000	500,000	-	0.0%
Total Treasury Operations and Customer Service	**2,636,362**	**2,826,587**	**(190,225)**	**(6.7%)**
Engineering				
523 Pole Contact Revenue	693,750	535,000	158,750	29.7%
525 Capital Contributions				
Angus Franklin Transmission	87,100	87,100	-	0.0%
Joint Use Deficiency Correction CIAC	-	75,000	(75,000)	n/a
Sunheaven Substation #3	-	2,759,958	(2,759,958)	n/a
Misc. Customer Fees (Primary, etc.)	3,724,130	3,564,300	159,830	4.5%
Nine Canyon Scada Upgrades	343,914	-	343,914	n/a
545 Other Electric Revenue	-	700,000	(700,000)	n/a
Total Engineering	**4,848,894**	**7,721,358**	**(2,872,464)**	**(37.2%)**
Power Management				
505 Wholesale Power Sales Revenue	1,513,877	1,864,257	(350,380)	(18.8%)
510 Wholesale Transmission Sales Revenue	158,592	181,316	(22,724)	(12.5%)
Total Power Management	**1,672,469**	**2,045,573**	**(373,104)**	**(18.2%)**
Broadband				
550 Products and Services Revenue				
Ethernet Revenue	1,531,070	1,502,476	28,594	1.9%
TDM Revenue	36,720	36,000	720	2.0%
Wireless Revenue	6,725	6,365	360	5.7%
Internet Transport Revenue	95,660	94,673	987	1.0%
Access Internet Revenue	634,195	601,232	32,963	5.5%
Broadband Revenue-Other (Incl. Fiber Leases)	732,428	701,998	30,430	4.3%
525 Capital Contributions				
Line Extensions	75,000	75,000	-	0.0%
Total Broadband	**3,111,798**	**3,017,744**	**94,054**	**3.1%**
Operations				
Supt. of Transmission & Distribution				
550 Products and Services Revenue				
Pre-Notifier - Tree Trimming	71,175	71,175	-	0.0%
Total Supt. of Transmission & Distribution	71,175	71,175	-	0.0%
Supt. of Operations				
535 Microwave Site Rental	81,900	71,185	10,715	15.1%
Rattlesnake Site Rental	55,000	49,533	5,467	11.0%
545 Other Electric Revenue				
Windfarm Maintenance	114,000	114,000	-	0.0%
Total Supt. of Operations	250,900	234,718	16,182	6.9%
Total Operations	**322,075**	**305,893**	**16,182**	**5.3%**
Non-Departmental				

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Comparative Revenues

Public Utility District No. 1 of Benton County

2027 Budget

		2027 Budget	2026 Original Budget	Increase/ (Decrease)	% Change
501	Retail Energy Sales Total	145,839,317	140,744,220	5,095,097	3.6%
503	Bad Debt Expense	(286,049)	(276,065)	(9,984)	3.6%
502	City Occupation Taxes Collected	7,128,000	6,884,000	244,000	3.5%
520	Temporary Service Revenue	50,000	80,000	(30,000)	(37.5%)
Total Non-Departmental		**152,731,268**	**147,432,155**	**5,299,113**	**3.6%**
Grand Total Revenue		**$165,322,866**	**$163,349,310**	**$1,973,556**	**1.2%**

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Labor Staffing

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Tab 5

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Public Utility District No. 1 of Benton County
2027 Labor & Benefits Budget

District Labor	2027 Budget	2026 Original Budget	Increase (Decrease)	% Change
Regular Labor - Activity 11	$20,625,109	$18,795,656	$1,829,453	9.7%
Overtime Labor - Activity 10	1,138,362	1,041,192	97,170	9.3%
Total Labor	**$21,763,471**	**$19,836,848**	**$1,926,623**	**9.7%**
District Labor Taxes & Benefits				
Payroll Taxes - Activity 88	$1,642,588	$1,496,572	$146,016	9.8%
Employee Benefits - Activity 101	6,766,466	6,150,158	616,308	10.0%
Total Labor Taxes & Benefits	**$8,409,053**	**$7,646,730**	**$762,323**	**10.0%**

District Staffing	2027 Budget	2026 Original Budget	Increase (Decrease)	% Change
Full Time Equivalent Positions (FTEs)	154.25	151.50	2.75	1.8%

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Public Utility District No. 1 of Benton County
2027 Staffing Plan

Full Time Equivalent Positions (FTEs)

Directorate	2027 Budget	2026 Budget	Increase/ (Decrease)
Executive	13.25	12.25	1.00
Finance & Customer Service	25.50	25.50	0.00
Engineering	18.50	18.75	(0.25)
Power Management	8.00	7.00	1.00
Operations	71.00	70.00	1.00
IT	18.00	18.00	0.00
Authorized District Positions	**154.25**	**151.50**	**2.75**
Less: FTEs utilized by other local utilities*	(0.50)	(0.50)	0.00
District Adjusted FTEs	**153.75**	**151.00**	**2.75**

*Position that is shared with other local utilities is Vegetation Management

Change in FTEs	**2.75**
Dept. 2 - Human Resources	**1.00**
Add - Human Resources Generalist	1.00
Dept. 15 - Infrastructure	**0.00**
Remove - Cyber Security Engineer III	(1.00)
Add - Security Engineer II or III	1.00
Dept. 18 - System Applications	**0.00**
Remove - Physical Security Coordinator	(1.00)
Add - GIS Specialist II	1.00
Dept. 22 - Customer Engineering	**(0.25)**
Remove - Department Specialist - On Call	(0.25)
Dept. 31 - Operations	**0.00**
Remove - Assistant General Manager & Director	(1.00)
Add - Chief Operating Officer	1.00
Dept. 32 - Superintendent T&D	**(0.50)**
Remove - Journeyman Lineman (NECA Temp Craft)	(0.50)
Dept. 37 - Auto Shop	**1.00**
Add - Mechanic	1.00
Dept. 38 - Warehouse	**0.50**
Add - Maintenance Workers - Temp.	0.50
Dept. 45 - Energy Programs	**1.00**
Add - Director of Conservation & Distribution Energy Resources (previously in Dept. 51)	1.00
Dept. 51 - Power Management	**0.00**
Remove - Director of Power Management (moved to Dept. 45)	(1.00)
Add - Power Analyst	1.00

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Public Utility District No. 1 of Benton County
2027 Payroll Taxes and Employee Benefits Allocation Budget

Overview

The District allocates the cost of payroll taxes, employee benefits (including paid time off) over actual regular productive work hours. Overtime hours receive an allocation of those payroll taxes and benefits that directly relate to overtime. Payroll taxes and employee benefit costs are distributed to applicable general ledger accounts via activity codes 88 and 101, respectively, by applying a percentage rate to overtime and regular labor (activity codes 10 and 11, respectively). Calculation of the percentage rate is provided below.

Labor Breakdown	2027 Budget	2026 Original Budget	Increase/ (Decrease)	Notes
Labor charged to Expense	12,778,259	$11,661,860	$1,116,399	
Labor charged to Capital	3,651,178	3,413,082	238,096	
Labor charged to Warehouse & Equipment Maintenance	882,053	699,808	182,245	
Total Productive Labor	17,311,490	$15,774,750	$1,536,740	
Paid Leave - Includes Holidays and Personal Leave	3,313,619	$3,020,905	$292,714	
Total Regular Labor	**$20,625,109**	**$18,795,655**	**$1,829,454**	
Benefits/Taxes				
Social Security	$1,327,018	$1,208,937	$118,081	
Medicare	315,570	287,634	27,936	
State Industrial	216,053	256,513	(40,460)	The budget assumes a 3% increase in L&I premium rates, incorporates the District's experience rating, and reflects the District's 80% share of employer-related premiums.
Unemployment	10,000	6,000	4,000	The District does not pay unemployment tax but instead reimburses the State for benefits paid to former employees.
PERS	1,188,734	1,078,253	110,481	According to the Collective Bargaining Agreement, the District provides a deferred compensation match of 3%. In addition, there is a $100 per month contribution to a VEBA account along with an additional $150 per month contribution which is dependent on the employee's participation in a wellness program. On 7/1/2025, the employer rate for PERS decreased from 9.11% to 5.58%, with a further reduction to 5.04% effective 7/1/2027.
Deferred Compensation	825,925	775,896	50,029	
VEBA Contribution	456,000	357,600	98,400	
Medical Insurance	3,426,638	3,104,990	321,648	The 2027 budget assumes a 13.1% increase for medical, 0.8% increase for dental and no increase for vision insurance on 1/1/2027.
Dental Insurance	220,660	217,663	2,997	
Vision Insurance	37,456	37,242	214	
Life Insurance	38,000	38,000	-	
WA Paid Family Medical Leave (PFML)	69,000	-	69,000	Starting 1/1/2027 the Employer portion of the Washington State Family Leave Premium takes effect.
STD Admin Fee	3,000	3,000	-	
Total Benefits/Taxes	$8,134,053	$7,371,728	$762,325	
Leave				
Change PL Liability	$200,000	$200,000	$0	
Paid Time Off (PL)	3,313,619	3,020,905	292,714	
Paid Time Off (PL) Incentive Qualification	75,000	75,000	-	
Leave Subtotal	$3,588,619	$3,295,905	$292,714	
Total Benefits/Taxes and Leave	**$11,722,673**	**$10,667,633**	**$1,055,040**	

Allocation Rate - Regular and Overtime	
Total Regular Benefits/Taxes and Leave	$11,722,673
Total Regular Productive Labor	17,311,490
Allocation Rate - Regular Time	**67.72%**

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Budget by Directorate

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Tab 6

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Revenue and Expense Summary by Department
Public Utility District No. 1 of Benton County
2027 Budget

	2027 Budget	2026 Original Budget	Increase/ (Decrease)	% Change
REVENUE				
Finance and Customer Service	$2,636,362	$2,826,587	($190,225)	(6.7%)
Broadband	3,111,798	3,017,744	94,054	3.1%
Engineering	4,848,894	7,721,358	(2,872,464)	(37.2%)
Power Management	1,672,469	2,045,573	(373,104)	(18.2%)
Operations	322,075	305,893	16,182	5.3%
Non-Departmental	152,731,268	147,432,155	5,299,113	3.6%
Total Revenue	**$165,322,866**	**$163,349,310**	**$1,973,556**	**1.2%**
EXPENSES				
Executive	$3,575,596	$2,319,956	$1,255,640	54.1%
Finance and Customer Service	5,164,668	6,255,419	(1,090,751)	(17.4%)
Information Technology	11,449,456	8,903,624	2,545,832	28.6%
Broadband	2,540,409	2,602,310	(61,901)	(2.4%)
Engineering	19,020,338	20,458,107	(1,437,769)	(7.0%)
Power Management	90,670,688	88,486,669	2,184,019	2.5%
Operations	19,147,589	16,588,896	2,558,693	15.4%
Non-Departmental	46,703,747	42,502,621	4,201,126	9.9%
Total Expenses	**$198,272,491**	**$188,117,602**	**$10,154,889**	**5.4%**

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Executive

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Tab 6

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Directorate Budget Summary
Executive
2027 Budget

Department	
1 - General Manager, Commission	$1,701,264
2 - Human Resources	$1,431,509
12 - Government Relations	$230,320
43 - Communications	$212,503
Grand Total	**$3,575,596**

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Directorate Budget by Department and Activity - Executive
2027 Budget

Department	Activity	2027 Budget	2026 Original Budget	Increase / (Decrease)	% Increase / (Decrease)
1 - General Manager, Commission	11 - All Other District Labor	$964,277	$769,233	$195,043	25.4%
	33 - Office Supplies & Expenses	$13,000	$13,000	$0	0.0%
	42 - Business Expense & Travel	$75,000	$75,000	$0	0.0%
	43 - Training Expense & Travel	$19,900	$21,400	($1,500)	-7.0%
	44 - Other General Expenses	$25,000	$45,000	($20,000)	-44.4%
	45 - Subscriptions & Publications	$13,233	$13,154	$79	0.6%
	61 - Professional Services	$85,000	$85,000	$0	0.0%
	72 - Industry Assoc Assessments	$505,854	$482,641	$23,213	4.8%
	Total	**$1,701,264**	**$1,504,428**	**$196,835**	**13.1%**
2 - Human Resources	11 - All Other District Labor	$1,074,834		$1,074,834	
	42 - Business Expense & Travel	$6,700	$6,700	$0	0.0%
	43 - Training Expense & Travel	$20,500	$15,500	$5,000	32.3%
	44 - Other General Expenses	$33,750	$35,750	($2,000)	-5.6%
	45 - Subscriptions & Publications	$6,300	$6,300	$0	0.0%
	61 - Professional Services	$84,600	$95,600	($11,000)	-11.5%
	72 - Industry Assoc Assessments	$32,575	$26,950	$5,625	20.9%
	104 - Other Employee Costs	$172,250	$170,500	$1,750	1.0%
	Total	**$1,431,509**	**$357,300**	**$1,074,209**	**300.6%**
12 - Government Relations	42 - Business Expense & Travel	$8,800	$8,800	$0	0.0%
	61 - Professional Services	$78,000	$78,000	$0	0.0%
	70 - Civic & Service Organizations	$18,170	$21,170	($3,000)	-14.2%
	72 - Industry Assoc Assessments	$5,400	$4,900	$500	10.2%
	119 - Public Information Expenses	$119,950	$119,950	$0	0.0%
	Total	**$230,320**	**$232,820**	**($2,500)**	**-1.1%**
43 - Communications	42 - Business Expense & Travel	$5,200	$6,000	($800)	-13.3%
	43 - Training Expense & Travel	$3,000	$3,000	$0	0.0%
	45 - Subscriptions & Publications	$2,503	$2,068	$435	21.0%
	70 - Civic & Service Organizations	$3,500		$3,500	
	119 - Public Information Expenses	$198,300	$214,340	($16,040)	-7.5%
	Total	**$212,503**	**$225,408**	**($12,905)**	**-5.7%**
Grand Total		**$3,575,596**	**$2,319,956**	**$1,255,639**	**54.1%**

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Department Budget by Activity - 1 - General Manager, Commission
2027 Budget

Activity	Line Description	GL Account	BU Number	
11 - All Other District Labor	Admin and General	920.00		$699,586
	Customer Accounting	903.00		$56,828
	Personal Leave	184.30		$154,284
	Purchased Power	557.00		$53,578
	Total			**$964,277**
33 - Office Supplies & Expenses	Misc Office Supplies (Exec, HR & Communications)	921.00		$8,000
	Records Mgmt - Shredding Services (CI Shred)	921.00		$5,000
	Total			**$13,000**
42 - Business Expense & Travel	Commission Travel	930.20		$53,000
	General Manager	921.00		$22,000
	Total			**$75,000**
43 - Training Expense & Travel	ARMA Local/In-State Trainings (Records Administrator)	921.00		$700
	Misc Training/Conferences (Local or Regional Seminars/Trainings)	921.00		$1,900
	NWPPA Admin Assistants Conference (Clerk, Administrative Assistant)	921.00		$3,000
	NWPPA Washington Utilities Records Mgmt Meeting (Records Administrator)	921.00		$3,000
	WAPRO Bi-Annual Training (Director, Clerk, Records Administrator)	921.00		$2,500
	WMCA Annual Conference	921.00		$2,800
	WMCA CMC Certification	921.00		$3,000
	WPUDA Bi-Annual Assistants Meeting (Administrative Assistant)	921.00		$1,500
	WPUDA Bi-Annual Records Roundtable (Records Administrator)	921.00		$1,500
	Total			**$19,900**
44 - Other General Expenses	Election Costs	930.20		$25,000
	Total			**$25,000**
45 - Subscriptions & Publications	Clearing Up (NewsData)	930.20		$10,000
	Energy GPS Burrito Newsletter	930.20		$900
	Energy GPS Newsletter	930.20		$1,600
	Grid Brief Newsletter Subscription	930.20		$150
	Wall Street Journal	930.20		$583
	Total			**$13,233**
61 - Professional Services	Contract Attorney	923.00		$75,000
	Misc. Legal (Gordon Thomas Honeywell)	923.00		$10,000
	Total			**$85,000**
72 - Industry Assoc Assessments	APPA	930.20		$55,290
	ARMA Membership - Includes Local Chapter (Records Administrator)	921.00		$210
	AWC (Association of Washington Cities)	921.00		$500
	CRTPG - Columbia River Treaty Power Group	557.00		$3,750
	IEEE (General Manager)	921.00		$272
	IIMC - International Institute of Municipal Clerks (Clerk)	921.00		$450
	NAGARA Membership (Records Administrator)	921.00		$89
	Notary (Supv. Exec. Administration/ Administrative Assistant)	921.00		$100
	NW River Partners	557.00		$59,850
	NW River Partners Media Campaign	557.00		$44,898
	NWPPA	930.20		$37,600
	PNUCC	557.00		$13,547
	PNWA	557.00		$4,733
	PNWA (Inland Ports & Nav Group)	557.00		$14,000
	Professional Engineers License (PE License)(General Manager)	921.00		$201
	Public Power Council (PPC)	557.00		$75,876
	SCWMCA (South Central Washington Municipal Clerks Association)	921.00		$50
	TRIDEC	930.20		$20,000
	WA Municipal Clerk Association (Clerk)	921.00		$200
	WA Public Records Officer Association (Director /Clerk/ Records Administrator)	921.00		$50
	WPUDA	930.20		$174,188
	Total			**$505,854**
Grand Total				**$1,701,264**

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Department Budget by Activity - 2 - Human Resources
2027 Budget

Activity	Line Description	GL Account BU Number	
11 - All Other District Labor	Admin and General	920.00	$902,861
	Personal Leave	184.30	$171,973
	Total		**$1,074,834**
42 - Business Expense & Travel	CWPU, UIP, EIAC, RP3 Meetings	921.00	$5,500
	Executive - Leadership Planning Workshop	921.00	$700
	HR - Other Business Travel or Expense	921.00	$500
	Total		**$6,700**
43 - Training Expense & Travel	District - Leadership & Developmental Training Expenses	921.00	$500
	HR and Internal Communciations - Affiliate, System or Program Conferences	921.00	$20,000
	Total		**$20,500**
44 - Other General Expenses	Driver Abstracts & Clearinghouse Queries	921.00	$1,000
	General Expenses - Misc.	921.00	$250
	Recruitment - Advertising and Career Fairs	921.00	$20,000
	Recruitment - Background Screening	921.00	$4,000
	Recruitment - Interview/Travel Expenses	921.00	$2,500
	Recruitment - Physicals & DOT Screens	921.00	$1,500
	SHL Aptitude Tests	921.00	$1,500
	Trucking Consortium - Collections	921.00	$3,000
	Total		**$33,750**
45 - Subscriptions & Publications	Labor Law Poster Updates	921.00	$300
	Salary Surveys	921.00	$6,000
	Total		**$6,300**
61 - Professional Services	Consultant - Affirmative Action	923.00	$2,100
	District - EmPOWERed Field Trip Transportation	923.00	$5,000
	District - EmPOWERed Training (Campbell)	923.00	$50,000
	District - Guest safety speaker fee	923.00	$5,000
	District - Sylvan Test Proctor	923.00	$1,500
	Leadership Training	923.00	$10,000
	Legal Services	923.00	$10,000
	Trucking Consortium (Service Fee & Training)	923.00	$1,000
	Total		**$84,600**
72 - Industry Assoc Assessments	CWPU Membership Assessments	921.00	$30,000
	SHRM Professional Memberships (5)	921.00	$1,750
	World at Work Memberships (3)(HR Staff)	921.00	$825
	Total		**$32,575**
104 - Other Employee Costs	360 Wellbeing Incentive	926.10	$40,000
	Assessments - ADA, Ergonomic & Fitness For Duty	926.10	$500
	Assessments - CDL Medical Certifications	926.10	$4,000
	COBRA Administration	926.10	$1,000
	CWPU Wellness Program/Catapult	926.10	$8,000
	District - Annual Employee Event	926.10	$10,000
	District - Employee Logo Clothing	926.10	$10,000
	District - EmPOWERed Employee Event	926.10	$3,000
	Employee Assistance Program (EAP) Mediation	926.10	$500
	Employee Recognition & Programs	926.10	$4,000
	Flex 125 Plan Administration	926.10	$1,500
	HealthInvest Administration Fee	926.10	$1,750
	Local Wellness Activities & Events	926.10	$14,000
	Safety Incentive	926.10	$40,000
	Safety Program - Supplies & Activities/Events	926.10	$4,000
	Tuition Reimbursement	926.10	$30,000
	Total		**$172,250**
Grand Total			**$1,431,509**

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Department Budget by Activity - 12 - Government Relations
2027 Budget

Activity	Line Description	GL Account	BU Number	
42 - Business Expense & Travel	NWPPA, PPC, WPUDA (Manager)	921.00		$8,800
	Total			**$8,800**
61 - Professional Services	Governmental Relations	910.00		$78,000
	Total			**$78,000**
70 - Civic & Service Organizations	Benton City Chamber of Commerce	921.00		$350
	Prosser Chamber of Commerce	921.00		$400
	Tri-Cities Hispanic Chamber of Commerce	921.00		$420
	Tri-Cities Regional Chamber of Commerce	921.00		$12,000
	Visit Tri-Cities	921.00		$5,000
	Total			**$18,170**
72 - Industry Assoc Assessments	CSRIA - Columbia Snake River Irrigators Assoc	921.00		$4,400
	FWEE - Foundation for Water & Energy Education	910.00		$1,000
	Total			**$5,400**
119 - Public Information Expenses	Public Education/Community Outreach	910.00		$119,950
	Total			**$119,950**
Grand Total				**$230,320**

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Department Budget by Activity - 43 - Communications
2027 Budget

Activity	Line Description	GL Account	BU Number	
42 - Business Expense & Travel	Business Travel & Expense	921.00		$5,200
	Total			**$5,200**
43 - Training Expense & Travel	Training Expense & Travel	921.00		$3,000
	Total			**$3,000**
45 - Subscriptions & Publications	Tunetank, Capital Press, Canva, Seattle Times, PRB, TCH, Hootsuite	921.00		$2,503
	Total			**$2,503**
70 - Civic & Service Organizations	Prosser Economic Development Association	910.00		$3,500
	Total			**$3,500**
119 - Public Information Expenses	Printing/Advertising	910.00		$128,300
	Radio	910.00		$70,000
	Total			**$198,300**
Grand Total				**$212,503**

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Information Technology & Broadband

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Tab 6

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Directorate Budget Summary
Information Technology
2027 Budget

Department	
3 - Security	$328,370
15 - IT Infrastructure	$2,811,440
18 - IT Applications	$3,350,546
19 - IT Data Management	$180,900
20 - Operational Technology	$4,778,200
46 - Broadband	$2,540,409
Grand Total	**$13,989,865**

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Directorate Budget by Department and Activity - Information Technology 2027 Budget

Department	Activity	2027 Budget	2026 Original Budget	Increase / (Decrease)	% Increase / (Decrease)
3 - Security	25 - Maintenance of Software	$5,950	$5,950	$0	0.0%
	33 - Office Supplies & Expenses	$2,000	$2,000	$0	0.0%
	38 - Maint of Bldg & Improvements	$9,420	$12,640	($3,220)	-25.5%
	43 - Training Expense & Travel	$0	$4,000	($4,000)	-100.0%
	61 - Professional Services	$1,000	$36,000	($35,000)	-97.2%
	72 - Industry Assoc Assessments	$0	$265	($265)	-100.0%
	137 - Capitalized Computer Software	$10,000		$10,000	
	138 - Computer Equipment	$300,000	$300,000	$0	0.0%
	Total	**$328,370**	**$360,855**	**($32,485)**	**-9.0%**
15 - IT Infrastructure	25 - Maintenance of Software	$560,950	$526,375	$34,575	6.6%
	26 - Computer Hardware & Equip Exp	$247,500	$138,500	$109,000	78.7%
	27 - Personal Computer Software	$153,800	$143,800	$10,000	7.0%
	28 - Personal Computer O&M Costs	$188,500	$183,500	$5,000	2.7%
	29 - Personal Computer Supplies&Exp	$3,550	$3,550	$0	0.0%
	33 - Office Supplies & Expenses	$3,000		$3,000	
	43 - Training Expense & Travel	$23,000	$18,000	$5,000	27.8%
	45 - Subscriptions & Publications	$250	$250	$0	0.0%
	50 - Telephone & Answering Services	$177,100	$213,600	($36,500)	-17.1%
	61 - Professional Services	$33,500	$33,500	$0	0.0%
	72 - Industry Assoc Assessments	$290	$434	($144)	-33.2%
	137 - Capitalized Computer Software	$30,000	$25,000	$5,000	20.0%
	138 - Computer Equipment	$1,390,000	$1,090,000	$300,000	27.5%
	Total	**$2,811,440**	**$2,376,509**	**$434,931**	**18.3%**
18 - IT Applications	11 - All Other District Labor	$2,480,726	$2,435,540	$45,186	1.9%
	17 - Operation & Maintenance Exp	$11,000	$9,900	$1,100	11.1%
	25 - Maintenance of Software	$742,000	$645,000	$97,000	15.0%
	26 - Computer Hardware & Equip Exp	$18,000	$18,000	$0	0.0%
	27 - Personal Computer Software	$2,500	$2,500	$0	0.0%
	33 - Office Supplies & Expenses	$2,500	$2,500	$0	0.0%
	42 - Business Expense & Travel	$2,000	$1,000	$1,000	100.0%
	43 - Training Expense & Travel	$24,000	$16,000	$8,000	50.0%
	45 - Subscriptions & Publications	$1,250	$1,250	$0	0.0%
	61 - Professional Services	$66,000	$216,000	($150,000)	-69.4%
	104 - Other Employee Costs	$570	$570	$0	0.0%
	Total	**$3,350,546**	**$3,348,260**	**$2,286**	**0.1%**
19 - IT Data Management	25 - Maintenance of Software	$130,600	$181,500	($50,900)	-28.0%
	27 - Personal Computer Software	$1,400	$5,000	($3,600)	-72.0%
	43 - Training Expense & Travel	$24,800	$23,500	$1,300	5.5%
	45 - Subscriptions & Publications	$600	$500	$100	20.0%
	61 - Professional Services	$15,000	$25,000	($10,000)	-40.0%
	72 - Industry Assoc Assessments	$8,500	$8,500	$0	0.0%
	137 - Capitalized Computer Software		$55,000	($55,000)	-100.0%
	Total	**$180,900**	**$299,000**	**($118,100)**	**-39.5%**
20 - Operational Technology	17 - Operation & Maintenance Exp	$69,000	$67,800	$1,200	1.8%
	18 - Misc Construction Expense		$193,000	($193,000)	-100.0%
	20 - Off-the-Dock Labor		$105,000	($105,000)	-100.0%
	25 - Maintenance of Software	$209,500	$201,300	$8,200	4.1%
	26 - Computer Hardware & Equip Exp	$25,000	$25,000	$0	0.0%
	27 - Personal Computer Software		$7,000	($7,000)	-100.0%
	40 - Rents	$56,000	$107,200	($51,200)	-47.8%

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Directorate Budget by Department and Activity - Information Technology 2027 Budget

Department	Activity	2027 Budget	2026 Original Budget	Increase / (Decrease)	% Increase / (Decrease)
20 - Operational Technology	43 - Training Expense & Travel	$11,000	$15,500	($4,500)	-29.0%
	50 - Telephone & Answering Services	$50,000	$5,000	$45,000	900.0%
	61 - Professional Services	$942,700	$874,600	$68,100	7.8%
	127 - SCADA Communications Equipm..	$0	$67,600	($67,600)	-100.0%
	136 - Communication Equipment	$3,032,000	$750,000	$2,282,000	304.3%
	137 - Capitalized Computer Software	$68,000		$68,000	
	138 - Computer Equipment	$315,000	$100,000	$215,000	215.0%
	Total	**$4,778,200**	**$2,519,000**	**$2,259,200**	**89.7%**
46 - Broadband	12 - Materials & Supplies	$293,500	$313,500	($20,000)	-6.4%
	17 - Operation & Maintenance Exp	$129,000	$127,000	$2,000	1.6%
	18 - Misc Construction Expense	$25,000	$30,000	($5,000)	-16.7%
	20 - Off-the-Dock Labor	$641,500	$691,500	($50,000)	-7.2%
	28 - Personal Computer O&M Costs	$37,000	$44,000	($7,000)	-15.9%
	38 - Maint of Bldg & Improvements	$16,000	$15,000	$1,000	6.7%
	40 - Rents	$209,799	$197,600	$12,199	6.2%
	44 - Other General Expenses	$32,600	$1,058,710	($1,026,110)	-96.9%
	61 - Professional Services	$1,031,010		$1,031,010	
	136 - Communication Equipment	$125,000	$125,000	$0	0.0%
	Total	**$2,540,409**	**$2,602,310**	**($61,901)**	**-2.4%**
Grand Total		**$13,989,865**	**$11,505,934**	**$2,483,931**	**21.6%**

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Department Budget by Activity - 3 - Security
2027 Budget

Activity	Line Description	GL Account	BU Number	
25 - Maintenance of Software	CrisisGo	921.00		$3,800
	Greetly subscription	921.00		$2,150
	Total			**$5,950**
33 - Office Supplies & Expenses	Security Program Expenses	921.00		$2,000
	Total			**$2,000**
38 - Maint of Bldg & Improvements	Admin Fire System Annual Testing	935.00		$500
	Administration Bldg Security	935.00		$1,320
	Jump Off Joe Security	935.02		$540
	Operations Facility Security	598.10		$660
	Operations Fire System Annual Testing	598.10		$500
	Prosser Butte Security	935.03		$540
	Prosser Facility Security	935.04		$1,320
	Prosser Fire System Annual Testing	935.04		$500
	Security System Maintenance and repairs	935.00		$3,000
	Umatilla Ridge Security	935.01		$540
	Total			**$9,420**
61 - Professional Services	Emergency Services Agency (KPD, KFD, etc) Fees for False Alarms	923.00		$1,000
	Total			**$1,000**
137 - Capitalized Computer Software	Alertus Mass Notification Software	391.00	561	$10,000
	Total			**$10,000**
138 - Computer Equipment	CT Plant Security Camera	391.00	222	$25,000
	Security Systems - Cameras	391.00	222	$25,000
	Security Systems - Substations	391.00	222	$250,000
	Total			**$300,000**
Grand Total				**$328,370**

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Department Budget by Activity - 15 - IT Infrastructure
2027 Budget

Activity	Line Description	GL Account	BU Number	
25 - Maintenance of Software	1Password	921.00		$5,800
	2FA/SSO	921.00		$6,800
	Archive Social	921.00		$5,050
	Block Storage (Online)	921.00		$7,500
	Certificate Management Software	921.00		$42,000
	ChatGPT	921.00		$23,000
	Cisco Umbrella	921.00		$9,000
	Cisco- AnyConnect	921.00		$1,200
	Cyber Security Training	921.00		$2,100
	FortiSiem	921.00		$18,500
	FoxIT	921.00		$13,000
	Manage Engine	921.00		$11,000
	Microsoft System Center	921.00		$11,000
	Mobile Device Management	921.00		$7,900
	Nessus (Network Analysis)	921.00		$30,000
	NetScaler	921.00		$17,500
	OATI Certificate	921.00		$1,200
	OEL for Existing	921.00		$2,500
	Power Broker (Desktop Security)	921.00		$1,800
	PURE Storage System maint/support	921.00		$47,000
	RedHat support	921.00		$5,600
	Room Tech Monitoring	921.00		$550
	Rubrik - Cloud backup for O365	921.00		$7,300
	Secret Server	921.00		$2,600
	SmartNet (Ironport, Firepower)	921.00		$43,000
	Solar Winds (Network Monitoring)	921.00		$35,000
	Solar Winds (Storage, VM)	921.00		$10,000
	Tech Smith (SnagIT)	921.00		$1,050
	Third Tier Backup Software (Veeam)	921.00		$32,000
	Trackit (Help Desk Ticket Tracker)	921.00		$12,500
	VMWare (Server Virtualization)	921.00		$97,000
	VMWare (VDI)	921.00		$29,000
	Wasabi - Cloud backup	921.00		$8,000
	WSA	921.00		$13,500
	Total			**$560,950**
26 - Computer Hardware & Equip Exp	Commission Technology	921.00		$5,000
	General PC needs (HD, Mouse, DVD Burner, Cables, etc)	921.00		$22,500
	Replacement Desktop (8)	921.00		$55,000
	Replacement Laptops (3)	921.00		$30,000
	Replacement laptops (Rugged)	588.00		$30,000
	Replacement Monitors (50)	921.00		$5,000
	Replacement projectors - (office)	921.00		$3,500
	Standard Printer	588.00		$3,000
	Tablets - iPads	588.00		$90,000
	Zero Clients	921.00		$3,500
	Total			**$247,500**
27 - Personal Computer Software	Affiliations	921.00		$300
	Barco Datawell Support	588.00		$15,000
	Misc Upgrades and Software	921.00		$6,500
	MSDN (Support Specialist (2), System Administrator)	921.00		$2,000
	Office 365	921.00		$130,000
	Total			**$153,800**
28 - Personal Computer O&M Costs	Cisco SmartNets	921.00		$150,000
	MFP Maintenance - Engineering	588.00		$7,500
	MFP Maintenance - Executive	921.00		$1,500
	MFP Maintenance - Finance/CS	921.00		$8,000

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Department Budget by Activity - 15 - IT Infrastructure
2027 Budget

Activity	Line Description	GL Account	BU Number	
28 - Personal Computer O&M Costs	MFP Maintenance - Operations	588.00		$5,500
	MFP Maintenance - Power Mgmt	921.00		$4,000
	MFP Maintenance - Prosser	921.00		$1,000
	Printer Maintenance - Engineering	588.00		$1,000
	Printer Maintenance - Executive	921.00		$500
	Printer Maintenance - Finance/CS	921.00		$500
	Printer Maintenance - IT	921.00		$1,500
	Printer Maintenance - Operations	588.00		$1,000
	Printer Maintenance - Power Mgmt	921.00		$500
	Printer Maintenance - Prosser	921.00		$1,000
	Records Scanner	921.00		$1,000
	UPS Maintenance	921.00		$4,000
	Total			**$188,500**
29 - Personal Computer Supplies&Exp	Engineering	588.00		$1,000
	Executive	921.00		$500
	Finance/CS	921.00		$450
	IT	921.00		$200
	Operations	588.00		$1,000
	Power Mgmt	921.00		$200
	Prosser	921.00		$200
	Total			**$3,550**
33 - Office Supplies & Expenses	Desk Purchase	921.00		$3,000
	Total			**$3,000**
43 - Training Expense & Travel	IT Management Travel (Supervisor)	921.00		$3,500
	Training (Network Engineer)	921.00		$5,500
	Training (Security Engineer)	921.00		$5,000
	Training (System Administrator)	921.00		$9,000
	Total			**$23,000**
45 - Subscriptions & Publications	Subscription & Publications	921.00		$250
	Total			**$250**
50 - Telephone & Answering Services	Aircards - Operations (Field)	588.00		$45,000
	AVL - Operations - 85	588.00		$25,000
	Charter (Internet Service)	921.00		$2,100
	Frontier (includes all Non-Wireless Services)	921.00		$4,500
	Local Cloud Call Prompter	921.00		$12,500
	RingCentral	921.00		$88,000
	Total			**$177,100**
61 - Professional Services	Consulting for External Network Audit	923.00		$25,000
	Infrastructure Support	923.00		$5,000
	Phone System Support	923.00		$3,500
	Total			**$33,500**
72 - Industry Assoc Assessments	Cisco Certified Network Professional	921.00		$290
	Total			**$290**
137 - Capitalized Computer Software	Windows Datacenter Licenses	391.00	38	$30,000
	Total			**$30,000**
138 - Computer Equipment	Cisco Blade Server	391.00	44	$800,000
	Commission AV	391.00	557	$25,000
	Multi-Function Printer	391.00	302	$15,000
	Network Switch Purchase	391.00	33	$150,000
	Next Gen Wi-Fi	391.00	558	$125,000
	Storage Area Network (SAN) Upgrade	391.00	267	$275,000
	Total			**$1,390,000**
Grand Total				**$2,811,440**

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Department Budget by Activity - 18 - IT Applications
2027 Budget

Activity	Line Description	GL Account	BU Number	
11 - All Other District Labor	Admin and General	920.00		$828,149
	Broadband	935.20		$7,206
	Customer Accounting	903.00		$421,139
	Distribution	588.00		$654,888
	H2F4 RTU Replacement (WO #739618)	380.00	425	$315
	Horse Heaven RTU Replacement (Metering Point) (WO #775207)	380.00	425	$334
	Labor - Security System Upgrades	391.00	222	$5,000
	NoaNET NCS and District Labor	397.20	22	$26,779
	OT Telecomm Network Upgrade	380.00	481	$140,000
	Personal Leave	184.30		$396,916
	Total			**$2,480,726**
17 - Operation & Maintenance Exp	Benton County Aerial Imagery (Orthophotos)	588.00		$10,000
	Benton County Plat Imagery	588.00		$1,000
	Total			**$11,000**
25 - Maintenance of Software	Adobe Creative Cloud	921.00		$4,800
	Alden	588.00		$4,100
	Arcos Callout Subscription	588.00		$49,000
	AutoCAD Network License	588.00		$12,000
	Cascade (Asset Management)	588.00		$35,650
	Customer Survey Tool	921.00		$9,000
	Doble Software Maintenance	588.00		$5,300
	ESRI (GIS)	588.00		$34,000
	Google Translate Service (Website)	921.00		$1,000
	Hootsuite	921.00		$640
	IKE GPS Software Services	588.00		$6,500
	Kapish EasyLink	921.00		$970
	Kentico License (Website)	921.00		$6,250
	MSDS Online	588.00		$4,500
	MVIX Integrations	921.00		$4,200
	NeoGov	921.00		$56,665
	NISC - Monthly Recurring Costs	921.00		$412,000
	Osmose Ocalc Licenses (8)	588.00		$13,300
	PowerWorld Transmission Software	588.00		$4,000
	Sag10	588.00		$1,300
	SmartSheets Subscription	921.00		$5,800
	TopCon GPS Software Maintenance	588.00		$1,650
	TRIM	921.00		$41,000
	Vehicle Management System Maintenance	588.00		$6,500
	Watt - Net Express	588.00		$1,800
	Website Hosting Fees	921.00		$6,875
	WindMil Support	588.00		$13,200
	Total			**$742,000**
26 - Computer Hardware & Equip Exp	Kiosks (2) - Lease Kennewick & Prosser	903.00		$18,000
	Total			**$18,000**
27 - Personal Computer Software	Misc Upgrades and Software	921.00		$2,500
	Total			**$2,500**
33 - Office Supplies & Expenses	Misc Office Supplies	921.00		$2,500
	Total			**$2,500**
42 - Business Expense & Travel	Misc. Business Expense	921.00		$2,000
	Total			**$2,000**
43 - Training Expense & Travel	Cascade User Group (Analyst)	588.00		$3,000
	IT Management/Strategic Planning (Director)	921.00		$3,000
	Leadership Training (Manager)	921.00		$5,000
	NISC User Group (Analysts)	921.00		$10,000
	NW NISC User Group (Supervisor & Analysts)	921.00		$3,000
	Total			**$24,000**

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Department Budget by Activity - 18 - IT Applications
2027 Budget

Activity	Line Description	GL Account	BU Number	
45 - Subscriptions & Publications	Subscription & Publications	921.00		$1,250
	Total			**$1,250**
61 - Professional Services	iVUE Enhancements	391.00	31	$10,000
	NISC - Programming (Expense)	923.00		$5,000
	TRIM Maintenance/Consulting	923.00		$24,000
	Website Annual Upgrades & Misc Programming	923.00		$27,000
	Total			**$66,000**
104 - Other Employee Costs	Employee Recognition	921.00		$570
	Total			**$570**
Grand Total				**$3,350,546**

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Department Budget by Activity - 19 - IT Data Management
2027 Budget

Activity	Line Description	GL Account	BU Number	
25 - Maintenance of Software	Anaconda Subscription	921.00		$1,000
	Azure DevOps Server/User Cal	921.00		$200
	CData Sharepoint Driver for Polybase	921.00		$8,500
	DB Schema Pro	921.00		$400
	Degree Days Subscription	921.00		$2,700
	Docker Desktop (4)	921.00		$600
	Foglight	921.00		$25,000
	Power BI Premium Per User - Developer Licenses (14)	921.00		$5,000
	PyCharm Professional - Python IDE (4)	921.00		$1,200
	SQL Server SA	921.00		$22,000
	SQL Spreads	921.00		$15,000
	Tableau Business Intelligence Software	921.00		$46,000
	Toad Data Point (1 Subscription)	921.00		$500
	Toad for Oracle Base Edition (3 perpetual)	921.00		$1,400
	Toad for SQL Server Professional Edition (2)	921.00		$500
	Toad for SQL Server Xpert Edition (1)	921.00		$600
	Total			**$130,600**
27 - Personal Computer Software	MSDN Licenses	921.00		$1,400
	Total			**$1,400**
43 - Training Expense & Travel	Business Intelligence and Database Class Training	921.00		$10,000
	Business Intelligence Conference	921.00		$6,500
	Coursera Training Subscription 4 People	921.00		$1,800
	Data Integration & DBA Conferences	921.00		$6,500
	Total			**$24,800**
45 - Subscriptions & Publications	Subscription & Publications	921.00		$600
	Total			**$600**
61 - Professional Services	BI Consulting	923.00		$15,000
	Total			**$15,000**
72 - Industry Assoc Assessments	Utility Analytics Membership (UAI)	921.00		$8,500
	Total			**$8,500**
Grand Total				**$180,900**

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Department Budget by Activity - 20 - Operational Technology
2027 Budget

Activity	Line Description	GL Account	BU Number	
17 - Operation & Maintenance Exp	Sensus Flexnet Meter Reading Fee	902.00		$69,000
	Total			**$69,000**
25 - Maintenance of Software	Dragos	588.00		$29,000
	PI Historian Annual Maintenance	588.00		$12,700
	SEL DMA	588.00		$3,800
	Sensus Alarm Manager	902.00		$8,000
	Sensus RNI	902.00		$110,000
	Survalent (SCADA)	592.30		$43,000
	TextPower	588.00		$3,000
	Total			**$209,500**
26 - Computer Hardware & Equip Exp	OT Hardware Expenses	588.00		$25,000
	Total			**$25,000**
40 - Rents	Badger Mtn Site AMI Fee	588.00		$4,300
	DNR Billing - Jump Off Joe	588.00		$44,000
	Prosser Tower Site	588.00		$3,100
	Umatilla Ground Lease and Taxes	588.00		$4,600
	Total			**$56,000**
43 - Training Expense & Travel	Distributech (Mgr & Director)	588.00		$5,000
	OT Communications Conference (Mgr, Director and Network Engineer)	588.00		$3,000
	OT Network Engineer Training	588.00		$3,000
	Total			**$11,000**
50 - Telephone & Answering Services	Cell Cards - OT Devices	588.00		$45,000
	ICCP Communication Line	588.00		$5,000
	Total			**$50,000**
61 - Professional Services	AMI Enhanced Support	902.00		$51,700
	OT Telecomm Network Upgrade	380.00	481	$778,000
	Survalent Load Reduction Tool Implementation	380.00	559	$113,000
	Total			**$942,700**
136 - Communication Equipment	OT Telecomm Network Upgrade	380.00	481	$3,032,000
	Total			**$3,032,000**
137 - Capitalized Computer Software	Survalent Load Reduction Tool	380.00	559	$68,000
	Total			**$68,000**
138 - Computer Equipment	Cell Routers	391.00	531	$100,000
	Substation Router Replacements	391.00	483	$40,000
	TGB Replacements	391.00	223	$100,000
	WAN Switches	391.00	560	$75,000
	Total			**$315,000**
Grand Total				**$4,778,200**

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Department Budget by Activity - 46 - Broadband
2027 Budget

Activity	Line Description	GL Account	BU Number	
12 - Materials & Supplies	Fiber Backbone & Laterals	397.30	134	$90,000
	Fiber Conduit	397.20	19	$6,000
	Fiber Customer Connects - LEC	397.20	135	$127,500
	System Improvement Projects	397.30	349	$70,000
	Total			**$293,500**
17 - Operation & Maintenance Exp	Fiber Reel Testing	935.20		$5,000
	NCS - Fiber Repair Emergency On-Call Support	935.30		$24,000
	NCS - Fiber Replacement and Restoration	935.30		$100,000
	Total			**$129,000**
18 - Misc Construction Expense	Construction-Related Permits	397.30	524	$5,000
	Franchise BB Facility Relocations	397.30	252	$20,000
	Total			**$25,000**
20 - Off-the-Dock Labor	Fiber Backbone & Laterals	397.30	134	$200,000
	Fiber Conduit	397.20	19	$14,000
	Fiber Customer Connects - LEC	397.20	135	$297,500
	Joint Use Audit Corrective Actions	935.30		$10,000
	System Improvement Projects	397.30	349	$120,000
	Total			**$641,500**
28 - Personal Computer O&M Costs	Nokia MPLS Equipment Maintenance & Support	935.20		$37,000
	Total			**$37,000**
38 - Maint of Bldg & Improvements	Maintenance Expense (Nodes and Building)	935.20		$16,000
	Total			**$16,000**
40 - Rents	BPA - DFL (CRC,#19TX-16737) (20-46-05)	935.20		$737
	COR - DFL - 4 sites (23-46-11)	935.20		$6,480
	COR - DFL - 4 Towers (23-46-12)	935.20		$6,480
	COR - DFL - 6 Towers (24-46-07)	935.20		$16,200
	COR - DFL - 510 Wellsian Way (25-46-12)	935.20		$1,620
	COR - DFL - 651 Truman (24-46-06)	935.20		$1,620
	COR - DFL - 750 GWW (26-46-03, Parsec)	935.20		$1,620
	COR - DFL - 915 Goethals (23-46-18)	935.20		$1,620
	COR - DFL - 1776 Fowler St (26-46-02)	935.20		$1,620
	COR - DFL - 2610 Salk Ave (23-46-19)	935.20		$1,620
	COR - DFL - 2800 Stevens Dr (25-46-13)	935.20		$1,620
	COR - DFL - 2811 Polar Way (23-46-20)	935.20		$1,620
	COR - DFL - 3200 Duportail St (24-46-05)	935.20		$1,620
	COR - DFL - Bellerive, Steptoe (23-46-15)	935.20		$3,240
	COR - DFL - BIPIN (23-46-06)	935.20		$1,620
	COR - DFL - Columbia REA (25-46-07)	935.20		$1,620
	COR - DFL - Community First Bank (26-46-01)	935.20		$3,240
	COR - DFL - Fowler St (23-46-10, McCurley)	935.20		$1,620
	COR - DFL - GWW & Knight St. (23-46-13, Kadlec)	935.20		$1,620
	COR - DFL - HMIS (24-46-09)	935.20		$1,620
	COR - DFL - Inline Computers (24-46-01)	935.20		$1,620
	COR - DFL - Keene (23-46-16)	935.20		$3,240
	COR - DFL - LW Campus (23-46-14)	935.20		$3,240
	COR - DFL - MSA Steptoe/Knight (23-46-07)	935.20		$1,620
	COR - DFL - Preferred Freezer (25-46-06)	935.20		$1,620
	COR - DFL - Richland Public Library (25-46-05)	935.20		$1
	COR - DFL - RSD Steptoe St. (24-46-02)	935.20		$1,620
	COR - DFL - Steptoe Bike to Duportail Bypass (25-46-15)	935.20		$3,240
	COR - DFL - T-Mobile 514 Warehouse St. (21-46-10)	935.20		$1,620
	COR - DFL - T-Mobile - 686 Truman Ave (25-46-01)	935.20		$1,620
	COR - DFL - T-Mobile Jericho Rd. (26-46-04)	935.20		$1,620
	COR - DFL - Umpqua Bank (25-46-11)	935.20		$1,620
	COR - DFL - Williams Blvd (23-46-17)	935.20		$3,240
	COR -DFL - HAPO (26-46-06)	935.20		$3,240

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Department Budget by Activity - 46 - Broadband
2027 Budget

Activity	Line Description	GL Account	BU Number	
40 - Rents	COR DFL - T-Mobile - SP01426A - Bellerive Dr. to Steptoe St. (25-46-03)	935.20		$1,620
	COR DFL - USC Richland CRAN 002-GWW/Columbia Pt Drive (25-46-02)	935.20		$3,240
	Energy NW - (2) DFL Ashe Facility to POS and Rack Space Rental, Line #6 (10-46-07)	935.20		$5,094
	FPUD - DFL - WR PD to BPIN BB Services Agreement (22-46-01)	935.20		$1,800
	FPUD - DFL Colo 5 to Winco Vault (21-46-04)	935.20		$15,480
	FPUD - DFL Zayo Colo 1 to Winco Vault (23-46-09)	935.20		$13,200
	Permits (2) with Tri-City Railroad	935.20		$1,000
	Pole Contact Fees (COR, FPUD, LSN, & BREA,Ziply)	935.20		$36,307
	Sales Tax on DFL Rents at average 8.8%	935.20		$16,000
	Spectrum - DFL - Spectrum West Richland PD (21-46-11)	935.20		$10,320
	Verizon Colocation Space and DC Power (10-46-12)	935.20		$17,520
	Total			**$209,799**
44 - Other General Expenses	Energy NW - (2) DFL Ashe Facility to POS and Rack Space Rental, Line #6 (10-46-07)	935.20		$5,400
	Franklin PUD Recurring Transport Charges	935.20		$2,200
	NoaNet - Internet Access via Franklin POP ($1,260 x 12 plus bursting @ $3.6 per ..	935.20		$25,000
	Total			**$32,600**
61 - Professional Services	NCS - NoaNet Labor Allocation to O&M	935.20		$824,565
	NoaNET NCS and District Labor	397.20	22	$206,445
	Total			**$1,031,010**
136 - Communication Equipment	Backbone System Electronics	397.40	133	$75,000
	Premise Electronics	397.25	136	$50,000
	Total			**$125,000**
Grand Total				**$2,540,409**

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Finance & Customer Service

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Tab 6

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Directorate Budget Summary
Finance & Customer Service
2027 Budget

Department	
11 - Finance & Business Services	$670,282
14 - General Accounting	$773,718
16 - Treasurer	$1,712,100
44 - Customer Service	$2,008,568
Grand Total	**$5,164,668**

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Directorate Budget by Department and Activity - Finance & Customer Service 2027 Budget

Department	Activity	2027 Budget	2026 Original Budget	Increase / (Decrease)	% Increase / (Decrease)
11 - Finance & Business Services	11 - All Other District Labor	$653,242	$1,619,501	($966,258)	-59.7%
	33 - Office Supplies & Expenses	$5,000	$5,000	$0	0.0%
	42 - Business Expense & Travel	$10,000	$12,000	($2,000)	-16.7%
	43 - Training Expense & Travel	$300	$2,300	($2,000)	-87.0%
	72 - Industry Assoc Assessments	$1,740	$1,577	$163	10.3%
	Total	**$670,282**	**$1,640,378**	**($970,095)**	**-59.1%**
14 - General Accounting	10 - District Overtime Labor	$500	$500	$0	0.0%
	11 - All Other District Labor	$661,423	$634,042	$27,380	4.3%
	42 - Business Expense & Travel	$500	$500	$0	0.0%
	43 - Training Expense & Travel	$7,000	$6,500	$500	7.7%
	45 - Subscriptions & Publications	$805	$1,060	($255)	-24.1%
	60 - Audit Examination - State	$101,000	$99,000	$2,000	2.0%
	72 - Industry Assoc Assessments	$2,130	$1,233	$897	72.7%
	104 - Other Employee Costs	$360	$180	$180	100.0%
	Total	**$773,718**	**$743,015**	**$30,702**	**4.1%**
16 - Treasurer	11 - All Other District Labor		$372,310	($372,310)	-100.0%
	34 - Insurance	$1,211,400	$1,118,100	$93,300	8.3%
	41 - Insurance Damages & Other Reim	$10,000	$10,000	$0	0.0%
	42 - Business Expense & Travel	$3,600	$1,300	$2,300	176.9%
	43 - Training Expense & Travel	$1,300	$3,600	($2,300)	-63.9%
	46 - Treasurer Expenses	$453,200	$453,700	($500)	-0.1%
	61 - Professional Services	$32,500	$32,500	$0	0.0%
	72 - Industry Assoc Assessments	$100	$100	$0	0.0%
	Total	**$1,712,100**	**$1,991,610**	**($279,510)**	**-14.0%**
44 - Customer Service	10 - District Overtime Labor	$21,000	$20,479	$521	2.5%
	11 - All Other District Labor	$1,308,768	$1,181,137	$127,631	10.8%
	30 - Customer Service Expenses	$618,600	$618,600	$0	0.0%
	33 - Office Supplies & Expenses	$24,000	$24,000	$0	0.0%
	39 - Maint of Equipment	$3,500	$3,500	$0	0.0%
	43 - Training Expense & Travel	$26,200	$22,200	$4,000	18.0%
	44 - Other General Expenses	$6,000	$5,000	$1,000	20.0%
	45 - Subscriptions & Publications	$500	$500	$0	0.0%
	61 - Professional Services	$0	$5,000	($5,000)	-100.0%
	Total	**$2,008,568**	**$1,880,416**	**$128,152**	**6.8%**
Grand Total		**$5,164,668**	**$6,255,419**	**($1,090,751)**	**-17.4%**

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Department Budget by Activity - 11 - Finance & Business Services
2027 Budget

Activity	Line Description	GL Account	BU Number	
11 - All Other District Labor	Admin and General	920.00		$392,732
	Customer Accounting	903.00		$52,919
	Distribution	588.00		$82,616
	Personal Leave	184.30		$104,519
	Purchased Power	557.00		$20,457
	Total			**$653,242**
33 - Office Supplies & Expenses	Misc Office Supplies	921.00		$5,000
	Total			**$5,000**
42 - Business Expense & Travel	PPC/WPUDA/NWPPA	921.00		$10,000
	Total			**$10,000**
43 - Training Expense & Travel	GFOA (Director)	921.00		$300
	Total			**$300**
72 - Industry Assoc Assessments	AICPA (American Institute of CPAs) Membership (Director)	921.00		$355
	CMA License - IMA (Inst of Mgmt Accountants) (Director)	921.00		$325
	CPA License - WA ST Board of Accountancy (Director)	921.00		$230
	GFOA (Government Finance Officers Assoc) Membership (Director)	921.00		$500
	WSCPA (WA Society of CPAs) Membership (Director)	921.00		$330
	Total			**$1,740**
Grand Total				**$670,282**

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Department Budget by Activity - 14 - General Accounting
2027 Budget

Activity	Line Description	GL Account	BU Number	
10 - District Overtime Labor	Labor - Overtime - Admin General	920.00		$500
	Total			**$500**
11 - All Other District Labor	Admin and General	920.00		$555,595
	Personal Leave	184.30		$105,828
	Total			**$661,423**
42 - Business Expense & Travel	CWPU Trust Meetings	921.00		$500
	Total			**$500**
43 - Training Expense & Travel	Training (Analyst/Specialist)	921.00		$3,000
	Training (AP/Payroll)	921.00		$1,000
	Training (Manager)	921.00		$2,000
	WPUDA Finance Meetings	921.00		$1,000
	Total			**$7,000**
45 - Subscriptions & Publications	Accounting Publications	921.00		$300
	GFOA Fee - ACFR Excellence in Reporting program	921.00		$505
	Total			**$805**
60 - Audit Examination - State	Financial Statement External Audit	923.00		$69,000
	State Auditors Office	923.00		$32,000
	Total			**$101,000**
72 - Industry Assoc Assessments	AICPA (American Institute of CPAs) (Manager/Analyst)	921.00		$720
	CPA License - WA State Board of Accountancy (Manager/Analyst)	921.00		$460
	WSCPA (Wash. Society of CPAs) (Manager/Analyst)	921.00		$950
	Total			**$2,130**
104 - Other Employee Costs	Employee Recognition	926.10		$360
	Total			**$360**
Grand Total				**$773,718**

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Department Budget by Activity - 16 - Treasurer
2027 Budget

Activity	Line Description	GL Account	BU Number	
34 - Insurance	Crime Policy	925.00		$4,900
	Cyber Security Insurance	925.00		$38,100
	Fiduciary Liability Policy	925.00		$14,800
	Liability, Directors & Officers	925.00		$21,600
	Liability, Excess $65 million, EIM	925.00		$195,600
	Liability, excess General & Professional, AEGIS	925.00		$450,700
	Liability, General Assessment	925.00		$150,000
	Other Insurance Policies (Flood, Bonds, Fronting, etc)	925.00		$1,100
	Property, Excess, National Union Fire	924.00		$250,800
	Property, General Assessment	924.00		$80,000
	Special Trips	925.00		$1,800
	Storage Tank Pollution Liability, WA. State	925.00		$2,000
	Total			**$1,211,400**
41 - Insurance Damages & Other Reim	Direct Payment of Damages and Other Reimbursements	925.00		$10,000
	Total			**$10,000**
42 - Business Expense & Travel	PURMS (Manager)	921.00		$3,200
	WPTA (Analyst)	921.00		$400
	Total			**$3,600**
43 - Training Expense & Travel	NWPPA / APPA / Rates (Manager/Analyst)	921.00		$600
	Training (Analyst/Specialist)	921.00		$600
	WPUDA Finance Officers (Manage/Analyst)	921.00		$100
	Total			**$1,300**
46 - Treasurer Expenses	Bank Service Fees (Bank of America)	921.00		$19,000
	Credit Card Processor Fees (NISC)	903.00		$410,000
	Fiscal Agent Fees (US Bank)	921.00		$2,200
	Investment Custody Fees (Principal)	921.00		$4,000
	NISC - Banking Fees (Citi Bank First Data/Jack Henry)	903.00		$13,000
	US Payments (Kiosk Transaction/Processing Fees)	903.00		$5,000
	Total			**$453,200**
61 - Professional Services	Bond Counsel/Financial Advisor	923.00		$8,000
	Fitch Ratings	923.00		$7,500
	Moodys Investors Service	923.00		$1,500
	Retail Rate Design Consultant	916.00		$10,000
	Standard & Poors	923.00		$5,500
	Total			**$32,500**
72 - Industry Assoc Assessments	WPTA	921.00		$100
	Total			**$100**
Grand Total				**$1,712,100**

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Department Budget by Activity - 44 - Customer Service
2027 Budget

Activity	Line Description	GL Account	BU Number	
10 - District Overtime Labor	Labor - Overtime - Customer Accounting	903.00		$21,000
	Total			**$21,000**
11 - All Other District Labor	Customer Accounting	903.00		$1,099,365
	Personal Leave	184.30		$209,403
	Total			**$1,308,768**
30 - Customer Service Expenses	Application Processing Fees (Helping Hands/Disabled Disc Programs)	903.00		$11,800
	Armored Car, Kennewick & Prosser Kiosks, Dropbox	903.00		$35,000
	Cash Vault Services	903.00		$24,000
	Identity Verifications and Adverse Action Letters	903.00		$16,700
	Interpretation Services	903.00		$1,600
	Mail Machine Rental Fee	903.00		$3,500
	NISC - Messenger Letters, Urgent Notices, LL, Autopay, Budget Plan	903.00		$100,000
	NISC - Print & Mail Services (forms,envelopes, data)	903.00		$395,000
	NISC - Special Handle Bill Postage/Online Payments RPPS/Fiserv	903.00		$9,000
	Non-Bill District Postage Costs	903.00		$22,000
	Total			**$618,600**
33 - Office Supplies & Expenses	Misc Office Supplies	903.00		$24,000
	Total			**$24,000**
39 - Maint of Equipment	Postage Meter & Mail Insert Machine Expenses	903.00		$3,500
	Total			**$3,500**
43 - Training Expense & Travel	CSR Training /QA Program	903.00		$10,000
	NISC - MIC	903.00		$8,000
	NWPPA-Leadership Training	903.00		$4,700
	WPUDA users Groups	903.00		$3,500
	Total			**$26,200**
44 - Other General Expenses	Other Expenses-Senior Day & Cust Appreciation	903.00		$6,000
	Total			**$6,000**
45 - Subscriptions & Publications	Dues and Subscriptions	903.00		$500
	Total			**$500**
Grand Total				**$2,008,568**

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Power Management

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Tab 6

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Directorate Budget Summary
Power Management
2027 Budget

Department	
45 - Energy Programs	$653,625
51 - Power Management	$90,017,063
Grand Total	**$90,670,688**

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Directorate Budget by Department and Activity - Power Management 2027 Budget

Department	Activity	2027 Budget	2026 Original Budget	Increase / (Decrease)	% Increase / (Decrease)
45 - Energy Programs	9 - Purchased Power	($2,126,780)	($2,303,313)	$176,533	-7.7%
	11 - All Other District Labor	$671,975	$375,467	$296,507	79.0%
	33 - Office Supplies & Expenses	$5,000	$5,000	$0	0.0%
	42 - Business Expense & Travel	$7,900	$9,800	($1,900)	-19.4%
	43 - Training Expense & Travel	$15,000	$15,000	$0	0.0%
	45 - Subscriptions & Publications	$150	$150	$0	0.0%
	60 - Audit Examination - State	$21,300	$42,500	($21,200)	-49.9%
	61 - Professional Services	$70,000	$17,500	$52,500	300.0%
	72 - Industry Assoc Assessments	$5,080	$5,050	$30	0.6%
	111 - Electric Vehicle	$5,000	$5,000	$0	0.0%
	112 - Residential Conservation Exp	$379,000	$429,000	($50,000)	-11.7%
	113 - Commercial Conservation Exp	$300,000	$300,000	$0	0.0%
	114 - Industrial Conservation Expense	$300,000	$600,000	($300,000)	-50.0%
	115 - Agriculture Conservation Expense	$300,000	$100,000	$200,000	200.0%
	118 - Low Income Conservation	$700,000	$700,000	$0	0.0%
	Total	**$653,625**	**$301,154**	**$352,470**	**117.0%**
51 - Power Management	9 - Purchased Power	$89,669,730	$87,696,446	$1,973,284	2.3%
	11 - All Other District Labor	$299,260	$428,668	($129,408)	-30.2%
	33 - Office Supplies & Expenses	$1,500	$1,500	$0	0.0%
	42 - Business Expense & Travel	$12,000	$12,000	$0	0.0%
	43 - Training Expense & Travel	$5,500	$5,500	$0	0.0%
	45 - Subscriptions & Publications	$250	$2,750	($2,500)	-90.9%
	61 - Professional Services	$25,000	$35,000	($10,000)	-28.6%
	72 - Industry Assoc Assessments	$3,823	$3,650	$173	4.7%
	Total	**$90,017,063**	**$88,185,514**	**$1,831,549**	**2.1%**
Grand Total		**$90,670,688**	**$88,486,669**	**$2,184,019**	**2.5%**

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Department Budget by Activity - 45 - Energy Programs
2027 Budget

Activity	Line Description	GL Account	BU Number	
9 - Purchased Power	EEI Reimbursement - Rebates	555.71		($2,126,780)
	Total			**($2,126,780)**
11 - All Other District Labor	Conservation Program	908.30		$445,929
	Customer Accounting	903.00		$81,225
	Personal Leave	184.30		$107,516
	Purchased Power	557.00		$37,305
	Total			**$671,975**
33 - Office Supplies & Expenses	Audit Field Materials (Flow Meter, Camera, Protective Clothing, Customer Materi..	908.30		$5,000
	Total			**$5,000**
42 - Business Expense & Travel	BPA/PNWCC Conservation Mtgs (Manager/Analyst)	908.30		$3,300
	Demand Response Meetings	557.00		$3,000
	Solar (Manager)	908.97		$1,600
	Total			**$7,900**
43 - Training Expense & Travel	BPA Annual Conservation Mtgs (Advisor (2)/Analyst (2)/Specialist)	908.30		$5,000
	Misc. Training - (Advisor (3)/Analyst (2)/ Specialist)	908.30		$10,000
	Total			**$15,000**
45 - Subscriptions & Publications	Subscription & Publications (Home Energy Mag.)	908.30		$150
	Total			**$150**
60 - Audit Examination - State	CETA SAO Audit Examination Fees	557.00		$21,300
	Total			**$21,300**
61 - Professional Services	EES CPA/DRPA (conservation, demand response)	557.00		$70,000
	Total			**$70,000**
72 - Industry Assoc Assessments	APPA - DEED Program	921.00		$4,600
	HBA - Home Builders Association Kennewick	908.30		$480
	Total			**$5,080**
111 - Electric Vehicle	Electric Vehicle Rebate	908.60		$5,000
	Total			**$5,000**
112 - Residential Conservation Exp	NEEA Direct Funding	908.30		$54,000
	Residential Conservation Expenses	908.30		$325,000
	Total			**$379,000**
113 - Commercial Conservation Exp	Commercial Conservation Expenses	908.32		$300,000
	Total			**$300,000**
114 - Industrial Conservation Expense	Industrial Conservation Expenses	908.31		$300,000
	Total			**$300,000**
115 - Agriculture Conservation Expense	Agriculture /Irrigation Conservation Expenses	908.33		$300,000
	Total			**$300,000**
118 - Low Income Conservation	Residential CAC Low Income Program	908.34		$300,000
	Residential District Low Income Program	908.35		$400,000
	Total			**$700,000**
Grand Total				**$653,625**

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Department Budget by Activity - 51 - Power Management
2027 Budget

Activity	Line Description	GL Account	BU Number	
9 - Purchased Power	BPAP - Composite Charge - Load Following	555.07		$73,036,776
	BPAP - Demand	555.05		$4,614,161
	BPAP - Irrigation Rate Discount	555.12		($3,656,321)
	BPAP - Load Shaping HLH	555.10		($1,833,692)
	BPAP - Load Shaping LLH	555.11		$2,416,043
	BPAP - Non-Slice Charge - Load Following	555.08		($12,486,912)
	BPAP - Prepayment Credit	555.72		($161,256)
	BPAP - Rate Adjustments	555.09		$4,322,160
	BPAP - Tier 2 Short Term	555.06		$6,861,649
	Ecology GHG Reporting - 3rd Party Verification	557.00		$10,000
	Ecology GHG Reporting - Annual Fee	557.00		$2,500
	Non-BPA - Nine Canyon Wind	555.50		$1,735,932
	Non-BPA - Packwood Hydro	555.50		$462,408
	Non-BPA - Renewable Energy Credit (REC) Purchases	555.52		$1,214,614
	Non-BPA - White Creek Wind	555.50		$1,598,943
	TEA Resource Management Agreement	557.01		$434,994
	Tx - Use of Facilities Benton REA	565.50		$10,000
	Tx - White Creek to Rock Creek - Klickitat PUD Transmission	565.50		$42,841
	TxBPA - Network Integration (NT) Service Charge	565.05		$7,477,883
	TxBPA - NT Scheduling, Control & Dispatch (SCD)	565.05		$1,430,742
	TxBPA - Packwood Real Power Loss Returns	565.05		$13,035
	TxBPA - Point-to-Point (PTP) Long Term Firm	565.05		$24,516
	TxBPA - PTP Long Term Firm SCD	565.05		$4,692
	TxBPA - Regional Compliance Enforcement (WECC)	565.05		$111,421
	TxBPA - Regional Coordinator Service (CAISO RC West)	565.05		$55,710
	TxBPA - Regulation & Frequency Response	565.05		$798,514
	TxBPA - Spinning Reserve Requirement	565.05		$745,444
	TxBPA - Supplemental Reserve Requirement	565.05		$382,933
	Total			**$89,669,730**
11 - All Other District Labor	Personal Leave	184.30		$47,882
	Purchased Power	557.00		$251,378
	Total			**$299,260**
33 - Office Supplies & Expenses	Misc Office Supplies	557.00		$1,500
	Total			**$1,500**
42 - Business Expense & Travel	BPA, PPC, TEA, PNUCC (Manager/Analyst)	557.00		$12,000
	Total			**$12,000**
43 - Training Expense & Travel	Load Forecasting, Analytics (Analyst)	557.00		$2,500
	NWPPA, APPA, AMA (Manager/Analyst/Specialist)	557.00		$3,000
	Total			**$5,500**
45 - Subscriptions & Publications	Load Forecast Data	557.00		$250
	Total			**$250**
61 - Professional Services	Misc. Consulting/Studies	557.00		$15,000
	Misc. Legal Consulting	557.00		$10,000
	Total			**$25,000**
72 - Industry Assoc Assessments	GMEI Maintenance Fee	557.00		$125
	IEEE (Senior Engineer)	557.00		$272
	Notary (Specialist)	557.00		$100
	OATI Web Registry Fee, NAESB EIR	557.00		$275
	Peak Load Management Alliance (PLMA)	557.00		$2,850
	Professional Engineers License (PE License) (Senior Engineer)	557.00		$201
	Total			**$3,823**
Grand Total				**$90,017,063**

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Engineering

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Tab 6

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Directorate Budget Summary
Engineering
2027 Budget

Department	
21 - Engineering	$17,722,032
22 - Customer Engineering	$1,298,306
Grand Total	**$19,020,338**

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Directorate Budget by Department and Activity - Engineering
2027 Budget

Department	Activity	2027 Budget	2026 Original Budget	Increase / (Decrease)	% Increase / (Decrease)
21 - Engineering	11 - All Other District Labor	$1,178,812	$1,085,741	$93,071	8.6%
	12 - Materials & Supplies	$6,305,413	$7,247,158	($941,744)	-13.0%
	18 - Misc Construction Expense	$290,500	$376,850	($86,350)	-22.9%
	20 - Off-the-Dock Labor	$50,250		$50,250	
	21 - Elec Construction Contracts	$5,046,943	$3,362,548	$1,684,395	50.1%
	33 - Office Supplies & Expenses	$5,000	$5,000	$0	0.0%
	42 - Business Expense & Travel	$4,500	$3,000	$1,500	50.0%
	43 - Training Expense & Travel	$19,500	$16,500	$3,000	18.2%
	45 - Subscriptions & Publications	$2,500	$2,500	$0	0.0%
	61 - Professional Services	$201,500	$193,015	$8,485	4.4%
	72 - Industry Assoc Assessments	$14,561	$14,975	($414)	-2.8%
	104 - Other Employee Costs	$3,500	$1,000	$2,500	250.0%
	120 - Substation Xfrs & Regulators		$974,632	($974,632)	-100.0%
	121 - Substation Equip & Materials	$469,785	$782,453	($312,668)	-40.0%
	122 - Line Devices	$1,643,358	$583,401	$1,059,957	181.7%
	123 - Transformers & Related Items	$2,082,130	$4,310,670	($2,228,540)	-51.7%
	125 - Land & Land Rights - Electric	$337,600	$5,000	$332,600	6652.0%
	127 - SCADA Communications Equipm..	$5,354	$5,354	$0	0.0%
	128 - SCADA Substation Equipment	$60,826	$77,016	($16,190)	-21.0%
	133 - Transportation Equipment		$50,000	($50,000)	-100.0%
	Total	**$17,722,032**	**$19,096,812**	**($1,374,780)**	**-7.2%**
22 - Customer Engineering	10 - District Overtime Labor	$25,750	$25,750	$0	0.0%
	11 - All Other District Labor	$1,057,729	$1,030,408	$27,321	2.7%
	14 - Small Tools & Materials	$1,500	$92,112	($90,612)	-98.4%
	17 - Operation & Maintenance Exp	$3,600	$3,600	$0	0.0%
	18 - Misc Construction Expense	$15,000	$15,000	$0	0.0%
	29 - Personal Computer Supplies&Exp	$3,000	$3,000	$0	0.0%
	33 - Office Supplies & Expenses	$10,000	$10,000	$0	0.0%
	40 - Rents	$85,000	$83,240	$1,760	2.1%
	42 - Business Expense & Travel	$11,700	$11,700	$0	0.0%
	43 - Training Expense & Travel	$13,985	$13,985	$0	0.0%
	61 - Professional Services	$66,000	$70,000	($4,000)	-5.7%
	72 - Industry Assoc Assessments	$42		$42	
	104 - Other Employee Costs	$2,500		$2,500	
	125 - Land & Land Rights - Electric	$2,500	$2,500	$0	0.0%
	Total	**$1,298,306**	**$1,361,295**	**($62,989)**	**-4.6%**
Grand Total		**$19,020,338**	**$20,458,107**	**($1,437,769)**	**-7.0%**

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Department Budget by Activity - 21 - Engineering
2027 Budget

Activity	Line Description	GL Account	BU Number	
11 - All Other District Labor	Broadband	935.20		$26,367
	Customer Accounting	903.00		$5,029
	Distribution	588.00		$810,277
	H2F4 RTU Replacement (WO #739618)	380.00	425	$1,054
	Horse Heaven RTU Replacement (Metering Point) (WO #775207)	380.00	425	$1,117
	Install New Switch N/O Sunset Tap	355.00	137	$4,500
	Kennewick Bay 2 Recloser Control Upgrades (WO #730916)	362.01	457	$2,170
	Nine Canyon Scada Upgrades	380.00	540	$19,272
	North River Crossing 115kV Steel Deadend Upgrade	355.00	75	$7,500
	OLTC Power Transformer #2 - Orchard View Bay #1 (WO #701553)	362.01	447	$4,818
	Personal Leave	184.30		$188,610
	Phillips Battery Bank Replacement	362.01	542	$1,331
	Phillips RTU Replacement	380.00	425	$2,217
	POS #36A - SSR-3 Reconductor (DNR Land) WEST - (WO #771084)	365.00	395	$4,000
	POS #58B - BEC-2, Extend to Sunset (WO #732048)	365.00	205	$3,300
	POS #146A- Bob Olsen West from Sherman Feeder Extension (WO #775015)	367.00	537	$4,818
	River Front RTU Replacement	380.00	425	$3,941
	Southridge Transmission Extension To S/O I-82	355.00	568	$7,500
	Sunset Rd Substation Relay Upgrades (WO #665329)	362.01	411	$4,500
	Sunset Road RTU Replacement	380.00	425	$3,941
	Transmission	566.00		$17,550
	Transmission Line-Sunset Rd to Dallas Rd (WO #503229)	355.00	138	$12,500
	Transmission Switch addition W/O Sandpiper tap (WO #763140)	355.00	137	$14,000
	Transmission Switch addition W/O Whitcomb (WO#763141)	355.00	137	$14,000
	Transmission Switch Upgrades BC190, New SW W/O H2F1 Tap (WO #763137)	355.00	137	$14,500
	Total			**$1,178,812**
12 - Materials & Supplies	Distribution - Inventory Issued for O&M	588.00		$100,000
	Distribution Base Growth	365.00	140	$750,000
		366.00	140	$1,419,000
	Distribution System Improvements	365.00	141	$159,048
		366.00	141	$238,571
	Exempt Inventory (300# items)	163.00		$700,000
	Farm Cable Replacement - Goose Ridge	367.00	424	$61,343
	H2F4 RTU Replacement (WO #739618)	380.00	425	$2,000
	Horse Heaven RTU Replacement (Metering Point) (WO #775207)	380.00	425	$1,275
	Install New Switch N/O Sunset Tap	355.00	137	$14,870
	JU - NESC Compliance Program	365.00	145	$149,700
	Kennewick Bay 2 Recloser Control Upgrades (WO #730916)	362.01	457	$1,500
	Nine Canyon Scada Upgrades	380.00	540	$95,000
	North River Crossing 115kV Steel Deadend Upgrade	355.00	75	$35,000
	OLTC Power Transformer #2 - Orchard View Bay #1 (WO #701553)	362.01	447	$35,000
	Phillips Battery Bank Replacement	362.01	542	$13,731
	Poles & Fixtures, Misc. Repairs	355.00	75	$125,000
	POS #36A - SSR-3 Reconductor (DNR Land) WEST - (WO #771084)	365.00	395	$75,541
	POS #58B - BEC-2, Extend to Sunset (WO #732048)	365.00	205	$331,715
	POS #127 - PSR-2 Reconductor 4/0 Along OIE	365.00	309	$77,491
	POS #146A- Bob Olsen West from Sherman Feeder Extension (WO #775015)	367.00	537	$266,902
	Repair & Replacement - Cable	367.00	147	$272,764
	Repair & Replacement - Other	365.00	92	$500,000
	River Front RTU Replacement	380.00	425	$2,743
	Service Poles	364.00	93	$21,148
	Services, Set XFMRs, Run Secondary	369.10	94	$58,080
		369.20	94	$236,250
	Southridge Transmission Extension To S/O I-82	355.00	568	$141,959
	Sunset Rd Substation Relay Upgrades (WO #665329)	362.01	411	$12,500
	Sunset Road RTU Replacement	380.00	425	$2,743

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Department Budget by Activity - 21 - Engineering
2027 Budget

Activity	Line Description	GL Account	BU Number	
12 - Materials & Supplies	Switch Upgrade/Additions	355.00	137	$200,000
	Transmission Line-Sunset Rd to Dallas Rd (WO #503229)	355.00	138	$157,838
	Transmission Switch addition W/O Sandpiper tap (WO #763140)	355.00	137	$9,540
	Transmission Switch addition W/O Whitcomb (WO#763141)	355.00	137	$9,922
	Transmission Switch Upgrades BC190, New SW W/O H2F1 Tap (WO #763137)	355.00	137	$27,239
	Total			**$6,305,413**
18 - Misc Construction Expense	Distribution Pole Replacement	364.00	160	$45,000
	Farm Cable Replacement - Goose Ridge	367.00	424	$35,000
	North River Crossing 115kV Steel Deadend Upgrade	355.00	75	$100,000
	OLTC Power Transformer #2 - Orchard View Bay #1 (WO #701553)	362.01	447	$10,000
	POS #58B - BEC-2, Extend to Sunset (WO #732048)	365.00	205	$100,500
	Total			**$290,500**
20 - Off-the-Dock Labor	POS #58B - BEC-2, Extend to Sunset (WO #732048)	366.00	205	$50,250
	Total			**$50,250**
21 - Elec Construction Contracts	Dock Crew Joint Use Deficiency Corrections	590.10	145	$1,035,609
	JU - NESC Compliance Program	365.00	145	$37,800
	Mabton to Prosser (BPUD Service Territory)	355.00	562	$275,000
	North River Crossing 115kV Steel Deadend Upgrade	355.00	75	$125,000
	Phillips RTU Replacement	380.00	425	$10,000
	Repair & Replacement - Cable	367.00	147	$1,401,784
	Transmission Line-Sunset Rd to Dallas Rd (WO #503229)	355.00	138	$2,147,750
	Transmission Switch addition W/O Sandpiper tap (WO #763140)	355.00	137	$3,000
	Transmission Switch addition W/O Whitcomb (WO#763141)	355.00	137	$3,000
	Transmission Switch Upgrades BC190, New SW W/O H2F1 Tap (WO #763137)	355.00	137	$8,000
	Total			**$5,046,943**
33 - Office Supplies & Expenses	Misc Office Supplies	588.00		$4,000
	Misc. Office Furniture	588.00		$1,000
	Total			**$5,000**
42 - Business Expense & Travel	Cascade Users Conference (Senior Engineer/Maintenance Engineer)	588.00		$4,500
	Total			**$4,500**
43 - Training Expense & Travel	Technical Training (Assistant)	588.00		$1,500
	Technical Training (Director)	588.00		$3,000
	Technical Training (Engineer)	588.00		$6,000
	Technical Training (Manager)	588.00		$3,000
	Technical Training (Senior Engineer)	588.00		$6,000
	Total			**$19,500**
45 - Subscriptions & Publications	Subscription & Publications (IEEE, ANSI stds, etc.)	588.00		$2,500
	Total			**$2,500**
61 - Professional Services	Distribution - Joint Use Pole Contact Consulting	590.10	145	$50,000
	Distribution - Unanticipated Consulting Engineering Support	588.00		$25,000
	Farm Cable Replacement - Goose Ridge	367.00	424	$7,500
	NERC/WECC Consulting - GDS #25-21-63	560.01		$30,000
	Nine Canyon Scada Upgrades	380.00	540	$75,000
	North River Crossing 115kV Steel Deadend Upgrade	355.00	75	$5,000
	POS #36A - SSR-3 Reconductor (DNR Land) WEST - (WO #771084)	365.00	395	$6,500
	Transmission Line-Sunset Rd to Dallas Rd (WO #503229)	355.00	138	$2,500
	Total			**$201,500**
72 - Industry Assoc Assessments	IEEE Membership (Manager/Senior Engineer/Engineer (5))	588.00		$1,360
	Professional Engineers License (PE License) (3)	588.00		$201
	Smart Electric Power Alliance (SEPA)	588.00		$5,000
	WSU Power Engineering Program	588.00		$8,000
	Total			**$14,561**
104 - Other Employee Costs	Employee Misc Benefit	926.10		$1,500
	Logo'd Outerwear	926.10		$2,000
	Total			**$3,500**
121 - Substation Equip &	Fire Mitigation - OH Line Reconstruction	365.00	312	$250,000

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Department Budget by Activity - 21 - Engineering
2027 Budget

Activity	Line Description	GL Account	BU Number	
121 - Substation Equip & Materials	Kennewick Bay 2 Recloser Control Upgrades (WO #730916)	362.01	457	$30,000
	Phillips Battery Bank Replacement	362.01	542	$2,985
	Substation Inventory Issued for O&M	592.00		$100,000
	Substation Misc. Aux Equip, Relays/Controls	362.01	148	$40,000
	Sunset Rd Substation Relay Upgrades (WO #665329)	362.01	411	$46,800
	Total			**$469,785**
122 - Line Devices	Distribution - Inventory Issued for O&M	595.00		$100,000
	Distribution Regulators	368.20	323	$150,000
	Distribution System Improvements	365.00	141	$33,936
	Install New Switch N/O Sunset Tap	355.00	137	$40,000
	POS #36A - SSR-3 Reconductor (DNR Land) WEST - (WO #771084)	365.00	395	$18,253
	POS #58B - BEC-2, Extend to Sunset (WO #732048)	365.00	205	$176,135
	POS #127 - PSR-2 Reconductor 4/0 Along OIE	365.00	309	$29,418
	POS #146A- Bob Olsen West from Sherman Feeder Extension (WO #775015)	367.00	537	$102,441
	Transmission Line-Sunset Rd to Dallas Rd (WO #503229)	355.00	138	$463,750
	Transmission Switch addition W/O Sandpiper tap (WO #763140)	355.00	137	$57,339
	Transmission Switch addition W/O Whitcomb (WO#763141)	355.00	137	$57,340
	Transmission Switch Upgrades BC190, New SW W/O H2F1 Tap (WO #763137)	355.00	137	$114,746
	Voltage Optimization	368.20	151	$300,000
	Total			**$1,643,358**
123 - Transformers & Related Items	Services, Set XFMRs, Run Secondary	368.10	94	$2,082,130
	Total			**$2,082,130**
125 - Land & Land Rights - Electric	New Badger Canyon Substation Property	362.01	434	$300,000
	POS #58B - BEC-2, Extend to Sunset (WO #732048)	360.10	205	$20,100
	Southridge Transmission Extension To S/O I-82	355.00	568	$5,000
	Transmission Line-Sunset Rd to Dallas Rd (WO #503229)	355.00	138	$12,500
	Total			**$337,600**
127 - SCADA Communications Equipment	Distribution System Improvements	380.00	141	$5,354
	Total			**$5,354**
128 - SCADA Substation Equipment	H2F4 RTU Replacement (WO #739618)	380.00	425	$3,711
	Horse Heaven RTU Replacement (Metering Point) (WO #775207)	380.00	425	$10,735
	Nine Canyon Scada Upgrades	380.00	540	$7,002
	Phillips RTU Replacement	380.00	425	$25,000
	River Front RTU Replacement	380.00	425	$7,189
	Sunset Road RTU Replacement	380.00	425	$7,189
	Total			**$60,826**
Grand Total				**$17,722,032**

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Department Budget by Activity - 22 - Customer Engineering
2027 Budget

Activity	Line Description	GL Account	BU Number	
10 - District Overtime Labor	Labor - Overtime - Distribution	588.00		$25,750
	Total			**$25,750**
11 - All Other District Labor	Customer Accounting	903.00		$35,580
	Distribution	588.00		$497,150
	Distribution Base Growth	365.00	140	$106,000
		366.00	140	$120,416
	Distribution System Improvements	365.00	141	$510
		366.00	141	$800
	Personal Leave	184.30		$169,237
	POS #127 - PSR-2 Reconductor 4/0 Along OIE	365.00	309	$24,454
	Repair & Replacement - Cable	367.00	147	$63,715
	Service Poles	364.00	93	$2,306
	Services, Set XFMRs, Run Secondary	369.10	94	$37,560
	Total			**$1,057,729**
14 - Small Tools & Materials	Survey Supplies (Stakes, Flags, etc)	588.00		$1,500
	Total			**$1,500**
17 - Operation & Maintenance Exp	Equipment Maintenance/Repair	588.00		$500
	Misc. Form Printing	588.00		$500
	O&M Related Permit Fees	588.00		$500
	Scanning Services	588.00		$1,000
	Unplanned O&M Expenses	588.00		$500
	WA State Ref. Network - Annual Maint. for VRS Net (GPS Signals)	588.00		$600
	Total			**$3,600**
18 - Misc Construction Expense	County Recording Fees - Easements	360.00	140	$15,000
	Total			**$15,000**
29 - Personal Computer Supplies&Exp	Printer / Plotter Paper	588.00		$3,000
	Total			**$3,000**
33 - Office Supplies & Expenses	Labeling / Binding Supplies	588.00		$2,000
	Office Furniture	588.00		$8,000
	Total			**$10,000**
40 - Rents	Maintenance Crossing Permits (Railroad, DOT, etc)	588.00		$20,000
	New Permits (Crossing, Etc.)	360.00	140	$40,000
	Pole Contact Fee (us on their poles)	588.00		$25,000
	Total			**$85,000**
42 - Business Expense & Travel	Design Software User Group (Distribution Design Technician)	588.00		$6,000
	NISC - MIC Conference (Supervisor)	588.00		$2,600
	NWPPA E&O (Distribution Designer)	588.00		$3,100
	Total			**$11,700**
43 - Training Expense & Travel	Alden Conference	588.00		$4,500
	Electric Utility System Operations (Admin + 2 Enginering Tech)	588.00		$3,750
	NWPPA Engineering Webinars	588.00		$1,260
	Technical Training (Distribution Designer)	588.00		$1,500
	Technical Training Class (Distribution Designer)	588.00		$1,500
	Training Admin Staff (2) (Assistant)	588.00		$135
	Training/Instructional Manuals & Publications	588.00		$450
	Women in Public Power Conference	588.00		$890
	Total			**$13,985**
61 - Professional Services	JU - NESC Consultant for Field Work	590.10		$66,000
	Total			**$66,000**
72 - Industry Assoc Assessments	Notary	588.00		$42
	Total			**$42**
104 - Other Employee Costs	Logo'd Outerwear	588.00		$1,500
	Other Employee Benefit	588.00		$1,000
	Total			**$2,500**
125 - Land & Land Rights - Electric	Title Reports for Construction Projects	360.00	140	$2,500
	Total			**$2,500**

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Department Budget by Activity - 22 - Customer Engineering
2027 Budget

Activity	Line Description	GL Account	BU Number	
Grand Total				**$1,298,306**

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Operations

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Tab 6

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Directorate Budget Summary
Operations
2027 Budget

Department	
17 - Procurement	$373,477
31 - Operations	$1,238,530
32 - Supt of Transm & Distribtution	$8,027,820
33 - Supt of Operations	$657,507
34 - Meter Shop	$2,189,531
35 - Transformer Shop	$1,152,937
37 - Automotive Shop	$2,585,726
38 - Support Services	$2,754,562
39 - Warehouse	$167,500
Grand Total	**$19,147,589**

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Directorate Budget by Department and Activity - Operations
2027 Budget

Department	Activity	2027 Budget	2026 Original Budget	Increase / (Decrease)	% Increase / (Decrease)
17 - Procurement	11 - All Other District Labor	$353,417		$353,417	
	33 - Office Supplies & Expenses	$6,000	$6,000	$0	0.0%
	42 - Business Expense & Travel	$3,000	$3,000	$0	0.0%
	43 - Training Expense & Travel	$6,800	$6,800	$0	0.0%
	44 - Other General Expenses	$3,565	$3,565	$0	0.0%
	72 - Industry Assoc Assessments	$695	$695	$0	0.0%
	Total	**$373,477**	**$20,060**	**$353,417**	**1761.8%**
31 - Operations	11 - All Other District Labor	$1,207,985	$1,163,757	$44,228	3.8%
	33 - Office Supplies & Expenses	$4,400	$4,000	$400	10.0%
	43 - Training Expense & Travel	$5,500	$4,500	$1,000	22.2%
	45 - Subscriptions & Publications		$500	($500)	-100.0%
	61 - Professional Services	$10,000	$10,000	$0	0.0%
	72 - Industry Assoc Assessments	$645	$1,175	($530)	-45.1%
	104 - Other Employee Costs	$10,000	$13,600	($3,600)	-26.5%
	132 - Office Equipment		$5,000	($5,000)	-100.0%
	Total	**$1,238,530**	**$1,202,532**	**$35,998**	**3.0%**
32 - Supt of Transm & Distribtution	10 - District Overtime Labor	$851,684	$804,571	$47,113	5.9%
	11 - All Other District Labor	$5,428,192	$4,896,542	$531,650	10.9%
	12 - Materials & Supplies	$20,000		$20,000	
	14 - Small Tools & Materials	$121,500	$115,000	$6,500	5.7%
	17 - Operation & Maintenance Exp	$40,000	$50,000	($10,000)	-20.0%
	18 - Misc Construction Expense	$137,844	$205,344	($67,500)	-32.9%
	19 - Tree Trimming - Contract	$835,000	$825,000	$10,000	1.2%
	20 - Off-the-Dock Labor		$10,000	($10,000)	-100.0%
	21 - Elec Construction Contracts	$300,000	$265,000	$35,000	13.2%
	39 - Maint of Equipment	$20,000	$20,000	$0	0.0%
	42 - Business Expense & Travel	$17,000	$7,500	$9,500	126.7%
	43 - Training Expense & Travel	$65,000	$43,001	$21,999	51.2%
	50 - Telephone & Answering Services	$12,000	$12,000	$0	0.0%
	104 - Other Employee Costs	$92,100	$58,100	$34,000	58.5%
	133 - Transportation Equipment		$470,000	($470,000)	-100.0%
	134 - Tools, Shop & Stores Equipment	$87,500		$87,500	
	Total	**$8,027,820**	**$7,782,058**	**$245,762**	**3.2%**
33 - Supt of Operations	10 - District Overtime Labor	$37,800	$29,350	$8,450	28.8%
	11 - All Other District Labor	$236,007	$204,730	$31,277	15.3%
	17 - Operation & Maintenance Exp	$46,700	$78,400	($31,700)	-40.4%
	40 - Rents	$95,000	$126,000	($31,000)	-24.6%
	42 - Business Expense & Travel	$10,000	$3,500	$6,500	185.7%
	43 - Training Expense & Travel	$11,500	$12,000	($500)	-4.2%
	50 - Telephone & Answering Services	$175,000	$160,000	$15,000	9.4%
	61 - Professional Services	$45,000	$45,000	$0	0.0%
	72 - Industry Assoc Assessments	$500	$500	$0	0.0%
	Total	**$657,507**	**$659,480**	**($1,973)**	**-0.3%**
34 - Meter Shop	10 - District Overtime Labor	$49,052	$45,419	$3,634	8.0%
	11 - All Other District Labor	$1,012,378	$903,157	$109,222	12.1%
	14 - Small Tools & Materials	$8,000	$8,000	$0	0.0%
	17 - Operation & Maintenance Exp	$65,300	$63,300	$2,000	3.2%
	39 - Maint of Equipment	$10,000	$10,000	$0	0.0%
	42 - Business Expense & Travel		$1,500	($1,500)	-100.0%
	43 - Training Expense & Travel	$9,800	$11,300	($1,500)	-13.3%

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Directorate Budget by Department and Activity - Operations
2027 Budget

Department	Activity	2027 Budget	2026 Original Budget	Increase / (Decrease)	% Increase / (Decrease)
34 - Meter Shop	45 - Subscriptions & Publications	$0	$500	($500)	-100.0%
	124 - Meters & Related Items	$950,000	$600,000	$350,000	58.3%
	127 - SCADA Communications Equipm..	$2,500	$5,000	($2,500)	-50.0%
	128 - SCADA Substation Equipment	$2,500	$5,000	($2,500)	-50.0%
	135 - Laboratory & Test Equipment	$80,000	$41,600	$38,400	92.3%
	136 - Communication Equipment		$5,000	($5,000)	-100.0%
	Total	**$2,189,531**	**$1,699,776**	**$489,755**	**28.8%**
35 - Transformer Shop	10 - District Overtime Labor	$57,576	$53,311	$4,265	8.0%
	11 - All Other District Labor	$921,100	$818,685	$102,415	12.5%
	14 - Small Tools & Materials	$8,000	$8,000	$0	0.0%
	17 - Operation & Maintenance Exp	$154,660	$143,922	$10,738	7.5%
	18 - Misc Construction Expense		$10,000	($10,000)	-100.0%
	43 - Training Expense & Travel	$11,600	$12,500	($900)	-7.2%
	45 - Subscriptions & Publications	$0	$500	($500)	-100.0%
	135 - Laboratory & Test Equipment		$48,000	($48,000)	-100.0%
	Total	**$1,152,937**	**$1,094,919**	**$58,018**	**5.3%**
37 - Automotive Shop	10 - District Overtime Labor	$15,000	$11,232	$3,768	33.5%
	11 - All Other District Labor	$601,226	$431,602	$169,624	39.3%
	14 - Small Tools & Materials	$13,000	$12,100	$900	7.4%
	15 - Transportation Expense-Gas&Oil	$400,000		$400,000	
	16 - Transportation Exp-Repair&Main	$343,500	$315,000	$28,500	9.0%
	17 - Operation & Maintenance Exp	$0	$1,000	($1,000)	-100.0%
	39 - Maint of Equipment		$1,000	($1,000)	-100.0%
	42 - Business Expense & Travel	$5,200	$1,200	$4,000	333.3%
	43 - Training Expense & Travel	$8,800	$3,900	$4,900	125.6%
	133 - Transportation Equipment	$1,189,000		$1,189,000	
	134 - Tools, Shop & Stores Equipment	$10,000	$9,000	$1,000	11.1%
	Total	**$2,585,726**	**$786,034**	**$1,799,692**	**229.0%**
38 - Support Services	10 - District Overtime Labor	$80,000	$50,580	$29,420	58.2%
	11 - All Other District Labor	$613,758	$545,134	$68,624	12.6%
	14 - Small Tools & Materials	$6,500	$3,000	$3,500	116.7%
	15 - Transportation Expense-Gas&Oil		$430,000	($430,000)	-100.0%
	17 - Operation & Maintenance Exp	$35,000	$22,500	$12,500	55.6%
	23 - Environmental	$25,000	$26,000	($1,000)	-3.8%
	27 - Personal Computer Software		$4,500	($4,500)	-100.0%
	33 - Office Supplies & Expenses	$24,000		$24,000	
	37 - Grounds Care	$45,000	$94,524	($49,524)	-52.4%
	38 - Maint of Bldg & Improvements	$353,490	$327,500	$25,990	7.9%
	39 - Maint of Equipment	$10,000	$10,000	$0	0.0%
	42 - Business Expense & Travel	$1,900	$2,100	($200)	-9.5%
	43 - Training Expense & Travel	$24,800	$10,000	$14,800	148.0%
	45 - Subscriptions & Publications		$500	($500)	-100.0%
	51 - Water,Garbage,Irrigation&Other	$88,214	$81,600	$6,614	8.1%
	61 - Professional Services	$68,500	$10,500	$58,000	552.4%
	104 - Other Employee Costs	$2,400	$1,800	$600	33.3%
	131 - Structures & Improvements	$1,370,000	$1,173,500	$196,500	16.7%
	133 - Transportation Equipment		$90,000	($90,000)	-100.0%
	134 - Tools, Shop & Stores Equipment	$6,000		$6,000	
	Total	**$2,754,562**	**$2,883,738**	**($129,177)**	**-4.5%**
39 - Warehouse	13 - Store Expense - Non Labor	$17,500	$25,000	($7,500)	-30.0%

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Directorate Budget by Department and Activity - Operations
2027 Budget

Department	Activity	2027 Budget	2026 Original Budget	Increase / (Decrease)	% Increase / (Decrease)
39 - Warehouse	14 - Small Tools & Materials	$4,500	$4,000	$500	12.5%
	17 - Operation & Maintenance Exp	$100,000	$398,000	($298,000)	-74.9%
	42 - Business Expense & Travel	$2,700	$1,000	$1,700	170.0%
	43 - Training Expense & Travel	$3,300	$3,300	$0	0.0%
	104 - Other Employee Costs	$39,500	$29,000	$10,500	36.2%
	Total	**$167,500**	**$460,300**	**($292,800)**	**-63.6%**
Grand Total		**$19,147,589**	**$16,588,896**	**$2,558,693**	**15.4%**

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Department Budget by Activity - 17 - Procurement
2027 Budget

Activity	Line Description	GL Account	BU Number	
11 - All Other District Labor	Admin and General	920.00		$148,435
	Labor- Distribution	588.00		$148,435
	Personal Leave	184.30		$56,547
	Total			**$353,417**
33 - Office Supplies & Expenses	Misc Office Supplies	588.00		$1,000
	Paper, Envelopes, Mailing Labels, Letterhead	588.00		$5,000
	Total			**$6,000**
42 - Business Expense & Travel	Plant Tour (Manager/2 Staff)	588.00		$3,000
	Total			**$3,000**
43 - Training Expense & Travel	Contracts & Purchasing Training State DES (Manager/2 Staff)	921.00		$4,000
	ISM Seminar (Local) (Manager/2 Staff)	921.00		$800
	L & I Training (Manager/2 Staff)	921.00		$500
	NIGP - Contract Training (Manager)	921.00		$1,500
	Total			**$6,800**
44 - Other General Expenses	Advertising (A & E Notice, Vendor Notice, Bids, & RFPs)	921.00		$3,000
	Costco Membership	921.00		$165
	Small Works Administrative Fee	921.00		$400
	Total			**$3,565**
72 - Industry Assoc Assessments	ISM - Institute of Supply Chain Management (Manager)	588.00		$300
	NIGP Membership Dues (Administrator/Specialist)	588.00		$200
	NIGP Membership Dues (Base Agency Fee) (Manager)	588.00		$195
	Total			**$695**
Grand Total				**$373,477**

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Department Budget by Activity - 31 - Operations
2027 Budget

Activity	Line Description	GL Account	BU Number	
11 - All Other District Labor	Admin and General	920.00		$46,889
	Capital Management - Operation Labor	365.00	501	$181,000
		366.00	501	$181,000
	Distribution	588.00		$562,759
	Inventory	163.00		$21,609
	Personal Leave	184.30		$193,278
	Transportation	184.12		$21,450
	Total			**$1,207,985**
33 - Office Supplies & Expenses	Misc Office Supplies	588.00		$4,400
	Total			**$4,400**
43 - Training Expense & Travel	Training (Operations Admin Business Analyst I)	588.00		$4,000
	Training Tech Advantage	588.00		$1,500
	Total			**$5,500**
61 - Professional Services	Safety Consultant (EPX Grounding, First Aid, Fire Extinguishers)	588.00		$10,000
	Total			**$10,000**
72 - Industry Assoc Assessments	ISA - International Society of Arboriculture (Tree Coordinator)	588.00		$470
	National Arbor Day Foundation (Tree Line USA Annual Fee)	588.00		$75
	Notary	588.00		$100
	Total			**$645**
104 - Other Employee Costs	AED Batteries/Pads	588.00		$2,500
	CDL Endorsement Reimbursement - Ops	588.00		$1,300
	First Aid Training Supplies	588.00		$1,000
	Operations Employee Recognition	926.10		$1,200
	Safety Lens Reimbursement Program	588.00		$3,000
	Safety Trailer Supplies	588.00		$1,000
	Total			**$10,000**
Grand Total				**$1,238,530**

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Department Budget by Activity - 32 - Supt of Transm & Distribtution
2027 Budget

Activity	Line Description	GL Account	BU Number	
10 - District Overtime Labor	Labor - Overtime - Distribution	588.00		$850,000
	Service Poles	364.00	93	$1,684
	Total			**$851,684**
11 - All Other District Labor	Admin and General	920.00		$10,505
	Broadband	935.20		$2,583
	Customer Accounting	903.00		$112,587
	Distribution	588.00		$2,218,927
	Distribution Base Growth	365.00	140	$250,000
		366.00	140	$385,840
	Distribution System Improvements	365.00	141	$27,006
		366.00	141	$40,508
	Farm Cable Replacement - Goose Ridge	367.00	424	$15,780
	Install New Switch N/O Sunset Tap	355.00	137	$14,000
	Meal Reimbursement	588.00		$15,000
	Personal Leave	184.30		$866,111
	POS #36A - SSR-3 Reconductor (DNR Land) WEST - (WO #771084)	365.00	395	$54,543
	POS #58B - BEC-2, Extend to Sunset (WO #732048)	365.00	205	$143,963
	POS #127 - PSR-2 Reconductor 4/0 Along OIE	365.00	309	$186,499
	POS #146A- Bob Olsen West from Sherman Feeder Extension (WO #775015)	367.00	537	$64,180
	Repair & Replacement - Cable	367.00	147	$41,976
	Service Poles	364.00	93	$19,862
	Services, Set XFMRs, Run Secondary	369.10	94	$37,710
		369.20	94	$317,646
	Southridge Transmission Extension To S/O I-82	355.00	568	$114,216
	Transmission	566.00		$14,662
	Transmission Line-Sunset Rd to Dallas Rd (WO #503229)	355.00	138	$55,000
	Transmission Switch addition W/O Sandpiper tap (WO #763140)	355.00	137	$26,821
	Transmission Switch addition W/O Whitcomb (WO#763141)	355.00	137	$26,140
	Transmission Switch Upgrades BC190, New SW W/O H2F1 Tap (WO #763137)	355.00	137	$46,126
	Trouble Orders	365.00	149	$320,000
	Total			**$5,428,192**
12 - Materials & Supplies	Trouble Orders - O&M	588.00	49	$20,000
	Total			**$20,000**
14 - Small Tools & Materials	Anderson Presses	588.00		$15,000
	LED Lightbar for trucks on separate circuit	588.00		$1,500
	Small Tool Expense	588.00		$105,000
	Total			**$121,500**
17 - Operation & Maintenance Exp	Other Dist Exp	588.00		$30,000
	Pole Stubbing	593.10		$10,000
	Total			**$40,000**
18 - Misc Construction Expense	Trouble Orders	365.00	149	$137,844
	Total			**$137,844**
19 - Tree Trimming - Contract	Tree Replacement	593.40		$5,000
	Tree Trimming	593.40		$830,000
	Total			**$835,000**
21 - Elec Construction Contracts	Fire Wraps	593.10		$98,000
	Pole Testing	593.10		$202,000
	Total			**$300,000**
39 - Maint of Equipment	Maint of Tools	588.00		$20,000
	Total			**$20,000**
42 - Business Expense & Travel	Assit. Supt Business (2)	588.00		$3,000
	Con Expo/Distributech/TechAdvantage(STD)	588.00		$4,500
	E&O (2)	588.00		$2,500
	Pacific NW ISA Conference (TC)	588.00		$1,500
	Utility Arborist Conference (TC)	588.00		$1,500
	Utility Expo (STD)	588.00		$4,000

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Department Budget by Activity - 32 - Supt of Transm & Distribtution
2027 Budget

Activity	Line Description	GL Account	BU Number	
42 - Business Expense & Travel	**Total**			**$17,000**
43 - Training Expense & Travel	Drone Training	588.00		$4,000
	Training (Line Apprentices)	588.00		$23,000
	Training (NESC)	588.00		$18,000
	Training (Safety, NWPPA classes)	588.00		$20,000
	Total			**$65,000**
50 - Telephone & Answering Services	Locates	584.00		$12,000
	Total			**$12,000**
104 - Other Employee Costs	FR Clothing (Current Employees)	588.00		$55,500
	FR Clothing (New Hires)	588.00		$3,600
	FR Clothing (Rain Gear)	588.00		$33,000
	Total			**$92,100**
134 - Tools, Shop & Stores Equipment	Drone Replacement	394.00	547	$75,000
	Locating Tools	394.00	548	$12,500
	Total			**$87,500**
Grand Total				**$8,027,820**

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Department Budget by Activity - 33 - Supt of Operations
2027 Budget

Activity	Line Description	GL Account	BU Number	
10 - District Overtime Labor	Labor - Overtime - Distribution	588.00		$37,800
	Total			**$37,800**
11 - All Other District Labor	Distribution	588.00		$198,246
	Personal Leave	184.30		$37,761
	Total			**$236,007**
17 - Operation & Maintenance Exp	Communication Expenses	588.00		$2,500
	Doble Lease - Power Factor Test Set (XFR Shop)	592.00		$36,000
	Microwave Site/Umatilla Power Bill	935.01		$7,500
	Phase Tracker Yearly Fee	588.00		$700
	Total			**$46,700**
40 - Rents	800 MHz Usage Fee & MHZ Radios/Microwave Billing - BCES	588.00		$45,000
	Rattlesnake Radio Site Rent	588.00		$50,000
	Total			**$95,000**
42 - Business Expense & Travel	Distributech/Tech Advantage/IEEE Expo (SO)	588.00		$3,500
	E/W Superintd Mtg (SO)	588.00		$1,500
	NISC Conference/Sensus/Survalent (SO)	588.00		$3,500
	NWPPA Hazardous Waste (SO)	588.00		$1,500
	Total			**$10,000**
43 - Training Expense & Travel	Dept Asst. Training	588.00		$1,500
	NWPPA Leadership Class (SO)	588.00		$2,500
	Pesticide License Renewal (Annual)	588.00		$500
	Survalent Training (Back Up Dispatcher)	588.00		$3,500
	Training (SD) Survalent or NISC	588.00		$3,500
	Total			**$11,500**
50 - Telephone & Answering Services	Call Center	588.00		$175,000
	Total			**$175,000**
61 - Professional Services	Communications Contracting (Namchek)	588.00		$25,000
	Meter Testing/Meter Exchange	586.10		$20,000
	Total			**$45,000**
72 - Industry Assoc Assessments	WA State Electrician License Renewal (SO, SD)	588.00		$500
	Total			**$500**
Grand Total				**$657,507**

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Department Budget by Activity - 34 - Meter Shop
2027 Budget

Activity	Line Description	GL Account	BU Number	
10 - District Overtime Labor	Labor - Overtime - Distribution	588.00		$49,052
	Total			**$49,052**
11 - All Other District Labor	Customer Accounting	903.00		$7,238
	Distribution	588.00		$508,910
	Distribution System Improvements	365.00	141	$5,000
	H2F4 RTU Replacement (WO #739618)	380.00	425	$8,614
	Horse Heaven RTU Replacement (Metering Point) (WO #775207)	380.00	425	$9,131
	Kennewick Bay 2 Recloser Control Upgrades (WO #730916)	362.01	457	$4,534
	Meter Change-Outs	370.00	336	$85,000
	Nine Canyon Scada Upgrades	380.00	540	$71,131
	OLTC Power Transformer #2 - Orchard View Bay #1 (WO #701553)	362.01	447	$5,928
	Personal Leave	184.30		$161,981
	Phillips RTU Replacement	380.00	425	$10,000
	River Front RTU Replacement	380.00	425	$11,551
	Services, Set XFMRs, Run Secondary	369.20	94	$80,010
	Sunset Rd Substation Relay Upgrades (WO #665329)	362.01	411	$31,800
	Sunset Road RTU Replacement	380.00	425	$11,551
	Total			**$1,012,378**
14 - Small Tools & Materials	Replacement Socket Jaw Tester	597.00		$2,000
	Small Tool Expense	597.00		$6,000
	Total			**$8,000**
17 - Operation & Maintenance Exp	Calibration of Probwell Testers	597.00		$2,500
	Calibration of Radian Weco Meter Test Boards	597.00		$2,500
	Meter Base Repair (Hot Socket/Meter Exchange-(activity 61))	597.00		$40,000
	O&M General Expenses	597.00		$7,000
	Replacement for Sniffers	597.00		$1,700
	Replacement of Buried CTs (activity 61)	597.00		$10,000
	Support Package for Radian Weco 4150X	597.00		$1,600
	Total			**$65,300**
39 - Maint of Equipment	Maintain Current Test Equipment	597.00		$10,000
	Total			**$10,000**
43 - Training Expense & Travel	NW Meter Group and Hands On Relay Planning (Relay Employees)	588.00		$1,500
	NW Meter School (MM)	588.00		$1,500
	Power Quality (MM)	588.00		$1,400
	Relay School-General (Relay Employees)	588.00		$1,400
	Sensus Training	588.00		$4,000
	Total			**$9,800**
124 - Meters & Related Items	Meter Change-Outs	370.00	336	$500,000
	Meters & Metering Equipment	370.00	86	$450,000
	Total			**$950,000**
127 - SCADA Communications Equipment	SCADA Radio	592.30		$2,500
	Total			**$2,500**
128 - SCADA Substation Equipment	SCADA Substation Equipment	592.00		$2,500
	Total			**$2,500**
135 - Laboratory & Test Equipment	Power Master Series 3 Site Analyzer	395.00	549	$40,000
	Power Quality Recorder/Meter Base Use	395.00	396	$10,000
	Probe Well Meter Test Equipment	395.00	431	$15,000
	Three Phase PMI Meter Socket Power Quality Recorder	395.00	433	$15,000
	Total			**$80,000**
Grand Total				**$2,189,531**

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Department Budget by Activity - 35 - Transformer Shop
2027 Budget

Activity	Line Description	GL Account	BU Number	
10 - District Overtime Labor	Labor - Overtime - Distribution	588.00		$57,576
	Total			**$57,576**
11 - All Other District Labor	Admin and General	920.00		$4,658
	Distribution	588.00		$661,124
	Distribution System Improvements	366.00	141	$4,412
	H2F4 RTU Replacement (WO #739618)	380.00	425	$3,079
	Horse Heaven RTU Replacement (Metering Point) (WO #775207)	380.00	425	$3,263
	Kennewick Bay 2 Recloser Control Upgrades (WO #730916)	362.01	457	$4,121
	OLTC Power Transformer #2 - Orchard View Bay #1 (WO #701553)	362.01	447	$45,000
	Personal Leave	184.30		$147,376
	Phillips Battery Bank Replacement	362.01	542	$11,567
	Sunset Rd Substation Relay Upgrades (WO #665329)	362.01	411	$36,500
	Total			**$921,100**
14 - Small Tools & Materials	Small Tool Expense	595.00		$8,000
	Total			**$8,000**
17 - Operation & Maintenance Exp	General O&M Expense	595.00		$86,100
	Gloves, Macs, Blankets, Rubber Goods	595.00		$15,000
	Oil Testing at Wind Farm (Reimbursable Job 19244)	595.00		$14,560
	Replace Aging Macs for Line Crews	595.00		$5,000
	SD Myer Oil Screening	595.00		$19,000
	Substation Sterilization	595.00		$15,000
	Total			**$154,660**
43 - Training Expense & Travel	AVO Substation 1&2 (New Hire)	588.00		$1,600
	Codes Update (Station Electrician Continuing Education every 3 years x 8)	588.00		$500
	Cooper Reg Workshop	588.00		$1,600
	Doble Training Onsite (XFMR/ENG)	588.00		$1,600
	E&O (Foreman)	588.00		$1,000
	Pesticide License - Refresher	588.00		$200
	Reinhausen Tap Changer Workshop (XFMR & ENG)	588.00		$3,500
	Waukesha Tap Changer Training	588.00		$1,600
	Total			**$11,600**
Grand Total				**$1,152,937**

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Department Budget by Activity - 37 - Automotive Shop
2027 Budget

Activity	Line Description	GL Account	BU Number	
10 - District Overtime Labor	Labor - Overtime - Transportation	184.12		$15,000
	Total			**$15,000**
11 - All Other District Labor	Personal Leave	184.30		$96,196
	Transportation	184.12		$505,030
	Total			**$601,226**
14 - Small Tools & Materials	Fabrication Tools-CNC Welding, Lifting	184.12		$4,500
	General Tools-Hand & Power Tools	184.12		$3,500
	Software Update - OBD II updates	184.12		$5,000
	Total			**$13,000**
15 - Transportation Expense-Gas&Oil	Gas & Oil	184.11		$400,000
	Total			**$400,000**
16 - Transportation Exp-Repair&Main	Boom Inspections	184.12		$16,000
	Fire Extinguishers on Vehicles	184.12		$2,500
	Non-Capitalized Parts for Fleet	184.12		$300,000
	Vehicle Detailing	184.12		$25,000
	Total			**$343,500**
42 - Business Expense & Travel	Business Travel & Expense (Foreman/Mechanic)	588.00		$1,200
	Utility Expo (SSS)	588.00		$4,000
	Total			**$5,200**
43 - Training Expense & Travel	Altec Aerial Training	588.00		$1,200
	Assetworks Training	588.00		$6,000
	Automotive Training Group-Napa/O'Reilly's	588.00		$800
	Welding Training & Testing (New mechanic certification)	588.00		$800
	Total			**$8,800**
133 - Transportation Equipment	Back hoe E20 R2 Series Bobcat Compact Excavator (replacing #116)	392.00	550	$50,000
	Dump Truck (Replacing #99)	392.00	552	$250,000
	Foreman Truck (Replacing #188)	392.00	564	$140,000
	Half Ton Crew Cab Truck (Replacing #141)	392.00	553	$55,000
	Half Ton Crew Cab Truck (replacing #190)	392.00	554	$55,000
	Meter Shop 2,500 Pickup (Replacing #120)	392.00	555	$95,000
	Service Truck - Prosser (Replacing #189)	392.00	533	$350,000
	Skid Steer Track Loader (new asset)	392.00	551	$119,000
	Van (Replacing #204)	392.00	556	$75,000
	Total			**$1,189,000**
134 - Tools, Shop & Stores Equipment	A/C Recycler Recharge R1234YF Coolant	394.00	546	$10,000
	Total			**$10,000**
Grand Total				**$2,585,726**

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Department Budget by Activity - 38 - Support Services
2027 Budget

Activity	Line Description	GL Account	BU Number	
10 - District Overtime Labor	Labor - Overtime (inventory, off hour contracting, landscape reno, & office renos)	163.00		$80,000
	Total			**$80,000**
11 - All Other District Labor	Admin and General	920.00		$41,955
	Distribution	588.00		$139,638
	Inventory	163.00		$333,964
	Personal Leave	184.30		$98,201
	Total			**$613,758**
14 - Small Tools & Materials	Small Tool Expense	588.00		$6,500
	Total			**$6,500**
17 - Operation & Maintenance Exp	O&M Expense	588.00		$2,500
	Pole Line Sterilization	571.20		$30,000
	Ultraviolet Lights (Virus Killer)	588.00		$2,500
	Total			**$35,000**
23 - Environmental	Hazardous Waste Disposal	588.00		$5,000
	Transportation Expense - Oil Disposal	588.00		$10,000
	Universal Waste Disposal	588.00		$10,000
	Total			**$25,000**
33 - Office Supplies & Expenses	OPS: Replacement Conference Room Furniture (tables & chairs)	598.10		$24,000
	Total			**$24,000**
37 - Grounds Care	General Expenses - Admin	935.00		$4,000
	General Expenses - Operations	598.10		$3,000
	General Expenses - Substations	598.10		$4,000
	General Expenses -Prosser	935.04		$4,000
	Property Clean - Up	598.10		$5,000
	Tree Maintenance	598.10		$25,000
	Total			**$45,000**
38 - Maint of Bldg & Improvements	Admin: Carpet Cleaning	935.00		$4,000
	Admin: Fire Suppression Testing	935.00		$5,000
	Admin: Floor Mats	935.00		$4,000
	Admin: HVAC	935.00		$20,000
	Admin: Janitorial Services	935.00		$64,890
	Admin: Painting	935.00		$4,000
	Admin: Parking Lot Maintenance (Seal Coat & Stripe)	935.00		$30,000
	Admin: Pest Control	935.00		$3,000
	Admin: Water Service	935.00		$5,000
	Admin/General Maint: Plumbing, Blinds, Floors, Trim, Doors, Locks, Shelves, Sign..	935.00		$11,000
	Fire Extinguishers (all locations)	588.00		$3,000
	Graffiti Removal (all locations)	598.10		$3,000
	Janitorial - Extra work as needed (all locations)	588.00		$5,000
	OPS & Prosser: Water Service	588.00		$2,000
	OPS: Carpet Cleaning	598.10		$3,000
	OPS: Fire Suppression Testing	598.10		$5,000
	OPS: Floor Mats	598.10		$10,000
	OPS: HVAC	598.10		$15,000
	OPS: Janitorial Services	598.10		$52,530
	OPS: Painting	598.10		$4,000
	OPS: Pest Control	598.10		$3,000
	OPS/General Maint: Plumbing, Blinds, Floors, Trim, Doors, Locks, Shelves, Signag..	598.10		$10,000
	Prosser: Asphalt parking lot seal coat and stripe	935.04		$40,000
	Prosser: Fire Suppression Testing	935.04		$5,000
	Prosser: HVAC	935.04		$8,000
	Prosser: Janitorial Services	935.04		$19,570
	Prosser: Painting	935.04		$3,500
	Prosser: Pest Control	935.04		$3,000
	Prosser/General Maint: Plumbing, Blinds, Floors, Trim, Doors, Locks, Shelves, Sig..	935.04		$8,000
	Total			**$353,490**

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Department Budget by Activity - 38 - Support Services
2027 Budget

Activity	Line Description	GL Account	BU Number	
39 - Maint of Equipment	Maint agreement for pressure washer, compressor, and water-filter (all locations)	184.12		$3,500
	Maintenance	935.00		$4,000
	OPS: Bio Digester (Filtration System for wash bay)	598.10		$2,500
	Total			**$10,000**
42 - Business Expense & Travel	NWPPA E&O (SSS +1)	588.00		$1,200
	Supt of Support Svcs Business Travel (Includes: Fleet Managers Quarterly)	588.00		$700
	Total			**$1,900**
43 - Training Expense & Travel	Hazwopper Training	588.00		$1,000
	Lock & Key Training (Maint employees)	588.00		$1,500
	NWPPA Environmental Task Force (Bi-annually)	588.00		$800
	NWPPA Leadership Training	588.00		$5,000
	PCB & XFR Oil	588.00		$15,000
	Pesticide License - Renewal and Testing (3 licenses)	588.00		$1,500
	Total			**$24,800**
51 - Water,Garbage,Irrigation&Other	Benton County Property Tax	935.00		$3,296
	CID	935.00		$2,000
	KID	935.00		$10,918
	Prosser Utilities	598.10		$23,000
	Water, Garbage, Irrigation, Other	598.10		$49,000
	Total			**$88,214**
61 - Professional Services	Facility Campus Optimization & Site Development Master Plan	588.00		$58,000
	General Expenses	921.00		$4,000
	Radio Tower Site Inspection	935.03		$6,500
	Total			**$68,500**
104 - Other Employee Costs	Clothing/Shoes/Gloves (Maint & WHS Employees)	588.00		$2,400
	Total			**$2,400**
131 - Structures & Improvements	Campus Modernization Improvements	390.00	543	$50,000
	HVAC replacement - Admin (3 units)	390.00	506	$300,000
	Kennewick Lobby Remodel	390.00	420	$980,000
	Replace fire suppression heads - Admin	390.00	544	$15,000
	Replace fire suppression heads - OPS	390.01	544	$13,000
	Replace fire suppression heads - Prosser	390.01	544	$12,000
	Total			**$1,370,000**
134 - Tools, Shop & Stores Equipment	Ice Machine in OPS Break Room	398.00	545	$6,000
	Total			**$6,000**
Grand Total				**$2,754,562**

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Department Budget by Activity - 39 - Warehouse
2027 Budget

Activity	Line Description	GL Account	BU Number	
13 - Store Expense - Non Labor	Stores Exp Undistributed	163.00		$17,500
	Total			**$17,500**
14 - Small Tools & Materials	Small Tool Expense	163.00		$4,500
	Total			**$4,500**
17 - Operation & Maintenance Exp	Warehouse Consumables	163.00		$70,000
	Warehouse Maintenance Items	588.00		$30,000
	Total			**$100,000**
42 - Business Expense & Travel	Audit WHS Software	588.00		$1,200
	Glove Runs	588.00		$500
	Travel Expense (Foremen/Warehouseworker/Coordinator)	588.00		$1,000
	Total			**$2,700**
43 - Training Expense & Travel	NWPPA E&O (WHS)	588.00		$2,000
	Warehouse Coordinator (Safety/NWPPA)	588.00		$1,300
	Total			**$3,300**
104 - Other Employee Costs	Admin & General	921.00		$4,500
	Other Distribution Expense	588.00		$35,000
	Total			**$39,500**
Grand Total				**$167,500**

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Non-Departmental

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Tab 6

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Directorate Budget Summary

Non-Departmental

2027 Budget

Department	
98 - Non-Departmental Rev/Exp	$46,703,748
Grand Total	**$46,703,748**

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Directorate Budget by Department and Activity - Non-Departmental 2027 Budget

Department	Activity	2027 Budget	2026 Original Budget	Increase / (Decrease)	% Increase / (Decrease)
98 - Non-Departmental Rev/Exp	11 - All Other District Labor	($100,000)	($100,000)	$0	0.0%
	80 - Public Utility & Excise Tax	$6,068,000	$5,891,000	$177,000	3.0%
	81 - State Privilege Tax	$3,123,000	$3,013,000	$110,000	3.7%
	82 - City Occupation Taxes	$7,128,000	$6,884,000	$244,000	3.5%
	88 - Payroll Taxes	$1,642,588	$1,496,571	$146,017	9.8%
	101 - Employee Benefits	$6,766,466	$6,150,158	$616,308	10.0%
	150 - Principal	$3,705,000	$2,930,000	$775,000	26.5%
	151 - Interest	$4,151,694	$2,643,892	$1,507,802	57.0%
	301 - Depreciation	$14,219,000	$13,594,000	$625,000	4.6%
	Total	**$46,703,748**	**$42,502,621**	**$4,201,127**	**9.9%**
Grand Total		**$46,703,748**	**$42,502,621**	**$4,201,127**	**9.9%**

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Department Budget by Activity - 98 - Non-Departmental Rev/Exp
2027 Budget

Activity	Line Description	GL Account	BU Number	
11 - All Other District Labor	Distribution	588.00		($100,000)
	Total			**($100,000)**
80 - Public Utility & Excise Tax	Other Excise Tax	408.08		$83,000
	Public Utility Tax	408.06		$5,985,000
	Total			**$6,068,000**
81 - State Privilege Tax	Privilege Tax	408.05		$3,123,000
	Total			**$3,123,000**
82 - City Occupation Taxes	City Occupation Tax	408.07		$7,128,000
	Total			**$7,128,000**
88 - Payroll Taxes	Medicare	184.34		$315,570
	Social Security	184.34		$1,327,018
	Total			**$1,642,588**
101 - Employee Benefits	Change in PL	184.30		$200,000
	Deferred Compensation	184.40		$600,500
	Dental	184.36		$220,660
	HRA Contribution for CDHP	184.40		$125,750
	Incentive Qualification PL	184.30		$75,000
	Life Insurance	184.32		$38,000
	Medical	184.33		$3,426,638
	PERS	184.35		$1,188,734
	State Industrial (L&I)	184.31		$216,053
	STD Admin Fee	184.39		$3,000
	Supervisory 401(a) Contributions	184.40		$99,675
	Unemployment	184.38		$10,000
	VEBA Wellness ($250 per employee per month)	184.40		$456,000
	Vision	184.44		$37,456
	WA Paid Family Medical Leave (PFML)	184.34		$69,000
	Total			**$6,766,466**
150 - Principal	Debt Service - Principal	125.00		$3,705,000
	Total			**$3,705,000**
151 - Interest	Amortization of Bond Loss/Gain on Defeasance	428.00		($2,438)
	Amortization of Bond Premium	429.00		($538,323)
	BABs Subsidy for 2010 Bonds	427.01		($186,362)
	Bond Interest Expense	427.00		$4,878,817
	Total			**$4,151,694**
301 - Depreciation	Depr - Broadband	403.61		$1,150,000
	Depr - Distribution	403.60		$10,200,000
	Depr - General Plant	403.70		$1,650,000
	Depr - Generation	403.40		$26,000
	Depr - Transmission	403.50		$695,000
	Depr - Transportation Equipment	184.12		$498,000
	Total			**$14,219,000**
Grand Total				**$46,703,748**

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Activity Codes

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Tab 6

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SYSTEM COSTS:

5 Construction Overhead Allocated
The allocation of overhead construction costs based on loaded construction payroll.

6 Warehouse & Small Tool Allocated
The allocation of expenses associated with the warehouse and purchasing functions based on inventory activity.

7 Transportation Expense Allocated
The allocation of expenses associated with the auto shop function to mileage.

8 Benefits & Payroll Taxes Allocated
The allocation of employee benefits and payroll taxes based on labor.

9 Purchased Power
Includes all expenses associated with the procurement of electric power and the associated transmission expense.

Some examples of power sources are included here:

*The Energy Authority (TEA)
*Bonneville Power Administration/Energy NW
*Market purchases and contracts for purchase
*Frederickson

10 District Overtime Labor
Includes all expenses for wages paid to District employees for overtime worked.

11 All Other District Labor
All expenses for wages, other than for overtime, including the following:

*Regular Pay (includes temporary upgrades, etc.)
*Standby Pay
*Duty Pay
*Vehicle Add Pay
*Other pay not covered elsewhere

12 Materials & Supplies
Includes all materials and supplies used which are kept in the District's inventories, except substation power transformers and regulators.

13 Stores Expense - Non-Labor
Includes charges for the following:

*Cost of special forms for stores and purchasing use
*Miscellaneous general use materials and supplies of very low value such as miscellaneous screws, bolts, nuts, batteries, rags, nails, etc.

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14 Small Tools & Materials

Includes expenses for tools and tool items having a unit cost of less than **$5,000**. Also includes such items as rope or chain used in conjunction with other tools even though purchased by the reel where the intent is to cut it into usable sizes.

Some examples of expenses included here are:

*Klein Chicago Grips
*Hot sticks
*High voltage gloves
*Shovels and handles
*Rope & chain
*Endless slings
*Saw blades and files
*Glass range poles
*String measuring devices
*Extending level rod
*Magnetic strobe lights
*Travellers
*Drill bits and braces
*Pull grips and clamp sticks
*Hoists-hotstick and lineman
*Cadweld molds
*Signs - men working, etc.
*Traffic cones
*Ground clamps
*Hot line jumpers
*Line guards
*Miscellaneous test meters
*Electric drills and saws
*Various small hand tools

15 Transportation Expense - Gas & Oil

Includes all expenses for gasoline, diesel fuel, propane and automotive oil and grease.

16 Transportation Expense - Repair & Maintenance

Includes all expenses for parts and labor purchased to repair and maintain all vehicles in good condition, including towing costs.

17 Operations & Maintenance Expense

Includes expenses pertinent to the operations and maintenance of the District's electrical systems.

Some examples of expenses included here are:

*Materials and supplies generally purchased to operations or maintenance expense accounts rather than to inventory.
*Special engineering supplies
*Drafting film (Mylar, etc.)
*White print material
*Reduction services
*Microfilming
*Special forms unique to operations or maintenance
*Equipment instructions, operating, maintenance and service manuals
*Blueprint machine maintenance and paper costs
*Pressure vacuum regulators and gauges
*Rubber padding
*Paving repairs (i.e. road crossings, etc.)
*Wildlife protective boots
*Posts with cable decals
*Hi-Line road work
*Fuse links and other small fuses including bayonet fuses for transformers
*Miscellaneous materials and services for operations or maintenance of electric systems

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*Repairs to private property

Does not include materials and supplies normally purchased to District inventories or Off-the-Dock contract labor budgeted separately.

18 Miscellaneous Construction Expense

Includes costs charged to jobs for items of expense that do not become a part of a unit of property.

Some examples of expenses included here are:

*Benton County Engineer costs
*Purchases of sand, gravel and concrete for construction
*Rental costs necessary to job
*Service charges necessary to job
*Purchased labor other than bid by contract or quote (ex. payments to small contractors for road patching, trenching, blasting, digging pole holes, etc.)
*Payments to machine shops for making parts
*Purchased surveying costs incurred on specific jobs the construction of new transmission or distribution plant
*Miscellaneous Engineering or service labor for specific jobs
*Photography charged to jobs
*Miscellaneous small charges not readily identifiable
*Miscellaneous supplies for surveying such as stakes, flags etc.

19 Tree Trimming - Contract

Includes only those expenses for contracted tree trimming.

20 Off-the-Dock Labor

Includes only contracted Off-the-Dock labor.

21 Electric Construction Contracts

Includes contracts obtained by bid or quote to do a specific package of work such as build transmission or distribution line or a substation or part thereof.

Does not include contract costs for major maintenance of, or construction of, new general plant such as storage yards, service facilities and general office buildings. Such costs should be budgeted at items 038 - Maintenance of Buildings and Improvements or 131 – Structures and Improvements to differentiate them from electric plant costs.

22 Contract Temporary Labor

Includes contract labor on a temporary basis for existing labor positions. These are for people that are paid through a job agency and are not paid through the District's payroll system.

23 Environmental

Includes those costs associated with environmental compliance, waste minimization, handling, storage and disposal of hazardous material or dangerous waste.

Some examples of expenses included here are:

*Fees paid to disposal firms
*Transportation costs
*Test kits

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*Testing of materials
*Cleanup media
*Drums

Does not include, cost to repair or replace real or personal property damaged by an environmental occurrence. Examples of these types of costs are blacktop replacement, concrete, gravel dirt or repairs to personal property.

GENERAL EXPENSES:

25 Maintenance of Software

26 Computer Hardware & Equipment Expense

27 Personal Computer Software

All personal computer software packages.

28 Personal Computer O & M Costs

Includes all expenses related to the operation and maintenance of hardware equipment.

Some examples of expenses included here are:

*Replacement of cables
*Switches
*Connectors
*Cards
*Disk drives with like kind
*Maintenance contracts
*Phone line costs

29 Personal Computer Supplies & Expenses

Includes all purchases of plotter paper, forms, diskettes, tapes, cartridges, ribbons, pens, and miscellaneous supplies used on the computer.

30 Customer Service Expenses

Includes expenses attributable to Customer Service

Some examples of costs included here are:

*Armored Car dispatch
*Payments to Collections Stations (drugstores, etc.)
*Payments to Collection Agencies
*Padlocks - (meter readers)
*Special Forms (Cust. Accounting, Credit and Meter Reading)
*All postage expense

33 Office Supplies & Expenses

Some examples of expenses included here are:

*Small items of office equipment - less than **$5,000** unit cost
*Paper and envelopes
*General use forms
*Pencils, pens, erasers, rulers and misc. scales

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34 Insurance

Includes the cost of insurance premiums including "Self-Insurance Assessments". It does not include the employee insurance premiums.

37 Grounds Care

Includes expenses for care of lawns and shrubbery at all office and substation locations.

38 Maintenance of Building & Improvements - General

Includes janitorial service, maintenance of buildings, and certain improvements to general property such as graveled and/or paved areas and fences.

Some examples of expenses included here are:

*Janitorial Services
*Painting and repairs to buildings and structures
*Adding gravel to graveled areas
*Patching paved areas
*Repairs to heating, air conditioning, electrical and water systems.
*Contracts for major repairs, including labor contracts.

39 Maintenance of Equipment - Communication, Office Equipment, General Property & Other

Some examples of expenses that may be included here are:

*Cost of Maintenance Agreements/Office equipment maintenance repair
*Maintenance/repair of vehicle radios
*Maintenance of telephones
*Maintenance/repair of other general property not budgeted elsewhere, i.e., tools.

40 Rents

Includes all expenses for use of property and equipment not budgeted elsewhere.

Some examples of expenses included here are:

*Poles contact rentals
*Permits for railway crossings

41 Insurance Damages & Other Reimbursable

Costs paid to be reimbursed by insurance for damages to District property.

42 Business Expense & Travel

Includes all costs of meetings and travel that are for general business-related purposes.

Some examples of expenses included here are:

*Chamber of Commerce
*TRIDEC
*Kiwanis
*Rotary Club
*NoaNet
*CWPU
*PURMS
*Foreman's dinner
*Travel costs related to the evaluation/investigation of products or equipment.

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43 Training Expense & Travel

Includes all costs (travel, registration fees, materials, etc.) for meetings, conferences, and seminars that provide training or educational sessions or speakers in a learning or networking environment related to your work:

Some examples of expenses included here are:

*Conferences of professional associations with break-out training sessions
*Sessions offering continuing education credits or units
*Vendor conferences
*Meter school
*APPA or NWPPA courses or seminars

44 Other General Expenses

Miscellaneous general expenses not budgeted elsewhere, including but not limited to:

*Miscellaneous advertising for bids, rate studies, surplus property, call for bonds, etc.
*Employee service pins and awards
*Special survey costs

45 Subscriptions & Publications

Included here are <u>all</u> books, reference texts and manuals, newspapers, magazines and other general informational publications.

Some examples of expenses included here are:

*Special manuals
*Reference manuals and services (R.C.W.'s, National Public Employee Reports, etc.)
*Directories
*Computer Services
*Westlaw Legal Service
*Other miscellaneous publications such as:
Kiplinger Letter
Northwest Wage & Hours Subscription
N.A.D.A. Subscription
Electric Power & Light
Clearing Up
Energy Omnium

46 Treasurer Expenses

Bank fees, escrow fees, and other expenses directly related to the Treasurer.

<u>UTILITIES:</u>

50 Telephone & Answering Services

Includes all expenses for use of telephone lines and answering services except those for remote computer terminals.

Some examples of expenses included here are:

*Frontier/Embarg - Prosser
*Verizon NW - Kennewick
*Kelley's Answering Service

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*City of Prosser - Emergency Answering Service
*Washington State Central Stores - Scan lines
*Asplund - Utilities Underground Location Center

51 Water, Garbage, Irrigation & Other

Includes expenses for water, garbage and irrigation assessments at all District locations.

Some examples of expenses included here are:

*Kennewick Disposal - Garbage
*City of Kennewick - Water and Sewer
*City of Prosser - Water
*Culligan - Water conditioning
*Irrigation Districts - Annual Assessments
*Special Assessments

OUTSIDE SERVICES:

60 Audit Examination - State

61 Professional Services

Includes expenses for all professional services not budgeted elsewhere.

Some examples of expenses included here are:

*Engineering studies
*Other attorney fees
*District share of labor negotiations office
*Arbitration costs
*Purchased surveying costs not identified to other budget items. These would include surveying costs incurred in conjunction with feasibility studies and would not include survey costs for acquisition of land and land rights for general plant, or survey costs for power line design.

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DUES & ASSESSMENTS:

70 Civic & Service Organizations

72 Industry Association Assessments

Includes all assessments paid for membership in various industry associations.

73 Other Assessments

Includes all other assessments not budgeted above or elsewhere in the budget.

TAXES:

80 State Public Utility Tax & Other Excise Taxes

81 State Privilege Tax

82 City Occupation Taxes

88 Payroll Taxes

EMPLOYEE BENEFITS:

101 Employee Benefits

102 GASB Pension Expense

104 Other Employee Costs
Includes expenses made for the benefit of employees.
Some examples of expenses included here are:
*Purchase of tools supplied to employees
*School Reimbursements
*Medical exams

106 Vacation Accrual

CONSERVATION:

107 Residential Loans

108 Non-Reimbursed Conservation Costs
Includes the commercial program, flow restrictors, outlet gaskets, etc.

109 Conservation Advertising
Includes all conservation advertising costs.

111 Electric Vehicle
Includes all expenses incurred under the Electrification of Transportation Plan which was adopted by the commission on November 12, 2019, resolution 2521.

112 Residential Conservation Expenses
Includes the Weatherization, Heat Pump, Water Heater and Duct Sealing Programs.

113 Commercial Conservation Expenses
Includes small and medium general service and multi-family residential common area lighting improvements and small and medium general service building and equipment improvements.

114 Industrial Conservation Expense
Includes reimbursable program expenses for industrial customers.

115 Agriculture Conservation Expenses
Includes reimbursable program expenses only for the Agriculture programs.

116 Non-Federally Funded Conservation
Includes non-BPA reimbursable program expenses only for Washington State licensed marijuana facility conservation projects.

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117 Customer Installed Measures

Includes reimbursable program expenses for washer, dryers, water heaters, along with lighting.

118 Low Income Conservation

Includes the Weatherization, Heat Pump, Water Heater and Duct Sealing Programs.

PUBLIC INFORMATION:

119 Public Information Expenses

Includes safety and promotional expenses sponsored by the District, such as radio spots, demonstrations and newspaper ads.

PURCHASED ELECTRIC PLANT & EQUIPMENT:

120 Substation Transformers & Regulators

Purchase of substation power transformers and regulators only.

121 Substation Equipment & Materials

Since substations as such are actually large pieces of electric equipment, it is intended that all expenses incurred for the construction of substations including work in progress purchases, which are not specifically budgeted elsewhere, shall be collected here.

Some examples of expenses included here are:

*Miscellaneous purchased labor
*Fencing materials or installed fencing
*Materials used in construction of substations such as gravel, concrete, bar stock, wiring and other materials not budgeted elsewhere

Does not include power transformers and regulators, substation demand meters and other metering devices for substations, labor contracted to build substations per bid or quote and Off-the-Dock labor.

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122 Line Devices

Includes all expenses for protective and operational line equipment for transmission and distribution systems other than those line items included in substations.

Some examples of expenses included here are:

*Switches - line type only, except regulator bypass switches
*Cutouts
*Lightning arresters (not included in the substation inventories)

123 Transformers & Related Items

Include only those items included in the distribution lines.

Some examples of expenses included here are:

*Distribution transformers
*Fiberglass enclosures
*Transformer vaults and pads (flat and with box)
*Miscellaneous installation of low value materials, unique to the items above.

124 Meters & Related Items

All meters and metering devices purchased by the District including substation metering, and related items.

Some examples of expenses included here are:

*Single phase demand and no demand meters
*Three phase demand and no demand meters
*Current transformers - including substation type
*Potential transformers - including substation type
*Demand registers - including substation type
*kW demand registers
*Compensators
*Enclosures
*Test switches - meter maintenance
*Miscellaneous materials used only in the installation of metering devices

125 Land & Land Rights - Electric

Includes all expenses associated with the acquisition of land and land rights for construction of electric plant.

Some examples of expenses included here are:

*Purchase price
*Taxes and escrow fees
*Survey and legal costs associated with the purchase of the land or land rights
*Other costs deemed necessary to obtain the property or rights

126 SCADA Master Station Equipment

Computers, monitors, printers, furniture, UPS, spare equipment, vendor support, remodeling costs.

127 SCADA Communications Equipment

Master radio, repeater radio, RTU radios, antennas, coax cables, spares and test equipment.

128 SCADA Substation Equipment

RTU transducers, cable, auxiliary relays, control modifications, enclosures, RTU test equipment.

129 SCADA Travel & Non-District Labor

Consists of vendor training costs, travel expenses, consultants, BPA - metering modifications, contract labor.

PURCHASED GENERAL PLANT & EQUIPMENT:

130 Land & Land Rights - General

Includes all expenses for the acquisition of land and land rights for the construction of office and operations facilities.

Some examples of expenses included here are:

*Purchase price

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*Taxes and escrow fees
*Survey and legal costs associated with the purchase of the property or rights
*Other costs deemed necessary to obtain the property or rights

131 Structures & Improvements

Include expenses for the construction of buildings and the improvement of lands, buildings or other structures.

Some examples of expenses included here are:

*Site improvement costs, such as grading, graveling, paving and landscaping
*Costs to build buildings or structures
*Improvements to buildings or structures
*Surveying costs associated with development of improvement

132 Office Equipment

Includes all expenses for office furniture and equipment with a value of $5,000 or more.

133 Transportation Equipment

Includes all expenses for motor driven or towed vehicles including any ancillary or auxiliary equipment attached to the vehicle with a value of $5,000 or more.

The term vehicle includes:

*Automobiles
*Trucks
*Trailers
*Backhoes
*Forklifts

134 Tools, Shop & Stores Equipment

Includes the cost of tools and equipment with a value of $5,000 or more and purchased to accounts 393.00 - Stores Equipment or 394.00 - Tools, Shop and Garage Equipment.

Some items included here are:

*Stores cabinets and bins
*Work benches
*Shelving
*Tools for use in the Auto Shop, Meter Shop, Transformer Shop, Warehouse, Line Crews, and equipment used by same, but not specialized calibration and test equipment included at 135 below

135 Laboratory & Test Equipment

Includes the cost of specialized tools and equipment purchased to account 395.00 - Laboratory Equipment having a unit value of $5,000 or more.

Tools and equipment included here are of a type used to calibrate and/or test other tools or equipment items of electric plant such as meters, transformers, etc.

136 Communication Equipment

Includes the expense of all types of communication equipment purchased to account 397.00 - Communications Equipment, having a value of $5,000 or more.

Some items included here are:

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*The telephone system
*Portable and mobile radios
*Radio base stations

Does not include communication equipment for linking information systems equipment together.

137 Capitalized Computer Software

138 Computer Equipment

Personal computers will be identified as a personal computer system and will normally include items such as keyboards, monitors, printers, modems, digitizers, plotters, etc.

All auxiliary equipment, such as that specified above, will be identified to a personal computer. If the total cost of the computer together with the auxiliary equipment identified to it costs or will cost $5,000 or more, this will constitute a capital purchase and the items will be capitalized in account 391.00. Items added after initial purchase of a computer will be capitalized with the computer for which they are acquired. This will include replacing a floppy disk drive with a hard drive, network cards, etc.

139 Miscellaneous General Plant

Includes the cost of equipment purchased to account 398.00 Miscellaneous Equipment, having a value of $5,000 or more. Equipment included here is usually not necessary to the operation of the business.

Some examples of expenses included here are:

*Cameras
*Other miscellaneous items

140 Generation Plant & Equipment

DEBT SERVICE:

150 Principal

Includes payment made to retire debt.

151 Interest

153 Provision for Bond Reserve

Includes monies set aside in special deposits or investments to ensure payment of bond debts.

PRODUCTS & SERVICES EXPENSES:

200 New Services Expenses

Expenses related to providing services that the District offers customers. **These are services not related to the sale or delivery of energy.**

Some examples of expenses included here are:

*Postage for Mail Service for other companies
*Supplies for Glove Testing provided other utilities
*Supplies for Maintenance of Substations belonging to other utilities

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*Home and Building Inspection expenses (non-Public Purpose)
*Advertising and Marketing expense including fees associated with "Home Shows" etc.

201 New Product Expenses

Expenses incurred in obtaining, selling, merchandising, and advertising products to consumers.

Some examples of expenses included here are:

*Purchase cost of light bulbs, appliances, surge suppressors, etc.
*Display booths
*Advertising and Marketing expenses including fees associated with Home Show, Fair, etc.

202 Mutual Aid & Other Reimbursable Expenses

Non-labor expenses incurred by the District in providing mutual aid or maintenance and repair work to other utilities except for Maintenance of Substations (see 200).

Some examples of expenses included here are:

*Travel expenses
*Fuel
*Other miscellaneous costs

OTHER MISCELLANEOUS EXPENSES:

301 Depreciation Expense

302 Amortized Conservation

303 WCEF Expense

This is the expense for the one-time credit that residential customers will receive on their bill and the payment to the Housing Authority for weatherization.

304 Grant Expense

311 Misc Non-Electric Expense

REVENUE:

501 Retail Energy Sales

502 City Occupation Taxes

503 Bad Debt Expense

505 Wholesale Power Sales Revenue

510 Wholesale Transmission & Wheeling Sales

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515 Interest and Investment Income

520 Electric Services Installation Revenue

523 Pole Contact Rent Revenue

*Pole Contact Rental
*Pole Contact Application Fees

525 Capital Contributions

530 Property Rental Revenue

*Rent of Electric Property
*Auditorium Rent

535 Microwave Site Rental

545 Other Electric Revenue

*NSF check charges
*Electric account service charge
*Collection of write-offs

546 Miscellaneous Non-Electric Revenue

547 WCEF Settlement Revenue

This is the Washington Consumer Energy Fund settlement. A portion of the settlement will be given to the Housing Authority for weatherization. The remaining funds will be given back to residential customers as a one-time credit on their bill.

548 Grant Revenue

549 SWIFT Grant Revenue

550 Products & Services Revenue

*Substation Maintenance and Repair for other Utilities
*Meter Shop Revenue
*Glove Testing
*Mail Service
*Sale of Products (light bulbs, surge suppressors, etc.)
*Energy Service Revenue (building inspection fees, etc.)
*Block Heater Rental

560 Insurance Claim Revenue

570 Reserves (Gain or Loss)

ADDITIONS & USAGE OF INVENTORY: (for use in controlling the growth of Inventory)

994 Reel Deposits

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996 CT Inventory

997 Substation Inventory

998 Fiber Optic Inventory

999 Non-Exempt Inventory

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Financial Plan

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Tab 7

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2027 BUDGET

FINANCIAL PLAN - KEY ASSUMPTIONS

The Financial Plan for 2027 is based on these key assumptions:

GENERAL

- Conservative assumptions have been used in the development of the financial plan in accordance with the District's Financial Policies and prudent utility practice.
- The financial plan is based on accrued revenues and costs. To derive end-of-year cash balances, amounts are adjusted to remove non-cash items, to add non-cost cash items and to account for timing differences between accrued cost and cash.

REVENUES

- The 2027 Budget reflects a proposed 4% revenue increase effective April 1, 2027.
- Retail energy sales are based on the Retail Energy Load Ten-Year Forecast, which uses regression modeling to establish a relationship between annual load, weather, and economic variables. The most recent Ten-Year Load Forecast was approved by the Commission on May 26, 2026 (see Tab 8).
- Sales for Resale are consistent with the 2027 Power Supply Plan.

POWER & TRANSMISSION COSTS *(see Tab 10, 2027-2031 Power Supply Plan for more details)*

- **Effective October 1, 2023, the District made the change to a Load Following contract to provide greater certainty and less risk of power supply needs going forward**.
- **The District's net power cost is estimated using BPA's BP-26 Final Record of Decision and the District's Load Forecast.**
- **Known power cost variables were included as follows:**
  - Power costs reflect BPA's Tiered Rate Methodology.
  - The budget includes an irrigation mitigation benefit of $3.6 million in 2027.
  - Conservation program expenses are expected to be $2.8 million, offset by a $2.1 million reimbursement from BPA.
  - No Cost Recovery Adjustment Clauses (CRACs) are assumed for 2027.
  - No Financial Reserve Policy (FRP) Surcharge is assumed for 2027.
  - Costs associated with previous court-ordered spill operations are incorporated into BPA's existing power rates and reflected in the District's power cost forecast.
  - The 2027 Budget includes an additional $4.3 million in anticipated power costs associated with BPA's BP-27 expedited rate case resulting from the preliminary injunction requiring increased spill at federal hydroelectric dams.
  - Includes 11.6 aMW (Fiscal Year 2027) of Tier 2 loads.
  - Power cost forecast includes the estimated cost to meet the requirements of the Energy Independence Act (EIA).
  - No carbon cap and trade impact included in power budget.

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CAPITAL

- Capital is based on the District's five-year Capital Requirement Plan (see Tab 9).

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Comparative Operating Statement
Public Utility District No. 1 of Benton County
2027 Budget

	2025 Actual	2026 Forecast	2027 Budget
Revenue Action Budget Assumption *For planning purposes only, any future rate action would require Commission approval*			**4.00%**
OPERATING REVENUES			
Energy Sales - Retail	$ 142,120,703	$ 144,438,119	$ 152,681,268
Energy Secondary Market Sales	3,934,285	1,342,750	1,513,877
Transmission of Power for Others	171,487	158,172	158,592
Broadband Revenue	3,011,514	2,942,744	3,036,798
Other Electric Revenue	1,937,609	1,520,893	1,665,825
TOTAL OPERATING REVENUES	151,175,598	150,402,678	159,056,360
OPERATING EXPENSES			
Purchased Power	71,571,750	73,535,081	78,124,505
Purchased Transmission & Ancillary Services	11,233,300	11,911,220	12,507,814
Conservation	(38,114)	317,338	653,891
Total Power Supply	82,766,936	85,763,639	91,286,210
Transmission Operation & Maintenance	66,642	117,487	117,904
Distribution Operation & Maintenance	14,276,295	15,815,374	17,530,090
Broadband Expense	1,140,557	1,315,598	1,319,126
Customer Accounting, Collections & Information	4,729,447	5,220,440	5,191,563
Administrative & General	9,273,187	9,632,505	10,722,472
Subtotal before Taxes & Depreciation	29,486,128	32,101,404	34,881,155
Taxes	14,941,586	15,424,000	16,319,000
Depreciation & Amortization	12,288,014	13,138,000	13,721,000
Total Other Operating Expenses	56,715,728	60,663,404	64,921,155
TOTAL OPERATING EXPENSES	139,482,664	146,427,043	156,207,365
OPERATING INCOME (LOSS)	11,692,934	3,975,635	2,848,995
NONOPERATING REVENUES & EXPENSES			
Interest Income	2,371,976	2,000,000	1,850,000
Unrealized Gain/(Loss) on Investments	-	-	-
Other Income (includes BABs subsidy and Grant Revenue)	287,108	226,587	186,362
Capital Contributions	3,721,027	7,023,534	4,230,144
Other Expense	(95,956)	-	-
Interest Expense	(3,536,477)	(3,465,348)	(4,878,817)
Debt Premium/Discount & Expense Amortization	520,766	504,912	540,761
TOTAL NONOPERATING REVENUES & EXPENSES	3,268,444	6,289,685	1,928,450
NET INCOME (LOSS)	14,961,378	10,265,320	4,777,445
CHANGE IN NET ASSETS	**$ 14,961,378**	**$ 10,265,320**	**$ 4,777,445**
CAPITAL REQUIREMENTS PLAN (Gross)	**$ 30,589,389**	**$ 30,318,461**	**$ 34,208,432**
UNRESTRICTED RESERVES (End of Year)	**$ 49,405,494**	**$ 70,440,136**	**$ 50,903,117**

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Liquidity Measures
Public Utility District No. 1 of Benton County
2027 Budget

Unrestricted Reserves	2025 Actual	2026 Forecast	2027 Budget
BEGINNING BALANCE	$ 54,156,927	$ 49,405,494	$ 70,440,136
Revenues (excluding sales for resale)	149,728,910	151,128,343	159,420,253
Capital Contributions	3,721,027	7,023,534	4,230,144
Operating Expenses*	(121,782,403)	(133,688,122)	(141,282,055)
Amortization of White Creek	578,400	578,400	530,668
Debt Service and LOC	(6,846,720)	(6,127,794)	(8,666,339)
Gross Capital	(30,589,389)	(30,318,461)	(34,208,432)
Capital Expenditures Reimbursed from Bond Proceeds	-	22,000,000	10,000,000
BPA Prepay	438,742	438,742	438,742
2026 Bond Proceeds	-	32,000,000	-
Less: Capital Reimbursed from Bond Proceeds	-	(22,000,000)	(10,000,000)
ENDING BALANCE	**$ 49,405,494**	**$ 70,440,136**	**$ 50,903,117**

** Operating expenses include gross power expense and exclude depreciation*

Days Cash on Hand	2025 Actual	2026 Forecast	2027 Budget
Unrestricted Reserves	$ 49,405,494	$ 60,440,136	$ 50,903,117
Construction Account	-	10,000,000	-
Total Reserves	$ 49,405,494	$ 70,440,136	$ 50,903,117
Gross Power Expense	82,766,936	85,763,639	91,286,210
Non-Power Operating Expenses	56,715,728	60,663,404	64,921,155
Depreciation	(12,288,014)	(13,138,000)	(13,721,000)
Amortization of White Creek/BPA Prepay	(1,017,142)	(1,017,142)	(969,410)
Operating Expenses (cash basis)	$ 126,177,508	$ 132,271,901	$ 141,516,955
DAYS CASH ON HAND (Unrestricted Reserves)	**143**	**167**	**131**
DAYS CASH ON HAND (Construction Account)	**0**	**28**	**0**
TOTAL DAYS CASH ON HAND	**143**	**194**	**131**

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Debt Measures
Public Utility District No. 1 of Benton County
2025 Budget

Debt Service Coverage	2025 Actual	2026 Forecast	2027 Budget
Change in Net Assets	$ 14,961,378	$ 10,265,320	$ 4,777,445
Depreciation	12,288,014	13,138,000	13,721,000
Amortization of White Creek	578,400	578,400	530,668
Amortization of BPA Prepay	438,742	438,742	438,742
GASB 68 Pension Expense	(1,289,251)	-	-
Interest Expense	3,015,711	2,960,436	4,338,056
Funds Available for Debt Service (FADS)	$ 29,992,994	$ 27,380,898	$ 23,805,911
Debt Service	$ 6,978,263	$ 6,127,794	$ 8,666,339
DSC with capital contributions (Target = 2.00)	**4.30**	**4.47**	**2.75**
DSC without capital contributions (Target = 1.75)	**3.76**	**3.32**	**2.26**

Fixed Charge Coverage	2025 Actual	2026 Forecast	2027 Budget
Change in Net Assets	$ 14,961,378	$ 10,265,320	$ 4,777,445
Depreciation	12,288,014	13,138,000	13,721,000
Amortization of White Creek	578,400	578,400	530,668
Amortization of BPA Prepay	438,742	438,742	438,742
GASB 68 Pension Expense	(1,289,251)	-	-
Interest Expense	3,015,711	2,960,436	4,338,056
~30% of BPA Power & Transmission	24,779,425	25,557,507	27,789,412
Adjusted FADS	$ 54,772,419	$ 52,938,405	$ 51,595,323
Debt Service	$ 6,978,263	$ 6,127,794	$ 8,666,339
~30% of BPA Power & Transmission	24,779,425	25,557,507	27,789,412
Debt Service & Fixed Charges	$ 31,757,688	$ 31,685,301	$ 36,455,751
FCC Ratio (Target = 1.3)	**1.72**	**1.67**	**1.42**

Debt Ratio	2025 Actual	2026 Forecast	2027 Budget
Revenue Bonds Outstanding	$ 73,630,000	$ 70,215,000	$ 67,285,000
Capitalization (bonds + net assets)	$ 260,138,813	$ 269,599,960	$ 277,377,401
Debt Ratio	**28%**	**26%**	**24%**

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Public Utility District No. 1 Of Benton County, Washington
2026 - 2030 Retail Revenue and Kilowatt Hours (kWh) Forecast
(October 2026 Forecast)

Forecast - 2026	Revenues	kWh
Residential	$67,903,225	713,151,566
Small Gen. Service	10,609,251	135,735,708
Medium Gen. Service	15,784,896	210,574,800
Large Gen. Service	12,751,529	186,941,767
Large Industrial	3,513,010	61,808,426
Small Ag Irrigation	1,092,390	14,500,796
Large Ag. Irrigation	25,308,298	424,120,518
Street Lighting	231,169	2,527,193
Security Lighting	249,621	609,741
Unmetered Accounts	254,711	3,203,389
TOTAL	**$137,698,102**	**1,753,173,904**

Forecast - 2027	Revenues	kWh
Residential	$73,217,395	750,303,063
Small Gen. Service	11,461,262	141,848,717
Medium Gen. Service	16,462,055	213,834,243
Large Gen. Service	12,998,854	189,860,513
Large Industrial	3,750,733	64,229,722
Small Ag Irrigation	1,199,104	15,351,717
Large Ag. Irrigation	25,916,861	420,462,737
Street Lighting	242,167	2,510,552
Security Lighting	319,516	606,146
Unmetered Accounts	271,370	3,212,987
TOTAL	**$145,839,317**	**1,802,220,397**

Forecast - 2028	Revenues	kWh
Residential	$75,124,758	760,695,933
Small Gen. Service	11,702,331	143,352,466
Medium Gen. Service	16,660,601	214,346,746
Large Gen. Service	13,089,322	189,436,140
Large Industrial	3,798,504	64,407,226
Small Ag Irrigation	1,198,836	15,327,021
Large Ag. Irrigation	25,929,846	420,080,369
Street Lighting	244,518	2,518,016
Security Lighting	322,618	602,739
Unmetered Accounts	276,501	3,242,267
TOTAL	**$148,347,835**	**1,814,008,923**

Forecast - 2029	Revenues	kWh
Residential	$75,557,313	764,106,422
Small Gen. Service	11,756,263	143,849,794
Medium Gen. Service	16,561,086	213,021,586
Large Gen. Service	12,981,072	187,860,602
Large Industrial	3,788,078	64,229,722
Small Ag Irrigation	1,196,408	15,295,893
Large Ag. Irrigation	25,906,754	419,692,650
Street Lighting	244,518	2,510,552
Security Lighting	322,618	597,386
Unmetered Accounts	277,858	3,258,180
TOTAL	**$148,591,968**	**1,814,422,787**

Forecast - 2030	Revenues	kWh
Residential	$76,170,455	769,699,068
Small Gen. Service	11,839,086	144,754,742
Medium Gen. Service	16,532,317	212,623,625
Large Gen. Service	12,902,013	186,709,941
Large Industrial	3,788,078	64,229,722
Small Ag Irrigation	1,194,276	15,268,677
Large Ag. Irrigation	25,884,319	419,315,970
Street Lighting	244,518	2,510,552
Security Lighting	322,618	590,786
Unmetered Accounts	280,037	3,283,739
TOTAL	**$149,157,718**	**1,818,986,822**

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Actual (January - September 2026)

Total kWh 2026	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Residential	80,908,284	79,343,438	56,482,436	47,918,371	43,785,199	49,471,631	58,627,097	64,655,932	51,795,706	40,466,974	58,896,905	80,799,593	713,151,566
Small Gen. Service	11,800,258	11,874,923	9,693,338	9,733,732	9,998,480	11,296,270	12,763,707	13,906,525	12,181,406	9,831,449	10,648,130	12,007,490	135,735,708
Medium Gen. Service	18,067,153	17,598,379	15,263,347	15,384,867	15,737,815	17,097,605	17,644,121	19,178,098	18,231,052	18,838,082	19,023,888	18,510,393	210,574,800
Large Gen. Service	15,814,340	14,790,080	14,368,200	14,385,120	13,972,220	14,355,700	14,733,520	16,804,160	16,941,140	18,141,513	16,908,327	15,727,447	186,941,767
Large Industrial	5,752,920	5,101,720	5,239,560	5,316,120	5,395,600	4,095,720	5,667,520	5,875,440	3,467,520	4,958,441	5,623,663	5,314,202	61,808,426
Small Ag Irrigation	60,558	73,268	164,217	854,135	2,058,638	2,514,189	2,968,274	2,748,242	1,665,583	1,110,973	201,477	81,243	14,500,796
Large Ag. Irrigation	209,698	196,709	8,374,613	24,985,550	64,143,565	93,946,932	96,893,357	80,277,347	32,327,716	19,447,689	2,985,017	332,325	424,120,518
Street Lighting	209,211	209,205	209,205	209,205	209,205	209,162	209,162	209,162	209,162	217,089	213,717	213,707	2,527,193
Security Lighting	51,536	51,199	50,877	50,710	50,539	50,534	50,493	50,342	50,144	51,678	51,139	50,550	609,741
Unmetered Accounts	265,517	265,709	265,610	265,410	265,842	266,274	266,414	267,168	266,367	269,777	269,650	269,650	3,203,389
TOTAL Retail kWh SALES:	**133,139,475**	**129,504,630**	**110,111,403**	**119,103,220**	**155,617,103**	**193,304,017**	**209,823,665**	**203,972,416**	**137,135,796**	**113,333,665**	**114,821,914**	**133,306,600**	**1,753,173,904**

Total kWh 2027	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Residential	94,585,464	87,798,144	63,438,083	50,685,840	43,312,704	47,963,520	59,571,336	66,240,552	55,693,440	41,689,296	58,438,492	80,886,192	750,303,063
Small Gen. Service	13,528,152	13,119,456	10,644,961	10,087,920	10,119,888	11,330,640	12,849,624	14,218,584	12,751,920	10,253,064	10,765,972	12,178,536	141,848,717
Medium Gen. Service	18,799,392	18,279,744	15,890,541	15,445,440	15,762,384	17,295,840	18,453,432	19,989,048	19,455,840	18,511,464	17,879,358	18,071,760	213,834,243
Large Gen. Service	15,493,800	15,290,016	14,518,963	14,764,320	14,230,488	14,708,880	15,515,376	17,528,640	17,323,200	18,025,632	16,800,742	15,660,456	189,860,513
Large Industrial	5,735,496	4,970,112	5,466,994	5,375,520	5,630,592	5,315,040	5,483,280	5,659,608	4,798,800	4,816,656	5,623,800	5,353,824	64,229,722
Small Ag Irrigation	77,376	69,888	150,829	808,560	1,955,232	2,626,560	3,141,912	3,002,040	2,144,160	1,116,000	178,808	80,352	15,351,717
Large Ag. Irrigation	230,640	196,896	7,241,278	23,539,680	59,993,928	95,052,960	103,048,464	74,675,280	33,981,840	19,771,800	2,488,171	241,800	420,462,737
Street Lighting	209,064	208,992	209,526	209,520	209,064	209,520	209,064	209,064	209,520	209,064	209,090	209,064	2,510,552
Security Lighting	50,592	50,400	50,524	50,400	50,592	50,400	50,592	50,592	50,400	50,592	50,470	50,592	606,146
Unmetered Accounts	267,840	267,456	267,480	267,840	267,840	267,840	267,840	267,840	267,840	267,840	267,491	267,840	3,212,987
TOTAL Retail kWh SALES:	**148,977,816**	**140,251,104**	**117,879,179**	**121,235,040**	**151,532,712**	**194,821,200**	**218,590,920**	**201,841,248**	**146,676,960**	**114,711,408**	**112,702,394**	**133,000,416**	**1,802,220,397**

Total kWh 2028	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Residential	95,895,620	89,014,286	64,316,800	51,387,918	43,912,653	48,627,890	60,396,492	67,158,087	56,464,881	42,266,758	59,247,956	82,006,592	760,695,933
Small Gen. Service	13,671,565	13,258,536	10,757,809	10,194,863	10,227,170	11,450,757	12,985,844	14,369,316	12,887,104	10,361,758	10,880,103	12,307,642	143,352,466
Medium Gen. Service	18,844,449	18,323,556	15,928,626	15,482,459	15,800,162	17,337,293	18,497,660	20,036,956	19,502,470	18,555,831	17,922,210	18,115,073	214,346,746
Large Gen. Service	15,459,169	15,255,840	14,486,510	14,731,319	14,198,680	14,676,003	15,480,696	17,489,460	17,284,479	17,985,341	16,763,189	15,625,452	189,436,140
Large Industrial	5,751,347	4,983,847	5,482,102	5,390,376	5,646,153	5,329,729	5,498,433	5,675,249	4,812,062	4,829,967	5,639,342	5,368,620	64,407,226
Small Ag Irrigation	77,252	69,776	150,586	807,259	1,952,087	2,622,335	3,136,858	2,997,211	2,140,711	1,114,205	178,520	80,223	15,327,021
Large Ag. Irrigation	230,430	196,717	7,234,693	23,518,273	59,939,370	94,966,519	102,954,752	74,607,370	33,950,937	19,753,820	2,485,908	241,580	420,080,369
Street Lighting	209,686	209,613	210,149	210,143	209,686	210,143	209,686	209,686	210,143	209,686	209,712	209,686	2,518,016
Security Lighting	50,308	50,117	50,240	50,117	50,308	50,117	50,308	50,308	50,117	50,308	50,186	50,308	602,739
Unmetered Accounts	270,281	269,893	269,918	270,281	270,281	270,281	270,281	270,281	270,281	270,281	269,929	270,281	3,242,267
TOTAL Retail kWh SALES:	**150,460,105**	**141,632,181**	**118,887,434**	**122,043,007**	**152,206,548**	**195,541,066**	**219,481,009**	**202,863,924**	**147,573,185**	**115,397,953**	**113,647,056**	**134,275,455**	**1,814,008,923**

Total kWh 2029	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Residential	96,325,557	89,413,370	64,605,156	51,618,310	44,109,530	48,845,907	60,667,273	67,459,182	56,718,035	42,456,256	59,513,588	82,374,259	764,106,422
Small Gen. Service	13,718,995	13,304,534	10,795,131	10,230,232	10,262,650	11,490,483	13,030,895	14,419,167	12,931,813	10,397,705	10,917,849	12,350,340	143,849,794
Medium Gen. Service	18,727,947	18,210,274	15,830,150	15,386,741	15,702,481	17,230,109	18,383,301	19,913,081	19,381,900	18,441,113	17,811,409	18,003,080	213,021,586
Large Gen. Service	15,330,595	15,128,957	14,366,026	14,608,799	14,080,590	14,553,943	15,351,944	17,344,001	17,140,725	17,835,758	16,623,770	15,495,495	187,860,602
Large Industrial	5,735,496	4,970,112	5,466,994	5,375,520	5,630,592	5,315,040	5,483,280	5,659,608	4,798,800	4,816,656	5,623,800	5,353,824	64,229,722
Small Ag Irrigation	77,095	69,634	150,281	805,620	1,948,122	2,617,009	3,130,487	2,991,124	2,136,363	1,111,942	178,158	80,060	15,295,893
Large Ag. Irrigation	230,218	196,535	7,228,015	23,496,567	59,884,048	94,878,868	102,859,728	74,538,511	33,919,601	19,735,588	2,483,614	241,357	419,692,650
Street Lighting	209,064	208,992	209,526	209,520	209,064	209,520	209,064	209,064	209,520	209,064	209,090	209,064	2,510,552
Security Lighting	49,861	49,672	49,794	49,672	49,861	49,672	49,861	49,861	49,672	49,861	49,741	49,861	597,386
Unmetered Accounts	271,607	271,218	271,242	271,607	271,607	271,607	271,607	271,607	271,607	271,607	271,253	271,607	3,258,180
TOTAL Retail kWh SALES:	**150,676,434**	**141,823,298**	**118,972,316**	**122,052,586**	**152,148,545**	**195,462,158**	**219,437,440**	**202,855,206**	**147,558,036**	**115,325,549**	**113,682,271**	**134,428,947**	**1,814,422,787**

Total kWh 2030	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Residential	97,030,583	90,067,805	65,078,014	51,996,114	44,432,376	49,203,420	61,111,308	67,952,929	57,133,165	42,767,002	59,949,179	82,977,172	769,699,068
Small Gen. Service	13,805,300	13,388,232	10,863,042	10,294,589	10,327,212	11,562,768	13,112,872	14,509,877	13,013,166	10,463,116	10,986,532	12,428,035	144,754,742
Medium Gen. Service	18,692,960	18,176,254	15,800,577	15,357,996	15,673,146	17,197,920	18,348,958	19,875,880	19,345,691	18,406,662	17,778,134	17,969,447	212,623,625
Large Gen. Service	15,236,694	15,036,291	14,278,033	14,519,319	13,994,345	14,464,799	15,257,912	17,237,767	17,035,736	17,726,512	16,521,948	15,400,584	186,709,941
Large Industrial	5,735,496	4,970,112	5,466,994	5,375,520	5,630,592	5,315,040	5,483,280	5,659,608	4,798,800	4,816,656	5,623,800	5,353,824	64,229,722
Small Ag Irrigation	76,957	69,510	150,013	804,186	1,944,656	2,612,352	3,124,917	2,985,801	2,132,562	1,109,963	177,841	79,917	15,268,677
Large Ag. Irrigation	230,011	196,359	7,221,528	23,475,478	59,830,301	94,793,713	102,767,410	74,471,611	33,889,158	19,717,875	2,481,385	241,141	419,315,970
Street Lighting	209,064	208,992	209,526	209,520	209,064	209,520	209,064	209,064	209,520	209,064	209,090	209,064	2,510,552
Security Lighting	49,310	49,123	49,244	49,123	49,310	49,123	49,310	49,310	49,123	49,310	49,191	49,310	590,786
Unmetered Accounts	273,738	273,346	273,370	273,738	273,738	273,738	273,738	273,738	273,738	273,738	273,381	273,738	3,283,739
TOTAL Retail kWh SALES:	**151,340,113**	**142,436,022**	**119,390,342**	**122,355,583**	**152,364,740**	**195,682,394**	**219,738,769**	**203,225,587**	**147,880,660**	**115,539,898**	**114,050,482**	**134,982,233**	**1,818,986,822**

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Total Revenue for 2026-2030

Actual (January - September 2026)

Total Revenue 2026	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Residential	$7,160,476	$7,027,965	$5,281,167	$4,723,117	$4,491,347	$4,927,314	$5,604,799	$6,063,998	$5,106,776	$4,275,172	$5,775,416	$7,465,677	$67,903,225
Small Gen. Service	902,786	906,457	762,429	776,633	804,437	890,475	981,215	1,055,829	946,121	793,999	853,710	935,161	10,609,251
Medium Gen. Service	1,320,686	1,293,194	1,154,472	1,176,017	1,215,172	1,308,441	1,341,265	1,424,057	1,397,780	1,417,457	1,390,033	1,346,322	15,784,896
Large Gen. Service	1,064,365	1,010,017	1,005,114	1,006,957	995,744	1,006,778	1,052,323	1,163,048	1,176,410	1,158,492	1,082,998	1,029,283	12,751,529
Large Industrial	315,604	287,950	296,555	294,829	299,255	250,704	324,517	321,661	228,284	283,438	311,481	298,733	3,513,010
Small Ag Irrigation	8,082	8,907	22,226	74,675	151,000	177,798	203,597	190,428	127,484	94,472	23,648	10,072	1,092,390
Large Ag. Irrigation	84,400	83,884	721,010	1,640,744	3,792,193	5,212,669	5,352,291	4,535,459	2,164,526	1,306,904	319,830	94,388	25,308,298
Street Lighting	18,989	18,990	18,987	18,987	19,337	19,336	19,337	19,337	19,337	19,511	19,511	19,511	231,169
Security Lighting	18,502	18,351	18,336	18,273	20,081	20,128	20,112	20,028	20,031	25,260	25,260	25,260	249,621
Unmetered Accounts	19,814	19,763	19,788	19,773	21,799	21,834	21,846	21,908	21,842	22,122	22,111	22,111	254,711
TOTAL REVENUE:	**$10,913,704**	**$10,675,478**	**$9,300,084**	**$9,750,005**	**$11,810,365**	**$13,835,477**	**$14,921,302**	**$14,815,753**	**$11,208,591**	**$9,396,827**	**$9,823,998**	**$11,246,518**	**$137,698,102**

Total Revenue 2027	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Residential	$8,412,740	$7,796,643	$6,052,520	$5,239,829	$4,685,833	$4,979,092	$5,930,783	$6,444,543	$5,571,940	$4,566,061	$5,902,190	$7,635,221	$73,217,395
Small Gen. Service	1,038,869	998,643	857,543	847,991	852,795	926,965	1,037,982	1,124,661	1,021,991	859,983	902,898	990,941	11,461,262
Medium Gen. Service	1,405,287	1,348,624	1,208,367	1,192,011	1,265,149	1,358,364	1,416,635	1,522,929	1,530,391	1,457,288	1,380,740	1,376,270	16,462,055
Large Gen. Service	1,011,719	1,008,547	970,375	1,015,507	1,026,833	1,044,350	1,093,777	1,204,860	1,192,834	1,213,922	1,134,951	1,081,178	12,998,854
Large Industrial	318,049	285,933	329,655	309,129	322,210	321,125	319,061	324,976	289,984	290,520	325,821	314,269	3,750,733
Small Ag Irrigation	9,423	9,010	23,395	80,694	152,164	192,464	223,172	214,971	161,618	98,546	23,251	10,397	1,199,104
Large Ag. Irrigation	85,063	93,718	715,199	1,730,458	3,678,249	5,416,204	5,802,149	4,381,899	2,238,615	1,372,612	308,905	93,790	25,916,861
Street Lighting	20,181	20,181	20,181	20,181	20,181	20,181	20,181	20,181	20,181	20,181	20,181	20,181	242,167
Security Lighting	26,626	26,626	26,626	26,626	26,626	26,626	26,626	26,626	26,626	26,626	26,626	26,626	319,516
Unmetered Accounts	21,963	21,931	21,933	22,841	22,841	22,841	22,841	22,841	22,841	22,841	22,812	22,841	271,370
TOTAL REVENUE:	**$12,349,920**	**$11,609,856**	**$10,225,793**	**$10,485,266**	**$12,052,883**	**$14,308,211**	**$15,893,208**	**$15,288,488**	**$12,077,022**	**$9,928,581**	**$10,048,376**	**$11,571,715**	**$145,839,317**

Total Revenue 2028	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Residential	$8,871,272	$8,221,855	$6,382,630	$5,311,097	$4,749,359	$5,046,744	$6,011,545	$6,532,419	$5,647,799	$4,627,916	$5,982,533	$7,739,590	$75,124,758
Small Gen. Service	1,092,092	1,049,790	901,513	857,189	862,050	937,000	1,049,201	1,136,799	1,033,033	869,316	912,689	1,001,661	11,702,331
Medium Gen. Service	1,465,020	1,405,947	1,259,732	1,194,886	1,268,200	1,361,637	1,420,049	1,526,598	1,534,077	1,460,799	1,384,069	1,379,588	16,660,601
Large Gen. Service	1,049,850	1,046,557	1,006,948	1,013,250	1,024,552	1,042,029	1,091,347	1,202,181	1,190,182	1,211,223	1,132,428	1,078,775	13,089,322
Large Industrial	331,681	298,189	343,785	309,979	323,097	322,009	319,939	325,871	290,782	291,319	326,718	315,134	3,798,504
Small Ag Irrigation	9,783	9,355	24,291	80,563	151,919	192,153	222,812	214,624	161,357	98,387	23,213	10,379	1,198,836
Large Ag. Irrigation	88,454	97,447	743,200	1,728,953	3,674,973	5,411,347	5,796,941	4,377,983	2,236,648	1,371,433	308,693	93,774	25,929,846
Street Lighting	20,377	20,377	20,377	20,377	20,377	20,377	20,377	20,377	20,377	20,377	20,377	20,377	244,518
Security Lighting	26,885	26,885	26,885	26,885	26,885	26,885	26,885	26,885	26,885	26,885	26,885	26,885	322,618
Unmetered Accounts	23,050	23,017	23,019	23,050	23,050	23,050	23,050	23,050	23,050	23,050	23,020	23,050	276,501
TOTAL REVENUE:	**$12,978,462**	**$12,199,417**	**$10,732,378**	**$10,566,228**	**$12,124,461**	**$14,383,230**	**$15,982,145**	**$15,386,785**	**$12,164,189**	**$10,000,705**	**$10,140,624**	**$11,689,211**	**$148,347,835**

Total Revenue 2029	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Residential	$8,919,077	$8,266,014	$6,419,322	$5,342,743	$4,778,738	$5,077,221	$6,046,613	$6,569,832	$5,680,988	$4,656,793	$6,017,555	$7,782,416	$75,557,313
Small Gen. Service	1,097,005	1,054,435	905,768	861,257	866,171	941,343	1,053,968	1,141,870	1,037,708	873,465	917,008	1,006,266	11,756,263
Medium Gen. Service	1,456,258	1,397,519	1,252,239	1,187,787	1,260,655	1,353,505	1,411,564	1,517,454	1,524,877	1,452,065	1,375,812	1,371,353	16,561,086
Large Gen. Service	1,041,169	1,037,899	998,625	1,004,873	1,016,083	1,033,412	1,082,322	1,192,236	1,180,334	1,201,202	1,123,063	1,069,854	12,981,072
Large Industrial	330,771	297,370	342,841	309,129	322,210	321,125	319,061	324,976	289,984	290,520	325,821	314,269	3,788,078
Small Ag Irrigation	9,764	9,336	24,242	80,400	151,611	191,763	222,360	214,189	161,030	98,188	23,166	10,359	1,196,408
Large Ag. Irrigation	88,442	97,427	742,584	1,727,427	3,671,651	5,406,423	5,791,661	4,374,012	2,234,654	1,370,237	308,478	93,757	25,906,754
Street Lighting	20,377	20,377	20,377	20,377	20,377	20,377	20,377	20,377	20,377	20,377	20,377	20,377	244,518
Security Lighting	26,885	26,885	26,885	26,885	26,885	26,885	26,885	26,885	26,885	26,885	26,885	26,885	322,618
Unmetered Accounts	23,163	23,129	23,132	23,163	23,163	23,163	23,163	23,163	23,163	23,163	23,132	23,163	277,858
TOTAL REVENUE:	**$13,012,910**	**$12,230,392**	**$10,756,013**	**$10,584,039**	**$12,137,543**	**$14,395,216**	**$15,997,973**	**$15,404,993**	**$12,180,000**	**$10,012,893**	**$10,161,298**	**$11,718,699**	**$148,591,968**

Total Revenue 2030	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Residential	$8,989,400	$8,331,119	$6,471,375	$5,386,772	$4,818,789	$5,119,316	$6,095,961	$6,623,015	$5,727,513	$4,695,976	$6,066,741	$7,844,476	$76,170,455
Small Gen. Service	1,104,653	1,061,736	912,215	867,402	872,371	947,991	1,061,348	1,149,803	1,044,961	879,714	923,543	1,013,348	11,839,086
Medium Gen. Service	1,453,721	1,395,072	1,250,083	1,185,746	1,258,484	1,351,154	1,409,110	1,514,802	1,522,206	1,449,536	1,373,429	1,368,975	16,532,317
Large Gen. Service	1,034,830	1,031,577	992,546	998,754	1,009,897	1,027,119	1,075,732	1,184,972	1,173,141	1,193,883	1,116,223	1,063,339	12,902,013
Large Industrial	330,771	297,370	342,841	309,129	322,210	321,125	319,061	324,976	289,984	290,520	325,821	314,269	3,788,078
Small Ag Irrigation	9,746	9,319	24,198	80,257	151,341	191,422	221,964	213,807	160,744	98,013	23,125	10,340	1,194,276
Large Ag. Irrigation	88,431	97,408	741,986	1,725,945	3,668,424	5,401,638	5,786,531	4,370,154	2,232,716	1,369,076	308,269	93,741	25,884,319
Street Lighting	20,377	20,377	20,377	20,377	20,377	20,377	20,377	20,377	20,377	20,377	20,377	20,377	244,518
Security Lighting	26,885	26,885	26,885	26,885	26,885	26,885	26,885	26,885	26,885	26,885	26,885	26,885	322,618
Unmetered Accounts	23,344	23,311	23,313	23,344	23,344	23,344	23,344	23,344	23,344	23,344	23,314	23,344	280,037
TOTAL REVENUE:	**$13,082,158**	**$12,294,173**	**$10,805,818**	**$10,624,611**	**$12,172,122**	**$14,430,371**	**$16,040,312**	**$15,452,137**	**$12,221,872**	**$10,047,323**	**$10,207,727**	**$11,779,094**	**$149,157,718**

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Retail Energy Sales Forecast

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Tab 8

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COMMISSION AGENDA ACTION FORM

Meeting Date:	May 26, 2026	
Subject:	Resolution No. 2726- 2026 Load Forecast for 2026-2036	
Authored by:	Blake Scherer	Staff Preparing Item
Presenter:	Blake Scherer	Staff Presenting Item (if applicable or N/A)
Approved by:	Jon Meyer	Dept. Director/Manager
Approved for Commission:	Rick Dunn	General Manager/Asst GM

Type of Agenda Item:	**Type of Action Needed:** *(Multiple boxes can be checked, if necessary)*	
☐ Consent Agenda	☐ Pass Motion	☐ Decision / Direction
☒ Business Agenda	☒ Pass Resolution	☐ Info Only
☐ Public Hearing	☐ Contract/Change Order	☐ Info Only/Possible Action
☐ Other Business	☐ Sign Letter / Document	☐ Presentation Included

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Motion for Commission Consideration:

Motion adopting Resolution No. 2726 - 2026 Load Forecast for 2026-2036.

Background/Summary

The District's load forecast is revised annually and has been updated for the 2026-2036 planning period. The forecast utilizes historical energy, demand, and customer data to establish a forecasted trend for each customer class. The forecast incorporates the expected load reductions associated with the District's conservation program. The forecast is a key input to the District's planning, including Cost-of-Service Analysis, the Resource Plan, the Power Supply Plan, the Five-Year Capital Plan, and the annual budget. The forecast supports Bonneville Power Administration planning and the regional load forecast prepared by Pacific Northwest Utilities Conference Committee.

Staff will provide a presentation summarizing the load forecast.

Recommendation

Approval of the annual load forecast is recommended to support District and regional planning.

Fiscal Impact

This load forecast is a key input to estimating power supply costs and retail revenues for the 2027 budget. Following approval, the forecast will be incorporated into the District's next financial forecast currently scheduled for the second meeting in June.

RESOLUTION NO. 2726

May 26, 2026

A RESOLUTION OF THE COMMISSION OF
PUBLIC UTILITY DISTRICT NO. 1 OF BENTON COUNTY REGARDING
APPROVING THE 2026 LOAD FORECAST FOR 2026-2036

WHEREAS, the 2026 Load Forecast for 2026-2036 (Load Forecast) has been prepared by District staff and reflects customer load information; AND

WHEREAS, information contained in the Load Forecast is updated annually and is necessary for the District's revenue forecasting, for Bonneville Power Administration planning, and for the regional load forecast prepared by Pacific Northwest Utilities Conference Committee; AND

WHEREAS, the Load Forecast is used in conjunction with other fiscal planning tools including, but not limited to, the Cost-of-Service Analysis, the Resource Plan, the Power Supply Plan, the Five-Year Capital Plan and the annual budget; AND

NOW, THEREFORE, BE IT HEREBY RESOLVED by the Commission of Public Utility District No. 1 of Benton County, that the attached Load Forecast be approved, effective May 26, 2026.

BE IT FURTHER RESOLVED that this Resolution supersedes Resolution No. 2694 and replaces all other Resolutions pertaining to the same herein.

APPROVED AND ADOPTED by the Commission of Public Utility District No. 1 of Benton County at an open public meeting, with notice of such meeting given as required by law, this 26th day of May 2026.

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Jeffrey D. Hall, President

ATTEST:

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Michael D. Massey, Secretary

Public Utility District No. 1 of Benton County

2026 Load Forecast for 2026-2036

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1. Executive Summary

The 2026 Load Forecast for 2026-2036 (Forecast) estimates the District's annual and monthly loads and customer counts for each customer class and the total system. The Forecast is developed annually and used as critical input to several analyses and processes including the Cost-of-Service Analysis, the Resource Plan, the Power Supply Plan, the Five-Year Capital Plan, and the annual budget.

The Forecast expects the total annual retail load to be 205.7 aMW in 2027, increasing by 3.4 aMW, to 209.1 aMW in 2036, as shown below in **Figure 1-1.** The 5-year (2026-2031) and 10-year (2026-2036) annual average rates of growth are 0.32% and 0.21%, respectively. The Forecast is about 0.8 aMW lower in calendar year 2027 than was estimated by the 2025 forecast.

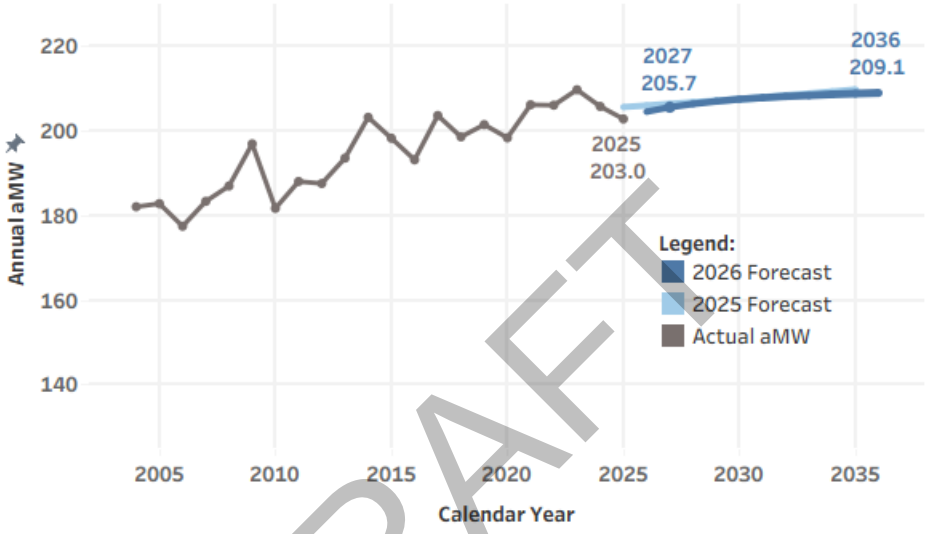
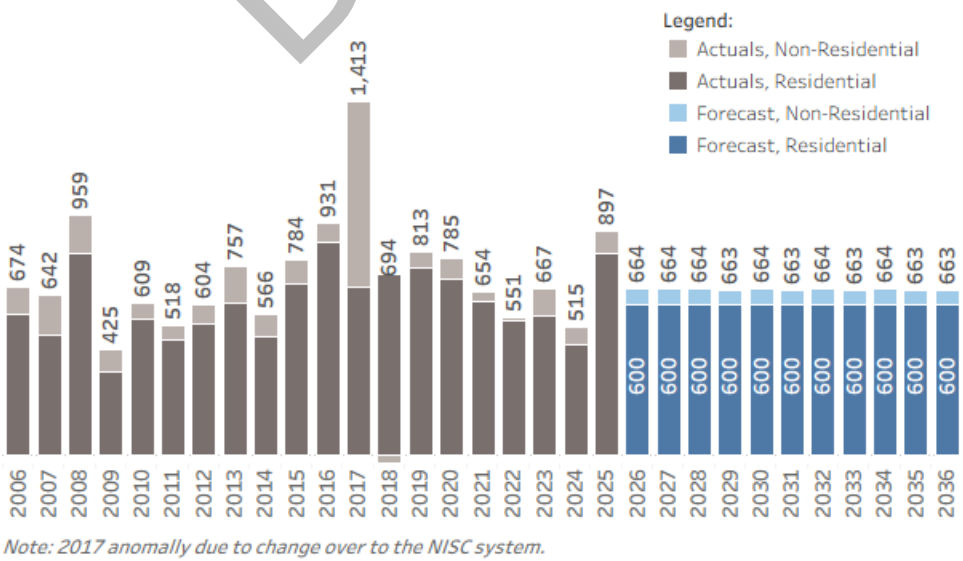


Figure 1-1 – Forecast of annual retail load

The Forecast expects to add about 664 total customers per year (600 residential, 64 non-residential) as shown below in **Figure 1-2.**



Note: 2017 anomally due to change over to the NISC system.

Figure 1-2 – Forecast of annual increase in customers

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As shown below in **Figure 1-3**, the forecast includes 11.0 aMW of cumulative conservation over the forecast period, which is comprised of 5.8 aMW of residential and 5.2 aMW of non-residential conservation. For additional information about conservation, refer to **Section 2.5.**

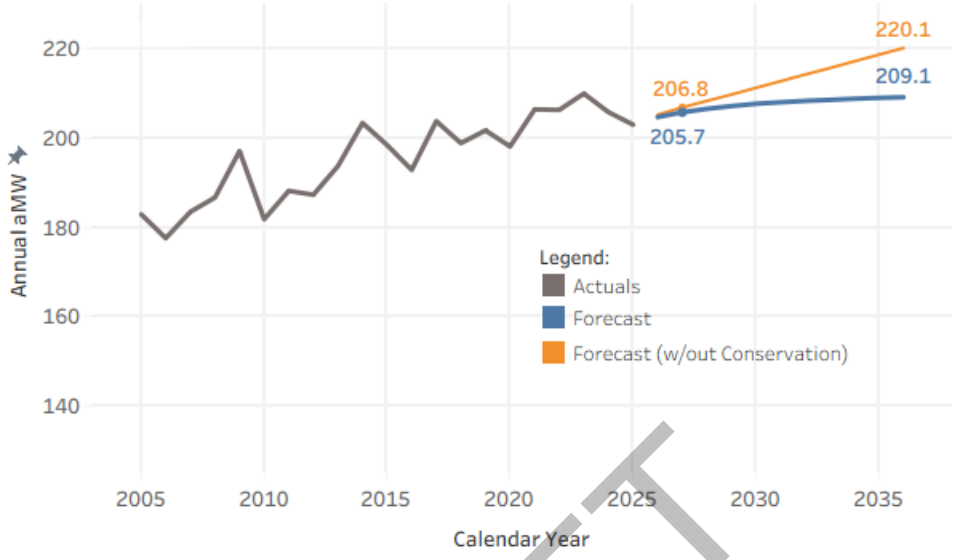


Figure 1-3 – Forecast annual retail load without conservation

Figure 1-4 below shows that residential load is growing (annual growth rate of 0.7%) while non-residential load is either flat or declining slightly, primarily due to conservation.

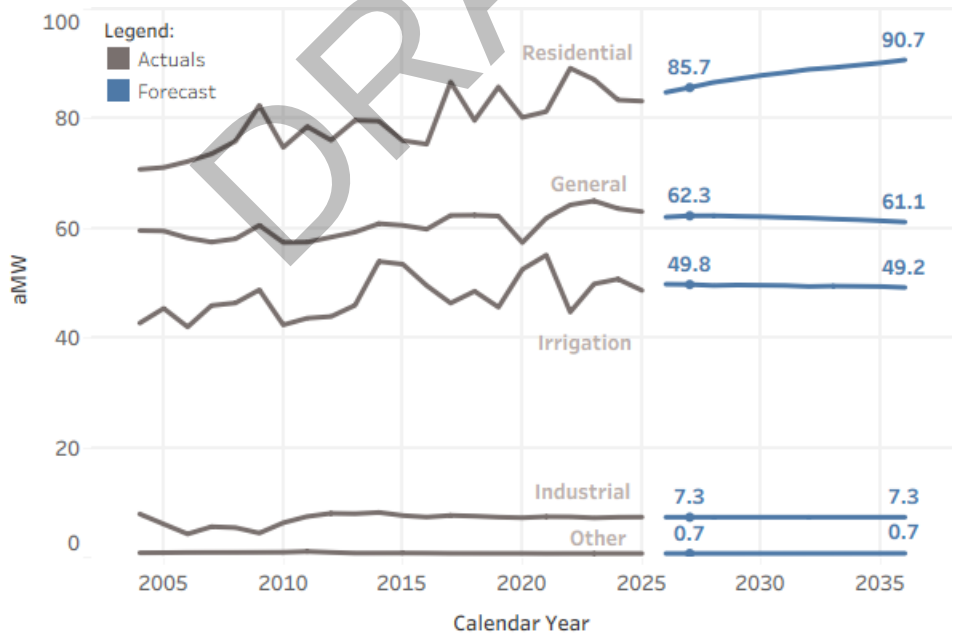


Figure 1-4 – Forecast of annual retail load by customer class

Overall, the Forecast reflects the continuing trend of a growing customer count, but a relatively low rate of retail load growth, primarily due to declining trends in energy usage per customer because of energy efficiency and conservation. For details about the trends of each customer class, refer to **Section 5.**

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This Forecast will be an input to the revenue forecast for the District's 2027 budget. **Figure 1-5** below shows the estimated monthly shape of retail load, by customer class, for calendar year 2027.

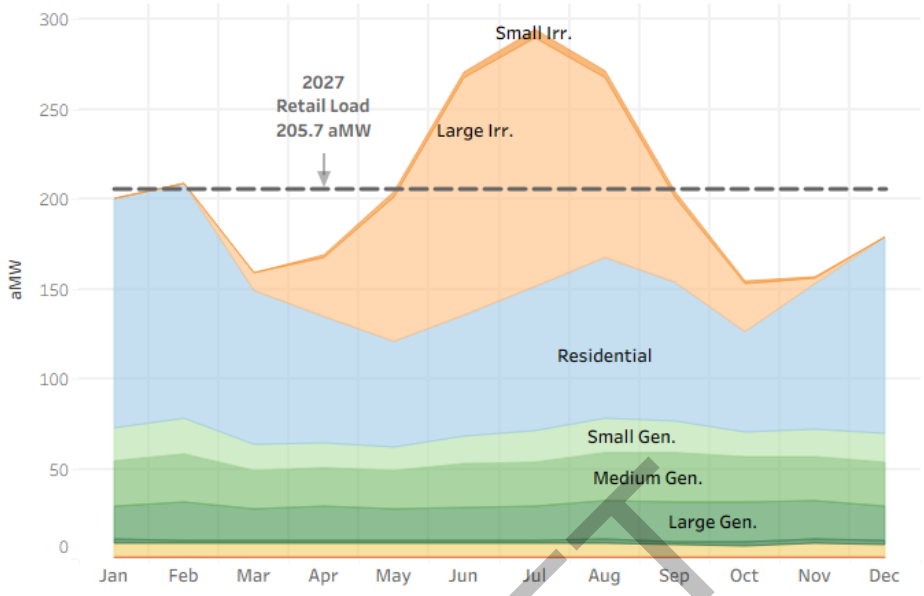


Figure 1-5 – Forecast of monthly retail load by customer class

This Forecast will also be an input to the Power Supply Plan for the District's 2027 budget. The Forecast of wholesale load, as seen by Bonneville Power Administration, is shown below in **Figure 1-6**, including annual average demand (aMW) and annual peak demand (MW). Wholesale load is equal to retail load plus the District's transmission and distribution system losses of 3.04%. For additional information on system losses and the peak forecast, refer to **Sections 2.7 and 2.8**.

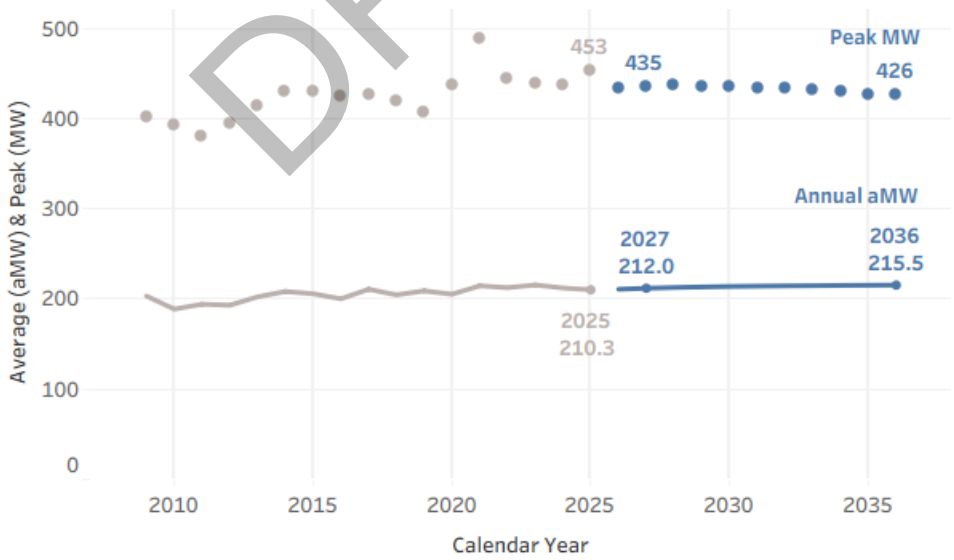


Figure 1-6 – Forecast of annual wholesale load

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2. Forecast Methodology

2.1 Overview

The Load Forecast (Forecast) is a forecast of the District's total system and customer class annual and monthly energy (MWh), average demand (aMW), peak demand (MW) and number of customers. The Forecast inputs include historical monthly loads and monthly customer counts by customer class as well as a conservation forecast and manual adjustments as determined by District staff. Additional details of the forecast methodology and assumptions are provided in the following sections.

2.2 Customer Classes

The Forecast results include a total system forecast that is a summation of the forecasts for each customer class. **Table 2-1** below summarizes the relationship of the District's customer classes (i.e. revenue classes) to its rate schedules. Refer to the District's website for detailed descriptions of the rate schedules.

Table 2-1 – District customer class relationship to rate schedules

Customer Class	Rate Schedule(s)
Total System	All
Residential	11, 12
Small General	21, 90
Medium General	22
Large General	23
Large Industrial	34
Large Transient Electricity Intensive Load (EIL)	35*
Small Irrigation	71
Large Irrigation	72, 73, 74, 75, 76
Street Lights	51
Security Lights	61
New Large Single Load	80*
Unmetered Flats	85

** **No customers** currently*

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2.3 Historical Data

Key inputs to the Forecast include historical monthly billed retail energy sales (MWh) and monthly customer counts (i.e. distinct count of billed services) as reported by the District's Billed Usage Data Mart[1]. The Forecast also utilizes the historical monthly energy (MWh) and peak demand (MW) values reported by the Bonneville Power Administration (BPA) Meter Data Management Reporting (MDMR2) system for the District's total system wholesale load as measured at the BPA point-of-deliveries.

2.4 Monthly Shaping

The initial year of the Forecast (2026) is set equal to the annual summation of the 4 or 5-year average (Jan-2022 to Mar-2026) of historical monthly billed energy for each customer class. For example,

[1] The "Billed Usage Data Mart" is the District's business intelligence reporting tool containing monthly billed energy usage since March 2017. The "actuals" of monthly energy and customer counts in this Forecast may differ slightly from the energy statistics reported within the District's monthly financial statements.

residential load in January 2026 was assumed equal to the 5-year average of historical January billed load. The 4 or 5-year average is applied for each month and then the months are summed to get the calendar year total by revenue class. For the wholesale load forecast the annual retail forecast is shaped to the calendar months using the 4-year average (2022-2025) of the proportion of monthly to annual wholesale load.

2.5 Conservation

The District considers its historical conservation and its latest Conservation Potential Assessment (CPA)[2] as inputs to the Forecast. **Figure 2-1** below shows the historical annual conservation by sector.[3]

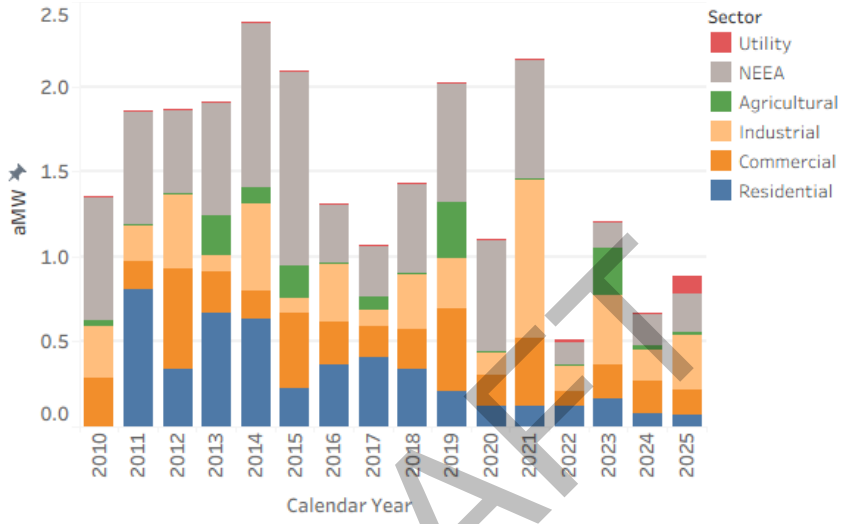


Figure 2-1 – Historical annual conservation by sector

Consistent with the latest CPA modeling, the Forecast includes 11.0 aMW of cumulative conservation through 2036, as shown below, by revenue class, in **Figure 2-2**.

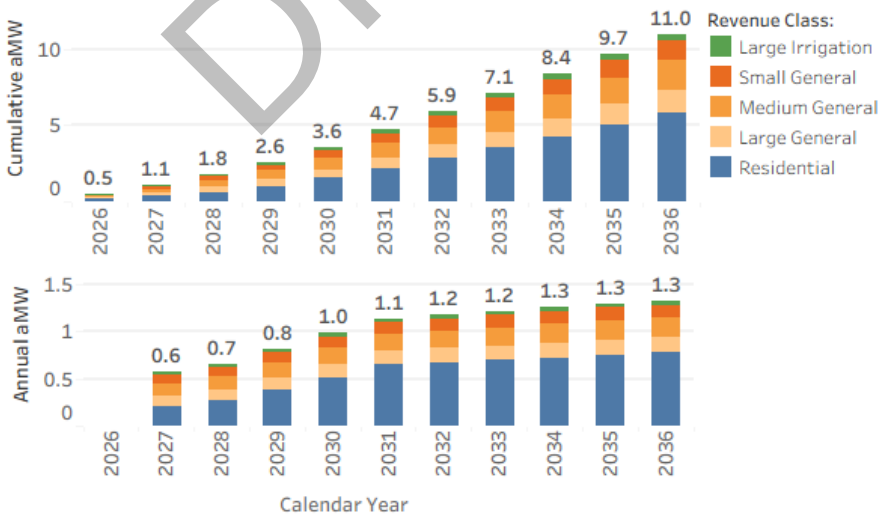


Figure 2-2 – Forecast of annual cumulative conservation by customer class

[2] 2025 CPA - Resolution No. 2700 adopted in August 2025.
[3] Historical conservation for 2025 assumes an estimate for NEEA savings, which are not yet final.

2.6 Manual Adjustment

Staff uses professional judgement to implement manual adjustments to the forecast to increase/decrease revenue class load growth and customer counts. Consideration is given to historical and expected load growth and usage per customer trends. In general, it is preferred to make as few adjustments as possible. **Table 2-2** summarizes the manual adjustments utilized for the Forecast.

Table 2-2 – Manual adjustments applied to the forecast

Customer Class	Adjustment Type	Adjustment Description
Residential	Customer & Load	1) Add 50 customers per month, and 2) Grow load by the 4-year average usage/customer
Small General	Customer & Load	3) Add 6 customers per month, and 4) Grow load by the 4-year average usage/customer;
Medium General	Customer & Load	5) Add 1 customer per year, and 6) Grow load by the 4-year average usage/customer; 7) Add 1 new onion storage shed every other year, with load matching an existing shed, starting in May- 2028 (4 sheds total)
Large General	Customer & Load	8) Assume 2.0 aMW of existing Electricity Intensive Load; 9) Add 1 new onion processing facility, with load 5X an existing facility, starting in May-2026 (at 50% of normal in May) 10) Add asphalt plant with load matching an existing plant, starting in Apr-2027;
Large Industrial	Customer & Load	11) No new customers or load
Small Irrigation	Customer & Load	12) Remove 1 customer per year and reduce load slightly
Large Irrigation	Customer & Load	13) No new customers or load
Streetlights	Customer & Load	14) No new customers or load
Security Lights	Customer & Load	15) Remove 12 customers per year and reduce load slightly
Unmetered Flats	Customer & Load	16) Add 3 customers per year and increase load slightly

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2.7 System Losses

The historical customer class load data used for the Forecast is based on the District's billed load, which includes both District metered and unmetered loads. The unmetered loads (street lighting, security lighting and flats) utilize estimates for monthly energy consumption. The aggregation of District billed load is referred to as "retail load" and this term implies the exclusion of losses associated with serving this load over the District's transmission and distribution system or the BPA system. Refer to the following paragraphs for additional background.

BPA separately meters the District's load. The District's contract with BPA defines both a "point-of-delivery" and a "point-of-metering". The aggregation of load measured by BPA's points-of-metering will include the District's entire retail load, as defined above, but only a portion of the losses associated with the District's transmission and distribution system, because not all of BPA's meters are physically positioned to measure 100% of the losses at their locations. For example, BPA metering is typically installed on the low voltage side of a substation power transformer and therefore does not measure the losses associated with the District's power transformer. Another example is when BPA metering is installed at the substation, but the point-of-delivery is defined at a point upstream where the District's transmission line taps BPA's line. For billing, BPA estimates the losses associated with the difference

between the point-of-metering and the point-of-delivery. BPA's billed aggregate load at the point-of-delivery, also referred to as the District's "wholesale load", is inclusive of the District's entire retail load and the District's entire transmission and distribution system losses.

The difference between BPA's wholesale load and the District's billed retail load is equal to the District's transmission and distribution system losses. These losses are typically represented as a percentage of the wholesale load. The Forecast assumes that the District's transmission and distribution system losses are 3.04%, which is the average of the last 4 years of historical annual losses.

2.8 Peak Forecast

To calculate a monthly peak forecast, a 4-year monthly average load factor was calculated using the historical relationship between the BPA wholesale monthly average energy and monthly peak demand. The average load factor was then applied to the monthly wholesale load forecast to derive peak demands for every month. The peak forecast includes reductions in demand from conservation.

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3. Forecast Considerations

3.1 Forecast History

Figure 3-1 shows the forecast history versus actuals for the total system retail load. Recent forecasts have all been very similar, with 10-year annual average growth rates averaging about 0.26% for the 2017-2025 vintage forecasts and this forecast at 0.21%. Past forecast growth rates averaged 0.54% for 2010-2016 forecasts and 1.65% for 2003-2009 forecasts.

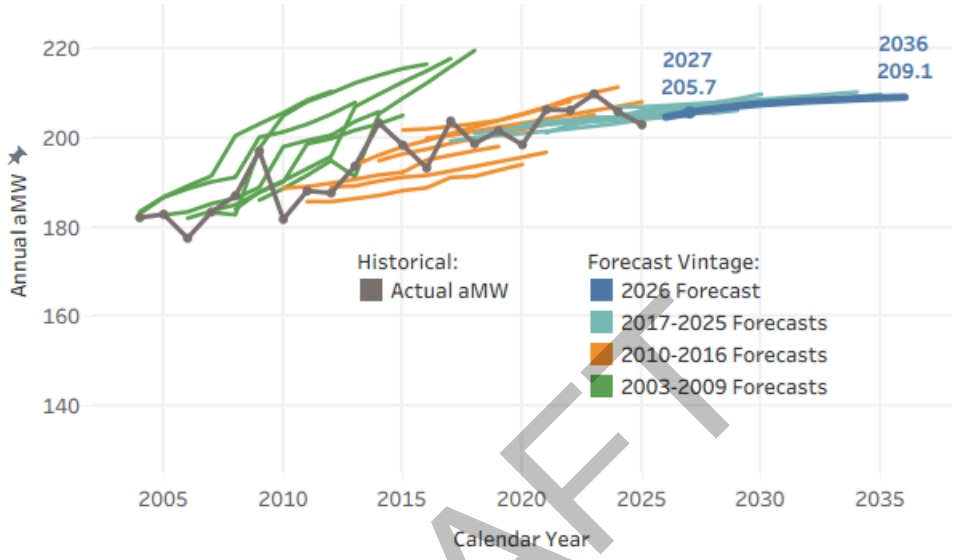


Figure 3-1 – Retail load forecast history

3.2 Forecast Variance

Several factors can cause variation of actuals from the Forecast, including weather, large irrigation customer crop rotations, and unforeseen new loads or loss of loads. The most common driver of the variance is weather, given that the Forecast is based on average load. **Figure 3-2** below shows the variance of actuals versus the prior year's forecast of total system retail load (e.g. the 2024 variance is based on the 2024 actual vs. the 2023 forecast for calendar year 2024). Positive numbers indicate actuals were higher than forecast and negative numbers indicate actuals were lower than forecast.

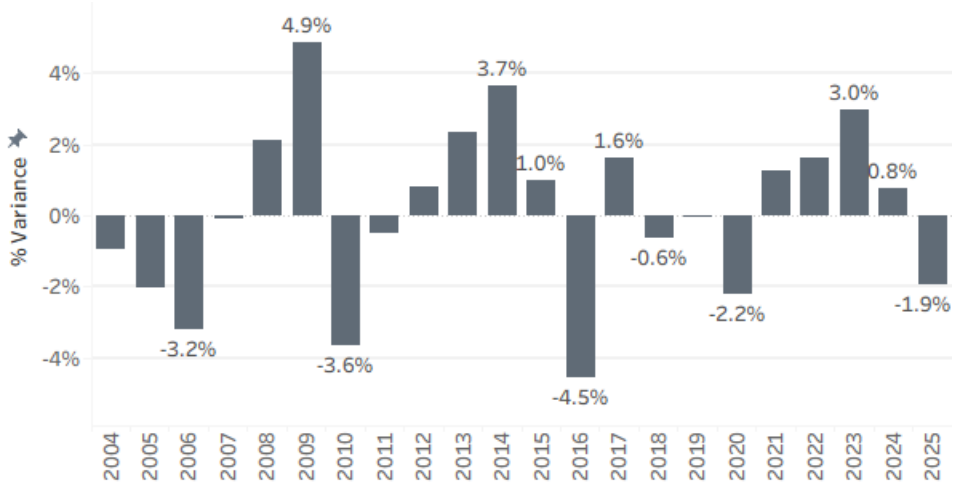


Figure 3-2 – Forecast variance

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3.3 Forecast High & Low Case

The Forecast assumes high and low cases that are +/- 5%, which is representative of annual variances that may be expected going forward, including due to above or below average weather. **Figure 3-3** below shows the forecast for the base, high, and low case.

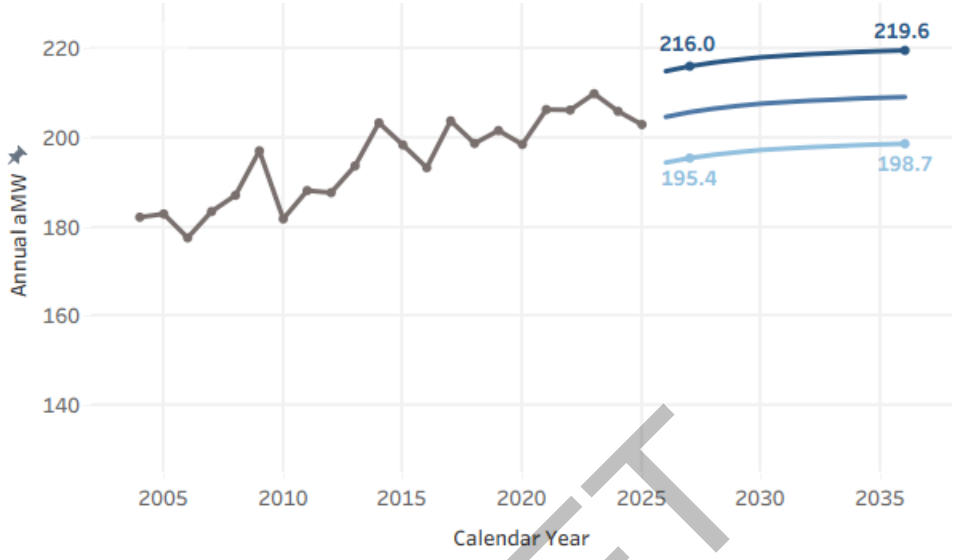


Figure 3-3 – Forecast high and low cases

3.4 Customer Generation

The impact of customer generation reducing load has not been explicitly modeled in the Forecast, however, staff routinely monitors the growth. The District ended calendar year 2025 with 1,330 customer generation services (production meters), an increase of 175 for the year, as shown below in **Figure 3-4**. About half of the 2025 annual increase is due to new home construction with solar.

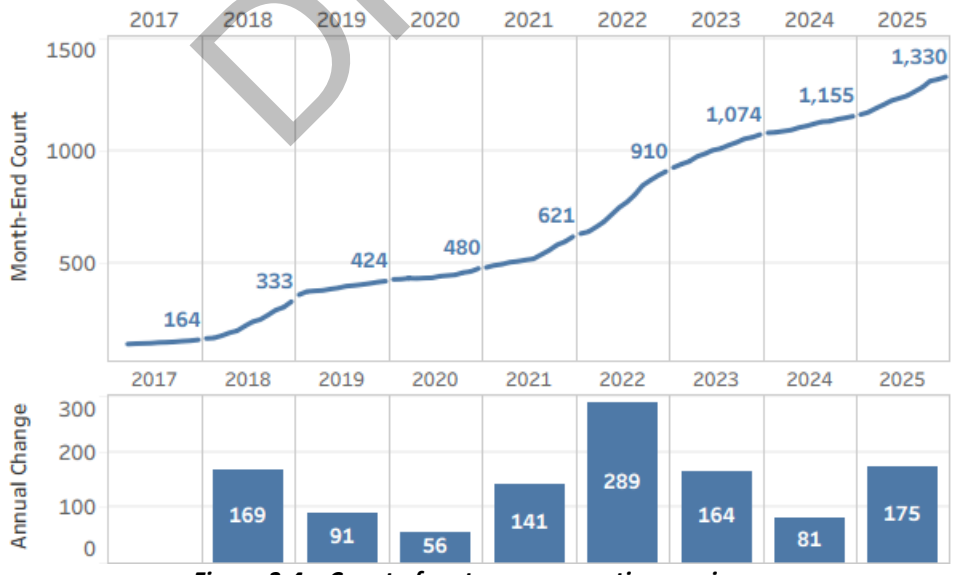


Figure 3-4 – Count of customer generation services

In addition to its net metered customers, the District has 154 customers that funded the construction of two community solar projects, the 74.8 kW Ely Community Solar Project in Kennewick, WA

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(commissioned July 1, 2015) and the 24.6 kW Old Inland Empire (OIE) Community Solar Project in Prosser, WA (commissioned March 4, 2016). The aggregate annual production of the District's customer generation, including the District's community solar projects, is shown below in **Table 3-1**.

Table 3-1 – Annual amount of customer generation

Calendar Year	Average Megawatts (aMW)	Megawatt-hours (MWh)	Peak Hour Megawatts (MW)	Peak Hour Date & Time
2022	1.0	9,012	5.7	May 3, 2022, 12:00-1:00 p.m.
2023	1.4	11,932	7.2	June 14, 2023, 12:00-1:00 p.m.
2024	1.5	13,202	8.1	June 3, 2024, 12:00-1:00 p.m.
2025	1.6	14,223	8.3	May 21, 2025, 12:00-1:00 p.m.

3.5 Electricity Intensive Load

The District has assigned the term "Electricity Intensive Load" (EIL) for the emergence of new loads such as data centers and cryptocurrency mining. As of May 2026, the District has 6 customers operating a total of 8 EIL services across multiple customer classes: 2 residential, 2 small general, 1 medium general, and 3 large general. The EIL services in the large general class represent most of the EIL load; therefore, these loads have been separated out for historical analysis and forecasting. Elsewhere in the report, the EIL loads are included within their respective customer classes, unless otherwise noted.

The historical monthly average load of large general EIL customers had increased up to 5.6 aMW as of March 2024, but then decreased significantly by mid-2024 after 3 EIL services ended service. Another large EIL ended service in early 2026. This Forecast assumes that the currently active, large general EIL loads will continue at about 2.0 aMW annually, as shown below in **Figure 3-5**, a decrease of 1.0 aMW from the 3.0 aMW assumed in the 2025 forecast.

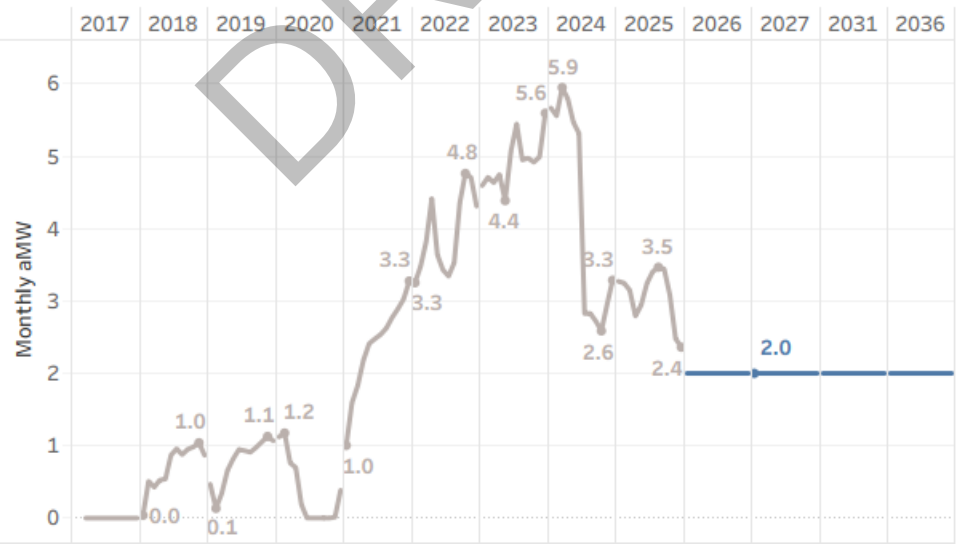


Figure 3-5 – Forecast of large general Electricity Intensive Load

3.6 Electric Vehicles

Another possible source of load growth is electric vehicles (EVs). Due to their current slow adoption rate, the impacts of EV growth are not explicitly included within this Forecast, however, the District continues

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monitoring, as described below. The 2022 Forecast included an in-depth analysis of EV growth scenarios that remains a relevant reference for resource planning.[4]

The Washington State Department of Licensing (WA DOL) maintains a database and website of electric vehicles registered in Washington State[5]. The data set includes both plug-in hybrid electric vehicles (PHEV) and battery electric vehicles (BEV). District staff is monitoring this data, particularly the adoption rate and total count of BEVs. BEVs are the predominant focus and long-term direction of the EV industry and have greater charging load impact than PHEV technology. According to WA DOL data[6], the Benton County passenger EV adoption rate (percentage of electric vehicles to non-electric vehicles) was 2.7% through December 2025, up from 2.0% in December 2024. Benton County ended 2025 with 2,888 BEVs, an increase of 811 for the year, as shown below in **Figure 3-6**.

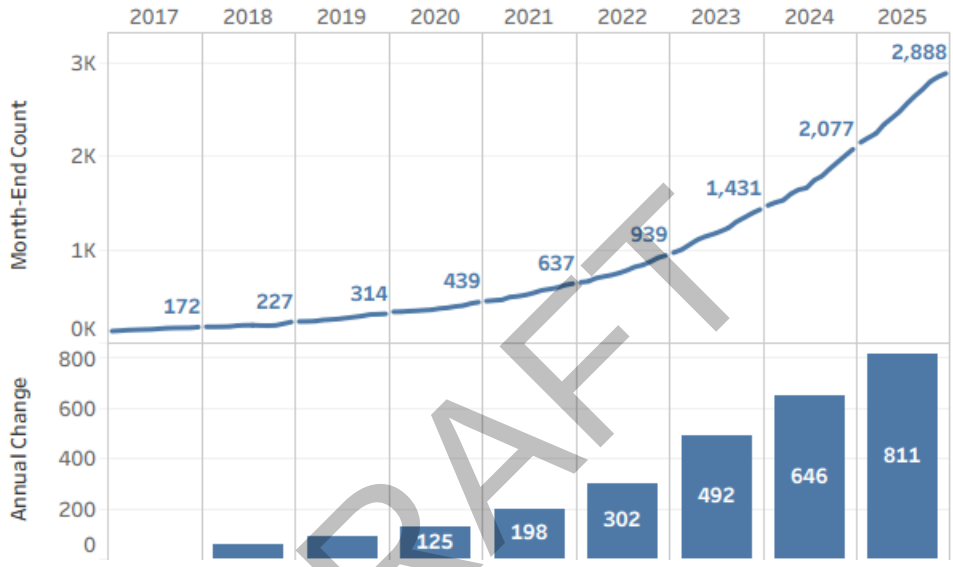


Figure 3-6 – Battery electric vehicles registered in Benton County

Assuming a single BEV uses 2,800 kWh annually–based on a Chevy Bolt at 28 kWh/100 miles driven 10,000 miles per year–2,888 BEV's would add about 0.9 aMW of annual load. If all 2,888 BEV's charged at the same time using a level 2 charger (240-volt, 40 amp) it would add about 28 MW of peak demand. These calculations are for "book-end" reference only, given that the District would not be serving 100% of BEV loads within Benton County, nor would all BEV's charge at their maximum rate at the same time.

In addition to monitoring the WA DOL data, the District tracks its EV rebate program. The District passed Resolution No. 2521 on November 12, 2019, to create an Electrification of Transportation Plan that allows the District to offer incentives/rebates, advertise, and promote the adoption of EV's. Following the adoption of Resolution No. 2521, the District began promoting the benefits of owning an electric vehicle by offering a $250 rebate to customers who purchase or lease a new electric vehicle. The District also began offering a $20 rebate for Energy Star® qualified level 2 EV charges. The annual count of EV rebates is shown below in **Table 3-2**.

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[4] For the 2022 Forecast, refer to Resolution No. 2600 – April 26, 2022
[5] https://data.wa.gov/Transportation/Electric-Vehicle-Population-Data/f6w7-q2d2
[6] https://data.wa.gov/Transportation/Monthly-Electric-Vehicle-Adoption-Rate-by-County/crrp-awfs

Table 3-2– Annual count of electric vehicle rebates

Calendar Year	EV Rebate Count	Level 2 Charger Rebate Count
2020	5	-
2021	9	-
2022	13	-
2023	24	2
2024	20	12
2025	31	3
Total	**102**	**17**

3.7 Natural Gas/Electrification

Load growth for the District could come in the form of natural gas transition and electrification due to current climate initiatives and political decisions in the state of Washington. In-depth scenarios of natural gas to electric conversion were analyzed by the 2022 Forecast. The impacts have not been explicitly included within this Forecast, but the 2022 analysis remains relevant for resource planning scenarios.

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4. Forecast for Total System

See **Figure 4-1** and **Table 4-1** for details of the total system forecast.

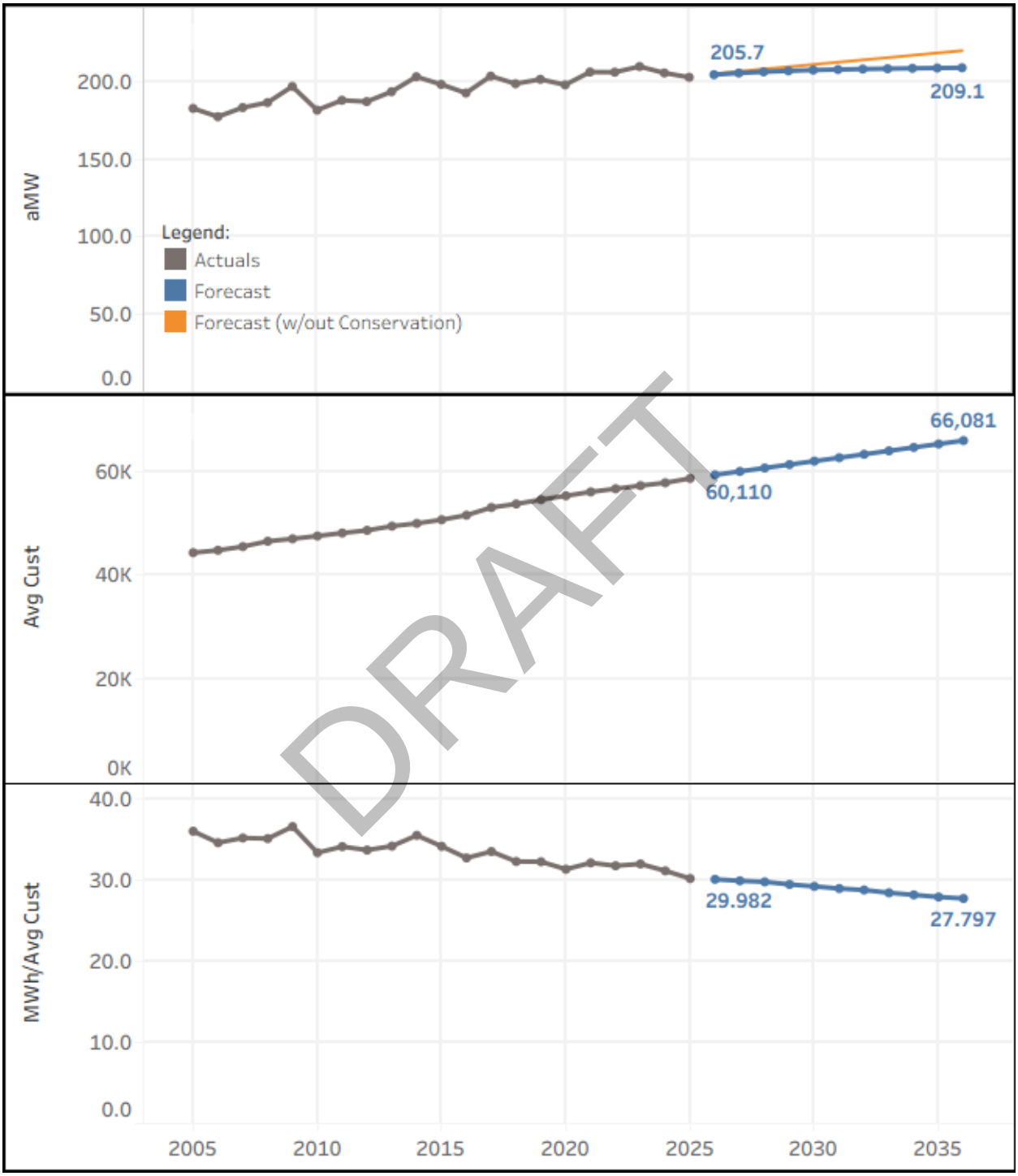


Figure 4-1 – Total System forecast of retail load, customers and usage per customer

Table 4-1 – Total System forecast of retail load, customers and usage per customer

Calendar Year	aMW	aMW Change	aMW Change %	MWh	Avg Cust Count	MWh / Avg Cust Count	Year-End Cust Count	Year-End Cust Count Change	Year-End Cust Count Change %	aMW EE
2005	182.9			1,602,508	44,389	36.101	44,628	0		
2006	177.6	-5.342	-2.9%	1,555,710	44,856	34.682	45,302	674	1.5%	
2007	183.5	5.885	3.3%	1,607,265	45,569	35.271	45,944	642	1.4%	
2008	186.7	3.209	1.7%	1,639,856	46,600	35.190	46,903	959	2.1%	
2009	197.1	10.384	5.6%	1,726,341	47,074	36.673	47,328	425	0.9%	
2010	181.8	-15.244	-7.7%	1,592,802	47,617	33.450	47,937	609	1.3%	
2011	188.2	6.342	3.5%	1,648,362	48,197	34.201	48,455	518	1.1%	
2012	187.3	-0.865	-0.5%	1,645,277	48,710	33.777	49,059	604	1.2%	
2013	193.7	6.392	3.4%	1,696,774	49,520	34.264	49,816	757	1.5%	
2014	203.3	9.652	5.0%	1,781,322	50,053	35.589	50,382	566	1.1%	
2015	198.4	-4.943	-2.4%	1,738,022	50,762	34.239	51,166	784	1.6%	
2016	192.9	-5.545	-2.8%	1,694,078	51,643	32.804	52,097	931	1.8%	
2017	203.8	10.893	5.6%	1,784,871	53,130	33.594	53,510	1,413	2.7%	
2018	198.8	-4.917	-2.4%	1,741,796	53,817	32.365	54,204	694	1.3%	
2019	201.7	2.851	1.4%	1,766,771	54,644	32.332	55,017	813	1.5%	
2020	198.1	-3.595	-1.8%	1,740,032	55,398	31.410	55,802	785	1.4%	
2021	206.4	8.294	4.2%	1,807,935	56,149	32.199	56,456	654	1.2%	
2022	206.3	-0.111	-0.1%	1,806,963	56,753	31.839	57,007	551	1.0%	
2023	209.9	3.641	1.8%	1,838,854	57,357	32.060	57,674	667	1.2%	
2024	205.8	-4.143	-2.0%	1,807,503	57,911	31.212	58,189	515	0.9%	
2025	203.0	-2.799	-1.4%	1,778,044	58,758	30.260	59,086	897	1.5%	
2026	204.7	1.700	0.8%	1,792,937	59,446	30.161	59,750	664	1.1%	0.520
2027	205.7	1.060	0.5%	1,802,220	60,110	29.982	60,414	664	1.1%	1.103
2028	206.5	0.780	0.4%	1,814,009	60,774	29.849	61,078	664	1.1%	1.765
2029	207.1	0.613	0.3%	1,814,423	61,437	29.533	61,741	663	1.1%	2.586
2030	207.6	0.521	0.3%	1,818,987	62,101	29.291	62,405	664	1.1%	3.571
2031	208.0	0.331	0.2%	1,821,890	62,764	29.028	63,068	663	1.1%	4.712
2032	208.3	0.316	0.2%	1,829,654	63,428	28.846	63,732	664	1.1%	5.893
2033	208.5	0.221	0.1%	1,826,591	64,091	28.500	64,395	663	1.0%	7.109
2034	208.8	0.260	0.1%	1,828,865	64,755	28.243	65,059	664	1.0%	8.365
2035	209.0	0.188	0.1%	1,830,514	65,418	27.982	65,722	663	1.0%	9.667
2036	209.1	0.152	0.1%	1,836,865	66,081	27.797	66,385	663	1.0%	10.991

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5. Forecast by Customer Class

5.1 Residential

See **Figure 5-1** and **Table 5-1** for details of the residential forecast.

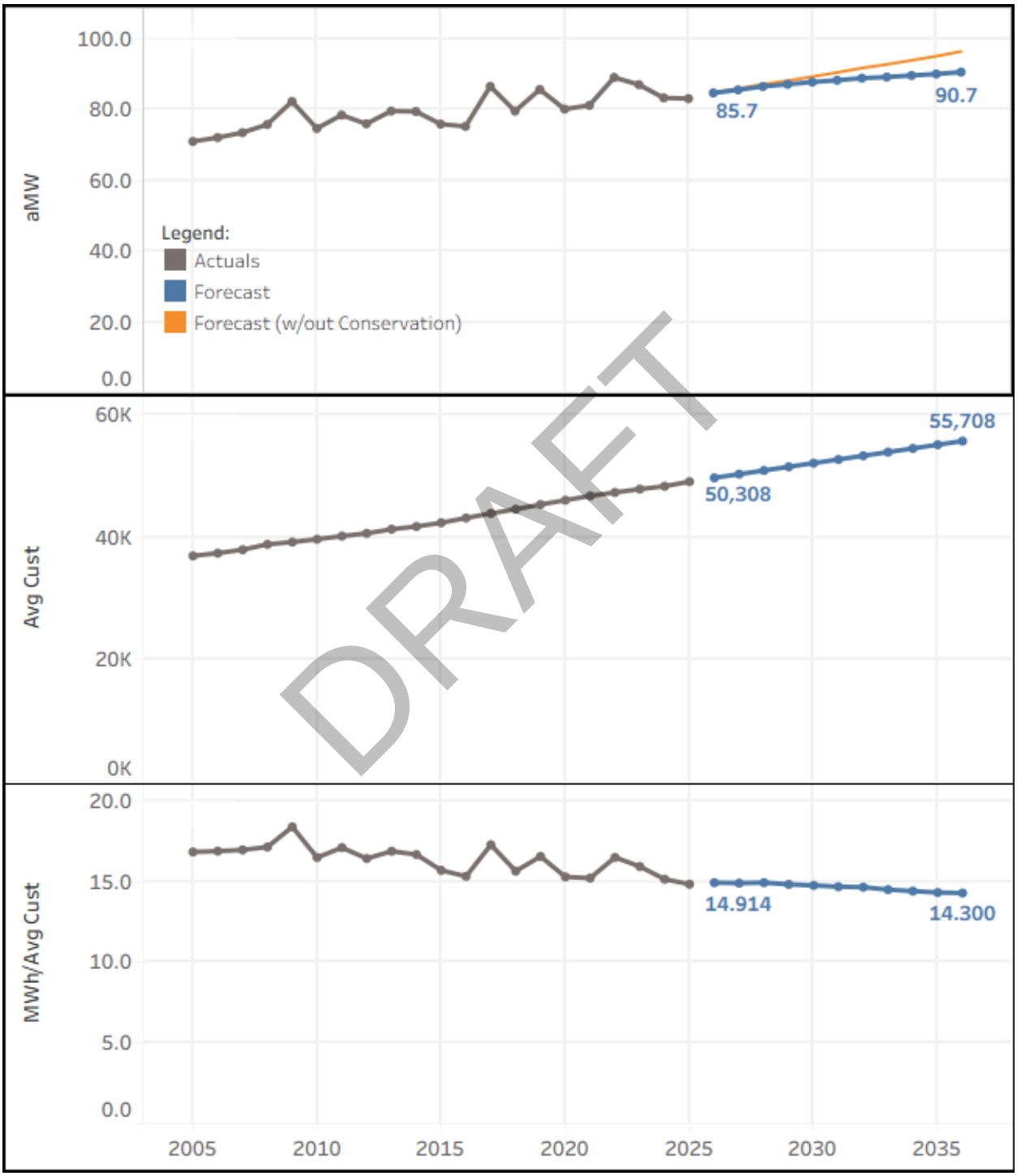


Figure 5-1 – Residential forecast of retail load, customers and usage per customer

Table 5-1 – Residential forecast of retail load, customers and usage per customer

Calendar Year	aMW	aMW Change	aMW Change %	MWh	Avg Cust Count	MWh / Avg Cust Count	Year-End Cust Count	Year-End Cust Count Change	Year-End Cust Count Change %	aMW EE
2005	71.1			622,639	36,963	16.845	37,236			
2006	72.2	1.093	1.5%	632,213	37,418	16.896	37,802	566	1.5%	
2007	73.6	1.390	1.9%	644,392	37,969	16.972	38,285	483	1.3%	
2008	75.9	2.306	3.1%	666,418	38,855	17.151	39,095	810	2.1%	
2009	82.4	6.521	8.6%	721,719	39,220	18.402	39,430	335	0.9%	
2010	74.7	-7.642	-9.3%	654,775	39,687	16.498	39,973	543	1.4%	
2011	78.5	3.787	5.1%	687,953	40,201	17.113	40,432	459	1.1%	
2012	76.0	-2.484	-3.2%	668,018	40,645	16.435	40,955	523	1.3%	
2013	79.7	3.618	4.8%	697,887	41,321	16.889	41,561	606	1.5%	
2014	79.5	-0.124	-0.2%	696,804	41,758	16.687	42,039	478	1.2%	
2015	76.0	-3.573	-4.5%	665,505	42,375	15.705	42,724	685	1.6%	
2016	75.3	-0.636	-0.8%	661,742	43,157	15.333	43,574	850	2.0%	
2017	86.6	11.309	15.0%	759,000	43,895	17.291	44,244	670	1.5%	
2018	79.7	-6.983	-8.1%	697,825	44,578	15.654	44,967	723	1.6%	
2019	85.8	6.101	7.7%	751,273	45,348	16.567	45,717	750	1.7%	
2020	80.2	-5.555	-6.5%	704,534	46,053	15.298	46,420	703	1.5%	
2021	81.3	1.067	1.3%	711,954	46,763	15.225	47,033	613	1.3%	
2022	89.2	7.896	9.7%	781,120	47,320	16.507	47,573	540	1.1%	
2023	87.1	-2.050	-2.3%	763,160	47,866	15.944	48,133	560	1.2%	
2024	83.4	-3.735	-4.3%	732,441	48,332	15.154	48,576	443	0.9%	
2025	83.2	-0.201	-0.2%	728,682	49,089	14.844	49,383	807	1.7%	
2026	84.8	1.600	1.9%	742,697	49,708	14.941	49,983	600	1.2%	0.155
2027	85.7	0.868	1.0%	750,303	50,308	14.914	50,583	600	1.2%	0.366
2028	86.6	0.949	1.1%	760,696	50,908	14.943	51,183	600	1.2%	0.634
2029	87.2	0.627	0.7%	764,106	51,508	14.835	51,783	600	1.2%	1.013
2030	87.9	0.638	0.7%	769,699	52,108	14.771	52,383	600	1.2%	1.531
2031	88.4	0.517	0.6%	774,226	52,708	14.689	52,983	600	1.1%	2.181
2032	89.0	0.588	0.7%	781,513	53,308	14.660	53,583	600	1.1%	2.856
2033	89.3	0.315	0.4%	782,137	53,908	14.509	54,183	600	1.1%	3.555
2034	89.7	0.436	0.5%	785,960	54,508	14.419	54,783	600	1.1%	4.278
2035	90.1	0.422	0.5%	789,661	55,108	14.329	55,383	600	1.1%	5.032
2036	90.7	0.544	0.6%	796,607	55,708	14.300	55,983	600	1.1%	5.816

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5.2 Small General

See **Figure 5-2** and **Table 5-2** for details of the Small General Service forecast.

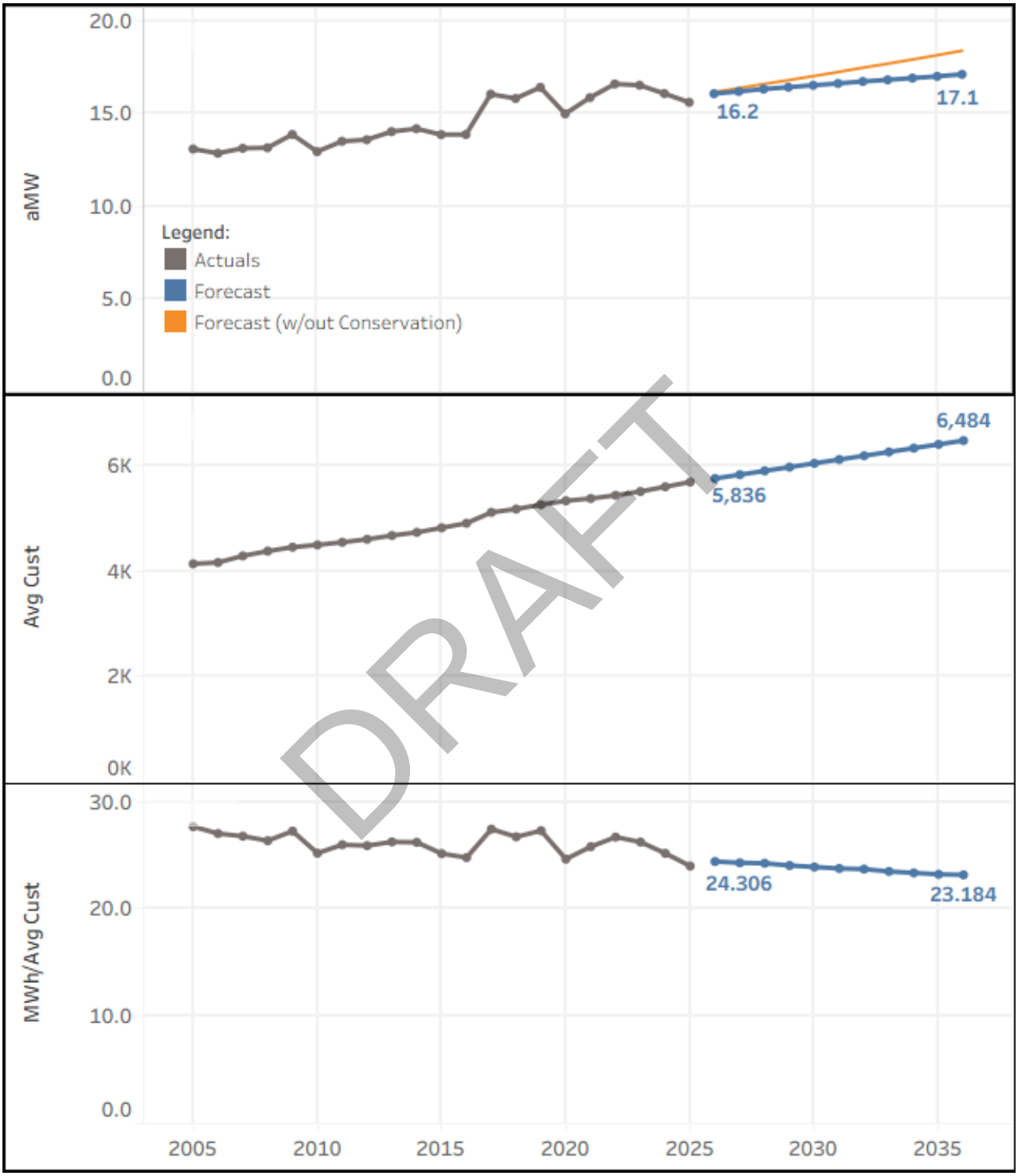


Figure 5-2 – Small General forecast of retail load, customers and usage per customer

Table 5-2 – Small General forecast of retail load, customers and usage per customer

Calendar Year	aMW	aMW Change	aMW Change %	MWh	Avg Cust Count	MWh / Avg Cust Count	Year-End Cust Count	Year-End Cust Count Change	Year-End Cust Count Change %	aMW EE
2005	13.1			114,710	4,144	27.681	4,128			
2006	12.9	-0.229	-1.7%	112,705	4,169	27.034	4,232	104	2.5%	
2007	13.1	0.268	2.1%	115,049	4,295	26.787	4,324	92	2.2%	
2008	13.2	0.029	0.2%	115,616	4,385	26.366	4,445	121	2.8%	
2009	13.9	0.717	5.4%	121,580	4,460	27.260	4,484	39	0.9%	
2010	13.0	-0.924	-6.7%	113,483	4,503	25.202	4,528	44	1.0%	
2011	13.5	0.554	4.3%	118,338	4,553	25.991	4,576	48	1.1%	
2012	13.6	0.086	0.6%	119,421	4,610	25.905	4,652	76	1.7%	
2013	14.0	0.438	3.2%	122,928	4,682	26.255	4,709	57	1.2%	
2014	14.2	0.155	1.1%	124,285	4,741	26.215	4,784	75	1.6%	
2015	13.9	-0.318	-2.2%	121,498	4,828	25.165	4,883	99	2.1%	
2016	13.9	0.004	0.0%	121,868	4,915	24.795	4,949	66	1.4%	
2017	16.0	2.171	15.6%	140,554	5,121	27.447	5,191	242	4.9%	
2018	15.8	-0.229	-1.4%	138,551	5,184	26.727	5,189	-2	0.0%	
2019	16.4	0.598	3.8%	143,792	5,267	27.301	5,302	113	2.2%	
2020	15.0	-1.427	-8.7%	131,648	5,340	24.653	5,374	72	1.4%	
2021	15.9	0.874	5.8%	138,948	5,384	25.808	5,410	36	0.7%	
2022	16.6	0.733	4.6%	145,370	5,444	26.703	5,454	44	0.8%	
2023	16.5	-0.067	-0.4%	144,783	5,517	26.243	5,565	111	2.0%	
2024	16.1	-0.448	-2.7%	141,247	5,607	25.191	5,641	76	1.4%	
2025	15.6	-0.473	-2.9%	136,719	5,696	24.003	5,725	84	1.5%	
2026	16.1	0.466	3.0%	140,801	5,764	24.428	5,797	72	1.3%	0.086
2027	16.2	0.120	0.7%	141,849	5,836	24.306	5,869	72	1.2%	0.175
2028	16.3	0.127	0.8%	143,352	5,908	24.264	5,941	72	1.2%	0.269
2029	16.4	0.101	0.6%	143,850	5,980	24.055	6,013	72	1.2%	0.377
2030	16.5	0.103	0.6%	144,755	6,052	23.918	6,085	72	1.2%	0.491
2031	16.6	0.100	0.6%	145,628	6,124	23.780	6,157	72	1.2%	0.613
2032	16.7	0.106	0.6%	146,962	6,196	23.719	6,229	72	1.2%	0.739
2033	16.8	0.086	0.5%	147,318	6,268	23.503	6,301	72	1.2%	0.867
2034	16.9	0.095	0.6%	148,153	6,340	23.368	6,373	72	1.1%	1.000
2035	17.0	0.095	0.6%	148,981	6,412	23.235	6,445	72	1.1%	1.137
2036	17.1	0.107	0.6%	150,327	6,484	23.184	6,517	72	1.1%	1.271

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5.3 Medium General

See **Figure 5-3** and **Table 5-3** for details of the Medium General Service forecast.

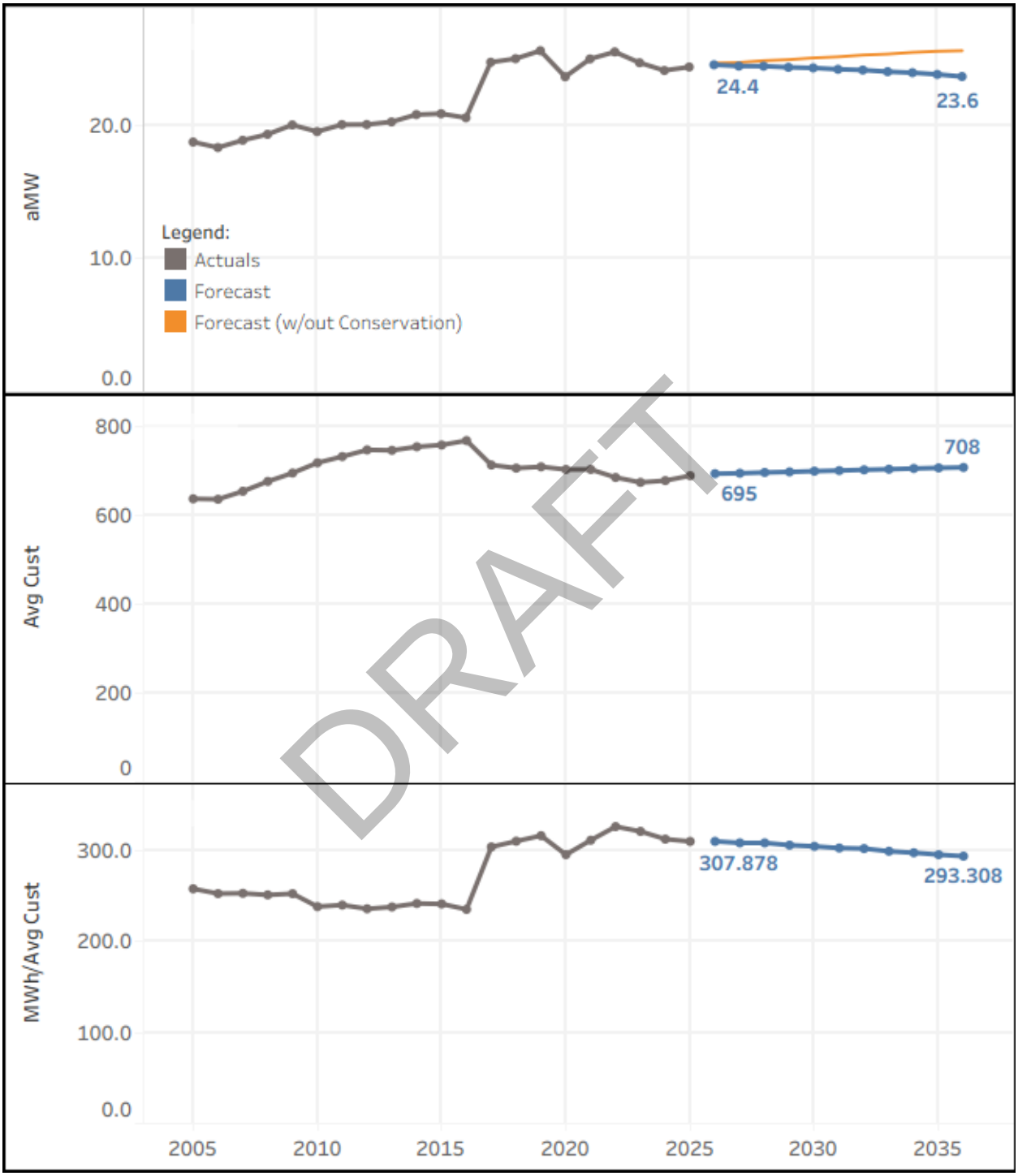


Figure 5-3 – Medium General forecast of retail load, customers and usage per customer

Table 5-3 – Medium General forecast of retail load, customers and usage per customer

Calendar Year	aMW	aMW Change	aMW Change %	MWh	Avg Cust Count	MWh / Avg Cust Count	Year-End Cust Count	Year-End Cust Count Change	Year-End Cust Count Change %	aMW EE
2005	18.7			164,043	637	257.524	627			
2006	18.3	-0.411	-2.2%	160,440	636	252.263	641	14	2.2%	
2007	18.9	0.542	3.0%	165,186	654	252.577	665	24	3.7%	
2008	19.3	0.448	2.4%	169,571	676	250.845	683	18	2.7%	
2009	20.0	0.703	3.6%	175,265	695	252.179	707	24	3.5%	
2010	19.5	-0.502	-2.5%	170,868	718	237.977	725	18	2.5%	
2011	20.0	0.525	2.7%	175,463	732	239.704	747	22	3.0%	
2012	20.0	0.006	0.0%	175,999	747	235.607	742	-5	-0.7%	
2013	20.2	0.198	1.0%	177,250	746	237.601	750	8	1.1%	
2014	20.8	0.547	2.7%	182,044	754	241.437	758	8	1.1%	
2015	20.8	0.065	0.3%	182,610	758	240.911	762	4	0.5%	
2016	20.5	-0.301	-1.4%	180,467	768	234.983	775	13	1.7%	
2017	24.7	4.154	20.2%	216,364	713	303.456	701	-74	-9.5%	
2018	25.0	0.264	1.1%	218,676	706	309.740	710	9	1.3%	
2019	25.6	0.595	2.4%	223,892	709	315.786	704	-6	-0.8%	
2020	23.6	-1.950	-7.6%	207,375	703	294.985	708	4	0.6%	
2021	24.9	1.334	5.7%	218,493	703	310.801	695	-13	-1.8%	
2022	25.5	0.529	2.1%	223,125	685	325.729	679	-16	-2.3%	
2023	24.7	-0.811	-3.2%	216,018	674	320.501	678	-1	-0.1%	
2024	24.1	-0.579	-2.3%	211,528	678	311.988	684	6	0.9%	
2025	24.3	0.259	1.1%	213,223	689	309.467	693	9	1.3%	
2026	24.5	0.166	0.7%	214,681	694	309.544	694	1	0.1%	0.131
2027	24.4	-0.097	-0.4%	213,834	695	307.878	695	1	0.1%	0.265
2028	24.4	-0.008	0.0%	214,347	696	307.877	697	2	0.3%	0.409
2029	24.3	-0.084	-0.3%	213,022	698	305.389	698	1	0.1%	0.573
2030	24.3	-0.045	-0.2%	212,624	699	304.092	700	2	0.3%	0.747
2031	24.2	-0.102	-0.4%	211,729	701	302.236	701	1	0.1%	0.932
2032	24.1	-0.057	-0.2%	211,807	702	301.630	703	2	0.3%	1.123
2033	24.0	-0.122	-0.5%	210,156	704	298.711	704	1	0.1%	1.319
2034	23.9	-0.075	-0.3%	209,499	705	297.074	706	2	0.3%	1.521
2035	23.8	-0.127	-0.5%	208,389	707	294.943	707	1	0.1%	1.728
2036	23.6	-0.163	-0.7%	207,528	708	293.308	708	1	0.1%	1.933

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5.4 Large General

See **Figure 5-4** and **Table 5-4** for details of the Large General Service forecast.

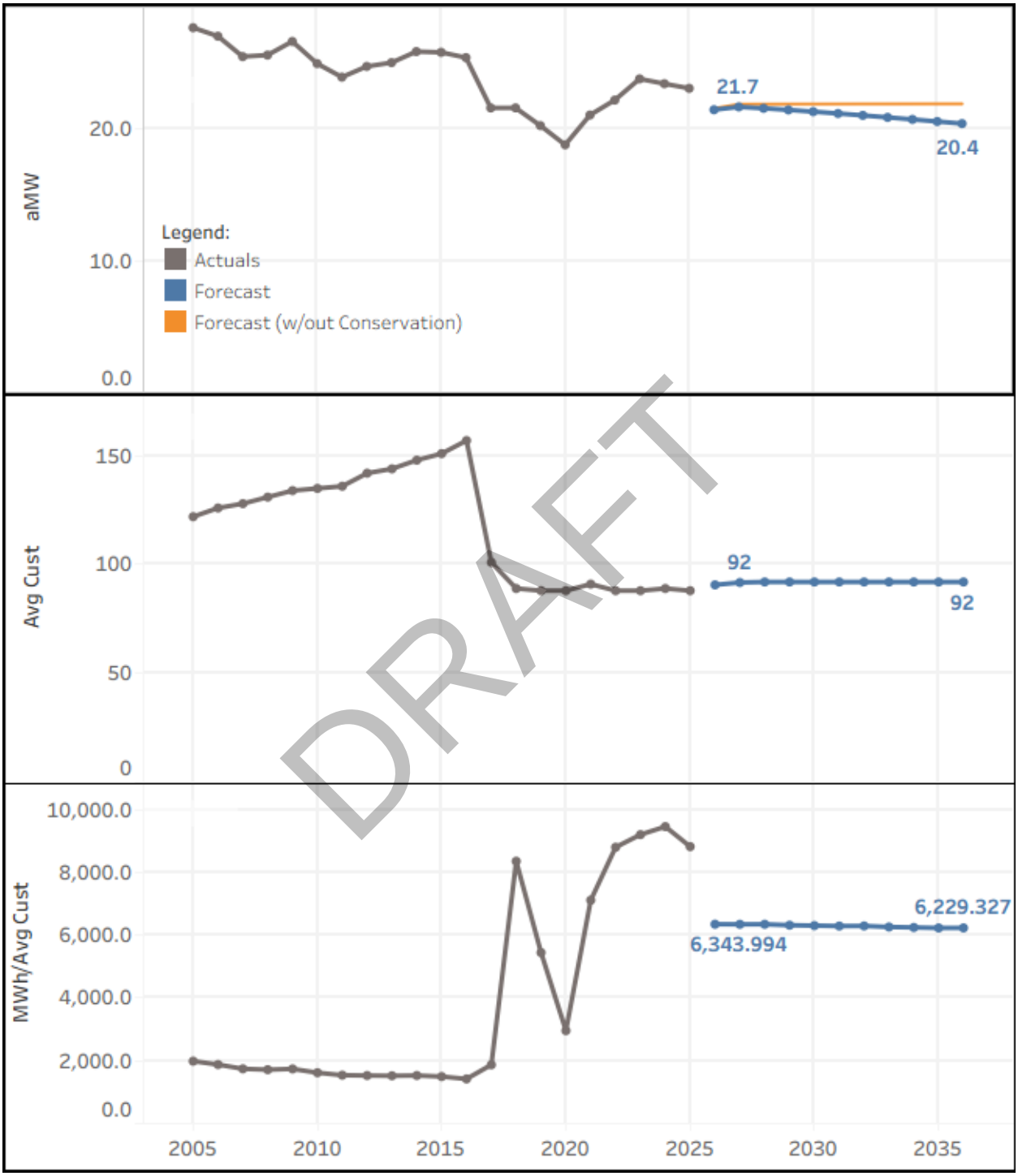


Figure 5-4 – Large General forecast of retail load, customers and usage per customer

Table 5-4 – Large General forecast of retail load, customers and usage per customer

Calendar Year	aMW	aMW Change	aMW Change %	MWh	Avg Cust Count	MWh / Avg Cust Count	Year-End Cust Count	Year-End Cust Count Change	Year-End Cust Count Change %	aMW EE
2005	27.7			242,555	122	1,988.160	123			
2006	27.0	-0.645	-2.3%	236,908	126	1,880.220	127	4	3.3%	
2007	25.5	-1.552	-5.7%	223,317	128	1,744.660	131	4	3.1%	
2008	25.6	0.117	0.5%	224,958	131	1,717.234	132	1	0.8%	
2009	26.6	1.035	4.0%	233,410	134	1,741.869	135	3	2.3%	
2010	25.0	-1.681	-6.3%	218,686	135	1,619.899	135	0	0.0%	
2011	23.9	-1.029	-4.1%	209,669	136	1,541.682	141	6	4.4%	
2012	24.7	0.812	3.4%	217,377	142	1,530.826	143	2	1.4%	
2013	25.0	0.289	1.2%	219,315	144	1,523.024	146	3	2.1%	
2014	25.9	0.841	3.4%	226,679	148	1,531.617	151	5	3.4%	
2015	25.8	-0.058	-0.2%	226,175	151	1,497.847	153	2	1.3%	
2016	25.4	-0.401	-1.6%	223,268	157	1,422.089	160	7	4.6%	
2017	21.6	-3.822	-15.0%	189,178	101	1,873.052	88	-72	-45.0%	
2018	21.6	0.005	0.0%	189,219	89	8,351.335	90	2	2.3%	
2019	20.3	-1.347	-6.2%	177,422	88	5,443.457	86	-4	-4.4%	
2020	18.8	-1.458	-7.2%	165,105	88	2,959.271	92	6	7.0%	
2021	21.1	2.261	12.0%	184,458	91	7,112.079	88	-4	-4.3%	
2022	22.2	1.136	5.4%	194,408	88	8,796.755	88	0	0.0%	
2023	23.8	1.610	7.3%	208,515	88	9,198.923	89	1	1.1%	
2024	23.4	-0.368	-1.5%	205,853	89	9,453.862	87	-2	-2.2%	
2025	23.1	-0.351	-1.5%	202,217	88	8,817.080	90	3	3.4%	
2026	21.5	-1.626	-7.0%	187,974	91	6,346.777	91	1	1.1%	0.101
2027	21.7	0.215	1.0%	189,861	92	6,343.994	92	1	1.1%	0.206
2028	21.6	-0.108	-0.5%	189,436	92	6,345.047	92	0	0.0%	0.317
2029	21.4	-0.121	-0.6%	187,861	92	6,315.689	92	0	0.0%	0.444
2030	21.3	-0.131	-0.6%	186,710	92	6,302.613	92	0	0.0%	0.579
2031	21.2	-0.139	-0.7%	185,489	92	6,288.742	92	0	0.0%	0.722
2032	21.0	-0.145	-0.7%	184,725	92	6,291.506	92	0	0.0%	0.870
2033	20.9	-0.151	-0.7%	182,898	92	6,259.291	92	0	0.0%	1.022
2034	20.7	-0.154	-0.7%	181,545	92	6,243.918	92	0	0.0%	1.179
2035	20.6	-0.159	-0.8%	180,155	92	6,228.123	92	0	0.0%	1.339
2036	20.4	-0.159	-0.8%	179,253	92	6,229.327	92	0	0.0%	1.498

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5.5 Large Industrial

See **Figure 5-5** and **Table 5-5** for details of the Large Industrial forecast.

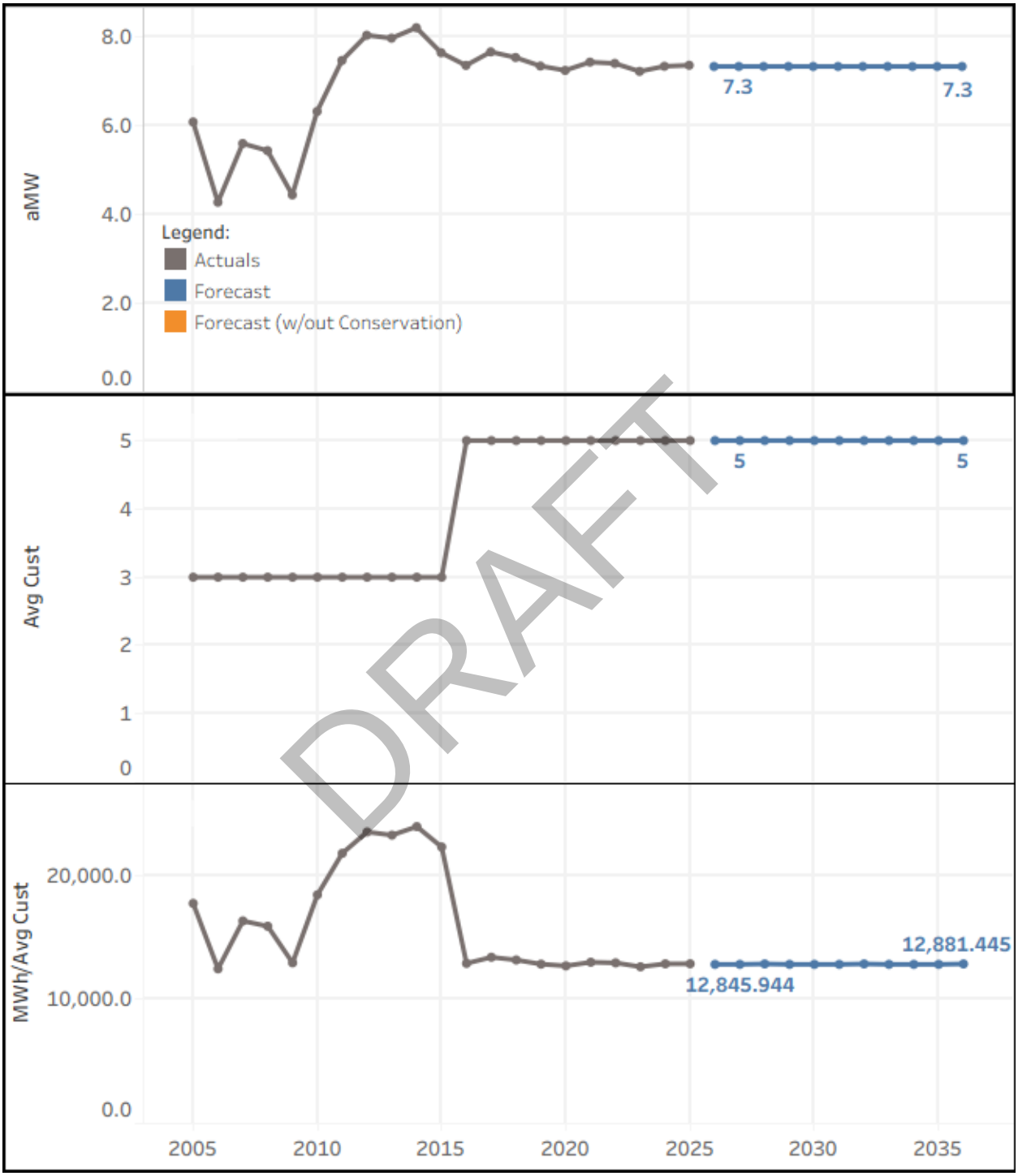


Figure 5-5 – Large Industrial forecast of retail load, customers and usage per customer

Table 5-5 – Large Industrial forecast of retail load, customers and usage per customer

Calendar Year	aMW	aMW Change	aMW Change %	MWh	Avg Cust Count	MWh / Avg Cust Count	Year-End Cust Count	Year-End Cust Count Change	Year-End Cust Count Change %	aMW EE
2005	6.1			53,286	3	17,761.9	3			
2006	4.3	-1.807	-29.7%	37,456	3	12,485.3	3	0	0.0%	
2007	5.6	1.323	30.9%	49,045	3	16,348.4	3	0	0.0%	
2008	5.4	-0.162	-2.9%	47,760	3	15,920.1	3	0	0.0%	
2009	4.4	-0.996	-18.3%	38,909	3	12,969.7	3	0	0.0%	
2010	6.3	1.878	42.3%	55,365	3	18,454.9	3	0	0.0%	
2011	7.5	1.147	18.1%	65,411	3	21,803.6	3	0	0.0%	
2012	8.0	0.568	7.6%	70,575	3	23,525.1	3	0	0.0%	
2013	8.0	-0.066	-0.8%	69,803	3	23,267.6	3	0	0.0%	
2014	8.2	0.236	3.0%	71,869	3	23,956.5	3	0	0.0%	
2015	7.6	-0.563	-6.9%	66,942	3	22,314.0	3	0	0.0%	
2016	7.4	-0.286	-3.7%	64,612	5	12,922.5	5	2	66.7%	
2017	7.7	0.304	4.1%	67,101	5	13,420.3	5	0	0.0%	
2018	7.5	-0.126	-1.6%	65,997	5	13,199.3	5	0	0.0%	
2019	7.3	-0.192	-2.5%	64,318	5	12,863.6	5	0	0.0%	
2020	7.2	-0.099	-1.3%	63,625	5	12,725.1	5	0	0.0%	
2021	7.4	0.186	2.6%	65,084	5	13,016.8	5	0	0.0%	
2022	7.4	-0.028	-0.4%	64,835	5	12,967.0	5	0	0.0%	
2023	7.2	-0.181	-2.4%	63,252	5	12,650.4	5	0	0.0%	
2024	7.3	0.116	1.6%	64,445	5	12,889.0	5	0	0.0%	
2025	7.4	0.022	0.3%	64,463	5	12,892.6	5	0	0.0%	
2026	7.3	-0.027	-0.4%	64,230	5	12,845.9	5	0	0.0%	0.000
2027	7.3	0.000	0.0%	64,230	5	12,845.9	5	0	0.0%	0.000
2028	7.3	0.000	0.0%	64,407	5	12,881.4	5	0	0.0%	0.000
2029	7.3	0.000	0.0%	64,230	5	12,845.9	5	0	0.0%	0.000
2030	7.3	0.000	0.0%	64,230	5	12,845.9	5	0	0.0%	0.000
2031	7.3	0.000	0.0%	64,230	5	12,845.9	5	0	0.0%	0.000
2032	7.3	0.000	0.0%	64,407	5	12,881.4	5	0	0.0%	0.000
2033	7.3	0.000	0.0%	64,230	5	12,845.9	5	0	0.0%	0.000
2034	7.3	0.000	0.0%	64,230	5	12,845.9	5	0	0.0%	0.000
2035	7.3	0.000	0.0%	64,230	5	12,845.9	5	0	0.0%	0.000
2036	7.3	0.000	0.0%	64,407	5	12,881.4	5	0	0.0%	0.000

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5.6 Small Irrigation

See **Figure 5-6** and **Table 5-6** for details of the Small Irrigation forecast.

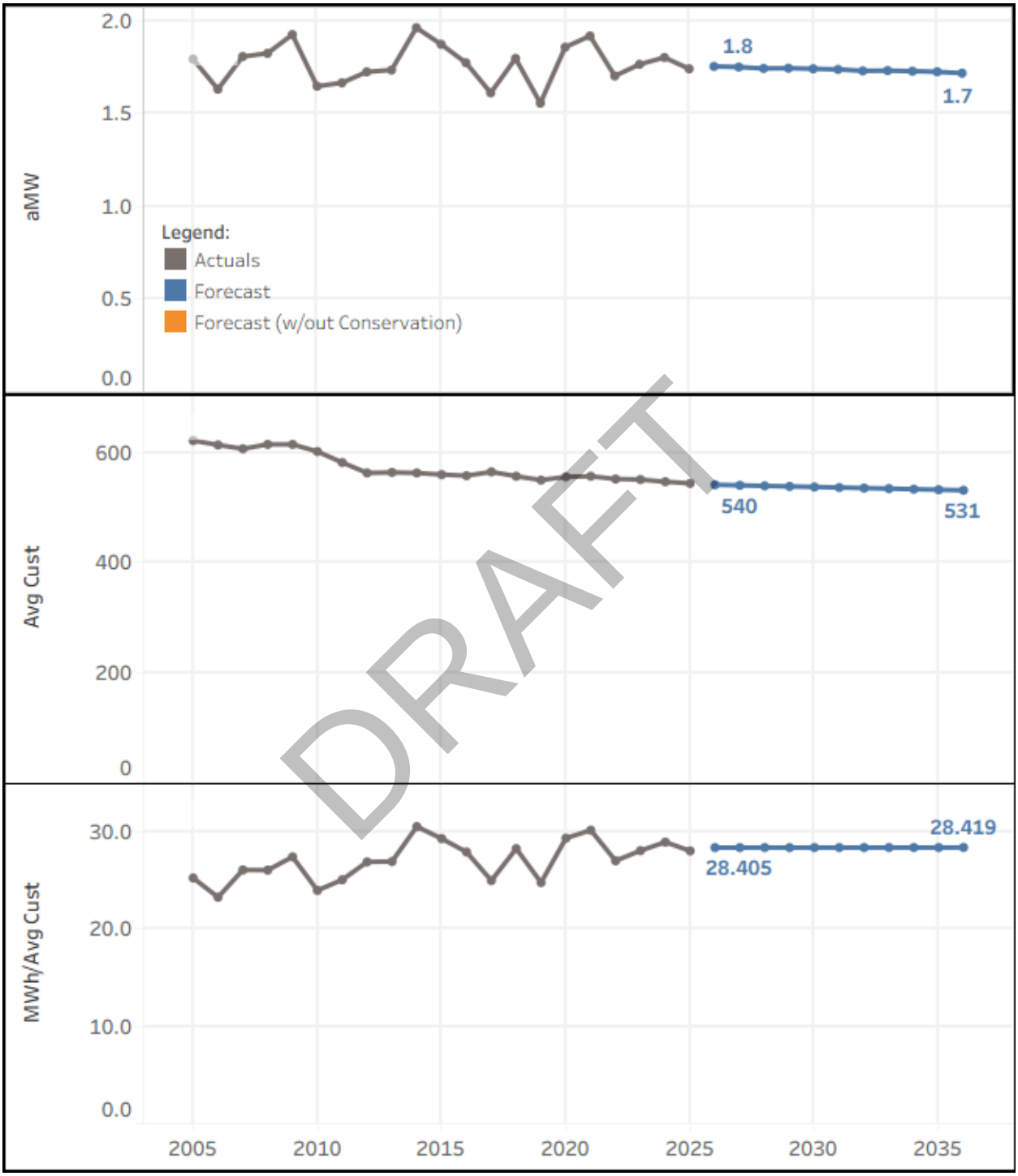


Figure 5-6 – Small Irrigation forecast of retail load, customers and usage per customer

Table 5-6 – Small Irrigation forecast of retail load, customers and usage per customer

Calendar Year	aMW	aMW Change	aMW Change %	MWh	Avg Cust Count	MWh / Avg Cust Count	Year-End Cust Count	Year-End Cust Count Change	Year-End Cust Count Change %	aMW EE
2005	1.8			15,724	622	25.280	619			
2006	1.6	-0.162	-9.0%	14,305	614	23.298	602	-17	-2.7%	
2007	1.8	0.176	10.8%	15,849	607	26.110	609	7	1.2%	
2008	1.8	0.017	0.9%	16,043	615	26.086	615	6	1.0%	
2009	1.9	0.101	5.5%	16,884	615	27.453	610	-5	-0.8%	
2010	1.6	-0.278	-14.4%	14,446	602	23.997	594	-16	-2.6%	
2011	1.7	0.018	1.1%	14,607	582	25.097	573	-21	-3.5%	
2012	1.7	0.059	3.5%	15,165	563	26.936	555	-18	-3.1%	
2013	1.7	0.010	0.6%	15,211	564	26.970	563	8	1.4%	
2014	2.0	0.228	13.1%	17,209	563	30.566	559	-4	-0.7%	
2015	1.9	-0.090	-4.6%	16,425	560	29.330	558	-1	-0.2%	
2016	1.8	-0.099	-5.3%	15,597	558	27.952	556	-2	-0.4%	
2017	1.6	-0.162	-9.1%	14,132	565	25.013	565	9	1.6%	
2018	1.8	0.186	11.5%	15,761	557	28.295	553	-12	-2.1%	
2019	1.6	-0.241	-13.4%	13,647	550	24.812	539	-14	-2.5%	
2020	1.9	0.301	19.3%	16,332	556	29.374	557	18	3.3%	
2021	1.9	0.061	3.3%	16,820	557	30.198	552	-5	-0.9%	
2022	1.7	-0.216	-11.2%	14,931	552	27.049	549	-3	-0.5%	
2023	1.8	0.063	3.7%	15,480	551	28.094	547	-2	-0.4%	
2024	1.8	0.037	2.1%	15,847	547	28.971	546	-1	-0.2%	
2025	1.7	-0.061	-3.4%	15,266	544	28.063	542	-4	-0.7%	
2026	1.8	0.013	0.8%	15,381	541	28.407	541	-1	-0.2%	0.000
2027	1.8	-0.003	-0.2%	15,352	540	28.405	540	-1	-0.2%	0.000
2028	1.7	-0.008	-0.4%	15,327	539	28.412	539	-1	-0.2%	0.000
2029	1.7	0.001	0.1%	15,296	538	28.407	538	-1	-0.2%	0.000
2030	1.7	-0.003	-0.2%	15,269	537	28.409	537	-1	-0.2%	0.000
2031	1.7	-0.003	-0.2%	15,240	536	28.409	536	-1	-0.2%	0.000
2032	1.7	-0.008	-0.4%	15,213	535	28.411	535	-1	-0.2%	0.000
2033	1.7	0.002	0.1%	15,185	534	28.412	534	-1	-0.2%	0.000
2034	1.7	-0.003	-0.2%	15,156	533	28.411	533	-1	-0.2%	0.000
2035	1.7	-0.003	-0.2%	15,128	532	28.411	532	-1	-0.2%	0.000
2036	1.7	-0.007	-0.4%	15,104	531	28.419	531	-1	-0.2%	0.000

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5.7 Large Irrigation

See **Figure 5-7** and **Table 5-7** for the details of the Large Irrigation forecast.

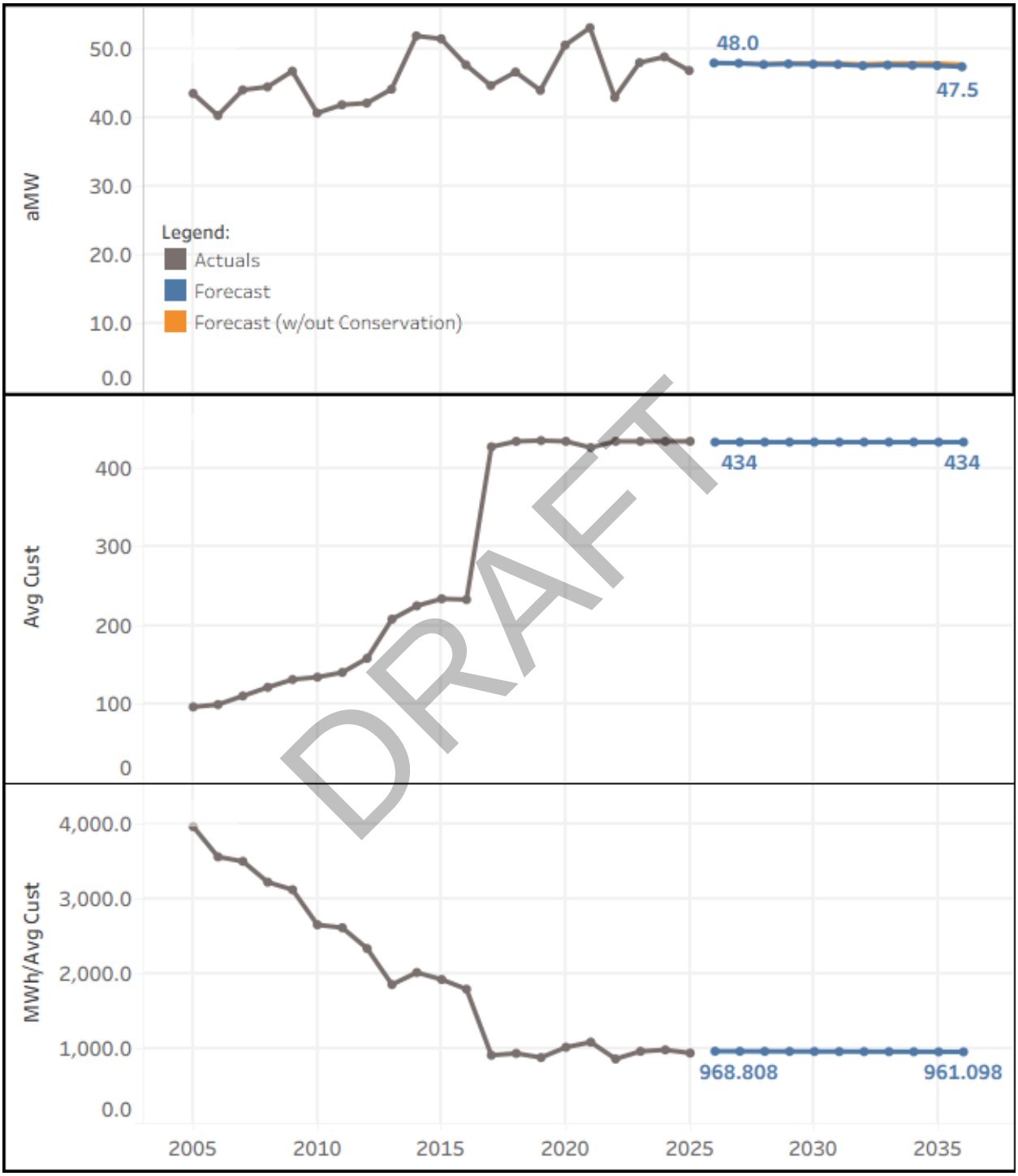


Figure 5-7 – Large Irrigation forecast of retail load, customers and usage per customer

Table 5-7 – Large Irrigation forecast of retail load, customers and usage per customer

Calendar Year	aMW	aMW Change	aMW Change %	MWh	Avg Cust Count	MWh / Avg Cust Count	Year-End Cust Count	Year-End Cust Count Change	Year-End Cust Count Change %	aMW EE
2005	43.6			381,927	96	3,978.407	96			
2006	40.4	-3.217	-7.4%	353,743	99	3,573.162	101	5	5.2%	
2007	44.1	3.728	9.2%	386,402	110	3,512.746	116	15	14.9%	
2008	44.6	0.447	1.0%	391,389	121	3,234.619	124	8	6.9%	
2009	46.8	2.291	5.1%	410,386	131	3,132.715	133	9	7.3%	
2010	40.7	-6.108	-13.0%	356,875	134	2,663.248	130	-3	-2.3%	
2011	41.9	1.201	2.9%	367,393	140	2,624.234	142	12	9.2%	
2012	42.2	0.248	0.6%	370,573	158	2,345.402	163	21	14.8%	
2013	44.2	2.037	4.8%	387,408	208	1,862.539	218	55	33.7%	
2014	52.0	7.766	17.6%	455,435	225	2,024.154	229	11	5.0%	
2015	51.6	-0.418	-0.8%	451,777	234	1,930.671	232	3	1.3%	
2016	47.8	-3.805	-7.4%	419,588	233	1,800.809	230	-2	-0.9%	
2017	44.7	-3.020	-6.3%	391,987	428	915.857	432	202	87.8%	
2018	46.7	1.973	4.4%	409,269	435	940.848	435	3	0.7%	
2019	44.1	-2.663	-5.7%	385,942	436	885.187	436	1	0.2%	
2020	50.7	6.594	15.0%	444,919	435	1,022.801	435	-1	-0.2%	
2021	53.2	2.538	5.0%	465,935	427	1,091.183	436	1	0.2%	
2022	43.0	-10.168	-19.1%	376,866	435	866.358	434	-2	-0.5%	
2023	48.1	5.075	11.8%	421,320	435	968.551	435	1	0.2%	
2024	48.9	0.834	1.7%	429,800	435	988.046	435	0	0.0%	
2025	46.9	-1.994	-4.1%	411,154	435	945.183	434	-1	-0.2%	
2026	48.0	1.109	2.4%	420,866	434	969.738	434	0	0.0%	0.047
2027	48.0	-0.046	-0.1%	420,463	434	968.808	434	0	0.0%	0.092
2028	47.8	-0.175	-0.4%	420,080	434	967.927	434	0	0.0%	0.136
2029	47.9	0.087	0.2%	419,693	434	967.034	434	0	0.0%	0.179
2030	47.9	-0.043	-0.1%	419,316	434	966.166	434	0	0.0%	0.222
2031	47.8	-0.043	-0.1%	418,943	434	965.306	434	0	0.0%	0.264
2032	47.7	-0.172	-0.4%	418,583	434	964.478	434	0	0.0%	0.305
2033	47.7	0.089	0.2%	418,222	434	963.646	434	0	0.0%	0.346
2034	47.7	-0.042	-0.1%	417,857	434	962.804	434	0	0.0%	0.388
2035	47.7	-0.042	-0.1%	417,485	434	961.947	434	0	0.0%	0.431
2036	47.5	-0.172	-0.4%	417,116	434	961.098	434	0	0.0%	0.472

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5.8 Street Lighting

See **Figure 5-8** and **Table 5-8** for the details of the Street Lighting forecast.

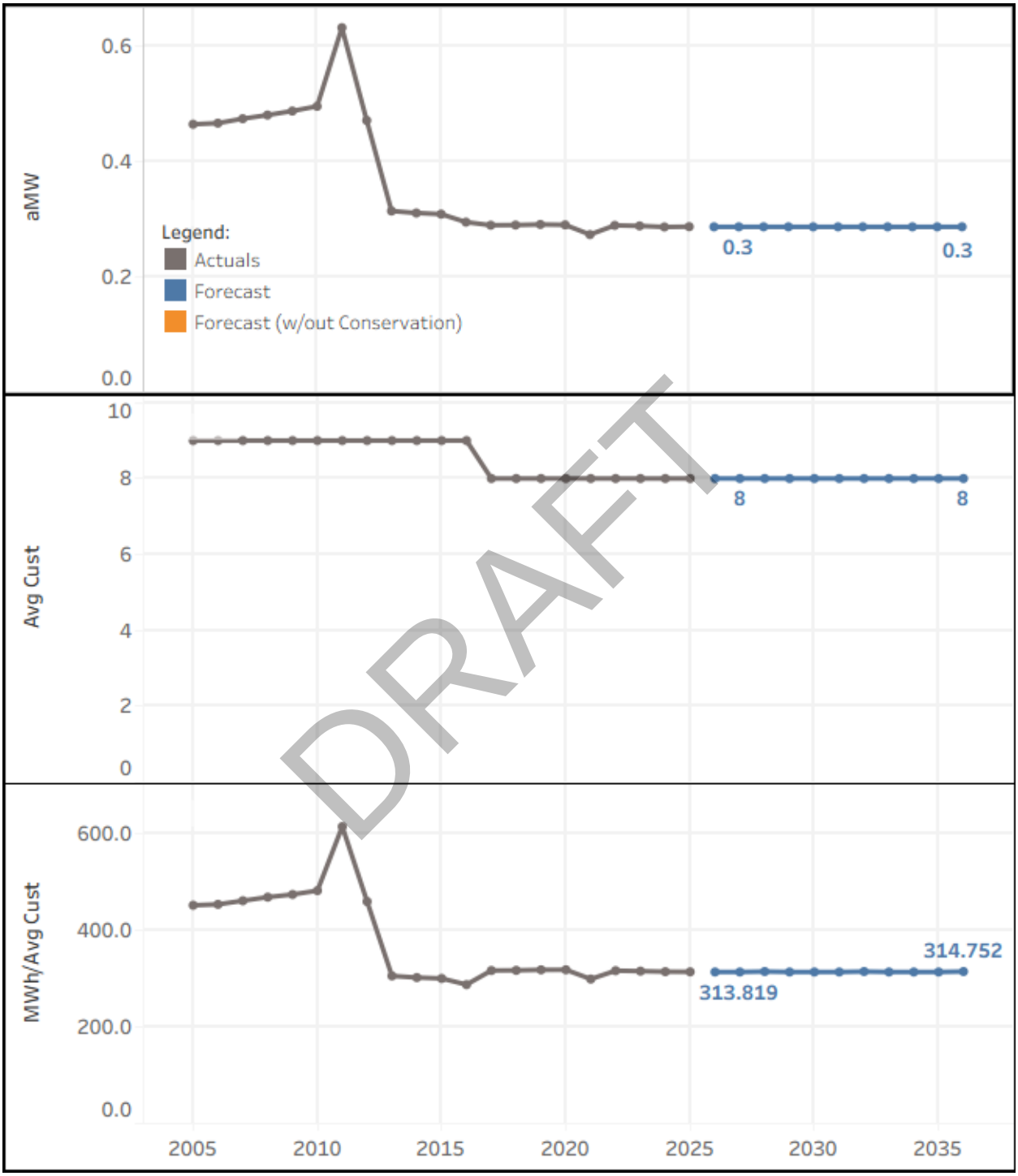


Figure 5-8 – Street Lighting forecast of retail load, customers and usage per customer

Table 5-8 – Street Lighting forecast of retail load, customers and usage per customer

Calendar Year	aMW	aMW Change	aMW Change %	MWh	Avg Cust Count	MWh / Avg Cust Count	Year-End Cust Count	Year-End Cust Count Change	Year-End Cust Count Change %	aMW EE
2005	0.5			4,067	9	451.882	9			
2006	0.5	0.002	0.4%	4,084	9	453.740	9	0	0.0%	
2007	0.5	0.008	1.7%	4,151	9	461.266	9	0	0.0%	
2008	0.5	0.006	1.3%	4,218	9	468.669	9	0	0.0%	
2009	0.5	0.007	1.5%	4,268	9	474.203	9	0	0.0%	
2010	0.5	0.008	1.7%	4,339	9	482.159	9	0	0.0%	
2011	0.6	0.136	27.5%	5,532	9	614.671	9	0	0.0%	
2012	0.5	-0.161	-25.4%	4,136	9	459.597	9	0	0.0%	
2013	0.3	-0.157	-33.3%	2,751	9	305.647	9	0	0.0%	
2014	0.3	-0.003	-1.1%	2,721	9	302.278	9	0	0.0%	
2015	0.3	-0.002	-0.6%	2,704	9	300.405	9	0	0.0%	
2016	0.3	-0.014	-4.5%	2,589	9	287.682	9	0	0.0%	
2017	0.3	-0.005	-1.8%	2,535	8	316.902	8	-1	-11.1%	
2018	0.3	0.000	0.1%	2,538	8	317.219	8	0	0.0%	
2019	0.3	0.001	0.3%	2,546	8	318.288	8	0	0.0%	
2020	0.3	-0.001	-0.2%	2,547	8	318.421	8	0	0.0%	
2021	0.3	-0.017	-5.8%	2,393	8	299.130	8	0	0.0%	
2022	0.3	0.016	5.8%	2,532	8	316.554	8	0	0.0%	
2023	0.3	-0.001	-0.3%	2,525	8	315.596	8	0	0.0%	
2024	0.3	-0.002	-0.6%	2,515	8	314.430	8	0	0.0%	
2025	0.3	0.001	0.2%	2,513	8	314.145	8	0	0.0%	
2026	0.3	0.000	-0.1%	2,511	8	313.819	8	0	0.0%	0.000
2027	0.3	0.000	0.0%	2,511	8	313.819	8	0	0.0%	0.000
2028	0.3	0.000	0.0%	2,518	8	314.752	8	0	0.0%	0.000
2029	0.3	0.000	0.0%	2,511	8	313.819	8	0	0.0%	0.000
2030	0.3	0.000	0.0%	2,511	8	313.819	8	0	0.0%	0.000
2031	0.3	0.000	0.0%	2,511	8	313.819	8	0	0.0%	0.000
2032	0.3	0.000	0.0%	2,518	8	314.752	8	0	0.0%	0.000
2033	0.3	0.000	0.0%	2,511	8	313.819	8	0	0.0%	0.000
2034	0.3	0.000	0.0%	2,511	8	313.819	8	0	0.0%	0.000
2035	0.3	0.000	0.0%	2,511	8	313.819	8	0	0.0%	0.000
2036	0.3	0.000	0.0%	2,518	8	314.752	8	0	0.0%	0.000

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5.9 Security Lighting

See **Figure 5-9** and **Table 5-9** for details of the Security Lighting forecast.

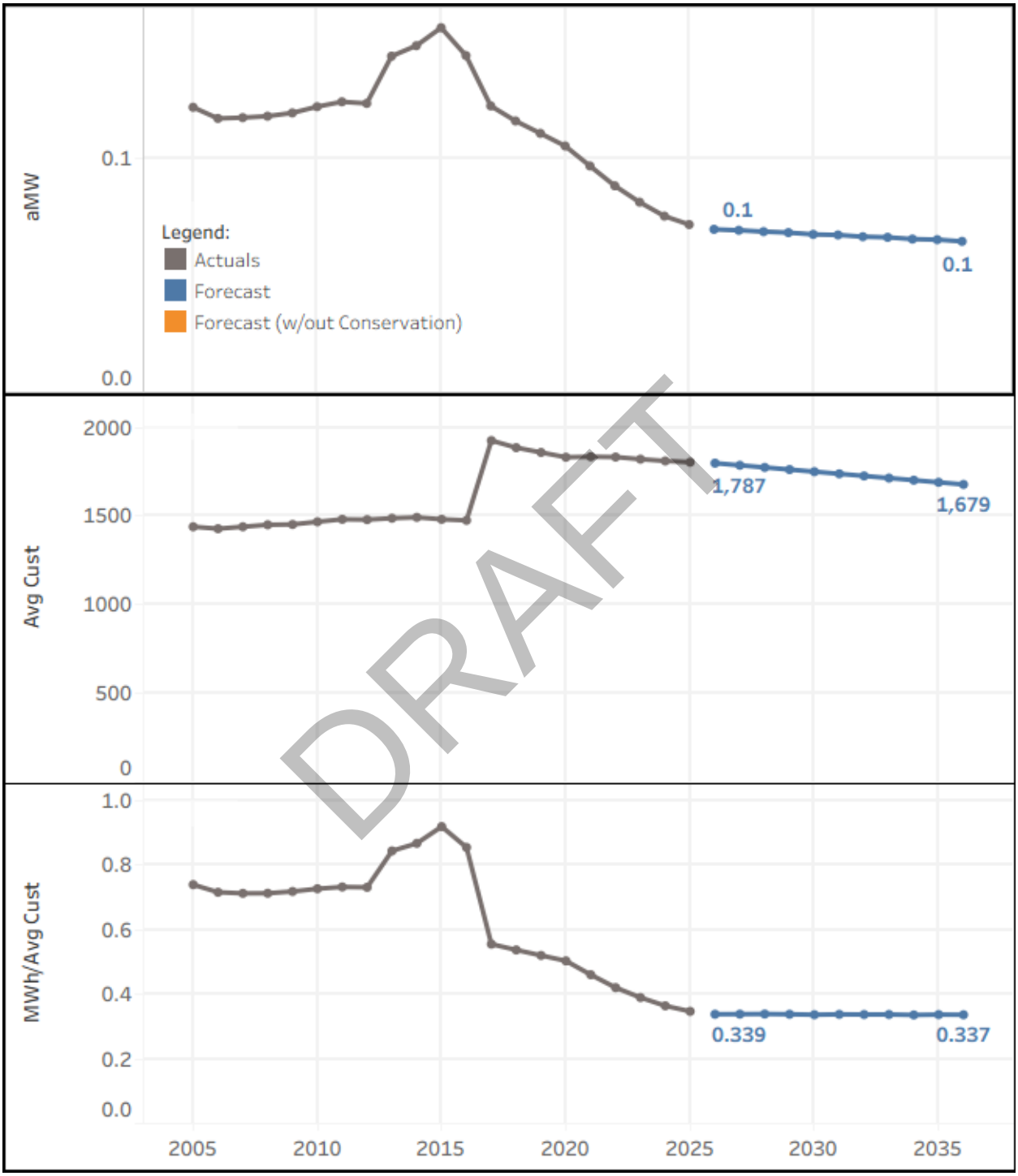


Figure 5-9 – Security Lighting forecast of retail load, customers and usage per customer

Table 5-9 – Security Lighting forecast of retail load, customers and usage per customer

Calendar Year	aMW	aMW Change	aMW Change %	MWh	Avg Cust Count	MWh / Avg Cust Count	Year-End Cust Count	Year-End Cust Count Change	Year-End Cust Count Change %	aMW EE
2005	0.1			1,066	1,440	0.741	1,435			
2006	0.1	-0.005	-3.9%	1,025	1,429	0.717	1,431	-4	-0.3%	
2007	0.1	0.000	0.3%	1,028	1,440	0.714	1,448	17	1.2%	
2008	0.1	0.001	0.5%	1,036	1,451	0.714	1,443	-5	-0.3%	
2009	0.1	0.001	1.2%	1,045	1,453	0.719	1,462	19	1.3%	
2010	0.1	0.003	2.2%	1,068	1,468	0.728	1,478	16	1.1%	
2011	0.1	0.002	1.7%	1,087	1,482	0.733	1,481	3	0.2%	
2012	0.1	-0.001	-0.6%	1,084	1,480	0.732	1,483	2	0.1%	
2013	0.1	0.020	16.3%	1,257	1,488	0.845	1,500	17	1.1%	
2014	0.1	0.004	3.1%	1,297	1,493	0.869	1,489	-11	-0.7%	
2015	0.2	0.008	5.2%	1,364	1,482	0.920	1,478	-11	-0.7%	
2016	0.1	-0.012	-7.6%	1,263	1,476	0.856	1,473	-5	-0.3%	
2017	0.1	-0.022	-15.0%	1,071	1,926	0.556	1,909	436	29.6%	
2018	0.1	-0.006	-5.3%	1,015	1,886	0.538	1,877	-32	-1.7%	
2019	0.1	-0.005	-4.6%	969	1,859	0.521	1,843	-34	-1.8%	
2020	0.1	-0.005	-4.9%	924	1,832	0.504	1,822	-21	-1.1%	
2021	0.1	-0.009	-8.1%	847	1,835	0.461	1,847	25	1.4%	
2022	0.1	-0.008	-8.8%	773	1,833	0.421	1,831	-16	-0.9%	
2023	0.1	-0.007	-7.9%	711	1,821	0.391	1,818	-13	-0.7%	
2024	0.1	-0.006	-7.3%	661	1,811	0.365	1,807	-11	-0.6%	
2025	0.1	-0.004	-4.8%	627	1,804	0.348	1,805	-2	-0.1%	
2026	0.1	-0.002	-2.8%	610	1,799	0.339	1,793	-12	-0.7%	0.000
2027	0.1	0.000	-0.6%	606	1,787	0.339	1,781	-12	-0.7%	0.000
2028	0.1	-0.001	-0.8%	603	1,775	0.340	1,769	-12	-0.7%	0.000
2029	0.1	0.000	-0.6%	597	1,763	0.339	1,757	-12	-0.7%	0.000
2030	0.1	-0.001	-1.1%	591	1,751	0.337	1,745	-12	-0.7%	0.000
2031	0.1	0.000	-0.4%	589	1,739	0.339	1,733	-12	-0.7%	0.000
2032	0.1	-0.001	-1.1%	584	1,727	0.338	1,721	-12	-0.7%	0.000
2033	0.1	0.000	-0.4%	580	1,715	0.338	1,709	-12	-0.7%	0.000
2034	0.1	-0.001	-1.1%	573	1,703	0.337	1,697	-12	-0.7%	0.000
2035	0.1	0.000	-0.4%	571	1,691	0.338	1,685	-12	-0.7%	0.000
2036	0.1	-0.001	-1.1%	566	1,679	0.337	1,673	-12	-0.7%	0.000

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5.10 Unmetered Flats

See **Figure 5-10** and **Table 5-10** for details of the Unmetered Flats forecast.

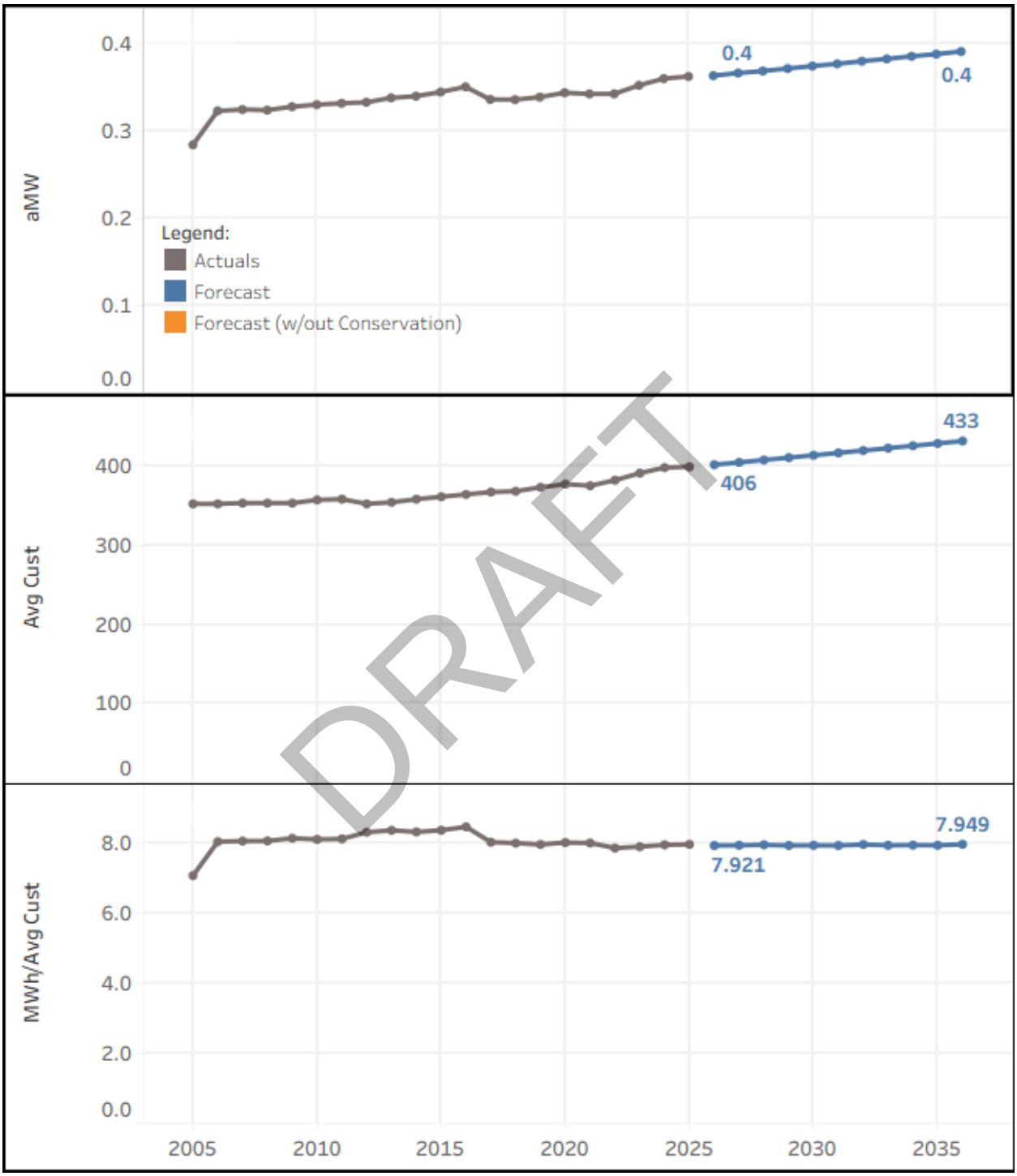


Figure 5-10 – Unmetered Flats forecast of retail load, customers and usage per customer

Table 5-10 – Unmetered Flats forecast of retail load, customers and usage per customer

Calendar Year	aMW	aMW Change	aMW Change %	MWh	Avg Cust Count	MWh / Avg Cust Count	Year-End Cust Count	Year-End Cust Count Change	Year-End Cust Count Change %	aMW EE
2005	0.3			2,492	353	7.059	352			
2006	0.3	0.039	13.7%	2,833	353	8.026	354	2	0.6%	
2007	0.3	0.002	0.5%	2,846	354	8.041	354	0	0.0%	
2008	0.3	-0.001	-0.2%	2,848	354	8.046	354	0	0.0%	
2009	0.3	0.004	1.2%	2,875	354	8.122	355	1	0.3%	
2010	0.3	0.002	0.7%	2,896	358	8.089	362	7	2.0%	
2011	0.3	0.002	0.5%	2,909	359	8.103	351	-11	-3.0%	
2012	0.3	0.001	0.4%	2,928	353	8.294	354	3	0.9%	
2013	0.3	0.005	1.5%	2,964	355	8.348	357	3	0.8%	
2014	0.3	0.002	0.6%	2,981	359	8.302	361	4	1.1%	
2015	0.3	0.005	1.4%	3,023	362	8.350	364	3	0.8%	
2016	0.4	0.006	1.7%	3,083	365	8.447	366	2	0.5%	
2017	0.3	-0.014	-4.1%	2,948	368	8.011	367	1	0.3%	
2018	0.3	0.000	-0.1%	2,946	369	7.984	370	3	0.8%	
2019	0.3	0.003	0.9%	2,971	374	7.944	377	7	1.9%	
2020	0.3	0.005	1.5%	3,023	378	7.998	381	4	1.1%	
2021	0.3	-0.001	-0.4%	3,003	376	7.987	382	1	0.3%	
2022	0.3	0.000	0.0%	3,004	383	7.843	386	4	1.0%	
2023	0.4	0.010	2.9%	3,090	392	7.882	396	10	2.6%	
2024	0.4	0.008	2.2%	3,166	399	7.935	400	4	1.0%	
2025	0.4	0.002	0.7%	3,179	400	7.947	401	1	0.3%	
2026	0.4	0.001	0.2%	3,187	403	7.915	404	3	0.7%	0.000
2027	0.4	0.003	0.8%	3,213	406	7.921	407	3	0.7%	0.000
2028	0.4	0.002	0.6%	3,242	409	7.935	410	3	0.7%	0.000
2029	0.4	0.003	0.8%	3,258	412	7.915	413	3	0.7%	0.000
2030	0.4	0.003	0.8%	3,284	415	7.920	416	3	0.7%	0.000
2031	0.4	0.002	0.7%	3,306	418	7.915	419	3	0.7%	0.000
2032	0.4	0.003	0.8%	3,342	421	7.945	422	3	0.7%	0.000
2033	0.4	0.003	0.7%	3,355	424	7.920	425	3	0.7%	0.000
2034	0.4	0.003	0.8%	3,381	427	7.926	428	3	0.7%	0.000
2035	0.4	0.002	0.6%	3,403	430	7.922	431	3	0.7%	0.000
2036	0.4	0.003	0.8%	3,439	433	7.949	434	3	0.7%	0.000

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6. Appendix A – Summary Tables

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Table 6-1 – Total system historical and forecast of annual load, losses and peak demand

Calendar Year	BPUD Retail Sales (aMW)	+ BPUD T&D[1] Losses (aMW)	(%)	= BPA Wholesale Load (aMW)	BPA Peak Demand (MW)
2005	182.9	4.54	2.42%	187.5	366.5
2006	177.6	5.34	2.92%	182.9	373.3
2007	183.5	6.71	3.53%	190.2	384.3
2008	186.7	7.29	3.76%	194.0	396.9
2009	197.1	6.25	3.07%	203.3	402.1
2010	181.8	7.03	3.72%	188.9	392.1
2011	188.2	6.16	3.17%	194.3	379.5
2012	187.3	5.84	3.02%	193.1	394.0
2013	193.7	8.75	4.32%	202.4	414.5
2014	203.3	5.07	2.43%	208.4	430.5
2015	198.4	7.47	3.63%	205.9	429.5
2016	192.9	7.43	3.71%	200.3	425.1
2017	203.8	7.13	3.38%	210.9	426.0
2018	198.8	5.83	2.85%	204.7	419.0
2019	201.7	7.40	3.54%	209.1	407.7
2020	198.1	7.26	3.53%	205.3	437.0
2021	206.4	8.29	3.86%	214.7	489.6
2022	206.3	6.33	2.98%	212.6	444.9
2023	209.9	5.71	2.65%	215.6	438.4
2024	205.8	6.46	3.04%	212.2	437.6
2025	203.0	7.33	3.49%	210.3	453.1

Forecast	Low	Base	High	aMW	%	Low	Base	High	Low	Base	High
2026	194.4	204.7	214.9	6.22	3.04%	200.4	210.9	221.4	412.2	433.9	455.6
2027	195.4	205.7	216.0	6.25	3.04%	201.4	212.0	222.6	413.6	435.4	457.2
2028	196.2	206.5	216.8	6.28	3.04%	202.2	212.8	223.4	415.5	437.4	459.2
2029	196.8	207.1	217.5	6.30	3.04%	202.8	213.4	224.1	414.4	436.3	458.1
2030	197.3	207.6	218.0	6.31	3.04%	203.3	214.0	224.7	414.0	435.8	457.5
2031	197.6	208.0	218.4	6.32	3.04%	203.6	214.3	225.0	412.7	434.5	456.2
2032	197.9	208.3	218.7	6.33	3.04%	203.9	214.6	225.4	412.5	434.2	455.9
2033	198.1	208.5	218.9	6.34	3.04%	204.1	214.9	225.6	409.6	431.2	452.7
2034	198.3	208.8	219.2	6.35	3.04%	204.4	215.1	225.9	407.9	429.4	450.8
2035	198.5	209.0	219.4	6.35	3.04%	204.5	215.3	226.1	406.0	427.3	448.7
2036	198.7	209.1	219.6	6.36	3.04%	204.7	215.5	226.2	405.0	426.4	447.7

1) BPUD T&D = Benton PUD Transmission & Distribution; Forecast loss factor is equal to the 4-year historical average.

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Table 6-2 – Historical & BASE case forecast of annual retail load (aMW) by customer class

Calendar Year	Residential	Small General	Medium General	Large General	Large Industrial	Small Irrigation	Large Irrigation	Street Lights	Security Lights	Unmetered Flats	Total System	Annual % Change
2005	71.077	13.095	18.726	27.689	6.083	1.795	43.599	0.464	0.122	0.284	182.935	0.62%
2006	72.170	12.866	18.315	27.044	4.276	1.633	40.382	0.466	0.117	0.323	177.592	-2.92%
2007	73.561	13.133	18.857	25.493	5.599	1.809	44.110	0.474	0.117	0.325	183.478	3.31%
2008	75.867	13.162	19.305	25.610	5.437	1.826	44.557	0.480	0.118	0.324	186.687	1.75%
2009	82.388	13.879	20.007	26.645	4.442	1.927	46.848	0.487	0.119	0.328	197.071	5.56%
2010	74.746	12.955	19.505	24.964	6.320	1.649	40.739	0.495	0.122	0.331	181.827	-7.74%
2011	78.533	13.509	20.030	23.935	7.467	1.667	41.940	0.632	0.124	0.332	188.169	3.49%
2012	76.049	13.595	20.036	24.747	8.035	1.726	42.187	0.471	0.123	0.333	187.304	-0.46%
2013	79.667	14.033	20.234	25.036	7.968	1.736	44.225	0.314	0.144	0.338	193.696	3.41%
2014	79.544	14.188	20.781	25.877	8.204	1.964	51.990	0.311	0.148	0.340	203.347	4.98%
2015	75.971	13.870	20.846	25.819	7.642	1.875	51.573	0.309	0.156	0.345	198.404	-2.43%
2016	75.335	13.874	20.545	25.418	7.356	1.776	47.767	0.295	0.144	0.351	192.860	-2.79%
2017	86.644	16.045	24.699	21.596	7.660	1.613	44.747	0.289	0.122	0.337	203.752	5.65%
2018	79.660	15.816	24.963	21.600	7.534	1.799	46.720	0.290	0.116	0.336	198.835	-2.41%
2019	85.762	16.415	25.558	20.254	7.342	1.558	44.057	0.291	0.111	0.339	201.686	1.43%
2020	80.207	14.987	23.608	18.796	7.243	1.859	50.651	0.290	0.105	0.344	198.091	-1.78%
2021	81.273	15.862	24.942	21.057	7.430	1.920	53.189	0.273	0.097	0.343	206.385	4.19%
2022	89.169	16.595	25.471	22.193	7.401	1.704	43.021	0.289	0.088	0.343	206.274	-0.05%
2023	87.119	16.528	24.660	23.803	7.221	1.767	48.096	0.288	0.081	0.353	209.915	1.76%
2024	83.384	16.080	24.081	23.435	7.337	1.804	48.930	0.286	0.075	0.360	205.772	-1.97%
2025	83.183	15.607	24.341	23.084	7.359	1.743	46.935	0.287	0.072	0.363	202.973	-1.36%
2026	84.783	16.073	24.507	21.458	7.332	1.756	48.044	0.287	0.070	0.364	204.673	0.84%
2027	85.651	16.193	24.410	21.674	7.332	1.752	47.998	0.287	0.069	0.367	205.733	0.52%
2028	86.600	16.320	24.402	21.566	7.332	1.745	47.823	0.287	0.069	0.369	206.513	0.38%
2029	87.227	16.421	24.318	21.445	7.332	1.746	47.910	0.287	0.068	0.372	207.126	0.30%
2030	87.865	16.525	24.272	21.314	7.332	1.743	47.867	0.287	0.067	0.375	207.647	0.25%
2031	88.382	16.624	24.170	21.175	7.332	1.740	47.825	0.287	0.067	0.377	207.978	0.16%
2032	88.970	16.731	24.113	21.030	7.332	1.732	47.653	0.287	0.066	0.380	208.294	0.15%
2033	89.285	16.817	23.990	20.879	7.332	1.733	47.742	0.287	0.066	0.383	208.515	0.11%
2034	89.722	16.912	23.915	20.724	7.332	1.730	47.701	0.287	0.065	0.386	208.775	0.12%
2035	90.144	17.007	23.789	20.566	7.332	1.727	47.658	0.287	0.065	0.389	208.963	0.09%
2036	90.688	17.114	23.626	20.407	7.332	1.719	47.486	0.287	0.064	0.392	209.115	0.07%
AARG %[1] 2026-2031	0.83%	0.68%	-0.28%	-0.27%	0.00%	-0.18%	-0.09%	0.00%	-0.70%	0.74%	0.32%	
AARG %[1] 2026-2036	0.68%	0.63%	-0.37%	-0.50%	0.00%	-0.21%	-0.12%	0.00%	-0.76%	0.74%	0.21%	

1) AARG % = Annual Average Rate of Growth Percentage

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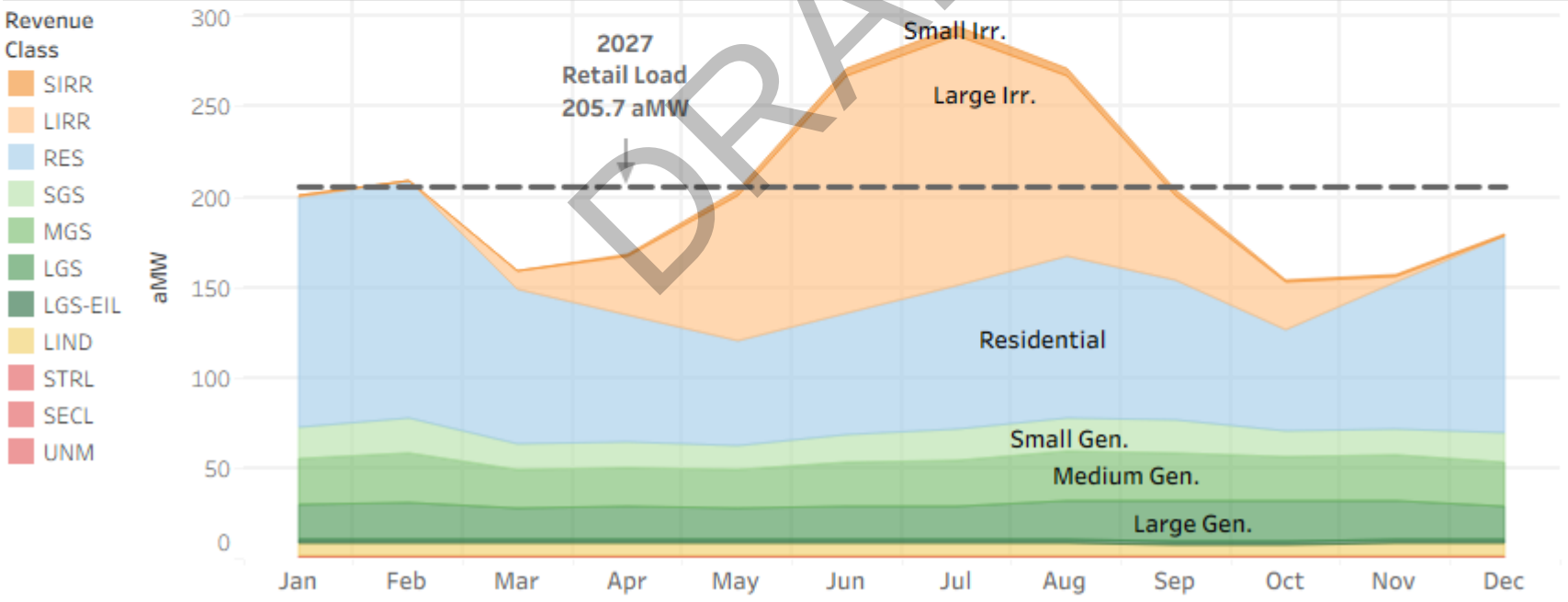
Table 6-3 – Total System Historical BASE case forecast of MONTHLY and annual retail load (aMW)

Calendar Year	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Annual
2005	188.8	165.8	163.5	168.1	177.3	229.3	255.6	251.2	170.2	124.0	134.7	164.2	182.9
2006	167.3	162.9	155.4	151.7	177.2	221.6	250.4	233.4	171.8	131.1	135.0	171.0	177.6
2007	182.2	185.4	148.3	155.5	187.7	235.0	254.1	236.0	187.5	127.6	143.7	158.6	183.5
2008	176.4	188.5	147.5	182.2	191.7	228.2	262.4	234.6	177.5	149.1	127.3	174.0	186.7
2009	201.8	185.2	161.9	172.6	209.5	258.3	267.4	250.3	187.6	144.4	142.3	181.6	197.1
2010	191.9	157.1	150.6	180.6	175.6	204.6	253.5	250.5	167.1	133.4	129.5	183.6	181.8
2011	186.4	180.8	156.1	173.6	174.5	221.0	247.3	253.8	209.0	136.1	136.1	182.3	188.2
2012	190.0	188.1	145.8	165.4	205.4	207.7	245.0	258.7	197.4	141.2	146.8	155.2	187.3
2013	185.8	187.3	150.1	167.3	206.6	234.1	274.0	249.5	186.1	148.6	148.8	184.3	193.7
2014	194.0	207.4	161.0	184.7	210.4	265.2	283.5	255.1	199.3	161.9	145.4	172.1	203.3
2015	178.8	178.2	148.2	181.5	201.0	288.8	296.2	248.9	197.7	154.4	136.6	168.9	198.4
2016	191.6	175.0	145.0	193.5	205.2	257.1	258.1	249.9	190.4	143.8	135.2	168.4	192.9
2017	228.0	221.2	168.5	161.9	191.3	266.4	288.8	262.4	193.4	148.2	147.3	167.8	203.8
2018	194.7	178.4	163.3	170.5	210.0	260.8	285.2	263.1	191.2	146.1	148.9	171.2	198.8
2019	178.0	216.0	192.4	168.7	193.8	271.3	259.8	257.1	195.8	151.1	160.3	176.9	201.7
2020	179.0	181.0	163.9	194.4	188.2	242.9	274.7	277.5	202.0	152.4	149.4	170.5	198.1
2021	179.5	195.7	169.2	197.3	227.2	283.7	313.9	260.5	195.1	153.7	145.7	154.0	206.4
2022	214.6	202.6	164.1	164.9	166.0	206.6	275.7	298.3	231.6	161.2	178.9	209.1	206.3
2023	213.3	206.5	172.4	171.9	218.9	287.4	309.9	261.3	192.1	147.2	158.0	178.8	209.9
2024	209.2	204.8	163.4	174.9	197.7	261.2	292.3	276.1	203.4	160.9	148.8	175.5	205.8
2025	185.2	229.7	151.7	162.0	199.6	281.4	292.4	270.4	210.2	155.0	145.4	154.8	203.0
20-Year Min.	167.3	157.1	145.0	151.7	166.0	204.6	245.0	233.4	167.1	124.0	127.3	154.0	177.6
20-Year Avg.	191.3	190.4	159.2	173.5	195.9	248.2	273.3	257.1	193.2	146.3	145.0	172.5	195.6
20-Year Max	228.0	229.7	192.4	197.3	227.2	288.8	313.9	298.3	231.6	161.9	178.9	209.1	209.9
2026	198.1	206.6	157.2	167.1	202.9	270.0	293.0	270.4	203.0	153.8	155.7	177.8	204.7
2027	200.2	208.7	158.7	168.4	203.7	270.6	293.8	271.3	203.7	154.2	156.3	178.8	205.7
2028	201.5	210.0	159.3	168.9	204.0	271.0	294.4	272.2	204.5	154.7	157.1	179.9	206.5
2029	202.9	211.4	160.0	169.3	204.3	271.4	295.0	272.8	205.0	154.8	157.6	180.7	207.1
2030	203.9	212.5	160.5	169.6	204.4	271.6	295.3	273.4	205.5	155.1	158.1	181.5	207.6
2031	205.1	213.7	160.9	169.7	204.3	271.6	295.6	273.8	205.7	154.9	158.2	182.0	208.0
2032	205.9	214.5	161.1	169.7	204.2	271.6	295.7	274.2	206.0	155.0	158.5	182.7	208.3
2033	206.8	215.5	161.4	169.7	203.9	271.5	295.8	274.5	206.1	154.7	158.6	183.2	208.5
2034	207.6	216.4	161.5	169.7	203.8	271.4	296.0	274.8	206.4	154.7	158.9	183.9	208.8
2035	208.5	217.4	161.8	169.7	203.5	271.3	296.0	275.1	206.5	154.4	159.0	184.3	209.0
2036	209.3	218.1	161.9	169.6	203.2	271.1	296.1	275.3	206.5	154.1	159.0	184.8	209.1

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Table 6-4 – 2026 BASE case forecast of MONTHLY and annual retail load (aMW) by customer class

Revenue Class	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	2027
RES	127.1	130.7	85.4	70.4	58.2	66.6	80.1	89.0	77.4	56.0	81.1	108.7	85.7
SGS	18.2	19.5	14.3	14.0	13.6	15.7	17.3	19.1	17.7	13.8	14.9	16.4	16.2
MGS	25.3	27.2	21.4	21.5	21.2	24.0	24.8	26.9	27.0	24.9	24.8	24.3	24.4
LGS	18.8	20.8	17.5	18.5	17.1	18.4	18.9	21.6	22.1	22.2	21.3	19.0	19.7
LGS-EIL	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
LIND	7.7	7.4	7.4	7.5	7.6	7.4	7.4	7.6	6.7	6.5	7.8	7.2	7.3
SIRR	0.1	0.1	0.2	1.1	2.6	3.6	4.2	4.0	3.0	1.5	0.2	0.1	1.8
LIRR	0.3	0.3	9.7	32.7	80.6	132.0	138.5	100.4	47.2	26.6	3.5	0.3	48.0
SECL	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
STRL	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3
UNM	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4
TOTAL	200.2	208.7	158.7	168.4	203.7	270.6	293.8	271.3	203.7	154.2	156.3	178.8	205.7



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Table 6-5 – Historical and forecast of annual average number of customers by customer class

Calendar Year	Residential	Small General	Medium General	Large General	Large Industrial	Small Irrigation	Large Irrigation	Street Lights	Security Lights	Unmetered Flats	Total System	Annual % Change
2005	36,963	4,144	637	122	3	622	96	9	1,440	353	44,389	#N/A
2006	37,418	4,169	636	126	3	614	99	9	1,429	353	44,856	1.05%
2007	37,969	4,295	654	128	3	607	110	9	1,440	354	45,569	1.59%
2008	38,855	4,385	676	131	3	615	121	9	1,451	354	46,600	2.26%
2009	39,220	4,460	695	134	3	615	131	9	1,453	354	47,074	1.02%
2010	39,687	4,503	718	135	3	602	134	9	1,468	358	47,617	1.15%
2011	40,201	4,553	732	136	3	582	140	9	1,482	359	48,197	1.22%
2012	40,645	4,610	747	142	3	563	158	9	1,480	353	48,710	1.06%
2013	41,321	4,682	746	144	3	564	208	9	1,488	355	49,520	1.66%
2014	41,758	4,741	754	148	3	563	225	9	1,493	359	50,053	1.08%
2015	42,375	4,828	758	151	3	560	234	9	1,482	362	50,762	1.42%
2016	43,157	4,915	768	157	5	558	233	9	1,476	365	51,643	1.74%
2017	43,895	5,121	713	101	5	565	428	8	1,926	368	53,130	2.88%
2018	44,578	5,184	706	89	5	557	435	8	1,886	369	53,817	1.29%
2019	45,348	5,267	709	88	5	550	436	8	1,859	374	54,644	1.54%
2020	46,053	5,340	703	88	5	556	435	8	1,832	378	55,398	1.38%
2021	46,763	5,384	703	91	5	557	427	8	1,835	376	56,149	1.36%
2022	47,320	5,444	685	88	5	552	435	8	1,833	383	56,753	1.08%
2023	47,866	5,517	674	88	5	551	435	8	1,821	392	57,357	1.06%
2024	48,332	5,607	678	89	5	547	435	8	1,811	399	57,911	0.97%
2025	49,089	5,696	689	88	5	544	435	8	1,804	400	58,758	1.46%
2026	49,708	5,764	694	91	5	541	434	8	1,799	403	59,446	1.17%
2027	50,308	5,836	695	92	5	540	434	8	1,787	406	60,110	1.12%
2028	50,908	5,908	696	92	5	539	434	8	1,775	409	60,774	1.10%
2029	51,508	5,980	698	92	5	538	434	8	1,763	412	61,437	1.09%
2030	52,108	6,052	699	92	5	537	434	8	1,751	415	62,101	1.08%
2031	52,708	6,124	701	92	5	536	434	8	1,739	418	62,764	1.07%
2032	53,308	6,196	702	92	5	535	434	8	1,727	421	63,428	1.06%
2033	53,908	6,268	704	92	5	534	434	8	1,715	424	64,091	1.05%
2034	54,508	6,340	705	92	5	533	434	8	1,703	427	64,755	1.04%
2035	55,108	6,412	707	92	5	532	434	8	1,691	430	65,418	1.02%
2036	55,708	6,484	708	92	5	531	434	8	1,679	433	66,081	1.01%
AARG %[1] 2026-2031	1.18%	1.22%	0.20%	0.29%	0.00%	-0.19%	0.00%	0.00%	-0.68%	0.73%	1.09%	
AARG %[1] 2026-2036	1.15%	1.18%	0.20%	0.15%	0.00%	-0.19%	0.00%	0.00%	-0.69%	0.72%	1.06%	

1) AARG % = Annual Average Rate of Growth Percentage

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Table 6-6 – Historical and BASE case forecast of annual usage per customer (kWh) by customer class

Calendar Year	Residential	Small General	Medium General	Large General	Large Industrial	Small Irrigation	Large Irrigation	Street Lights	Security Lights	Unmetered Flats	Total System	Annual % Change
2005	16,845	27,681	257,524	1,988,160	17,761,932	25,280	3,978,407	451,882	741	7,059	36,101	#N/A
2006	16,896	27,034	252,263	1,880,220	12,485,305	23,298	3,573,162	453,740	717	8,026	34,682	-3.93%
2007	16,972	26,787	252,577	1,744,660	16,348,383	26,110	3,512,746	461,266	714	8,041	35,271	1.70%
2008	17,151	26,366	250,845	1,717,234	15,920,098	26,086	3,234,619	468,669	714	8,046	35,190	-0.23%
2009	18,402	27,260	252,179	1,741,869	12,969,692	27,453	3,132,715	474,203	719	8,122	36,673	4.21%
2010	16,498	25,202	237,977	1,619,899	18,454,887	23,997	2,663,248	482,159	728	8,089	33,450	-8.79%
2011	17,113	25,991	239,704	1,541,682	21,803,603	25,097	2,624,234	614,671	733	8,103	34,201	2.24%
2012	16,435	25,905	235,607	1,530,826	23,525,055	26,936	2,345,402	459,597	732	8,294	33,777	-1.24%
2013	16,889	26,255	237,601	1,523,024	23,267,593	26,970	1,862,539	305,647	845	8,348	34,264	1.44%
2014	16,687	26,215	241,437	1,531,617	23,956,495	30,566	2,024,154	302,278	869	8,302	35,589	3.86%
2015	15,705	25,165	240,911	1,497,847	22,313,962	29,330	1,930,671	300,405	920	8,350	34,239	-3.79%
2016	15,333	24,795	234,983	1,422,089	12,922,450	27,952	1,800,809	287,682	856	8,447	32,804	-4.19%
2017	17,291	27,447	303,456	1,873,052	13,420,262	25,013	915,857	316,902	556	8,011	33,594	2.41%
2018	15,654	26,727	309,740	2,126,053	13,199,344	28,295	940,848	317,219	538	7,984	32,365	-3.66%
2019	16,567	27,301	315,786	2,016,155	12,863,616	24,812	885,187	318,288	521	7,944	32,332	-0.10%
2020	15,298	24,653	294,985	1,876,188	12,725,056	29,374	1,022,801	318,421	504	7,998	31,410	-2.85%
2021	15,225	25,808	310,801	2,027,005	13,016,760	30,198	1,091,183	299,130	461	7,987	32,199	2.51%
2022	16,507	26,703	325,729	2,209,181	12,967,032	27,049	866,358	316,554	421	7,843	31,839	-1.12%
2023	15,944	26,243	320,501	2,369,494	12,650,440	28,094	968,551	315,596	391	7,882	32,060	0.69%
2024	15,154	25,191	311,988	2,312,953	12,888,960	28,971	988,046	314,430	365	7,935	31,212	-2.65%
2025	14,844	24,003	309,467	2,297,917	12,892,624	28,063	945,183	314,145	348	7,947	30,260	-3.05%
2026	14,941	24,428	309,544	2,073,242	12,845,944	28,407	969,738	313,819	339	7,915	30,161	-0.33%
2027	14,914	24,306	307,878	2,069,324	12,845,944	28,405	968,808	313,819	339	7,921	29,982	-0.59%
2028	14,943	24,264	307,877	2,059,088	12,881,445	28,412	967,927	314,752	340	7,935	29,849	-0.45%
2029	14,835	24,055	305,389	2,041,963	12,845,944	28,407	967,034	313,819	339	7,915	29,533	-1.06%
2030	14,771	23,918	304,092	2,029,456	12,845,944	28,409	966,166	313,819	337	7,920	29,291	-0.82%
2031	14,689	23,780	302,236	2,016,188	12,845,944	28,409	965,306	313,819	339	7,915	29,028	-0.90%
2032	14,660	23,719	301,630	2,007,876	12,881,445	28,411	964,478	314,752	338	7,945	28,846	-0.62%
2033	14,509	23,503	298,711	1,988,017	12,845,944	28,412	963,646	313,819	338	7,920	28,500	-1.20%
2034	14,419	23,368	297,074	1,973,313	12,845,944	28,411	962,804	313,819	337	7,926	28,243	-0.90%
2035	14,329	23,235	294,943	1,958,204	12,845,944	28,411	961,947	313,819	338	7,922	27,982	-0.92%
2036	14,300	23,184	293,308	1,948,399	12,881,445	28,419	961,098	314,752	337	7,949	27,797	-0.66%
AARG %[1] 2026-2031	-0.34%	-0.54%	-0.48%	-0.56%	0.00%	0.00%	-0.09%	0.00%	-0.02%	0.00%	-0.76%	
AARG %[1] 2026-2036	-0.44%	-0.52%	-0.54%	-0.62%	0.03%	0.00%	-0.09%	0.03%	-0.05%	0.04%	-0.81%	

1) AARG % = Annual Average Rate of Growth Percentage

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Table 6-7 – Historical and forecast annual year-end number of customers by customer class

Calendar Year	Residential	Small General	Medium General	Large General	Large Industrial	Small Irrigation	Large Irrigation	Street Lights	Security Lights	Unmetered Flats	Total System	Annual % Change
2005	37,236	4,128	627	123	3	619	96	9	1,435	352	44,628	#N/A
2006	37,802	4,232	641	127	3	602	101	9	1,431	354	45,302	1.51%
2007	38,285	4,324	665	131	3	609	116	9	1,448	354	45,944	1.42%
2008	39,095	4,445	683	132	3	615	124	9	1,443	354	46,903	2.09%
2009	39,430	4,484	707	135	3	610	133	9	1,462	355	47,328	0.91%
2010	39,973	4,528	725	135	3	594	130	9	1,478	362	47,937	1.29%
2011	40,432	4,576	747	141	3	573	142	9	1,481	351	48,455	1.08%
2012	40,955	4,652	742	143	3	555	163	9	1,483	354	49,059	1.25%
2013	41,561	4,709	750	146	3	563	218	9	1,500	357	49,816	1.54%
2014	42,039	4,784	758	151	3	559	229	9	1,489	361	50,382	1.14%
2015	42,724	4,883	762	153	3	558	232	9	1,478	364	51,166	1.56%
2016	43,574	4,949	775	160	5	556	230	9	1,473	366	52,097	1.82%
2017	44,244	5,191	701	88	5	565	432	8	1,909	367	53,510	2.71%
2018	44,967	5,189	710	90	5	553	435	8	1,877	370	54,204	1.30%
2019	45,717	5,302	704	86	5	539	436	8	1,843	377	55,017	1.50%
2020	46,420	5,374	708	92	5	557	435	8	1,822	381	55,802	1.43%
2021	47,033	5,410	695	88	5	552	436	8	1,847	382	56,456	1.17%
2022	47,573	5,454	679	88	5	549	434	8	1,831	386	57,007	0.98%
2023	48,133	5,565	678	89	5	547	435	8	1,818	396	57,674	1.17%
2024	48,576	5,641	684	87	5	546	435	8	1,807	400	58,189	0.89%
2025	49,383	5,725	693	90	5	542	434	8	1,805	401	59,086	1.54%
2026	49,983	5,797	694	91	5	541	434	8	1,793	404	59,750	1.12%
2027	50,583	5,869	695	92	5	540	434	8	1,781	407	60,414	1.11%
2028	51,183	5,941	697	92	5	539	434	8	1,769	410	61,078	1.10%
2029	51,783	6,013	698	92	5	538	434	8	1,757	413	61,741	1.09%
2030	52,383	6,085	700	92	5	537	434	8	1,745	416	62,405	1.08%
2031	52,983	6,157	701	92	5	536	434	8	1,733	419	63,068	1.06%
2032	53,583	6,229	703	92	5	535	434	8	1,721	422	63,732	1.05%
2033	54,183	6,301	704	92	5	534	434	8	1,709	425	64,395	1.04%
2034	54,783	6,373	706	92	5	533	434	8	1,697	428	65,059	1.03%
2035	55,383	6,445	707	92	5	532	434	8	1,685	431	65,722	1.02%
2036	55,983	6,517	708	92	5	531	434	8	1,673	434	66,385	1.01%
AARG %[1] 2026-2031	1.17%	1.21%	0.20%	0.22%	0.00%	-0.19%	0.00%	0.00%	-0.68%	0.73%	1.09%	
AARG %[1] 2026-2036	1.14%	1.18%	0.20%	0.11%	0.00%	-0.19%	0.00%	0.00%	-0.69%	0.72%	1.06%	

1) AARG % = Annual Average Rate of Growth Percentage

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Table 6-8 – Historical and forecast annual change in number of customers by customer class

Calendar Year	Residential	Small General	Medium General	Large General	Large Industrial	Small Irrigation	Large Irrigation	Street Lights	Security Lights	Unmetered Flats	Total System	Annual % Change
2005	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A
2006	566	104	14	4	0	(17)	5	0	(4)	2	674	#N/A
2007	483	92	24	4	0	7	15	0	17	0	642	-4.75%
2008	810	121	18	1	0	6	8	0	(5)	0	959	49.38%
2009	335	39	24	3	0	(5)	9	0	19	1	425	-55.68%
2010	543	44	18	0	0	(16)	(3)	0	16	7	609	43.29%
2011	459	48	22	6	0	(21)	12	0	3	(11)	518	-14.94%
2012	523	76	(5)	2	0	(18)	21	0	2	3	604	16.60%
2013	606	57	8	3	0	8	55	0	17	3	757	25.33%
2014	478	75	8	5	0	(4)	11	0	(11)	4	566	-25.23%
2015	685	99	4	2	0	(1)	3	0	(11)	3	784	38.52%
2016	850	66	13	7	2	(2)	(2)	0	(5)	2	931	18.75%
2017	670	242	(74)	(72)	0	9	202	(1)	436	1	1,413	51.77%
2018	723	(2)	9	2	0	(12)	3	0	(32)	3	694	-50.88%
2019	750	113	(6)	(4)	0	(14)	1	0	(34)	7	813	17.15%
2020	703	72	4	6	0	18	(1)	0	(21)	4	785	-3.44%
2021	613	36	(13)	(4)	0	(5)	1	0	25	1	654	-16.69%
2022	540	44	(16)	0	0	(3)	(2)	0	(16)	4	551	-15.75%
2023	560	111	(1)	1	0	(2)	1	0	(13)	10	667	21.05%
2024	443	76	6	(2)	0	(1)	0	0	(11)	4	515	-22.79%
2025	807	84	9	3	0	(4)	(1)	0	(2)	1	897	74.17%
2026	600	72	1	1	0	(1)	0	0	(12)	3	664	-25.98%
2027	600	72	1	1	0	(1)	0	0	(12)	3	664	0.00%
2028	600	72	2	0	0	(1)	0	0	(12)	3	664	0.00%
2029	600	72	1	0	0	(1)	0	0	(12)	3	663	-0.15%
2030	600	72	2	0	0	(1)	0	0	(12)	3	664	0.15%
2031	600	72	1	0	0	(1)	0	0	(12)	3	663	-0.15%
2032	600	72	2	0	0	(1)	0	0	(12)	3	664	0.15%
2033	600	72	1	0	0	(1)	0	0	(12)	3	663	-0.15%
2034	600	72	2	0	0	(1)	0	0	(12)	3	664	0.15%
2035	600	72	1	0	0	(1)	0	0	(12)	3	663	-0.15%
2036	600	72	1	0	0	(1)	0	0	(12)	3	663	0.00%

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Capital Requirements Plan

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Tab 9

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Capital Requirements Plan
Summary - 2027 Preliminary Budget

Category Description	2026 Original Budget	2026 Amended Budget	2027	2028	2029	2030	2031	Forecast
Transmission	$4,253,622	$4,959,511	$4,931,442	$5,400,500	$225,000	$3,975,000	$655,000	11,666,040
Distribution	$20,513,039	$20,162,865	$18,841,284	$13,557,196	$15,150,494	$17,293,351	$17,879,135	7,656,291
Broadband	$1,445,307	$1,481,055	$1,405,926	$1,204,462	$1,129,462	$1,105,000	$1,105,000	234,462
General Plant	$1,129,600	$1,283,600	$1,762,500	$1,903,000	$1,405,000	$1,525,000	$1,540,000	
IT	$4,472,100	$2,715,466	$7,267,280	$3,995,500	$2,791,000	$1,720,000	$1,640,000	
CIAC	($6,561,358)	($7,023,534)	($4,230,144)	($3,605,319)	($3,605,319)	($7,365,319)	($4,115,319)	
Grand Total	**$25,252,311**	**$23,578,962**	**$29,978,288**	**$22,455,339**	**$17,095,636**	**$18,253,032**	**$18,703,816**	**19,556,793**

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Capital Requirements Plan
Transmission - 2027 Preliminary Budget

Project Name	Bu Number	2026 Original Budget	2026 Amended Budget	2027	2028	2029	2030	2031	Forecast
Switch Upgrade/Additions	137	$229,060	$252,240	$254,460	$100,000	$100,000	$100,000	$100,000	
Poles & Fixtures, Misc. Repairs	75	$143,163	$157,650	$159,038	$125,000	$125,000	$125,000	$125,000	
Transmission Line-Sunset Rd to Dallas Rd (WO #503229)	138	$2,058,994	$2,223,635	$2,939,637					
Sunheaven #3 Transmission Line (Segments 1-A, 1-B, & 2)	489T	$1,420,365	$1,450,617						
Prior #2 Sectionalizing Switches (WO #688230)	137	$170,112	$193,404						
115kV Re-Route Whitcomb/Sandpiper (WO #728361)	484	$123,968	$129,016						
Angus-Franklin River Crossing Tower Evaluation	518	$107,960	$179,617						
Irrigro Switch (53006-8701) (WO #720770)	137		$130,739						
Berrian Switch (52902-0101) (WO #720837)	137		$94,654						
Irrigro Switch (63032-4601) (WO #720768)	137		$74,502						
Berrian Switch (53006-5102) (WO #720842)	137		$73,438						
Mabton to Prosser (BPUD Service Territory)	562			$275,000	$3,285,500				
North River Crossing 115kV Steel Deadend Upgrade	75			$287,011					
Southridge Transmission Extension To S/O I-82	568			$388,150					
Transmission Switch Upgrades BC190, New SW W/O H2F1 Tap (WO #763137)	137			$258,284					
Transmission Switch addition W/O Sandpiper tap (WO #763140)	137			$140,403					
Transmission Switch addition W/O Whitcomb (WO#763141)	137			$139,757					
Install New Switch N/O Sunset Tap	137			$89,703					
Mabton to Prosser (Remainder to Byron Sub)	Null				$1,890,000				
Mabton Point of Delivery Costs (Transformer, Metering, Substation Mods)	Null						$2,750,000		
Chandler Tap (KID)	Null						$1,000,000		
Edison Transmission Tap	Null							$430,000	
Weber to Sunheaven #3 New Transmission Line and Metering (Point of Delivery)	75								5,300,000
Angus Franklin River Crossing Replacement	75								3,000,000
BPA Breaker Position (Weber Canyon)	353								2,800,000
Nutmeg Transmission Tap	Null								566,040
Grand Total		**$4,253,622**	**$4,959,511**	**$4,931,442**	**$5,400,500**	**$225,000**	**$3,975,000**	**$655,000**	**11,666,040**

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Capital Requirements Plan
Distribution - 2027 Preliminary Budget

Project Group	Project	Project Name	Bu Number	2026 Original Budget	2026 Amended Budget	2027	2028	2029	2030	2031	Forecast
Capacity & Reliability	09 - Dist 5 Yr Plan Projects	POS #58B - BEC-2, Extend to Sunset (WO #732048)	205	$765,874	$304,138	$1,014,072					
		POS#145 - Prosser Substation Feeder Getaway Replacement	504	$197,700	$250,592						
		POS #129 - Angus-5 4/0 ACSR n W Metaline (WO #731667)	488	$159,497	$386,830						
		POS #TBD - Prosser #2 to Riverfront #3 Tie @ Wilgus (WO #753373)	502	$157,191	$795,224						
		POS #15 - HLS-4, Recond. 3/0, W. 10th Ave. (WO #615372)	309	$154,496	$436,973						
		POS #38 - VIS-1 to Vis-6 Across Quinault (WO #505924)	152	$227,889			$170,801				
		POS #146A- Bob Olsen West from Sherman Feeder Extension (WO #775015)	537			$556,833					
		POS #127 - PSR-2 Reconductor 4/0 Along OIE	309			$484,120					
		POS #36A - SSR-3 Reconductor (DNR Land) WEST - (WO #771084)	395			$218,280					
		POS #146B- Orchard View to Lois Lane Feeder Extension (WO #774906)	537				$496,162				
		POS #128 - BEC-3, Extend Feeder Highland	205				$280,933				
		POS #146C- Lois Lane Double Circuit Feeder Upgrade (WO #773093)	537					$564,502			
		POS #146D- Feeder Extension Through Southcliff	537					$526,009			
		POS #131- Vista Feeders 1 & 7 Cable Replacement	Null					$482,175			
		POS #81 - PHI-8, New Feeder North to Cochrane	297					$410,674			
		POS #133 - PSR-3 to SSR-2 Tie (Between Prosser & Benton City)	Null					$161,081			
		POS #146E- Bob Olsen East From Five Corners Feeder Extension (WO #774096)	537						$379,206		
		POS #147 - Highland 4 Reconductor Morain to 395	Null						$274,887		
		POS #102 - HED-4 Getaway Reconductor	288						$152,651		
		POS #56 - Reconductor Ely 8 Feeder 15th & Conway	Null						$119,682		
		POS #120 - ANG-4 Reconductor Between Morain & Union	Null							$400,000	
		POS #119 - PSR-3 UG/OH Reconductor L595A to 82402-4907	332							$361,900	
		POS #146F- Feeder tie on Bob Olsen Pkwy	537							$324,372	
		POS #105 - KEN-9 Reconductor Down Washington	Null							$271,602	
		POS #22 - KEN-8, Reconductor Across Fairgrounds	Null							$194,320	
		POS #54 - ZEH-3, Recond. 1/0 to Serve GUM-3	Null							$150,729	
		POS #TBD - PSR-2 Reconductor Johnson W/O OIE	Null								500,000
		POS #135 - Hedges 3 Reconductor 3/0 Perkins Rd to Game Farm Rd	Null								416,500
		POS #113 - Ely-2 Reconductor Garfield St. L138A to 82912-3405	Null								380,000
		POS #39 - ZEH-1, Extent OH line and UG tie with STH-3	Null								349,764
		POS #20 - HED - 4 Reconductor 3/0 ACSR, Perkins Rd.	204								341,326
		POS #124 - GUM-4 Reconductor 3/0 Bowles Rd to Haney	Null								321,602
		POS #122 - Angus-3 Reconductor 3/0 Clearwater L314A to 82903-9002	Null								311,375
		POS #121 - HLS-7 Reconductor Between Filmore & Kellogg	Null								200,000
		POS #79 - RTA-2, Recond. Badger Rd. Btwn L766A & L80R	Null								161,000
		POS #136 - Ely-2 Reconductor 3/0 82912-3405 to 82914-0406	Null								127,650
		Total		**$1,662,647**	**$2,173,756**	**$2,273,305**	**$947,896**	**$2,144,441**	**$926,426**	**$1,702,923**	**3,109,217**
	17 - Dist System Improvement	Distribution System Improvements	141	$605,154	$648,282	$675,364	$625,000	$625,000	$625,000	$625,000	
		Fire Mitigation - OH Line Reconstruction	312	$250,000	$250,000	$250,000	$250,000	$250,000	$250,000	$250,000	
		American Rock Reeder Extension (WO #718357)	141		$913,117						
		Cherry Grove Highland Rd Widening BC	141		$82,055						
		Totalizing/Primary Metering Modification - Spaw, Prior 1, & Patterson	532		$80,145						
		Voltage Optimization	151			$300,000					
		Total		**$855,154**	**$1,973,598**	**$1,225,364**	**$875,000**	**$875,000**	**$875,000**	**$875,000**	
	22 - Scada	Fiber to Sun Heaven #3 Substation (WO #734364)	489D	$193,000	$315,000						

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Project Group	Project	Project Name	Bu Number	2026 Original Budget	2026 Amended Budget	2027	2028	2029	2030	2031	Forecast
Capacity & Reliability	22 - Scada	South Slope RTU Replacement (BREA Metering Point) (WO #775211)	425	$37,730	$34,979						
		H2F3 RTU Replacement (WO #739613)	425	$31,101	$23,967						
		Berrian Tap Meter Point RTU upgrade (WO #763761)	425	$28,529	$36,398						
		H2F Tap Metering Point RTU upgrade (WO #763766)	425	$28,529	$36,399						
		Plymouth RTU Replacement (BREA Metering Point) (WO #775214)	425	$28,529	$34,979						
		Cold Creek RTU Upgrade (WO #759602)	425	$27,625	$35,399						
		251 Meter Point RTU Upgrade (WO #775208)	425	$26,443	$32,675						
		Paterson Tap Metering Point RTU upgrade (WO #763769)	425	$18,097	$25,839						
		Nine Canyon Scada Upgrades	540	$35,451		$353,301					
		H2F4 RTU Replacement (WO #739618)	425	$31,101		$27,991					
		Berrian Tap Meter Point RTU upgrade	425	$9,101							
		Cold Creek RTU Upgrade	425	$9,100							
		H2F Tap Metering Point RTU upgrade	425	$9,101							
		Paterson Tap Metering Point RTU upgrade	425	$9,101							
		Plymouth RTU Replacement (BREA Metering Point)	425	$9,101							
		251 Meter Point RTU Upgrade	425	$7,718							
		Chevron RTU Upgrade w/ Chevron Breaker Replacement (WO #755183)	425		$51,057						
		Highlands RTU Replacement (QEI)	425		$27,525						
		H2F1 Substation RTU Replacement (WO #770094)	425		$23,756						
		Spaw Substation RTU Replacement	425		$23,756						
		Phillips RTU Replacement	425			$55,329					
		Horse Heaven RTU Replacement (Metering Point) (WO #775207)	425			$35,395					
		River Front RTU Replacement	425			$36,458					
		Sunset Road RTU Replacement	425			$36,458					
		Irrigro Substation RTU Replacement	425				$27,543				
		Reata Substation RTU Replacement	425					$43,962			
		Highlands RTU Replacement (DAQ)	425					$23,609			
		Total		**$539,354**	**$701,729**	**$544,931**	**$27,543**	**$67,571**			
	23 - Substations	Substation Misc. Aux Equip, Relays/Controls	148	$40,000	$40,000	$40,000	$40,000	$40,000	$40,000	$40,000	
		OLTC Power Transformer #2 - Orchard View Bay #1 (WO #701553)	447	$119,987	$10,790	$147,292					
		Sun Heaven #3 Substation (WO #734321)	489D	$1,588,127	$1,586,841						
		OLTC Power Transformer #1 - Vista Bay #2 (WO #701540)	446	$143,192	$143,173						
		Kennewick Bay 3 Recloser Control Upgrades (WO #730915)	457	$48,137	$48,853						
		Orchard View Battery Replacement (WO #765668)	503	$25,001	$17,735						
		Sunset Rd Substation Relay Upgrades (WO #665329)	411	$143,265		$183,843					
		Kennewick Bay 2 Recloser Control Upgrades (WO #730916)	457	$48,137		$49,921					
		Chevron Substation C1B Breaker Replacement (WO #755183)	148		$67,971						
		Kennewick Bay 1 Recloser Control Upgrades (WO #721763)	457		$48,853						
		New Badger Canyon Substation Property	434			$300,000					
		Phillips Battery Bank Replacement	542			$41,919					
		River Front Relay Upgrades	Null				$261,556				
		Chevron Battery Replacement	530				$20,615				
		Prosser Bay #1 CS & Diff Addition	Null					$363,281			
		Reata Battery Bank Replacement	Null					$20,615			
		Chandler Substation (KID)	Null						$2,500,000		

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Capital Requirements Plan
Distribution - 2027 Preliminary Budget

Project Group	Project	Project Name	Bu Number	2026 Original Budget	2026 Amended Budget	2027	2028	2029	2030	2031	Forecast
Capacity & Reliability	23 - Substations	Prosser Bay #2 CS & Diff Addition	Null						$412,609		
		Ely Battery Replacement	Null						$27,615		
		Vista Battery Bank Replacement	Null						$24,615		
		Edison or Ridgeline Substation	Null							$2,770,050	
		Nine Canyon Battery Replacement	540							$45,961	
		Sunset Road Battery Replacement	Null							$20,615	
		Nutmeg Substation	Null								2,397,074
		Aged Transformer Replacement (50-59 years)	Null								1,800,000
		Hedges Substation CS & Diff Addition	Null								350,000
		Total		**$2,155,844**	**$1,964,217**	**$762,975**	**$322,171**	**$423,896**	**$3,004,839**	**$2,876,626**	**4,547,074**
	C&R - Capacity & Reliability	Distribution Regulators	323	$261,053	$261,053	$150,000	$150,000	$150,000	$150,000	$150,000	
		Total		**$261,053**	**$261,053**	**$150,000**	**$150,000**	**$150,000**	**$150,000**	**$150,000**	
	Total			**$5,474,051**	**$7,074,354**	**$4,956,575**	**$2,322,610**	**$3,660,908**	**$4,956,265**	**$5,604,549**	**7,656,291**
Customer Growth	20 - Service Poles	Service Poles	93	$52,589	$54,227	$65,815	$45,000	$45,000	$37,500	$45,000	
		Total		**$52,589**	**$54,227**	**$65,815**	**$45,000**	**$45,000**	**$37,500**	**$45,000**	
	30 - Sum Base Growth	Distribution Base Growth	140	$4,090,455	$4,323,717	$4,424,413	$4,050,846	$4,050,846	$4,650,846	$4,650,846	
		Total		**$4,090,455**	**$4,323,717**	**$4,424,413**	**$4,050,846**	**$4,050,846**	**$4,650,846**	**$4,650,846**	
	L&LR - Land & Land Rights	New Permits (Crossing, Etc.)	140	$40,000	$40,000	$40,000	$40,000	$40,000	$40,000	$40,000	
		County Recording Fees - Easements	140	$15,000	$15,000	$15,000	$15,000	$15,000	$15,000	$15,000	
		Title Reports for Construction Projects	140	$2,500	$2,500	$2,500	$2,500	$2,500	$2,500	$2,500	
		Total		**$57,500**	**$57,500**	**$57,500**	**$57,500**	**$57,500**	**$57,500**	**$57,500**	
	XFMR - Transformer	Services, Set Xfmrs, Run Secondary	94	$5,229,745	$3,189,458	$3,243,555	$3,250,000	$3,500,000	$3,750,000	$3,750,000	
		Total		**$5,229,745**	**$3,189,458**	**$3,243,555**	**$3,250,000**	**$3,500,000**	**$3,750,000**	**$3,750,000**	
	Total			**$9,430,289**	**$7,624,902**	**$7,791,283**	**$7,403,346**	**$7,653,346**	**$8,495,846**	**$8,503,346**	
Other	19 - NESC Standards Comp..	JU - NESC Compliance Program	145	$209,251	$226,602	$228,263	$187,500	$187,500	$187,500	$187,500	
		Total		**$209,251**	**$226,602**	**$228,263**	**$187,500**	**$187,500**	**$187,500**	**$187,500**	
	OTH - Other	Transportation Exp Allocation	74	$558,434	$491,846	$635,383					
		Capital Management - Operation Labor	501	$552,116	$791,010	$602,368					
		GPS Batteries - Replacement/Purchase	519	$34,706							
		GPS Cables - Replacement/Purchase	520	$34,706							
		IKE GPS Device	496		$10,600						
		Total		**$1,179,962**	**$1,293,457**	**$1,237,751**					
	Total			**$1,389,214**	**$1,520,058**	**$1,466,015**	**$187,500**	**$187,500**	**$187,500**	**$187,500**	
General Plant	METR - Meters	Meters & Metering Equipment	86	$450,000	$450,000	$450,000	$450,000	$450,000	$450,000	$450,000	
		Meter Change-Outs	336	$283,040	$281,288	$641,440	$290,000	$295,000	$300,000	$230,000	
		Total		**$733,040**	**$731,288**	**$1,091,440**	**$740,000**	**$745,000**	**$750,000**	**$680,000**	
	Total			**$733,040**	**$731,288**	**$1,091,440**	**$740,000**	**$745,000**	**$750,000**	**$680,000**	
Repair & Replace	12 - Dist. Cable Replacement Project	Repair & Replacement - Cable	147	$1,718,133	$1,744,768	$1,924,693	$1,780,240	$1,780,240	$1,780,240	$1,780,240	
		Farm Cable Replacement - Goose Ridge	424	$119,736	$4,726	$146,805					
		Farm Cable Replacement	424	$17,685							
		Total		**$1,855,553**	**$1,749,494**	**$2,071,497**	**$1,780,240**	**$1,780,240**	**$1,780,240**	**$1,780,240**	
	14 - Dist Other Maintenance	Trouble Orders	149	$844,535	$590,552	$783,324	$600,000	$600,000	$600,000	$600,000	
		Repair & Replacement - Other	92	$548,026	$603,484	$636,150	$478,500	$478,500	$478,500	$478,500	
		Total		**$1,392,561**	**$1,194,036**	**$1,419,474**	**$1,078,500**	**$1,078,500**	**$1,078,500**	**$1,078,500**	
	16 - Dist. Pole	Distribution Pole Replacement	160	$45,000	$150,000	$45,000	$45,000	$45,000	$45,000	$45,000	

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Capital Requirements Plan

Distribution - 2027 Preliminary Budget

Project Group	Project	Project Name	Bu Number	2026 Original Budget	2026 Amended Budget	2027	2028	2029	2030	2031	Forecast
Repair & Replace	Replacement	Total		$45,000	$150,000	$45,000	$45,000	$45,000	$45,000	$45,000	
	17 - Dist System Improvement	Ridgeline Reconductor to S. Sherman (WO #733851)	141	$85,081							
		Prosser Substation Feeder Getaway Replacement	504	$36,163							
		Creason Ridge Line Relocation for Construction Customer Requested (WO #772132)	141		$47,253						
		Total		$121,244	$47,253						
	23 - Substations	Ely Bay 2 XFMR Swap (WO #726925)	439	$72,087	$71,479						
		Total		$72,087	$71,479						
	Total			$3,486,446	$3,212,263	$3,535,971	$2,903,740	$2,903,740	$2,903,740	$2,903,740	
Grand Total				$20,513,039	$20,162,865	$18,841,284	$13,557,196	$15,150,494	$17,293,351	$17,879,135	7,656,291

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Capital Requirements Plan
Broadband - 2027 Preliminary Budget

Project Name	Bu Number	2026 Original Budget	2026 Amended Budget	2027	2028	2029	2030	2031	Forecast
Fiber Customer Connects - LEC	135	$443,526	$458,303	$459,718	$425,000	$425,000	$425,000	$425,000	
Fiber Backbone & Laterals	134	$375,983	$388,732	$314,507	$225,000	$150,000	$150,000	$150,000	
NoaNET NCS and District Labor	22	$249,756	$249,169	$251,006	$234,462	$234,462	$210,000	$210,000	234,462
System Improvement Projects	349	$200,171	$208,284	$209,061	$150,000	$150,000	$150,000	$150,000	
Backbone System Electronics	133	$75,000	$75,000	$75,000	$75,000	$75,000	$75,000	$75,000	
Premise Electronics	136	$50,000	$50,000	$50,000	$50,000	$50,000	$50,000	$50,000	
Fiber Conduit	19	$20,872	$21,567	$21,634	$20,000	$20,000	$20,000	$20,000	
Franchise BB Facility Relocations	252	$20,000	$20,000	$20,000	$20,000	$20,000	$20,000	$20,000	
Construction-Related Permits	524	$10,000	$10,000	$5,000	$5,000	$5,000	$5,000	$5,000	
Grand Total		$1,445,307	$1,481,055	$1,405,926	$1,204,462	$1,129,462	$1,105,000	$1,105,000	234,462

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Capital Requirements Plan
General Plant - 2027 Preliminary Budget

Project Group	Project	Project Name	Bu Number	2026 Original Budget	2026 Amended Budget	2027	2028	2029	2030	2031	Forecast
General Plant	FAC - Facilities	Replacement of Stairs & Ramp (Operations Center)	462	$125,000	$125,000						
		HVAC - OPS Controls	507	$100,000	$120,000						
		HVAC replace - Admin (Commission Rm, Auditorium, South Wing)	506	$98,500	$340,000						
		Campus Modernization Improvements	543			$50,000	$300,000	$300,000	$300,000	$300,000	
		HVAC replacement - Admin (3 units)	506			$300,000	$300,000				
		Replace fire suppression heads - Admin	544			$15,000					
		Replace fire suppression heads - OPS	544			$13,000					
		Replace fire suppression heads - Prosser	544			$12,000					
		Ice Machine in OPS Break Room	545			$6,000					
		Total		**$323,500**	**$585,000**	**$396,000**	**$600,000**	**$300,000**	**$300,000**	**$300,000**	
	LINE - Line Department	Pole Stubbing	64	$10,000	$5,000						
		Misc. Construction Capital Expense - Line Department	60	$67,500							
		Locating Tools	548			$12,500	$8,000				
		Drone Replacement	547			$75,000					
		Total		**$77,500**	**$5,000**	**$87,500**	**$8,000**				
	MESH - Meter Shop	Fluke Cable Tester	510	$15,000	$15,000						
		12S Socket Recorder - Power Quality	508	$13,300	$13,300						
		9S Socket Recorder - Power Quality	509	$13,300	$13,300						
		Communications Equipment/800 MHz Radios	49	$5,000							
		Three Phase PMI Meter Socket Power Quality Recorder	433			$15,000		$15,000		$15,000	
		Probe Well Meter Test Equipment	431			$15,000		$15,000		$15,000	
		Power Quality Recorder/Meter Base Use	396			$10,000		$10,000		$10,000	
		Power Master Series 3 Site Analyzer	549			$40,000					
		Total		**$46,600**	**$41,600**	**$80,000**		**$40,000**		**$40,000**	
	XFSH - Transormer Shop	FLIR Acoustic Imaging Camera for Partial Discharge	511	$20,000	$20,000						
		Megger CSU600A/AT	513	$8,000	$8,000						
		Projected Capital - Transformer Shop	61	$10,000			$40,000	$40,000	$40,000	$40,000	
		Hi-pot Tool (Back-up option if current can not be fixed)	512	$20,000							
		Total		**$58,000**	**$28,000**		**$40,000**	**$40,000**	**$40,000**	**$40,000**	
	AUTO - Auto Shop	A/C Recycler Recharge R134A Coolant	505	$9,000	$9,000						
		A/C Recycler Recharge R1234YF Coolant	546			$10,000					
		Total		**$9,000**	**$9,000**	**$10,000**					
	OTH - Other	Projected Capital Equip - Ops	66	$5,000							
		Total		**$5,000**							
	Total			**$519,600**	**$668,600**	**$573,500**	**$648,000**	**$380,000**	**$340,000**	**$380,000**	
Transportation	LDVH - Light-Duty Vehicles (Pickups & Cars)	Foreman Truck - Prosser (Replacing #168) (Ordered)	517	$95,000	$95,000						
		Foreman Truck - Kennewick (Replacing #175) (Ordered)	516	$95,000	$95,000						
		Maintenance Truck (Replacing #158) (Arrived in April 2026)	523	$90,000	$90,000						
		Engineering Vehicle 1/2 ton crew cab (Ordered)	514	$50,000	$55,000						
		Foreman Truck (Replacing #188)	564			$140,000					
		Meter Shop 2,500 Pickup (Replacing #120)	555			$95,000					
		Van (Replacing #204)	556			$75,000					
		Half Ton Crew Cab Truck (Replacing #141)	553			$55,000					
		Half Ton Crew Cab Truck (replacing #190)	554			$55,000					
		Half Ton Crew Cab Truck (replacing #119)	Null				$65,000				

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Capital Requirements Plan
General Plant - 2027 Preliminary Budget

Project Group	Project	Project Name	Bu Number	2026 Original Budget	2026 Amended Budget	2027	2028	2029	2030	2031	Forecast
Transportation	LDVH - Light-Duty Vehicles (Pickups & Cars)	Half Ton Crew Cab Truck (replacing #222)	Null				$65,000				
		Meter Shop 2,500 Pickup (Replacing #121)	Null					$95,000			
		Pickup/Truck (Replacing #145)	Null					$90,000			
		Half Ton Crew Cab (Replacing #154)	Null					$65,000			
		Half Ton Crew Cab (Replacing #213)	Null					$65,000			
		Pickup/Truck (Replacing #140)	Null						$90,000		
		Utility Pickup/Truck (Replacing #174)	Null						$90,000		
		Half Ton Crew Cab (Replacing #220)	Null						$65,000		
		Foreman Truck (Replacing #196)	Null							$100,000	
		Pickup/Truck (Replacing #146)	Null							$90,000	
		Pickup/Truck (Replacing #160)	Null							$90,000	
		Half Ton Crew Cab (Replacing #193)	Null							$65,000	
		Total		**$330,000**	**$335,000**	**$420,000**	**$130,000**	**$315,000**	**$245,000**	**$345,000**	
	HDVH - Heavy-Duty Vehicles (Aerial Lifts)	Service Truck - Kennewick (Replacing #198) (At Procurement)	515	$280,000	$280,000						
		Service Truck - Prosser (Replacing #189)	533			$350,000					
		Dump Truck (Replacing #99)	552			$250,000					
		80' High Reach Bucket - Kennewick (Replacing #90)	Null				$525,000				
		Bucket Truck - Kennewick (Replacing #149)	Null				$300,000				
		Digger Derrick/Line Truck (pole setter) (Replacing #170)	Null					$450,000			
		Yard Dump Truck (Replacing #100)	Null					$150,000			
		Bucket Truck (Replacing #83)	Null						$350,000		
		Service Truck - Kennewick (Replacing #92)	Null						$350,000		
		F600 Wirespool Truck (Replacing #54)	Null						$150,000		
		Digger Derrick/Line Truck (pole setter) (Replacing #167)	Null							$450,000	
		F600 Boom Flatbed Truck (Replacing #37)	Null							$170,000	
		Total		**$280,000**	**$280,000**	**$600,000**	**$825,000**	**$600,000**	**$850,000**	**$620,000**	
	EQUI - Equipment / Trailers	Skid Steer Track Loader (new asset)	551			$119,000					
		Back hoe E20 R2 Series Bobcat Compact Excavator (replacing #116)	550			$50,000					
		Warehouse Forklift (Replacing #108)	Null				$300,000				
		Forklift (Replacing #28)	Null					$110,000			
		Excavator (Replacing #143)	Null						$90,000		
		Heavy Equipment (Replacing #112)	Null							$120,000	
		Small Equipment (Replacing #153)	Null							$75,000	
		Total				**$169,000**	**$300,000**	**$110,000**	**$90,000**	**$195,000**	
	Total			**$610,000**	**$615,000**	**$1,189,000**	**$1,255,000**	**$1,025,000**	**$1,185,000**	**$1,160,000**	
Grand Total				**$1,129,600**	**$1,283,600**	**$1,762,500**	**$1,903,000**	**$1,405,000**	**$1,525,000**	**$1,540,000**	

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Capital Requirements Plan
Information Technoogy (IT) - 2027 Preliminary Budget

Project	Project Name	Bu Number	2026 Original Budget	2026 Amended Budget	2027	2028	2029	2030	2031
ENAP - Enterprise Applications	iVUE Enhancements	31	$10,000		$10,000				
	Cascade v.4 Upgrade	536		$32,000					
	Total		**$10,000**	**$32,000**	**$10,000**				
NETI - Network Infrastructure	Cisco Blade Server	44	$400,000	$700,000	$800,000	$400,000	$400,000	$400,000	$800,000
	Network Switch Purchase	33	$75,000	$150,000	$150,000	$100,000	$100,000	$150,000	$100,000
	Windows Datacenter Licenses	38	$25,000	$25,000	$30,000	$30,000	$35,000	$40,000	$40,000
	Multi-Function Printer	302	$15,000	$30,000	$15,000	$30,000	$30,000	$30,000	$35,000
	Enterprise Infrastructure Backup Storage Replacement	535	$450,000	$130,000			$200,000		
	Storage Area Network (SAN) Upgrade	267	$150,000		$275,000		$150,000	$225,000	$150,000
	Auditorium AV	529		$50,000					
	Next Gen Wi-Fi	558			$125,000				
	Commission AV	557			$25,000				
	External Firewalls	474				$150,000			
	Data Loss Prevention	Null				$75,000			
	Replacement of Web Filtering	Null				$50,000			
	UPS Replacement	455				$15,000			
	Fabric Interconnects	388					$140,000		$140,000
	Total		**$1,115,000**	**$1,085,000**	**$1,420,000**	**$850,000**	**$1,055,000**	**$845,000**	**$1,265,000**
OTEC - Operational Technology	OT Telecomm Network Upgrade	481	$1,792,320	$535,644	$4,042,960	$1,745,500	$1,341,000	$300,000	
	Substation Router Replacements	483	$100,000	$369,000	$40,000				
	Fiber Build - Cold Creek	482	$150,000	$150,000					
	Cell Routers	531		$116,000	$100,000	$100,000	$100,000	$100,000	$100,000
	OT Test Lab	500		$120,000					
	TGB Replacements	223			$100,000			$200,000	
	Survalent Load Reduction Tool Implementation	559			$113,000				
	WAN Switches	560			$75,000				
	Survalent Load Reduction Tool	559			$68,000				
	SCADA Dispatch Board replacement	Null				$500,000			
	Dispatch Data Wall hardware upgrade	Null				$250,000			
	Survalent Network Topology Processor	Null				$125,000			
	WAN Management Software	Null				$100,000			
	Total		**$2,042,320**	**$1,290,644**	**$4,538,960**	**$2,820,500**	**$1,441,000**	**$600,000**	**$100,000**
SEC - Security	Security Systems - Cameras	222	$25,000	$25,000	$25,000	$25,000	$25,000	$25,000	$25,000
	Labor - Security System Upgrades	222	$83,150	$32,822	$8,320	$5,000			
	Security Systems - Substations	222	$266,630		$250,000	$270,000	$270,000	$250,000	$250,000
	Kennewick Lobby Remodel	420	$850,000		$980,000				
	Security Systems - New Data Center	222	$25,000						
	Enterprise Security System - Operations Building Expansion	222		$250,000					

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Capital Requirements Plan
Information Technoogy (IT) - 2027 Preliminary Budget

Project	Project Name	Bu Number	2026 Original Budget	2026 Amended Budget	2027	2028	2029	2030	2031
SEC - Security	CT Plant Security Camera	222			$25,000				
	Alertus Mass Notification Software	561			$10,000				
	Enterprise Security System - Intrusion Detection District Fencing	222				$25,000			
	Total		$1,249,780	$307,822	$1,298,320	$325,000	$295,000	$275,000	$275,000
DABI - Data Analytics/Business Intelligence	Increase SQL Server Licenses cores	271	$55,000						
	Total		$55,000						
Grand Total			$4,472,100	$2,715,466	$7,267,280	$3,995,500	$2,791,000	$1,720,000	$1,640,000

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Capital Requirements Plan

Capital Contributions (CIAC) - 2027 Preliminary Budget

Project Group	Project	Project Name	Bu Number	2026 Original Budget	2026 Amended Budget	2027	2028	2029	2030	2031
Transmission Projects	24 - Transmission Projects	Angus Franklin - Tower Upgrade (Contract 95-23-01)	0	($87,100)	($87,100)	($87,100)	($87,100)	($87,100)	($87,100)	($87,100)
		Chandler Tap (KID)	Null						($1,000,000)	
	Total			**($87,100)**	**($87,100)**	**($87,100)**	**($87,100)**	**($87,100)**	**($1,087,100)**	**($87,100)**
Customer Growth	23 - Substations	Sun Heaven Substation #3	489D	($2,759,958)	($2,759,958)					
		Chandler Substation (KID)	Null						($2,250,000)	
	30 - Sum Base Gr..	Distribution Base Growth	140	($3,564,300)	($3,529,238)	($3,724,130)	($3,443,219)	($3,443,219)	($3,953,219)	($3,953,219)
	Total			**($6,324,258)**	**($6,289,196)**	**($3,724,130)**	**($3,443,219)**	**($3,443,219)**	**($6,203,219)**	**($3,953,219)**
Repair & Replace	17 - Dist System ..	Creason Ridge Line Relocation for Construction Customer Requ..	141		($83,236)					
	Total				**($83,236)**					
Other	19 - NESC Stand..	JU - NESC Compliance Program	145	($75,000)						
	Total			**($75,000)**						
Broadband	05 - BB Fiber Lin..	Capital Contributions in Aid to Construction	135	($75,000)	($275,000)	($75,000)	($75,000)	($75,000)	($75,000)	($75,000)
	Total			**($75,000)**	**($275,000)**	**($75,000)**	**($75,000)**	**($75,000)**	**($75,000)**	**($75,000)**
Capacity & Reliability	17 - Dist System ..	American Rock Reeder Extension (WO #718357)	141		($289,002)					
	22 - Scada	Nine Canyon Scada Upgrades	540			($343,914)				
	Total				**($289,002)**	**($343,914)**				
Grand Total				**($6,561,358)**	**($7,023,534)**	**($4,230,144)**	**($3,605,319)**	**($3,605,319)**	**($7,365,319)**	**($4,115,319)**

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Power Supply Plan

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Tab 10

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Public Utility District No. 1 of Benton County

Power Supply Plan

2027-2031

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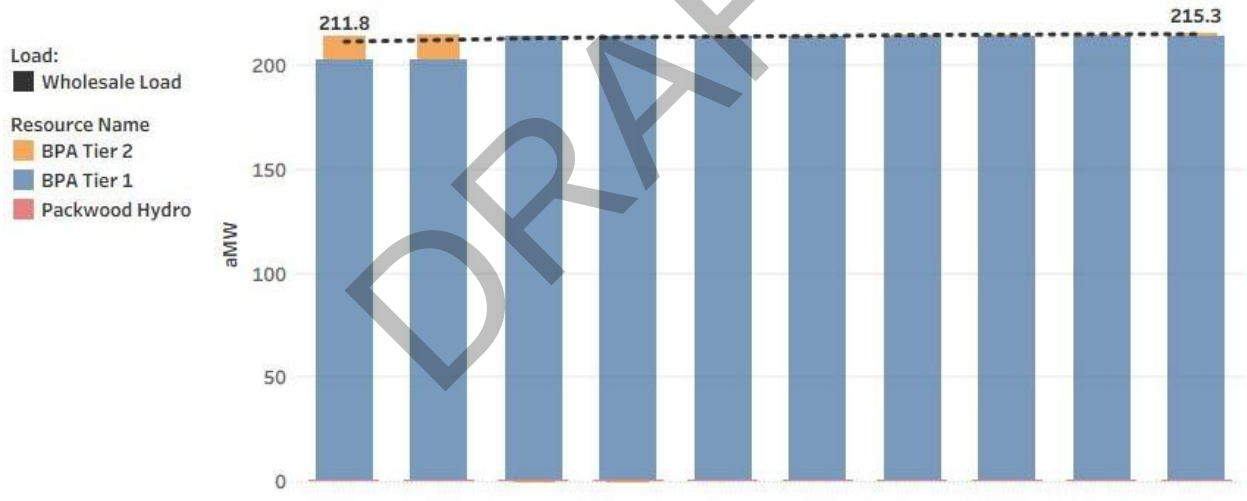
EXECUTIVE SUMMARY

The Power Supply Plan is prepared annually to summarize the District's power supply budget for the upcoming five calendar years. Its purpose is to provide background, highlight key data assumptions, and inform the District's five-year financial plan. The five-year budget of net power costs is summarized below in **Table 1.**

***Table 1**: Five-Year Budget of Net Power Costs*

Cost Category	2027	2028	2029	2030	2031
BPA Power	73,112,608	73,101,887	72,853,903	74,024,907	77,103,756
Non-BPA Resources	3,498,020	2,592,351	2,369,485	2,976,265	1,794,119
Transmission	10,939,139	11,253,841	12,569,500	12,806,275	13,770,821
Administration	1,526,662	1,576,062	1,382,825	1,425,822	1,470,199
Conservation	430,220	459,120	493,465	525,327	558,783
Total Net Power Costs	$89,506,649	$88,983,261	$89,669,178	$91,758,596	$94,697,678

This Power Supply Plan incorporates the District's 2026 Load Forecast[1] and its 2026 Resource Plan[2], as shown below in **Figure 1**.



	BP-26		BP-29		BP-31		BP-33		BP-35	
Resource Name	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
BPA Tier 2	11.6	11.7	-0.5	-0.1	0.3	0.5	1.0	1.1	1.3	1.4
BPA Tier 1	202.1	202.1	213.0	213.0	213.0	213.0	213.0	213.0	213.0	213.0
Packwood Hydro	0.9	0.9	0.9	0.9	0.9	0.9	0.9	0.9	0.9	0.9
Resource Total (aMW)	214.6	214.7	213.4	213.8	214.2	214.4	214.9	215.1	215.3	215.3
2026 Load Forecast (aMW)	211.8	212.5	213.4	213.8	214.2	214.4	214.9	215.1	215.3	215.3
Net Position (aMW)	2.8	2.2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

***Figure 1:** 10-Year Resource Plan by BPA Rate Case and Fiscal Year*

[1] 2026 Load Forecast – approved by Resolution No. 2726 on 5/26/2026
[2] 2026 Resource Plan – approved by Resolution No. 2729 on 7/14/2026

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SECTION 1: LOAD FORECAST

The wholesale load forecast is summarized below in **Table 1-1** by calendar year and **Table 1-2** by month, including wholesale load by Heavy Load Hour (HLH), Light Load Hour (LLH), average demand and peak.

***Table 1-1**: Annual Load Forecast*

Calendar Year	HLH Hours	LLH Hours	Total Hours	HLH MWh	LLH MWh	Total MWh	Total aMW	Peak MW
2027	4,912	3,848	8,760	1,108,693	748,315	1,857,008	212.0	435.4
2028	4,912	3,872	8,784	1,115,945	753,209	1,869,155	212.8	437.4
2029	4,912	3,848	8,760	1,116,200	753,381	1,869,581	213.4	436.3
2030	4,912	3,848	8,760	1,119,008	755,276	1,874,284	214.0	435.8
2031	4,912	3,848	8,760	1,120,793	756,482	1,877,275	214.3	434.5

***Table 1-2:** Monthly Load Forecast*

Year	Month	HLH Hours	LLH Hours	Total Hours	HLH MWh	LLH MWh	Total MWh	Total aMW	Peak MW
2027	Jan	400	344	744	90,352	69,377	159,729	214.7	341.9
2027	Feb	384	288	672	76,700	52,632	129,332	192.5	314.1
2027	Mar	432	311	743	71,862	47,947	119,809	161.2	238.8
2027	Apr	416	304	720	73,752	47,294	121,046	168.1	227.6
2027	May	400	344	744	92,060	62,599	154,659	207.9	328.3
2027	Jun	416	304	720	120,299	76,671	196,969	273.6	414.4
2027	Jul	416	328	744	140,270	96,483	236,753	318.2	435.4
2027	Aug	416	328	744	127,149	76,654	203,803	273.9	412.4
2027	Sep	400	320	720	83,949	55,390	139,339	193.5	328.2
2027	Oct	416	328	744	74,561	46,662	121,224	162.9	226.4
2027	Nov	400	321	721	72,577	53,600	126,177	175.0	244.8
2027	Dec	416	328	744	85,163	63,005	148,168	199.2	288.9
2028	Jan	400	344	744	90,943	69,831	160,774	216.1	343.3
2028	Feb	400	296	696	77,202	52,976	130,178	187.0	304.4
2028	Mar	432	311	743	72,332	48,260	120,592	162.3	239.5
2028	Apr	400	320	720	74,234	47,604	121,838	169.2	228.2
2028	May	416	328	744	92,662	63,008	155,670	209.2	329.6
2028	Jun	416	304	720	121,086	77,172	198,258	275.4	416.2
2028	Jul	400	344	744	141,187	97,115	238,302	320.3	437.4
2028	Aug	432	312	744	127,981	77,156	205,136	275.7	414.2
2028	Sep	400	320	720	84,498	55,752	140,251	194.8	329.5
2028	Oct	416	328	744	75,049	46,967	122,016	164.0	226.9
2028	Nov	400	321	721	73,051	53,951	127,002	176.1	245.5
2028	Dec	400	344	744	85,720	63,417	149,137	200.5	289.9
2029	Jan	416	328	744	90,964	69,847	160,811	216.1	342.4
2029	Feb	384	288	672	77,219	52,989	130,208	193.8	314.3
2029	Mar	432	311	743	72,349	48,271	120,620	162.3	238.5
2029	Apr	400	320	720	74,251	47,615	121,866	169.3	227.2
2029	May	416	328	744	92,683	63,023	155,706	209.3	328.6
2029	Jun	416	304	720	121,113	77,190	198,303	275.4	415.2
2029	Jul	400	344	744	141,219	97,137	238,356	320.4	436.3
2029	Aug	432	312	744	128,010	77,173	205,183	275.8	413.0

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Year	Month	HLH Hours	LLH Hours	Total Hours	HLH MWh	LLH MWh	Total MWh	Total aMW	Peak MW
2029	Sep	384	336	720	84,518	55,765	140,283	194.8	328.3
2029	Oct	432	312	744	75,066	46,978	122,044	164.0	225.7
2029	Nov	400	321	721	73,068	53,963	127,031	176.2	244.2
2029	Dec	400	344	744	85,739	63,432	149,171	200.5	288.6
2030	Jan	416	328	744	91,193	70,022	161,215	216.7	341.9
2030	Feb	384	288	672	77,414	53,122	130,535	194.2	313.7
2030	Mar	416	327	743	72,531	48,393	120,923	162.8	237.6
2030	Apr	416	304	720	74,438	47,734	122,172	169.7	226.2
2030	May	416	328	744	92,916	63,181	156,098	209.8	327.9
2030	Jun	400	320	720	121,418	77,384	198,802	276.1	414.6
2030	Jul	416	328	744	141,574	97,381	238,956	321.2	435.8
2030	Aug	432	312	744	128,332	77,367	205,699	276.5	412.4
2030	Sep	384	336	720	84,730	55,905	140,635	195.3	327.4
2030	Oct	432	312	744	75,255	47,096	122,351	164.5	224.5
2030	Nov	400	321	721	73,252	54,099	127,351	176.6	243.1
2030	Dec	400	344	744	85,955	63,591	149,546	201.0	287.5
2031	Jan	416	328	744	91,338	70,134	161,472	217.0	340.6
2031	Feb	384	288	672	77,537	53,207	130,744	194.6	312.4
2031	Mar	416	327	743	72,646	48,470	121,116	163.0	236.1
2031	Apr	416	304	720	74,557	47,811	122,367	170.0	224.7
2031	May	416	328	744	93,065	63,282	156,347	210.1	326.4
2031	Jun	400	320	720	121,612	77,507	199,119	276.6	413.3
2031	Jul	416	328	744	141,800	97,536	239,337	321.7	434.5
2031	Aug	416	328	744	128,537	77,491	206,028	276.9	411.1
2031	Sep	400	320	720	84,865	55,994	140,860	195.6	325.9
2031	Oct	432	312	744	75,375	47,171	122,547	164.7	222.8
2031	Nov	384	337	721	73,369	54,185	127,554	176.9	241.4
2031	Dec	416	328	744	86,092	63,693	149,785	201.3	285.8

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SECTION 2: BPA POWER COSTS

The District's Power Sales Agreement with BPA is the single largest source of power. The District Commission approved the staff's recommendation on September 27, 2022, to switch to Load Following effective October 1, 2023. The District will continue to rely on BPA for power resources, but the switch to the Load Following Product will provide greater certainty and less risk of power supply needs going forward. The October 2023 product switch with BPA is modeled throughout this Power Supply Plan.

BPA's current power contracts are 20-year agreements, signed in 2008 and expiring September 30, 2028. In 2020, BPA launched the Provider of Choice initiative to provide a process and framework for Post-2028 BPA power contracts with its customers, and the District actively participated in this process to consider our future resource portfolio and product options for Post-2028. As of October 2025, the District has signed a Provider of Choice load following contract that will be effective from October 1, 2028, through September 30, 2044.

Below are the main BPA Power cost and revenue assumptions used for the District's budget.

1. **Composite Charge**: This charge is designed to collect revenue for BPA based on the majority of its costs. It is based on the District's Tier One Cost Allocator (TOCA) and the BPA composite rate. TOCA is calculated as the lesser of the District's Net Requirements (NR) and Rate Period High Water Mark (RHWM), divided by the sum of all of BPA's customer's RHWM. It is assumed the composite rate will increase by 7% for FY2029-2030 (BP-29) and 5% for FY2031-2032 (BP-31), resulting in the costs shown below in **Table 2-1**.

***Table 2-1**: Composite Charge*

Fiscal Year	Rate Period	Composite Rate $/TOCA%/month	NR aMW	RHWM aMW	Sum of RHWM	TOCA %	Annual Charge $
2027	BP-26	$2,141,296.00	213.645	202.081	7,110	2.84239	$73,036,776
2028	BP-26	$2,141,296.00	213.821	202.081	7,110	2.84239	$73,036,776
2029	BP-29	$2,291,186.72	212.493	213.007	7,250	2.93094	$80,583,972
2030	BP-29	$2,291,186.72	212.926	213.007	7,250	2.93691	$80,748,108
2031	BP-31	$2,405,746.06	213.309	213.007	7,250	2.93803	$84,817,848
2032	BP-31	$2,405,746.06	213.514	213.007	7,250	2.93803	$84,817,848

2. **Non-Slice Charge:** Although named as a "charge", this item is an annual credit. It is designed to return to customers certain BPA credits, primarily BPA's sale of surplus and forecast resultant wholesale sales revenues. It is based on the District's Non-Slice TOCA percentage (NSTOCA) and the Non-Slice BPA Rate. The NSTOCA is the difference between the District's TOCA and its Slice percentage (0%). The annual non-slice credit amount is shown below in **Table 2-2**.

***Table 2-2**: Non-Slice Charge*

Fiscal Year	Rate Period	Non-Slice Rate $/NSTOCA%/month	NSTOCA %	Annual Credit $
2027	BP-26	($366,092.00)	2.84239	($12,486,912)
2028	BP-26	($366,092.00)	2.84239	($12,486,912)
2029	BP-29	($366,092.00)	2.93094	($12,875,928)
2030	BP-29	($366,092.00)	2.93691	($12,902,148)
2031	BP-31	($366,092.00)	2.93803	($12,907,068)
2032	BP-31	($366,092.00)	2.93803	($12,907,068)

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3. **Load Shaping:** Under the TRM, the Load Shaping Charge only applies to Load Following and Block Products. The Composite and Non-Slice Rates assume that customers receive monthly diurnal BPA power based on the monthly diurnal critical water shape of the Federal Columbia River Power System (FCRPS). The monthly diurnal difference between the District's load shape and the FCRPS shape will be multiplied by the BPA load shaping rate to determine the load shaping charge or credit. The load shaping rate is BPA's rate case forecast of the Mid-C market, HLH and LLH. Monthly rates are assumed equal to FY2026 rates, as shown below in **Table 2-3**.

***Table 2-3**: BPA Load Shaping Rate ($/MWh)*

Month	HLH	LLH
Oct	$50.63	$48.85
Nov	$39.53	$41.64
Dec	$47.63	$48.79
Jan	$43.56	$43.80
Feb	$45.43	$49.18
Mar	$29.19	$34.54
Apr	$22.33	$27.09
May	$8.60	$12.73
Jun	$15.10	$16.08
Jul	$50.98	$48.06
Aug	$53.80	$50.32
Sep	$60.51	$59.06
Average	***$38.94***	***$40.01***

4. **Demand:** Demand charges are based on the monthly peak and monthly average HLH from the load forecast. Monthly rates are assumed equal to FY2026 rates, as shown below in **Table 2-4**.

***Table 2-4**: BPA Demand Rate ($/kW)*

Month	Demand
Oct	$13.81
Nov	$10.78
Dec	$12.99
Jan	$11.88
Feb	$12.39
Mar	$7.97
Apr	$6.09
May	$2.35
Jun	$4.12
Jul	$13.91
Aug	$14.67
Sep	$16.51
Average	***$10.62***

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5. **Tier 2**: The District has elected to take Tier 2 energy from BPA to serve its above RHWM needs. The District's above RHWM needs and Tier 2 rate assumptions, are shown below in **Table 2-5**.

Table 2-5: *BPA Tier 2*

Fiscal Year	Rate Period	Tier 2 Rate $/MWh	Above RHWM aMW
2027	BP-26	$67.40	11.564
2028	BP-26	$67.70	11.740
2029	BP-29	$75.00	0.000
2030	BP-29	$75.00	0.000
2031	BP-31	$75.00	0.302
2032	BP-31	$75.00	0.507

6. **Irrigation Rate Discount:** This credit is received each year from May through September. It is computed based on the energy values in Exhibit D of the BPA Contract and the irrigation discount rate. The assumed monthly and annual credit amounts are shown below in **Table 2-6.**

Table 2-6: *Irrigation Rate Discount*

Month	Exhibit D kWh	Discount Rate $/MWh	Discount Amount $
May	53,115,401	$11.71	($621,981)
Jun	75,243,324	$11.71	($881,099)
Jul	89,003,560	$11.71	($1,042,232)
Aug	62,842,958	$11.71	($735,891)
Sep	32,033,957	$11.71	($375,118)
Annual	***312,239,200***	***$11.71***	***($3,656,321)***

7. **Prepayment Credit:** The District entered into an agreement with BPA to prepay for the future delivery of power under its existing power sales contract. The District made a lump-sum up-front payment of $6.8 million to receive a total of $9.3 million in credits through September 2028. The variance between the total paid and the credits received results in a credit of $13,348 per month ($161,256 per year) for the remainder of the contract.
8. **Reserve Distribution Clause (RDC) Credit:** No RDC credit is assumed.

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9. **Financial Reserve Policy (FRP) Surcharge:** BPA added the FRP surcharge in the BP-20 rate case. It is a provision to add up to $40M to rates if power reserves for risk are below 60 days cash on hand. An FRP surcharge for FY2027 has not been included in the budget, as shown below in **Table 2-7**.

***Table 2-7**: FRP Surcharge ($)*

Month	Amount
Dec-2026	n/a
Jan-2027	n/a
Feb-2027	n/a
Mar-2027	n/a
Apr-2027	n/a
May-2027	n/a
Jun-2027	n/a
Jul-2027	n/a
Aug-2027	n/a
Sep-2027	n/a
Total	n/a

10. **BPA Cost Recovery Adjustment Charge (CRAC):** BPA rates have the provision for an adjustment to the base rates if BPA is projecting end of year reserve for risk levels lower than $0M. The end of year forecast is updated in each Quarterly Business Review and is currently not expected to trigger.
11. **BPA Court Ordered Operation Rate Adder (COORA):** Per BP-27 initial settlement discussions, the budget assumes BPA will need to collect an additional $220M from its customers ($7.6M for Benton PUD) from January 1, 2027, through September 30, 2028—the remainder of the BP-26 rate period. The budget also assumes the COORA costs will continue into future rate periods with BPA needing to collect $85M per fiscal year ($2.9M for Benton PUD). The assumed COORA charges by calendar year are shown below in **Table 2-8.**

***Table 2-8**: COORA Annual Charges ($)*

Calendar Year	COORA Cost ($)
2027	$4,322,160
2028	$3,988,691
2029	$2,933,686
2030	$2,933,686
2031	$2,933,686

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SECTION 3: NON-BPA RESOURCE COSTS

The sections to follow include a summary of each non-BPA resource and its budgeted costs. The District's non-BPA resource contracts are summarized below in **Table 3-1**.

Table 3-1: *Summary of Non-BPA Resource Contracts*

Contract Name	Contract #	Capacity (MW)	Annual Energy (aMW)	Contract End Date
Packwood Hydroelectric	11-51-14	3.7	1[3]	Ongoing
Nine Canyon Wind - Phase I	01-51-13	3	1	7/1/2030
Nine Canyon Wind - Phase III	01-51-13	6	2	7/1/2030
White Creek Wind - LL&P	07-45-04	3	1	11/21/2027
White Creek Wind - WCWI	08-51-19	6	2	11/21/2027

PACKWOOD HYDROELECTRIC

The Packwood Lake Hydroelectric Project (Packwood) is a hydroelectric generating facility with a nameplate capacity of 26.125 MW that is owned and operated by Energy Northwest (ENW), a State of Washington Joint Operating Agency. The project is located 5 miles east of Packwood, WA in Gifford Pinchot National Forest. Project participants include Benton PUD, Clallam PUD, Clark PUD, Ferry PUD, Franklin PUD, Kittitas PUD, Klickitat PUD, Lewis PUD, Mason PUD No. 3, Skamania PUD, Snohomish PUD, and Wahkiakum PUD. Packwood's fiscal year is July through June. Benton PUD owns a 14% share of the output from the Packwood Hydroelectric Project, equating to approximately 3.66 MW of generating capacity. The expected average output from Packwood is approximately 1 aMW of energy. This project currently does not qualify as a renewable resource under State of Washington's EIA. The project is a dedicated resource as specified within the District's BPA load following contract.

Table 3-2 below shows the cost assumptions for the District's share of the Packwood Hydroelectric Project. In addition to the ENW costs, Packwood has costs for BPA Resource Support Services (RSS), which includes Transmission Scheduling Service (TSS) and Secondary Crediting Service (SCS). SCS typically provides an annual credit, assuming average water, due to Packwood generation exceeding its BPA contract amount. Packwood also has transmission costs (loss returns), as described in that section, but not included here.

Table 3-2: *Packwood Annual Costs*

Calendar Year	ENW	BPA RSS	Total	MWh	$/MWh
2027	$540,888	($78,480)	$462,408	11,065	$41.79
2028	$564,996	($79,039)	$485,957	11,095	$43.80
2029	$607,746	($78,364)	$529,382	11,065	$47.84
2030	$651,774	($78,432)	$573,342	11,065	$51.82
2031	$671,328	($78,461)	$592,867	11,065	$53.58

[3] Packwood is 0.919 aMW under critical water (per Exhibit A of BPA contract). Assume 1.27 aMW based on recent 5-year average.

NINE CANYON WIND

The Nine Canyon Wind Project is situated on dry land wheat farms approximately eight miles southeast of Kennewick, WA in the Horse Heaven Hills. The District began purchasing renewable energy from Phase 1 of the project in 2002, when a Power Purchase Agreement was signed with Energy Northwest, a State of Washington Joint Operating Agency, for 3 MW of generating capacity for a commitment continuing through June 30, 2023. On October 30, 2006, the District signed an Amended and Restated Agreement with Energy Northwest, and the other purchasers, which extended the term of the Agreement through July 1, 2030 (with rights to extend the agreement in additional five-year terms). In 2008, the District contracted to purchase an additional 6 MW of generating capacity (approximately 2 aMW of energy) from Phase 3 of the project.

Table 3-3 below shows the annual cost of output purchased from each phase of the Nine Canyon Wind Project and the estimated BPA transmission Energy Imbalance Market (EIM) charges passed through from Energy Northwest. The annual MWh is based on the recent 5-year average generation.

Table 3-3: *Nine Canyon Annual Costs*

Calendar Year	Phase 1	Phase 3	BPA EIM	Total	MWh	$/MWh
2027	$275,808	$1,334,472	$125,652	$1,735,932	19,832	$87.53
2028	$295,218	$1,334,472	$125,652	$1,755,342	19,904	$88.19
2029	$265,494	$1,511,922	$125,652	$1,903,068	19,832	$95.96
2030	$111,948	$844,686	$62,826	$1,019,460	10,984	$92.81

Nine Canyon Wind Project is a renewable energy source with Environmental Attributes that qualify under the State of Washington's Energy Independence Act (EIA) and will help the District meet its renewable energy requirement under this Act. The District intends to sell the energy, rather than take to load, associated with its contractual share of generation and to retain the Environmental Attributes for its EIA compliance. The assumed annual wind sales revenue is shown below in **Table 3-4**.

Table 3-4: *Nine Canyon Annual Sales*

Calendar Year	Sales $
2027	($730,355)
2028	($863,595)
2029	($923,646)
2030	($457,257)

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WHITE CREEK WIND

In 2007 Benton PUD entered a 20-year contract with Lakeview Light & Power (LL&P Wind Energy, Inc.) to purchase 3 MW of generating capacity from the White Creek Wind Project located near Goldendale, WA. This purchase produces approximately 1 aMW of energy.

Table 3-5 below is a breakdown of the costs for White Creek – LL&P. The contract has a fixed cost ($/MWh) schedule escalating by 2% each calendar year. The contract expires November 21, 2027, consistent with the other White Creek contract.

Table 3-5: *White Creek – LL&P Annual Costs*

Calendar Year	Contract $/MWh	Estimated MWh	Total
2027	$75.71	8,030	$607,951

In 2008 Benton PUD signed an agreement to purchase 6 MW of generating capacity from the White Creek Wind I Project (WCWI) for a period of 19 years, with the option to purchase part of the project beginning in 2017 and each year thereafter. To date, the District has not elected to exercise this option and does not anticipate exercising the option. WCWI produces approximately 2 aMW of energy.

Table 3-6 below is a breakdown of the costs for WCWI. Benton PUD paid Klickitat PUD (a project owner) a lump sum for the capital component, so these amortized capital costs are fixed. Operations and maintenance (O&M) costs escalate between 2-4% each year with some capital included. O&M also includes the cost of Renewable Energy Credits and an assumed $6,000 cash call. The contract expires November 21, 2027.

Table 3-6: *White Creek - WCWI Annual Costs*

Calendar Year	Amortized Capital	O&M + Capital	Total	MWh	$/MWh
2027	$530,200	$460,795	$990,995	16,401	$60.42

Both White Creek projects are renewable energy sources with Environmental Attributes that qualify under the State of Washington's EIA and will help the District meet its renewable energy requirement under this Act. The District intends to sell the energy, rather than take to load, associated with its contractual share of generation and to retain the Environmental Attributes for its EIA compliance. The assumed annual wind sales revenue is shown below in **Table 3-7**.

Table 3-7: *White Creek Annual Sales*

Calendar Year	Sales $
2027	($783,522)

The White Creek wind project has additional annual costs associated with long-term firm transmission, as described in that section.

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RENEWABLE ENERGY CREDITS

To comply with the Renewable Portfolio Standard (RPS) requirements of Washington's Energy Independence Act (EIA), the District must meet at least 15% of its prior two-year average load with qualifying renewable energy resources, or renewable energy credits (RECs). The District's qualifying EIA resources include Nine Canyon Wind and White Creek Wind. The District intends to retain the RECs generated from these projects, while selling its contractual share of the energy generated. From BPA, the District is entitled to approximately 8,000 wind RECs and 20,000 incremental hydro RECs. BPA's incremental hydro RECs must be used for compliance in the year they are generated.

The District also has the following REC contracts in place:

1. *3Degrees Group, Inc.* – Firm contracts to purchase:
    a. 60,000 unbundled RECs per year, from 2019 through 2028, at a cost of $5.90 ea.
    b. 50,000 unbundled RECs per year, from 2026 through 2030, at a cost of $12.79 ea.
2. *RPS Advisors* - Firm contract to purchase:
    a. 40,000 unbundled RECs per year, from 2020 through 2029, at a cost of $5.50 ea.

Wind generation can vary year to year and therefore REC generation also varies year to year. If RECs are under-delivered during a year, the District may rely on the market to secure the requisite EIA compliant RECs. Buying additional RECs can help mitigate the losses from the poor wind years and increasing curtailments.

The District is planning for new REC contracts to meet it RPS and Clean Energy Transformation Act (CETA) targets going forward. This budget assumes a new 5-year contract for 75,000 RECs at $16.00 each starting in 2030. The annual budget for the existing and planned contracts is shown below in **Table 3-8**.

Table 3-8: *Renewable Energy Credit Annual Costs*

Contract	2027	2028	2029	2030	2031
3 Degrees (2019-2028)	$354,000	$354,000			
3 Degrees (2026-2030)	$639,500	$639,500	$639,500	$639,500	
RPS Advisors (2020-2029)	$220,000	$220,000	$220,000		
New Contract (2030-2034)				$1,200,000	$1,200,000
WREGIS fees	$1,114	$1,147	$1,181	$1,216	$1,252
Total	$1,214,614	$1,214,647	$860,681	$1,840,716	$1,201,252

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SECTION 4: TRANSMISSION COSTS

Below are the District's major transmission cost and revenue budget assumptions:

1) **Network Integration (NT) Service Charge:** The District has executed BPA's NT Transmission Service Agreement for service from October 1, 2023, through September 30, 2031 (Contract #22-51-02, BPA #22TX-17226). The BP-26 rates are used for the FY2026-2028 period. Rate increases are assumed to be 15% for FY2029-2030 (BP-29) and 10% for FY2031-2032 (BP-31). The NT billing determinant is based on the District's load coincident with BPA's transmission system peak and is assumed to be 82.0% of the District's non-coincident system peak forecast.
2) **NT Scheduling, Control & Dispatch (SCD):** Assumes rate increase of 15% for BP-29 and 10% for BP-31.
3) **Point-to-Point (PTP) Long Term Firm:** The District retains a 1 MW PTP contract (#02-51-22, BPA #97TX-10041) for service that was not eligible for conversion to NT. Assumes rate increase of 15% for BP-29 and 10% for BP-31.
4) **PTP Long Term Firm SCD:** Assumes rate increase of 15% for BP-29 and 10% for BP-31.
5) **Regulation & Frequency Response:** Assumes rate increase of 15% for BP-29 and 10% for BP-31.
6) **Operating Reserves – Spinning:** Spinning Reserves are 3% of total transmission schedules for generation and 3% of schedules for load. Assumes rate increase of 15% for BP-29 and 10% for BP-31.
7) **Operating Reserves – Supplemental:** Like spinning reserves, supplemental reserves are 3% of total transmission schedules for generation and 3% of schedules for load. Assumes rate increase of 15% for BP-29 and 10% for BP-31.
8) **Reliability Coordinator Services – RC West:** Assumes rate increase of 15% for BP-29 and 10% for BP-31.
9) **Compliance Services – WECC:** Assumes rate increase of 15% for BP-29 and 10% for BP-31.
10) **Energy Imbalance Market (EIM):** Assumes no net annual EIM charges.
11) **Packwood Real Power Losses:** Transmission loss returns purchased annually from BPA Power Services. (Contract #23-51-04, BPA WSPP #DE-MS79-91BP93445)
12) **White Creek to Rock Creek - Klickitat PUD (KPUD)**: Cost of contract for long-term firm transmission from White Creek Wind to Rock Creek Substation. (Contract #10-51-22)
13) **Transfer River System Credit – Benton REA (BREA) & KPUD:** This credit is a line item on the BPA Power bill, related to BPA using the District's river transmission system to provide transfer service to Benton REA and Klickitat PUD. BPA and the District have a General Transfer Agreement (Contract #05-51-04, BPA #14-03-79117).
14) **Use of Facilities – BREA:** The District has an "Interconnection and Use of Facilities Agreement" with BREA. The District has a 12.47 kV served from BREA's Sunheaven #2 substation and BREA has 12.47 kV feeders served from the District's Prosser Bay #2 and Whitcomb Bay #2 substations. Annual net billing is performed per the contract terms. (Contract #98-23-06)

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SECTION 5: ADMINISTRATION COSTS

The District's "Administration Costs" fall into one of three categories:

1) **BPUD Internal:** The District's internal power supply related costs (e.g. labor and benefits, training and travel, industry dues/memberships, audit costs, etc.).

2) **BPUD Consulting:** The District budgets for potential consulting services. Consulting expenditures are for non-recurring work items, and/or work items where the level of effort is more difficult to predict. Consulting charges are typically billed at hourly billing rates multiplied by actual hours worked. The consulting budget includes charges for third-party vendors such as attorneys and some consulting work that may be contracted through The Energy Authority, Inc. (TEA) in support of the District's and possibly others' power and risk management requirements.

3) **TEA Resource Management Agreement (RMA) -** TEA provides resource management services to the District at a fixed cost with escalation terms.

The District's administration annual costs by category are shown below in **Table 5-1**.

Table 5-1: *Administration Annual Costs*

Calendar Year	BPUD Internal	BPUD Consulting	TEA RMA	Annual Cost
2027	$1,066,668	$25,000	$434,994	$1,526,662
2028	$1,098,668	$25,000	$452,394	$1,576,062
2029	$1,131,628	$25,000	$226,197	$1,382,825
2030	$1,165,577	$25,000	$235,245	$1,425,822
2031	$1,200,544	$25,000	$244,655	$1,470,199

SECTION 6: CONSERVATION

The District's conservation program and expected BPA reimbursement are shown below in **Table 6-1**.

Table 6-1: *Conservation Annual Costs*

Calendar Year	BPUD Total Conservation Program	BPA Energy Efficiency Incentive	Net Conservation Cost
2027	$2,557,000	($2,126,780)	$430,220
2028	$2,585,900	($2,126,780)	$459,120
2029	$2,566,245	($2,072,780)	$493,465
2030	$2,598,107	($2,072,780)	$525,327
2031	$2,631,563	($2,072,780)	$558,783

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SECTION 7: FIVE-YEAR BUDGET DETAIL

The District's five-year budget detail of net power costs is shown below in **Table 7-1**.

Table 7-1: *Five-Year Budget Detail of Net Power Costs*

Cost Category - Description	Account	2027	2028	2029	2030	2031
BPA Power						
Composite Charge	555.07	73,036,776	74,923,575	80,625,006	81,765,543	84,817,848
Non-Slice Charge (Credit)	555.08	(12,486,912)	(12,584,166)	(12,882,483)	(12,903,378)	(12,907,068)
Load Shaping HLH	555.10	(1,833,692)	(1,706,717)	(1,562,345)	(1,539,930)	(1,534,316)
Load Shaping LLH	555.11	2,416,043	2,643,164	3,071,310	3,092,315	3,091,305
Demand	555.05	4,614,161	4,388,804	4,325,050	4,282,957	4,126,242
Tier 2	555.06	6,861,649	5,225,799	0	50,035	232,380
Irrigation Rate Discount	555.12	(3,656,321)	(3,656,321)	(3,656,321)	(3,656,321)	(3,656,321)
BPA Prepay Credit	555.72	(161,256)	(120,942)	0	0	0
BPA Rate Adjust - FRP/CRAC/RDC/COORA	555.09	4,322,160	3,988,691	2,933,686	2,933,686	2,933,686
BPA Power Subtotal		**$73,112,608**	**$73,101,887**	**$72,853,903**	**$74,024,907**	**$77,103,756**
Non-BPA Resources						
Packwood Hydro	555.50	462,408	485,957	529,382	573,342	592,867
Nine Canyon Wind	555.50	1,735,932	1,755,342	1,903,068	1,019,460	0
White Creek Wind	555.50	1,598,943	0	0	0	0
REC Purchases	555.52	1,214,614	1,214,647	860,681	1,840,720	1,201,252
Power Market Purchases	555.50	0	0	0	0	0
Power Market Sales	447.10	(1,513,877)	(863,595)	(923,646)	(457,257)	0
REC Sales	456.50	0	0	0	0	0
Non-BPA Resources Subtotal		**$3,498,020**	**$2,592,351**	**$2,369,485**	**$2,976,265**	**$1,794,119**
Transmission						
Network Integration (NT) Service Charge	565.05	7,477,883	7,709,080	8,601,344	8,750,827	9,394,191
NT Scheduling, Control & Dispatch (SCD)	565.05	1,430,742	1,474,975	1,645,691	1,674,294	1,797,387
Point-to-Point (PTP) Long Term Firm	565.05	24,516	25,434	28,188	28,893	31,008
PTP Long Term Firm SCD	565.05	4,692	4,869	5,400	5,535	5,940
Regulation & Frequency Response	565.05	798,514	829,419	924,510	946,576	1,021,145
Spinning Reserves	565.05	745,444	774,277	863,066	883,654	953,279
Supplemental Reserves	565.05	382,933	397,746	443,356	453,932	489,699
Reliability Coordinator Services RC West	565.05	55,710	57,867	64,500	66,040	71,244
Compliance Services-WECC	565.05	111,421	115,731	129,002	132,081	142,485
Energy Imbalance Market	565.05	0	0	0	0	0
Packwood Real Power Losses	565.05	13,035	13,035	13,035	13,035	13,035
White Creek to Rock Creek KPUD	565.50	42,841	0	0	0	0
Transfer Service Delivery Charge DOE-251	565.30	0	0	0	0	0
Transfer River System Credit BREA/KPUD	456.10	(158,592)	(158,592)	(158,592)	(158,592)	(158,592)
Use of Facilities BREA	565.50	10,000	10,000	10,000	10,000	10,000
Transmisssion Subtotal		**$10,939,139**	**$11,253,841**	**$12,569,500**	**$12,806,275**	**$13,770,821**
Administration						
BPUD Internal	557.00	1,066,668	1,098,668	1,131,628	1,165,577	1,200,544
BPUD Consulting	557.00	25,000	25,000	25,000	25,000	25,000
TEA Resource Management Agreement	557.01	434,994	452,394	226,197	235,245	244,655
Administration Subtotal		**$1,526,662**	**$1,576,062**	**$1,382,825**	**$1,425,822**	**$1,470,199**
Conservation						
BPUD Conservation Program	908.3x	2,557,000	2,585,900	2,566,245	2,598,107	2,631,563
BPA Energy Efficiency Incentive	557.71	(2,126,780)	(2,126,780)	(2,072,780)	(2,072,780)	(2,072,780)
Conservation Subtotal		**$430,220**	**$459,120**	**$493,465**	**$525,327**	**$558,783**
Total Net Power Costs		**$89,506,649**	**$88,983,261**	**$89,669,178**	**$91,758,596**	**$94,697,678**

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SECTION 8: COMPARISON TO LAST YEAR

The District's current budget compared to the previous budget is shown below in **Table 8-1**.

Table 8-1: *Comparison to Last Year's Budget*

Cost Category - Description	Account	2027	2026 Original Budget	Cost $ Increase/ (Decrease)	Cost % Change	Notes
BPA Power						
Composite Charge	555.07	73,036,776	73,036,776	0	0%	
Non-Slice Charge (Credit)	555.08	(12,486,912)	(12,486,912)	0	0%	
Load Shaping HLH	555.10	(1,833,692)	(1,883,883)	50,191	3%	Annual load forecast update
Load Shaping LLH	555.11	2,416,043	2,471,731	(55,688)	-2%	"
Demand	555.05	4,614,161	4,290,545	323,616	8%	"
Tier 2	555.06	6,861,649	6,658,950	202,699	3%	Increased Above-CHWM
Irrigation Rate Discount	555.12	(3,656,321)	(3,656,321)	0	0%	
BPA Prepay Credit	555.72	(161,256)	(161,301)	45	0%	
BPA Rate Adjust - FRP/CRAC/RDC/COORA	555.09	4,322,160	1,343,279	2,978,881	222%	BP-27 COORA, but no FRP
BPA Power Subtotal		**$73,112,608**	**$69,612,864**	**$3,499,744**	**5.0%**	
Non-BPA Resources						
Packwood Hydro	555.50	462,408	438,965	23,443	5%	
Nine Canyon Wind	555.50	1,735,932	1,749,276	(13,344)	-1%	
White Creek Wind	555.50	1,598,943	1,823,415	(224,472)	-12%	Updated contract end date
REC Purchases	555.52	1,214,614	1,514,582	(299,968)	-20%	Deferred new REC contract
Power Market Purchases	555.50	0	0	0	-	
Power Market Sales	447.10	(1,513,877)	(1,864,257)	350,380	19%	Forward price curve reduction
REC Sales	456.50	0	0	0	-	
Non-BPA Resources Subtotal		**$3,498,020**	**$3,661,981**	**($163,961)**	**-4%**	
Transmission						
Network Integration (NT) Service Charge	565.05	7,477,883	8,345,494	(867,611)	-10%	Reduced coincident peak assumption from 92% to 82%
NT Scheduling, Control & Dispatch (SCD)	565.05	1,430,742	1,596,741	(165,999)	-10%	"
Point-to-Point (PTP) Long Term Firm	565.05	24,516	24,516	0	0%	
PTP Long Term Firm SCD	565.05	4,692	4,692	0	0%	
Regulation & Frequency Response	565.05	798,514	800,801	(2,287)	0%	
Spinning Reserves	565.05	745,444	749,232	(3,788)	-1%	
Supplemental Reserves	565.05	382,933	384,880	(1,947)	-1%	
Reliability Coordinator Services RC West	565.05	55,710	55,869	(159)	0%	
Compliance Services-WECC	565.05	111,421	111,741	(320)	0%	
Energy Imbalance Market	565.05	0	0	0	-	
Packwood Real Power Losses	565.05	13,035	13,035	0	0%	
White Creek to Rock Creek KPUD	565.50	42,841	48,318	(5,477)	-11%	
Transfer Service Delivery Charge DOE-251	565.30	0	0	0	-	
Transfer River System Credit BREA/KPUD	456.10	(158,592)	(179,616)	21,024	12%	
Use of Facilities BREA	565.50	10,000	(1,700)	11,700	-688%	No longer BREA Prosser load
Transmisssion Subtotal		**$10,939,139**	**$11,954,003**	**($1,014,864)**	**-8%**	
Administration						
BPUD Internal	557.00	1,066,668	1,035,600	31,068	3%	
BPUD Consulting	557.00	25,000	35,000	(10,000)	-29%	Reduced consulting placeholder
TEA Resource Management Agreement	557.01	434,994	417,025	17,969	4%	
Administration Subtotal		**$1,526,662**	**$1,487,625**	**$39,037**	**2.6%**	
Conservation						
BPUD Conservation Program	908.3x	2,557,000	2,620,651	(63,651)	-2%	
BPA Energy Efficiency Incentive	557.71	(2,126,780)	(2,303,313)	176,533	8%	
Conservation Subtotal		**$430,220**	**$317,338**	**$112,882**	**36%**	
Total Net Power Costs		**$89,506,649**	**$87,033,811**	**$2,472,838**	**2.8%**	

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