



2026 Preliminary Budget

Including:

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



DRAFT

1

Overview

2

Key Assumptions

3

Annual Budget Summary

- Comparative Operating Statement
- Comparative Capital Budget
- Comparative Budget by Activity
- Comparative Broadband Summary

4

Summary of Revenues

5

Labor/Staffing

- Labor and Benefits Summary
- Staffing Summary
- Employee Benefits Summary and Allocations

6

Budget by Directorate

- Activity Codes

7

Financial Plan

8

Retail Sales Forecast

9

Capital Requirements Plan

10

Power Supply Plan

DRAFT



Overview

Tab 1

DRAFT



To: Benton PUD Commissioners

From: Rick Dunn, General Manager

Date: November 12, 2025

Re: 2026 Preliminary Budget

Benton PUD's 2026 preliminary budget will be presented to the Commission at a public hearing on Wednesday, November 12, 2025. The preliminary budget represents the first draft of the District's forecasted revenues and proposed expenditures for the coming year. Between now and December 9 (the date of final budget approval by the Commission), staff will continue reviewing both expenses and revenues to ensure the 2026 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 2026 preliminary budget to the 2025 original budget.

<i>Dollars in thousands</i>	2026 Budget	2025 Original Budget	Increase/ (Decrease)	% Change
Revenues (excluding Secondary Market Sales)	\$153,816	\$151,031	\$2,785	1.8%
Expenses (including Secondary Market Sales)				
Purchased Power	73,496	73,123	373	0.5%
Purchased Transmission & Ancillary Services	13,623	12,523	1,100	8.8%
Net Conservation	318	294	24	8.2%
Less: Secondary Market Sales	2,073	4,728	(2,655)	(56.2%)
Net Power Expenses	\$85,364	\$81,212	\$4,152	5.1%
Transmission Operation & Maintenance	114	134	(20)	(14.9%)
Distribution Operation & Maintenance	15,888	15,968	(80)	(0.5%)
Broadband Expense	1,310	1,247	63	5.1%
Customer Accounting	4,999	5,128	(129)	(2.5%)
Administrative & General	9,713	9,595	118	1.2%
Subtotal before Taxes & Depreciation	\$32,024	\$32,072	(\$48)	(0.1%)
Taxes	15,788	15,490	298	1.9%
Depreciation/Amortization	13,138	12,653	485	3.8%
Non-Power Operating Expenses	\$60,950	\$60,215	\$735	1.2%
Gross Capital	31,814	30,953	861	2.8%
Less: Capital Contributions	6,561	4,033	2,528	62.7%
Net Capital Additions	\$25,253	\$26,920	(\$1,667)	(6.2%)
Debt Service (including BABs Subsidy)	\$5,574	\$6,166	(\$592)	(9.6%)

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 anticipated wholesale power supply cost increases, are expected to drive District expenses in 2026 higher than what can be covered by retail rate revenues while meeting financial policy metrics.

The District implemented a 5% retail rate increase in 2025 driven mostly by inflationary cost pressures but in 2026 wholesale power supply cost increases are the dominant factor. Staff's preliminary assumptions for 2026 include a 2% increase in retail electric service revenues which would be implemented through rate increases of varying percentages depending on the customer class. Staff's recommended 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 2025 original budget, the 2026 preliminary budget includes a forecasted increase in retail revenues; an increase in net power and non-power operating expenses; and a decrease in net capital additions and debt service. The following sections provide additional detail on each of the District's key budget categories.

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 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 13, 2025, projects annual average retail load growth of 0.18% over the next five years and 0.19% over ten years.

The District also maintains a five-year financial forecast, most recently updated for the Commission on October 28, 2025. This forecast incorporates the Bonneville Power Administration's (BPA) proposed rate adjustments and a 2% retail revenue increase in 2026. Staff will continue to monitor electricity sales and financial metrics to ensure ongoing alignment with District 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 District's liquidation of our contracted share of the White Creek and Nine Canyon wind projects which are no longer part of our load serving generation resources. Overall, 2026 net power expenses are projected to increase by \$4.1 million (5.1%) compared to the 2025 original budget. The primary driver is BPA's proposed 8.9% power rate increase and 19.9% transmission rate increase beginning in October 2025.

Non-Power Operating Expenses

Non-power operating expenses are expected to increase by \$735,000, or 1.3%, compared to the 2025 original budget. Of this amount, \$783,000 relates to taxes and depreciation, reflecting higher revenues and recent capital additions. Excluding these items, operations and maintenance expenses are projected to decrease slightly, by \$48,000, reflecting the District's continued focus on cost

management. 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 2026 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 2026 capital budget totals \$31.8 million across five categories:

- \$20.5 million (64.5%) – Substation and distribution projects
- \$4.5 million (14.2%) – Information technology, including physical and operational security
- \$4.3 million (13.5%) – Transmission system additions
- \$1.4 million (4.4%) – Broadband projects
- \$1.1 million (3.5%) – General plant (transportation and facilities)

After accounting for \$6.6 million in expected contributions-in-aid-to-construction (CIAC), total 2026 Net Capital Additions are forecasted at \$25.2 million.

Debt Service

The District last issued \$25 million in bonds in December 2023 to support long-term capital investments and maintain key financial metrics. The District anticipates issuing additional bonds in 2026 to fund future capital projects and preserve financial flexibility. However, because the timing, amount, and structure of the potential issuance are still being evaluated, related proceeds and debt service are not included in the 2026 preliminary budget.

Conclusion

The 2026 preliminary budget maintains the District's strong financial position while continuing to meet near-term customer growth and long-term infrastructure needs. Despite ongoing inflationary and market uncertainties, disciplined financial stewardship, operational efficiency, and strategic investments ensure customers continue to receive reliable, affordable, and high-value electric service. 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.

DRAFT



Key Assumptions

Tab 2

DRAFT

2026 BUDGET - KEY ASSUMPTIONS

REVENUES

- The 2026 Budget reflects a proposed 2% revenue increase effective April 1, 2026.
- Gross retail energy sales of \$147.4 million are based on 2006.1 aMW of retail load.
- Sales for resale are estimated at \$2.1 million.
- 627 new customer connections per year are included in the 2025 load forecast (see Tab 8) and of these new customer connections, 564 are residential.

POWER & TRANSMISSION COSTS (see Tab 10, 2026 – 2030 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 CY 2026.
 - Conservation program expenses are expected to be \$2.6 million, offset by a \$2.3 million reimbursement from BPA.
 - No Cost Recovery Adjustment Clauses (CRACs) are assumed for CY 2026.
 - Court ordered additional spill costs are included in BPA's rates for 2026.
 - Includes 10.7 aMW (Fiscal Year 2026) 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 \$7.6 million are based on total District labor of \$19.8 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).

2026 BUDGET - KEY ASSUMPTIONS

(CONTINUED)

CAPITAL

- Capital is based on the District's five-year Capital Requirements Plan (see Tab 9).
 - Includes \$4.3 million for new transmission switches and line planning and design.
 - \$2.0 million for Sunset Rd to Dallas Rd Transmission Line.
 - \$1.4 million for Sunheaven #3 Transmission Line.
 - \$0.2 million for Prior #2 Sectionalizing Switches.
 - \$0.1 million for 115kV Re-Route Whitcomb/Sandpiper.
 - Includes \$20.4 million for distribution system upgrades and additions.
 - \$9.4 million for projected customer growth, such as requested electrical line extension, transformers, and meters (1,000 new service connections).
 - \$5.3 million for capacity and reliability upgrades and additions.
 - \$3.6 million for repair and replacement of aging underground cable and other distribution equipment.
 - Includes \$4.5 million for Information Technology system upgrades.
 - \$1.1 million for network reliability and infrastructure upgrades.
 - \$2.0 million for Operational Technology.
 - \$1.2 million for Physical Security.
 - Includes \$1.4 million for projected broadband growth.
 - Includes \$1.1 million for General Plan.
 - \$0.6 million for transportation, which includes two foreman trucks and a service truck.
 - \$0.5 million for tool and testing equipment.
-



Annual Budget Summary

Tab 3

DRAFT

Comparative Operating Statement
Public Utility District No. 1 of Benton County
2026 Budget

	2026 Budget	2025 Original Budget	Increase/ (Decrease)	% Change
OPERATING REVENUES				
Energy Sales - Retail	\$147,352,155	\$144,482,220	\$2,869,935	2.0%
Energy Secondary Market Sales	1,891,763	4,544,486	(2,652,723)	(58.4%)
Transmission of Power for Others	181,316	183,548	(2,232)	(1.2%)
Broadband Revenue	2,942,744	3,063,240	(120,496)	(3.9%)
Other Revenue	1,520,893	1,485,893	35,000	2.4%
TOTAL OPERATING REVENUES	153,888,871	153,759,387	129,484	0.1%
OPERATING EXPENSES				
Purchased Power	73,496,037	73,123,407	372,630	0.5%
Purchased Transmission and Ancillary Services	13,622,944	12,522,822	1,100,121	8.8%
Conservation	317,651	294,200	23,451	8.0%
Total Power Supply	87,436,632	85,940,430	1,496,202	1.7%
Transmission Operation & Maintenance	114,352	134,196	(19,845)	(14.8%)
Distribution Operation & Maintenance	15,887,773	15,967,654	(79,881)	(0.5%)
Broadband Expense	1,310,145	1,246,617	63,528	5.1%
Customer Accounting, Collection and Information	4,998,974	5,128,281	(129,307)	(2.5%)
Administrative & General	9,713,414	9,595,347	118,068	1.2%
Subtotal before Taxes & Depreciation	32,024,658	32,072,095	(47,437)	(0.1%)
Taxes	15,788,000	15,490,000	298,000	1.9%
Depreciation & Amortization	13,138,000	12,652,730	485,270	3.8%
Total Other Operating Expenses	60,950,658	60,214,825	735,833	1.2%
TOTAL OPERATING EXPENSES	148,387,289	146,155,254	2,232,035	1.5%
OPERATING INCOME (LOSS)	5,501,582	7,604,133	(2,102,551)	(27.7%)
NONOPERATING REVENUES & EXPENSES				
Interest Income	2,000,000	2,000,000	-	0.0%
Other Income	226,587	264,564	(37,977)	(14.4%)
Interest Expense	(3,375,391)	(3,536,477)	161,086	(4.6%)
Debt Discount & Expense Amortization	504,912	520,766	(15,854)	(3.0%)
TOTAL NONOPERATING REVENUES & EXPENSES	(643,892)	(751,147)	107,255	(14.3%)
INCOME (LOSS) BEFORE CONTRIBUTIONS	4,857,690	6,852,986	(1,995,296)	(29.1%)
CAPITAL CONTRIBUTIONS	6,561,358	4,033,207	2,528,151	62.7%
CHANGE IN NET POSITION	\$11,419,048	\$10,886,193	\$532,855	4.9%
NET POWER	\$85,363,553	\$81,212,396	\$4,151,157	5.1%
CHANGE IN NET POSITION	\$11,419,048	\$10,886,193	\$532,855	4.9%
Less: Gross Capital in Excess of Depreciation	(18,675,669)	(18,300,704)	(374,965)	2.0%
Less: Principal Payment on Outstanding Debt	(2,930,000)	(3,415,000)	485,000	(14.2%)
Plus: Non-Cash Items (Prepaid Expense Amortizations, etc.)	512,224	496,370	15,854	3.2%
ESTIMATED ADDITION/(REDUCTION) TO CASH RESERVES	(\$9,674,397)	(\$10,333,141)	\$658,744	(6.4%)

Comparative Capital Budget
Public Utility District No. 1 of Benton County
2026 Budget

Capital Category	Project Group	2025			
		2026 Budget	Original Budget	Increase/ (Decrease)	% Change
Transmission	Transmission Projects	\$4,253,622	\$873,314	\$3,380,308	387.1%
Distribution	Capacity & Reliability	5,276,351	9,125,242	(3,848,891)	(42.2%)
	Customer Growth	9,430,289	9,331,054	99,235	1.1%
	General Plant	733,040	935,496	(202,456)	(21.6%)
	Other	1,389,214	250,634	1,138,580	454.3%
	Repair & Replace	3,684,146	3,718,451	(34,305)	(0.9%)
Total Distribution		20,513,040	23,360,877	(2,847,837)	(12.2%)
Broadband	Broadband	1,445,307	1,417,038	28,269	2.0%
General Plant	Facilities	323,500	121,500	202,000	166.3%
	Transportation	610,000	965,000	(355,000)	(36.8%)
	Auto Shop	9,000	-	9,000	N/A
	Line Department	77,500	89,700	(12,200)	(13.6%)
	Meter Shop	46,600	67,609	(21,009)	(31.1%)
	Transformer Shop	58,000	84,983	(26,983)	(31.8%)
	Other	5,000	5,000	-	0.0%
Total General Plant		1,129,600	1,333,792	(204,192)	(15.3%)
Information Technology	Enterprise Applications	10,000	77,042	(67,042)	(87.0%)
	Network Infrastructure	1,115,000	1,289,685	(174,685)	(13.5%)
	Operational Technology	2,042,320	1,446,199	596,121	41.2%
	Security	1,249,780	1,155,487	94,293	8.2%
	Data Analytics Business Intelligence	55,000	1,155,487	(1,100,487)	(95.2%)
Total Information Technology		4,472,100	3,968,413	448,687	11.3%
Grand Total (Gross)		31,813,669	30,953,434	805,235	2.6%
Contributions in Aid	Transmission	(87,100)	(87,100)	-	0.0%
	Customer Growth	(6,324,258)	(3,796,107)	(2,528,151)	66.6%
	Other	(75,000)	(75,000)	-	0.0%
	Broadband	(75,000)	(75,000)	-	0.0%
Total Contributions in Aid		(6,561,358)	(4,033,207)	(2,528,151)	62.7%
Net Capital		\$25,252,311	\$26,920,227	(\$1,722,916)	(6.4%)

Comparative Broadband Budget
Public Utility District No. 1 of Benton County
2026 Budget

	2026 Budget	2025 Original Budget	Increase/ (Decrease)	% Change
Revenue	\$2,942,744	\$3,063,240	(\$120,496)	(3.9%)
Operating Expenses	(1,310,145)	(1,246,617)	(63,528)	5.1%
Net Income (Loss)	1,632,599	1,816,623	(184,024)	(10.1%)
Broadband Capital:				
Base Capital Expenditures	1,445,307	1,417,038	28,269	2.0%
Capital Contributions	(75,000)	(75,000)	-	0.0%
Net Capital Expenditures	1,370,307	1,342,038	28,269	2.1%
Net Cash from / (to) Broadband	\$262,292	\$474,585	(\$212,293)	(44.7%)
	Future 5 Years (2026-2030)	Previous 5 Years (2021-2025)		
Five Year Rolling Net Cash Test ¹	<u>\$3,736,539</u>	<u>\$3,593,189</u>		

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."

Comparative Budget by Activity Code
Public Utility District No. 1 of Benton County
2026 Budget

	2026 Budget	2025 Original Budget	Increase/ (Decrease)	% Change
Allocated Costs:				
88 Payroll Taxes	\$1,496,571	\$1,457,720	\$38,851	2.7%
101 Employee Benefits	6,150,158	6,451,917	(301,759)	(4.7%)
Allocated Cost Total	7,646,729	7,909,637	(262,908)	(3.3%)
Payroll:				
10 District Overtime Labor	1,041,192	1,004,017	37,175	3.7%
11 All Other District Labor	18,795,655	18,322,230	473,425	2.6%
District Labor Total	19,836,847	19,326,248	510,600	2.6%
Power Cost:				
9 Purchased Power	83,750,381	82,725,891	1,024,490	1.2%
Power Cost Total	83,750,381	82,725,891	1,024,490	1.2%
System Costs:				
12 Materials & Supplies	7,560,658	5,593,068	1,967,590	35.2%
13 Store Expense - Non Labor	25,000	25,000	-	0.0%
14 Small Tools & Materials	242,212	164,900	77,312	46.9%
15 Transportation Expense-Gas&Oil	430,000	430,000	-	0.0%
16 Transportation Exp-Repair&Main	315,000	315,000	-	0.0%
17 Operation & Maintenance Exp	965,422	890,222	75,200	8.4%
18 Misc Construction Expense	830,194	1,135,185	(304,991)	(26.9%)
19 Tree Trimming - Contract	825,000	795,000	30,000	3.8%
20 Off-the-Dock Labor	806,500	1,094,000	(287,500)	(26.3%)
21 Elec Construction Contracts	3,627,548	3,314,967	312,581	9.4%
23 Environmental	26,000	26,000	-	0.0%
System Cost Total	15,653,534	13,783,342	1,870,192	13.6%
General Expenditures:				
25 Maintenance of Software	1,560,125	1,416,180	143,945	10.2%
26 Computer Hardware & Equip Exp	181,500	151,500	30,000	19.8%
27 Personal Computer Software	162,800	149,800	13,000	8.7%
28 Personal Computer O&M Costs	227,500	226,500	1,000	0.4%
29 Personal Computer Supplies&Exp	6,550	6,550	-	0.0%
30 Customer Service Expenses	618,600	578,600	40,000	6.9%
33 Office Supplies & Expenses	78,000	69,700	8,300	11.9%
34 Insurance	1,118,100	1,171,400	(53,300)	(4.6%)
37 Grounds Care	94,524	94,524	-	0.0%
38 Maint of Bldg & Improvements	355,140	362,100	(6,960)	(1.9%)
39 Maint of Equipment	44,500	44,500	-	0.0%
40 Rents	514,040	425,051	88,989	20.9%
41 Insurance Damages & Other Reim	10,000	10,000	-	0.0%
42 Business Expense & Travel	167,600	171,500	(3,900)	(2.3%)

Comparative Budget by Activity Code
Public Utility District No. 1 of Benton County
2026 Budget

	2026 Budget	2025 Original Budget	Increase/ (Decrease)	% Change
43 Training Expense & Travel	309,786	318,866	(9,080)	(2.8%)
44 Other General Expenses	1,148,025	1,117,074	30,951	2.8%
45 Subscriptions & Publications	32,482	29,532	2,950	10.0%
46 Treasurer Expenses	453,700	462,700	(9,000)	(1.9%)
General Expenditure Total	7,082,972	6,806,077	276,895	4.1%
Utilities:				
50 Telephone & Answering Services	390,600	403,000	(12,400)	(3.1%)
51 Water, Garbage, Irrigation & Other	81,600	79,000	2,600	3.3%
Utilities Total	472,200	482,000	(9,800)	(2.0%)
Outside Services:				
60 Audit Examination - State	141,500	116,760	24,740	21.2%
61 Professional Services	1,862,215	1,033,450	828,765	80.2%
Outside Services Total	2,003,715	1,150,210	853,505	74.2%
Dues and Assessments:				
70 Civic & Service Organizations	21,170	21,015	155	0.7%
72 Industry Assoc Assessments	552,645	547,028	5,617	1.0%
Dues and Assessments Total	573,815	568,043	5,772	1.0%
Taxes:				
80 Public Utility & Excise Tax	5,891,000	5,780,000	111,000	1.9%
81 State Privilege Tax	3,013,000	2,955,000	58,000	2.0%
82 City Occupation Taxes	6,884,000	6,755,000	129,000	1.9%
Taxes Total	15,788,000	15,490,000	298,000	1.9%
Other Employee Costs:				
104 Other Employee Costs	274,750	287,160	(12,410)	(4.3%)
Other Employee Costs Total	274,750	287,160	(12,410)	(4.3%)
Energy Resources:				
111 Electric Vehicle	5,000	5,000	-	0.0%
112 Residential Conservation Exp	429,000	360,000	69,000	19.2%
113 Commercial Conservation Exp	300,000	160,000	140,000	87.5%
114 Industrial Conservation Exp	600,000	380,000	220,000	57.9%
115 Agriculture Conservation Exp	100,000	100,000	-	0.0%
118 Low Income Conservation	700,000	500,000	200,000	40.0%
Energy Resources Total	2,134,000	1,505,000	629,000	41.8%

Comparative Budget by Activity Code
Public Utility District No. 1 of Benton County
2026 Budget

	2026 Budget	2025 Original Budget	Increase/ (Decrease)	% Change
Public Information:				
119 Public Information Expenses	334,290	333,190	1,100	0.3%
Public Information Total	334,290	333,190	1,100	0.3%
Purchased Electric Plant & Equip:				
120 Substation Xfrs & Regulators	974,632	3,066,859	(2,092,227)	(68.2%)
121 Substation Equip & Materials	782,453	1,328,651	(546,198)	(41.1%)
122 Line Devices	583,401	1,047,754	(464,353)	(44.3%)
123 Transformers & Related Items	4,310,670	3,724,851	585,819	15.7%
124 Meters & Related Items	600,000	800,000	(200,000)	(25.0%)
125 Land & Land Rights - Electric	7,500	2,500	5,000	200.0%
127 SCADA Communications Equipment	77,954	130,354	(52,400)	(40.2%)
128 SCADA Substation Equipment	82,016	32,125	49,891	155.3%
Purchased Electric Plant and Equip Total	7,418,625	10,133,093	(2,714,468)	(26.8%)
Purchased General Plant & Equip:				
131 Structures & Improvements	1,173,500	1,321,500	(148,000)	(11.2%)
132 Office Equipment	5,000	8,000	(3,000)	(37.5%)
133 Transportation Equipment	610,000	965,000	(355,000)	(36.8%)
134 Tools, Shop & Stores Equipment	9,000	43,976	(34,976)	(79.5%)
135 Laboratory & Test Equipment	89,600	105,816	(16,216)	(15.3%)
136 Communication Equipment	880,000	705,000	175,000	24.8%
137 Capitalized Computer Software	80,000	50,000	30,000	60.0%
138 Computer Equipment	1,490,000	1,228,500	261,500	21.3%
Purchased General Plant & Equip Total	4,337,100	4,427,792	(90,692)	(2.0%)
Debt Service:				
150 Principal	2,930,000	3,415,000	(485,000)	(14.2%)
151 Interest	2,643,892	2,751,147	(107,255)	(3.9%)
Debt Service Total	5,573,892	6,166,147	(592,255)	(9.6%)
Other Misc. Expenditures:				
200 New Services Expenses	-	2,500	(2,500)	n/a
201 New Product Expenses	-	3,500	(3,500)	n/a
Other Misc Expenditures Total	-	6,000	(6,000)	n/a
Depreciation:				
301 Depreciation (Other)	13,138,000	12,652,730	485,270	3.8%
Transportation Equipment - Allocation	456,000	417,000	39,000	9.4%
Depreciation Total	13,594,000	13,069,730	524,270	4.0%
Grand Total	\$186,474,850	\$184,169,560	\$2,305,290	1.3%



Summary of Revenues

Tab 4

DRAFT

Comparative Revenues
Public Utility District No. 1 of Benton County
2026 Budget

	2026 Budget	2025 Original Budget	Increase/ (Decrease)	% Change
Retail Power Sales	\$147,352,155	\$144,482,220	\$2,869,935	2.0%
Wholesale Power Sales	2,073,079	4,728,034	(2,654,955)	(56.2%)
Broadband Revenues	2,942,744	3,063,240	(120,496)	(3.9%)
Interest Income and Other	2,226,587	2,264,564	(37,977)	(1.7%)
Other Electric Revenue	1,520,893	1,485,893	35,000	2.4%
Joint Use Cost Share	700,000	700,000	-	0.0%
Capital Contributions:				
Electric Facilities	7,021,358	3,958,207	3,063,151	77.4%
Broadband Facilities	75,000	75,000	-	0.0%
Total Revenue	\$163,911,816	\$160,757,158	\$3,154,658	2.0%

Comparative Revenues
Public Utility District No. 1 of Benton County
2026 Budget

	2026 Budget	2025 Original Budget	Increase/ (Decrease)	% Change
<u>Treasury Operations and Customer Service</u>				
Treasury Operations				
515 Interest Income	\$2,000,000	\$2,000,000	\$0	0.0%
151 BAB's Subsidy	226,587	264,564	(37,977)	(14.4%)
560 Insurance/Claims Reimbursements	100,000	100,000	-	0.0%
Total Treasury Operations	2,326,587	2,364,564	(37,977)	(1.6%)
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	2,826,587	2,864,564	(37,977)	(1.3%)
<u>Engineering</u>				
523 Pole Contact Revenue	535,000	500,000	35,000	7.0%
525 Capital Contributions				
Angus Franklin Transmission	87,100	87,100	-	0.0%
Joint Use Deficiency Correction CIAC	75,000	75,000	-	0.0%
Sunheaven Substation #3	2,759,958	-	2,759,958	n/a
Misc. Customer Fees (Primary, etc.)	4,099,300	3,796,107	303,193	8.0%
545 Other Electric Revenue	700,000	700,000	-	0.0%
Total Engineering	8,256,358	5,158,207	3,098,151	60.1%
<u>Power Management</u>				
505 Wholesale Power Sales Revenue	1,891,763	3,461,291	(1,569,528)	(45.3%)
Renewable Energy Certificate Revenue	-	1,083,195	(1,083,195)	n/a
510 Wholesale Transmission Sales Revenue	181,316	183,548	(2,232)	(1.2%)
Total Power Management	2,073,079	4,728,034	(2,654,955)	(56.2%)
<u>Broadband</u>				
550 Products and Services Revenue				
Ethernet Revenue	1,502,476	1,630,314	(127,838)	(7.8%)
TDM Revenue	36,000	36,000	-	0.0%
Wireless Revenue	6,365	2,500	3,865	154.6%
Internet Transport Revenue	94,673	93,386	1,287	1.4%
Access Internet Revenue	601,232	584,000	17,232	3.0%
USC Cran	-	-	-	n/a
Broadband Revenue-Other (Incl. Fiber Leases)	701,998	717,040	(15,042)	(2.1%)
525 Capital Contributions				
Line Extensions	75,000	75,000	-	0.0%
Total Broadband	3,017,744	3,138,240	(120,496)	(3.8%)
<u>Operations</u>				
Supt. of Transmission & Distribution				
550 Products and Services Revenue				
Pre-Notifier - Tree Trimming	71,175	71,175	-	0.0%
Safety Coordinator	-	-	-	n/a
Total Supt. of Transmission & Distribution	71,175	71,175	-	0.0%
Supt. of Operations				
535 Microwave Site Rental	71,185	71,185	-	0.0%
Rattlesnake Site Rental	49,533	49,533	-	0.0%
545 Other Electric Revenue				
Windfarm Maintenance	114,000	114,000	-	0.0%
Total Supt. of Operations	234,718	234,718	-	0.0%
Total Operations	305,893	305,893	-	0.0%

Comparative Revenues
Public Utility District No. 1 of Benton County
2026 Budget

	2026 Budget	2025 Original Budget	Increase/ (Decrease)	% Change
<u>Non-Departmental</u>				
501 Retail Energy Sales Total	140,744,220	137,997,908	2,746,312	2.0%
503 Bad Debt Expense	(276,065)	(270,688)	(5,377)	2.0%
502 City Occupation Taxes Collected	6,884,000	6,755,000	129,000	1.9%
520 Temporary Service Revenue	80,000	80,000	-	0.0%
Total Non-Departmental	147,432,155	144,562,220	2,869,935	2.0%
Grand Total Revenue	\$163,911,816	\$160,757,158	\$3,154,658	2.0%

DRAFT

DRAFT



Labor Staffing

Tab 5

DRAFT

Public Utility District No. 1 of Benton County
2026 Labor & Benefits Budget

	2026 Budget	2025 Original Budget	Increase (Decrease)	% Change
District Labor				
Regular Labor - Activity 11	\$18,795,656	\$18,322,230	\$473,426	2.6%
Overtime Labor - Activity 10	1,041,192	1,004,017	37,175	3.7%
Total Labor	\$19,836,848	\$19,326,247	\$510,601	2.6%
District Labor Taxes & Benefits				
Payroll Taxes - Activity 88	\$1,496,572	\$1,457,720	\$38,852	2.7%
Employee Benefits - Activity 101	6,150,158	6,451,917	(301,759)	(4.7%)
Total Labor Taxes & Benefits	\$7,646,729	\$7,909,637	(\$262,908)	(3.3%)
District Staffing				
Full Time Equivalent Positions (FTEs)	151.50	153.00	(1.50)	(1.0%)

Public Utility District No. 1 of Benton County
2026 Staffing Plan

Full Time Equivalent Positions (FTEs)

Directorate	2026 Budget	2025 Budget	Increase/ (Decrease)
Executive & Finance	22.25	22.25	0.00
Customer Service & Treasury Operations	18.50	18.50	0.00
Engineering	18.75	18.25	0.50
Power Management	7.00	8.00	(1.00)
Operations	67.00	67.25	(0.25)
IT	18.00	18.75	(0.75)
Authorized District Positions	151.50	153.00	(1.50)
Less: FTEs utilized by other local utilities*	(0.50)	(0.50)	0.00
District Adjusted FTEs	151.00	152.50	(1.50)
Change in FTEs			(1.50)
Engineering			0.50
Dept. 22 - Customer Engineering			
Add - Summer Intern / Helper			0.25
Add - Department Specialist - On Call			0.25
Operations			(0.25)
Dept. 34 - Meter Shop			
Removed - Meterman - Journeyman (Retirement Overlap)			(0.25)
Dept. 35 - Transformer Shop			
Removed - Substation Electrician - Journeyman			(1.00)
Add - Substation Electrician - In Training			1.00
IT			(0.75)
Dept. 15 - Infrastructure			
Add - Cyber Security Engineer III			1.00
Dept. 18 - System Applications			
Removed - Cyber Security Engineer III			(1.00)
Remove - Application Analyst II/III - Retirement Overlap			(0.50)
Dept. 19 - Data Management			
Removed - IT Intern			(0.25)
Power Management			(1.00)
Dept. 45 - Energy Programs			
Removed - Energy Efficiency Advisor			(1.00)

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

Public Utility District No. 1 of Benton County
2026 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.

	2026 Budget	2025 Original Budget	Increase/ (Decrease)	Notes
Labor Breakdown				
Labor charged to Expense	\$11,661,860	\$11,613,414	\$48,446	
Labor charged to Capital	3,413,082	3,055,157	357,925	
Labor charged to Warehouse & Equipment Maintenance	699,808	700,502	(694)	
Total Productive Labor	15,774,750	\$15,369,073	\$405,677	
Paid Leave - Includes Holidays and Personal Leave	3,020,905	\$2,953,157	\$67,748	
Total Regular Labor	\$18,795,655	\$18,322,230	\$473,425	
Benefits/Taxes				
Social Security	\$1,208,937	\$1,177,489	\$31,448	
Medicare	287,634	280,231	7,404	
State Industrial	256,513	219,816	36,697	This represents 80% of the employer portion of the total L&I charges with a 3% increase assumption. The District's experience rating is factored into the premiums.
Unemployment	6,000	7,000	(1,000)	The District does not pay unemployment tax but instead reimburses the State for benefits paid to former employees.
PERS	1,078,253	1,727,084	(648,831)	
Deferred Compensation	775,896	765,290	10,607	
VEBA Contribution	357,600	361,800	(4,200)	According to the Collective Bargaining Agreement, the District provides a deferred compensation match of 3%. In addition, there is a \$50 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 was set at 5.58%, a 3.53% decrease from 9/1/2024. On March 12, 2024 the commission approved a 401(a) contribution to employees that are in a full-time supervisory position.
Medical Insurance	3,104,990	2,798,016	306,974	
Dental Insurance	217,663	219,375	(1,713)	
Vision Insurance	37,242	37,536	(293)	The 2026 budget assumes a 12.3% increase for medical, and no increase for dental and vision insurance on 1/1/2026.
Life Insurance	38,000	38,000	-	
STD Admin Fee	3,000	3,000	-	
Total Benefits/Taxes	\$7,371,729	\$7,634,636	(\$262,907)	
Leave				
Change PL Liability	\$200,000	\$200,000	\$0	
Paid Time Off (PL)	3,020,905	2,953,157	67,748	
Paid Time Off (PL) Incentive Qualification	75,000	75,000	-	
Leave Subtotal	\$3,295,905	\$3,228,157	\$67,748	
Total Benefits/Taxes and Leave	\$10,667,635	\$10,862,793	(\$195,159)	

Allocation Rate - Regular and Overtime

Total Regular Benefits/Taxes and Leave	\$10,667,635
Total Regular Productive Labor	\$15,774,750
Allocation Rate - Regular Time	67.62%

DRAFT



Budget by Directorate

Tab 6

DRAFT

Revenue and Expense Summary by Department
Public Utility District No. 1 of Benton County
2026 Budget

	2026 Budget	2025 Original Budget	Increase/ (Decrease)	% Change
REVENUE				
<i>Treasury Operations and Customer Service</i>	\$2,826,587	\$2,864,564	(\$37,977)	(1.3%)
<i>Broadband</i>	3,017,744	3,138,240	(120,496)	(3.8%)
<i>Engineering</i>	8,256,358	5,158,207	3,098,151	60.1%
<i>Power Management</i>	2,073,076	4,728,034	(2,654,958)	(56.2%)
<i>Operations</i>	305,893	305,893	-	0.0%
<i>Non-Departmental</i>	147,432,155	144,562,220	2,869,935	2.0%
Total Revenue	\$163,911,813	\$160,757,158	\$3,154,655	2.0%
EXPENSES				
<i>Executive and Finance</i>	\$4,723,409	\$4,619,171	\$104,238	2.3%
<i>Treasury Operations and Customer Service</i>	3,872,026	3,810,624	61,402	1.6%
<i>Information Technology</i>	8,903,624	7,887,190	1,016,434	12.9%
<i>Broadband</i>	2,602,310	2,495,110	107,200	4.3%
<i>Engineering</i>	20,458,107	20,982,933	(524,826)	(2.5%)
<i>Power Management</i>	86,843,917	85,273,108	1,570,809	1.8%
<i>Operations</i>	16,568,836	16,615,910	(47,074)	(0.3%)
<i>Non-Departmental</i>	42,502,621	42,485,514	17,107	0.0%
Total Expenses	\$186,474,850	\$184,169,560	\$2,305,290	1.3%

DRAFT



Executive & Finance

DRAFT

DRAFT

Summary by Expense by Directorate

2026 Budget

Directorate	Executive, Finance & Business Services
-------------	--

Department	2026 Budget
1 - General Manager, Commission	\$1,504,428
2 - Human Resources	357,300
11 - Finance & Business Services	1,640,378
12 - Government Relations	232,820
14 - General Accounting	743,015
17 - Procurement	20,060
43 - Communications	225,408
Grand Total	\$4,723,409

DRAFT

Directorate Budget by Department and Activity
2026 Budget Compared to 2025 Original Budget

Directorate	Executive, Finance & Business Services
--------------------	---

Department	Activity	2026 Budget	2025 Original Budget	Increase / (Decrease)	% Increase / (Decrease)
1 - General Manager, Commission	11 - All Other District Labor	\$769,233	\$762,416	\$6,817	0.9%
	33 - Office Supplies & Expenses	13,000	14,200	(1,200)	(8.5%)
	42 - Business Expense & Travel	75,000	75,000	-	0.0%
	43 - Training Expense & Travel	21,400	19,900	1,500	7.5%
	44 - Other General Expenses	45,000	20,000	25,000	125.0%
	45 - Subscriptions & Publications	13,154	12,854	300	2.3%
	61 - Professional Services	85,000	85,000	-	0.0%
	72 - Industry Assoc Assessments	482,641	472,199	10,442	2.2%
1 - General Manager, Commission Total		1,504,428	1,461,569	42,859	2.9%
2 - Human Resources	42 - Business Expense & Travel	6,700	5,700	1,000	17.5%
	43 - Training Expense & Travel	15,500	14,500	1,000	6.9%
	44 - Other General Expenses	35,750	42,250	(6,500)	(15.4%)
	45 - Subscriptions & Publications	6,300	5,800	500	8.6%
	61 - Professional Services	95,600	130,250	(34,650)	(26.6%)
	72 - Industry Assoc Assessments	26,950	31,800	(4,850)	(15.3%)
	104 - Other Employee Costs	170,500	171,500	(1,000)	(0.6%)
2 - Human Resources Total		357,300	401,800	(44,500)	(11.1%)
11 - Finance & Business Services	11 - All Other District Labor	1,619,501	1,546,376	73,125	4.7%
	33 - Office Supplies & Expenses	5,000	5,000	-	0.0%
	42 - Business Expense & Travel	12,000	10,000	2,000	20.0%
	43 - Training Expense & Travel	2,300	2,300	-	0.0%
	45 - Subscriptions & Publications	-	200	(200)	(100.0%)
	72 - Industry Assoc Assessments	1,577	1,327	250	18.8%
11 - Finance & Business Services Total		1,640,378	1,565,203	75,175	4.8%
12 - Government Relations	42 - Business Expense & Travel	8,800	8,800	-	0.0%
	61 - Professional Services	78,000	78,000	-	0.0%
	70 - Civic & Service Organizations	21,170	21,015	155	0.7%
	72 - Industry Assoc Assessments	4,900	5,185	(285)	(5.5%)
	119 - Public Information Expenses	119,950	118,850	1,100	0.9%
12 - Government Relations Total		232,820	231,850	970	0.4%
14 - General Accounting	10 - District Overtime Labor	500	500	-	0.0%
	11 - All Other District Labor	634,042	610,043	23,999	3.9%
	42 - Business Expense & Travel	500	-	500	N/A
	43 - Training Expense & Travel	6,500	6,500	-	0.0%
	45 - Subscriptions & Publications	1,060	1,360	(300)	(22.1%)
	60 - Audit Examination - State	99,000	96,000	3,000	3.1%
	72 - Industry Assoc Assessments	1,233	1,183	50	4.2%
	104 - Other Employee Costs	180	180	-	0.0%
14 - General Accounting Total		743,015	715,766	27,249	3.8%
17 - Procurement	33 - Office Supplies & Expenses	6,000	6,000	-	0.0%
	42 - Business Expense & Travel	3,000	3,000	-	0.0%
	43 - Training Expense & Travel	6,800	5,400	1,400	25.9%
	44 - Other General Expenses	3,565	2,565	1,000	39.0%
	72 - Industry Assoc Assessments	695	610	85	13.9%
17 - Procurement Total		20,060	17,575	2,485	14.1%
43 - Communications	42 - Business Expense & Travel	6,000	6,000	-	0.0%
	43 - Training Expense & Travel	3,000	3,000	-	0.0%
	45 - Subscriptions & Publications	2,068	2,068	-	0.0%
	119 - Public Information Expenses	214,340	214,340	-	0.0%
43 - Communications Total		225,408	225,408	-	0.0%
Grand Total		\$4,723,409	\$4,619,171	\$104,238	2.3%

**Department Budget by Activity
2026 Budget**

Department		1 - General Manager, Commission			
Activity	Description	GL Acct	BU Project	2026 Budget	
11 - All Other District Labor	Admin and General	920.00		\$558,784	
	Customer Accounting	903.00		49,978	
	Personal Leave	184.30		123,077	
	Purchased Power	557.00		37,394	
11 - All Other District Labor Total				769,233	
33 - Office Supplies & Expenses	Misc Office Supplies (Exec, HR & Communications)	921.00		8,000	
	Records Mgmt - Shredding Services (CI Shred)	921.00		5,000	
33 - Office Supplies & Expenses Total				13,000	
42 - Business Expense & Travel	Commission Travel	930.20		53,000	
	General Manager	921.00		22,000	
42 - Business Expense & Travel 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	
	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	
	NWPPA Washington Utilities Records Mgmt Meeting (Records Administrator)	921.00		3,000	
	Safety Facilitator Training Conference (Administrative Assistant)	921.00		1,500	
43 - Training Expense & Travel Total				21,400	
44 - Other General Expenses	Election Costs	930.20		45,000	
44 - Other General Expenses Total				45,000	
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		504	
45 - Subscriptions & Publications Total				13,154	
61 - Professional Services	Contract Attorney	923.00		75,000	
	Misc. Legal (Gordon Thomas Honeywell)	923.00		10,000	
61 - Professional Services Total				85,000	
72 - Industry Assoc Assessments	APPA	930.20		55,290	
	ARMA Membership - Includes Local Chapter (Records Administrator)	921.00		210	
	CRTPG - Columbia River Treaty Power Group	557.00		3,750	
	IEEE (General Manager)	921.00		264	
	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		57,000	
	NW River Partners Media Campaign	557.00		42,760	
	NWPPA	930.20		33,850	
	PNUCC	557.00		13,547	
	PNWA, PNWA River Values Media Campaign & PNWA Inland Ports & Nav Group	557.00		14,465	
	Professional Engineers License (General Manager)	921.00		125	
	Public Power Council (PPC)	557.00		71,215	
	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		168,726	
	AWC (Association of Washington Cities)	921.00		500	
	SCWMCA (South Central Washington Municipal Clerks Association)	921.00		50	
72 - Industry Assoc Assessments Total				482,641	
Grand Total				\$1,504,428	

**Department Budget by Activity
2026 Budget**

Department	2 - Human Resources
-------------------	----------------------------

Activity	Description	GL Acct	BU Project	2026 Budget
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
42 - Business Expense & Travel Total				6,700
43 - Training Expense & Travel	District - Leadership & Developmental Training Expenses	921.00		500
	HR - Affiliate, System or Program Conferences	921.00		15,000
43 - Training Expense & Travel Total				15,500
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		3,000
	Recruitment - Physicals & DOT Screens	921.00		1,500
	SHL Aptitude Tests	921.00		3,000
	Trucking Consortium - Collections	921.00		3,000
44 - Other General Expenses Total				35,750
45 - Subscriptions & Publications	Labor Law Poster Updates	921.00		300
	Salary Surveys	921.00		6,000
45 - Subscriptions & Publications 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		20,000
	Legal Services	923.00		10,000
	Trucking Consortium (Service Fee & Training)	923.00		2,000
61 - Professional Services Total				95,600
72 - Industry Assoc Assessments	CWPU Membership Assessments	921.00		25,000
	District - Assoc. of WA Cities Membership	921.00		500
	HR Staff - SHRM Professional Memberships (3)	921.00		900
	HR Staff - World at Work Memberships (2)	921.00		550
72 - Industry Assoc Assessments Total				26,950
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		3,000
	Flex 125 Plan Administration	926.10		1,500
	Health Invest Administration Fee	926.10		1,000
	Local Wellness Activities & Events	926.10		14,000
	Safety Program - Supplies & Activities/Events	926.10		4,000
	Safety Incentive	926.10		40,000
	Tuition Reimbursement	926.10		30,000
104 - Other Employee Costs Total				170,500
Grand Total				\$357,300

Department Budget by Activity
2026 Budget

Department	11 - Finance & Business Services
------------	----------------------------------

Activity	Description	GL Acct	BU Project	2026 Budget
11 - All Other District Labor	Admin and General	920.00		\$982,204
	Customer Accounting	903.00		128,504
	Distribution O&M	588.00		208,635
	Personal Leave	184.30		259,120
	Purchased Power	557.00		41,037
11 - All Other District Labor Total				1,619,501
33 - Office Supplies & Expenses	Misc Office Supplies	921.00		5,000
33 - Office Supplies & Expenses Total				5,000
42 - Business Expense & Travel	PPC/WPUDA/NWPPA	921.00		12,000
42 - Business Expense & Travel Total				12,000
43 - Training Expense & Travel	Communications	921.00		2,000
	GFOA (Director)	921.00		300
43 - Training Expense & Travel Total				2,300
72 - Industry Assoc Assessments	AICPA (American Institute of CPAs) Membership (Director)	921.00		350
	CMA License - IMA (Inst of Mgmt Accountants) (Director)	921.00		290
	CPA License - WA ST Board of Accountancy (Director)	921.00		77
	GFOA (Government Finance Officers Assoc) Membership (Director)	921.00		280
	SHRM (Communications Specialist)	921.00		250
	WSCP (WA Society of CPAs) Membership (Director)	921.00		330
72 - Industry Assoc Assessments Total				1,577
Grand Total				\$1,640,378

**Department Budget by Activity
2026 Budget**

Department	12 - Government Relations
-------------------	----------------------------------

Activity	Description	GL Acct	BU Project	2026 Budget
42 - Business Expense & Travel	NWPPA, PPC, WPUA (Manager)	921.00		\$8,800
42 - Business Expense & Travel Total				8,800
61 - Professional Services	Governmental Relations	910.00		78,000
61 - Professional Services Total				78,000
70 - Civic & Service Organizations	Benton City Chamber of Commerce	921.00		350
	Prosser Chamber of Commerce	921.00		400
	Prosser Economic Development Association	921.00		3,000
	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
70 - Civic & Service Organizations Total				21,170
72 - Industry Assoc Assessments	CSRIA - Columbia Snake River Irrigators Assoc	921.00		4,400
	FWEE - Foundation for Water & Energy Education	910.00		500
72 - Industry Assoc Assessments Total				4,900
119 - Public Information Expenses	Public Education/Community Outreach	910.00		119,950
119 - Public Information Expenses Total				119,950
Grand Total				\$232,820

DRAFT

Department Budget by Activity
2026 Budget

Department	14 - General Accounting
------------	-------------------------

Activity	Description	GL Acct	BU Project	2026 Budget
10 - District Overtime Labor	Labor - Overtime - Admin General	920.00		\$500
10 - District Overtime Labor Total				500
11 - All Other District Labor	Admin and General	920.00		532,595
	Personal Leave	184.30		101,447
11 - All Other District Labor Total				634,042
42 - Business Expense & Travel	CWPU Trust Meetings	921.00		500
42 - Business Expense & Travel Total				500
43 - Training Expense & Travel	Training (Manager)	921.00		2,000
	Training (Analyst/Specialist)	921.00		3,000
	Training (AP/Payroll)	921.00		500
	WPUDA Finance Meetings	921.00		1,000
43 - Training Expense & Travel Total				6,500
45 - Subscriptions & Publications	Accounting Publications	921.00		300
	Governmental GAAP (Various)	921.00		300
	GFOA Fee - ACFR Excellence in Reporting program	921.00		460
45 - Subscriptions & Publications Total				1,060
60 - Audit Examination - State	Financial Statement External Audit	923.00		69,000
	State Auditors Office	923.00		30,000
60 - Audit Examination - State Total				99,000
72 - Industry Assoc Assessments	AICPA (American Institute of CPAs) (Manager/Analyst)	921.00		360
	CPA License - WA State Board of Accountancy (Manager/Analyst)	921.00		153
	WSCPA (Wash. Society of CPAs) (Manager/Analyst)	921.00		720
72 - Industry Assoc Assessments Total				1,233
104 - Other Employee Costs	Employee Recognition	926.10		180
104 - Other Employee Costs Total				180
Grand Total				\$743,015

**Department Budget by Activity
2026 Budget**

Department	17 - Procurement
-------------------	-------------------------

Activity	Description	GL Acct	BU Project	2026 Budget
33 - Office Supplies & Expenses	Misc Office Supplies	588.00		\$1,000
	Paper, Envelopes, Mailing Labels, Letterhead	588.00		5,000
33 - Office Supplies & Expenses Total				6,000
42 - Business Expense & Travel	Plant Tour (Manager/2 Staff)	588.00		3,000
42 - Business Expense & Travel Total				3,000
43 - Training Expense & Travel	NIGP - Contract Training (Manager)	921.00		1,500
	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
43 - Training Expense & Travel 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
44 - Other General Expenses Total				3,565
72 - Industry Assoc Assessments	NIGP Membership Dues (Administrator/Specialist)	588.00		200
	NIGP Membership Dues (Base Agency Fee) (Manager)	588.00		195
	ISM - Institute of Supply Chain Management (Manager)	588.00		300
72 - Industry Assoc Assessments Total				695
Grand Total				\$20,060

Department Budget by Activity
2026 Budget

Department	43 - Communications
------------	---------------------

Activity	Description	GL Acct	BU Project	2026 Budget
42 - Business Expense & Travel	Business Travel & Expense	921.00		\$6,000
42 - Business Expense & Travel Total				6,000
43 - Training Expense & Travel	Tableau (Demory)	921.00		3,000
43 - Training Expense & Travel Total				3,000
45 - Subscriptions & Publications	Tunetank, Capital Press, Canva, Seattle Times, PRB, TCH, Hootsuite	921.00		2,068
45 - Subscriptions & Publications Total				2,068
119 - Public Information Expenses	Printing/Advertising	910.00		125,540
	Radio	910.00		88,800
119 - Public Information Expenses Total				214,340
Grand Total				\$225,408

DRAFT

DRAFT



Treasury Operations & Customer Service

DRAFT

Summary by Expense by Directorate

2026 Budget

Directorate	Customer Service & Treasury Operations
-------------	--

Department	2026 Budget
16 - Treasurer	\$1,991,610
44 - Customer Service	1,880,416
Grand Total	\$3,872,026

DRAFT

Directorate Budget by Department and Activity
2026 Budget Compared to 2025 Original Budget

Directorate	Customer Service & Treasury Operations
--------------------	---

Department	Activity	2026 Budget	2025 Original Budget	Increase / (Decrease)	% Increase / (Decrease)
16 - Treasurer	11 - All Other District Labor	\$372,310	\$357,814	\$14,496	4.1%
	34 - Insurance	1,118,100	1,171,400	(53,300)	(4.6%)
	41 - Insurance Damages & Other Reim	10,000	10,000	-	0.0%
	42 - Business Expense & Travel	1,300	1,300	-	0.0%
	43 - Training Expense & Travel	3,600	3,600	-	0.0%
	46 - Treasurer Expenses	453,700	462,700	(9,000)	(1.9%)
	61 - Professional Services	32,500	32,500	-	0.0%
	72 - Industry Assoc Assessments	100	80	20	25.0%
16 - Treasurer Total		1,991,610	2,039,394	(47,784)	(2.3%)
44 - Customer Service	10 - District Overtime Labor	20,479	20,479	0	0.0%
	11 - All Other District Labor	1,181,137	1,111,951	69,186	6.2%
	30 - Customer Service Expenses	618,600	578,600	40,000	6.9%
	33 - Office Supplies & Expenses	24,000	24,000	-	0.0%
	39 - Maint of Equipment	3,500	3,500	-	0.0%
	43 - Training Expense & Travel	22,200	16,500	5,700	34.5%
	44 - Other General Expenses	5,000	5,000	-	0.0%
	45 - Subscriptions & Publications	500	200	300	150.0%
	61 - Professional Services	5,000	5,000	-	0.0%
	201 - New Product Expenses	-	3,500	(3,500)	(100.0%)
	200 - New Services Expenses	-	2,500	(2,500)	(100.0%)
44 - Customer Service Total		1,880,416	1,771,230	109,186	6.2%
Grand Total		\$3,872,026	\$3,810,624	\$61,402	1.6%

Department Budget by Activity
2026 Budget

Department	16 - Treasurer
------------	----------------

Activity	Description	GL Acct	BU Project	2026 Budget
11 - All Other District Labor	Admin and General	920.00		\$225,801
	Customer Accounting	903.00		29,541
	Distribution O&M	588.00		47,964
	Personal Leave	184.30		59,570
	Purchased Power	557.00		9,434
11 - All Other District Labor Total				372,310
34 - Insurance	Crime Policy	925.00		4,900
	Cyber Security Insurance	925.00		37,000
	Fiduciary Liability Policy	925.00		14,800
	Liability, Directors & Officers	925.00		21,000
	Liability, Excess \$65 million, EIM	925.00		137,200
	Liability, excess General & Professional, AEGIS	925.00		405,100
	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		260,500
	Property, General Assessment	924.00		80,000
	Railroad	925.00		3,000
	Special Trips	925.00		1,600
	Storage Tank Pollution Liability, WA. State	925.00		1,900
34 - Insurance Total				1,118,100
41 - Insurance Damages & Other Reim	Direct Payment of Damages and Other Reimbursements	925.00		10,000
41 - Insurance Damages & Other Reim Total				10,000
42 - Business Expense & Travel	PURMS (Manager)	921.00		1,300
42 - Business Expense & Travel Total				1,300
43 - Training Expense & Travel	NWPPA / APPA / Rates (Manager/Analyst)	921.00		1,900
	Training (Analyst/Specialist)	921.00		1,000
	WPTA (Analyst)	921.00		400
	WPUDA Finance Officers (Manage/Analyst)	921.00		300
43 - Training Expense & Travel Total				3,600
46 - Treasurer Expenses	Bank Service Fees (Bank of America)	921.00		16,000
	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		11,500
	US Payments (Kiosk Transaction/Processing Fees)	903.00		10,000
46 - Treasurer Expenses Total				453,700
61 - Professional Services	Bond Counsel/Financial Advisor	923.00		8,500
	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		5,000
61 - Professional Services Total				32,500
72 - Industry Assoc Assessments	WPTA	921.00		100
72 - Industry Assoc Assessments Total				100
Grand Total				\$1,991,610

Department Budget by Activity
2026 Budget

Department	44 - Customer Service
------------	-----------------------

Activity	Description	GL Acct	BU Project	2026 Budget
10 - District Overtime Labor	Labor - Overtime - Customer Accounting	903.00		\$20,479
10 - District Overtime Labor Total				20,479
11 - All Other District Labor	Customer Accounting	903.00		992,155
	Personal Leave	184.30		188,982
11 - All Other District Labor Total				1,181,137
30 - Customer Service Expenses	Application Processing Fees (Helping Hands/Disabled Disc Programs)	903.00		10,800
	Armored Car, Kennewick & Prosser Kiosks, Dropbox	903.00		39,000
	Cash Vault Services	903.00		20,000
	Identity Verifications and Adverse Action Letters	903.00		16,700
	Interpretation Services	903.00		2,600
	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
30 - Customer Service Expenses Total				618,600
33 - Office Supplies & Expenses	Misc Office Supplies	903.00		24,000
33 - Office Supplies & Expenses Total				24,000
39 - Maint of Equipment	Postage Meter & Mail Insert Machine Expenses	903.00		3,500
39 - Maint of Equipment Total				3,500
43 - Training Expense & Travel	CS Week/NWPPA	903.00		1,500
	CSR Training Off Site/QA Program	903.00		9,200
	NISC - MIC	903.00		8,000
	NISC/WPUDA users Groups	903.00		3,500
43 - Training Expense & Travel Total				22,200
44 - Other General Expenses	Other Expenses	903.00		5,000
44 - Other General Expenses Total				5,000
45 - Subscriptions & Publications	Dues and Subscriptions	903.00		500
45 - Subscriptions & Publications Total				500
61 - Professional Services	Professional Services	903.00		5,000
61 - Professional Services Total				5,000
Grand Total				\$1,880,416



Information Technology / Broadband

Tab 6

DRAFT

Summary by Expense by Directorate

2026 Budget

Directorate	Information Technology
-------------	------------------------

Department	2026 Budget
3 - Security	\$360,855
15 - IT Infrastructure	2,376,509
18 - IT Applications	3,348,260
19 - IT Data Management	299,000
20 - Operational Technology	2,519,000
Grand Total	\$8,903,624

DRAFT

Directorate Budget by Department and Activity
2026 Budget Compared to 2025 Original Budget

Directorate		Information Technology			
Department	Activity	2026 Budget	2025 Original Budget	Increase / (Decrease)	% Increase / (Decrease)
3 - Security	25 - Maintenance of Software	\$5,950	\$3,800	\$2,150	56.6%
	33 - Office Supplies & Expenses	2,000	1,000	1,000	100.0%
	38 - Maint of Bldg & Improvements	12,640	20,600	(7,960)	(38.6%)
	42 - Business Expense & Travel	-	1,000	(1,000)	(100.0%)
	43 - Training Expense & Travel	4,000	4,000	-	0.0%
	61 - Professional Services	36,000	1,000	35,000	3500.0%
	72 - Industry Assoc Assessments	265	265	-	0.0%
	137 - Capitalized Computer Software	-	25,000	(25,000)	(100.0%)
	138 - Computer Equipment	300,000	250,000	50,000	20.0%
3 - Security Total		360,855	306,665	54,190	17.7%
15 - IT Infrastructure	25 - Maintenance of Software	526,375	476,100	50,275	10.6%
	26 - Computer Hardware & Equip Exp	138,500	133,500	5,000	3.7%
	27 - Personal Computer Software	143,800	143,300	500	0.3%
	28 - Personal Computer O&M Costs	183,500	183,500	-	0.0%
	29 - Personal Computer Supplies&Exp	3,550	3,550	-	0.0%
	43 - Training Expense & Travel	18,000	18,000	-	0.0%
	45 - Subscriptions & Publications	250	250	-	0.0%
	50 - Telephone & Answering Services	213,600	231,000	(17,400)	(7.5%)
	61 - Professional Services	33,500	35,000	(1,500)	(4.3%)
	72 - Industry Assoc Assessments	434	-	434	N/A
	104 - Other Employee Costs	-	510	(510)	(100.0%)
	131 - Structures & Improvements	-	350,000	(350,000)	(100.0%)
	137 - Capitalized Computer Software	25,000	25,000	-	0.0%
	138 - Computer Equipment	1,090,000	830,000	260,000	31.3%
15 - IT Infrastructure Total		2,376,509	2,429,710	(53,201)	(2.2%)
18 - IT Applications	10 - District Overtime Labor	-	2,000	(2,000)	(100.0%)
	11 - All Other District Labor	2,435,540	2,547,915	(112,375)	(4.4%)
	17 - Operation & Maintenance Exp	9,900	9,900	-	0.0%
	25 - Maintenance of Software	645,000	628,880	16,120	2.6%
	26 - Computer Hardware & Equip Exp	18,000	18,000	-	0.0%
	27 - Personal Computer Software	2,500	2,500	-	0.0%
	33 - Office Supplies & Expenses	2,500	3,000	(500)	(16.7%)
	42 - Business Expense & Travel	1,000	1,000	-	0.0%
	43 - Training Expense & Travel	16,000	20,200	(4,200)	(20.8%)
	45 - Subscriptions & Publications	1,250	1,250	-	0.0%
	61 - Professional Services	216,000	107,000	109,000	101.9%
	72 - Industry Assoc Assessments	-	500	(500)	(100.0%)
	104 - Other Employee Costs	570	570	-	0.0%
18 - IT Applications Total		3,348,260	3,342,715	5,545	0.2%
19 - IT Data Management	25 - Maintenance of Software	181,500	117,100	64,400	55.0%
	27 - Personal Computer Software	5,000	-	5,000	N/A
	43 - Training Expense & Travel	23,500	23,500	-	0.0%
	45 - Subscriptions & Publications	500	400	100	25.0%
	61 - Professional Services	25,000	15,000	10,000	66.7%
	72 - Industry Assoc Assessments	8,500	8,400	100	1.2%
19 - IT Data Management Total		299,000	164,400	134,600	81.9%
20 - Operational Technology	18 - Misc Construction Expense	193,000	-	193,000	N/A
	17 - Operation & Maintenance Exp	67,800	67,000	800	1.2%
	20 - Off-the-Dock Labor	105,000	385,000	(280,000)	(72.7%)
	25 - Maintenance of Software	201,300	190,300	11,000	5.8%
	26 - Computer Hardware & Equip Exp	25,000	-	25,000	N/A
	27 - Personal Computer Software	7,000	-	7,000	N/A
	40 - Rents	107,200	107,200	-	0.0%
	43 - Training Expense & Travel	15,500	20,500	(5,000)	(24.4%)
	50 - Telephone & Answering Services	5,000	5,000	-	0.0%
	61 - Professional Services	874,600	55,200	819,400	1484.4%
	127 - SCADA Communications Equipment	67,600	90,000	(22,400)	(24.9%)
	138 - Computer Equipment	100,000	148,500	(48,500)	(32.7%)
	136 - Communication Equipment	750,000	575,000	175,000	30.4%
20 - Operational Technology Total		2,519,000	1,643,700	875,300	53.3%
Grand Total		\$8,903,624	\$7,887,190	\$1,016,434	12.9%

Department Budget by Activity
2026 Budget

Department	3 - Security
------------	--------------

Activity	Description	GL Acct	BU Project	2026 Budget
25 - Maintenance of Software	CrisisGo	921.00		\$3,800
	Greetly subscription	921.00		2,150
25 - Maintenance of Software Total				5,950
33 - Office Supplies & Expenses	Security Program Expenses	921.00		2,000
33 - Office Supplies & Expenses Total				2,000
38 - Maint of Bldg & Improvements	Administration Bldg Security	935.00		2,250
	Broadband Facility Security	588.00		600
	Jump Off Joe Security	935.02		1,130
	Operations Facility Security	598.10		4,200
	Prosser Butte Security	935.03		1,130
	Prosser Facility Security	935.04		2,200
	Umatilla Ridge Security	935.01		1,130
38 - Maint of Bldg & Improvements Total				12,640
43 - Training Expense & Travel	Security System Training	921.00		4,000
43 - Training Expense & Travel Total				4,000
61 - Professional Services	Emergency Services Agency (KPD, KFD, etc) Fees for False Alarms	923.00		1,000
	Consulting - Lighting Survey of campuses	921.00		35,000
61 - Professional Services Total				36,000
72 - Industry Assoc Assessments	ASIS International - Security Coordinator	921.00		265
72 - Industry Assoc Assessments Total				265
138 - Computer Equipment	Security Systems - Substations	391.00	222	250,000
	Security Systems - Cameras	391.00	222	25,000
	Security Systems - new data center	391.00	222	25,000
138 - Computer Equipment Total				300,000
Grand Total				\$360,855

Department Budget by Activity
2026 Budget

Department	15 - IT Infrastructure
-------------------	-------------------------------

Activity	Description	GL Acct	BU Project	2026 Budget
25 - Maintenance of Software	1Password	921.00		\$5,500
	2FA/SSO	921.00		6,700
	Archive Social	921.00		4,700
	Certificate Management Software	921.00		41,000
	Cisco- AnyConnect	921.00		1,150
	Cisco Umbrella	921.00		15,000
	Cyber Security Training	921.00		2,050
	FortiSiem	921.00		17,500
	FoxIT	921.00		10,000
	Manage Engine	921.00		10,500
	Microsoft System Center	921.00		11,000
	Mobile Device Management	921.00		5,650
	Nessus (Network Analysis)	921.00		29,000
	NetScaler	921.00		13,000
	OATI Certificate	921.00		1,100
	OEL for Existing	921.00		2,500
	Power Broker (Desktop Security)	921.00		1,750
	PURE Storage System maint/support	921.00		43,000
	RedHat support	921.00		5,500
	Room Tech Monitoring	921.00		525
	Rubrik - Cloud backup for O365	921.00		5,700
	Secret Server	921.00		2,550
	SmartNet (Ironport, Firepower)	921.00		42,000
	Solar Winds (Network Monitoring)	921.00		29,000
	Solar Winds (Storage, VM)	921.00		8,750
	SpecOPS Password Enforcer	921.00		2,600
	Tech Smith (SnagIT)	921.00		1,050
	Third Tier Backup Software (Veeam)	921.00		27,000
	Trackit (Help Desk Ticket Tracker)	921.00		13,000
	VMWare (Server Virtualization)	921.00		97,000
	VMWare (VDI)	921.00		32,500
	Wasabi - Cloud backup	921.00		9,600
	WSA	921.00		13,500
	Block Storage (Online)	921.00		5,000
	ChatGPT	921.00		10,000
25 - Maintenance of Software Total				526,375
26 - Computer Hardware & Equip Exp	Commission Technology	921.00		1,500
	General PC needs (HD, Mouse, DVD Burner, Cables, etc)	921.00		22,500
	Printers for Labels @ Desktops	588.00		2,000
	Replacement Desktop (8)	921.00		40,000
	Replacement Laptops (3)	921.00		15,000
	Replacement laptops (Rugged)	588.00		25,000
	Replacement Monitors (50)	921.00		15,000
	Replacement projectors - (office)	921.00		3,500
	Standard Printer	588.00		3,000
	Tablets - iPads	588.00		7,500
	Zero Clients	921.00		3,500
26 - Computer Hardware & Equip Exp Total				138,500
27 - Personal Computer Software	Affiliations	921.00		300
	Barco Datawell Support	588.00		10,000
	Misc Upgrades and Software	921.00		6,500
	MSDN (Support Specialist (2), System Administrator)	921.00		2,000
	Office 365	921.00		125,000
27 - Personal Computer Software Total				143,800
28 - Personal Computer O&M Costs	Cisco SmartNets	921.00		145,000
	MFP Maintenance - Engineering	588.00		7,500
	MFP Maintenance - Executive	921.00		1,500
	MFP Maintenance - Finance/CS	921.00		8,000
	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

Activity	Description	GL Acct	BU Project	2026 Budget
	Printer Maintenance - Prosser	921.00		1,000
	Records Scanner	921.00		1,000
	UPS Maintenance	921.00		4,000
28 - Personal Computer O&M Costs Total				183,500
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
29 - Personal Computer Supplies&Exp Total				3,550
43 - Training Expense & Travel	IT Management Travel (Supervisor)	921.00		3,500
	Training (Network Engineer)	921.00		5,500
	Training (System Administrator)	921.00		9,000
43 - Training Expense & Travel Total				18,000
45 - Subscriptions & Publications	Subscription & Publications	921.00		250
45 - Subscriptions & Publications Total				250
50 - Telephone & Answering Services	Aircards - Operations (Field)	588.00		27,000
	AVL - Operations - 85	588.00		25,000
	Charter (Internet Service)	921.00		2,100
	Frontier (includes all Non-Wireless Services)	921.00		13,500
	Local Cloud Call Prompter	921.00		15,000
	RingCentral	921.00		88,000
	Verizon Wireless	921.00		43,000
50 - Telephone & Answering Services Total				213,600
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
61 - Professional Services Total				33,500
72 - Industry Assoc Assessments	Cisco Certified Network Professional	921.00		434
72 - Industry Assoc Assessments Total				434
137 - Capitalized Computer Software	Windows Datacenter Licenses	391.00	38	25,000
137 - Capitalized Computer Software Total				25,000
138 - Computer Equipment	Cisco Blade Server	391.00	44	400,000
	Enterprise Infrastructure Backup Storage Replacement	391.00	525	450,000
	Multi-Function Printer	391.00	302	15,000
	Network Switch Purchase	391.00	33	75,000
	Storage Area Network (SAN) Upgrade	391.00	267	150,000
138 - Computer Equipment Total				1,090,000
Grand Total				\$2,376,509

Department Budget by Activity
2026 Budget

Department	18 - IT Applications
-------------------	-----------------------------

Activity	Description	GL Acct	BU Project	2026 Budget
11 - All Other District Labor	251 Meter Point RTU Upgrade	380.00	425	\$325
	Admin and General	920.00		660,851
	Berrian Tap Meter Point RTU upgrade	380.00	425	325
	Broadband	935.20		8,354
	Customer Accounting	903.00		481,522
	Distribution O&M	588.00		664,133
	H2F Tap Metering Point RTU upgrade	380.00	425	325
	NoaNET NCS and District Labor	397.20	22	26,779
	OT Telecomm Network Upgrade	380.00	481	140,000
	Paterson Tap Metering Point RTU upgrade	380.00	425	325
	Personal Leave	184.30		389,686
	Security Systems - Substations	391.00	222	10,000
	Transmission	566.00		1,311
	Cold Creek RTU Upgrade	380.00	425	325
	Plymouth RTU Replacement (BREA Metering Point)	380.00	425	325
	South Slope RTU Replacement (BREA Metering Point)	380.00	425	325
	Labor - Security System Upgrades	391.00	222	50,000
	H2F3 RTU Replacement (WO #739613)	380.00	425	315
	H2F4 RTU Replacement (WO #739618)	380.00	425	315
11 - All Other District Labor Total				2,435,540
17 - Operation & Maintenance Exp	Benton County Aerial Imagery (Orthophotos)	588.00		9,000
	Benton County Plat Imagery	588.00		900
17 - Operation & Maintenance Exp Total				9,900
25 - Maintenance of Software	Adobe Creative Cloud	921.00		2,200
	Alden	588.00		4,100
	AutoCAD Network License	588.00		12,000
	Cascade (Asset Management)	588.00		28,000
	Customer Survey Tool	921.00		9,000
	Doble Software Maintenance	588.00		4,800
	DocuSign	921.00		3,700
	ESRI (GIS)	588.00		34,000
	Hootsuite	921.00		640
	IKE GPS Software Services	588.00		6,500
	Kapish EasyLink	921.00		970
	Kentico License (Website)	921.00		6,250
	NeoGov	921.00		46,765
	NISC - Monthly Recurring Costs	921.00		402,000
	Osmose Ocalc Licenses (8)	588.00		13,100
	PowerWorld Transmission Software	588.00		4,000
	Sag10	588.00		1,300
	TRIM	921.00		40,000
	Vehicle Management System Maintenance	588.00		6,400
	Watt - Net Express	588.00		1,700
	Website Hosting Fees	921.00		6,875
	Google Translate Service (Website)	921.00		1,000
	MVIX Integrations	921.00		4,200
	SmartSheets Subscription	921.00		5,500
25 - Maintenance of Software Total				645,000
26 - Computer Hardware & Equip Exp	Kiosks (2) - Lease Kennewick & Prosser	903.00		18,000
26 - Computer Hardware & Equip Exp Total				18,000
27 - Personal Computer Software	Misc Upgrades and Software	921.00		2,500
27 - Personal Computer Software Total				2,500
33 - Office Supplies & Expenses	Misc Office Supplies	921.00		2,500
33 - Office Supplies & Expenses Total				2,500
42 - Business Expense & Travel	Misc. Business Expense	921.00		1,000
42 - Business Expense & Travel Total				1,000
43 - Training Expense & Travel	IT Management/Strategic Planning (Director)	921.00		3,000
	IT Mgmt/Strategic Planning (Manager)	921.00		2,500
	NISC User Group (Analysts)	921.00		7,500
	Sensus User Conference (1)	902.00		3,000
43 - Training Expense & Travel Total				16,000
45 - Subscriptions & Publications	Subscription & Publications	921.00		1,250
45 - Subscriptions & Publications 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

Activity	Description	GL Acct	BU Project	2026 Budget
	GIS Contracted Labor	588.00		150,000
61 - Professional Services Total				216,000
104 - Other Employee Costs	Employee Recognition	921.00		570
104 - Other Employee Costs Total				570
Grand Total				\$3,348,260

DRAFT

Department Budget by Activity
2026 Budget

Department	19 - IT Data Management
-------------------	--------------------------------

Activity	Description	GL Acct	BU Project	2026 Budget
25 - Maintenance of Software	Azure DevOps Server/User Cal	921.00		\$200
	CData SharePoint Driver for Polybase	921.00		8,000
	Docker Desktop (4)	921.00		550
	Erwin	921.00		3,200
	Foglight	921.00		25,000
	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		22,500
	Toad Data Point (5 Subscription)	921.00		600
	Toad for Oracle Base Edition (3 perpetual)	921.00		1,400
	Toad for SQL Server Professional Edition (3)	921.00		600
	Toad for SQL Server Xpert Edition (1)	921.00		750
	Anaconda Subscription	921.00		1,000
	Power BI Fabric F64 Subscription	921.00		70,000
	Power BI Premium Per User - Developer Licenses (14)	921.00		4,500
	OneLake Storage	921.00		5,000
25 - Maintenance of Software Total				181,500
27 - Personal Computer Software	MSDN Licenses	921.00		5,000
27 - Personal Computer Software Total				5,000
43 - Training Expense & Travel	Business Intelligence and Database Class Training	921.00		10,000
	Business Intelligence Conference	921.00		6,000
	Data Integration & DBA Conferences	921.00		6,000
	Data Camp Training (Annual Subscription)	921.00		1,500
43 - Training Expense & Travel Total				23,500
45 - Subscriptions & Publications	Subscription & Publications	921.00		500
45 - Subscriptions & Publications Total				500
61 - Professional Services	BI Consulting	923.00		25,000
61 - Professional Services Total				25,000
72 - Industry Assoc Assessments	Utility Analytics Membership	921.00		8,500
72 - Industry Assoc Assessments Total				8,500
137 - Capitalized Computer Software	Increase SQL Server Licenses cores	391.00	271	55,000
137 - Capitalized Computer Software Total				55,000
Grand Total				\$299,000

Department Budget by Activity
2026 Budget

Department	20 - Operational Technology
-------------------	------------------------------------

Activity	Description	GL Acct	BU Project	2026 Budget
17 - Operation & Maintenance Exp	Sensus Flexnet Meter Reading Fee	902.00		\$67,800
17 - Operation & Maintenance Exp Total				67,800
18 - Misc Construction Expense	Fiber to Sun Heaven #3 Substation (WO #734364)	380.00	489	193,000
18 - Misc Construction Expense Total				193,000
20 - Off-the-Dock Labor	Fiber Build - Cold Creek	380.00	482	105,000
20 - Off-the-Dock Labor Total				105,000
25 - Maintenance of Software	Dragos	588.00		29,000
	PI Historian Annual Maintenance	588.00		12,500
	SEL DMA	588.00		3,600
	Sensus Alarm Manager	902.00		7,700
	Sensus RNI	902.00		110,000
	Survalent (SCADA)	592.30		35,500
	Text Power	588.00		3,000
25 - Maintenance of Software Total				201,300
26 - Computer Hardware & Equip Exp	OT Hardware Expenses	588.00		25,000
26 - Computer Hardware & Equip Exp Total				25,000
27 - Personal Computer Software	Survalent - SmartVu License additions	588.00		7,000
27 - Personal Computer Software Total				7,000
40 - Rents	Badger Mtn Site AMI Fee	588.00		4,200
	DNR Billing - Jump Off Joe	588.00		44,000
	Prosser Tower Site	588.00		3,100
	Rattlesnake Site Fee	588.00		50,000
	Umatilla Ground Lease and Taxes	588.00		5,900
40 - Rents Total				107,200
43 - Training Expense & Travel	OT Analyst Training/Conference	588.00		3,000
	OT Communications Conference (Mgr., Director and Network Engineer)	588.00		7,500
	OT Network Engineer Training	588.00		5,000
43 - Training Expense & Travel Total				15,500
50 - Telephone & Answering Services	ICCP Communication Line	588.00		5,000
50 - Telephone & Answering Services Total				5,000
61 - Professional Services	AMI Enhanced Support	902.00		50,100
	OT Telecomm Network Upgrade	380.00	481	809,500
	Survalent - Consulting for SCADA Alarms	588.00		5,000
	Sensus - SAML Integration	902.00		10,000
61 - Professional Services Total				874,600
127 - SCADA Communications Equipment	251 Meter Point RTU Upgrade	380.00	425	2,500
	Berrian Tap Meter Point RTU upgrade	380.00	425	2,500
	Fiber Build - Cold Creek	380.00	482	45,000
	H2F Tap Metering Point RTU upgrade	380.00	425	2,500
	Paterson Tap Metering Point RTU upgrade	380.00	425	2,500
	Cold Creek RTU Upgrade	380.00	425	2,500
	Plymouth RTU Replacement (BREA Metering Point)	380.00	425	2,500
	South Slope RTU Replacement (BREA Metering Point)	380.00	425	2,600
	H2F3 RTU Replacement (WO #739613)	380.00	425	2,500
	H2F4 RTU Replacement (WO #739618)	380.00	425	2,500
127 - SCADA Communications Equipment Total				67,600
136 - Communication Equipment	OT Telecomm Network Upgrade	380.00	481	750,000
136 - Communication Equipment Total				750,000
138 - Computer Equipment	Substation Router Replacements	391.00	483	100,000
138 - Computer Equipment Total				100,000
Grand Total				\$2,519,000

Summary by Expense by Directorate

2026 Budget

Directorate	Broadband
-------------	-----------

Department	2026 Budget
46 - Broadband	\$2,602,310
Grand Total	\$2,602,310

DRAFT

Directorate Budget by Department and Activity
2026 Budget Compared to 2025 Original Budget

Directorate	Broadband
--------------------	------------------

Department	Activity	2026 Budget	2025 Original Budget	Increase / (Decrease)	% Increase / (Decrease)
46 - Broadband	12 - Materials & Supplies	\$313,500	\$291,000	\$22,500	7.7%
	18 - Misc Construction Expense	30,000	20,000	10,000	50.0%
	17 - Operation & Maintenance Exp	127,000	79,000	48,000	60.8%
	20 - Off-the-Dock Labor	691,500	699,000	(7,500)	(1.1%)
	28 - Personal Computer O&M Costs	44,000	43,000	1,000	2.3%
	38 - Maint of Bldg & Improvements	15,000	14,000	1,000	7.1%
	40 - Rents	197,600	176,851	20,749	11.7%
	44 - Other General Expenses	1,058,710	1,047,259	11,451	1.1%
	136 - Communication Equipment	125,000	125,000	-	0.0%
46 - Broadband Total		2,602,310	2,495,110	107,200	4.3%
Grand Total		\$2,602,310	\$2,495,110	\$107,200	4.3%

DRAFT

Department Budget by Activity
2026 Budget

Department	46 - Broadband
-------------------	-----------------------

Activity	Description	GL Acct	BU Project	2026 Budget
12 - Materials & Supplies	Fiber Backbone & Laterals	397.30	134	\$110,000
	Fiber Conduit	397.20	19	6,000
	Fiber Customer Connects - LEC	397.20	135	127,500
	System Improvement Projects	397.30	349	70,000
12 - Materials & Supplies Total				313,500
17 - Operation & Maintenance Exp	Fiber Reel Testing	935.20		5,000
	NCS - Fiber Repair Emergency On-Call Support	935.30		22,000
	NCS - Fiber Replacement and Restoration	935.30		100,000
17 - Operation & Maintenance Exp Total				127,000
18 - Misc Construction Expense	Franchise BB Facility Relocations	397.30	252	20,000
	Construction-related Permits		524	10,000
18 - Misc Construction Expense Total				30,000
20 - Off-the-Dock Labor	Fiber Backbone & Laterals	397.30	134	250,000
	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
20 - Off-the-Dock Labor Total				691,500
28 - Personal Computer O&M Costs	Cisco Equipment Maintenance & Support	935.20		8,000
	Nokia MPLS Equipment Maintenance & Support	935.20		36,000
28 - Personal Computer O&M Costs Total				44,000
38 - Maint of Bldg & Improvements	Maintenance Expense (Nodes and Building)	935.20		15,000
38 - Maint of Bldg & Improvements Total				15,000
40 - Rents	BPA - DFL (CRC,#19TX-16737) (20-46-05)	935.20		737
	BPA DFL (BPA 01TX-10704/BPUD #01-41-05) (01-41-05)	935.20		4,000
	COR - DFL - 1776 Fowler St (23-46-04)	935.20		1,620
	COR - DFL - 2610 Salk Ave (23-46-19)	935.20		1,620
	COR - DFL - 2800 Stevens Dr (22-46-07)	935.20		1,620
	COR - DFL - 2811 Polar Way (23-46-20)	935.20		1,620
	COR - DFL - 4 sites (23-46-11)	935.20		6,480
	COR - DFL - 4 Towers (23-46-12)	935.20		6,480
	COR - DFL - 510 Wellsian Way (22-46-06)	935.20		1,620
	COR - DFL - 750 GWW (23-46-03, Parsec)	935.20		1,620
	COR - DFL - 915 Goethals (23-46-18)	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 (22-46-02)	935.20		1,620
	COR - DFL - Community First Bank (21-46-03)	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 - 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 (22-46-03)	935.20		1,620
	COR - DFL - Richland Public Library (20-46-06)	935.20		1
	COR - DFL - RSD Steptoe St. (24-46-02)	935.20		1,620
	COR - DFL - Steptoe Bike to Duportail Bypass (23-46-01)	935.20		3,240
	COR - DFL - T-Mobile Jericho Rd. (21-46-06)	935.20		1,620
	COR - DFL - Umpqua Bank (22-46-05)	935.20		1,620
	COR - DFL - Williams Blvd (23-46-17)	935.20		3,240
	Permits (2) with Tri-City Railroad	935.20		1,000
	Pole Contact Fees (COR, FPUD, LSN, & BREA)	935.20		18,622
	Spectrum - DFL - Spectrum West Richland PD (21-46-11)	935.20		12,000
	Verizon Colocation Space and DC Power (10-46-12)	935.20		17,520
	COR - DFL - T-Mobile 514 Warehouse St. (21-46-10)	935.20		1,620
	COR - DFL - 3200 Duportail St (24-46-05)	935.20		1,620
	COR - DFL - 6 Towers (24-46-07)	935.20		16,200
	COR - DFL - 651 Truman (24-46-06)	935.20		1,620
	COR - DFL - HMIS (24-46-09)	935.20		1,620
	COR - DFL - T-Mobile - 686 Truman Ave (25-46-01)	935.20		1,620
	COR - DFL - HAPO (23-46-08)	935.20		3,240
	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		5,400
	FPUD - DFL Zayo Colo 1 to WinCo Vault (23-46-09)	935.20		13,200
	FPUD - DFL - WR PD to BPIN BB Services Agreement (22-46-01)	935.20		1,800

Activity	Description	GL Acct	BU Project	2026 Budget
	FPUd - DFL Colo 5 to WinCo Vault (21-46-04)	935.20		15,480
	Sales Tax on DFL Rents at average 8.8%	935.20		15,500
40 - Rents Total				197,600
44 - Other General Expenses	Franklin PUD Recurring Transport Charges	935.20		2,200
	NCS - NoaNet Labor Allocation to O&M	935.20		820,888
	NoaNet - Internet Access via Franklin POP (\$1,260 x 12 plus bursting @ \$3.6 per me	935.20		25,000
	NoaNet NCS and District Labor	397.20	22	205,222
	Energy NW - (2) DFL Ashe Facility to POS and Rack Space Rental, Line #6 (10-46-07)	935.20		5,400
44 - Other General Expenses Total				1,058,710
136 - Communication Equipment	Premise Electronics	397.25	136	50,000
	Backbone System Electronics	397.40	133	75,000
136 - Communication Equipment Total				125,000
Grand Total				\$2,602,310

DRAFT

DRAFT



Engineering

DRAFT

DRAFT

Summary by Expense by Directorate

2026 Budget

Directorate	Engineering
-------------	-------------

Department	2026 Budget
21 - Engineering	\$19,096,812
22 - Customer Engineering	1,361,295
Grand Total	\$20,458,107

DRAFT

Directorate Budget by Department and Activity
2026 Budget Compared to 2025 Original Budget

Directorate	Engineering
--------------------	--------------------

Department	Activity	2026 Budget	2025 Original Budget	Increase / (Decrease)	% Increase / (Decrease)
21 - Engineering	11 - All Other District Labor	\$1,085,741	\$1,055,570	\$30,171	2.9%
	12 - Materials & Supplies	7,247,158	5,302,068	1,945,090	36.7%
	18 - Misc Construction Expense	376,850	884,841	(507,991)	(57.4%)
	21 - Elec Construction Contracts	3,362,548	2,602,847	759,701	29.2%
	33 - Office Supplies & Expenses	5,000	4,000	1,000	25.0%
	42 - Business Expense & Travel	3,000	3,000	-	0.0%
	43 - Training Expense & Travel	16,500	16,500	-	0.0%
	45 - Subscriptions & Publications	2,500	2,500	-	0.0%
	61 - Professional Services	193,015	107,000	86,015	80.4%
	72 - Industry Assoc Assessments	14,975	15,254	(279)	(1.8%)
	104 - Other Employee Costs	1,000	1,000	-	0.0%
	120 - Substation Xfrs & Regulators	974,632	3,066,859	(2,092,227)	(68.2%)
	121 - Substation Equip & Materials	782,453	1,328,651	(546,198)	(41.1%)
	125 - Land & Land Rights - Electric	5,000	-	5,000	N/A
	122 - Line Devices	583,401	1,047,754	(464,353)	(44.3%)
	123 - Transformers & Related Items	4,310,670	3,724,851	585,819	15.7%
	127 - SCADA Communications Equipment	5,354	35,354	(30,000)	(84.9%)
	128 - SCADA Substation Equipment	77,016	27,125	49,891	183.9%
	133 - Transportation Equipment	50,000	-	50,000	N/A
	132 - Office Equipment	-	1,000	(1,000)	(100.0%)
21 - Engineering Total		19,096,812	19,226,174	(129,361)	(0.7%)
22 - Customer Engineering	10 - District Overtime Labor	25,750	25,750	-	0.0%
	11 - All Other District Labor	1,030,408	980,139	50,269	5.1%
	14 - Small Tools & Materials	92,112	1,800	90,312	5017.3%
	17 - Operation & Maintenance Exp	3,600	3,600	-	0.0%
	18 - Misc Construction Expense	15,000	15,000	-	0.0%
	29 - Personal Computer Supplies&Exp	3,000	3,000	-	0.0%
	33 - Office Supplies & Expenses	10,000	2,000	8,000	400.0%
	40 - Rents	83,240	65,000	18,240	28.1%
	42 - Business Expense & Travel	11,700	11,600	100	0.9%
	43 - Training Expense & Travel	13,985	24,250	(10,265)	(42.3%)
	61 - Professional Services	70,000	193,000	(123,000)	(63.7%)
	125 - Land & Land Rights - Electric	2,500	2,500	-	0.0%
22 - Customer Engineering Total		1,361,295	1,329,639	31,656	2.4%
Grand Total		\$20,458,107	\$20,555,813	(\$97,706)	(0.5%)

**Department Budget by Activity
2026 Budget**

Department	21 - Engineering
-------------------	-------------------------

Activity	Description	GL Acct	BU Project	2026 Budget
11 - All Other District Labor				
	251 Meter Point RTU Upgrade	380.00	425	\$1,085
	Berrian Tap Meter Point RTU upgrade	380.00	425	1,086
	Broadband	935.20		25,436
	Customer Accounting	903.00		4,686
	Distribution	588.00		767,104
	Farm Cable Replacement	367.00	424	360
	H2F Tap Metering Point RTU upgrade	380.00	425	1,086
	Nine Canyon Scada Upgrades	380.00	202	4,000
	Orchard View Battery Replacement	362.01	503	1,115
	Paterson Tap Metering Point RTU upgrade	380.00	425	1,086
	Personal Leave	184.30		173,719
	Prosser Substation Feeder Getaway Replacement	367.00	504	2,500
	Transmission	566.00		18,094
	Angus-Franklin River Crossing Tower Evaluation	355.00	518	7,500
	Prior #2 Sectionalizing Switches	355.00	137	6,000
	Sunheaven #3 Transmission Line (Segments 1-A, 1-B, & 2)	355.00	489	2,408
	Cold Creek RTU Upgrade	380.00	425	1,085
	Plymouth RTU Replacement (BREA Metering Point)	380.00	425	1,086
	South Slope RTU Replacement (BREA Metering Point)	380.00	425	1,086
	115kV Re-Route Whitcomb/Sandpiper (WO #728361)	355.00	484	5,768
	Ely Bay 2 XFMR Swap (WO #726925)	362.01	439	7,500
	Kennewick Bay 2 Recloser Control Upgrades (WO #730916)	362.01	457	2,170
	Kennewick Bay 3 Recloser Control Upgrades (WO #731915)	362.01	457	2,170
	OLTC Power Transformer #1 - Location TBD (WO #701540)	362.01	446	2,000
	Sun Heaven #3 Substation (WO #734321)	362.01	489	18,000
	Sunset Rd Substation Relay Upgrades & Reg. Replacement (WO #665329)	362.01	411	4,500
	POS #129 - Angus-5 4/0 ACSR n W Metaline (WO# 731667)	365.00	488	4,233
	POS #58B - BEC-2, Extend to Sunset (WO #732048)	365.00	205	10,000
	POS #38 - VIS-1 to Vis-6 Across Quinault (WO #505924)	366.00	152	3,035
	H2F3 RTU Replacement (WO #739613)	380.00	425	1,054
	H2F4 RTU Replacement (WO #739618)	380.00	425	1,054
	POS #TBD - Prosser #2 to Riverfront #3 Tie @ Wilgus	365.00	502	3,735
11 - All Other District Labor Total				1,085,741
12 - Materials & Supplies				
	251 Meter Point RTU Upgrade	380.00	425	1,239
	Berrian Tap Meter Point RTU upgrade	380.00	425	1,239
	Distribution - Inventory Issued for O&M	588.00		100,000
	Distribution Base Growth	365.00	140	750,000
	Distribution Base Growth	366.00	140	1,419,000
	Distribution System Improvements	365.00	141	154,416
	Distribution System Improvements	366.00	141	231,623
	Farm Cable Replacement	367.00	424	36,840
	H2F Tap Metering Point RTU upgrade	380.00	425	1,239
	JU - NESC Compliance Program	365.00	145	149,700
	Nine Canyon Scada Upgrades	380.00	202	2,500
	Paterson Tap Metering Point RTU upgrade	380.00	425	1,239
	Poles & Fixtures, Misc. Repairs	355.00	75	125,000
	Prosser Substation Feeder Getaway Replacement	367.00	504	148,500
	Repair & Replacement - Cable	367.00	147	247,968
	Repair & Replacement - Other	365.00	92	478,500
	Service Poles	364.00	93	17,623
	Services, Set XFMRs, Run Secondary	369.10	94	96,800
	Services, Set XFMRs, Run Secondary	369.20	94	187,500
	Switch Upgrade/Additions	355.00	137	200,000
	Prior #2 Sectionalizing Switches	355.00	137	25,000
	Sunheaven #3 Transmission Line (Segments 1-A, 1-B, & 2)	355.00	489	791,741
	Cold Creek RTU Upgrade	380.00	425	1,239
	Plymouth RTU Replacement (BREA Metering Point)	380.00	425	1,239
	South Slope RTU Replacement (BREA Metering Point)	380.00	425	1,239
	115kV Re-Route Whitcomb/Sandpiper (WO #728361)	355.00	484	49,693
	Transmission Line-Sunset Rd to Dallas Rd (WO #503229)	355.00	413	1,420,540
	Ely Bay 2 XFMR Swap (WO #726925)	362.01	439	1,500
	Kennewick Bay 2 Recloser Control Upgrades (WO #730916)	362.01	457	1,500
	Kennewick Bay 3 Recloser Control Upgrades (WO #731915)	362.01	457	1,500
	OLTC Power Transformer #1 - Location TBD (WO #701540)	362.01	446	35,000
	OLTC Power Transformer #2 - Location TBD (WO #701553)	362.01	447	35,000
	Sun Heaven #3 Substation (WO #734321)	362.01	489	2,000
	Sunset Rd Substation Relay Upgrades & Reg. Replacement (WO #665329)	362.01	411	12,500

Activity	Description	GL Acct	BU Project	2026 Budget
	POS #129 - Angus-5 4/0 ACSR n W Metaline (WO# 731667)	365.00	488	57,704
	POS #15 - HLS-4, Recond. 3/0, W. 10th Ave. (WO #615372)	365.00	309	44,972
	POS #58B - BEC-2, Extend to Sunset (WO #732048)	365.00	205	238,400
	Ridgeline Reconductor to S. Sherman (WO #733851)	365.00	141	42,000
	POS #38 - VIS-1 to Vis-6 Across Quinault (WO #505924)	366.00	152	67,480
	H2F3 RTU Replacement (WO #739613)	380.00	425	2,000
	H2F4 RTU Replacement (WO #739618)	380.00	425	2,000
	POS #TBD - Prosser #2 to Riverfront #3 Tie @ Wilgus	365.00	502	61,985
12 - Materials & Supplies Total				7,247,158
18 - Misc Construction Expense	Distribution Pole Replacement	364.00	160	45,000
	Farm Cable Replacement	367.00	424	64,296
	Ely Bay 2 XFMR Swap (WO #726925)	362.01	439	11,000
	Sun Heaven #3 Substation (WO #734321)	362.01	489	240,035
	POS #15 - HLS-4, Recond. 3/0, W. 10th Ave. (WO #615372)	365.00	309	16,519
18 - Misc Construction Expense Total				376,850
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
	Orchard View Battery Replacement	362.01	503	2,500
	Repair & Replacement - Cable	367.00	147	1,274,349
	Sunheaven #3 Transmission Line (Segments 1-A, 1-B, & 2)	355.00	489	569,740
	115kV Re-Route Whitcomb/Sandpiper (WO #728361)	355.00	484	13,000
	Transmission Line-Sunset Rd to Dallas Rd (WO #503229)	355.00	413	429,550
21 - Elec Construction Contracts Total				3,362,548
33 - Office Supplies & Expenses	Misc Office Supplies	588.00		4,000
	Misc. Office Furniture	588.00		1,000
33 - Office Supplies & Expenses Total				5,000
42 - Business Expense & Travel	Cascade Users Conference (Senior Engineer)	588.00		3,000
42 - Business Expense & Travel Total				3,000
43 - Training Expense & Travel	Technical Training (Assistant)	588.00		1,500
	Technical Training (Manager)	588.00		3,000
	Technical Training (Engineer)	588.00		6,000
	Technical Training (Senior Engineer)	588.00		6,000
43 - Training Expense & Travel Total				16,500
45 - Subscriptions & Publications	Subscription & Publications (IEEE, ANSI stds, etc.)	588.00		2,500
45 - Subscriptions & Publications Total				2,500
61 - Professional Services	Distribution - Joint Use Pole Contact Consulting	590.10	145	47,000
	Distribution - Unanticipated Consulting Engineering Support	588.00		25,000
	NERC/WECC Consulting - GDS #10-51-06	560.01		30,000
	Angus-Franklin River Crossing Tower Evaluation	355.00	518	83,015
	Sunheaven #3 Transmission Line (Segments 1-A, 1-B, & 2)	355.00	489	5,500
	Transmission Line-Sunset Rd to Dallas Rd (WO #503229)	355.00	413	2,500
61 - Professional Services Total				193,015
72 - Industry Assoc Assessments	IEEE Membership (Manager/Senior Engineer/Engineer (5))	588.00		1,200
	Notary	588.00		400
	PE Licenses & Renewals (3) \$201 every 2 yrs ea	588.00		375
	Smart Electric Power Alliance (SEPA)	588.00		5,000
	WSU Power Engineering Program	588.00		8,000
72 - Industry Assoc Assessments Total				14,975
104 - Other Employee Costs	Employee Misc Benefit	926.10		1,000
104 - Other Employee Costs Total				1,000
120 - Substation Xfrs & Regulators	OLTC Power Transformer #2 - Location TBD (WO #701553)	362.01	447	35,000
	Sun Heaven #3 Substation (WO #734321)	362.01	489	939,632
120 - Substation Xfrs & Regulators Total				974,632
121 - Substation Equip & Materials	Fire Mitigation - OH Line Reconstruction	365.00	312	250,000
	Orchard View Battery Replacement	362.01	503	11,500
	Substation Inventory Issued for O&M	592.00		100,000
	Substation Misc. Aux Equip, Relays/Controls	362.01	148	40,000
	Kennewick Bay 2 Recloser Control Upgrades (WO #730916)	362.01	457	30,000
	Kennewick Bay 3 Recloser Control Upgrades (WO #731915)	362.01	457	30,000
	Sun Heaven #3 Substation (WO #734321)	362.01	489	290,953
	Sunset Rd Substation Relay Upgrades & Reg. Replacement (WO #665329)	362.01	411	30,000
121 - Substation Equip & Materials Total				782,453
122 - Line Devices	Distribution - Inventory Issued for O&M	595.00		100,000
	Distribution Regulators	368.20	323	261,053
	Distribution System Improvements	365.00	141	33,936
	Prosser Substation Feeder Getaway Replacement	367.00	504	27,200
	Prior #2 Sectionalizing Switches	355.00	137	80,000
	POS #15 - HLS-4, Recond. 3/0, W. 10th Ave. (WO #615372)	365.00	309	10,200
	POS #58B - BEC-2, Extend to Sunset (WO #732048)	365.00	205	39,008
	POS #38 - VIS-1 to Vis-6 Across Quinault (WO #505924)	366.00	152	32,004
122 - Line Devices Total				583,401
123 - Transformers & Related Items	Services, Set XFMRs, Run Secondary	368.10	94	4,160,670
	POS #58B - BEC-2, Extend to Sunset (WO #732048)	365.00	205	150,000

Activity	Description	GL Acct	BU Project	2026 Budget
123 - Transformers & Related Items Total				4,310,670
125 - Land & Land Rights - Electric	POS #58B - BEC-2, Extend to Sunset (WO #732048)	365.00	205	5,000
125 - Land & Land Rights - Electric Total				5,000
127 - SCADA Communications Equipment	Distribution System Improvements	380.00	141	5,354
127 - SCADA Communications Equipment Total				5,354
128 - SCADA Substation Equipment	251 Meter Point RTU Upgrade	380.00	425	10,432
	Berrian Tap Meter Point RTU upgrade	380.00	425	10,432
	H2F Tap Metering Point RTU upgrade	380.00	425	10,432
	Nine Canyon Scada Upgrades	380.00	202	7,002
	Cold Creek RTU Upgrade	380.00	425	10,432
	Plymouth RTU Replacement (BREA Metering Point)	380.00	425	10,432
	South Slope RTU Replacement (BREA Metering Point)	380.00	425	10,432
	H2F3 RTU Replacement (WO #739613)	380.00	425	3,711
	H2F4 RTU Replacement (WO #739618)	380.00	425	3,711
128 - SCADA Substation Equipment Total				77,016
133 - Transportation Equipment	Engineering Vehicle 1/2 ton crew cab	392.00	514	50,000
133 - Transportation Equipment Total				50,000
Grand Total				\$19,096,812

DRAFT

Department Budget by Activity
2026 Budget

Department	22 - Customer Engineering
-------------------	----------------------------------

Activity	Description	GL Acct	BU Project	2026 Budget
10 - District Overtime Labor	Labor - Overtime - Distribution	588.00		\$25,750
10 - District Overtime Labor Total				25,750
11 - All Other District Labor	Customer Accounting	903.00		35,267
	Distribution Base Growth	365.00	140	100,000
	Distribution Base Growth	366.00	140	113,600
	Distribution O&M	588.00		483,472
	Distribution System Improvements	365.00	141	482
	Distribution System Improvements	366.00	141	722
	Farm Cable Replacement	367.00	424	2,520
	Personal Leave	184.30		164,865
	Repair & Replacement - Cable	367.00	147	57,923
	Service Poles	364.00	93	1,922
	Services, Set XFMRs, Run Secondary	369.10	94	62,600
	POS #15 - HLS-4, Recond. 3/0, W. 10th Ave. (WO #615372)	365.00	309	3,184
	Ridgeline Reconductor to S. Sherman (WO #733851)	365.00	141	3,850
11 - All Other District Labor Total				1,030,408
14 - Small Tools & Materials	GPS Batteries - Replacement/Purchase	394.00	519	34,706
	GPS Cables - Replacement/Purchase	394.00	520	34,706
	Survey Supplies (Stakes, Flags, etc.)	588.00		1,500
	iKeGPS	588.00		21,200
14 - Small Tools & Materials Total				92,112
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
17 - Operation & Maintenance Exp Total				3,600
18 - Misc Construction Expense	County Recording Fees - Easements	360.00	140	15,000
18 - Misc Construction Expense Total				15,000
29 - Personal Computer Supplies&Exp	Printer / Plotter Paper	588.00		3,000
29 - Personal Computer Supplies&Exp Total				3,000
33 - Office Supplies & Expenses	Labeling / Binding Supplies	588.00		2,000
	Office Furniture	588.00		8,000
33 - Office Supplies & Expenses 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		23,240
40 - Rents Total				83,240
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
42 - Business Expense & Travel Total				11,700
43 - Training Expense & Travel	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
	Alden Conference	588.00		4,500
	Electric Utility System Operations (Admin + 2 Engineering Tech)	588.00		3,750
	NWPPA Engineering Webinars	588.00		1,260
	Women in Public Power Conference	588.00		890
43 - Training Expense & Travel Total				13,985
61 - Professional Services	JU - NESC Consultant for Field Work	590.10		66,000
	O-Calc Training	588.00		4,000
61 - Professional Services Total				70,000
125 - Land & Land Rights - Electric	Title Reports for Construction Projects	360.00	140	2,500
125 - Land & Land Rights - Electric Total				2,500
Grand Total				\$1,361,295



Power Management

DRAFT

DRAFT

Summary by Expense by Directorate

2026 Budget

Directorate	Power Management
-------------	------------------

Department	2026 Budget
45 - Energy Programs	\$301,467
51 - Power Management	86,542,449
Grand Total	\$86,843,917

DRAFT

Directorate Budget by Department and Activity
2026 Budget Compared to 2025 Original Budget

Directorate	Power Management
--------------------	-------------------------

Department	Activity	2026 Budget	2025 Original Budget	Increase / (Decrease)	% Increase / (Decrease)
45 - Energy Programs	9 - Purchased Power	(\$2,303,000)	(\$1,850,000)	(\$453,000)	24.5%
	11 - All Other District Labor	375,467	437,844	(62,377)	(14.2%)
	33 - Office Supplies & Expenses	5,000	5,000	-	0.0%
	42 - Business Expense & Travel	9,800	9,800	-	0.0%
	43 - Training Expense & Travel	15,000	10,000	5,000	50.0%
	45 - Subscriptions & Publications	150	150	-	0.0%
	60 - Audit Examination - State	42,500	18,260	24,240	132.7%
	61 - Professional Services	17,500	60,000	(42,500)	(70.8%)
	72 - Industry Assoc Assessments	5,050	5,050	-	0.0%
	111 - Electric Vehicle	5,000	5,000	-	0.0%
	112 - Residential Conservation Exp	429,000	360,000	69,000	19.2%
	113 - Commercial Conservation Exp	300,000	160,000	140,000	87.5%
	114 - Industrial Conservation Expense	600,000	380,000	220,000	57.9%
	115 - Agriculture Conservation Expense	100,000	100,000	-	0.0%
	118 - Low Income Conservation	700,000	500,000	200,000	40.0%
45 - Energy Programs Total		301,467	201,104	100,363	49.9%
51 - Power Management	9 - Purchased Power	86,053,381	84,575,891	1,477,490	1.7%
	11 - All Other District Labor	428,668	410,513	18,155	4.4%
	33 - Office Supplies & Expenses	1,500	1,500	-	0.0%
	42 - Business Expense & Travel	12,000	12,000	-	0.0%
	43 - Training Expense & Travel	5,500	5,500	-	0.0%
	45 - Subscriptions & Publications	2,750	500	2,250	450.0%
	60 - Audit Examination - State		2,500	(2,500)	(100.0%)
	61 - Professional Services	35,000	60,000	(25,000)	(41.7%)
	72 - Industry Assoc Assessments	3,650	3,600	50	1.4%
51 - Power Management Total		86,542,449	85,072,004	1,470,445	1.7%
Grand Total		\$86,843,917	\$85,273,108	\$1,570,809	1.8%

Department Budget by Activity
2026 Budget

Department	45 - Energy Programs
------------	----------------------

Activity	Description	GL Acct	BU Project	2026 Budget
9 - Purchased Power	EI Reimbursement - Rebates	555.71		(\$2,303,000)
9 - Purchased Power Total				(2,303,000)
11 - All Other District Labor	Conservation Program	908.30		245,891
	Customer Accounting	903.00		46,067
	Personal Leave	184.30		60,075
	Purchased Power	557.00		23,435
11 - All Other District Labor Total				375,467
33 - Office Supplies & Expenses	Audit Field Materials (Flow Meter, Camera, Protective Clothing, Customer Material)	908.30		5,000
33 - Office Supplies & Expenses Total				5,000
42 - Business Expense & Travel	BPA/PNWCC Conservation Mtgs (Manager/Analyst)	908.30		3,300
	EV (Manager)	908.60		1,600
	Renewable meetings (White Creek, Nine Canyon, Packwood)	557.00		3,300
	Solar (Manager)	908.97		1,600
42 - Business Expense & Travel Total				9,800
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
43 - Training Expense & Travel Total				15,000
45 - Subscriptions & Publications	Subscription & Publications (Home Energy Mag.)	908.30		150
45 - Subscriptions & Publications Total				150
60 - Audit Examination - State	I-937 SAO Audit Examination (Fees Conservation)	557.00		33,000
	I-937 SAO Audit Examination Fees (REC)	557.00		9,500
60 - Audit Examination - State Total				42,500
61 - Professional Services	CETA Low-Income Assessment	557.00		12,500
	EES CPA Audit Support	557.00		5,000
61 - Professional Services Total				17,500
72 - Industry Assoc Assessments	APPA - DEED Program	921.00		4,600
	HBA - Home Builders Association Kennewick	908.30		450
72 - Industry Assoc Assessments Total				5,050
111 - Electric Vehicle	Electric Vehicle Rebate	908.60		5,000
111 - Electric Vehicle Total				5,000
112 - Residential Conservation Exp	Residential Conservation Expenses	908.30		375,000
	NEEA Direct Funding	908.30		54,000
112 - Residential Conservation Exp Total				429,000
113 - Commercial Conservation Exp	Commercial Conservation Expenses	908.32		300,000
113 - Commercial Conservation Exp Total				300,000
114 - Industrial Conservation Expense	Industrial Conservation Expenses	908.31		600,000
114 - Industrial Conservation Expense Total				600,000
115 - Agriculture Conservation Expense	Agriculture /Irrigation Conservation Expenses	908.33		100,000
115 - Agriculture Conservation Expense Total				100,000
118 - Low Income Conservation	Residential CAC Low Income Program	908.34		300,000
	Residential District Low Income Program	908.35		400,000
118 - Low Income Conservation Total				700,000
Grand Total				\$301,467

Department Budget by Activity
2026 Budget

Department	51 - Power Management
-------------------	------------------------------

Activity	Description	GL Acct	BU Project	2026 Budget
9 - Purchased Power				
	BPAP - Composite Charge - Load Following	555.07		\$73,036,776
	BPAP - Demand	555.05		4,290,545
	BPAP - Irrigation Rate Discount	555.12		(3,656,321)
	BPAP - Load Shaping HLH	555.10		(1,883,883)
	BPAP - Load Shaping LLH	555.11		2,471,731
	BPAP - Non-Slice Charge - Load Following	555.08		(12,486,912)
	BPAP - Prepayment Credit	555.72		(161,301)
	BPAP - Tier 2 Short Term	555.06		6,658,950
	Ecology GHG Reporting - 3rd Party Verification	557.00		2,500
	Ecology GHG Reporting - Annual Fee	557.00		2,500
	Non-BPA - Packwood Hydro	555.50		438,689
	Non-BPA - Renewable Energy Credit (REC) Purchases	555.52		1,215,072
	TEA Resource Management Agreement	557.00		417,025
	Tx - White Creek to Rock Creek - Klickitat PUD Transmission	565.50		48,318
	TxBPA - Network Integration (NT) Service Charge	565.05		8,345,494
	TxBPA - NT Scheduling, Control & Dispatch (SCD)	565.05		1,596,741
	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		111,741
	TxBPA - Regional Coordinator Service (CAISO RC West)	565.05		55,869
	TxBPA - Regulation & Frequency Response	565.05		800,801
	TxBPA - Spinning Reserve Requirement	565.05		749,232
	TxBPA - Supplemental Reserve Requirement	565.05		384,880
	Non-BPA - Nine Canyon Wind	555.50		1,749,276
	Non-BPA - White Creek Wind	555.50		1,823,415
9 - Purchased Power Total				86,053,381
11 - All Other District Labor				
	Conservation Program	908.30		13,540
	Customer Accounting	903.00		10,529
	O&M Distribution	588.00		1,752
	Personal Leave	184.30		68,587
	Purchased Power	557.00		333,176
	Transmission	566.00		1,085
11 - All Other District Labor Total				428,668
33 - Office Supplies & Expenses	Misc Office Supplies	557.00		1,500
33 - Office Supplies & Expenses Total				1,500
42 - Business Expense & Travel	BPA, PPC, TEA, PNUCC (Director/Senior Engineer/ Analyst)	557.00		12,000
42 - Business Expense & Travel Total				12,000
43 - Training Expense & Travel				
	Load Forecasting (Senior Engineer)	557.00		2,500
	NWPPA, APPA, AMA (Director/Senior Engineer/Analyst/Specialist)	557.00		3,000
43 - Training Expense & Travel Total				5,500
45 - Subscriptions & Publications	Load Forecast & Weather Data	557.00		2,750
45 - Subscriptions & Publications Total				2,750
61 - Professional Services				
	Misc. Consulting/Studies	557.00		25,000
	Misc. Legal Consulting	557.00		10,000
61 - Professional Services Total				35,000
72 - Industry Assoc Assessments				
	GMEI Maintenance Fee	557.00		125
	IEEE (Senior Engineer)	557.00		250
	Notary (Specialist)	557.00		100
	OATI Web Registry Fee	557.00		350
	PE License (Senior Engineer)	557.00		125
	Peak Load Management Alliance (PLMA)	557.00		2,700
72 - Industry Assoc Assessments Total				3,650
Grand Total				\$86,542,449



Operations

DRAFT

DRAFT

Summary by Expense by Directorate

2026 Budget

Directorate		Operations
Department		2026 Budget
31 - Operations		\$1,202,532
32 - Supt of Transm & Distribtution		7,782,058
33 - Supt of Operations		659,480
34 - Meter Shop		1,699,776
35 - Transformer Shop		1,094,919
37 - Automotive Shop		786,034
38 - Support Services		2,883,738
39 - Warehouse		460,300
Grand Total		\$16,568,836

DRAFT

Directorate Budget by Department and Activity
2026 Budget Compared to 2025 Original Budget

Directorate		Operations			
Department	Activity	2026 Budget	2025 Original Budget	Increase / (Decrease)	% Increase / (Decrease)
31 - Operations	11 - All Other District Labor	\$1,163,757	\$1,153,116	\$10,641	0.9%
	33 - Office Supplies & Expenses	4,000	4,000	-	0.0%
	42 - Business Expense & Travel	-	4,000	(4,000)	(100.0%)
	43 - Training Expense & Travel	4,500	10,000	(5,500)	(55.0%)
	45 - Subscriptions & Publications	500	500	-	0.0%
	61 - Professional Services	10,000	10,000	-	0.0%
	72 - Industry Assoc Assessments	1,175	1,075	100	9.3%
	104 - Other Employee Costs	13,600	28,100	(14,500)	(51.6%)
	132 - Office Equipment	5,000	5,000	-	0.0%
31 - Operations Total		1,202,532	1,215,791	(13,259)	(1.1%)
32 - Supt of Transm & Distribution	10 - District Overtime Labor	804,571	772,699	31,871	4.1%
	11 - All Other District Labor	4,896,542	4,657,277	239,265	5.1%
	14 - Small Tools & Materials	115,000	130,000	(15,000)	(11.5%)
	17 - Operation & Maintenance Exp	50,000	50,000	-	0.0%
	18 - Misc Construction Expense	205,344	205,344	-	0.0%
	19 - Tree Trimming - Contract	825,000	795,000	30,000	3.8%
	20 - Off-the-Dock Labor	10,000	10,000	-	0.0%
	21 - Elec Construction Contracts	265,000	712,120	(447,120)	(62.8%)
	39 - Maint of Equipment	20,000	20,000	-	0.0%
	42 - Business Expense & Travel	7,500	10,000	(2,500)	(25.0%)
	43 - Training Expense & Travel	43,001	41,716	1,285	3.1%
	50 - Telephone & Answering Services	12,000	12,000	-	0.0%
	104 - Other Employee Costs	58,100	54,500	3,600	6.6%
	133 - Transportation Equipment	470,000	-	470,000	N/A
	134 - Tools, Shop & Stores Equipment	-	12,200	(12,200)	(100.0%)
32 - Supt of Transm & Distribution Total		7,782,058	7,482,856	299,202	4.0%
33 - Supt of Operations	10 - District Overtime Labor	29,350	28,221	1,129	4.0%
	11 - All Other District Labor	204,730	197,860	6,870	3.5%
	17 - Operation & Maintenance Exp	78,400	56,200	22,200	39.5%
	40 - Rents	126,000	76,000	50,000	65.8%
	42 - Business Expense & Travel	3,500	3,500	-	0.0%
	43 - Training Expense & Travel	12,000	12,000	-	0.0%
	50 - Telephone & Answering Services	160,000	155,000	5,000	3.2%
	61 - Professional Services	45,000	45,000	-	0.0%
	72 - Industry Assoc Assessments	500	500	-	0.0%
33 - Supt of Operations Total		659,480	574,281	85,199	14.8%
34 - Meter Shop	10 - District Overtime Labor	45,419	43,672	1,747	4.0%
	11 - All Other District Labor	903,157	904,544	(1,388)	(0.2%)
	14 - Small Tools & Materials	8,000	6,000	2,000	33.3%
	17 - Operation & Maintenance Exp	63,300	59,100	4,200	7.1%
	39 - Maint of Equipment	10,000	10,000	-	0.0%
	42 - Business Expense & Travel	1,500	1,500	-	0.0%
	43 - Training Expense & Travel	11,300	11,300	-	0.0%
	45 - Subscriptions & Publications	500	500	-	0.0%
	124 - Meters & Related Items	600,000	800,000	(200,000)	(25.0%)
	127 - SCADA Communications Equipment	5,000	5,000	-	0.0%
	128 - SCADA Substation Equipment	5,000	5,000	-	0.0%
	134 - Tools, Shop & Stores Equipment	-	6,237	(6,237)	(100.0%)
	135 - Laboratory & Test Equipment	41,600	56,372	(14,772)	(26.2%)
	136 - Communication Equipment	5,000	5,000	-	0.0%
34 - Meter Shop Total		1,699,776	1,914,225	(214,450)	(11.2%)
35 - Transformer Shop	10 - District Overtime Labor	53,311	51,261	2,050	4.0%
	11 - All Other District Labor	818,685	793,130	25,555	3.2%
	14 - Small Tools & Materials	8,000	8,000	-	0.0%
	17 - Operation & Maintenance Exp	143,922	143,922	-	0.0%
	18 - Misc Construction Expense	10,000	10,000	-	0.0%
	43 - Training Expense & Travel	12,500	12,500	-	0.0%
	45 - Subscriptions & Publications	500	500	-	0.0%
	134 - Tools, Shop & Stores Equipment	-	25,539	(25,539)	(100.0%)
	135 - Laboratory & Test Equipment	48,000	49,444	(1,444)	(2.9%)
35 - Transformer Shop Total		1,094,919	1,094,296	623	0.1%
37 - Automotive Shop	10 - District Overtime Labor	11,232	10,800	432	4.0%
	11 - All Other District Labor	431,602	418,103	13,499	3.2%
	14 - Small Tools & Materials	12,100	12,100	-	0.0%
	15 - Transportation Expense-Gas&Oil	-	430,000	(430,000)	(100.0%)
	16 - Transportation Exp-Repair&Main	315,000	315,000	-	0.0%
	17 - Operation & Maintenance Exp	1,000	1,000	-	0.0%
	39 - Maint of Equipment	1,000	6,000	(5,000)	(83.3%)
	42 - Business Expense & Travel	1,200	1,200	-	0.0%
	43 - Training Expense & Travel	3,900	3,900	-	0.0%
	134 - Tools, Shop & Stores Equipment	9,000	-	9,000	N/A
37 - Automotive Shop Total		786,034	1,198,103	(412,069)	(34.4%)
38 - Support Services	10 - District Overtime Labor	50,580	48,635	1,945	4.0%
	11 - All Other District Labor	545,134	527,619	17,515	3.3%
	14 - Small Tools & Materials	3,000	3,000	-	0.0%
	15 - Transportation Expense-Gas&Oil	430,000	-	430,000	N/A

Department	Activity	2026	2025	Increase / (Decrease)	% Increase / (Decrease)
		Budget	Original Budget		
	17 - Operation & Maintenance Exp	22,500	22,500	-	0.0%
	23 - Environmental	26,000	26,000	-	0.0%
	27 - Personal Computer Software	4,500	4,000	500	12.5%
	37 - Grounds Care	94,524	94,524	-	0.0%
	38 - Maint of Bldg & Improvements	327,500	327,500	-	0.0%
	39 - Maint of Equipment	10,000	5,000	5,000	100.0%
	42 - Business Expense & Travel	2,100	2,100	-	0.0%
	43 - Training Expense & Travel	10,000	10,000	-	0.0%
	45 - Subscriptions & Publications	500	500	-	0.0%
	51 - Water, Garbage, Irrigation & Other	81,600	79,000	2,600	3.3%
	61 - Professional Services	10,500	14,500	(4,000)	(27.6%)
	104 - Other Employee Costs	1,800	1,800	-	0.0%
	131 - Structures & Improvements	1,173,500	971,500	202,000	20.8%
	133 - Transportation Equipment	90,000	965,000	(875,000)	(90.7%)
38 - Support Services Total		2,883,738	3,103,178	(219,440)	(7.1%)
39 - Warehouse	13 - Store Expense - Non Labor	25,000	25,000	-	0.0%
	14 - Small Tools & Materials	4,000	4,000	-	0.0%
	17 - Operation & Maintenance Exp	398,000	398,000	-	0.0%
	42 - Business Expense & Travel	1,000	1,000	-	0.0%
	43 - Training Expense & Travel	3,300	3,300	-	0.0%
	104 - Other Employee Costs	29,000	29,000	-	0.0%
39 - Warehouse Total		460,300	460,300	-	0.0%
Grand Total		\$16,568,836	\$17,043,030	(\$474,194)	(2.8%)

DRAFT

Department Budget by Activity
2026 Budget

Department	31 - Operations
-------------------	------------------------

Activity	Description	GL Acct	BU Project	2026 Budget
11 - All Other District Labor	Admin and General	920.00		\$59,719
	Distribution O&M	588.00		535,300
	Inventory	163.00		25,370
	Personal Leave	184.30		186,201
	Transportation	184.12		25,167
	Capital Management - Operation Labor	365.00	501	166,000
	Capital Management - Operation Labor	366.00	501	166,000
11 - All Other District Labor Total				1,163,757
33 - Office Supplies & Expenses	Misc Office Supplies	588.00		4,000
33 - Office Supplies & Expenses Total				4,000
43 - Training Expense & Travel	Special Safety Sessions	588.00		2,500
	Training (Operations Admin Business Analyst I)	588.00		2,000
43 - Training Expense & Travel Total				4,500
45 - Subscriptions & Publications	Publications	588.00		500
45 - Subscriptions & Publications Total				500
61 - Professional Services	Safety Consultant	588.00		10,000
61 - Professional Services Total				10,000
72 - Industry Assoc Assessments	IEEE (Senior Director)	588.00		265
	ISA - International Society of Arboriculture (Tree Coordinator)	588.00		435
	National Arbor Day Foundation (Tree Line USA Annual Fee)	588.00		75
	Notary	588.00		100
	UDIG (Superintendent)	588.00		50
	Arborist Recertification (Every 3 Years)	588.00		250
72 - Industry Assoc Assessments Total				1,175
104 - Other Employee Costs	AED Batteries/Pads	588.00		2,500
	CDL Endorsement Reimbursement - Ops	588.00		1,300
	First Aid Cards	588.00		2,000
	First Aid Training Supplies	588.00		1,000
	Operations Employee Recognition	926.10		800
	Other Dist. Expense	588.00		2,000
	Safety Lens Reimbursement Program	588.00		3,000
	Safety Supplies	588.00		1,000
104 - Other Employee Costs Total				13,600
132 - Office Equipment	Projected Capital Equip - Ops	390.00	66	5,000
132 - Office Equipment Total				5,000
Grand Total				\$1,202,532

Department Budget by Activity
2026 Budget

Department	32 - Supt of Transm & Distribution
-------------------	---

Activity	Description	GL Acct	BU Project	2026 Budget
10 - District Overtime Labor	Distribution System Improvements	365.00	141	\$384
	Distribution System Improvements	366.00	141	576
	Labor - Overtime - Distribution	588.00		801,149
	Service Poles	364.00	93	1,403
	POS #TBD - Prosser #2 to Riverfront #3 Tie @ Wilgus	365.00	502	1,058
10 - District Overtime Labor Total				804,571
11 - All Other District Labor	Admin and General	920.00		7,828
	Broadband	935.20		4,128
	Customer Accounting	903.00		97,866
	Distribution	588.00		2,077,292
	Distribution Base Growth	365.00	140	250,000
	Distribution Base Growth	366.00	140	364,000
	Distribution System Improvements	365.00	141	25,479
	Distribution System Improvements	366.00	141	38,217
	Farm Cable Replacement	367.00	424	15,720
	Meal Reimbursement	588.00		15,000
	Personal Leave	184.30		781,047
	Prosser Substation Feeder Getaway Replacement	367.00	504	19,500
	Repair & Replacement - Cable	367.00	147	38,160
	Service Poles	364.00	93	16,552
	Services, Set XFMRs, Run Secondary	369.10	94	62,850
	Services, Set XFMRs, Run Secondary	369.20	94	252,100
	Transmission	566.00		17,181
	Trouble Orders	365.00	149	357,000
	Angus-Franklin River Crossing Tower Evaluation	355.00	518	7,500
	Prior #2 Sectionalizing Switches	355.00	137	25,557
	Sunheaven #3 Transmission Line (Segments 1-A, 1-B, & 2)	355.00	489	6,737
	115kV Re-Route Whitcomb/Sandpiper (WO #728361)	355.00	484	26,737
	POS #129 - Angus-5 4/0 ACSR n W Metaline (WO# 731667)	365.00	488	49,138
	POS #15 - HLS-4, Recond. 3/0, W. 10th Ave. (WO #615372)	365.00	309	40,479
	POS #58B - BEC-2, Extend to Sunset (WO #732048)	365.00	205	169,691
	Ridgeline Reconductor to S. Sherman (WO #733851)	365.00	141	18,386
	POS #38 - VIS-1 to Vis-6 Across Quinault (WO #505924)	366.00	152	68,282
	POS #TBD - Prosser #2 to Riverfront #3 Tie @ Wilgus	365.00	502	44,115
11 - All Other District Labor Total				4,896,542
14 - Small Tools & Materials	Anderson Presses	588.00		15,000
	Small Tool Expense	588.00		100,000
14 - Small Tools & Materials Total				115,000
17 - Operation & Maintenance Exp	Other Dist. Exp	588.00		30,000
	Trouble Orders - O&M	588.00		20,000
17 - Operation & Maintenance Exp Total				50,000
18 - Misc Construction Expense	Misc. Construction Capital Expense - Line Department	364.00	60	67,500
	Trouble Orders	365.00	149	137,844
18 - Misc Construction Expense Total				205,344
19 - Tree Trimming - Contract	Tree Replacement	593.40		5,000
	Tree Trimming	593.40		820,000
19 - Tree Trimming - Contract Total				825,000
20 - Off-the-Dock Labor	Pole Stubbing	364.00	64	10,000
20 - Off-the-Dock Labor Total				10,000
21 - Elec Construction Contracts	Fire Wraps	593.10		60,000
	Pole Testing	593.10		185,000
	Steel Pole Testing	593.10		20,000
21 - Elec Construction Contracts Total				265,000
39 - Maint of Equipment	Maint of Tools	588.00		20,000
39 - Maint of Equipment Total				20,000
42 - Business Expense & Travel	E&O (2)	588.00		2,500
	Supt Business (2)	588.00		2,500
	Tree Coordinator Business Exp	588.00		2,500
42 - Business Expense & Travel Total				7,500
43 - Training Expense & Travel	Lineman Rodeo	588.00		1
	Training	588.00		20,000
	Training (Line Apprentices)	588.00		23,000
43 - Training Expense & Travel Total				43,001
50 - Telephone & Answering Services	Locates	584.00		12,000
50 - Telephone & Answering Services Total				12,000
104 - Other Employee Costs	FR Clothing (New Hires)	588.00		1,800
	FR Clothing (Rain Gear)	588.00		2,300

Activity	Description	GL Acct	BU Project	2026 Budget
	FR Clothing and Gloves (Current Employees)	588.00		52,000
	Hats	588.00		2,000
104 - Other Employee Costs Total				58,100
133 - Transportation Equipment	Foreman Truck - Kennewick (Replacing #175)	392.00	516	95,000
	Service Truck - Kennewick (Replacing #198)	392.00	515	280,000
	Foreman Truck - Prosser (Replacing #168)	392.00	517	95,000
133 - Transportation Equipment Total				470,000
Grand Total				\$7,782,058

DRAFT

Department Budget by Activity
2026 Budget

Department	33 - Supt of Operations
------------	-------------------------

Activity	Description	GL Acct	BU Project	2026 Budget
10 - District Overtime Labor	Labor - Overtime - Distribution	588.00		\$29,350
10 - District Overtime Labor Total				29,350
11 - All Other District Labor	Distribution	588.00		171,973
	Personal Leave	184.30		32,757
11 - All Other District Labor Total				204,730
17 - Operation & Maintenance Exp	Communication Expenses	588.00		2,500
	Doble Lease - Power Factor Test Set (XFR Shop)	592.00		68,000
	Microwave Site/Umatilla Power Bill	935.01		7,200
	Phase Tracker Yearly Fee	588.00		700
17 - Operation & Maintenance Exp Total				78,400
40 - Rents	800 MHz Usage Fee - BCES	588.00		41,000
	Microwave Circuit Billing - BCES	588.00		35,000
	Rattlesnake Radio Site Rent	588.00		50,000
40 - Rents Total				126,000
42 - Business Expense & Travel	Travel (Superintendent)	588.00		3,500
42 - Business Expense & Travel Total				3,500
43 - Training Expense & Travel	Dept Asst. Training	588.00		1,500
	Survallent Training/Training (Back Up Dispatcher)	588.00		3,500
	Training (Superintendent)	588.00		3,500
	Training (System Dispatcher)	588.00		3,500
43 - Training Expense & Travel Total				12,000
50 - Telephone & Answering Services	Call Center	588.00		160,000
50 - Telephone & Answering Services Total				160,000
61 - Professional Services	Communications Contracting	588.00		25,000
	Meter Testing	586.10		20,000
61 - Professional Services Total				45,000
72 - Industry Assoc Assessments	Electrician License Renewal	588.00		500
72 - Industry Assoc Assessments Total				500
Grand Total				\$659,480

Department Budget by Activity
2026 Budget

Department	34 - Meter Shop
-------------------	------------------------

Activity	Description	GL Acct	BU Project	2026 Budget
10 - District Overtime Labor	Labor - Overtime - Distribution	588.00		\$45,419
10 - District Overtime Labor Total				45,419
11 - All Other District Labor	251 Meter Point RTU Upgrade	380.00	425	8,873
	Berrian Tap Meter Point RTU upgrade	380.00	425	8,873
	Customer Accounting	903.00		4,573
	Distribution	588.00		434,073
	Distribution System Improvements	365.00	141	4,647
	H2F Tap Metering Point RTU upgrade	380.00	425	8,873
	Meter Change-Outs	370.00	336	80,000
	Nine Canyon Scada Upgrades	380.00	202	11,385
	Paterson Tap Metering Point RTU upgrade	380.00	425	8,873
	Personal Leave	184.30		144,505
	Services, Set XFMRs, Run Secondary	369.20	94	63,500
	Cold Creek RTU Upgrade	380.00	425	8,873
	Plymouth RTU Replacement (BREA Metering Point)	380.00	425	8,873
	South Slope RTU Replacement (BREA Metering Point)	380.00	425	8,873
	Ely Bay 2 XFMR Swap (WO #726925)	362.01	439	5,500
	Kennewick Bay 2 Recloser Control Upgrades (WO #730916)	362.01	457	4,035
	Kennewick Bay 3 Recloser Control Upgrades (WO #731915)	362.01	457	4,035
	OLTC Power Transformer #1 - Location TBD (WO #701540)	362.01	446	25,000
	OLTC Power Transformer #2 - Location TBD (WO #701553)	362.01	447	2,000
	Sun Heaven #3 Substation (WO #734321)	362.01	489	10,564
	Sunset Rd Substation Relay Upgrades & Reg. Replacement (WO #665329)	362.01	411	30,000
	H2F3 RTU Replacement (WO #739613)	380.00	425	8,614
	H2F4 RTU Replacement (WO #739618)	380.00	425	8,614
11 - All Other District Labor Total				903,157
14 - Small Tools & Materials	Small Tool Expense	597.00		6,000
	Replacement Socket Jaw Tester	597.00		2,000
14 - Small Tools & Materials Total				8,000
17 - Operation & Maintenance Exp	Calibration of Radian Weco Meter Test Boards	597.00		2,500
	Meter Base Repair (Hot Socket/Meter Exchange)	597.00		40,000
	O&M Expenses	597.00		5,000
	Support Package for Radian Weco 4150X	597.00		1,600
	Calibration of Probbwell Testers	597.00		2,500
	Replacement for Sniffers	597.00		1,700
	Replacement of Buried CTs	597.00		10,000
17 - Operation & Maintenance Exp Total				63,300
39 - Maint of Equipment	Other Dist Exp	597.00		10,000
39 - Maint of Equipment Total				10,000
42 - Business Expense & Travel	NW Meter Group and Hands On Relay Planning	588.00		1,500
42 - Business Expense & Travel Total				1,500
43 - Training Expense & Travel	NW Meter School	588.00		1,500
	Power Quality	588.00		1,400
	Relay School	588.00		1,400
	SEL - 2032 Communication Processor Training	588.00		2,000
	Training	588.00		5,000
43 - Training Expense & Travel Total				11,300
45 - Subscriptions & Publications	Subscription & Publications	588.00		500
45 - Subscriptions & Publications Total				500
124 - Meters & Related Items	Meter Change-Outs	370.00	336	150,000
	Meters	370.00	86	450,000
124 - Meters & Related Items Total				600,000
127 - SCADA Communications Equipment	SCADA Radio	592.30		5,000
127 - SCADA Communications Equipment Total				5,000
128 - SCADA Substation Equipment	SCADA Substation Equipment	592.00		5,000
128 - SCADA Substation Equipment Total				5,000
135 - Laboratory & Test Equipment	12S Socket Recorder - Power Quality	395.00	508	13,300
	9S Socket Recorder - Power Quality	395.00	509	13,300
	Fluke Cable Tester	395.00	510	15,000
135 - Laboratory & Test Equipment Total				41,600
136 - Communication Equipment	Communications Equipment/800 MHz Radios	397.00	49	5,000
136 - Communication Equipment Total				5,000
Grand Total				\$1,699,776

**Department Budget by Activity
2025 Budget**

Department	35 - Transformer Shop
-------------------	------------------------------

Activity	Description	GL Acct	BU Project	2025 Budget
10 - District Overtime Labor	Labor - Overtime - Distribution	588.00		\$51,261
10 - District Overtime Labor Total				51,261
11 - All Other District Labor	Admin and General	920.00		4,706
	Distribution	588.00		557,813
	Distribution System Improvements	366.00	141	4,164
	Kennewick Bay 1 Recloser Control Upgrades	362.01	459	3,668
	Kennewick Bay 3 Recloser Control Upgrades	362.01	459	3,668
	Personal Leave	184.30		126,901
	WO# 665329- Sunset Rd Substation Relay Upgrades & Reg. Replacement	362.01	411	25,000
	WO# 694356 - Vista Bay #2 Metal Clad Switchgear Replacement	362.01	436	30,210
	WO# 711078 - Hedges 115kV Metering Point	355.00	169	5,000
	WO#718354 - Angus Bay #2 Bay Protection Upgrades	362.01	456	32,000
11 - All Other District Labor Total				793,130
14 - Small Tools & Materials	Small Tool Expense	595.00		8,000
14 - Small Tools & Materials Total				8,000
17 - Operation & Maintenance Exp	Gloves, Macs, Blankets, Rubber Goods	595.00		15,000
	O&M Expense	595.00		81,922
	Oil Testing at Wind Farm (Reimbursable Job 19244)	595.00		14,000
	Replace Aging Macs	595.00		5,000
	SD Myer Oil Screening	595.00		18,000
	Substation Sterilization	595.00		10,000
17 - Operation & Maintenance Exp Total				143,922
18 - Misc Construction Expense	Misc. Construction Capital Expense - Transformer Shop	361.00	61	10,000
18 - Misc Construction Expense Total				10,000
42 - Business Expense & Travel	Cascade Conference	588.00		1,000
	Codes Update (6) (Station Electrician)	588.00		2,300
	E&O	588.00		1,000
42 - Business Expense & Travel Total				4,300
43 - Training Expense & Travel	Cooper Reg Workshop	588.00		1,600
	Doble Training Onsite	588.00		1,600
	Pesticide License - Refresher	588.00		200
	Recloser Training	588.00		1,600
	Reinhausen Tap Changer Workshop	588.00		1,600
	Waukesha Tap Changer Training	588.00		1,600
43 - Training Expense & Travel Total				8,200
45 - Subscriptions & Publications	Subscription & Publications	588.00		500
45 - Subscriptions & Publications Total				500
134 - Tools, Shop & Stores Equipment	Anderson Crimp	394.00	469	5,755
	Stinger Kit (for working on 115 switches)	394.00	472	9,195
	Tekton Tool Cabinet/Kit	394.00	473	10,589
134 - Tools, Shop & Stores Equipment Total				25,539
135 - Laboratory & Test Equipment	Megger M0M2 Micro Ohm Meter	395.00	470	9,444
	Portable Onsite DGA (Kelman)	395.00	471	40,000
135 - Laboratory & Test Equipment Total				49,444
Grand Total				\$1,094,296

**Department Budget by Activity
2026 Budget**

Department	37 - Automotive Shop
-------------------	-----------------------------

Activity	Description	GL Acct	BU Project	2026 Budget
10 - District Overtime Labor	Labor - Overtime - Transportation	184.12		\$11,232
10 - District Overtime Labor Total				11,232
11 - All Other District Labor	Distribution	588.00		7,464
	Personal Leave	184.30		69,056
	Transportation	184.12		355,082
11 - All Other District Labor Total				431,602
14 - Small Tools & Materials	All Data	184.12		2,100
	General Tools	184.12		3,000
	Software Update	184.12		7,000
14 - Small Tools & Materials Total				12,100
16 - Transportation Exp-Repair&Main	Boom Inspections	184.12		10,000
	Fire Extinguishers on Vehicles	184.12		2,000
	Transportation Expense	184.12		280,000
	Vehicle Detailing	184.12		23,000
16 - Transportation Exp-Repair&Main Total				315,000
17 - Operation & Maintenance Exp	O&M Expense	588.00		1,000
17 - Operation & Maintenance Exp Total				1,000
39 - Maint of Equipment	Transportation Expense - Other	184.12		1,000
39 - Maint of Equipment Total				1,000
42 - Business Expense & Travel	Business Travel & Expense (Foreman/Mechanic)	588.00		1,200
42 - Business Expense & Travel Total				1,200
43 - Training Expense & Travel	Altec Aerial Training	588.00		1,200
	Automotive Training Group (at CBC)	588.00		700
	Cummings Training	588.00		1,000
	Vehicle Motor Maint (1)	588.00		1,000
43 - Training Expense & Travel Total				3,900
134 - Tools, Shop & Stores Equipment	A/C Recycler Recharge R134A Coolant	394.00	505	9,000
134 - Tools, Shop & Stores Equipment Total				9,000
Grand Total				\$786,034

Department Budget by Activity
2026 Budget

Department	38 - Support Services
-------------------	------------------------------

Activity	Description	GL Acct	BU Project	2026 Budget
10 - District Overtime Labor	Labor - Overtime - Inventory	163.00		\$50,580
10 - District Overtime Labor Total				50,580
11 - All Other District Labor	Admin and General	920.00		35,421
	Distribution O&M	588.00		128,303
	Inventory	163.00		294,189
	Personal Leave	184.30		87,221
11 - All Other District Labor Total				545,134
14 - Small Tools & Materials	Small Tool Expense	588.00		3,000
14 - Small Tools & Materials Total				3,000
15 - Transportation Expense-Gas&Oil	Gas & Oil	184.11		430,000
15 - Transportation Expense-Gas&Oil Total				430,000
17 - Operation & Maintenance Exp	O&M Expense	588.00		2,500
	Pole Line Sterilization	571.20		15,000
	Ultraviolet Lights (Virus Killer)	588.00		5,000
17 - Operation & Maintenance Exp Total				22,500
23 - Environmental	Hazardous Waste Disposal	588.00		6,000
	Transportation Expense - Oil Disposal	588.00		10,000
	Universal Waste Disposal	588.00		10,000
23 - Environmental Total				26,000
27 - Personal Computer Software	SDS Online (MSDS)	588.00		4,500
27 - Personal Computer Software Total				4,500
37 - Grounds Care	General Expenses - Admin	935.00		4,000
	General Expenses - Operations	598.10		3,000
	Kennewick	935.00		48,500
	Property Clean - Up	598.10		4,000
	Prosser	935.04		16,024
	Substations	598.10		6,500
	Tree Maintenance	598.10		12,500
37 - Grounds Care Total				94,524
38 - Maint of Bldg & Improvements	Carpet Cleaning (Admin)	935.00		5,000
	Carpet Cleaning (Operations)	598.10		4,500
	Fire Extinguishers	598.10		3,000
	Floor Mats (Admin)	935.00		4,000
	Floor Mats (Operations)	598.10		10,000
	General Maintenance - Admin	935.00		22,000
	General Maintenance - Operations	598.10		22,000
	General Maintenance - Prosser	935.04		20,000
	Graffiti Removal	598.10		5,000
	HVAC - Admin	935.00		25,000
	HVAC - Operations	598.10		15,000
	HVAC - Prosser	935.04		2,000
	Insulation of Directors/Managers/Supervisors Offices (16 Total Units)	935.00		20,000
	Janitorial - Extra work as needed	598.10		5,000
	Janitorial Services - Admin	935.00		63,000
	Janitorial Services - Operations	598.10		51,000
	Janitorial Services - Prosser	935.04		19,000
	Painting - Admin	935.00		6,000
	Painting - Operations	598.10		6,000
	Water Service Ops and Prosser	588.00		10,000
	Water System Admin	935.00		5,000
	Wireless Expansion (Operations)	598.10		5,000
38 - Maint of Bldg & Improvements Total				327,500
39 - Maint of Equipment	Bio Digester (Filtration System for Wash Bay)	598.10		2,500
	Maintenance	935.00		5,000
	Maint agreement for pressure washer, compressor, and water-filter.	184.12		2,500
39 - Maint of Equipment Total				10,000
42 - Business Expense & Travel	Audit Disposal Facility	588.00		1,000
	Maint. Dept Business Travel Exp	588.00		400
	Supt of Support Svcs Business Travel (Includes: Fleet Managers Quarterly)	588.00		700
42 - Business Expense & Travel Total				2,100
43 - Training Expense & Travel	Hazwopper Training	588.00		1,200
	NWPPA Environmental Task Force (Quarterly)	588.00		1,400
	PCB & XFR Oil Workshop (2)	588.00		3,000
	Pesticide License - Renewal and Testing	588.00		1,200
	Utilities Expo	588.00		2,500
	Washington Dept of Ecology (RCRA)	588.00		700
43 - Training Expense & Travel Total				10,000

Activity	Description	GL Acct	BU Project	2026 Budget
45 - Subscriptions & Publications	Subscription & Publications	588.00		500
45 - Subscriptions & Publications Total				500
51 - Water,Garbage,Irrigation&Other	Benton County Property Tax	935.00		3,200
	CID	935.00		2,000
	KID	935.00		10,400
	Prosser Utilities	598.10		19,000
	Water, Garbage, Irrigation, Other	598.10		47,000
51 - Water,Garbage,Irrigation&Other Total				81,600
61 - Professional Services	General Expenses	921.00		4,000
	Radio Tower Site Inspection	935.03		6,500
61 - Professional Services Total				10,500
104 - Other Employee Costs	Clothing/Shoes/Gloves	588.00		1,800
104 - Other Employee Costs Total				1,800
131 - Structures & Improvements	Kennewick Lobby Remodel	390.00	420	850,000
	Replacement of Stairs & Ramp (Operations Center)	390.01	462	125,000
	HVAC replace - Admin (Commission Rm, Auditorium, South Wing)	390.00	506	98,500
	HVAC - OPS Controls	390.01	507	100,000
131 - Structures & Improvements Total				1,173,500
133 - Transportation Equipment	Maintenance Truck (Replacing #158)	392.00	523	90,000
133 - Transportation Equipment Total				90,000
Grand Total				\$2,883,738

DRAFT

Department Budget by Activity
2026 Budget

Department	39 - Warehouse
-------------------	-----------------------

Activity	Description	GL Acct	BU Project	2026 Budget
13 - Store Expense - Non Labor	Stores Exp Undistributed	163.00		\$25,000
13 - Store Expense - Non Labor Total				25,000
14 - Small Tools & Materials	Small Tool Expense	163.00		4,000
14 - Small Tools & Materials Total				4,000
17 - Operation & Maintenance Exp	Exempt Inventory	163.00		300,000
	Other Dist Exp	588.00		30,400
	Stores Exp Undistributed	163.00		67,600
17 - Operation & Maintenance Exp Total				398,000
42 - Business Expense & Travel	Travel Expense (Foremen/Warehouseworker/Coordinator)	588.00		1,000
42 - Business Expense & Travel Total				1,000
43 - Training Expense & Travel	NISC - ABS	588.00		1,300
	NWPPA Material Management (1)	588.00		700
	Warehouse Coordinator	588.00		1,300
43 - Training Expense & Travel Total				3,300
104 - Other Employee Costs	A&G	921.00		4,300
	Other Distribution Expense	588.00		24,700
104 - Other Employee Costs Total				29,000
Grand Total				\$460,300

DRAFT

DRAFT



Non- Departmental

DRAFT

DRAFT

Summary by Expense by Directorate

2026 Budget

Directorate	No Directorate
-------------	----------------

Department	2026 Budget
98 - Non-Departmental Rev/Exp	\$42,502,621
Grand Total	\$42,502,621

DRAFT

Directorate Budget by Department and Activity
2026 Budget Compared to 2025 Original Budget

Directorate	No Directorate
-------------	----------------

Department	Activity	2026 Budget	2025 Original Budget	Increase / (Decrease)	% Increase / (Decrease)
98 - Non-Departmental Rev/Exp	11 - All Other District Labor	(\$100,000)	(\$150,000)	\$50,000	(33.3%)
	88 - Payroll Taxes	1,496,571	1,457,720	38,851	2.7%
	82 - City Occupation Taxes	6,884,000	6,755,000	129,000	1.9%
	81 - State Privilege Tax	3,013,000	2,955,000	58,000	2.0%
	80 - Public Utility & Excise Tax	5,891,000	5,780,000	111,000	1.9%
	301 - Depreciation	13,594,000	13,069,730	524,270	4.0%
	151 - Interest	2,643,892	2,751,147	(107,255)	(3.9%)
	150 - Principal	2,930,000	3,415,000	(485,000)	(14.2%)
	101 - Employee Benefits	6,150,158	6,451,917	(301,759)	(4.7%)
	98 - Non-Departmental Rev/Exp Total	42,502,621	42,485,514	17,107	0.0%
Grand Total		\$42,502,621	\$42,485,514	\$17,107	0.0%

DRAFT

Department Budget by Activity
2026 Budget

Department		98 - Non-Departmental Rev/Exp		
Activity	Description	GL Acct	BU Project	2026 Budget
11 - All Other District Labor	Distribution	588.00		(\$100,000)
11 - All Other District Labor Total				(100,000)
80 - Public Utility & Excise Tax	Other Excise Tax	408.08		91,000
	Public Utility Tax	408.06		5,800,000
80 - Public Utility & Excise Tax Total				5,891,000
81 - State Privilege Tax	Privilege Tax	408.05		3,013,000
81 - State Privilege Tax Total				3,013,000
82 - City Occupation Taxes	City Occupation Tax	408.07		6,884,000
82 - City Occupation Taxes Total				6,884,000
88 - Payroll Taxes	Medicare	184.34		287,634
	Social Security	184.34		1,208,937
88 - Payroll Taxes Total				1,496,571
101 - Employee Benefits	Change in PL	184.30		200,000
	Deferred Compensation	184.40		545,125
	Dental	184.36		217,663
	Incentive Qualification PL	184.30		75,000
	Life Insurance	184.32		38,000
	Medical	184.33		3,104,990
	PERS	184.35		1,078,253
	State Industrial (L&I)	184.31		256,513
	STD Admin Fee	184.39		3,000
	Supervisory 401(a) Contributions	184.40		96,772
	Unemployment	184.38		6,000
	VEBA Wellness (\$200 per employee per month)	184.40		357,600
	Vision	184.44		37,242
	HRA Contribution for CDHP	184.40		134,000
101 - Employee Benefits Total				6,150,158
150 - Principal	Debt Service - Principal	125.00		2,930,000
150 - Principal Total				2,930,000
151 - Interest	Amortization of Bond Loss/Gain on Defeasance	428.00		(2,651)
	Amortization of Bond Premium	429.00		(502,261)
	BABs Subsidy for 2010 Bonds	427.01		(226,587)
	Bond Interest Expense	427.00		3,375,391
151 - Interest Total				2,643,892
301 - Depreciation	Depr - Broadband	403.61		1,200,000
	Depr - Distribution	403.60		9,600,000
	Depr - General Plant	403.70		1,650,000
	Depr - Generation	403.40		26,000
	Depr - Transmission	403.50		662,000
	Depr - Transportation Equipment	184.12		456,000
301 - Depreciation Total				13,594,000
Grand Total				\$42,502,621

DRAFT



Activity Codes

DRAFT

DRAFT

PUBLIC UTILITY DISTRICT NO. 1 OF BENTON COUNTY
BUDGET ACTIVITY CODE DEFINITIONS

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.

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 useable sizes.

Some examples of expenses included here are:

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

*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 contractor 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

- *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

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 contract.

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.

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 all 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.

UTILITIES:

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

- *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 cost for acquisition of land and land rights for general plant, or survey costs for power line design.

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.

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.

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 arrestors (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

- *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:

- *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 insure 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

*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 expense 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

REVENUE:

501 Retail Energy Sales

502 City Occupation Taxes

503 Bad Debt Expense

505 Wholesale Power Sales Revenue

510 Wholesale Transmission & Wheeling Sales

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

996 CT Inventory

- 997 Substation Inventory
- 998 Fiber Optic Inventory
- 999 Non-Exempt Inventory

DRAFT

DRAFT



Financial Plan

Tab 7

DRAFT

2026 BUDGET

FINANCIAL PLAN - KEY ASSUMPTIONS

The Financial Plan for 2026 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 2026 Budget reflects a proposed 2% revenue increase effective April 1, 2026.
- 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 13, 2025 (see Tab 8).
- Sales for Resale are consistent with the 2026 Power Supply Plan.

POWER & TRANSMISSION COSTS *(see Tab 10, 2026-2030 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 CY 2026.
 - Conservation program expenses are expected to be \$2.6 million, offset by a \$2.3 million reimbursement from BPA.
 - No Cost Recovery Adjustment Clauses (CRACs) are assumed for CY 2026.
 - Court ordered additional spill costs are included in BPA's rates for 2026.
 - Includes 10.7 aMW (Fiscal Year 2026) 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.

CAPITAL

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

Comparative Operating Statement
Public Utility District No. 1 of Benton County
2026 Budget

	2024 Actual	2025 Forecast	2026 Budget
Revenue Action Budget Assumption			2.00%
<i>Any future rate action would require Commission approval</i>			
OPERATING REVENUES			
Energy Sales - Retail	\$ 138,252,613	\$ 143,852,736	\$ 147,352,155
Energy Secondary Market Sales	8,388,791	4,150,887	1,891,763
Transmission of Power for Others	198,665	176,995	181,316
Broadband Revenue	2,912,924	3,063,240	2,942,744
Other Electric Revenue	2,157,070	1,535,893	1,520,893
TOTAL OPERATING REVENUES	151,910,063	152,779,750	153,888,871
OPERATING EXPENSES			
Purchased Power	75,747,890	74,115,864	73,496,037
Purchased Transmission & Ancillary Services	11,394,028	11,982,105	13,622,944
Conservation	328,244	(34,693)	317,651
Total Power Supply	87,470,162	86,063,276	87,436,632
Transmission Operation & Maintenance	118,671	124,700	114,352
Distribution Operation & Maintenance	13,297,225	14,782,041	15,887,773
Broadband Expense	1,154,072	1,270,293	1,310,145
Customer Accounting, Collections & Information	4,536,231	5,175,909	4,998,974
Administrative & General	8,746,792	9,390,570	9,713,414
Subtotal before Taxes & Depreciation	27,852,991	30,743,513	32,024,658
Taxes	14,501,372	15,436,000	15,788,000
Depreciation & Amortization	11,834,814	12,652,730	13,138,000
Total Other Operating Expenses	54,189,177	58,832,243	60,950,658
TOTAL OPERATING EXPENSES	141,659,339	144,895,519	148,387,290
OPERATING INCOME (LOSS)	10,250,724	7,884,232	5,501,581
NONOPERATING REVENUES & EXPENSES			
Interest Income	3,173,366	2,000,000	2,000,000
Unrealized Gain/(Loss) on Investments	-	-	-
Other Income (includes BABs subsidy and Grant Revenue)	495,033	264,564	226,587
Other Expense (Grant Expense)	-	-	-
Interest Expense	(3,716,297)	(3,536,477)	(3,375,391)
Debt Premium/Discount & Expense Amortization	536,246	520,766	504,912
TOTAL NONOPERATING REVENUES & EXPENSES	488,348	(751,146)	(643,892)
NET INCOME (LOSS) BEFORE CONTRIBUTIONS	10,739,072	7,133,086	4,857,689
CAPITAL CONTRIBUTIONS	2,190,936	5,743,062	6,561,358
CHANGE IN NET ASSETS	\$ 12,930,008	\$ 12,876,147	\$ 11,419,047
CAPITAL REQUIREMENTS PLAN (Gross)	\$ 32,809,818	\$ 33,744,646	\$ 31,813,669
UNRESTRICTED RESERVES (End of Year)	\$ 54,156,927	\$ 43,095,748	\$ 33,494,202

Liquidity Measures
Public Utility District No. 1 of Benton County
2026 Budget

Unrestricted Reserves	2024 Actual	2025 Forecast	2026 Budget
BEGINNING BALANCE	\$ 66,251,487	\$ 54,156,927	\$ 43,095,748
Revenues (excluding sales for resale)	146,991,006	150,716,433	154,042,379
Capital Contributions	2,190,936	5,743,062	6,561,358
Operating Expenses*	(122,637,107)	(127,814,907)	(133,076,211)
Amortization of White Creek	578,400	578,400	578,400
Debt Service and LOC	(6,846,720)	(6,978,263)	(6,332,545)
Gross Capital	(32,809,818)	(33,744,646)	(31,813,669)
BPA Prepay	438,742	438,742	438,742
Bond Proceeds to Reimburse Capital	17,343,291	-	-
Estimated Capital Reimbursed from Bond Proceeds	(17,343,291)	-	-
ENDING BALANCE	\$ 54,156,927	\$ 43,095,748	\$ 33,494,202

* Operating expenses include gross power expense and exclude depreciation

Days Cash on Hand	2024 Actual	2025 Forecast	2026 Budget
Unrestricted Reserves	\$ 54,156,927	\$ 43,095,748	\$ 33,494,202
Construction Account	-	-	-
Total Reserves	\$ 54,156,927	\$ 43,095,748	\$ 33,494,202
Gross Power Expense	87,470,162	86,063,276	87,436,632
Non-Power Operating Expenses	54,189,177	58,832,243	60,950,658
Depreciation	(11,834,814)	(12,652,730)	(13,138,000)
Amortization of White Creek/BPA Prepay	(1,017,142)	(1,017,142)	(1,017,142)
Operating Expenses (cash basis)	\$ 128,807,383	\$ 131,225,647	\$ 134,232,148
DAYS CASH ON HAND (Unrestricted Reserves)	153	120	91
DAYS CASH ON HAND (Construction Account)	0	0	0
TOTAL DAYS CASH ON HAND	153	120	91

Days Liquidity on Hand	2024 Actual	2025 Forecast	2026 Budget
Unrestricted Reserves + \$10M LOC**	\$ 64,156,927	\$ 43,095,748	\$ 33,494,202
Operating Expenses (cash basis)	\$ 128,807,383	\$ 131,225,647	\$ 134,232,148
DAYS LIQUIDITY ON HAND	182	120	91

**\$10M LOC was terminated on August 27, 2024

Debt Measures
Public Utility District No. 1 of Benton County
2026 Budget

Debt Service Coverage	2024 Actual	2025 Forecast	2026 Budget
Change in Net Assets	\$ 12,930,008	\$ 12,876,147	\$ 11,419,047
Depreciation	11,834,814	12,652,730	13,138,000
Amortization of White Creek	578,400	578,400	578,400
Amortization of BPA Prepay	438,742	438,742	438,742
GASB 68 Pension Expense	(1,528,495)	-	-
Interest Expense	3,180,051	3,015,711	2,870,479
Funds Available for Debt Service (FADS)	<u>\$ 27,433,520</u>	<u>\$ 29,561,730</u>	<u>\$ 28,444,668</u>
Debt Service	\$ 6,820,276	\$ 6,978,263	\$ 6,332,545
DSC with capital contributions (Target = 2.00)	4.02	4.24	4.49
DSC without capital contributions (Target = 1.75)	3.70	3.41	3.46

Fixed Charge Coverage	2024 Actual	2025 Forecast	2026 Budget
Change in Net Assets	\$ 12,930,008	\$ 12,876,147	\$ 11,419,047
Depreciation	11,834,814	12,652,730	13,138,000
Amortization of White Creek	578,400	578,400	578,400
Amortization of BPA Prepay	438,742	438,742	438,742
GASB 68 Pension Expense	(1,528,495)	-	-
Interest Expense	3,180,051	3,015,711	2,870,479
~30% of BPA Power & Transmission	22,869,506	23,876,105	24,603,380
Adjusted FADS	<u>\$ 50,303,026</u>	<u>\$ 53,437,835</u>	<u>\$ 53,048,048</u>
Debt Service	\$ 6,820,276	\$ 6,978,263	\$ 6,332,545
~30% of BPA Power & Transmission	22,869,506	23,876,105	24,603,380
Debt Service & Fixed Charges	<u>\$ 29,689,782</u>	<u>\$ 30,854,368</u>	<u>\$ 30,935,925</u>
FCC Ratio (Target = 1.3)	1.69	1.73	1.71

Debt Ratio	2024 Actual	2025 Forecast	2026 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%

Public Utility District No. 1 Of Benton County, Washington
2025 - 2029 Retail Revenue and Kilowatt Hours (kWh) Forecast
(October 2025 Forecast)

Forecast - 2025	Revenues	kWh
Residential	\$67,857,134	746,273,002
Small Gen. Service	10,423,034	137,855,205
Medium Gen. Service	16,385,857	222,062,959
Large Gen. Service	13,267,632	198,439,424
Large Industrial	3,547,411	63,975,706
Small Ag Irrigation	1,127,834	15,582,850
Large Ag. Irrigation	24,083,582	412,735,329
Street Lighting	226,446	2,529,410
Security Lighting	234,780	629,300
Unmetered Accounts	233,534	3,183,877
TOTAL	\$137,387,245	1,803,267,063
Forecast - 2026	Revenues	kWh
Residential	\$70,779,422	751,621,380
Small Gen. Service	10,783,612	138,502,660
Medium Gen. Service	16,196,212	218,059,920
Large Gen. Service	12,483,066	190,559,402
Large Industrial	3,629,643	64,454,007
Small Ag Irrigation	1,173,742	15,727,352
Large Ag. Irrigation	24,903,784	420,522,851
Street Lighting	234,128	2,516,409
Security Lighting	303,117	632,426
Unmetered Accounts	257,494	3,212,987
TOTAL	\$140,744,220	1,805,809,394
Forecast - 2027	Revenues	kWh
Residential	\$72,019,724	758,988,091
Small Gen. Service	10,923,085	138,722,508
Medium Gen. Service	16,035,539	215,826,036
Large Gen. Service	12,422,584	189,626,934
Large Industrial	3,629,643	64,454,007
Small Ag Irrigation	1,173,689	15,699,487
Large Ag. Irrigation	24,884,373	419,436,141
Street Lighting	235,114	2,516,409
Security Lighting	310,210	615,578
Unmetered Accounts	265,795	3,241,403
TOTAL	\$141,899,757	1,809,126,594
Forecast - 2028	Revenues	kWh
Residential	\$73,005,503	769,628,911
Small Gen. Service	10,985,368	139,371,182
Medium Gen. Service	15,915,083	214,149,106
Large Gen. Service	12,388,153	189,090,449
Large Industrial	3,639,589	64,631,343
Small Ag Irrigation	1,171,989	15,676,951
Large Ag. Irrigation	24,820,087	418,313,075
Street Lighting	235,114	2,523,897
Security Lighting	310,210	607,946
Unmetered Accounts	269,347	3,284,723
TOTAL	\$142,740,443	1,817,277,583
Forecast - 2029	Revenues	kWh
Residential	\$73,488,663	773,976,995
Small Gen. Service	10,990,241	139,179,622
Medium Gen. Service	15,707,587	211,266,766
Large Gen. Service	12,267,103	187,228,124
Large Industrial	3,629,643	64,454,007
Small Ag Irrigation	1,169,882	15,648,800
Large Ag. Irrigation	24,757,928	417,227,157
Street Lighting	235,114	2,516,409
Security Lighting	310,210	588,626
Unmetered Accounts	271,056	3,305,555
TOTAL	\$142,827,426	1,815,392,061

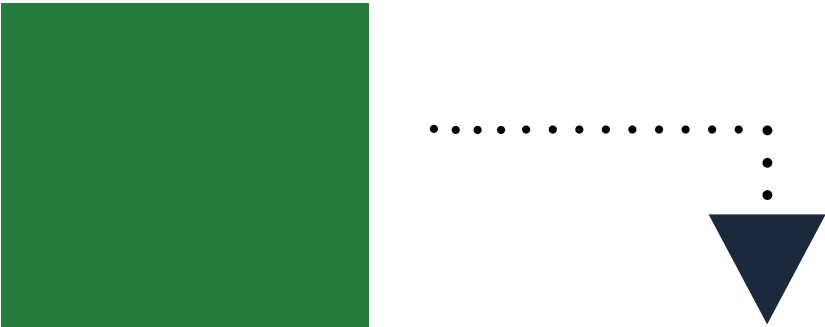
Total kWh for 2025-2029

	Actual (January - September 2025)												
Total kWh 2025	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Residential	84,089,674	98,903,842	61,583,270	47,257,821	40,245,781	51,440,684	60,774,760	64,783,042	58,758,057	40,078,978	58,332,203	80,024,889	746,273,002
Small Gen. Service	12,421,604	13,651,888	10,029,403	9,385,555	9,663,893	11,434,786	12,650,033	13,560,534	12,602,833	9,821,646	10,637,513	11,995,517	137,855,205
Medium Gen. Service	19,166,618	20,208,262	16,610,362	15,610,050	15,919,846	18,141,814	18,987,337	20,144,533	20,300,416	19,039,039	19,226,828	18,707,855	222,062,959
Large Gen. Service	15,580,300	15,625,880	14,891,500	15,900,580	14,993,140	16,372,660	17,054,660	18,270,380	18,796,460	18,204,599	16,967,126	15,782,139	198,439,424
Large Industrial	5,731,080	5,138,760	5,587,000	5,388,320	5,574,440	5,038,840	5,486,280	5,776,560	4,358,120	4,958,441	5,623,663	5,314,202	63,975,706
Small Ag Irrigation	61,264	74,116	107,394	803,041	2,267,402	2,921,223	3,051,970	2,942,365	1,958,103	1,112,790	201,806	81,376	15,582,850
Large Ag. Irrigation	211,469	226,149	3,368,808	21,748,983	59,341,954	96,677,236	99,040,073	75,198,047	33,997,614	19,574,800	3,015,020	335,176	412,735,329
Street Lighting	209,484	209,431	209,429	209,429	209,429	209,429	209,429	209,418	209,418	217,089	213,717	213,707	2,529,410
Security Lighting	53,395	53,057	52,994	52,584	52,510	52,414	52,156	52,194	51,818	52,625	52,077	51,476	629,300
Unmetered Accounts	264,847	264,847	264,847	264,847	264,847	264,847	264,847	264,847	264,847	266,835	266,710	266,710	3,183,877
TOTAL Retail kWh SALES:	137,789,735	154,356,232	112,705,007	116,621,210	148,533,242	202,553,933	217,571,545	201,201,920	151,297,686	113,326,844	114,536,662	132,773,047	1,803,267,063
Total kWh 2026	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Residential	95,809,797	84,104,801	66,811,589	52,737,206	43,448,254	47,360,500	60,994,109	66,428,928	53,762,726	40,466,974	58,896,905	80,799,593	751,621,380
Small Gen. Service	13,262,676	12,386,062	10,618,924	9,975,247	9,865,943	10,991,480	12,728,906	13,893,942	12,292,411	9,831,449	10,648,130	12,007,490	138,502,660
Medium Gen. Service	19,132,845	17,952,223	16,365,811	15,915,045	16,225,303	17,623,855	18,930,282	20,225,765	19,316,428	18,838,082	19,023,888	18,510,393	218,059,920
Large Gen. Service	14,923,831	14,476,944	14,214,027	14,661,568	14,458,597	15,180,176	16,136,550	18,117,851	17,612,570	18,141,513	16,908,327	15,727,447	190,559,402
Large Industrial	5,595,628	4,618,077	6,982,080	5,303,402	5,471,890	5,235,984	5,612,551	5,197,604	4,540,484	4,958,441	5,623,663	5,314,202	64,454,007
Small Ag Irrigation	80,837	64,350	173,599	939,952	1,964,128	2,679,022	3,294,769	3,035,954	2,101,049	1,110,973	201,477	81,243	15,727,352
Large Ag. Irrigation	214,155	289,271	10,212,715	27,098,272	58,801,661	85,930,301	103,586,194	74,552,359	37,072,892	19,447,689	2,985,017	332,325	420,522,851
Street Lighting	214,335	148,345	229,056	213,962	213,969	213,999	213,859	213,856	210,513	217,089	213,717	213,707	2,516,409
Security Lighting	55,077	53,919	53,995	53,309	53,135	52,805	52,633	52,304	51,881	51,678	51,139	50,550	632,426
Unmetered Accounts	269,381	260,035	266,712	271,553	265,949	266,828	267,309	267,780	268,362	269,777	269,650	269,650	3,212,987
TOTAL Retail kWh SALES:	149,558,562	134,354,028	125,928,507	127,169,517	150,768,830	185,534,949	221,817,161	201,986,344	147,229,316	113,333,665	114,821,914	133,306,600	1,805,809,394
Total kWh 2027	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Residential	96,748,838	84,929,120	67,466,415	53,254,088	43,874,094	47,824,684	61,591,917	67,080,004	54,289,659	40,863,595	59,474,159	81,591,517	758,988,091
Small Gen. Service	13,283,728	12,405,722	10,635,780	9,991,081	9,881,603	11,008,927	12,749,111	13,915,996	12,311,923	9,847,055	10,665,032	12,026,550	138,722,508
Medium Gen. Service	18,936,841	17,768,314	16,198,153	15,752,006	16,059,085	17,443,310	18,736,353	20,018,565	19,118,544	18,645,098	18,829,001	18,220,766	215,826,036
Large Gen. Service	14,850,804	14,406,104	14,144,473	14,589,824	14,387,847	15,105,894	16,057,589	18,029,195	17,526,386	18,052,741	16,825,590	15,650,487	189,626,934
Large Industrial	5,595,628	4,618,077	6,982,080	5,303,402	5,471,890	5,235,984	5,612,551	5,197,604	4,540,484	4,958,441	5,623,663	5,314,202	64,454,007
Small Ag Irrigation	80,694	64,236	173,291	938,286	1,960,648	2,674,276	3,288,932	3,030,575	2,097,326	1,109,005	201,120	81,099	15,699,487
Large Ag. Irrigation	213,601	288,524	10,186,324	27,028,245	58,649,707	85,708,241	103,318,508	74,359,702	36,977,089	19,397,433	2,977,303	331,466	419,436,141
Street Lighting	214,335	148,345	229,056	213,962	213,969	213,999	213,859	213,856	210,513	217,089	213,717	213,707	2,516,409
Security Lighting	53,610	52,483	52,556	51,889	51,720	51,398	51,231	50,911	50,499	50,301	49,777	49,203	615,578
Unmetered Accounts	271,764	262,335	269,071	273,955	268,301	269,187	269,673	270,148	270,735	272,163	272,035	272,035	3,241,403
TOTAL Retail kWh SALES:	150,249,843	134,943,260	126,337,200	127,396,739	150,818,864	185,535,900	221,889,724	202,166,557	147,393,159	113,412,920	115,131,396	133,851,033	1,809,126,594
Total kWh 2028	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Residential	98,105,232	86,119,805	68,412,277	54,000,697	44,489,198	48,495,174	62,455,420	68,020,449	55,050,786	41,436,492	60,307,971	82,735,409	769,628,911
Small Gen. Service	13,345,843	12,463,732	10,685,513	10,037,800	9,927,810	11,060,405	12,808,726	13,981,068	12,369,494	9,893,100	10,714,902	12,082,786	139,371,182
Medium Gen. Service	18,789,705	17,630,257	16,072,297	15,629,615	15,934,309	17,307,779	18,590,775	19,863,025	18,969,996	18,500,229	18,682,703	18,178,417	214,149,106
Large Gen. Service	14,808,789	14,365,347	14,104,456	14,548,547	14,347,141	15,063,157	16,012,159	17,978,187	17,476,801	18,001,666	16,777,987	15,606,210	189,090,449
Large Industrial	5,611,023	4,630,783	7,001,290	5,317,994	5,486,945	5,250,390	5,627,993	5,211,904	4,552,977	4,972,083	5,639,136	5,328,823	64,631,343
Small Ag Irrigation	80,578	64,144	173,042	936,939	1,957,834	2,670,437	3,284,211	3,026,224	2,094,316	1,107,413	200,831	80,983	15,676,951
Large Ag. Irrigation	213,030	287,751	10,159,049	26,955,875	58,492,668	85,478,752	103,041,866	74,160,599	36,878,080	19,345,495	2,969,331	330,579	418,313,075
Street Lighting	214,973	148,786	229,738	214,599	214,606	214,636	214,495	214,492	211,140	217,735	214,353	214,343	2,523,897
Security Lighting	52,945	51,832	51,905	51,246	51,078	50,761	50,596	50,279	49,873	49,677	49,160	48,593	607,946
Unmetered Accounts	275,396	265,841	272,667	277,616	271,887	272,785	273,277	273,759	274,353	275,801	275,671	275,671	3,284,723
TOTAL Retail kWh SALES:	151,497,514	136,028,279	127,162,234	127,970,929	151,173,477	185,864,276	222,359,519	202,779,988	147,927,817	113,799,691	115,832,045	134,881,814	1,817,277,583
Total kWh 2029	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Residential	98,659,486	86,606,346	68,798,778	54,305,778	44,740,543	48,769,152	62,808,268	68,404,736	55,361,800	41,670,591	60,648,686	83,202,830	773,976,995
Small Gen. Service	13,327,500	12,446,601	10,670,827	10,024,004	9,914,165	11,045,203	12,791,121	13,961,852	12,352,493	9,879,502	10,700,175	12,066,179	139,179,622
Medium Gen. Service	18,536,805	17,392,963	15,855,972	15,419,249	15,719,841	17,074,825	18,340,552	19,595,678	18,714,670	18,251,225	18,431,243	17,933,745	211,266,766
Large Gen. Service	14,662,939	14,223,865	13,965,543	14,405,261	14,205,838	14,914,802	15,854,458	17,801,123	17,304,674	17,824,371	16,612,743	15,452,506	187,228,124
Large Industrial	5,595,628	4,618,077	6,982,080	5,303,402	5,471,890	5,235,984	5,612,551	5,197,604	4,540,484	4,958,441	5,623,663	5,314,202	64,454,007
Small Ag Irrigation	80,434	64,029	172,732	935,257	1,954,318	2,665,641	3,278,313	3,020,790	2,090,555	1,105,424	200,470	80,837	15,648,800
Large Ag. Irrigation	212,476	287,004	10,132,677	26,885,899	58,340,825	85,256,854	102,774,375	73,968,082	36,782,347	19,295,275	2,961,623	329,721	417,227,157
Street Lighting	214,335	148,345	229,056	213,962	213,969	213,999	213,859	213,856	210,513	217,089	213,717	213,707	2,516,409
Security Lighting	51,263	50,185	50,255	49,617	49,455	49,148	48,988	48,682	48,288	48,099	47,598	47,049	588,626
Unmetered Accounts	277,142	267,527	274,396	279,377	273,611	274,515	275,010	275,495	276,093	277,550	277,419	277,419	3,305,555
TOTAL Retail kWh SALES:	151,618,008	136,104,942	127,132,316	127,821,806	150,884,456	185,500,123	221,997,495	202,487,898	147,681,918	113,527,567	115,717,337	134,918,195	1,815,392,061

Total Revenue for 2025-2029

Actual (January - September 2025)													
Total Revenue 2025	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Residential	\$7,026,953	\$8,069,296	\$5,387,362	\$4,527,473	\$4,085,423	\$4,943,159	\$5,601,686	\$5,919,510	\$5,467,618	\$4,107,068	\$5,542,390	\$7,179,196	\$67,857,134
Small Gen. Service	896,014	970,464	744,270	729,863	762,923	879,256	952,790	1,014,042	951,540	774,940	832,667	914,266	10,423,034
Medium Gen. Service	1,322,568	1,408,648	1,199,092	1,147,120	1,210,561	1,391,422	1,444,596	1,511,215	1,553,902	1,432,116	1,404,393	1,360,224	16,385,857
Large Gen. Service	993,202	1,005,875	985,915	1,079,685	1,056,965	1,142,556	1,174,498	1,248,990	1,297,993	1,162,456	1,086,699	1,032,799	13,267,632
Large Industrial	304,036	275,524	299,109	299,410	307,220	288,102	304,087	317,027	259,244	283,438	311,481	298,733	3,547,411
Small Ag Irrigation	7,666	8,680	15,258	70,035	159,686	198,034	204,817	198,676	141,867	90,823	22,485	9,807	1,127,834
Large Ag. Irrigation	73,723	82,112	398,411	1,473,058	3,486,734	5,250,227	5,342,302	4,182,532	2,123,794	1,268,977	308,008	93,705	24,083,582
Street Lighting	18,196	18,185	18,184	18,978	19,079	19,080	19,050	19,012	19,015	19,222	19,222	19,222	226,446
Security Lighting	17,906	17,844	17,826	17,723	18,594	18,641	18,598	18,626	18,530	23,497	23,497	23,497	234,780
Unmetered Accounts	18,805	18,805	18,805	18,844	19,731	19,731	19,731	19,731	19,732	19,879	19,870	19,870	233,534
TOTAL REVENUE:	\$10,679,069	\$11,875,433	\$9,084,232	\$9,382,189	\$11,126,916	\$14,150,208	\$15,082,155	\$14,449,361	\$11,853,235	\$9,182,416	\$9,570,712	\$10,951,318	\$137,387,245
Total Revenue 2026	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Residential	\$8,255,761	\$7,315,215	\$6,095,996	\$5,182,770	\$4,476,353	\$4,751,496	\$5,801,831	\$6,188,891	\$5,194,843	\$4,275,172	\$5,775,416	\$7,465,677	\$70,779,422
Small Gen. Service	995,896	927,395	830,172	801,628	797,429	863,546	983,325	1,054,085	947,266	793,999	853,710	935,161	10,783,612
Medium Gen. Service	1,421,996	1,328,434	1,233,334	1,171,132	1,240,628	1,322,620	1,387,107	1,475,714	1,461,435	1,417,457	1,390,033	1,346,322	16,196,212
Large Gen. Service	972,316	957,381	943,248	959,085	983,934	1,012,479	1,066,645	1,171,408	1,145,797	1,158,492	1,082,998	1,029,283	12,483,066
Large Industrial	310,439	269,524	390,204	292,575	301,515	303,500	310,367	291,554	266,313	283,438	311,481	298,733	3,629,643
Small Ag Irrigation	9,415	8,449	23,159	84,972	146,806	188,002	223,172	208,601	152,974	94,472	23,648	10,072	1,173,742
Large Ag. Irrigation	84,247	96,431	806,252	1,821,344	3,479,433	4,794,272	5,599,594	4,208,279	2,292,810	1,306,904	319,830	94,388	24,903,784
Street Lighting	19,511	19,511	19,511	19,511	19,511	19,511	19,511	19,511	19,511	19,511	19,511	19,511	234,128
Security Lighting	25,260	25,260	25,260	25,260	25,260	25,260	25,260	25,260	25,260	25,260	25,260	25,260	303,117
Unmetered Accounts	20,069	19,373	19,870	22,267	21,808	21,880	21,919	21,958	22,006	22,122	22,111	22,111	257,494
TOTAL REVENUE:	\$12,114,910	\$10,966,972	\$10,387,006	\$10,380,544	\$11,492,677	\$13,302,564	\$15,438,730	\$14,665,261	\$11,528,214	\$9,396,827	\$9,823,998	\$11,246,518	\$140,744,220
Total Revenue 2027	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Residential	\$8,523,972	\$7,573,493	\$6,309,224	\$5,235,662	\$4,522,373	\$4,800,163	\$5,860,848	\$6,251,704	\$5,247,860	\$4,319,228	\$5,834,192	\$7,541,004	\$72,019,724
Small Gen. Service	1,022,481	953,230	855,769	808,173	803,935	870,117	990,625	1,061,389	954,153	800,397	860,654	942,163	10,923,085
Medium Gen. Service	1,407,872	1,315,221	1,221,143	1,159,567	1,228,363	1,309,501	1,373,340	1,461,039	1,446,892	1,403,382	1,376,245	1,332,974	16,035,539
Large Gen. Service	967,609	952,742	938,683	954,441	979,170	1,007,573	1,061,477	1,165,728	1,140,240	1,152,875	1,077,750	1,024,297	12,422,584
Large Industrial	310,439	269,524	390,204	292,575	301,515	303,500	310,367	291,554	266,313	283,438	311,481	298,733	3,629,643
Small Ag Irrigation	9,626	8,706	24,646	84,821	146,546	187,668	222,776	208,232	152,703	94,305	23,606	10,054	1,173,689
Large Ag. Irrigation	84,452	97,927	845,250	1,816,826	3,470,630	4,782,071	5,585,312	4,197,592	2,287,073	1,303,716	319,192	94,332	24,884,373
Street Lighting	19,593	19,593	19,593	19,593	19,593	19,593	19,593	19,593	19,593	19,593	19,593	19,593	235,114
Security Lighting	25,851	25,851	25,851	25,851	25,851	25,851	25,851	25,851	25,851	25,851	25,851	25,851	310,210
Unmetered Accounts	22,285	21,511	22,064	22,464	22,001	22,073	22,113	22,152	22,200	22,317	22,307	22,307	265,795
TOTAL REVENUE:	\$12,394,180	\$11,237,797	\$10,652,427	\$10,419,972	\$11,519,977	\$13,328,110	\$15,472,302	\$14,704,833	\$11,562,878	\$9,425,102	\$9,870,871	\$11,311,308	\$141,899,757
Total Revenue 2028	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Residential	\$8,641,464	\$7,677,921	\$6,395,650	\$5,307,122	\$4,583,744	\$4,865,513	\$5,940,974	\$6,337,306	\$5,319,479	\$4,377,736	\$5,913,914	\$7,644,681	\$73,005,503
Small Gen. Service	1,028,207	958,530	860,717	812,871	808,643	875,104	996,205	1,067,300	959,532	805,093	865,647	947,519	10,985,368
Medium Gen. Service	1,397,284	1,305,315	1,212,005	1,150,899	1,219,170	1,299,665	1,363,018	1,450,036	1,435,988	1,392,830	1,365,908	1,322,967	15,915,083
Large Gen. Service	964,931	950,101	936,087	951,799	976,461	1,004,780	1,058,534	1,162,491	1,137,073	1,149,674	1,074,763	1,021,459	12,388,153
Large Industrial	311,290	270,262	391,274	293,376	302,341	304,332	311,218	292,353	267,042	284,214	312,334	299,551	3,639,589
Small Ag Irrigation	9,611	8,692	24,610	84,698	146,334	187,398	222,455	207,931	152,482	94,168	23,571	10,039	1,171,989
Large Ag. Irrigation	84,421	97,860	843,182	1,812,156	3,461,533	4,769,462	5,570,552	4,186,548	2,281,145	1,300,420	318,533	94,275	24,820,087
Street Lighting	19,593	19,593	19,593	19,593	19,593	19,593	19,593	19,593	19,593	19,593	19,593	19,593	235,114
Security Lighting	25,851	25,851	25,851	25,851	25,851	25,851	25,851	25,851	25,851	25,851	25,851	25,851	310,210
Unmetered Accounts	22,582	21,799	22,359	22,765	22,295	22,368	22,409	22,448	22,497	22,616	22,605	22,605	269,347
TOTAL REVENUE:	\$12,505,233	\$11,335,923	\$10,731,327	\$10,481,130	\$11,565,965	\$13,374,065	\$15,530,809	\$14,771,857	\$11,620,682	\$9,472,194	\$9,942,719	\$11,408,539	\$142,740,443
Total Revenue 2029	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Residential	\$8,696,216	\$7,726,699	\$6,437,746	\$5,342,894	\$4,615,610	\$4,898,801	\$5,980,529	\$6,379,107	\$5,355,345	\$4,408,469	\$5,953,377	\$7,693,870	\$73,488,663
Small Gen. Service	1,028,478	958,716	861,222	813,393	809,224	875,538	996,524	1,067,522	959,847	805,684	866,184	947,909	10,990,241
Medium Gen. Service	1,379,045	1,288,253	1,196,259	1,135,962	1,203,331	1,282,722	1,345,239	1,431,085	1,417,208	1,374,653	1,348,102	1,305,728	15,707,587
Large Gen. Service	955,508	940,817	926,948	942,502	966,925	994,962	1,048,191	1,151,125	1,125,954	1,138,433	1,064,260	1,011,479	12,267,103
Large Industrial	310,439	269,524	390,204	292,575	301,515	303,500	310,367	291,554	266,313	283,438	311,481	298,733	3,629,643
Small Ag Irrigation	9,593	8,677	24,565	84,546	146,071	187,061	222,055	207,558	152,208	93,999	23,529	10,020	1,169,882
Large Ag. Irrigation	84,392	97,795	841,183	1,807,641	3,452,736	4,757,270	5,556,281	4,175,869	2,275,412	1,297,234	317,895	94,220	24,757,928
Street Lighting	19,593	19,593	19,593	19,593	19,593	19,593	19,593	19,593	19,593	19,593	19,593	19,593	235,114
Security Lighting	25,851	25,851	25,851	25,851	25,851	25,851	25,851	25,851	25,851	25,851	25,851	25,851	310,210
Unmetered Accounts	22,726	21,937	22,500	22,909	22,436	22,510	22,551	22,591	22,640	22,759	22,748	22,748	271,056
TOTAL REVENUE:	\$12,531,840	\$11,357,861	\$10,746,071	\$10,487,865	\$11,563,291	\$13,367,807	\$15,527,181	\$14,771,855	\$11,620,371	\$9,470,112	\$9,953,020	\$11,430,151	\$142,827,426

DRAFT



Retail Energy Sales Forecast

DRAFT

Tab 8

DRAFT

RESOLUTION NO. 2694

May 13, 2025

**A RESOLUTION OF THE COMMISSION OF
PUBLIC UTILITY DISTRICT NO. 1 OF BENTON COUNTY REGARDING
APPROVING THE 2025 LOAD FORECAST FOR 2025-2035**

WHEREAS, the 2025 Load Forecast for 2025-2035 (Load Forecast) has been prepared by District staff and reflects customer load information; AND

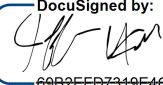
WHEREAS, information contained in the Load Forecast is updated annually and is necessary for the District's revenue forecasting, for Bonneville Power Administration planning, and for the regional load forecast prepared by Pacific Northwest Utilities Conference Committee; AND

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 13, 2025.

BE IT FURTHER RESOLVED that this Resolution supersedes Resolution No. 2673 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 13th day of May 2025.

DocuSigned by:

69D2EFD7319E46C...
Jeffrey D. Hall, President

ATTEST:

Signed by:



BDBC6BF293EB4FE...

Michael D. Massey, Secretary



2025 Load Forecast for 2025-2035

DRAFT

1.	Executive Summary.....	1
2.	Forecast Methodology.....	4
2.1	Overview.....	4
2.2	Customer Classes.....	4
2.3	Historical Data.....	4
2.4	Monthly Shaping.....	4
2.5	Conservation.....	5
2.6	Manual Adjustment.....	6
2.7	System Losses.....	6
2.8	Peak Forecast.....	7
3.	Forecast Considerations.....	8
3.1	Forecast History.....	8
3.2	Forecast Variance.....	8
3.3	Forecast High & Low Case.....	9
3.4	Customer Generation.....	9
3.5	Electricity Intensive Load.....	10
3.6	Electric Vehicles.....	11
3.7	Natural Gas/Electrification.....	12
4.	Forecast for Total System.....	13
5.	Forecast by Customer Class.....	15
5.1	Residential.....	15
5.2	Small General.....	17
5.3	Medium General.....	19
5.4	Large General.....	21
5.5	Large Industrial.....	23
5.6	Small Irrigation.....	25
5.7	Large Irrigation.....	27
5.8	Street Lighting.....	29
5.9	Security Lighting.....	31
5.10	Unmetered Flats.....	33
6.	Appendix A – Summary Tables.....	35

Tables

Table 2-1 – District customer class relationship to rate schedules	4
Table 2-2 – Manual adjustments applied to the forecast.....	6
Table 3-1 – Annual amount of customer generation	10
Table 3-2– Annual count of electric vehicle rebates	12
Table 4-1 – Total System forecast of retail load, customers and usage per customer	14
Table 5-1 – Residential forecast of retail load, customers and usage per customer	16
Table 5-2 – Small General forecast of retail load, customers and usage per customer	18
Table 5-3 – Medium General forecast of retail load, customers and usage per customer	20
Table 5-4 – Large General forecast of retail load, customers and usage per customer	22
Table 5-5 – Large Industrial forecast of retail load, customers and usage per customer	24
Table 5-6 – Small Irrigation forecast of retail load, customers and usage per customer	26
Table 5-7 – Large Irrigation forecast of retail load, customers and usage per customer	28
Table 5-8 – Street Lighting forecast of retail load, customers and usage per customer	30
Table 5-9 – Security Lighting forecast of retail load, customers and usage per customer	32
Table 5-10 – Unmetered Flats forecast of retail load, customers and usage per customer	34
Table 6-1 – Total system historical and forecast of annual load, losses and peak demand	36
Table 6-2 – Historical & BASE case forecast of annual retail load (aMW) by customer class.....	37
Table 6-3 – Total System Historical BASE case forecast of MONTHLY and annual retail load (aMW).....	38
Table 6-4 – 2026 BASE case forecast of MONTHLY and annual retail load (aMW) by customer class	39
Table 6-5 – Historical and forecast of annual average number of customers by customer class	40
Table 6-6 – Historical and BASE case forecast of annual usage per customer (kWh) by customer class	41
Table 6-7 – Historical and forecast annual year-end number of customers by customer class	42
Table 6-8 – Historical and forecast annual change in number of customers by customer class	43

Figures

Figure 1-1 – Forecast of annual retail load	1
Figure 1-2 – Forecast of annual increase in customers	1
Figure 1-3 – Forecast annual retail load without conservation	2
Figure 1-4 – Forecast of annual retail load by customer class.....	2
Figure 1-5 – Forecast of monthly retail load by customer class	3
Figure 1-6 – Forecast of annual wholesale load	3
Figure 2-1 – Historical annual conservation by sector.....	5
Figure 2-2 – Forecast of annual cumulative conservation by customer class	5
Figure 3-1 – Retail load forecast history	8
Figure 3-2 – Forecast variance	8
Figure 3-3 – Forecast high and low cases	9
Figure 3-4 – Count of customer generation services.....	9
Figure 3-5 – Forecast of large general Electricity Intensive Load	10
Figure 3-6 – Battery electric vehicles registered in Benton County	11
Figure 4-1 – Total System forecast of retail load, customers and usage per customer	13
Figure 5-1 – Residential forecast of retail load, customers and usage per customer	15
Figure 5-2 – Small General forecast of retail load, customers and usage per customer	17
Figure 5-3 – Medium General forecast of retail load, customers and usage per customer	19
Figure 5-4 – Large General forecast of retail load, customers and usage per customer	21
Figure 5-5 – Large Industrial forecast of retail load, customers and usage per customer	23
Figure 5-6 – Small Irrigation forecast of retail load, customers and usage per customer	25
Figure 5-7 – Large Irrigation forecast of retail load, customers and usage per customer	27
Figure 5-8 – Street Lighting forecast of retail load, customers and usage per customer	29
Figure 5-9 – Security Lighting forecast of retail load, customers and usage per customer	31
Figure 5-10 – Unmetered Flats forecast of retail load, customers and usage per customer	33

1. Executive Summary

The 2025 Load Forecast for 2025-2035 (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 206.1 aMW in 2026, increasing by 3.6 aMW, to 209.7 aMW in 2035, as shown below in **Figure 1-1**. The 5-year (2025-2030) and 10-year (2025-2035) annual average rates of growth are 0.18% and 0.19%, respectively. The Forecast is about 1.2 aMW lower in calendar year 2026 than was estimated by the 2024 forecast.

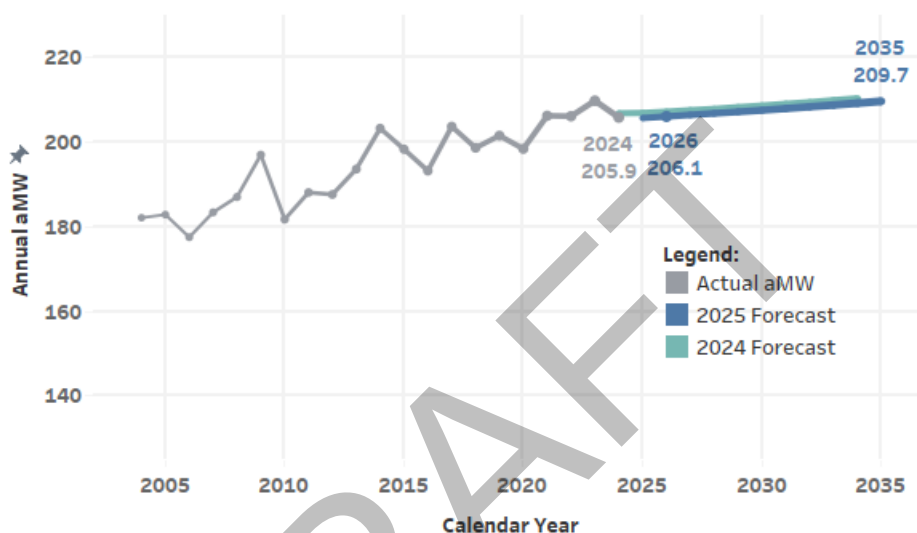


Figure 1-1 – Forecast of annual retail load

The Forecast expects to add about 627 total customers per year (564 residential, 63 non-residential) as shown below in **Figure 1-2**.

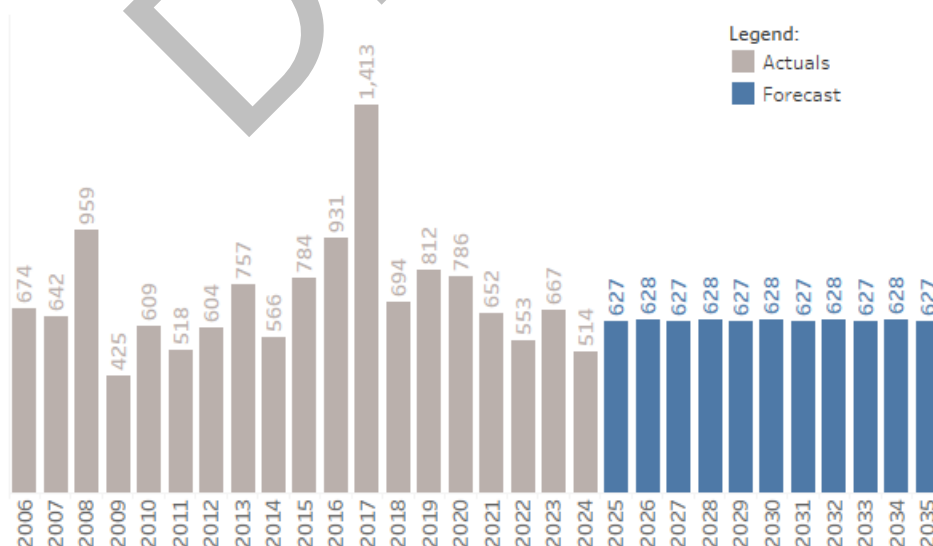


Figure 1-2 – Forecast of annual increase in customers

As shown below in **Figure 1-3**, the forecast includes 10.8 aMW of cumulative conservation over the forecast period, which is comprised of 1.8 aMW of residential and 9.0 aMW of non-residential conservation. For additional information about conservation, refer to **Section 2.5**.

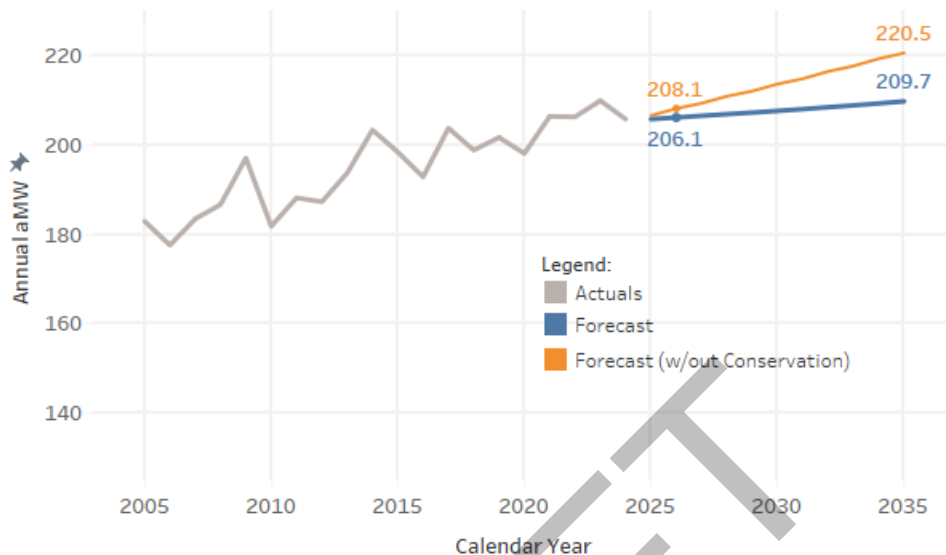


Figure 1-3 – Forecast annual retail load without conservation

Figure 1-4 below shows that residential load is growing (annual growth rate of 1.0%) while non-residential load is declining, primarily due to conservation.

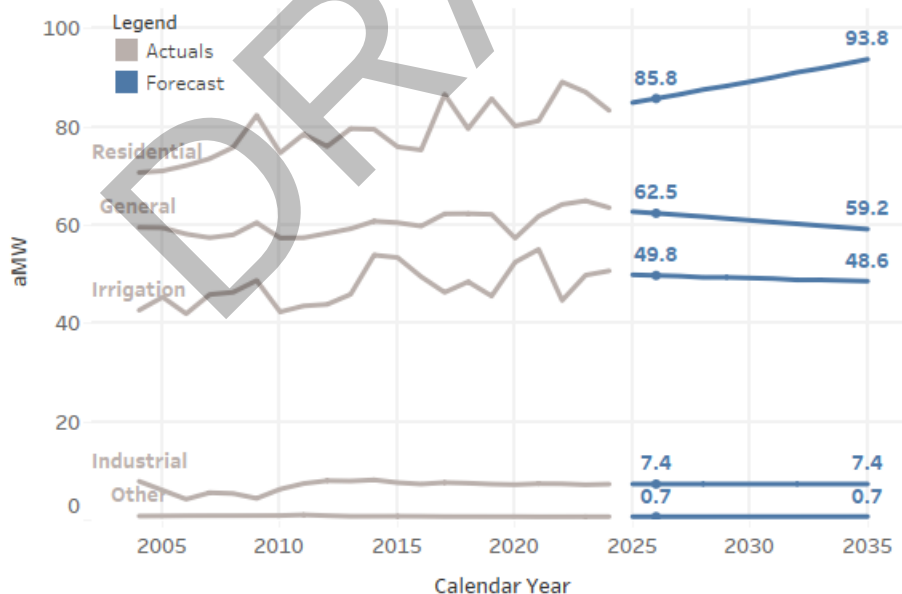


Figure 1-4 – Forecast of annual retail load by customer class

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**.

This Forecast will be an input to the revenue forecast for the District’s 2026 budget. **Figure 1-5** below shows the estimated monthly shape of retail load, by customer class, for calendar year 2026.

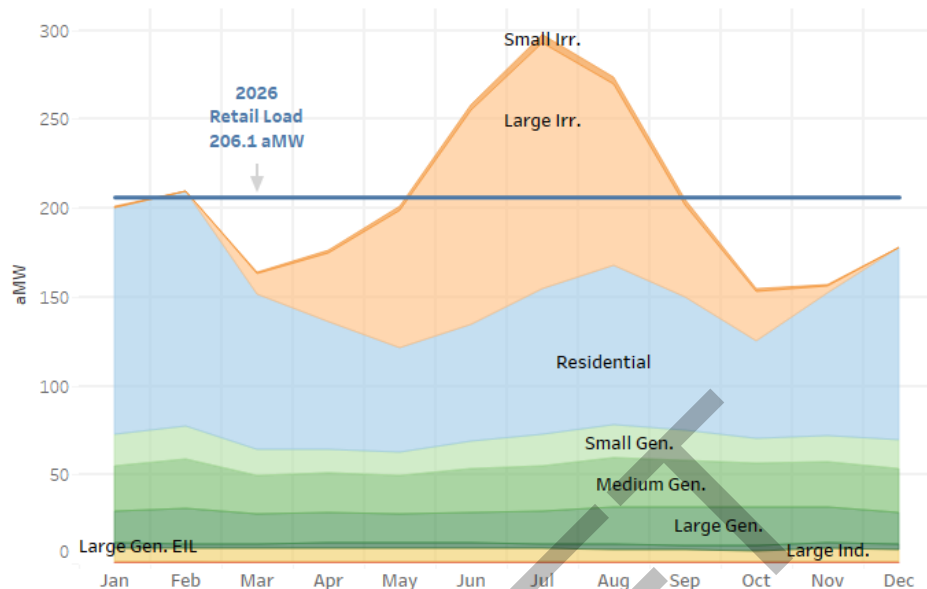


Figure 1-5 – Forecast of monthly retail load by customer class

This Forecast will also be an input to the Power Supply Plan for the District’s 2026 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 3.13%. For additional information on system losses and the peak forecast, refer to **Sections 2.7 and 2.8**.

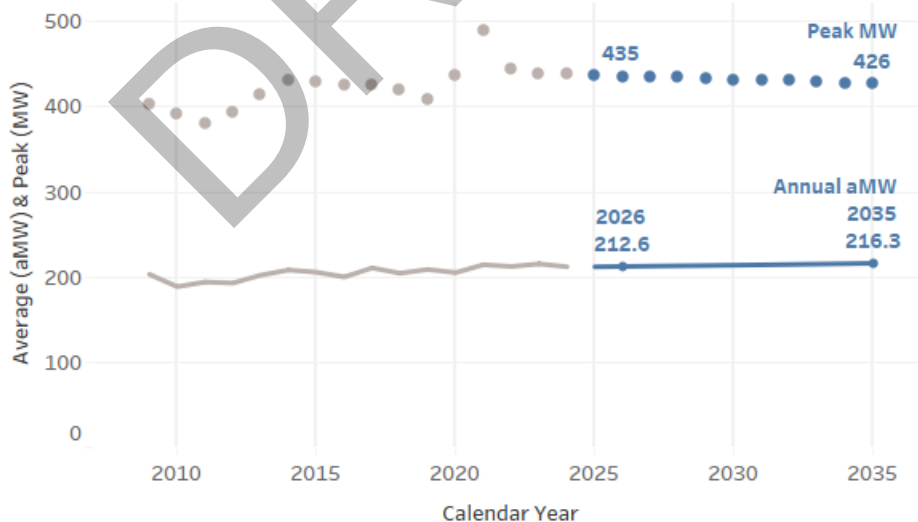


Figure 1-6 – Forecast of annual wholesale load

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
Small Irrigation	71
Large Irrigation	72, 73, 74, 75, 76
Street Lights	51
Security Lights	61
Unmetered Flats	85

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 Mart¹. 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 (2025) is set equal to the annual summation of the 4 or 5-year average (Jan- 2021 to Mar- 2025) of historical monthly billed energy for each customer class. For example, residential load in January 2025 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

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.

to the calendar months using the 4-year average (2021-2024) 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) as inputs to the Forecast. **Figure 2-1** below shows the historical annual conservation by sector.²

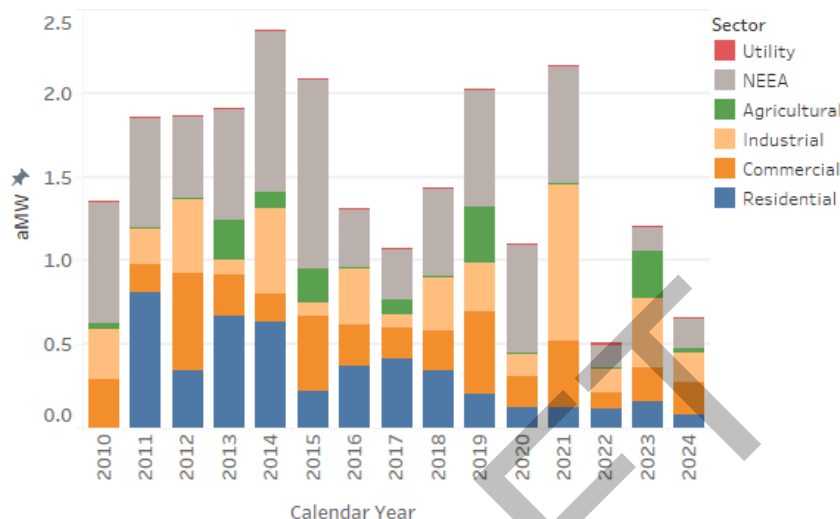


Figure 2-1 – Historical annual conservation by sector

The latest CPA³ indicates a 10-year cost-effective savings potential of 8.36 aMW, however, the District often exceeds its CPA targets, therefore, the Forecast assumes 2.0 aMW of conservation to be achieved every two years, resulting in slightly higher savings than the CPA target. The Forecast includes the District's practice of targeting to achieve 60% of its biennium target in the first year and 40% in the second year. In total, the Forecast includes 10.8 aMW of cumulative conservation through 2035, as shown below, by revenue class, in **Figure 2-2**.

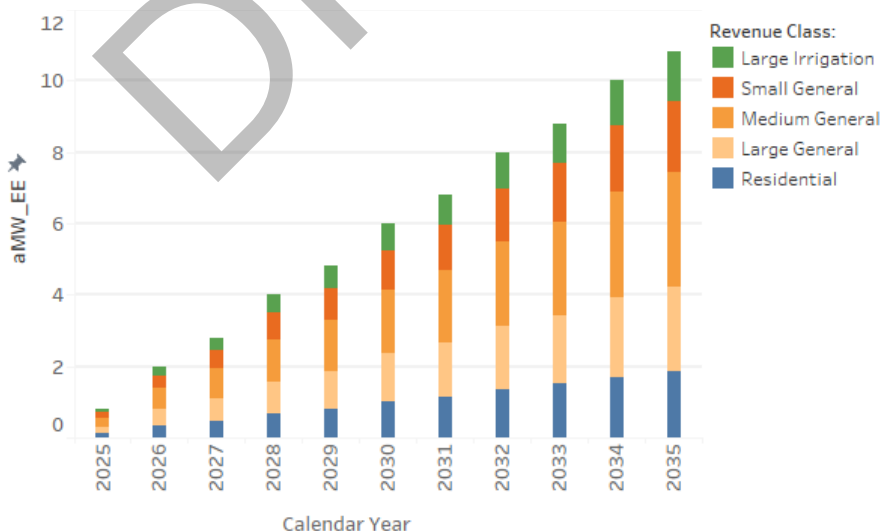


Figure 2-2 – Forecast of annual cumulative conservation by customer class

² Historical conservation for 2024 assumes an estimate for NEEA savings, which are not yet final.

³ Resolution No. 2670 adopted in April 2024.

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 47 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;
Large General	Customer & Load	7) Assume 3.0 aMW of existing Electricity Intensive Load; 8) Add 1 new onion processing facility, with load 2X an existing facility, starting in May- 2026 (at 50% of normal in May) 9) Add 1 new onion storage shed every other year, with load matching an existing shed, starting in May- 2028 (4 sheds total)
Large Industrial	Customer & Load	10) No new customers or load
Small Irrigation	Customer & Load	11) Remove 1 customer per year and reduce load slightly
Large Irrigation	Customer & Load	12) No new customers or load
Streetlights	Customer & Load	13) No new customers or load
Security Lights	Customer & Load	14) Remove 1 customer per month and reduce load slightly
Unmetered Flats	Customer & Load	15) Add 3 customers per year and increase load slightly

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 3.13%, 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.

DRAFT

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 annual average growth rates averaging about 0.26% for the 2017-2024 vintage forecasts. Past forecast growth rates averaged 0.54% for 2010-2016 forecasts and 1.65% for 2003-2009 forecasts.

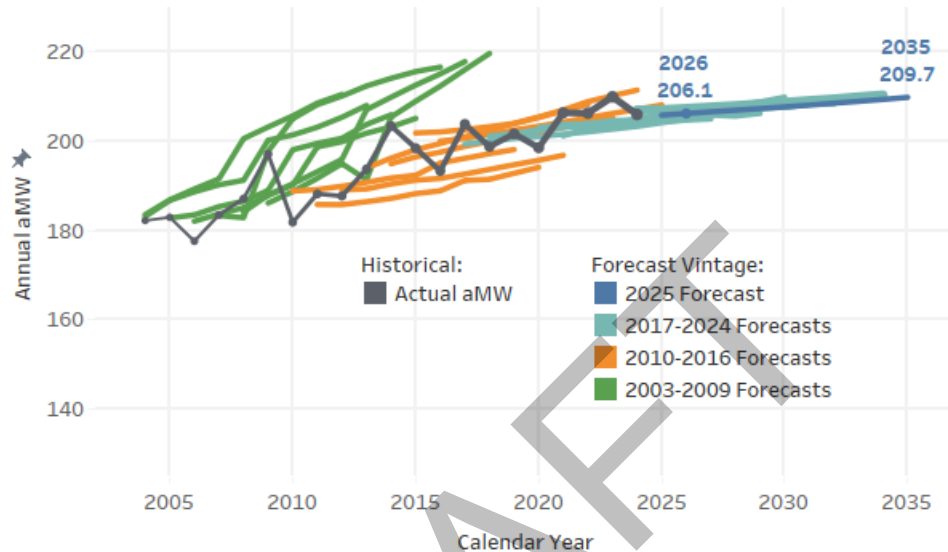


Figure 3-1 – Retail load forecast history

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.

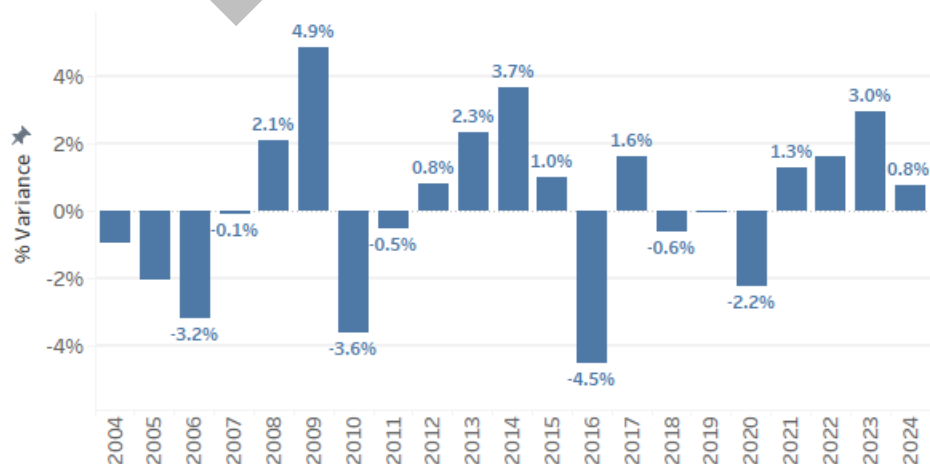


Figure 3-2 – Forecast variance

3.3 Forecast High & Low Case

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

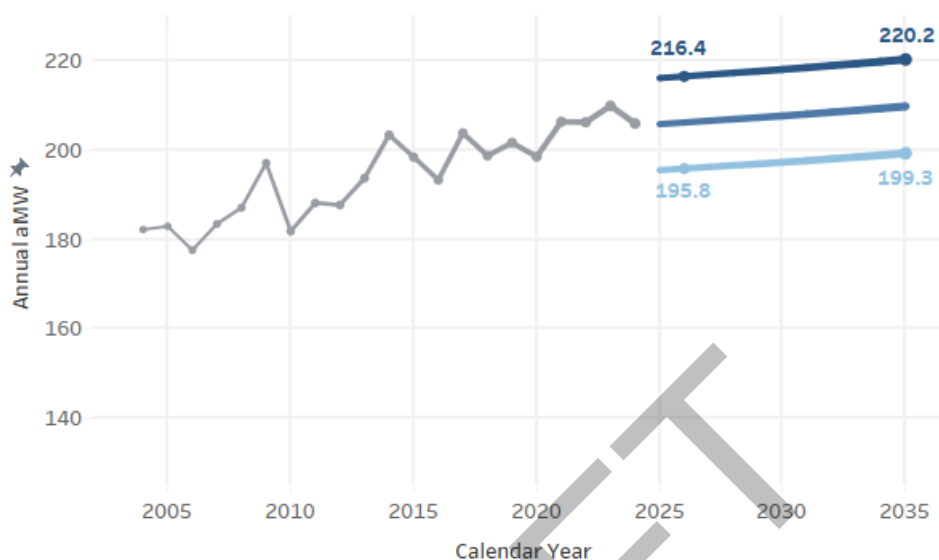


Figure 3-3 – Forecast high and low cases

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 2024 with 1,155 customer generation services (production meters), an increase of 81 for the year, as shown below in **Figure 3-4**. The federal Inflation Reduction Act (IRA) includes solar Investment Tax Credits (ITC) of 30% through 2032, 26% in 2033 and 22% in 2034. Despite the availability of the ITC, the District expects a slowdown in new solar installations going forward.

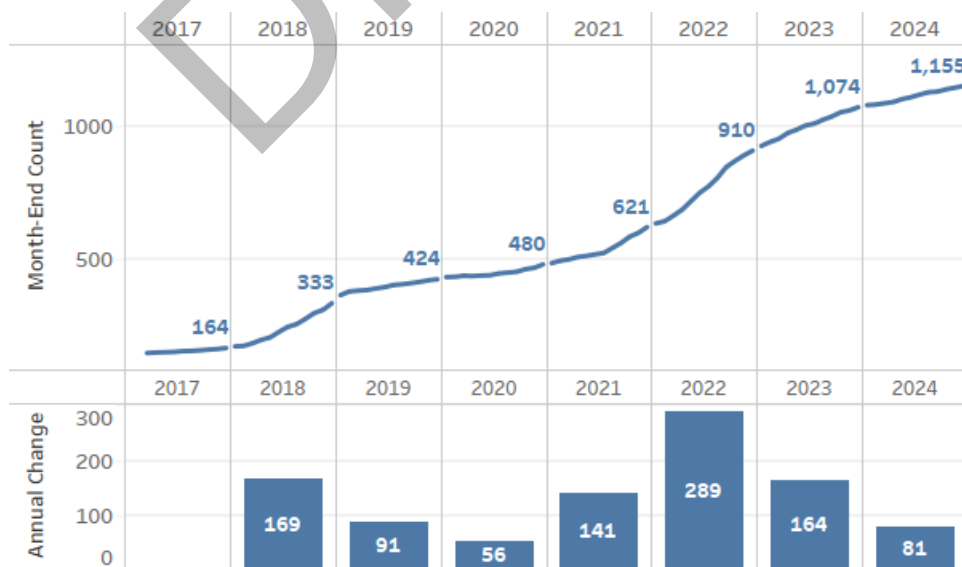


Figure 3-4 – Count of customer generation services

The net metering services are predominantly roof top solar, with only a few services being wind generators. 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 (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	13,208	8.1	June 3, 2024 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 April 2025, the District has 7 customers operating a total of 9 EIL services across multiple customer classes: 2 residential, 2 small general, 2 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. This Forecast assumes that the currently active, large general EIL loads will continue at about 3.0 aMW annually, as shown below in **Figure 3-5**, a decrease of 2.0 aMW from the 5.0 aMW assumed in the 2024 forecast.

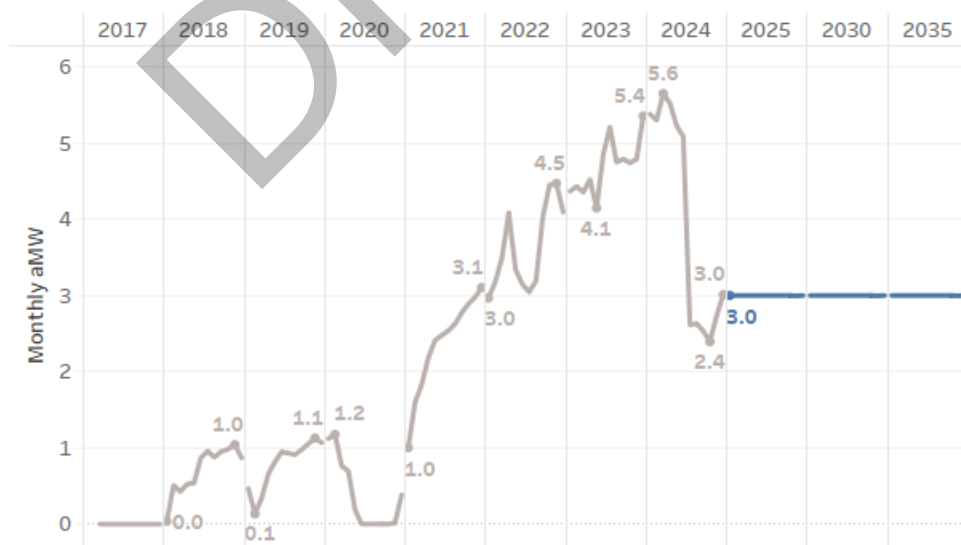


Figure 3-5 – Forecast of large general Electricity Intensive Load

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 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 State⁵. 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 data⁶, the Benton County passenger EV adoption rate (percentage of electric vehicles to non-electric vehicles) was 2.0% through December 2024, up from 1.5% in December 2023. Benton County ended 2024 with 2,075 BEVs, an increase of 645 for the year, as shown below in **Figure 3-6**.

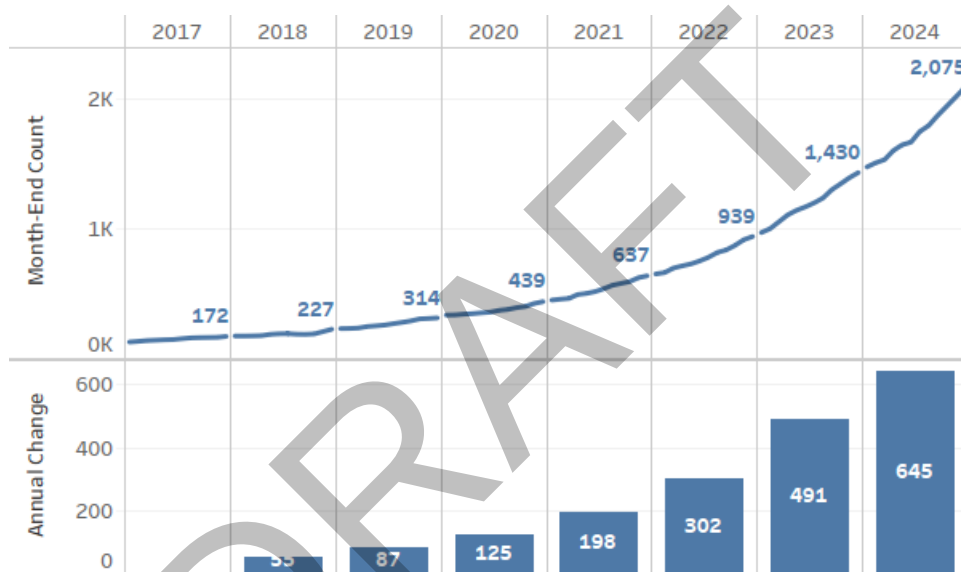


Figure 3-6 – Battery electric vehicles registered in Benton County

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—2,075 BEV's would add about 0.66 aMW of annual load. If all 2,075 BEV's charged at the same time using a level 2 charger (240-volt, 40 amp) it would add about 20 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

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>

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**.

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*	6	1
Total	77	16

**2025 is only through April 24, 2025*

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.

4. Forecast for Total System

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

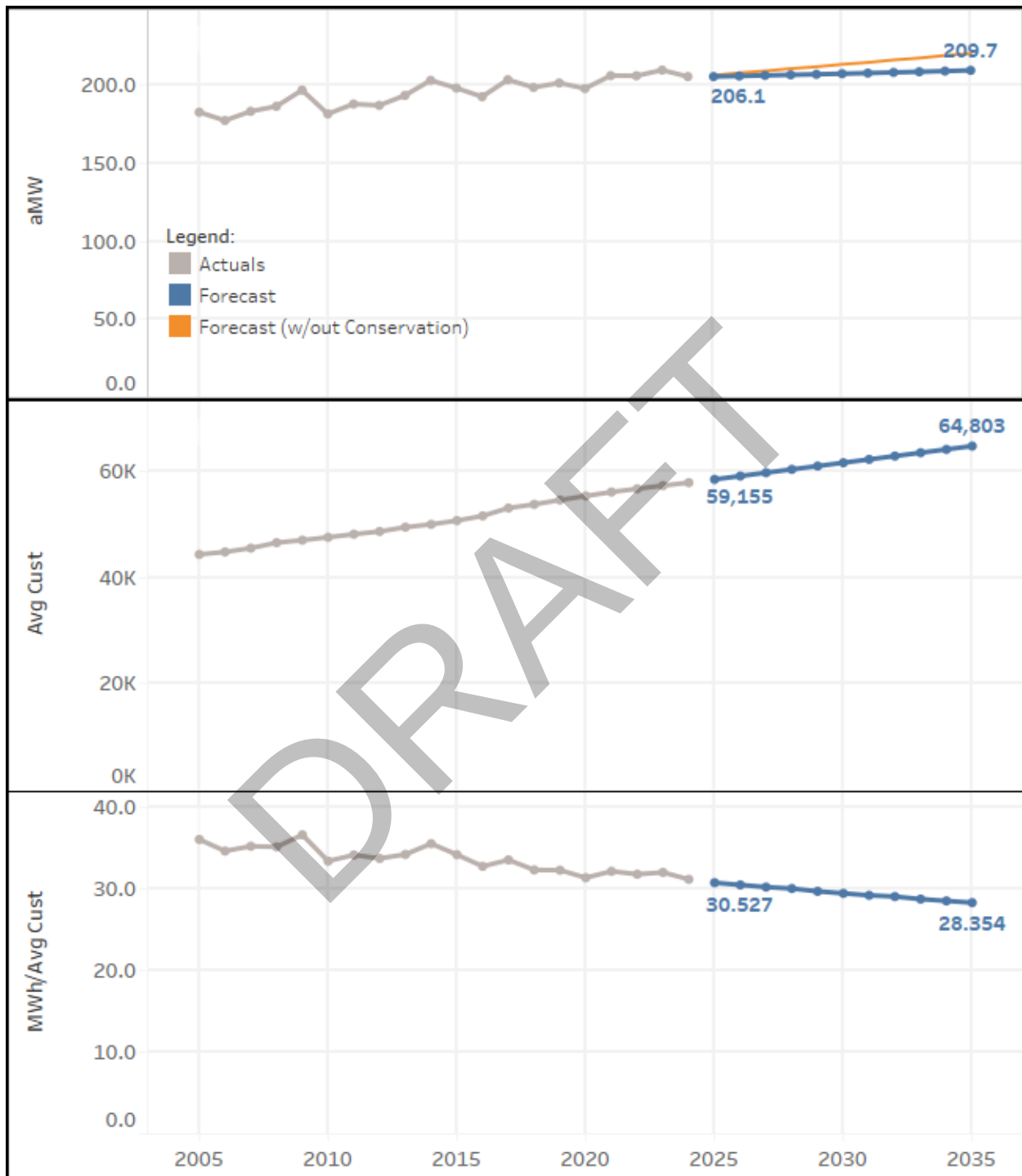


Figure 4-1 – Total System forecast of retail load, customers and usage per customer

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%	1,741,798	53,818	32.365	54,204	694	1.3%	
2019	201.7	2.851	1.4%	1,766,774	54,644	32.332	55,016	812	1.5%	
2020	198.1	-3.595	-1.8%	1,740,034	55,398	31.410	55,802	786	1.4%	
2021	206.4	8.294	4.2%	1,807,939	56,149	32.199	56,454	652	1.2%	
2022	206.3	-0.111	-0.1%	1,806,970	56,753	31.839	57,007	553	1.0%	
2023	209.9	3.641	1.8%	1,838,863	57,357	32.060	57,674	667	1.2%	
2024	205.8	-4.144	-2.0%	1,807,504	57,910	31.212	58,188	514	0.9%	
2025	205.8	0.002	0.0%	1,802,580	58,528	30.799	58,815	627	1.1%	0.800
2026	206.1	0.369	0.2%	1,805,809	59,155	30.527	59,443	628	1.1%	2.000
2027	206.5	0.379	0.2%	1,809,127	59,783	30.262	60,070	627	1.1%	2.800
2028	206.9	0.364	0.2%	1,817,278	60,410	30.082	60,698	628	1.0%	4.000
2029	207.2	0.352	0.2%	1,815,392	61,038	29.742	61,325	627	1.0%	4.800
2030	207.6	0.381	0.2%	1,818,732	61,665	29.494	61,953	628	1.0%	6.000
2031	208.0	0.394	0.2%	1,822,186	62,293	29.252	62,580	627	1.0%	6.800
2032	208.4	0.429	0.2%	1,830,945	62,920	29.099	63,208	628	1.0%	8.000
2033	208.8	0.407	0.2%	1,829,512	63,548	28.790	63,835	627	1.0%	8.800
2034	209.3	0.443	0.2%	1,833,390	64,175	28.568	64,463	628	1.0%	10.000
2035	209.7	0.457	0.2%	1,837,390	64,803	28.354	65,090	627	1.0%	10.800

5. Forecast by Customer Class

5.1 Residential

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

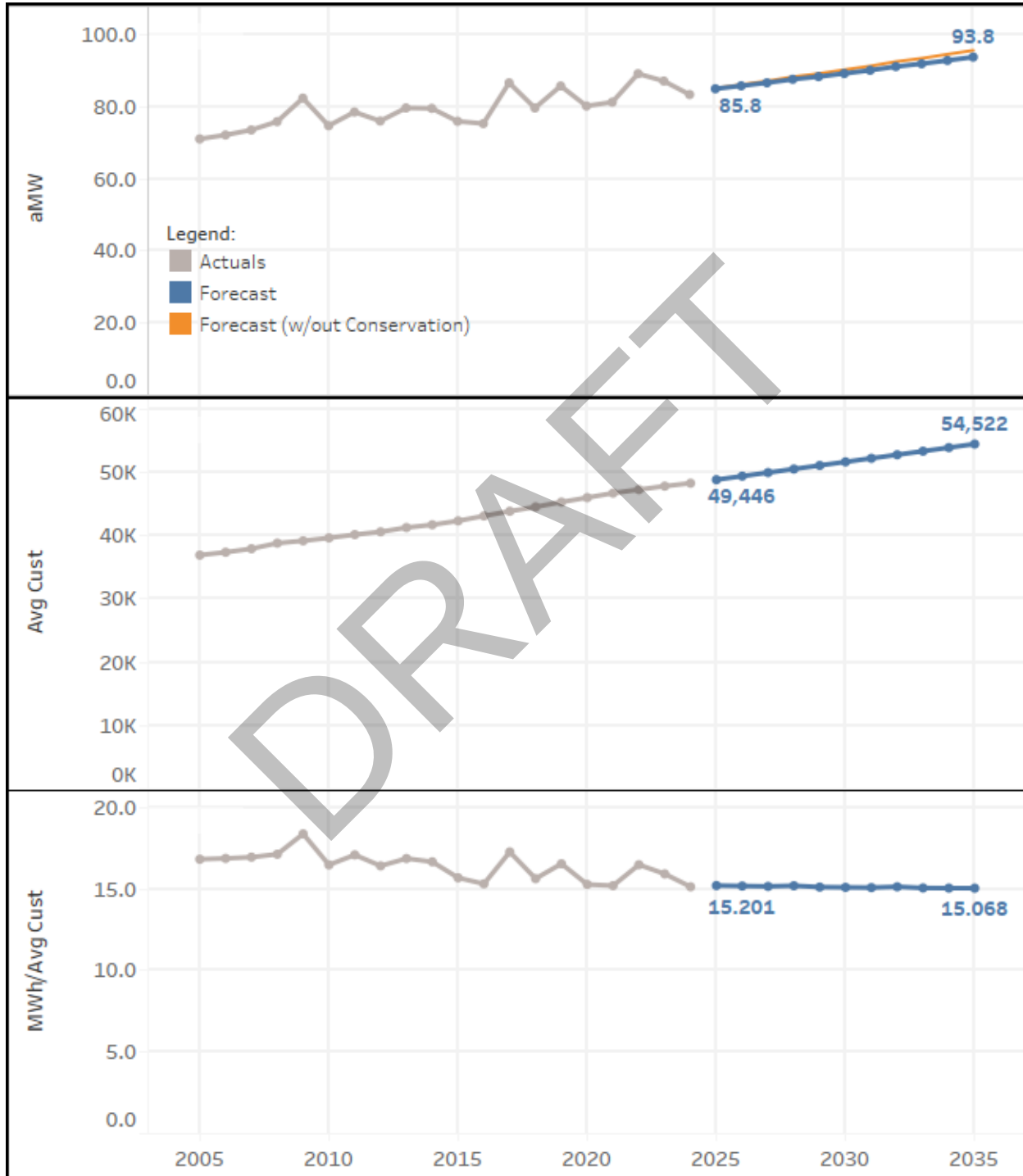


Figure 5-1 – Residential forecast of retail load, customers and usage per customer

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%	697,827	44,578	15.654	44,967	723	1.6%	
2019	85.8	6.101	7.7%	751,276	45,348	16.567	45,717	750	1.7%	
2020	80.2	-5.555	-6.5%	704,537	46,053	15.298	46,420	703	1.5%	
2021	81.3	1.067	1.3%	711,958	46,763	15.225	47,033	613	1.3%	
2022	89.2	7.896	9.7%	781,127	47,320	16.507	47,573	540	1.1%	
2023	87.1	-2.050	-2.3%	763,170	47,866	15.944	48,133	560	1.2%	
2024	83.4	-3.736	-4.3%	732,442	48,332	15.154	48,576	443	0.9%	
2025	85.0	1.595	1.9%	744,415	48,882	15.229	49,140	564	1.2%	0.136
2026	85.8	0.823	1.0%	751,621	49,446	15.201	49,704	564	1.1%	0.341
2027	86.6	0.841	1.0%	758,988	50,010	15.177	50,268	564	1.1%	0.478
2028	87.6	0.975	1.1%	769,629	50,574	15.218	50,832	564	1.1%	0.682
2029	88.4	0.736	0.8%	773,977	51,138	15.135	51,396	564	1.1%	0.819
2030	89.2	0.871	1.0%	781,604	51,702	15.118	51,960	564	1.1%	1.023
2031	90.1	0.889	1.0%	789,392	52,266	15.103	52,524	564	1.1%	1.160
2032	91.1	1.029	1.1%	800,595	52,830	15.154	53,088	564	1.1%	1.365
2033	91.9	0.780	0.9%	805,238	53,394	15.081	53,652	564	1.1%	1.501
2034	92.8	0.920	1.0%	813,300	53,958	15.073	54,216	564	1.1%	1.706
2035	93.8	0.939	1.0%	821,528	54,522	15.068	54,780	564	1.0%	1.842

5.2 Small General

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

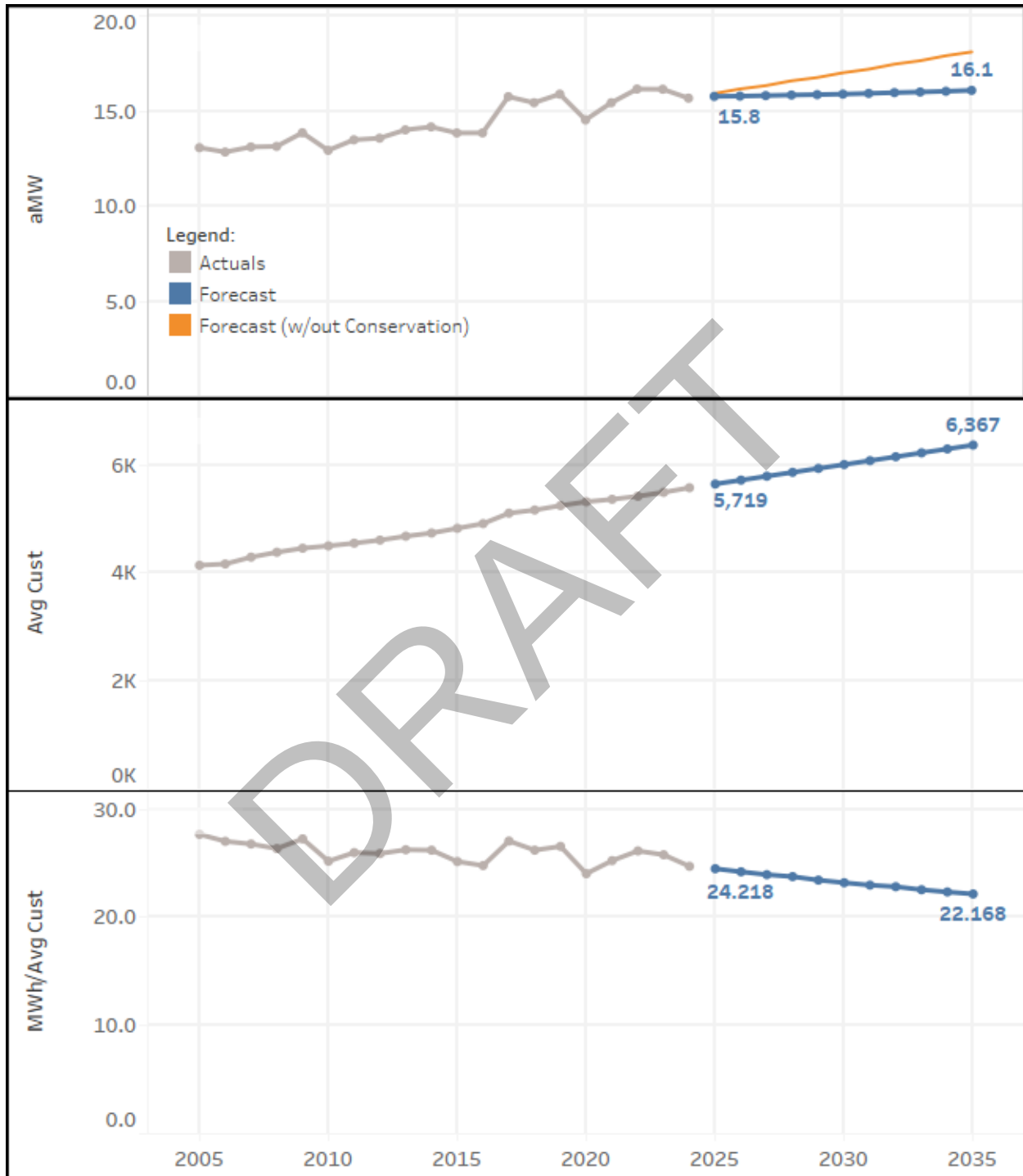


Figure 5-2 – Small General forecast of retail load, customers and usage per customer

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	15.8	1.906	13.7%	138,233	5,108	27.062	5,175	226	4.6%	
2018	15.5	-0.319	-2.0%	135,443	5,166	26.218	5,170	-5	-0.1%	
2019	15.9	0.454	2.9%	139,416	5,248	26.565	5,282	112	2.2%	
2020	14.6	-1.355	-8.5%	127,892	5,319	24.044	5,354	72	1.4%	
2021	15.5	0.901	6.2%	135,437	5,364	25.249	5,388	34	0.6%	
2022	16.2	0.721	4.7%	141,750	5,421	26.148	5,430	42	0.8%	
2023	16.2	-0.010	-0.1%	141,664	5,493	25.790	5,541	111	2.0%	
2024	15.7	-0.470	-2.9%	137,921	5,578	24.726	5,608	67	1.2%	
2025	15.8	0.094	0.6%	138,365	5,647	24.502	5,680	72	1.3%	0.150
2026	15.8	0.016	0.1%	138,503	5,719	24.218	5,752	72	1.3%	0.374
2027	15.8	0.025	0.2%	138,723	5,791	23.955	5,824	72	1.3%	0.524
2028	15.9	0.031	0.2%	139,371	5,863	23.771	5,896	72	1.2%	0.749
2029	15.9	0.022	0.1%	139,180	5,935	23.451	5,968	72	1.2%	0.899
2030	15.9	0.027	0.2%	139,413	6,007	23.208	6,040	72	1.2%	1.123
2031	16.0	0.036	0.2%	139,732	6,079	22.986	6,112	72	1.2%	1.273
2032	16.0	0.042	0.3%	140,484	6,151	22.839	6,184	72	1.2%	1.498
2033	16.0	0.033	0.2%	140,385	6,223	22.559	6,256	72	1.2%	1.647
2034	16.1	0.038	0.2%	140,720	6,295	22.354	6,328	72	1.2%	1.872
2035	16.1	0.048	0.3%	141,141	6,367	22.168	6,400	72	1.1%	2.022

5.3 Medium General

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

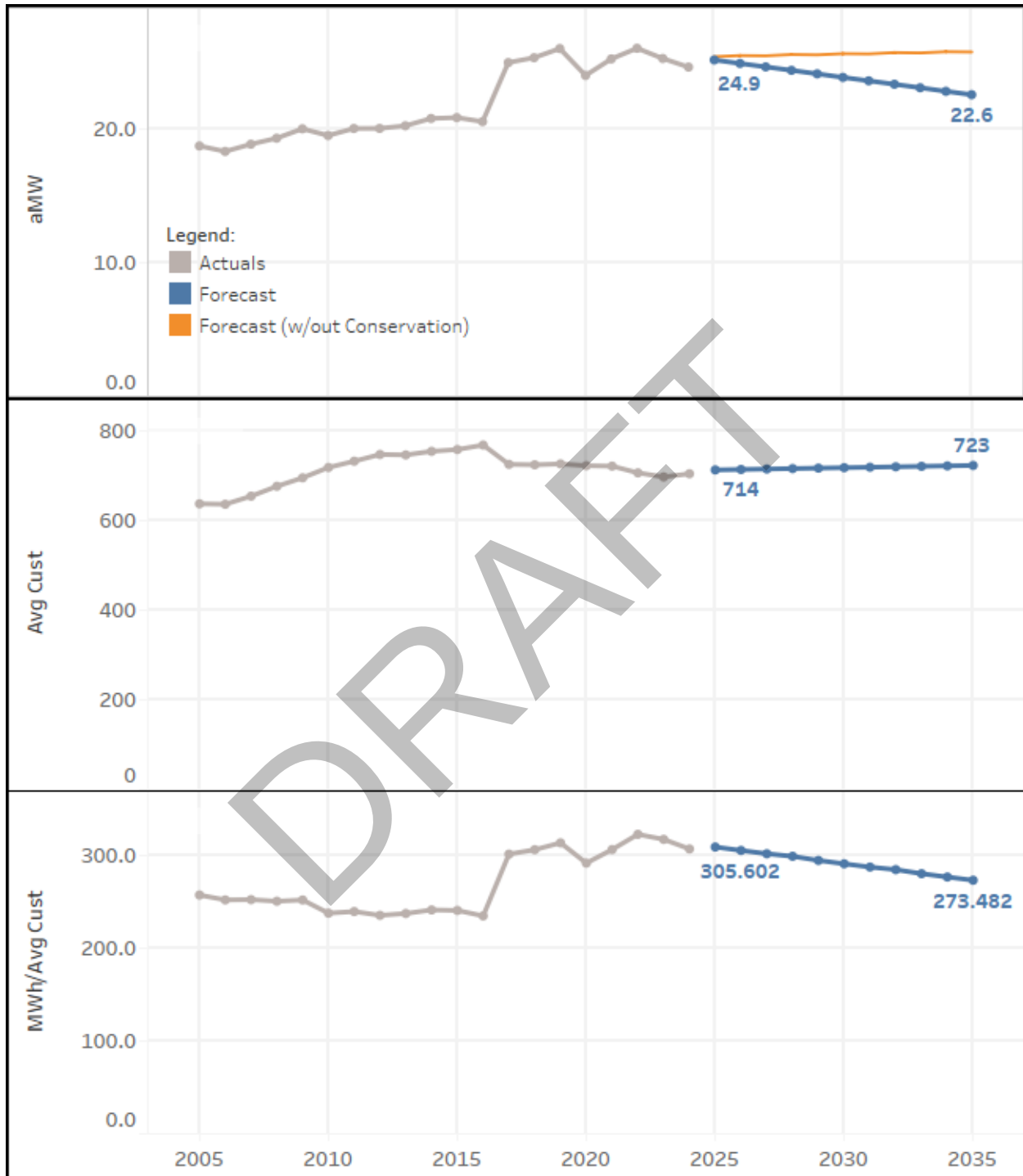


Figure 5-3 – Medium General forecast of retail load, customers and usage per customer

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	25.0	4.416	21.5%	218,659	725	301.599	716	-59	-7.6%	
2018	25.3	0.362	1.5%	221,833	724	306.399	728	12	1.7%	
2019	26.0	0.684	2.7%	227,826	726	313.810	721	-7	-1.0%	
2020	24.0	-2.012	-7.7%	210,780	722	291.939	727	6	0.8%	
2021	25.2	1.235	5.1%	221,024	721	306.552	713	-14	-1.9%	
2022	26.0	0.799	3.2%	228,026	706	322.983	702	-11	-1.5%	
2023	25.3	-0.764	-2.9%	221,333	697	317.552	701	-1	-0.1%	
2024	24.6	-0.643	-2.5%	216,288	704	307.227	712	11	1.6%	
2025	25.2	0.535	2.2%	220,386	713	309.296	713	1	0.1%	0.237
2026	24.9	-0.266	-1.1%	218,060	714	305.602	714	1	0.1%	0.591
2027	24.6	-0.255	-1.0%	215,826	715	302.048	715	1	0.1%	0.828
2028	24.4	-0.258	-1.0%	214,149	716	299.283	716	1	0.1%	1.183
2029	24.1	-0.262	-1.1%	211,267	717	294.842	717	1	0.1%	1.419
2030	23.9	-0.265	-1.1%	208,941	718	291.191	718	1	0.1%	1.774
2031	23.6	-0.255	-1.1%	206,710	719	287.679	719	1	0.1%	2.011
2032	23.3	-0.258	-1.1%	205,011	720	284.919	720	1	0.1%	2.366
2033	23.1	-0.262	-1.1%	202,155	721	280.559	721	1	0.1%	2.602
2034	22.8	-0.265	-1.1%	199,832	722	276.952	722	1	0.1%	2.957
2035	22.6	-0.255	-1.1%	197,602	723	273.482	723	1	0.1%	3.194

5.4 Large General

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

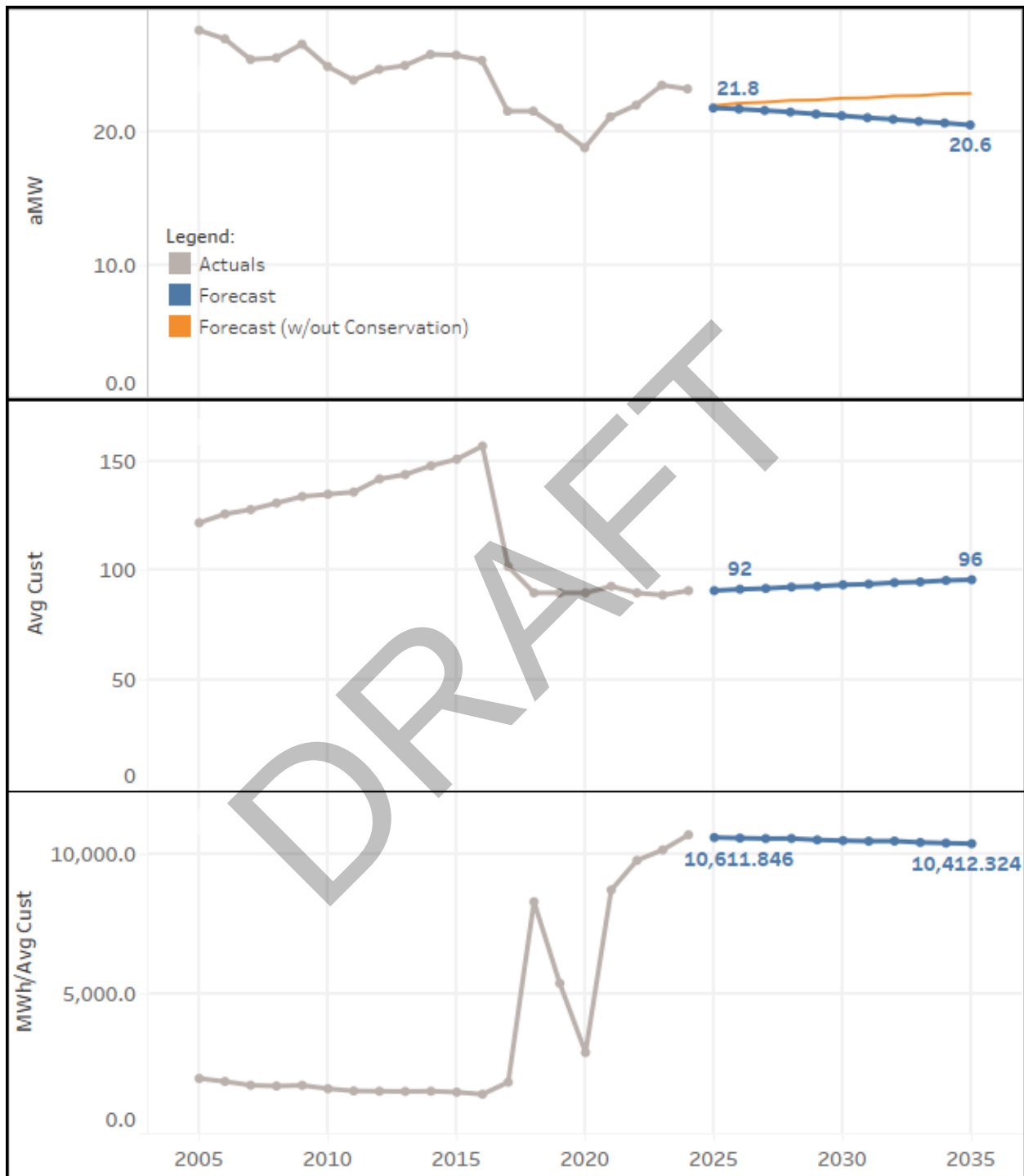


Figure 5-4 – Large General forecast of retail load, customers and usage per customer

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	123			
2006	27.0	-0.645	-2.3%	236,908	126	1,880	127	4	3.3%	
2007	25.5	-1.552	-5.7%	223,317	128	1,745	131	4	3.1%	
2008	25.6	0.117	0.5%	224,958	131	1,717	132	1	0.8%	
2009	26.6	1.035	4.0%	233,410	134	1,742	135	3	2.3%	
2010	25.0	-1.681	-6.3%	218,686	135	1,620	135	0	0.0%	
2011	23.9	-1.029	-4.1%	209,669	136	1,542	141	6	4.4%	
2012	24.7	0.812	3.4%	217,377	142	1,531	143	2	1.4%	
2013	25.0	0.289	1.2%	219,315	144	1,523	146	3	2.1%	
2014	25.9	0.841	3.4%	226,679	148	1,532	151	5	3.4%	
2015	25.8	-0.058	-0.2%	226,175	151	1,498	153	2	1.3%	
2016	25.4	-0.401	-1.6%	223,268	157	1,422	160	7	4.6%	
2017	21.6	-3.819	-15.0%	189,204	102	1,855	89	-71	-44.4%	
2018	21.6	-0.004	0.0%	189,170	90	8,327	91	2	2.2%	
2019	20.3	-1.291	-6.0%	177,864	90	5,403	88	-3	-3.3%	
2020	18.8	-1.468	-7.2%	165,455	90	2,920	93	5	5.7%	
2021	21.2	2.333	12.4%	185,439	93	8,751	90	-3	-3.2%	
2022	22.0	0.878	4.1%	193,126	90	9,813	89	-1	-1.1%	
2023	23.6	1.506	6.8%	206,319	89	10,189	90	1	1.1%	
2024	23.3	-0.281	-1.2%	204,419	91	10,730	91	1	1.1%	
2025	21.8	-1.443	-6.2%	191,222	91	10,633	91	0	0.0%	0.176
2026	21.8	-0.076	-0.3%	190,559	92	10,612	92	1	1.1%	0.441
2027	21.6	-0.106	-0.5%	189,627	92	10,594	92	0	0.0%	0.617
2028	21.5	-0.120	-0.6%	189,090	93	10,598	93	1	1.1%	0.881
2029	21.4	-0.154	-0.7%	187,228	93	10,547	93	0	0.0%	1.058
2030	21.3	-0.122	-0.6%	186,158	94	10,522	94	1	1.1%	1.322
2031	21.1	-0.152	-0.7%	184,829	94	10,501	94	0	0.0%	1.498
2032	21.0	-0.121	-0.6%	184,273	95	10,506	95	1	1.1%	1.763
2033	20.8	-0.153	-0.7%	182,431	95	10,456	95	0	0.0%	1.939
2034	20.7	-0.122	-0.6%	181,361	96	10,433	96	1	1.1%	2.203
2035	20.6	-0.152	-0.7%	180,033	96	10,412	96	0	0.0%	2.380

5.5 Large Industrial

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

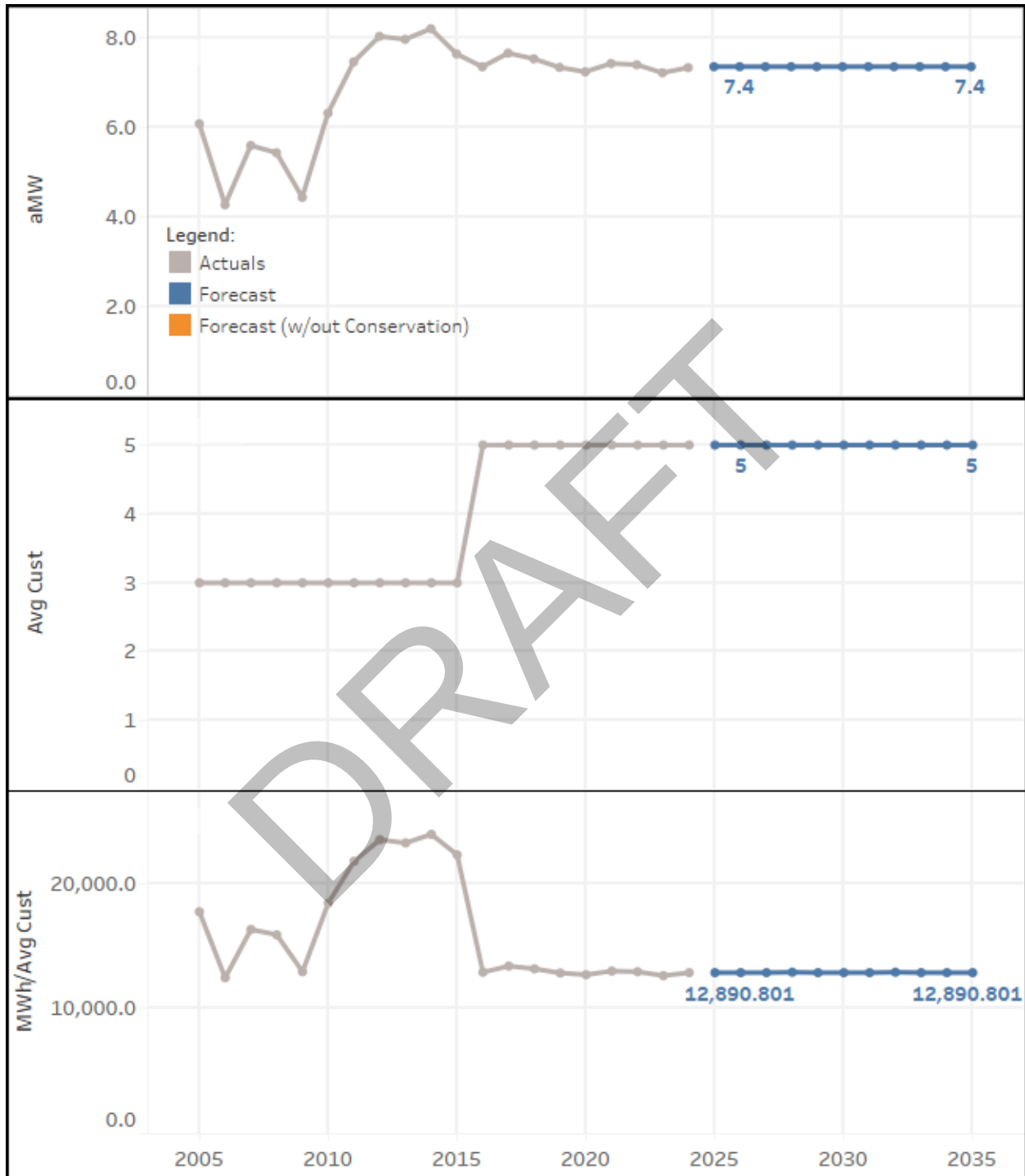


Figure 5-5 – Large Industrial forecast of retail load, customers and usage per customer

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	17,762	3			
2006	4.3	-1.807	-29.7%	37,456	3	12,485	3	0	0.0%	
2007	5.6	1.323	30.9%	49,045	3	16,348	3	0	0.0%	
2008	5.4	-0.162	-2.9%	47,760	3	15,920	3	0	0.0%	
2009	4.4	-0.996	-18.3%	38,909	3	12,970	3	0	0.0%	
2010	6.3	1.878	42.3%	55,365	3	18,455	3	0	0.0%	
2011	7.5	1.147	18.1%	65,411	3	21,804	3	0	0.0%	
2012	8.0	0.568	7.6%	70,575	3	23,525	3	0	0.0%	
2013	8.0	-0.066	-0.8%	69,803	3	23,268	3	0	0.0%	
2014	8.2	0.236	3.0%	71,869	3	23,956	3	0	0.0%	
2015	7.6	-0.563	-6.9%	66,942	3	22,314	3	0	0.0%	
2016	7.4	-0.286	-3.7%	64,612	5	12,922	5	2	66.7%	
2017	7.7	0.304	4.1%	67,101	5	13,420	5	0	0.0%	
2018	7.5	-0.126	-1.6%	65,997	5	13,199	5	0	0.0%	
2019	7.3	-0.192	-2.5%	64,318	5	12,864	5	0	0.0%	
2020	7.2	-0.099	-1.3%	63,625	5	12,725	5	0	0.0%	
2021	7.4	0.186	2.6%	65,084	5	13,017	5	0	0.0%	
2022	7.4	-0.028	-0.4%	64,835	5	12,967	5	0	0.0%	
2023	7.2	-0.181	-2.4%	63,252	5	12,650	5	0	0.0%	
2024	7.3	0.116	1.6%	64,445	5	12,889	5	0	0.0%	
2025	7.4	0.021	0.3%	64,454	5	12,891	5	0	0.0%	0.000
2026	7.4	0.000	0.0%	64,454	5	12,891	5	0	0.0%	0.000
2027	7.4	0.000	0.0%	64,454	5	12,891	5	0	0.0%	0.000
2028	7.4	0.000	0.0%	64,631	5	12,926	5	0	0.0%	0.000
2029	7.4	0.000	0.0%	64,454	5	12,891	5	0	0.0%	0.000
2030	7.4	0.000	0.0%	64,454	5	12,891	5	0	0.0%	0.000
2031	7.4	0.000	0.0%	64,454	5	12,891	5	0	0.0%	0.000
2032	7.4	0.000	0.0%	64,631	5	12,926	5	0	0.0%	0.000
2033	7.4	0.000	0.0%	64,454	5	12,891	5	0	0.0%	0.000
2034	7.4	0.000	0.0%	64,454	5	12,891	5	0	0.0%	0.000
2035	7.4	0.000	0.0%	64,454	5	12,891	5	0	0.0%	0.000

5.6 Small Irrigation

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

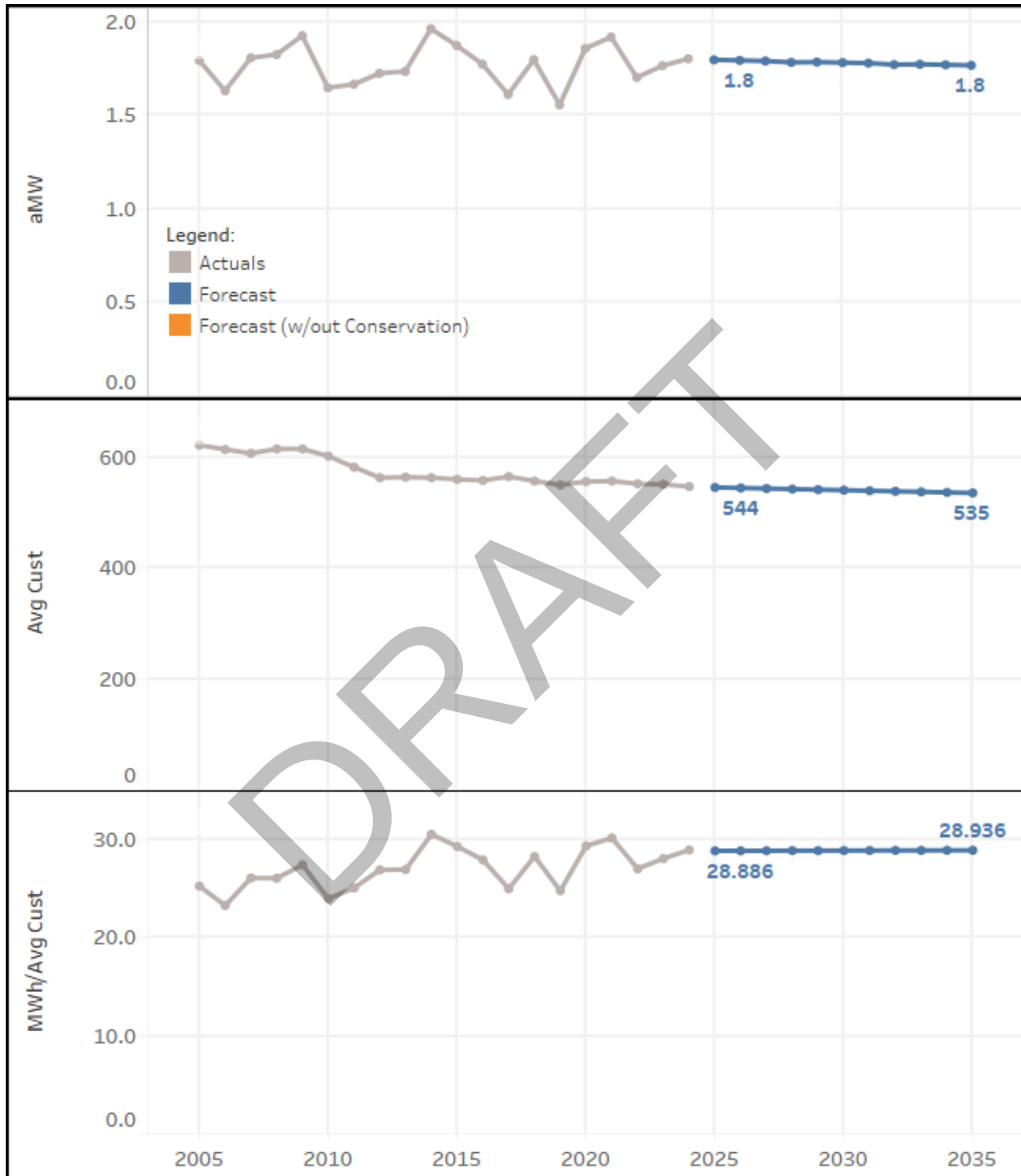


Figure 5-6 – Small Irrigation forecast of retail load, customers and usage per customer

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	1.8	-0.006	-0.3%	15,753	545	28.880	545	-1	-0.2%	0.000
2026	1.8	-0.003	-0.2%	15,727	544	28.886	544	-1	-0.2%	0.000
2027	1.8	-0.003	-0.2%	15,699	543	28.888	543	-1	-0.2%	0.000
2028	1.8	-0.007	-0.4%	15,677	542	28.900	542	-1	-0.2%	0.000
2029	1.8	0.002	0.1%	15,649	541	28.901	541	-1	-0.2%	0.000
2030	1.8	-0.003	-0.2%	15,623	540	28.907	540	-1	-0.2%	0.000
2031	1.8	-0.003	-0.2%	15,599	539	28.916	539	-1	-0.2%	0.000
2032	1.8	-0.008	-0.4%	15,573	538	28.922	538	-1	-0.2%	0.000
2033	1.8	0.002	0.1%	15,545	537	28.922	537	-1	-0.2%	0.000
2034	1.8	-0.003	-0.2%	15,520	536	28.930	536	-1	-0.2%	0.000
2035	1.8	-0.003	-0.2%	15,494	535	28.936	535	-1	-0.2%	0.000

5.7 Large Irrigation

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

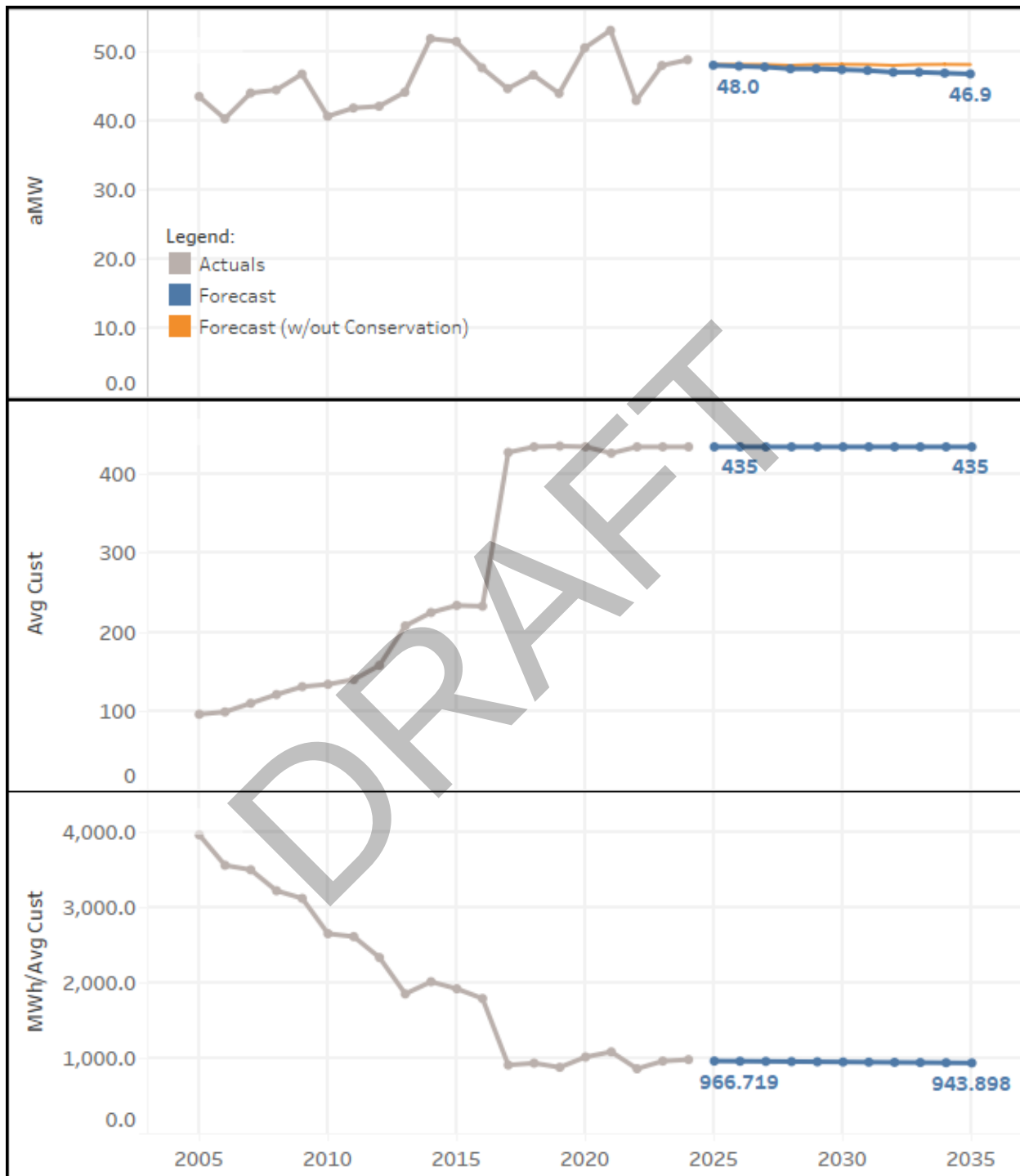


Figure 5-7 – Large Irrigation forecast of retail load, customers and usage per customer

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	48.1	-0.797	-1.6%	421,647	435	969.304	435	0	0.0%	0.101
2026	48.0	-0.128	-0.3%	420,523	435	966.719	435	0	0.0%	0.252
2027	47.9	-0.124	-0.3%	419,436	435	964.221	435	0	0.0%	0.353
2028	47.6	-0.259	-0.5%	418,313	435	961.639	435	0	0.0%	0.505
2029	47.6	0.007	0.0%	417,227	435	959.143	435	0	0.0%	0.606
2030	47.5	-0.129	-0.3%	416,101	435	956.555	435	0	0.0%	0.757
2031	47.4	-0.124	-0.3%	415,016	435	954.060	435	0	0.0%	0.858
2032	47.1	-0.259	-0.5%	413,880	435	951.448	435	0	0.0%	1.009
2033	47.1	0.006	0.0%	412,805	435	948.977	435	0	0.0%	1.110
2034	47.0	-0.128	-0.3%	411,681	435	946.393	435	0	0.0%	1.262
2035	46.9	-0.124	-0.3%	410,596	435	943.898	435	0	0.0%	1.363

5.8 Street Lighting

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

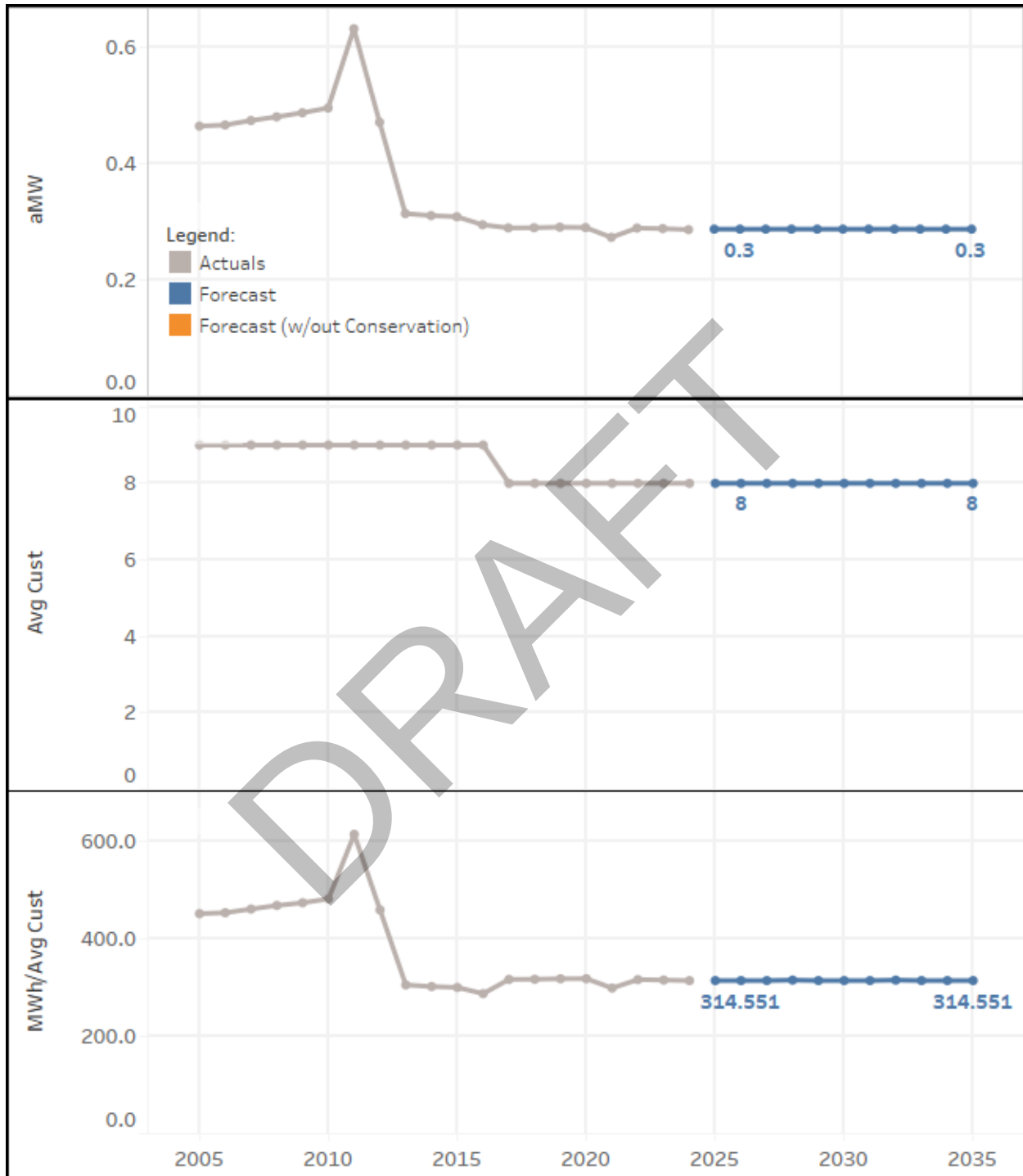


Figure 5-8 – Street Lighting forecast of retail load, customers and usage per customer

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	0.3%	2,516	8	314.551	8	0	0.0%	0.000
2026	0.3	0.000	0.0%	2,516	8	314.551	8	0	0.0%	0.000
2027	0.3	0.000	0.0%	2,516	8	314.551	8	0	0.0%	0.000
2028	0.3	0.000	0.0%	2,524	8	315.487	8	0	0.0%	0.000
2029	0.3	0.000	0.0%	2,516	8	314.551	8	0	0.0%	0.000
2030	0.3	0.000	0.0%	2,516	8	314.551	8	0	0.0%	0.000
2031	0.3	0.000	0.0%	2,516	8	314.551	8	0	0.0%	0.000
2032	0.3	0.000	0.0%	2,524	8	315.487	8	0	0.0%	0.000
2033	0.3	0.000	0.0%	2,516	8	314.551	8	0	0.0%	0.000
2034	0.3	0.000	0.0%	2,516	8	314.551	8	0	0.0%	0.000
2035	0.3	0.000	0.0%	2,516	8	314.551	8	0	0.0%	0.000

5.9 Security Lighting

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

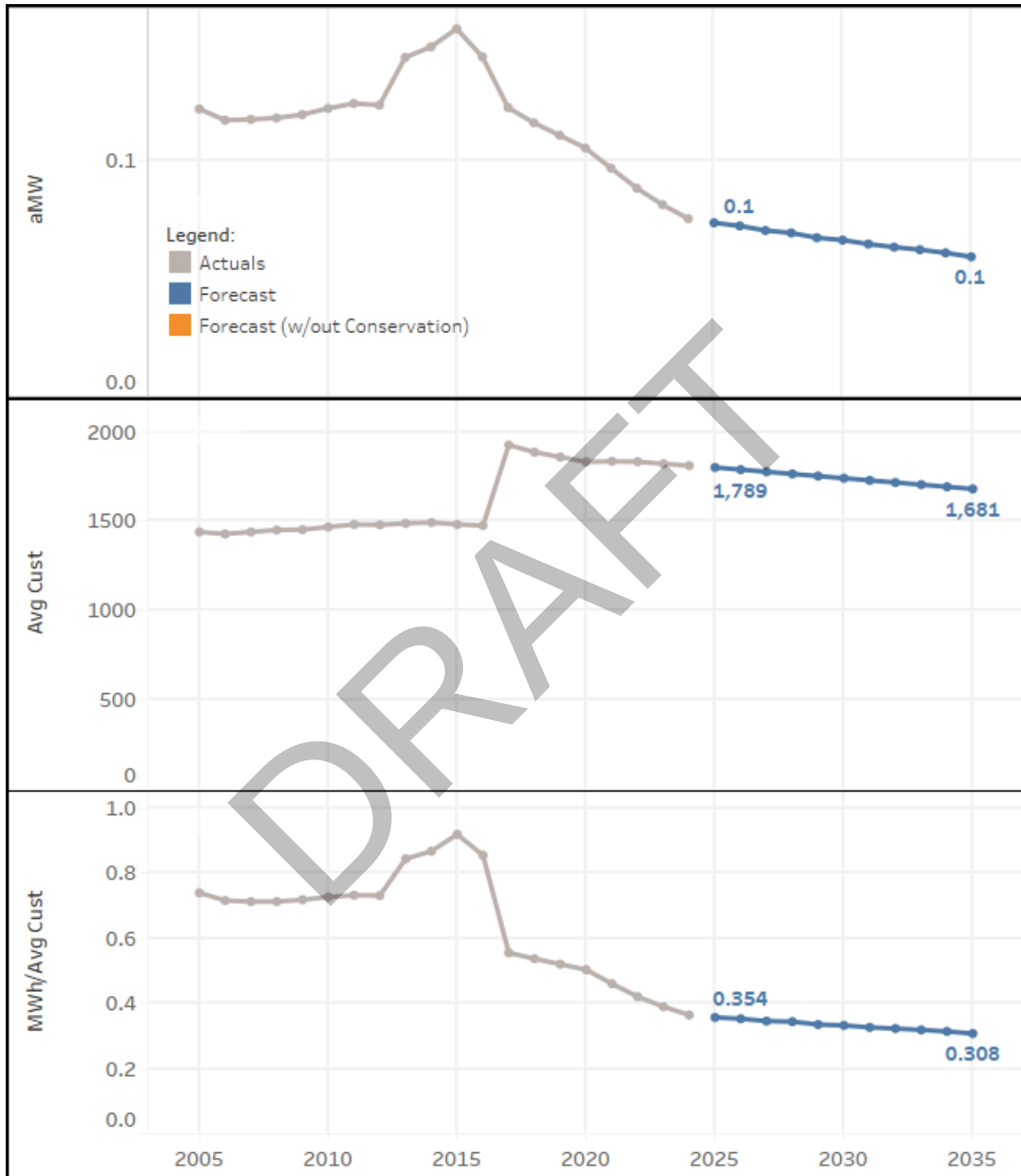


Figure 5-9 – Security Lighting forecast of retail load, customers and usage per customer

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	-0.002	-2.3%	644	1,801	0.358	1,795	-12	-0.7%	0.000
2026	0.1	-0.001	-1.8%	632	1,789	0.354	1,783	-12	-0.7%	0.000
2027	0.1	-0.002	-2.7%	616	1,777	0.347	1,771	-12	-0.7%	0.000
2028	0.1	-0.001	-1.5%	608	1,765	0.345	1,759	-12	-0.7%	0.000
2029	0.1	-0.002	-2.9%	589	1,753	0.336	1,747	-12	-0.7%	0.000
2030	0.1	-0.001	-1.5%	580	1,741	0.333	1,735	-12	-0.7%	0.000
2031	0.1	-0.002	-2.5%	565	1,729	0.327	1,723	-12	-0.7%	0.000
2032	0.1	-0.001	-2.0%	555	1,717	0.323	1,711	-12	-0.7%	0.000
2033	0.1	-0.001	-1.7%	544	1,705	0.319	1,699	-12	-0.7%	0.000
2034	0.1	-0.001	-2.1%	533	1,693	0.315	1,687	-12	-0.7%	0.000
2035	0.1	-0.002	-2.7%	518	1,681	0.308	1,675	-12	-0.7%	0.000

5.10 Unmetered Flats

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

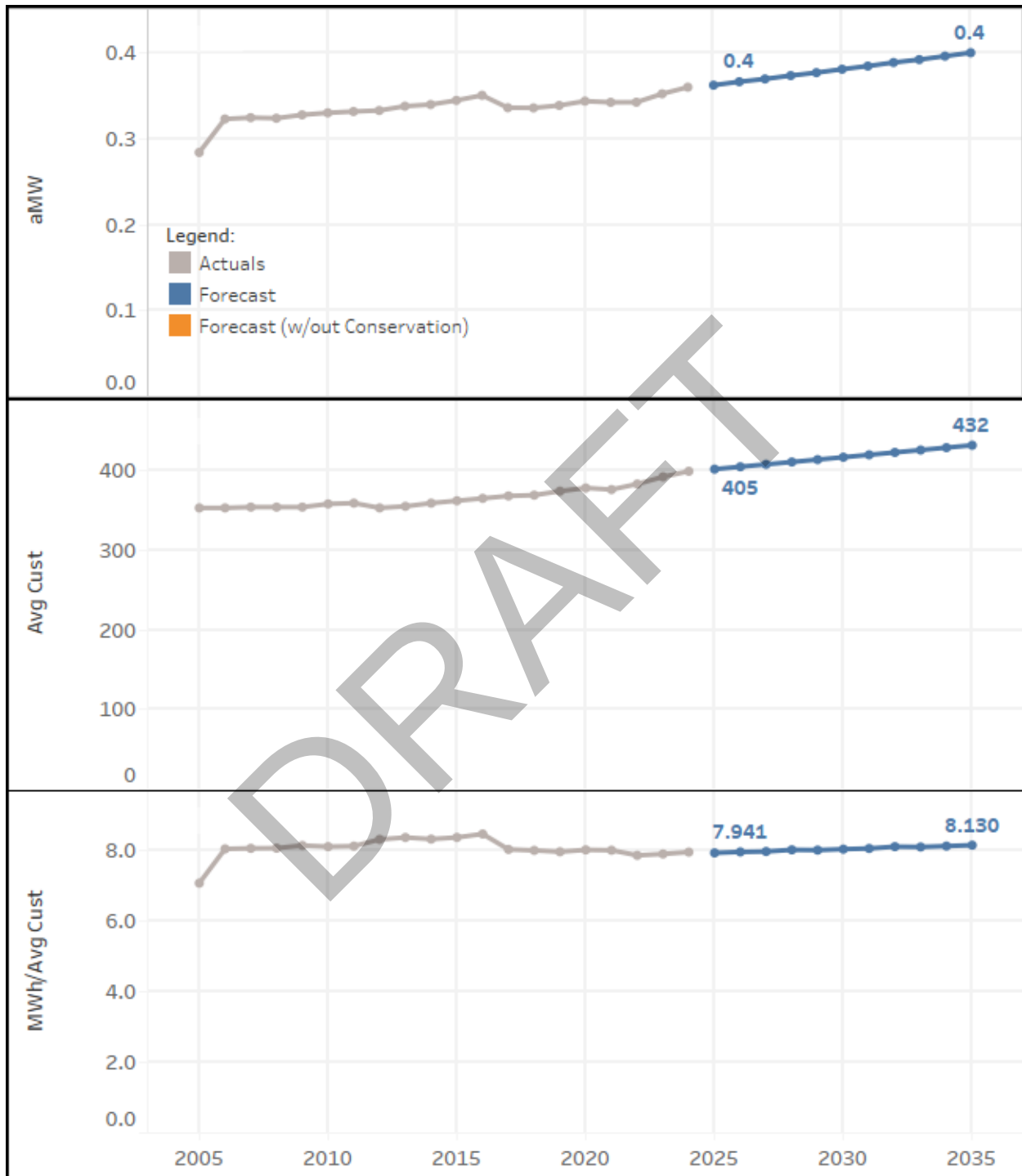


Figure 5-10 – Unmetered Flats forecast of retail load, customers and usage per customer

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	0.6%	3,178	402	7.913	403	3	0.8%	0.000
2026	0.4	0.004	1.1%	3,213	405	7.941	406	3	0.7%	0.000
2027	0.4	0.003	0.9%	3,241	408	7.952	409	3	0.7%	0.000
2028	0.4	0.004	1.1%	3,285	411	7.999	412	3	0.7%	0.000
2029	0.4	0.003	0.9%	3,306	414	7.992	415	3	0.7%	0.000
2030	0.4	0.004	1.1%	3,341	417	8.018	418	3	0.7%	0.000
2031	0.4	0.004	1.0%	3,373	420	8.037	421	3	0.7%	0.000
2032	0.4	0.004	1.1%	3,419	423	8.089	424	3	0.7%	0.000
2033	0.4	0.003	0.9%	3,439	426	8.080	427	3	0.7%	0.000
2034	0.4	0.004	1.0%	3,474	429	8.105	430	3	0.7%	0.000
2035	0.4	0.004	1.0%	3,509	432	8.130	433	3	0.7%	0.000

6. Appendix A – Summary Tables

DRAFT

Appendix A

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		5.82	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	
Forecast	Low	Base	High	aMW	%	Low	Base	High	Low	Base	High
2025	195.5	205.8	216.1	6.44	3.13%	201.6	212.2	222.8	413.9	435.7	457.5
2026	195.8	206.1	216.4	6.45	3.13%	202.0	212.6	223.2	413.0	434.7	456.4
2027	196.2	206.5	216.8	6.46	3.13%	202.3	213.0	223.6	412.2	433.9	455.5
2028	196.5	206.9	217.2	6.48	3.13%	202.7	213.4	224.0	412.3	434.0	455.7
2029	196.9	207.2	217.6	6.49	3.13%	203.0	213.7	224.4	410.3	431.9	453.5
2030	197.2	207.6	218.0	6.50	3.13%	203.4	214.1	224.8	409.4	430.9	452.5
2031	197.6	208.0	218.4	6.51	3.13%	203.8	214.5	225.2	408.6	430.1	451.6
2032	198.0	208.4	218.9	6.52	3.13%	204.2	215.0	225.7	408.9	430.4	452.0
2033	198.4	208.8	219.3	6.54	3.13%	204.6	215.4	226.2	407.0	428.4	449.8
2034	198.8	209.3	219.8	6.55	3.13%	205.0	215.8	226.6	406.0	427.3	448.7
2035	199.3	209.7	220.2	6.57	3.13%	205.5	216.3	227.1	405.0	426.3	447.6

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

Appendix A

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	15.780	24.961	21.599	7.660	1.613	44.747	0.289	0.122	0.337	203.752	5.65%
2018	79.661	15.462	25.323	21.595	7.534	1.799	46.720	0.290	0.116	0.336	198.835	-2.41%
2019	85.762	15.915	26.008	20.304	7.342	1.558	44.057	0.291	0.111	0.339	201.687	1.43%
2020	80.207	14.560	23.996	18.836	7.243	1.859	50.651	0.290	0.105	0.344	198.091	-1.78%
2021	81.274	15.461	25.231	21.169	7.430	1.920	53.189	0.273	0.097	0.343	206.386	4.19%
2022	89.170	16.182	26.030	22.046	7.401	1.704	43.021	0.289	0.088	0.343	206.275	-0.05%
2023	87.120	16.172	25.266	23.552	7.221	1.767	48.096	0.288	0.081	0.353	209.916	1.77%
2024	83.384	15.701	24.623	23.272	7.337	1.804	48.930	0.286	0.075	0.360	205.772	-1.97%
2025	84.979	15.795	25.158	21.829	7.358	1.798	48.133	0.287	0.074	0.363	205.774	0.00%
2026	85.802	15.811	24.893	21.753	7.358	1.795	48.005	0.287	0.072	0.367	206.143	0.18%
2027	86.642	15.836	24.638	21.647	7.358	1.792	47.881	0.287	0.070	0.370	206.521	0.18%
2028	87.617	15.866	24.379	21.527	7.358	1.785	47.622	0.287	0.069	0.374	206.885	0.18%
2029	88.354	15.888	24.117	21.373	7.358	1.786	47.629	0.287	0.067	0.377	207.237	0.17%
2030	89.224	15.915	23.852	21.251	7.358	1.783	47.500	0.287	0.066	0.381	207.618	0.18%
2031	90.113	15.951	23.597	21.099	7.358	1.781	47.376	0.287	0.065	0.385	208.012	0.19%
2032	91.142	15.993	23.339	20.978	7.358	1.773	47.117	0.287	0.063	0.389	208.441	0.21%
2033	91.922	16.026	23.077	20.826	7.358	1.774	47.124	0.287	0.062	0.393	208.848	0.20%
2034	92.842	16.064	22.812	20.703	7.358	1.772	46.996	0.287	0.061	0.397	209.291	0.21%
2035	93.782	16.112	22.557	20.552	7.358	1.769	46.872	0.287	0.059	0.401	209.748	0.22%
AARG %¹ 2025-2030	0.98%	0.15%	-1.06%	-0.54%	0.00%	-0.17%	-0.26%	0.00%	-2.08%	1.00%	0.18%	
AARG %¹ 2025-2035	0.99%	0.20%	-1.09%	-0.60%	0.00%	-0.17%	-0.27%	0.00%	-2.16%	1.00%	0.19%	

1) AARG % = Annual Average Rate of Growth Percentage

Appendix A

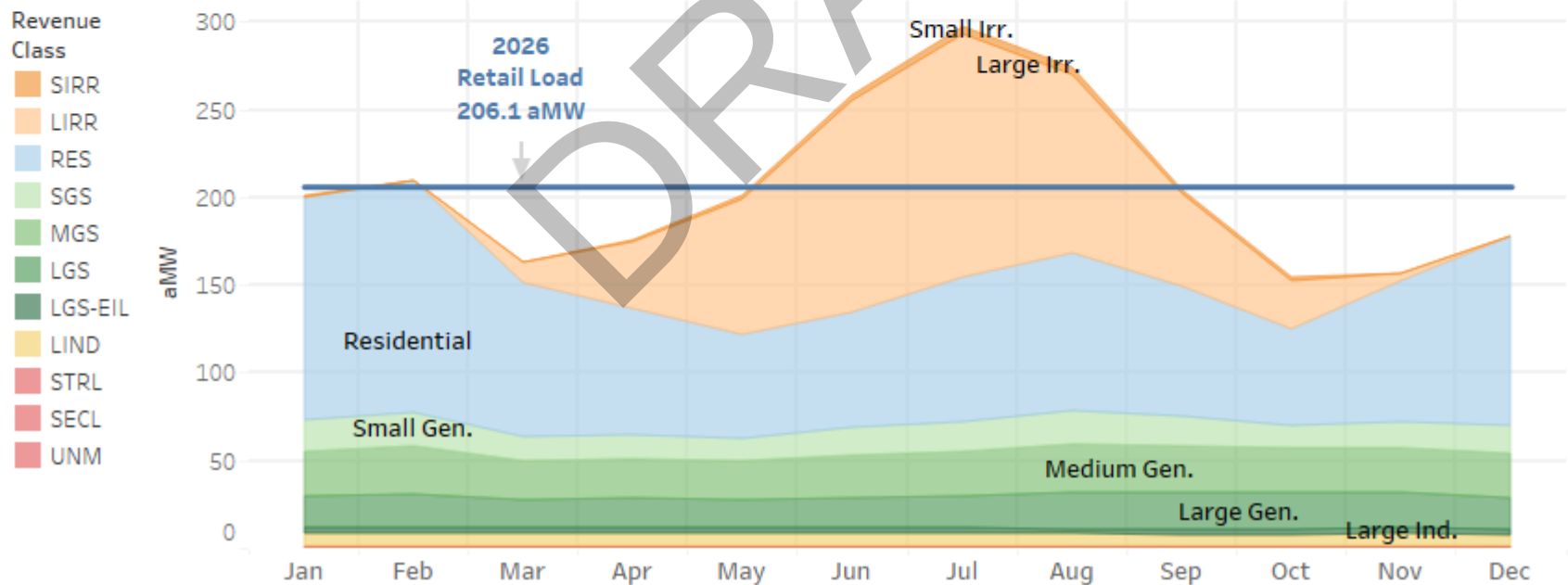
Table 6-3 – Total System Historical BASE case forecast of MONTHLY and annual retail load (aMW)

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
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.	191.6	188.4	159.5	174.1	195.8	246.6	272.4	256.4	192.3	145.8	144.9	173.4	195.2
20-Year Max	228.0	221.2	192.4	197.3	227.2	288.8	313.9	298.3	231.6	161.9	178.9	209.1	209.9
2025	199.7	208.4	163.1	175.7	201.2	258.3	297.0	273.0	204.3	154.3	156.2	177.4	205.8
2026	200.6	209.4	163.5	175.8	201.2	258.4	297.3	273.5	204.6	154.3	156.5	178.1	206.1
2027	201.5	210.4	163.9	176.1	201.2	258.4	297.5	274.0	204.8	154.3	156.8	178.8	206.5
2028	202.4	211.4	164.3	176.2	201.1	258.4	297.7	274.4	205.1	154.4	157.1	179.3	206.9
2029	203.3	212.4	164.7	176.4	201.0	258.4	298.0	274.9	205.3	154.4	157.5	180.1	207.2
2030	204.3	213.4	165.1	176.5	201.0	258.5	298.3	275.4	205.6	154.4	157.8	180.7	207.6
2031	205.2	214.4	165.5	176.7	200.9	258.5	298.6	275.9	205.9	154.5	158.2	181.5	208.0
2032	206.2	215.5	165.9	176.9	200.9	258.6	298.9	276.4	206.3	154.6	158.5	182.1	208.4
2033	207.2	216.5	166.4	177.1	200.8	258.7	299.2	276.9	206.6	154.6	158.9	182.9	208.8
2034	208.3	217.7	166.8	177.3	200.8	258.8	299.5	277.5	206.9	154.7	159.2	183.6	209.3
2035	209.2	218.8	167.3	177.5	200.7	258.9	299.9	278.1	207.3	154.8	159.7	184.4	209.7

Appendix A

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	2026
RES	127.4	131.6	87.8	71.6	58.5	65.6	82.5	89.6	74.4	55.1	80.3	108.2	85.8
SGS	17.7	19.0	14.1	13.8	13.3	15.3	17.3	18.9	17.0	13.2	14.4	15.9	15.8
MGS	25.9	27.5	22.0	22.1	21.8	24.3	25.6	27.4	27.0	25.2	25.5	24.7	24.9
LGS	17.8	19.7	16.7	17.3	16.4	17.6	18.3	20.9	20.9	21.2	20.3	18.0	18.8
LGS-EIL	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0
LIND	7.7	7.4	7.5	7.5	7.6	7.6	7.5	7.2	6.7	6.6	7.9	7.2	7.4
SIRR	0.1	0.1	0.2	1.3	2.7	3.7	4.4	4.1	2.9	1.5	0.3	0.1	1.8
LIRR	0.2	0.3	11.5	38.5	77.2	120.5	138.1	101.7	51.9	27.7	4.2	0.2	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	200.6	209.4	163.5	175.8	201.2	258.4	297.3	273.5	204.6	154.3	156.5	178.1	206.1



Appendix A

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	5,108	725	102	5	565	428	8	1,926	368	53,130	2.88%
2018	44,578	5,166	724	90	5	557	435	8	1,886	369	53,818	1.29%
2019	45,348	5,248	726	90	5	550	436	8	1,859	374	54,644	1.53%
2020	46,053	5,319	722	90	5	556	435	8	1,832	378	55,398	1.38%
2021	46,763	5,364	721	93	5	557	427	8	1,835	376	56,149	1.36%
2022	47,320	5,421	706	90	5	552	435	8	1,833	383	56,753	1.08%
2023	47,866	5,493	697	89	5	551	435	8	1,821	392	57,357	1.06%
2024	48,332	5,578	704	91	5	547	435	8	1,811	399	57,910	0.96%
2025	48,882	5,647	713	91	5	545	435	8	1,801	402	58,528	1.07%
2026	49,446	5,719	714	92	5	544	435	8	1,789	405	59,155	1.07%
2027	50,010	5,791	715	92	5	543	435	8	1,777	408	59,783	1.06%
2028	50,574	5,863	716	93	5	542	435	8	1,765	411	60,410	1.05%
2029	51,138	5,935	717	93	5	541	435	8	1,753	414	61,038	1.04%
2030	51,702	6,007	718	94	5	540	435	8	1,741	417	61,665	1.03%
2031	52,266	6,079	719	94	5	539	435	8	1,729	420	62,293	1.02%
2032	52,830	6,151	720	95	5	538	435	8	1,717	423	62,920	1.01%
2033	53,394	6,223	721	95	5	537	435	8	1,705	426	63,548	1.00%
2034	53,958	6,295	722	96	5	536	435	8	1,693	429	64,175	0.99%
2035	54,522	6,367	723	96	5	535	435	8	1,681	432	64,803	0.98%
AARG % ¹ 2025-2030	1.13%	1.24%	0.14%	0.58%	0.00%	-0.18%	0.00%	0.00%	-0.68%	0.74%	1.05%	
AARG % ¹ 2025-2035	1.10%	1.21%	0.14%	0.54%	0.00%	-0.18%	0.00%	0.00%	-0.69%	0.72%	1.02%	

1) AARG % = Annual Average Rate of Growth Percentage

Appendix A

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	27,062	301,599	1,854,942	13,420,262	25,013	915,857	316,902	556	8,011	33,594	2.41%
2018	15,654	26,218	306,399	2,101,892	13,199,344	28,295	940,848	317,219	538	7,984	32,365	-3.66%
2019	16,567	26,565	313,810	1,976,269	12,863,616	24,812	885,187	318,288	521	7,944	32,332	-0.10%
2020	15,298	24,044	291,939	1,838,394	12,725,056	29,374	1,022,801	318,421	504	7,998	31,410	-2.85%
2021	15,225	25,249	306,552	1,993,963	13,016,760	30,198	1,091,183	299,130	461	7,987	32,199	2.51%
2022	16,507	26,148	322,983	2,145,846	12,967,032	27,049	866,358	316,554	421	7,843	31,839	-1.12%
2023	15,944	25,790	317,552	2,318,185	12,650,440	28,094	968,551	315,596	391	7,882	32,060	0.69%
2024	15,154	24,726	307,227	2,246,364	12,888,960	28,971	988,046	314,430	365	7,935	31,212	-2.64%
2025	15,229	24,502	309,296	2,101,341	12,890,801	28,880	969,304	314,551	358	7,913	30,799	-1.32%
2026	15,201	24,218	305,602	2,078,830	12,890,801	28,886	966,719	314,551	354	7,941	30,527	-0.88%
2027	15,177	23,955	302,048	2,061,162	12,890,801	28,888	964,221	314,551	347	7,952	30,262	-0.87%
2028	15,218	23,771	299,283	2,040,544	12,926,269	28,900	961,639	315,487	345	7,999	30,082	-0.59%
2029	15,135	23,451	294,842	2,013,206	12,890,801	28,901	959,143	314,551	336	7,992	29,742	-1.13%
2030	15,118	23,208	291,191	1,987,457	12,890,801	28,907	956,555	314,551	333	8,018	29,494	-0.84%
2031	15,103	22,986	287,679	1,966,271	12,890,801	28,916	954,060	314,551	327	8,037	29,252	-0.82%
2032	15,154	22,839	284,919	1,946,542	12,926,269	28,922	951,448	315,487	323	8,089	29,099	-0.52%
2033	15,081	22,559	280,559	1,920,331	12,890,801	28,922	948,977	314,551	319	8,080	28,790	-1.06%
2034	15,073	22,354	276,952	1,895,760	12,890,801	28,930	946,393	314,551	315	8,105	28,568	-0.77%
2035	15,068	22,168	273,482	1,875,340	12,890,801	28,936	943,898	314,551	308	8,130	28,354	-0.75%
AARG % ¹ 2025-2030	-0.15%	-1.08%	-1.20%	-1.11%	0.00%	0.02%	-0.26%	0.00%	-1.41%	0.27%	-0.86%	
AARG % ¹ 2025-2035	-0.11%	-1.00%	-1.22%	-1.13%	0.00%	0.02%	-0.27%	0.00%	-1.48%	0.27%	-0.82%	

1) AARG % = Annual Average Rate of Growth Percentage

Appendix A

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	5,175	716	89	5	565	432	8	1,909	367	53,510	2.71%
2018	44,967	5,170	728	91	5	553	435	8	1,877	370	54,204	1.30%
2019	45,717	5,282	721	88	5	539	436	8	1,843	377	55,016	1.50%
2020	46,420	5,354	727	93	5	557	435	8	1,822	381	55,802	1.43%
2021	47,033	5,388	713	90	5	552	436	8	1,847	382	56,454	1.17%
2022	47,573	5,430	702	89	5	549	434	8	1,831	386	57,007	0.98%
2023	48,133	5,541	701	90	5	547	435	8	1,818	396	57,674	1.17%
2024	48,576	5,608	712	91	5	546	435	8	1,807	400	58,188	0.89%
2025	49,140	5,680	713	91	5	545	435	8	1,795	403	58,815	1.08%
2026	49,704	5,752	714	92	5	544	435	8	1,783	406	59,443	1.07%
2027	50,268	5,824	715	92	5	543	435	8	1,771	409	60,070	1.05%
2028	50,832	5,896	716	93	5	542	435	8	1,759	412	60,698	1.05%
2029	51,396	5,968	717	93	5	541	435	8	1,747	415	61,325	1.03%
2030	51,960	6,040	718	94	5	540	435	8	1,735	418	61,953	1.02%
2031	52,524	6,112	719	94	5	539	435	8	1,723	421	62,580	1.01%
2032	53,088	6,184	720	95	5	538	435	8	1,711	424	63,208	1.00%
2033	53,652	6,256	721	95	5	537	435	8	1,699	427	63,835	0.99%
2034	54,216	6,328	722	96	5	536	435	8	1,687	430	64,463	0.98%
2035	54,780	6,400	723	96	5	535	435	8	1,675	433	65,090	0.97%
AARG % ¹ 2025-2030	1.12%	-1.52%	0.01%	0.03%	0.00%	-0.01%	0.00%	0.00%	-0.03%	0.03%	0.04%	
AARG % ¹ 2025-2035	1.09%	12.68%	0.01%	0.04%	0.00%	-0.01%	0.00%	0.00%	-0.05%	0.05%	0.08%	

1) AARG % = Annual Average Rate of Growth Percentage

Appendix A

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	226	(59)	(71)	0	9	202	(1)	436	1	1,413	51.77%
2018	723	(5)	12	2	0	(12)	3	0	(32)	3	694	-50.88%
2019	750	112	(7)	(3)	0	(14)	1	0	(34)	7	812	17.00%
2020	703	72	6	5	0	18	(1)	0	(21)	4	786	-3.20%
2021	613	34	(14)	(3)	0	(5)	1	0	25	1	652	-17.05%
2022	540	42	(11)	(1)	0	(3)	(2)	0	(16)	4	553	-15.18%
2023	560	111	(1)	1	0	(2)	1	0	(13)	10	667	20.61%
2024	443	67	11	1	0	(1)	0	0	(11)	4	514	-22.94%
2025	564	72	1	0	0	(1)	0	0	(12)	3	627	21.98%
2026	564	72	1	1	0	(1)	0	0	(12)	3	628	0.16%
2027	564	72	1	0	0	(1)	0	0	(12)	3	627	-0.16%
2028	564	72	1	1	0	(1)	0	0	(12)	3	628	0.16%
2029	564	72	1	0	0	(1)	0	0	(12)	3	627	-0.16%
2030	564	72	1	1	0	(1)	0	0	(12)	3	628	0.16%
2031	564	72	1	0	0	(1)	0	0	(12)	3	627	-0.16%
2032	564	72	1	1	0	(1)	0	0	(12)	3	628	0.16%
2033	564	72	1	0	0	(1)	0	0	(12)	3	627	-0.16%
2034	564	72	1	1	0	(1)	0	0	(12)	3	628	0.16%
2035	564	72	1	0	0	(1)	0	0	(12)	3	627	-0.16%

DRAFT



Capital Requirements Plan

Tab 9

DRAFT

Capital Requirements Plan Summary - 2026 Budget

Category Description	2025 Original Budget	2025 Amended Budget	2026	2027	2028	2029	2030
Transmission	\$873,314	\$1,814,894	\$4,253,622	\$3,185,208	\$2,325,000	\$3,425,000	\$3,725,000
Distribution	\$23,360,876	\$26,819,445	\$20,513,039	\$14,739,489	\$14,109,499	\$14,149,650	\$14,141,848
Broadband	\$1,417,038	\$1,488,981	\$1,445,307	\$1,308,224	\$1,204,462	\$1,129,462	\$1,105,000
General Plant	\$1,333,792	\$1,331,994	\$1,129,600	\$1,272,500	\$1,382,500	\$997,500	\$1,022,500
IT	\$3,968,413	\$2,289,331	\$4,472,100	\$4,389,000	\$3,790,500	\$2,496,000	\$1,795,000
CIAC	(\$4,033,207)	(\$5,743,062)	(\$6,561,358)	(\$3,801,400)	(\$3,801,400)	(\$3,801,400)	(\$4,283,336)
Grand Total	\$26,920,226	\$28,001,584	\$25,252,311	\$21,093,021	\$19,010,560	\$18,396,212	\$17,506,012

Capital Requirements Plan

Transmission - 2026 Budget

Project Name	Bu Number	2025 Original Budget	2025 Amended Budget	2026	2027	2028	2029	2030
Poles & Fixtures, Misc. Repairs	75	\$147,625	\$146,650	\$143,163	\$125,000	\$125,000	\$125,000	\$125,000
Switch Upgrade/Additions	137	\$118,100	\$117,320	\$229,060	\$200,000	\$100,000	\$100,000	\$100,000
Hedges 115kV Metering Point (WO #711078)	169	\$196,972	\$312,666					
Irrigro East Transmission Sectionalizing Switches (WO #720768 & 720770)	137	\$218,289	\$184,889					
Paterson East Tap Switch (WO #704055)	137	\$123,881	\$15,556					
Install New Switch N/O Sunset Tap	137	\$68,447			\$73,370			
Transmission Line-Sunset Rd to Dallas Rd (WO #503229)	413		\$34,968	\$2,058,994	\$2,786,838			
Sunheaven #3 Transmission Line (Segments 1-A, 1-B, & 2)	489		\$326,795	\$1,420,365				
115kV Re-Route Whitcomb/Sandpiper (WO #728361)	484		\$119,146	\$123,968				
Sun Heaven #3 Transmission Line Switches (BPUD) (WO #743896)	489		\$141,722					
Irrigro West Transmission Sectionalizing Switches (WO #720842 & 720837)	137		\$141,198					
BC172 Switch Replacement (WO #730079)	137		\$104,575					
Transmission Line-Phillips to Spaw	212		\$92,162					
Prior Tap Switches (WO #688239 & 682564)	137		\$68,248					
Prior Tap Switches (WO #688239 & 682569)	137		\$9,000					
Prior #2 Sectionalizing Switches	137			\$170,112				
Angus-Franklin River Crossing Tower Evaluation	518			\$107,960				
Weber to Sunheaven #3 New Transmission Line and Metering (Point of Delivery)	75					\$2,100,000	\$3,200,000	
Projected Capital - Transmission	Null							\$3,500,000
Grand Total		\$873,314	\$1,814,894	\$4,253,622	\$3,185,208	\$2,325,000	\$3,425,000	\$3,725,000

Capital Requirements Plan
Distribution - 2026 Budget

Project Group	Project	Project Name	Bu Number	2025 Original Budget	2025 Amended Budget	2026	2027	2028	2029	2030
Capacity & Reliability	09 - Dist 5 Yr Plan Projects	POS #58A - BEC-3, New Feeder to Corral Creek (WO #647820)	205	\$565,300	\$803,099					
		POS #41 - ZEH-4, New OH tie to GUM-4 at Game Farm Rd. (WO #701232)	206	\$469,106	\$326,943					
		POS #133 - Prosser-3/Sunset Rd.-2 Outage Support	477	\$133,137	\$159,752					
		POS #144 - L537V Upgrade to 167kVA (WO# 732051)	476	\$36,272	\$2,420					
		POS #:132 - N-1 Phase Balancing	475	\$34,169	\$33,576					
		POS #143 - New Line Switch Sunset Rd-3	458	\$15,587	\$15,472					
		POS #137 - New Line Switch Kennewick-6 (WO# 730073)	458	\$16,323	\$22,466					
		POS #134 - New Line Switch Hedges-3	458	\$12,453	\$15,005					
		POS #19 - GUM-4, Hed-3 Game Farm to Haney Rd (WO #714128)	453	\$130,842						
		POS #58 - BEC-3, New Feeder to East to Tie with SSR-1 (WO #647820)	205	\$52,723						
		POS#14 - WO# 714128 - GUM-4, Hed-3 Game Farm to Haney Rd	453	\$46,167						
		POS#133 - Prosser-3/Sunset Rd.-2 Outage Support	477	\$27,803						
		POS #58B - BEC-2, Extend to Sunset (WO #732048)	205		\$2,600	\$765,874				
		POS #TBD - Prosser #2 to Riverfront #3 Tie @ Wilgus	502			\$157,191	\$348,752			
		POS #38 - VIS-1 to Vis-6 Across Quinault (WO #505924)	152			\$227,889				
		POS #129 - Angus-5 4/0 ACSR n W Metaline (WO# 731667)	488			\$159,497				
		POS #15 - HLS-4, Recond. 3/0, W. 10th Ave. (WO #615372)	309			\$154,496				
		POS #36A - SSR-3 Reconductor (DNR Land) WEST	395				\$284,253			
		POS #81 - PHI-8, New Feeder North to Cochrane	297					\$387,428		
		POS #127 - PSR-2 Reconductor 4/0 Along OIE	309					\$121,675		
		POS #102 - HED-4 Getaway Reconductor	288					\$99,347		
		POS #119 - PSR-3 Reconductor	332						\$361,900	
		POS #54 - ZEH-3, Recond. 1/0 to Serve GUM-3	Null						\$307,674	
		POS #120 - ANG-4 Reconductor Between Morain & Union	Null							\$250,000
		POS #105 - KEN-9 Reconductor Down Washington	Null							\$271,602
		Total		\$1,539,882	\$1,381,332	\$1,464,947	\$633,005	\$608,450	\$669,574	\$521,602
	17 - Dist System Improvement	Distribution System Improvements	141	\$621,199	\$616,020	\$605,154	\$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
		Voltage Optimization	151	\$300,000	\$300,000		\$300,000			
		POS #130 - Vista Substation Feeder #3 & #4 Upgrades (WO #672667)	296	\$791,026	\$549,373					
		COK - Nutmeg Line Relocation (WO #687121)	141	\$95,436	\$27,044					
		COK-I82 Bore Crossing	478	\$544,601						
		Vista Substation Feeder #3 & #4 Upgrades	296	\$88,938						
		Sun Heaven #3 Feeder Getaway (WO #744603)	489		\$362,154					
		Vista VTA-3 VTA-6 VTA-8 TIE (WO #713895)	296		\$146,261					
		COK-CBB & Quinault AVE (WO #742358)	450		\$73,398					
		Total		\$2,691,200	\$2,324,251	\$855,154	\$1,175,000	\$875,000	\$875,000	\$875,000
	22 - Scada	Kennewick Bay 2 RTAC Replacement	479	\$36,338	\$35,987					
		Angus Bay 2 SCADA Modifications	202	\$21,459	\$21,199					
		SCADA Alarm Standard Implementation	435	\$14,989	\$14,729					

Capital Requirements Plan
Distribution - 2026 Budget

Project Group	Project	Project Name	Bu Number	2025 Original Budget	2025 Amended Budget	2026	2027	2028	2029	2030
Capacity & Reliability	22 - Scada	Chevron RTU Upgrade	425	\$15,935				\$42,055		
		H2F3 RTU Replacement (WO #739613)	425		\$6,417	\$31,101				
		H2F4 RTU Replacement (WO #739618)	425		\$6,417	\$31,101				
		Fiber to Whitcomb (RTAC) (WO #719942)	144		\$91,484					
		Zephyr Height SCADA Upgrades (WO #719942)	202		\$83,081					
		Sunheaven #2 RTU Replacement (WO #726573)	425		\$37,590					
		Prior 3 RTU Replacement (WO #726388)	425		\$36,655					
		Prior 4 RTU Replacement (WO #726389)	425		\$36,655					
		Prior 2 RTU Replacement (WO #726386)	425		\$36,655					
		Columbia Crest RTU Replacement (BREA Metering Point) (WO #743087)	425		\$34,161					
		Orchard View RTU Replacement (WO #726540)	425		\$23,297					
		H2F2 Reservoir RTU Replacement (WO #702671)	425		\$17,489					
		Fiber to Sandpiper (RTAC) (WO #702670)	144		\$6,844					
		Prior 1 (WO #672636)	425		\$6,659					
		Fiber to Sun Heaven #3 Substation (WO #734364)	489			\$193,000				
		South Slope RTU Replacement (BREA Metering Point)	425			\$37,730				
		H2F Tap Metering Point RTU upgrade	425			\$37,630				
		Plymouth RTU Replacement (BREA Metering Point)	425			\$37,630				
		Berrian Tap Meter Point RTU upgrade	425			\$37,629				
		Cold Creek RTU Upgrade	425			\$36,725				
		Nine Canyon Scada Upgrades	202			\$35,451				
		251 Meter Point RTU Upgrade	425			\$34,161				
		Paterson Tap Metering Point RTU upgrade	425			\$27,198				
		Reata Substation RTU Replacement	425				\$12,564		\$38,898	
		Phillips RTU Replacement	425				\$47,217			
		Berrian Substation RTU Replacement	425				\$29,285			
		H2F1 Substation RTU Replacement	425				\$29,285			
		Horse Heaven RTU Replacement (Metering Point)	425				\$29,285			
		Spaw Substation RTU Replacement	425				\$29,285			
		River Front RTU Replacement	425				\$25,424			
		Fiber to Carma (RTAC)	144					\$35,000		
		Irrigro Substation RTU Replacement	425					\$30,033		
		Highlands RTU Replacement	425						\$47,217	
		Total		\$88,721	\$495,321	\$539,354	\$202,345	\$107,088	\$86,115	
	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 #1 - Location TBD (WO #701540)	446	\$1,142,127	\$1,142,069	\$143,192				
		OLTC Power Transformer #2 - Location TBD (WO #701553)	447	\$1,142,127	\$1,142,069	\$119,987				
		Vista Bay #2 Metal Clad Switchgear Replacement (WO #694356)	436	\$1,135,629	\$1,308,302					
		Angus Bay #2 Bay Protection Upgrades (WO #718354)	456	\$163,652	\$203,358					
		Kennewick Bay 1 Recloser Control Upgrades (WO #721763)	457	\$41,373	\$48,191					

Capital Requirements Plan
Distribution - 2026 Budget

Project Group	Project	Project Name	Bu Number	2025 Original Budget	2025 Amended Budget	2026	2027	2028	2029	2030
Capacity & Reliability	23 - Substations	Sunset Rd Substation Relay Upgrades & Reg. Replacement (WO #665329)	411	\$934,917		\$143,265				
		Kennewick Bay 3 Recloser Control Upgrades (WO #731915)	457	\$41,373		\$48,137				
		Kennewick Bay 1 Recloser Control Upgrades	459	\$7,120						
		Kennewick Bay 3 Recloser Control Upgrades	459	\$7,120						
		Sun Heaven #3 Substation (WO #734321)	489		\$424,107	\$1,588,127				
		Sunset Rd Substation Voltage Regulator Replacement (WO #731909)	411		\$829,922					
		Prosser Bay 2 Recloser Control Upgrades (WO #721761)	457		\$125,266					
		Prosser Bay 1 Recloser Control Upgrades (WO #730912)	457		\$52,395					
		Kennewick Bay 2 Recloser Control Upgrades (WO #730916)	457			\$48,137				
		Orchard View Battery Replacement	503			\$25,001				
		New Badger Canyon Substation Property	434				\$300,000			
		Relay Upgrades River Front Substation	Null				\$237,778			
		Phillips Battery Bank Replacement	Null				\$24,615			
		Prosser Bay #1 CS & Diff Addition	Null					\$353,100		
		Chevron Battery Bank Replacement	Null					\$20,615		
		Prosser Bay #2 CS & Diff Addition	Null						\$353,100	
		Reata Battery Bank Replacement	Null						\$20,615	
		Total		\$4,655,439	\$5,315,678	\$2,155,844	\$602,393	\$413,715	\$413,715	\$40,000
	C&R - Capacity & Reliability	Distribution Regulators	323	\$150,000		\$261,053	\$150,000	\$150,000	\$150,000	\$150,000
		Total		\$150,000		\$261,053	\$150,000	\$150,000	\$150,000	\$150,000
	Total			\$9,125,242	\$9,516,581	\$5,276,351	\$2,762,743	\$2,154,253	\$2,194,404	\$1,586,602
Customer Growth	20 - Service Poles	Service Poles	93	\$53,786	\$53,105	\$52,589	\$37,500	\$37,500	\$37,500	\$37,500
		Total		\$53,786	\$53,105	\$52,589	\$37,500	\$37,500	\$37,500	\$37,500
	30 - Sum Base Growth	Distribution Base Growth	140	\$4,193,480	\$4,152,226	\$4,090,455	\$4,050,846	\$4,050,846	\$4,050,846	\$4,650,846
		Services, Set Xfmrs, Run Secondary	94	\$442,857						
		Total		\$4,636,337	\$4,152,226	\$4,090,455	\$4,050,846	\$4,050,846	\$4,050,846	\$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	\$4,583,431	\$6,235,663	\$5,229,745	\$3,750,000	\$3,750,000	\$3,750,000	\$3,750,000
		Total		\$4,583,431	\$6,235,663	\$5,229,745	\$3,750,000	\$3,750,000	\$3,750,000	\$3,750,000
	Total			\$9,331,054	\$10,498,495	\$9,430,289	\$7,895,846	\$7,895,846	\$7,895,846	\$8,495,846
Other	19 - NESC Standards Compliance	JU - NESC Compliance Program	145	\$170,634	\$169,745	\$209,251	\$187,500	\$187,500	\$187,500	\$187,500
		IKE Device SaaS	496		\$10,274					
		Total		\$170,634	\$180,019	\$209,251	\$187,500	\$187,500	\$187,500	\$187,500
	OTH - Other	Transportation Exp Allocation	74	\$80,000	\$481,470	\$558,434				
		Capital Management - Operation Labor	501		\$552,548	\$552,116				
		GPS Batteries - Replacement/Purchase	519			\$34,706				
		GPS Cables - Replacement/Purchase	520			\$34,706				

Capital Requirements Plan
Distribution - 2026 Budget

Project Group	Project	Project Name	Bu Number	2025 Original Budget	2025 Amended Budget	2026	2027	2028	2029	2030
Other	OTH - Other	Total		\$80,000	\$1,034,018	\$1,179,962				
	Total			\$250,634	\$1,214,036	\$1,389,214	\$187,500	\$187,500	\$187,500	\$187,500
General Plant	METR - Meters	Meter Change-Outs	336	\$485,496	\$683,144	\$283,040	\$480,000	\$480,000	\$480,000	\$480,000
		Meters	86	\$450,000	\$450,000	\$450,000	\$450,000	\$450,000	\$450,000	\$450,000
		Total		\$935,496	\$1,133,144	\$733,040	\$930,000	\$930,000	\$930,000	\$930,000
	Total			\$935,496	\$1,133,144	\$733,040	\$930,000	\$930,000	\$930,000	\$930,000
Repair & Replace	12 - Dist. Cable Replacement Project	Repair & Replacement - Cable	147	\$1,589,934	\$1,585,560	\$1,718,133	\$1,618,400	\$1,618,400	\$1,618,400	\$1,618,400
		Farm Cable Replacement	424	\$662,777	\$658,789	\$137,421				
		Total		\$2,252,711	\$2,244,349	\$1,855,553	\$1,618,400	\$1,618,400	\$1,618,400	\$1,618,400
	14 - Dist Other Maintenance	Trouble Orders	149	\$855,495	\$844,999	\$844,535	\$800,000	\$800,000	\$800,000	\$800,000
		Repair & Replacement - Other	92	\$565,109	\$561,376	\$548,026	\$500,000	\$478,500	\$478,500	\$478,500
		Total		\$1,420,603	\$1,406,375	\$1,392,561	\$1,300,000	\$1,278,500	\$1,278,500	\$1,278,500
	16 - Dist. Pole Replacement	Distribution Pole Replacement	160	\$45,137	\$44,585	\$45,000	\$45,000	\$45,000	\$45,000	\$45,000
		Total		\$45,137	\$44,585	\$45,000	\$45,000	\$45,000	\$45,000	\$45,000
	17 - Dist System Improvement	Ridgeline Reconductor to S. Sherman (WO #733851)	141		\$36,978	\$85,081				
		Rattlesnake Overhead to Underground Conversion (DOE) (WO #713775)	405		\$597,245					
		Prosser Substation Feeder Getaway Replacement	504			\$233,863				
		Total			\$634,223	\$318,944				
	23 - Substations	Ely Bay 2 XFMR Swap (WO #726925)	439		\$127,657	\$72,087				
		Total			\$127,657	\$72,087				
	Total			\$3,718,451	\$4,457,189	\$3,684,146	\$2,963,400	\$2,941,900	\$2,941,900	\$2,941,900
Grand Total				\$23,360,876	\$26,819,445	\$20,513,039	\$14,739,489	\$14,109,499	\$14,149,650	\$14,141,848

Capital Requirements Plan
Broadband - 2026 Budget

Project Name	Bu Number	2025 Original Budget	2025 Amended Budget	2026	2027	2028	2029	2030
Fiber Customer Connects - LEC	135	\$448,078	\$447,083	\$443,526	\$425,000	\$425,000	\$425,000	\$425,000
Fiber Backbone & Laterals	134	\$369,005	\$368,186	\$375,983	\$290,000	\$225,000	\$150,000	\$150,000
NoaNET NCS and District Labor	22	\$249,367	\$248,580	\$249,756	\$233,224	\$234,462	\$234,462	\$210,000
System Improvement Projects	349	\$105,430	\$105,196	\$200,171	\$190,000	\$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	\$21,086	\$21,039	\$20,872	\$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
Advanced Wireless/Small Cell	214	\$79,073	\$78,897					
Data Center	430		\$75,000					
Construction-Related Permits	524			\$10,000	\$5,000	\$5,000	\$5,000	\$5,000
Grand Total		\$1,417,038	\$1,488,981	\$1,445,307	\$1,308,224	\$1,204,462	\$1,129,462	\$1,105,000

Capital Requirements Plan
General Plant - 2026 Budget

Project Group	Project	Project Name	Bu Number	2025 Original Budget	2025 Amended Budget	2026	2027	2028	2029	2030
General Plant	FAC - Facilities	Swamp Cooler Replacement (2 in Ops 2024) (6 in ops 2025)	445	\$30,000	\$30,000					
		Mini Split HVAC Addition to Prosser Equipment Room	461	\$10,000	\$10,000					
		Dry Transformers - (2) Spares for Admin and Prosser facilities	460	\$6,500	\$6,500					
		Replacement of Stairs & Ramp (Operations Center)	462	\$75,000		\$125,000				
		Communication Room A/C Replacement	497		\$60,000					
		Auto Shop A/C Replacement	495		\$16,000					
		HVAC - OPS Controls	507			\$100,000				
		HVAC replace - Admin (Commission Rm, Auditorium, South Wing)	506			\$98,500				
		Dist. System Improvements/Projected Capital Facilities	Null				\$101,500	\$101,500	\$200,000	\$200,000
		HVAC replacement - Admin (2 units)	Null				\$98,500			
		HVAC replacement - Admin (3 units)	Null					\$98,500		
		Total		\$121,500	\$122,500	\$323,500	\$200,000	\$200,000	\$200,000	\$200,000
	LINE - Line Department	Misc. Construction Capital Expense - Line Department	60	\$67,500	\$67,500	\$67,500	\$67,500	\$67,500	\$67,500	\$67,500
		Pole Stubbing	64	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
		Locator	463	\$12,200	\$12,200					
		Projected Capital Equip - Line	60				\$15,000	\$45,000	\$45,000	\$45,000
		Drone Replacement	Null				\$30,000			
		Total		\$89,700	\$89,700	\$77,500	\$122,500	\$122,500	\$122,500	\$122,500
	MESH - Meter Shop	Communications Equipment/800 MHz Radios	49	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
		Multiform Six Position Meter Test Board	465	\$30,000	\$30,000					
		Revolution PQ Recorder	467	\$18,811	\$18,811					
		Recloser/Test Break-Out Box	466	\$7,561						
		Bolt Single Phase Recorder	464	\$6,237						
		Single Phase Meter Tester	494		\$11,000					
		Fluke Cable Tester	510			\$15,000				
		9S Socket Recorder - Power Quality	509			\$13,300				
		12S Socket Recorder - Power Quality	508			\$13,300				
		Probe Well Meter Test Equipment	431				\$15,000		\$15,000	
		Three Phase PMI Meter Socket Power Quality Recorder	433				\$15,000		\$15,000	
		Power Quality Recorder/Meter Base Use	396				\$10,000		\$10,000	
		Projected Capital - Meter Shop	Null					\$40,000		\$40,000
		Total		\$67,609	\$64,811	\$46,600	\$45,000	\$45,000	\$45,000	\$45,000
	XFSH - Transformer Shop	Misc. Construction Capital Expense - Transformer Shop	61	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
		Portable Onsite DGA (Kelman)	471	\$40,000	\$40,000					
		Tekton Tool Cabinet/Kit	473	\$10,589	\$10,589					
		Megger M0M2 Micro Ohm Meter	470	\$9,444	\$9,444					
		Stinger Kit (for working on 115 switches)	472	\$9,195	\$9,195					
		Anderson Crimp	469	\$5,755	\$5,755					
		FLIR Acoustic Imaging Camera for Partial Discharge	511			\$20,000				
		Hi-pot Tool (Back-up option if current can not be fixed)	512			\$20,000				
		Megger CSU600A/AT	513			\$8,000				
		Projected Capital - Transformer Shop	Null				\$40,000	\$40,000	\$40,000	\$40,000

Capital Requirements Plan
General Plant - 2026 Budget

Project Group	Project	Project Name	Bu Number	2025 Original Budget	2025 Amended Budget	2026	2027	2028	2029	2030	
General Plant	Transformer Shop	Total		\$84,983	\$84,983	\$58,000	\$50,000	\$50,000	\$50,000	\$50,000	
	AUTO - Auto Shop	A/C Recycler Recharge R134A Coolant	505			\$9,000					
		A/C Recycler Recharge R1234YF Coolant	Null				\$10,000				
		Total				\$9,000	\$10,000				
	OTH - Other	Projected Capital Equip - Ops	66	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	
		Total		\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	
	Total			\$368,792	\$366,994	\$519,600	\$432,500	\$422,500	\$422,500	\$422,500	
Transportation	LDVH - Light-Duty Vehicles (Pickups & Cars)	Transformer Shop - Foreman Truck (Replacing #146, Arrived Q1 2025)	468	\$48,000	\$48,000						
		Foreman Truck - Prosser (Replacing #168)	517			\$95,000					
		Foreman Truck - Kennewick (Replacing #175)	516			\$95,000					
		Maintenance Truck (Replacing #158)	523			\$90,000					
		Engineering Vehicle 1/2 ton crew cab	514			\$50,000					
		Foreman Truck (Replacing #188)	Null				\$95,000				
		Meter Shop 2,500 Pickup (Replacing #120)	Null				\$95,000				
		Locate Truck (Replacing #190)	Null				\$50,000				
		Meter Shop 2,500 Pickup (Replacing #121)	Null						\$95,000		
		Total		\$48,000	\$48,000	\$330,000	\$240,000		\$95,000		
	HDVH - Heavy-Duty Vehicles (Aerial Lifts)	Kennewick Bucket Truck (Replacing #166) (Under Contract, Arriving Q4 2025)	342	\$342,000	\$342,000						
		Bucket Truck - Prosser (Replacing #73) (Under Contract Arriving Q4 2025)	347	\$340,000	\$340,000						
		Service Truck - Kennewick (Replacing #184) (Under Contract Arriving Q4 2025)	398	\$235,000	\$235,000						
		Service Truck - Kennewick (Replacing #198)	515			\$280,000					
		Service Truck - Prosser (Replacing #189)	Null				\$300,000				
		Bucket Truck - Kennewick (Replacing #149)	Null				\$300,000				
		80' High Reach Bucket - Kennewick (Replacing #90)	Null					\$360,000			
		Dump Truck (Replacing #99)	Null					\$300,000			
		Line Truck/Pole Setter (Replacing #170)	Null						\$300,000		
		Yard Dump Truck (Replacing #100)	Null						\$180,000		
		Line Truck (Replacing #TBD)	Null							\$300,000	
		Projected Capital - Transportation	Null							\$300,000	
		Total		\$917,000	\$917,000	\$280,000	\$600,000	\$660,000	\$480,000	\$600,000	
		EQUI - Equipment / Trailers	Warehouse Forklift (Replacing #108)	Null					\$300,000		
	Total							\$300,000			
	Total			\$965,000	\$965,000	\$610,000	\$840,000	\$960,000	\$575,000	\$600,000	
	Grand Total				\$1,333,792	\$1,331,994	\$1,129,600	\$1,272,500	\$1,382,500	\$997,500	\$1,022,500

Capital Requirements Plan
Information Technoogy (IT) - 2026 Budget

Project	Project Name	Bu Number	2025 Original Budget	2025 Amended Budget	2026	2027	2028	2029	2030
ENAP - Enterprise Applications	iVUE Enhancements	31	\$69,725	\$38,227	\$10,000				
	Survalent ICCP Software Plug-In	408	\$7,317	\$7,190					
	Total		\$77,042	\$45,416	\$10,000				
NETI - Network Infrastructure	Cisco Blade Server	44	\$380,000	\$380,000	\$400,000	\$350,000	\$400,000	\$250,000	\$150,000
	Network Switch Purchase	33	\$150,000	\$150,000	\$75,000	\$75,000	\$75,000	\$100,000	\$150,000
	Multi-Function Printer	302	\$30,000	\$30,000	\$15,000	\$30,000	\$15,000	\$30,000	\$30,000
	Windows Datacenter Licenses	38	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$35,000	\$40,000
	External Firewalls	474	\$150,000	\$150,000			\$150,000		
	Fabric Interconnects	388	\$120,000	\$120,000				\$140,000	
	Data Center	430	\$434,685						
	Storage Area Network (SAN) Upgrade	267			\$150,000			\$150,000	\$225,000
	Enterprise Infrastructure Backup Storage Replacement	525			\$450,000				
	Next Gen Wi-Fi	Null				\$125,000			
	Data Loss Prevention	Null				\$75,000			
	UPS Replacement	455					\$100,000		
	Total		\$1,289,685	\$855,000	\$1,115,000	\$680,000	\$765,000	\$705,000	\$595,000
OTEC - Operational Technology	OT Telecomm Network Upgrade	481	\$737,118	\$391,608	\$1,792,320	\$3,394,000	\$1,745,500	\$1,341,000	\$300,000
	Substation Router Replacements	483	\$100,000	\$100,000	\$100,000				
	Fiber Build H2F	482	\$300,000	\$300,000					
	Fiber Build - Badger Canyon TGB site	482	\$250,000	\$250,000					
	OT Network Monitoring Hardware	480	\$59,081	\$58,993					
	Fiber Build - Cold Creek	482			\$150,000				
	SCADA Dispatch Board replacement	Null					\$500,000		
	Dispatch Data Wall hardware upgrade	Null					\$250,000		
	TGB Replacements	Null						\$200,000	
	Total		\$1,446,199	\$1,100,600	\$2,042,320	\$3,394,000	\$2,495,500	\$1,541,000	\$300,000
SEC - Security	Security Systems - Radio Sites	222	\$250,000	\$250,000					
	Enterprise Security System - Intrusion Detection	222	\$38,550	\$38,314					
	Security Systems - Substations	222	\$16,937		\$266,630	\$260,000	\$250,000		
	Kennewick Lobby Remodel	420	\$850,000		\$850,000				
	Labor - Security System Upgrades	222			\$83,150	\$5,000	\$5,000		
	Security Systems - new data center	222			\$25,000				
	Security Systems - Cameras	222			\$25,000				
	Enterprise Security System - Operations Building Expansion	222					\$250,000	\$250,000	
	Enterprise Security System - Intrusion Detection District Fencing	222					\$25,000		
	Enterprise Security System	222							\$250,000
	Total		\$1,155,487	\$288,314	\$1,249,780	\$265,000	\$530,000	\$250,000	\$250,000
DABI - Data Analytics/Business Intelligence	Increase SQL Server Licenses cores	271			\$55,000				
	Total				\$55,000				

Capital Requirements Plan
Information Technology (IT) - 2026 Budget

Project	Project Name	Bu Number	2025 Original Budget	2025 Amended Budget	2026	2027	2028	2029	2030
OTH - Other	Replacement of Web Filtering	Null				\$50,000			
	Adjustment to Annual Minimum of \$800,000	Null							\$650,000
	Total					\$50,000			\$650,000
Grand Total			\$3,968,413	\$2,289,331	\$4,472,100	\$4,389,000	\$3,790,500	\$2,496,000	\$1,795,000

DRAFT

Capital Requirements Plan
Capital Contributions (CIAC) - 2026 Budget

Project Group	Project	Project Name	Bu Number	2025 Original Budget	2025 Amended Budget	2026	2027	2028	2029	2030
Transmission Projects	24 - Transmissio..	Angus Franklin - Tower Upgrade (Contract 95-23-01)	0	(\$87,100)	(\$87,100)	(\$87,100)	(\$87,100)	(\$87,100)	(\$87,100)	(\$87,100)
	Total			(\$87,100)	(\$87,100)	(\$87,100)	(\$87,100)	(\$87,100)	(\$87,100)	(\$87,100)
Customer Growth	23 - Substations	Sun Heaven Substation #3	489		(\$1,254,778)	(\$2,759,958)				
	30 - Sum Base Gr..	Distribution Base Growth	140	(\$3,796,107)	(\$3,796,107)	(\$3,564,300)	(\$3,564,300)	(\$3,564,300)	(\$3,564,300)	(\$4,046,236)
	Total			(\$3,796,107)	(\$5,050,885)	(\$6,324,258)	(\$3,564,300)	(\$3,564,300)	(\$3,564,300)	(\$4,046,236)
Repair & Replace	17 - Dist System ..	Rattlesnake Overhead to Underground Conversion (DOE) (WO #713775)	405		(\$455,077)					
	Total				(\$455,077)					
Other	19 - NESC Stand..	JU - NESC Compliance Program	145	(\$75,000)	(\$75,000)	(\$75,000)	(\$75,000)	(\$75,000)	(\$75,000)	(\$75,000)
	Total			(\$75,000)	(\$75,000)	(\$75,000)	(\$75,000)	(\$75,000)	(\$75,000)	(\$75,000)
Broadband	05 - BB Fiber Lin..	Capital Contributions in Aid to Construction	135	(\$75,000)	(\$75,000)	(\$75,000)	(\$75,000)	(\$75,000)	(\$75,000)	(\$75,000)
	Total			(\$75,000)	(\$75,000)	(\$75,000)	(\$75,000)	(\$75,000)	(\$75,000)	(\$75,000)
Grand Total				(\$4,033,207)	(\$5,743,062)	(\$6,561,358)	(\$3,801,400)	(\$3,801,400)	(\$3,801,400)	(\$4,283,336)



Power Supply Plan

Tab 10

DRAFT

Public Utility District No. 1 of Benton County

Power Supply Plan

2026-2030

TABLE OF CONTENTS

Executive Summary.....	3
Section 1: Load Forecast	4
Section 2: BPA Power Costs	6
Section 3: Non-BPA Resource Costs.....	9
Packwood Hydroelectric	9
Nine Canyon Wind	10
White Creek Wind.....	11
Renewable Energy Credits	12
Section 4: Transmission Costs.....	13
Section 5: Administration Costs.....	14
Section 6: Conservation	14
Section 7: Five-Year Budget Detail.....	15
Section 8: Comparison to Last Year	16

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	2026	2027	2028	2029	2030
BPA Power	68,269,585	68,113,997	68,307,053	69,473,799	70,629,296
Non-BPA Resources	3,334,689	3,464,113	2,750,428	2,571,941	3,185,697
Transmission	11,954,003	11,917,362	12,220,118	13,604,046	13,849,880
Administration	1,487,625	1,543,715	1,602,238	1,663,312	1,727,062
Conservation	317,338	406,856	536,908	572,931	615,633
Total Net Power Costs	\$85,363,240	\$85,446,043	\$85,416,745	\$87,886,029	\$90,007,568

This Power Supply Plan incorporates the District's 2025 Load Forecast¹ and its 10-year resource plan², as shown below in **Figure 1**.

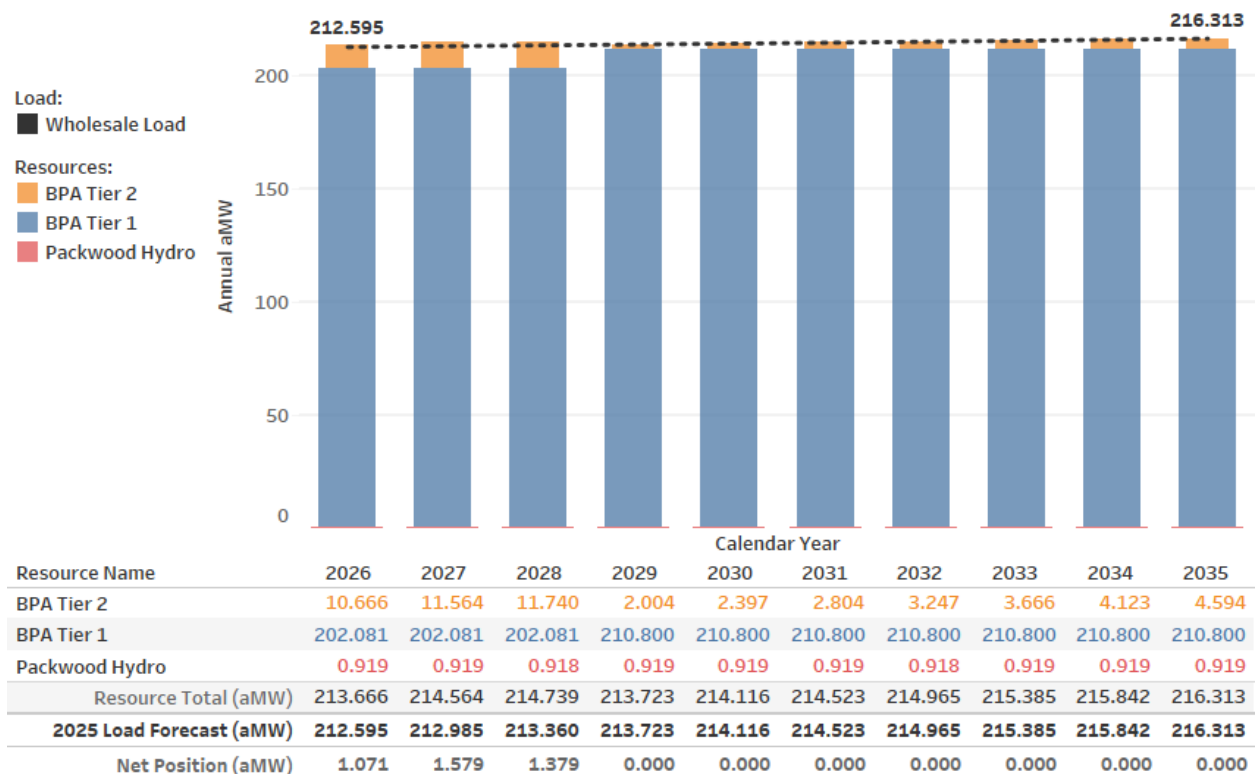


Figure 1: 10-Year Resource Plan

¹ [2025 Load Forecast](#) – Resolution No. 2694, May 13, 2025

² Resource plan reflects Provider of Choice Contract High Water Mark estimate per BPA's October 8, 2025, model.

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
2026	4,912	3,848	8,760	1,111,620	750,711	1,862,331	212.6	434.7
2027	4,912	3,848	8,760	1,113,662	752,090	1,865,752	213.0	433.9
2028	4,912	3,872	8,784	1,118,679	755,479	1,874,158	213.4	434.0
2029	4,912	3,848	8,760	1,117,519	754,695	1,872,214	213.7	431.9
2030	4,912	3,848	8,760	1,119,575	756,084	1,875,658	214.1	430.9

Table 1-2: Monthly Load Forecast

Year	Month	HLH Hours	LLH Hours	Total Hours	HLH MWh	LLH MWh	Total MWh	Total aMW	Peak MW
2026	Jan	416	328	744	83,850	65,086	148,936	200.2	313.7
2026	Feb	384	288	672	75,789	51,763	127,552	189.8	301.7
2026	Mar	416	327	743	74,129	48,747	122,875	165.4	244.9
2026	Apr	416	304	720	76,725	49,225	125,950	174.9	235.5
2026	May	400	344	744	93,761	66,138	159,899	214.9	335.4
2026	Jun	416	304	720	123,103	76,473	199,576	277.2	420.5
2026	Jul	416	328	744	140,907	98,063	238,970	321.2	434.7
2026	Aug	416	328	744	124,305	74,803	199,109	267.6	408.0
2026	Sep	400	320	720	81,403	54,095	135,498	188.2	310.6
2026	Oct	432	312	744	73,137	46,801	119,938	161.2	223.8
2026	Nov	384	337	721	74,624	53,511	128,135	177.7	249.9
2026	Dec	416	328	744	89,885	66,007	155,893	209.5	302.4
2027	Jan	400	344	744	84,004	65,205	149,209	200.6	312.3
2027	Feb	384	288	672	75,928	51,858	127,786	190.2	300.4
2027	Mar	432	311	743	74,265	48,836	123,101	165.7	243.4
2027	Apr	416	304	720	76,866	49,315	126,181	175.3	234.1
2027	May	400	344	744	93,934	66,259	160,193	215.3	334.2
2027	Jun	416	304	720	123,329	76,614	199,943	277.7	419.5
2027	Jul	416	328	744	141,166	98,243	239,409	321.8	433.9
2027	Aug	416	328	744	124,533	74,941	199,474	268.1	407.2
2027	Sep	400	320	720	81,553	54,195	135,747	188.5	309.6
2027	Oct	416	328	744	73,272	46,887	120,158	161.5	222.7
2027	Nov	400	321	721	74,761	53,610	128,371	178.0	248.9
2027	Dec	416	328	744	90,051	66,128	156,179	209.9	301.6
2028	Jan	400	344	744	84,383	65,499	149,882	201.5	312.3
2028	Feb	400	296	696	76,270	52,092	128,362	184.4	289.7
2028	Mar	432	311	743	74,600	49,056	123,656	166.4	243.0
2028	Apr	400	320	720	77,212	49,537	126,750	176.0	233.6
2028	May	416	328	744	94,357	66,558	160,915	216.3	334.1
2028	Jun	416	304	720	123,885	76,959	200,844	278.9	419.7
2028	Jul	400	344	744	141,802	98,685	240,487	323.2	434.0
2028	Aug	432	312	744	125,095	75,278	200,373	269.3	407.2

Year	Month	HLH Hours	LLH Hours	Total Hours	HLH MWh	LLH MWh	Total MWh	Total aMW	Peak MW
2028	Sep	400	320	720	81,920	54,439	136,359	189.4	309.2
2028	Oct	416	328	744	73,602	47,098	120,700	162.2	221.8
2028	Nov	400	321	721	75,098	53,851	128,949	178.8	248.0
2028	Dec	400	344	744	90,456	66,426	156,883	210.9	300.9
2029	Jan	416	328	744	84,295	65,431	149,726	201.2	310.0
2029	Feb	384	288	672	76,191	52,038	128,229	190.8	298.0
2029	Mar	432	311	743	74,522	49,005	123,527	166.3	240.8
2029	Apr	400	320	720	77,132	49,486	126,618	175.9	231.5
2029	May	416	328	744	94,259	66,489	160,748	216.1	331.9
2029	Jun	416	304	720	123,756	76,879	200,636	278.7	417.5
2029	Jul	400	344	744	141,655	98,583	240,238	322.9	431.9
2029	Aug	432	312	744	124,965	75,200	200,165	269.0	405.2
2029	Sep	384	336	720	81,835	54,382	136,217	189.2	307.3
2029	Oct	432	312	744	73,525	47,049	120,575	162.1	220.0
2029	Nov	400	321	721	75,020	53,795	128,815	178.7	246.3
2029	Dec	400	344	744	90,362	66,357	156,720	210.6	299.2
2030	Jan	416	328	744	84,450	65,551	150,002	201.6	309.1
2030	Feb	384	288	672	76,331	52,133	128,464	191.2	297.0
2030	Mar	416	327	743	74,659	49,096	123,755	166.6	239.7
2030	Apr	416	304	720	77,274	49,577	126,851	176.2	230.3
2030	May	416	328	744	94,432	66,611	161,044	216.5	330.9
2030	Jun	400	320	720	123,984	77,021	201,005	279.2	416.6
2030	Jul	416	328	744	141,915	98,764	240,680	323.5	430.9
2030	Aug	432	312	744	125,195	75,339	200,533	269.5	404.1
2030	Sep	384	336	720	81,986	54,482	136,468	189.5	306.0
2030	Oct	432	312	744	73,661	47,136	120,796	162.4	218.5
2030	Nov	400	321	721	75,158	53,894	129,052	179.0	244.8
2030	Dec	400	344	744	90,529	66,479	157,008	211.0	297.7

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.

- 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 10% 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 \$
2026	BP-26	\$2,141,296.00	212.747	202.081	7,110	2.84239	\$73,036,776
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	212.852	210.800	7,250	2.90759	\$79,941,984
2030	BP-29	\$2,291,186.72	213.112	210.800	7,250	2.90759	\$79,941,984
2031	BP-31	\$2,405,746.06	213.516	210.800	7,250	2.90759	\$80,941,257

- 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 \$
2026	BP-26	(\$366,092.00)	2.84239	(\$12,486,912)
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)	2.90759	(\$12,773,340)
2030	BP-29	(\$366,092.00)	2.90759	(\$12,773,340)
2031	BP-31	(\$366,092.00)	2.90759	(\$12,773,340)

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

5. **Tier 2:** The District has elected to take Tier 2 energy from BPA to serve its above RHW needs. The District's above RHW 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 RHW aMW
2026	BP-26	\$70.66	10.666
2027	BP-26	\$67.40	11.564
2028	BP-26	\$67.70	11.740
2029	BP-29	\$75.00	2.052
2030	BP-29	\$75.00	2.312
2031	BP-31	\$75.00	2.716

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. **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.
9. **Financial Reserve Policy (FRP) Surcharge:** BPA added the FRP surcharge in the BP-20 rate case. It is a provision to add \$30M to rates if power reserves for risk are below 60 days cash on hand. The FRP is not expected to be called.
10. **Reserve Distribution Clause (RDC) Credit:** No RDC credit is assumed.

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	1/1/2028
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
2026	\$517,488	(\$78,799)	\$438,689	11,065	\$39.65
2027	\$540,888	(\$78,756)	\$462,132	11,065	\$41.77
2028	\$564,996	(\$79,315)	\$485,681	11,095	\$43.77
2029	\$607,746	(\$78,640)	\$529,106	11,065	\$47.82
2030	\$651,774	(\$78,708)	\$573,066	11,065	\$51.79

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
2026	\$289,152	\$1,334,472	\$125,652	\$1,749,276	19,832	\$88.20
2027	\$289,152	\$1,334,472	\$125,652	\$1,749,276	19,832	\$88.20
2028	\$289,152	\$1,334,472	\$125,652	\$1,749,276	19,904	\$87.89
2029	\$256,524	\$1,511,922	\$125,652	\$1,894,098	19,832	\$95.51
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 \$
2026	(\$863,475)
2027	(\$963,166)
2028	(\$1,019,677)
2029	(\$1,032,434)
2030	(\$488,037)

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 January 1, 2028, however, operation is assumed only through November 2027, consistent with the other White Creek contract.

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

Calendar Year	Contract \$/MWh	Estimated MWh	Total
2026	\$74.23	8,760	\$650,255
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 at the end of November 2027.

Table 3-6: White Creek - WCWI Annual Costs

Calendar Year	Amortized Capital	O&M + Capital	Total	MWh	\$/MWh
2026	\$578,400	\$594,759	\$1,173,159	17,520	\$66.96
2027	\$530,200	\$578,928	\$1,109,128	16,401	\$67.63

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 3-8**.

Table 3-8: White Creek Annual Sales

Calendar Year	Sales \$
2026	(\$1,028,287)
2027	(\$1,036,320)

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

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 contract to purchase 60,000 unbundled RECs per year, from 2019 through 2028, at a cost of \$5.90/REC.
2. *RPS Advisors* - Firm contract to purchase 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 its RPS and Clean Energy Transformation Act (CETA) targets going forward. This budget assumes a new 5-year REC contract for 40,000 RECs starting in 2026, a new 4-year contract for 20,000 RECs starting in 2027 and a new 5-year contract for 70,000 RECs starting in 2030. The new RECs are assumed to be \$16.00 each. The annual budget for the existing and planned contracts is shown below in **Table 3-9**.

Table 3-9: Renewable Energy Credit Annual Costs

Contract	2026	2027	2028	2029	2030
3 Degrees	\$354,000	\$354,000	\$354,000		
RPS Advisors	\$220,000	\$220,000	\$220,000	\$220,000	
New Contract 1	\$640,000	\$640,000	\$640,000	\$640,000	\$640,000
New Contract 2		\$320,000	\$320,000	\$320,000	\$320,000
New Contract 3					\$1,120,000
WREGIS fees	\$1,082	\$1,114	\$1,147	\$1,182	\$1,217
Total	\$1,215,082	\$1,535,114	\$1,535,147	\$1,181,182	\$2,081,217

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 92.0% of the District's non-coincident system peak forecast.
- 2) **NT Scheduling, Control & Dispatch (SCD):** Assumes BP-26 rate with 7% increase in FY2029.
- 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 BP-26 rate with 7% increase in FY2029.
- 4) **PTP Long Term Firm SCD:** Assumes BP-26 rate with 7% increase in FY2029.
- 5) **Regulation & Frequency Response:** Assumes BP-26 rate with 7% increase in FY2029.
- 6) **Operating Reserves – Spinning:** Spinning Reserves are 3% of total transmission schedules for generation and 3% of schedules for load. Assumes BP-26 rate with 7% increase in FY2029.
- 7) **Operating Reserves – Supplemental:** Like spinning reserves, supplemental reserves are 3% of total transmission schedules for generation and 3% of schedules for load. Assumes BP-26 rate with 7% increase for FY2029.
- 8) **Reliability Coordinator Services – RC West:** Assumes BP-26 rate with 7% increase for FY2029.
- 9) **Compliance Services – WECC:** Assumes BP-26 rate with 7% increase for FY2029.
- 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)

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.

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
2026	\$2,620,651	(\$2,303,313)	\$317,338
2027	\$2,321,864	(\$1,915,008)	\$406,856
2028	\$2,619,000	(\$2,082,092)	\$536,908
2029	\$2,598,839	(\$2,025,908)	\$572,931
2030	\$2,589,725	(\$1,974,092)	\$615,633

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	2026	2027	2028	2029	2030
BPA Power						
Composite Charge	555.07	73,036,776	73,036,776	74,763,078	79,941,984	80,941,257
Non-Slice Charge (Credit)	555.08	(12,486,912)	(12,486,912)	(12,558,519)	(12,773,340)	(12,773,340)
Load Shaping HLH	555.1	(1,883,883)	(1,929,893)	(1,901,549)	(1,821,567)	(1,800,622)
Load Shaping LLH	555.11	2,471,731	2,417,888	2,553,493	2,876,305	2,886,204
Demand	555.05	4,290,545	4,032,111	3,662,048	3,515,496	3,446,199
Tier 2	555.06	6,658,950	6,861,649	5,565,765	1,391,242	1,585,919
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	(161,301)	(161,301)	(120,942)	0	0
BPA Adjustments - CRAC/RDC	555/555.09	0	0	0	0	0
BPA Power Subtotal		\$68,269,585	\$68,113,997	\$68,307,053	\$69,473,799	\$70,629,296
Non-BPA Resources						
Packwood Hydro	555.5	438,689	462,132	485,681	529,106	573,066
Nine Canyon Wind	555.5	1,749,276	1,749,276	1,749,276	1,894,098	1,019,460
White Creek Wind	555.5	1,823,415	1,717,076	0	0	0
REC Purchases	555.52	1,215,072	1,535,112	1,535,148	1,181,172	2,081,208
Power Market Purchases	555.5	0	0	0	0	0
Power Market Sales	447.1	(1,891,763)	(1,999,483)	(1,019,677)	(1,032,435)	(488,037)
REC Sales	456.5	0	0	0	0	0
Non-BPA Resources Subtotal		\$3,334,689	\$3,464,113	\$2,750,428	\$2,571,941	\$3,185,697
Transmission						
Network Integration (NT) Service Charge	565.05	8,345,494	8,316,090	8,539,520	9,491,914	9,649,479
NT Scheduling, Control & Dispatch (SCD)	565.05	1,596,741	1,591,116	1,633,863	1,816,086	1,846,233
Point-to-Point (PTP) Long Term Firm	565.05	24,516	24,516	25,434	28,188	28,893
PTP Long Term Firm SCD	565.05	4,692	4,692	4,869	5,400	5,535
Regulation & Frequency Response	565.05	800,801	802,274	832,108	925,811	947,633
Spinning Reserves	565.05	749,232	750,608	778,519	866,189	886,602
Supplemental Reserves	565.05	384,880	385,588	399,925	444,963	455,446
Reliability Coordinator Services RC West	565.05	55,869	55,971	58,053	64,593	66,113
Compliance Services-WECC	565.05	111,741	111,947	116,108	129,183	132,227
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	565.5	48,318	42,841	0	0	0
Transfer Service Delivery Charge DOE-251	565.3	0	0	0	0	0
Transfer River System Credit BREA/KPUD	456.1	(179,616)	(179,616)	(179,616)	(179,616)	(179,616)
Use of Facilities BREA	456.1	(1,700)	(1,700)	(1,700)	(1,700)	(1,700)
Transmission Subtotal		\$11,954,003	\$11,917,362	\$12,220,118	\$13,604,046	\$13,849,880
Administration						
BPUD Internal	557	1,035,600	1,066,668	1,098,668	1,131,628	1,165,577
BPUD Consulting	557	35,000	35,000	35,000	35,000	35,000
TEA Resource Management Agreement	557.01	417,025	442,047	468,570	496,684	526,485
Administration Subtotal		\$1,487,625	\$1,543,715	\$1,602,238	\$1,663,312	\$1,727,062
Conservation						
BPUD Conservation Program	908.3x	2,620,651	2,321,864	2,619,000	2,598,839	2,589,725
BPA Energy Efficiency Incentive	557.71	(2,303,313)	(1,915,008)	(2,082,092)	(2,025,908)	(1,974,092)
Conservation Subtotal		\$317,338	\$406,856	\$536,908	\$572,931	\$615,633
Total Net Power Costs		\$85,363,240	\$85,446,043	\$85,416,745	\$87,886,029	\$90,007,568

SECTION 8: COMPARISON TO LAST YEAR

The District's 2026 budget compared to the 2025 original budget is shown below in **Table 8-1**.

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

Cost Category - Description	Account	2026	2025 Original Budget	Cost \$ Increase/ (Decrease)	Cost % Change	Notes
BPA Power						
Composite Charge	555.07	73,036,776	71,550,046	1,486,730	2%	BP-26 rate changes and lower TOCA with new RHWM
Non-Slice Charge (Credit)	555.08	(12,486,912)	(12,287,629)	(199,283)	-2%	"
Load Shaping HLH	555.1	(1,883,883)	(188,936)	(1,694,947)	-897%	BP-26 monthly rate changes and new RHWM/BPA system shape, & 2025 Load Forecast
Load Shaping LLH	555.11	2,471,731	1,384,769	1,086,962	78%	"
Demand	555.05	4,290,545	4,146,959	143,586	3%	BP-26 monthly rate changes & 2025 Load Forecast
Tier 2	555.06	6,658,950	6,189,649	469,301	8%	BP-26 rate increase and new BP-26 RHWM
Irrigation Rate Discount	555.12	(3,656,321)	(3,612,607)	(43,714)	-1%	BP-26 rate change
BPA Prepay Credit	555.72	(161,301)	(161,256)	(45)	0%	
BPA Power Subtotal		\$68,269,585	\$67,020,995	\$1,248,590	1.9%	
Non-BPA Resources						
Packwood Hydro	555.5	438,689	438,875	(186)	0%	
Nine Canyon Wind	555.5	1,749,276	1,749,246	30	0%	
White Creek Wind	555.5	1,823,415	1,819,731	3,684	0%	
REC Purchases	555.52	1,215,072	1,344,560	(129,488)	-10%	No TEA WCWI REC purchase
Power Market Purchases	555.5	0	750,000	(750,000)	-	Capacity purchase ends Aug 2025
Power Market Sales	447.1	(1,891,763)	(3,461,291)	1,569,528	45%	Lower wind sales forecast, & end of \$1.3M capacity revenue
REC Sales	456.5	0	(1,083,195)	1,083,195	-	No TEA WCWI REC sale
Non-BPA Resources Subtotal		\$3,334,689	\$1,557,926	\$1,776,763	114%	
Transmission						
Network Integration (NT) Service Charge	565.05	8,345,494	7,468,290	877,204	12%	BP-26 rate changes & 2025 load forecast
NT Scheduling, Control & Dispatch (SCD)	565.05	1,596,741	1,440,206	156,535	11%	"
Point-to-Point (PTP) Long Term Firm	565.05	24,516	21,108	3,408	16%	"
PTP Long Term Firm SCD	565.05	4,692	4,083	609	15%	"
Regulation & Frequency Response	565.05	800,801	807,706	(6,905)	-1%	"
Spinning Reserves	565.05	749,232	668,133	81,099	12%	"
Supplemental Reserves	565.05	384,880	413,977	(29,097)	-7%	"
Reliability Coordinator Services RC West	565.05	55,869	74,903	(19,034)	-25%	"
Compliance Services-WECC	565.05	111,741	66,789	44,952	67%	"
Packwood Real Power Losses	565.05	13,035	14,220	(1,185)	-8%	
White Creek to Rock Creek KPUD	565.5	48,318	48,336	(18)	0%	
Transfer Service Delivery Charge DOE-251	565.3	0	733	(733)	-	Charge removed in BP-26
Transfer River System Credit BREA/KPUD	456.1	(179,616)	(181,848)	2,232	1%	
Use of Facilities BREA	456.1	(1,700)	(1,700)	0	0%	
Transmission Subtotal		\$11,954,003	\$10,844,936	\$1,109,067	10%	
Administration						
BPUD Internal	557	1,035,600	1,010,338	25,262	3%	
BPUD Consulting	557	35,000	60,000	(25,000)	-42%	
TEA Resource Management Agreement	557.01	417,025	424,000	(6,975)	-2%	
Administration Subtotal		\$1,487,625	\$1,494,338	(\$6,713)	-0.4%	
Conservation						
BPUD Conservation Program	908.3x	2,620,651	2,144,200	476,451	22%	
BPA Energy Efficiency Incentive	557.71	(2,303,313)	(1,850,000)	(453,313)	-25%	
Conservation Subtotal		\$317,338	\$294,200	\$23,138	8%	
Total Net Power Costs		\$85,363,240	\$81,212,395	\$4,150,845	5.1%	