

## FY26 Budget Pro Forma

2026 Budget September 3 Agenda

430 - Gas Operating Fund

	FY25	FY26	FY27	FY28	FY29	FY30
	Adopted	Budget	Budget	Budget	Budget	Budget
<b>All Accounts</b>	34,507,232	35,335,406	36,330,605	37,367,514	38,449,508	39,577,874
<b>Expenditures</b>	34,507,232	35,335,406	36,330,605	37,367,514	38,449,508	39,577,874
<b>Personnel Services</b>	3,660,645	3,821,204	3,955,364	4,094,916	4,240,117	4,391,237
511000 - Salaries	2,722,553	2,827,896	2,912,733	3,000,115	3,090,119	3,182,822
511200 - Capitalized Wages	(648,003)	(667,443)	(687,466)	(708,090)	(729,333)	(751,213)
511300 - Salary Enhancements	114,347	113,116	116,509	120,005	123,605	127,313
511500 - Temporary Wages	178,064	183,406	188,908	194,575	200,413	206,425
512000 - Overtime	127,621	131,450	135,393	139,455	143,639	147,948
512400 - Other Salary Items	2,160	2,160	2,225	2,292	2,360	2,431
515000 - Pension- Current	441,435	456,384	470,076	484,178	498,703	513,664
515100 - Pension- MAP	160,123	165,995	170,975	176,104	181,387	186,829
515600 - Mandatory Medicare	41,166	42,676	43,956	45,275	46,633	48,032
516000 - Health Benefits	443,655	488,100	522,267	558,825	597,943	639,799
516020 - Health Benefits - OPEB	26,913	27,720	28,552	29,409	30,291	31,200
516100 - Flex Benefits	79,509	79,509	81,894	84,351	86,882	89,488
518000 - Vacancy Factor of 3%	(28,898)	(29,765)	(30,658)	(31,578)	(32,525)	(33,501)
<b>Operating Expenditures</b>	12,382,680	12,679,866	13,123,659	13,582,989	14,058,390	14,550,436
521010 - Advertising	96,397	98,711	102,165	105,741	109,442	113,273
521020 - Custodial/Janitorial Services	12,086	12,376	12,809	13,258	13,722	14,202
521030 - Printing/Reproduction Services	1,486	1,522	1,575	1,630	1,687	1,746
521040 - Unclassified Professional Fees	126,222	129,251	133,775	138,457	143,303	148,319
521060 - System Dispatch Services	154,243	157,945	163,473	169,194	175,116	181,245
521080 - System Collection	30,067	30,789	31,866	32,982	34,136	35,331
521100 - Veh & Other Equip R&M Non Cap	4,029	4,126	4,270	4,420	4,574	4,734
521180 - Unclassified Contractual Srvcs	18,170	18,606	19,257	19,931	20,629	21,351
522080 - Mobile Devices/Phone Services	19,951	20,430	21,145	21,885	22,651	23,444
523020 - Food Products/Services	2,014	2,062	2,135	2,209	2,287	2,367
523030 - Gasoline/Fuel	134	137	142	147	152	157
523050 - Postage/Shipping/Freight Chgs	3,155	3,231	3,344	3,461	3,582	3,707
523060 - Office Supplies	9,940	10,179	10,535	10,904	11,285	11,680
523070 - Uniforms & Clothing	8,294	8,493	8,790	9,098	9,416	9,746
523080 - Unclassified Supplies	272,553	279,094	288,863	298,973	309,437	320,267
523090 - Furniture & Equip Non Cap	5,286	5,413	5,602	5,798	6,001	6,211
523140 - Safety Materials & Supplies	5,371	5,500	5,692	5,892	6,098	6,311
524010 - Travel & Training	52,055	53,304	55,170	57,101	59,099	61,168
524020 - Journals & Books	2,137	2,188	2,265	2,344	2,426	2,511
524040 - Membershp/Certificates/License	102,214	104,667	108,330	112,122	116,046	120,108
524070 - Lease Expense- Machines	13,216	13,533	14,007	14,497	15,004	15,530
524080 - Unclassified Charges	6,610	6,769	7,006	7,251	7,505	7,767
530030 - COGS- Natural Gas	11,295,904	11,567,006	11,971,851	12,390,866	12,824,546	13,273,405
540110 - Interest on Deposits	14,678	15,030	15,556	16,101	16,664	17,248
540120 - Bad Debt Expense	102,605	105,068	108,745	112,551	116,490	120,567
580060 - Unclassified Equipment	23,863	24,436	25,291	26,176	27,092	28,041
<b>Internal Service Funds</b>	5,051,974	5,327,642	5,647,298	5,986,135	6,345,304	6,726,023
560010 - Human Resource Expense	77,352	110,391	117,014	124,035	131,477	139,366
560020 - Accounting Expense	116,355	115,999	122,959	130,336	138,157	146,446
560030 - Purchasing Expense	64,988	37,058	39,281	41,638	44,137	46,785
560040 - Information Systems Expense	949,142	1,073,959	1,138,397	1,206,700	1,279,102	1,355,848
560050 - Risk Management Expense	260,181	285,245	302,360	320,501	339,731	360,115
560060 - Radio Communications Expense	41,742	56,558	59,951	63,549	67,361	71,403
560070 - Revenue Collection	202,722	177,224	187,857	199,128	211,076	223,741
560080 - Utility Services Expense	1,942,988	1,991,661	2,111,160	2,237,830	2,372,100	2,514,426
560082 - Facilities and Environmental	245,481	258,326	273,826	290,256	307,671	326,131
560085 - Energy Services	106,480	77,031	81,653	86,552	91,745	97,250
560090 - Vehicle Garage Expense	193,866	187,463	198,711	210,633	223,271	236,668
560095 - Vehicle Fuel	89,172	97,287	103,124	109,311	115,870	122,822
560100 - Vehicle Replacement	271,224	292,248	309,783	328,370	348,072	368,956
560120 - Indirect Costs	293,685	359,512	381,082	403,947	428,184	453,875
560140 - Community Relations Expense	184,370	195,771	207,517	219,968	233,166	247,156
560150 - Diversity and Inclusion Exp	12,226	11,909	12,623	13,381	14,184	15,035
<b>Utilities and Other Expenses</b>	82,702	84,769	86,889	89,062	91,288	93,570
571030 - Utilities - Sanitation	38,858	39,829	40,825	41,846	42,892	43,964

