Rolla Municipal Utilities

FY2027 BUDGET

October 1, 2026 – September 30, 2027

Approved by RBPW

07/28/2026

Rolla Municipal Utilities' FY2027 Budget

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BUDGET SUMMARY ANALYSIS - FY2027 BUDGETED

	FY2027 - BUDGETED			
	ELECTRIC	WATER	POWER PROD	TOTAL
OPERATING REVENUE	$34,618,515	$4,979,649	$1,830,000	$41,428,164
OPERATING EXPENSE	-$34,551,200	-$4,583,800	-$350,000	-$39,485,000
BUDGETED OPERATING MARGIN	**$67,315**	**$395,849**	**$1,480,000**	**$1,943,164**
OTHER REVENUE & EXPENSE	$1,319,175	$935,415	$143,910	$2,398,500
BUDGETED NET INCOME	**$1,386,490**	**$1,331,264**	**$1,623,910**	**$4,341,664**
NON-CASH REVENUE				
Donated Capital Assets (Contributed Capital)	-$96,000	-$54,000	$0	-$150,000
NON-CASH EXPENSE				
Depreciation - RMU **	$1,619,200	$1,210,800	$50,000	$2,880,000
CAPITAL EXPENDITURES **	-$12,346,400	-$6,421,600	-$1,500,000	-$20,268,000
BUDGETED RESERVE TRANSFER	**-$9,436,710**	**-$3,933,536**	**$173,910**	**-$13,196,336**

CASH ACCOUNT FOR FY2027	
AS OF OCTOBER 1, 2027 - budgeted	$9,684,358
Less OCTOBER 1, 2026 - projected	-$21,430,694
CHANGE IN CASH	**-$11,746,336**

Rolla Municipal Utilities
FY2027 BUDGET

OPERATING STATEMENT

	FY2025 ACTUAL	FY2026 PROJECTED	FY2027 BUDGET
OPERATING REVENUE			
Residential Sales	$13,639,982	$15,111,262	$16,533,486
Commercial Sales	$5,402,322	$5,690,600	$5,972,920
Power Service Sales	$7,005,866	$7,341,000	$7,759,380
Industrial Sales	$6,003,660	$6,628,600	$7,137,480
Non Residential Water Sales	$1,235,024	$1,800,630	$1,882,270
Area/Street Lighting	$273,091	$267,606	$270,206
Fire Sprinkler Line Fees	$86,195	$101,820	$101,820
Special Sales (Water)	$278,870	$263,270	$276,150
Miscellaneous Fees	$106,847	$80,000	$80,000
Capacity & Operating Credits (Power Prod)	$370,642	$1,230,000	$1,830,000
Interdepartmental Services - City	$228,518	$289,472	$304,452
Rate Stabilization Electric	-$720,000	-$720,000	-$720,000
Total Operating Revenue	**$33,911,018**	**$38,084,260**	**$41,428,164**
OPERATING EXPENSES			
Transmission	$6,600	$220,000	$30,000
Depreciation - RMU *	$2,065,027	$2,580,000	$2,830,000
Interest on Deposits	$0	$0	$0
Power Purchases (Electric)	$25,092,050	$27,000,000	$27,100,000
2025 Tornado	$0	$1,590,000	$0
Source of Supply (Water)	$556,541	$627,000	$632,000
Treatment (Water)	$64,237	$80,000	$85,000
Distribution	$4,368,381	$3,397,000	$3,512,000
Customer Accounting	$822,430	$890,000	$1,000,000
Administrative and General	$4,972,720	$4,138,000	$3,946,000
Power Production Expenses	$205,837	$260,000	$350,000
Interdept Expenses - City	$29,931	$80,000	$0
Total Operating Expenses	**$38,183,754**	**$40,862,000**	**$39,485,000**
OPERATING MARGIN	**-$4,272,736**	**-$2,777,740**	**$1,943,164**
NON-OPERATING REVENUE			
Interest Revenue	$1,117,820	$800,000	$650,000
Other Revenue	$1,714,130	$1,223,500	$1,748,500
Total Non-Operating Revenue	**$2,831,949**	**$2,023,500**	**$2,398,500**
NET INCOME	**-$1,440,786**	**-$754,240**	**$4,341,664**

** Includes Fiber*
*** Streetlights (City)*
**** Fire protection (City)*

MINIMUM CASH RESERVE & RATE STABILIZATION STATEMENT

To help insure timely completion of capital improvements and enable the utility to meet requirements for large unexpected expenditures, a Minimum Cash Reserve and Rate Stabilization Statement is hereby established. Minimum cash reserves attempts to quantify the minimum amount of cash the utility should keep in reserve, actual cash reserves may vary substantially above the minimum and is dependent on the life cycle of assets that are currently in service. The methodology used in this statement is based on certain assumptions related to percent of operation and maintenance, rate base, debt service, and capital improvements. The establishment of minimum cash reserves should consider a number of factors including:

WORKING CAPITAL LAG

Timing differences between when expenses are incurred and revenues received from customers. Establishing a minimum cash reserve helps to ensure cash exists to pay expenses in a timely manner. Examples of uncertainties that should be considered include financial risks, rate setting policies, and variability in power supply costs.

INVESTMENT IN ASSETS

Catastrophic events may occur that require substantial amounts of cash reserves to replace damaged assets. Some examples of catastrophic events include ice storms, earthquakes, wind storms, floods, frozen water mains, or tornadoes. Many of these catastrophic events may allow the utility to recover the cost of damages from FEMA. However FEMA reimbursements can take between six months to two (2) years to recover. The utility should ensure adequate cash reserves exist to replace assets in a timely fashion. The minimum reserve levels are often combined with emergency funding from banks or bonding agencies.

ANNUAL DEBT SERVICE

Debt service payments do not occur evenly throughout the year and often occurs at periodic times. The utility has to ensure adequate cash reserves exist to fund the debt service payment when the payment is due.

CAPITAL IMPROVEMENT PROGRAM

Some capital improvements are funded through lease/purchases and some through cash reserves. The establishment of a minimum cash reserve level helps to ensure timely replacement or construction of assets.

RATE STABILIZATION FUND

The Rolla Board of Public Works desires to maintain rates competitive with other utilities, mitigate increasing cost and provide rate stability. To mitigate risks associated with our industry we operate a Rate Stabilization Fund for the purpose of maintaining rate competitiveness and rate stability by mitigating cost increases that would otherwise be passed along to our customers.

If certain events occur that result in cash reserves falling below the minimum levels established by the Rolla Board of Public Works, action is needed to restore the cash reserves above the minimum levels. These actions may consider a number of factors including:

- Rate adjustments
- Cost reductions
- Funding of capital improvement programs
- Modification of the assumptions used to determine cash reserve levels

The assumptions should be reviewed annually, and modified if necessary, to reflect the Rolla Board of Public Works and Management's philosophy on minimum cash reserve levels.

MINIMUM CASH RESERVE STATEMENT (continued)

Table A

Minimum Cash Reserve Levels - ELECTRIC & POWER PRODUCTION

Inputs	FY2025	FY2026	FY2027
Operation & Maintenance less Depreciation	$32,823,198	$34,732,000	$32,932,000
Rate Base	$34,477,918	$36,312,951	$45,278,400
Debt Service (annual)	$0	$0	$0
Capital Improvements (5-year plan)	$15,582,072	$13,927,351	$12,346,400
Percentages			
Operation & Maintenance less Depreciation	25%	25%	25%
Rate Base	2%	2%	2%
Debt Service (annual)	50%	50%	50%
Capital Improvements (5-year plan)	15%	15%	15%
Calculations			
Operation & Maintenance less Depreciation	$8,205,799	$8,683,000	$8,233,000
Rate Base	$689,558	$726,259	$905,568
Debt Service (annual)	$0	$0	$0
Capital Improvements (5-year plan)	$2,337,311	$2,089,103	$1,851,960
Min Cash Reserve Level - Elec/PP	**$11,232,669**	**$11,498,362**	**$10,990,528**
	120%	120%	120%
Operating Benchmark - Elec/Pwr Prod	$16,849,003	$13,798,034	$13,188,634
	30%	30%	30%
Rate Stabilization Fund - Elec/Pwr Prod	$3,369,801	$3,449,509	$3,297,158

Table B

Minimum Cash Reserve Levels - WATER

Inputs	FY2025	FY2026	FY2027
Operation & Maintenance less Depreciation	$3,089,693	$3,290,000	$3,373,000
Rate Base	$4,426,218	$8,620,848	$15,042,448
Debt Service (annual)	$175,000	$0	$0
Capital Improvements (5-year plan)	$13,088,973	$11,752,448	$6,421,600
Percentages			
Operation & Maintenance less Depreciation	25%	25%	25%
Rate Base	2%	2%	2%
Debt Service (annual)	50%	50%	50%
Capital Improvements (5-year plan)	15%	15%	15%
Calculations			
Operation & Maintenance less Depreciation	$772,423	$822,500	$843,250
Rate Base	$88,524	$172,417	$300,849
Debt Service (annual)	$87,500	$0	$0
Capital Improvements (5-year plan)	$1,963,346	$1,762,867	$963,240
Min Cash Reserve Level - Water	**$2,911,793**	**$2,757,784**	**$2,107,339**
	120%	120%	120%
Operating Benchmark - Water	$4,367,690	$3,309,341	$2,528,807
	30%	30%	30%
Rate Stabilization Fund - Water	$873,538	$827,335	$632,202

Rolla Municipal Utilities
FY2027 BUDGET

CASH FLOW STATEMENT

SOURCE OF CASH

PROJECTED CASH OCTOBER 1, 2026		**$21,430,694**	
Public Utility Account (General Fund)	$1,898,422		
Public Utility Sweep Account	$0		
Working Fund	$51,450		
State Tax Fund	$2,000		
Electronic Funds Account	$582,778		
CAPITAL RESERVE ACCOUNT - Electric			
Rate Stabilization Fund	$2,160,000		
Restricted Reserves	$11,885,990		
Electric Reserves	$5,098,418		
CAPITAL RESERVE ACCOUNT - Water			
Rate Stabilization Fund	$681,299		
Water Reserves	-$929,663		
Total Reserves October 1, 2026		**$18,896,044**	
Remaining Operating Cash		**$2,534,650**	
OPERATING MARGIN		**$1,943,164**	
Electric Department	$67,315		
Water Department	$395,849		
Power Production	$1,480,000		
NON-OPERATING REVENUE* **		**$2,248,500**	
DEPRECIATION - (Non-Cash Expense)		**$2,830,000**	
Rolla Municipal Utilities *	$2,830,000		
Total Source of Cash			**$28,452,358**

USE OF CASH

**CAPITAL EXPENDITURES ** **		**$18,768,000**	
Electric Department	$12,346,400		
Water Department	$6,421,600		
PROJECTED CASH OCTOBER 1, 2027		**$9,684,358**	
Public Utility Account (General Fund)	$0		
Public Utility Sweep Account	$0		
Working Fund	$51,450		
State Tax Fund	$2,000		
Electronic Funds Account	$400,000		
CAPITAL RESERVE ACCOUNT - Electric			
Rate Stabilization Fund	$3,120,000		
Restricted Reserves	$6,085,990		
Electric Reserves	$4,468,305		
CAPITAL RESERVE ACCOUNT - Water			
Rate Stabilization Fund	$681,299		
Water Reserves	-$929,663		
Total Reserves October 1, 2027		**$13,425,931**	
Remaining Operating Cash		**-$3,741,573**	

** Includ*

*** Includes Fiber*

**** Donated Capital Assets (Contractor Mains) are not Included. (Noncash)*

TRANSFERS TO CITY

TRANSFERS TO CITY GENERAL FUND

The following charges are billed and collected by RMU for the City of Rolla. The amounts of these charges are adopted and approved by the Rolla City Council.

	FY2027 BUDGET
PAYMENT IN LIEU OF TAX (PILOT) 5% of Electric & Water Sales including Service Availability Fees (SAF).	$2,010,493

NON-OPERATING REVENUE

			FY2027 BUDGET
INTEREST REVENUE			
Interest on Fund Accounts	$650,000		
Total Interest Revenue		$650,000	
OTHER REVENUE			
Miscellaneous non-operating revenue from material sales/services, late fees, frontage fees, grants, donated capital assets, state budget appropriation and fiber revenue**	$1,864,500		
Less non-operating revenue deductions *	-$116,000		
Total Other Revenue		$1,748,500	
TOTAL NON-OPERATING REVENUE			$2,398,500

OPERATING STATEMENT - Electric Department

	FY2025 Actual	FY2026 Projected	FY2027 Budget
OPERATING REVENUE			
Residential Sales	$11,356,481	$12,727,300	$13,938,680
Commercial Sales	$5,402,322	$5,690,600	$5,972,920
Power Service Sales	$7,005,866	$7,341,000	$7,759,380
Industrial Sales	$6,003,660	$6,768,600	$7,137,480
Area/Street Lighting	$273,091	$267,606	$270,206
Miscellaneous Fees	$95,538	$65,000	$65,000
Interdepartmental Services - City	$159,612	$185,262	$194,849
Rate Stabilization Fund	-$720,000	-$720,000	-$720,000
Hartmann US	-$135,657	-$140,000	$0
Total Operating Revenue	$29,440,913	$32,185,368	$34,618,515
OPERATING EXPENSES			
Transmission	$6,600	$220,000	$30,000
Depreciation - RMU *	$1,480,487	$1,569,200	$1,619,200
Interest on Deposits	$0	$0	$0
Power Purchases	$25,092,050	$27,000,000	$27,100,000
Tornado Related Expenses/Billable Jobs	$0	$1,590,000	$0
Distribution	$3,473,209	$2,477,000	$2,569,000
Customer Accounting	$517,929	$570,000	$645,000
Administrative and General	$3,703,479	$2,795,000	$2,588,000
Interdepartmental Expenses - City (nonbillable	$29,931	$80,000	$0
Total Operating Expenses	$34,303,684	$36,301,200	$34,551,200
OPERATING MARGIN FOR ELECTRIC DEPARTMENT	-$4,862,771	-$4,115,832	$67,315

** Includes Fiber*
*** Streetlights (City)*

OPERATING REVENUE - Electric Department

	Total kWh/kW sold Avg Mtrs/Month		FY2027 BUDGET
RESIDENTIAL SALES			
Residential: Single-Phase Energy	115,000,000	$10,925,000	
Service Availability Fees	8,250	$2,821,500	
Residential: Three-Phase Energy	1,800,000	$171,000	
Service Availability Fees	23	$15,180	
Community Solar		$6,000	
Total Residential Sales			$13,938,680
COMMERCIAL SALES			
Commercial: Single-Phase Energy	16,000,000	$1,520,000	
Service Availability Fee	950	$324,900	
Commercial: Three-Phase Energy	40,000,000	$3,800,000	
Service Availability Fees	497	$328,020	
Total Commercial Sales			$5,972,920
POWER SERVICE SALES			
Power Service Energy	75,000,000	$5,625,000	
Power Service Demand	195,000	$1,852,500	
Service Availability Fees	87	$281,880	
Renewable Energy		$0	
Total Power Service Sales			$7,759,380
INDUSTRIAL SALES			
Industrial Energy	78,000,000	$5,562,600	
Industrial Demand	150,000	$1,500,000	
Service Availability Fees	6	$74,880	
Renewable Energy		$0	
Total Industrial Sales			$7,137,480
AREA LIGHTING			
Metered Lighting			
Metered Lighting Energy	170,000	$14,960	
Service Availability Fees	15	$9,900	
NonMetered Lighting		$64,198	
Total Area Lighting			$89,058
STREET LIGHTING			
Metered Lighting			
Metered Lighting Energy	330,000	$66,000	
Service Availability Fees	24	$28,800	
NonMetered Lighting		$86,348	
Total Street Lighting			$181,148
MISCELLANEOUS FEES			
Service Fees		$65,000	
Credit Card Processing Fees		$0	
Total Miscellaneous Fees			$65,000
INTERDEPARTMENTAL SERVICES - CITY			$194,849
Billing City Services (64%)			
RATE STABILIZATION FUND			-$720,000
Rate Stabilization Fund			
Utility Incentive			$0
Hartmann			
TOTAL OPERATING REVENUE FOR ELECTRIC DEPARTMENT			$34,618,515

Rolla Municipal Utilities
FY2027 BUDGET

OPERATING EXPENSES - Electric Department

	FY2025 ACTUAL	FY2026 PROJECTED	FY2027 BUDGET
TRANSMISSION			
3570/Bulk Stn: Station Equipment	$6,600	$220,000	$30,000
3597/Bulk Stn: Meters	$0	$0	$0
Total Transmission	$6,600	$220,000	$30,000
DEPRECIATION			
4403/Rolla Municipal Utilities (RMU)	$1,457,405	$1,550,000	$1,600,000
5403/RMU (Fiber 64%)	$23,082	$19,200	$19,200
Total Depreciation	$1,480,487	$1,569,200	$1,619,200
INTEREST			
4431/Deposits	$0	$0	$0
Total Interest	$0	$0	$0
POWER PURCHASES/4555	$25,092,050	$27,000,000	$27,100,000
DISTRIBUTION			
4416/Tornado Expenses/Billable Jobs	$0	$1,590,000	$90,000
4571/O & M - Transmission Lines	$5,956	$5,000	$5,000
4584/Transportation	$117,992	$200,000	$200,000
4588/Misc. Distribution Expense	$429,349	$460,000	$417,000
4591/Maintenance Structures	$30,215	$25,000	$50,000
4592/O & M - Station Equipment	$29,133	$40,000	$50,000
4593/O & M - Overhead Lines	$1,397,724	$1,250,000	$1,300,000
4594/O & M - Underground Lines	$69,998	$100,000	$110,000
4595/Maintenance Transformers	$22,389	$25,000	$35,000
4596/O & M - Streetlights	$210,576	$240,000	$260,000
4597/O & M - Meters	$128,208	$130,000	$140,000
4600/Cost of Electric - Plant Removal	$1,031,669	$2,000	$2,000
Total Distribution	$3,473,209	$2,477,000	$2,669,000
CUSTOMER ACCOUNTING & COLLECTING			
4902/Meter Reading Expenses	$68,119	$70,000	$75,000
4903/Customer Records & Collections	$454,963	$500,000	$520,000
4904/Uncollectible Accounts	-$5,153	$0	$50,000
Total Customer Acctg & Collecting	$517,929	$570,000	$645,000
ADMINISTRATIVE AND GENERAL			
4913/Advertising	$20,250	$20,000	$20,000
4920/Administrative & General	$157,740	$235,000	$235,000
4921/Office Supplies and Expenses	$210,862	$265,000	$268,000
4923/Outside Services Employed	$1,543	$80,000	$50,000
4924/Insurance	$325,489	$340,000	$360,000
4926/Employee Benefits	$1,793,728	$1,800,000	$1,600,000
4930/Misc. General Expenses	$1,169,579	$30,000	$30,000
4932/Maintenance General Plant	$24,289	$25,000	$25,000
Total Administrative & General	$3,703,479	$2,795,000	$2,588,000
0426/Interdept Expenses (City)	$29,931	$80,000	$0
TOTAL OPERATING EXPENSES (Elec)	$34,303,684	$34,711,200	$34,551,200

OPERATING STATEMENT - Power Production

	FY2025 Actual	FY2026 Projected	FY2027 Budget
OPERATING REVENUE			
Power Production	$370,642	$1,230,000	$1,830,000
Total Operating Revenue	**$370,642**	**$1,230,000**	**$1,830,000**
OPERATING EXPENSES			
Depreciation - RMU *	$32,521	$25,000	$50,000
Distribution	$154,525	$210,000	$275,000
Administrative and General	$18,791	$25,000	$25,000
Total Operating Expenses	**$205,837**	**$260,000**	**$350,000**
OPERATING MARGIN FOR POWER PRODUCTION	**$164,805**	**$970,000**	**$1,480,000**

** includes Fiber*
*** Streetlights (City)*

OPERATING REVENUE - Power Production

	Total kWh/kW sold Avg Mtrs/Month		FY2027 BUDGET
POWER PRODUCTION			
Capacity & Operating Credits			
MoPep Capacity Credits		$1,800,000	
Operating Credit		$30,000	
Total Power Production			$1,830,000
TOTAL OPERATING REVENUE FOR POWER PRODUCTION			$1,830,000

OPERATING EXPENSES - Power Production

	FY2025 ACTUAL	FY2026 PROJECTED	FY2027 BUDGET
DEPRECIATION			
7403/RMU (Power Production)	$32,521	$25,000	$50,000
Total Depreciation	**$32,521**	**$25,000**	**$50,000**
DISTRIBUTION			
7546/Engineering	$110	$5,000	$5,000
7547/Fuel	$8,194	$50,000	$50,000
7548/Generation Expense	$19,299	$20,000	$20,000
7549/Miscellaneous	$0	$10,000	$10,000
7553/Generation & Electric Equipment	$126,922	$125,000	$190,000
Total Distribution	**$154,525**	**$210,000**	**$275,000**
ADMINISTRATIVE AND GENERAL			
7924/Insurance (Power Production)	$1,862	$5,000	$5,000
7926/Employee Benefits (Power Production)	$16,929	$20,000	$20,000
Total Administrative & General	**$18,791**	**$25,000**	**$25,000**
TOTAL OPERATING EXPENSES (PP)	**$205,837**	**$260,000**	**$350,000**

OPERATING STATEMENT - Water Department

	FY2025 ACTUAL	FY2026 PROJECTED	FY2027 BUDGET
OPERATING REVENUE			
Residential Sales	$2,283,501	$2,383,962	$2,594,806
Non-Residential Sales	$1,235,024	$1,800,630	$1,882,270
Special Sales	$278,870	$263,270	$276,150
Fire Sprinkler Lines	$86,195	$101,820	$101,820
Miscellaneous Fees	$11,310	$15,000	$15,000
Interdepartmental Services - City	$68,906	$104,210	$109,603
Total Operating Revenue	$3,963,806	$4,668,892	$4,979,649
OPERATING EXPENSES			
Depreciation - RMU *	$552,019	$1,010,800	$1,210,800
Interest on Deposits	$0	$0	$0
Source of Supply	$556,541	$627,000	$632,000
Treatment	$64,237	$80,000	$85,000
Distribution	$895,172	$920,000	$943,000
Customer Accounting	$304,501	$320,000	$355,000
Administrative and General	$1,269,241	$1,343,000	$1,358,000
Total Operating Expenses	$3,641,712	$4,300,800	$4,583,800
OPERATING MARGIN FOR WATER DEPARTMENT	$322,094	$368,092	$395,849

** Includes Fiber*
*** Fire protection (City)*

OPERATING REVENUE - Water Department

	Total Gals Sold & Avg Mtrs/Month		FY2027 BUDGET
RESIDENTIAL SALES			
Residential Water	325,000,000	$1,543,750	
Service Availability Fees			
5/8" or 3/4"	6,501	$1,014,156	
1"	57	$13,680	
1-1/2"	1	$420	
2"	33	$17,820	
3"	3	$3,240	
4"	1	$1,740	
Total Residential Sales			$2,594,806
NON-RESIDENTIAL SALES			
Non-Residential Water ^	343,000,000	$1,629,250	
Service Availability Fees			
5/8" or 3/4"	570	$88,920	
1"	118	$28,320	
1-1/2"	5	$2,100	
2"	138	$74,520	
3"	45	$48,600	
4"	4	$6,960	
6"	1	$3,600	
Total Commercial Sales			$1,882,270
SPECIAL SALES			
MS&T/Special Sales	31,000,000	$144,150	
Service Availability Fee			
6"	5	$18,000	
Water District Sales	20,000,000	$114,000	
Utility Surcharge - NPZ		$0	
Total Special Sales			$276,150
FIRE SPRINKLER LINE FEES			
<=4"	135	$56,700	
6"	31	$22,320	
8"	17	$20,400	
10"	1	$2,400	
Total Fire Sprinkler Line Fees			$101,820
MISCELLANEOUS FEES			
Service Fees		$15,000	
Credit Card Fees		$0	
Total Miscellaneous Fees			$15,000
INTERDEPARTMENTAL SERVICES - CITY			$109,603
Billing City Services (36%)			
TOTAL OPERATING REVENUE FOR WATER DEPARTMENT			$4,979,649

OPERATING EXPENSES - Water Department

	FY2025 ACTUAL	FY2026 PROJECTED	FY2027 BUDGET
DEPRECIATION			
8403/Rolla Municipal Utilities	$539,036	$1,000,000	$1,200,000
5403/Rolla Municipal Utilities (Fiber 36%)	$12,984	$10,800	$10,800
Total Depreciation	$552,019	$1,010,800	$1,210,800
INTEREST			
8430/Water project	$0	$0	$0
8431/Deposits	$0	$0	$0
Total Interest	$0	$0	$0
SOURCE OF SUPPLY			
8611/O & M - Wells & Well Houses	$92,900	$75,000	$80,000
8623/Fuel or Power for Pumping	$453,857	$550,000	$550,000
8633/O & M - Pumps & Pump Houses	$9,784	$2,000	$2,000
Transfer to Electric Reserves NPZ	$0	$0	$0
Total Source of Supply	$556,541	$627,000	$632,000
TREATMENT			
8641/Chemicals	$22,583	$20,000	$20,000
8652/O & M - Treatment	$41,654	$60,000	$65,000
Total Treatment	$64,237	$80,000	$85,000
DISTRIBUTION			
8584/Transportation	$79,956	$75,000	$75,000
8665/Miscellaneous Distribution	$259,144	$285,000	$298,000
8672/O & M - Towers	$7,249	$20,000	$10,000
8673/O & M - Mains	$423,080	$400,000	$420,000
8675/O & M - Service Lines	$58,843	$80,000	$80,000
8676/O & M - Meters	$50,354	$50,000	$50,000
8677/Maintenance Hydrants	$16,546	$10,000	$10,000
Total Distribution	$895,172	$920,000	$943,000
CUSTOMER ACCOUNTING & COLLECTING			
8902/Meter Reading Expenses	$56,881	$50,000	$55,000
8903/Records & Collection Expenses	$250,187	$270,000	$280,000
8904/Uncollectible Accounts	-$2,567	$0	$20,000
Total Customer Acctg & Collecting	$304,501	$320,000	$355,000
ADMINISTRATIVE AND GENERAL			
8913/Advertising	$6,150	$8,000	$8,000
8920/Administrative & General	$97,078	$135,000	$135,000
8921/Office Supplies and Expenses	$110,586	$145,000	$145,000
8923/Outside Services Employed	$3,393	$50,000	$15,000
8924/Insurance	$133,012	$140,000	$150,000
8926/Employee Benefits	$775,042	$760,000	$800,000
8930/Primacy Fees	$102,514	$55,000	$55,000
8591/Maint to Service Dept	$16,630	$15,000	$15,000
8930/Misc General - Expenses	$11,095	$20,000	$20,000
8932/Maintenance General Plant	$13,742	$15,000	$15,000
Total Administrative & General	$1,269,241	$1,343,000	$1,358,000
TOTAL OPERATING EXPENSES FOR WATER DEPARTMENT	$3,641,712	$4,300,800	$4,583,800

* *Fire Protection (City)*

CAPITAL EXPENDITURES - SUMMARY

	FY2025 ACTUAL	FY2026 PROJECTED	FY2027 BUDGET
ELECTRIC			
Transmission (138kV)	$19,820	$0	$0
Sub-Transmission (34.5kV)	$0	$0	$110,000
Distribution	$1,505,112	$1,215,000	$5,430,000
General Plant	$85,842	$363,965	$6,806,400
Fiber (64%)	$43,947	$1,987	$0
Total Electric Cap Exp	$1,654,721	$1,580,951	$12,346,400
WATER			
Source of Supply	$0	$0	$425,000
Pumping Plant	$312,151	$2,600,000	$285,000
Distribution	$976,088	$2,525,000	$1,865,000
General Plant	$48,286	$204,730	$3,846,600
Fiber (36%)	$0	$1,117	$0
Total Water Cap Exp	$1,336,525	$5,330,848	$6,421,600
POWER PRODUCTION			
Distribution	$0	$0	$1,500,000
Total Power Production Cap Exp	$0	$0	$1,500,000
TOTAL CAPITAL EXPENDITURES	$2,991,246	$6,911,799	$20,268,000

CAPITAL EXPENDITURES - Electric Department

	FY2025 ACTUAL	FY2026 PROJECTED	FY2027 BUDGET
TRANSMISSION (138 kV)			
3350/Land & Land Rights	$0	$0	$0
3353/Station Equipment	$19,820	$0	$0
3355/Poles, Towers, & Fixtures	$0	$0	$0
3356/Overhead Conductors & Devices	$0	$0	$0
3370/Meters	$0	$0	$0
Total Transmission	$19,820	$0	$0
SUB-TRANSMISSION (34.5 kV)			
4350/Land & Land Rights	$0	$0	$0
4353/Station Equip - 34 KV	$0	$0	$0
4355/Poles & Fixtures	$0	$0	$50,000
4356/Overhead Conductors & Devices	$0	$0	$25,000
4357/Underground Conductors & Devices	$0	$0	$25,000
4358/Underground Conduit	$0	$0	$10,000
Total Sub-Transmission	$0	$0	$110,000
DISTRIBUTION			
4360/Land and Land Rights	$0	$0	$0
4361/Structures & Improvements	$0	$0	$0
4362/Station Equipment	$48,186	$100,000	$1,045,000
4364/Poles, Towers & Fixtures	$16,871	$20,000	$200,000
4365/Overhead Conductors & Devices	$70,478	$40,000	$80,000
4366/Underground Conduit	$310,300	$300,000	$400,000
4367/Underground Conductors & Devices	$188,798	$300,000	$500,000
4368/Line Transformers	$803,813	$400,000	$150,000
4369/Services	$18,978	$5,000	$5,000
4370/Meters	$0	$0	$3,000,000
4372/Rental Property: Customer Premises	$0	$0	$0
4373/Streetlighting & Signal Systems	$47,687	$50,000	$50,000
Total Distribution	$1,505,112	$1,215,000	$5,430,000
GENERAL PLANT			
4389/Land and Land Rights (64%)	$0	$0	$0
4390/Structures & Improvements (64%)	$0	$0	$5,504,000
4391/Office Furniture & Equipment (64%)	$0	$9,600	$275,200
4392/Transportation Equipment (64%)	$43,229	$182,627	$640,000
4394/Tools, Shop & Garage Equip (64%)	$0	$0	$12,800
4395/Laboratory Equipment	$0	$0	$0
4396/Power Operated Equipment (64%)	$42,613	$171,738	$374,400
4397/Communication Equipment (64%)	$0	$0	$0
Total General Plant	$85,842	$363,965	$6,806,400
CAPITAL EXPENDITURES/FIBER (64%)	$43,947	$1,987	$0
TOTAL CAPITAL EXPENDITURES FOR ELECTRIC DEPARTMENT	$1,654,721	$1,580,951	$12,346,400

CAPITAL EXPENDITURES - Water Department

	FY2025 ACTUAL	FY2026 PROJECTED	FY2027 BUDGET
SOURCE OF SUPPLY			
8310/Land and Land Rights	$0	$0	$0
8311/Structures & Improvements	$0	$0	$425,000
8314/Wells and Springs	$0	$0	$0
Total Source of Supply	**$0**	**$0**	**$425,000**
PUMPING PLANT			
8320/Land and Land Rights	$41,379	$0	$0
8321/Structures & Improvements	$19,557	$2,400,000	$85,000
8325/Electric Pumping Equipment	$251,215	$200,000	$200,000
Total Pumping Plant	**$312,151**	**$2,600,000**	**$285,000**
DISTRIBUTION			
8340/Land and Land Rights	$0	$0	$0
8342/Reservoirs & Standpipes	$0	$0	$0
8343/Transmission & Distribution Mains	$938,409	$2,500,000	$750,000
8346/Meters	$37,550	$5,000	$1,105,000
8348/Fire Hydrants	$129	$20,000	$10,000
Total Distribution	**$976,088**	**$2,525,000**	**$1,865,000**
GENERAL PLANT			
8395/Laboratory Equipment	$0	$0	$0
4389/Land and Land Rights (36%)	$0	$0	$0
4390/Structures & Improvements (36%)	$0	$0	$3,096,000
4391/Office Furniture & Equipment (36%)	$0	$5,400	$154,800
4392/Transportation Equipment (36%)	$24,316	$102,728	$378,000
4394/Tools, Shop & Garage Equip (36%)	$0	$0	$7,200
4395/Laboratory Equipment (36%)	$0	$0	$0
4396/Power Operated Equipment (36%)	$23,970	$96,602	$210,600
4397/Communication Equipment (36%)	$0	$0	$0
Total General Plant	**$48,286**	**$204,730**	**$3,846,600**
CAPITAL EXPENDITURES/FIBER (36%)	**$0**	**$1,117**	**$0**
TOTAL CAPITAL EXPENDITURES FOR WATER DEPARTMENT	**$1,336,525**	**$5,330,848**	**$6,421,600**

CAPITAL EXPENDITURES - Power Production Department

	FY2025 ACTUAL	FY2026 PROJECTED	FY2027 BUDGET
DISTRIBUTION			
7344/Generators	$0	$0	$1,500,000
Total Distribution	$0	$0	$1,500,000
TOTAL CAPITAL EXPENDITURES FOR POWER PRODUCTION	$0	$0	$1,500,000

RESTRICTED ELECTRIC RESERVE PROJECTS

	FY2025	FY2026	FY2027
- 11th Street Underground (4366/4367/4368)	$225,000	$0	$0
- Pine Street Electric Improvements	$180,000	$0	$0
-Bridgeschool to Dewing Tie	$100,000	$600,000	$0
-10th Street Underground	$0	$0	$800,000
- Automated Meter Reading	$0	$0	$2,011,941
4390/Structures & Improvements			
- Service Department Equipment Parking(9,500 sq. ft.)	$0	$700,000	$0
- Service Department Equipment Shop (5,000 sq. ft.)	$0	$500,000	$0
- Service Department Office Addition (15,000 sq. ft.)	$684,850	$4,000,000	$4,000,000
- Service Center Access Control	$0	$0	$150,000
- Service Center Expansion Furnishing	$0	$0	$200,000
TOTAL PROJECT EXPENSES	**$1,189,850**	**$5,800,000**	**$7,161,941**

UNFUNDED BUDGET REQUESTS

		$4,370,000
Equipment/Facilities		
- Hy Point #1 Wellhouse Building	$350,000	
- Add'l Undergrounding	$1,000,000	
- Short Term Load Forecast Tool	$60,000	
- Lawn Mower	$30,000	
- Electric Service Truck 37' = #17	$200,000	
- Hospital Switchgear	$600,000	
- Vacuum Excavator	$130,000	
- AMI Additional Water Meters	$2,000,000	
TOTAL UNFUNDED BUDGET REQUESTS		$4,370,000

Rolla Municipal Utilities

CAPITAL EXPENDITURES - FY26 Budget & Projected and FY27 Budget

	FY26 Cap Exp Budget Item $	FY26 Cap Exp Budget Acct Total	FY26 Cap Exp Budget TOTALS	FY26 Cap Exp Projected Item $	FY26 Cap Exp Projected Acct Total	FY26 Cap Exp Projected TOTALS	FY27 Cap Exp Budget Item $	FY27 Cap Exp Budget Acct Total	FY27 Cap Exp Budget TOTALS
ELECTRIC DEPARTMENT									
ELECTRIC TRANSMISSION (138 kV)									
3350 Land & Land Rights		$0			$0			$0	
3353 Station Equipment		$0			$0			$0	
3355 Poles and Fixtures		$0			$0			$0	
3356 Overhead Conductors		$0			$0			$0	
3370 Meters		$0			$0			$0	
Total Electric Transmission (138 kV)			$0			$0			$0
ELECTRIC SUB-TRANSMISSION (34.5 kV)									
4350 Land & Land Rights					$0				
4353 Station Equip - 34KV					$0				
4355 Poles and Fixtures		$100,000			$0			$50,000	
4356 Overhead Conductors		$50,000			$0			$25,000	
4357 Underground Conductors & Devices		$50,000			$0			$25,000	
4358 Underground Conduit		$20,000			$0			$10,000	
Total Electric Sub-Transmission (34.5 kV)			$220,000			$0			$110,000
ELECTRIC DISTRIBUTION									
4360 Land and Land Rights		$0			$0			$0	
4361 Structures and Improvements		$0			$0			$0	
4362 Station Equipment		$1,130,000			$100,000			$1,045,000	
- SCADA Upgrades	$35,000			$25,000			$50,000		
- Regulator Refurbish	$25,000			$25,000			$25,000		
- Station Transformers	$750,000			$0			$750,000		
- Substation Relay RTU Repair	$50,000			$0			$200,000		
- Hartmann Upgrade	$250,000			$30,000			$0		
- Miscellaneous	$20,000			$20,000			$20,000		
4364 Poles, Towers and Fixtures		$200,000			$20,000			$200,000	
4365 Overhead Conductors		$80,000			$40,000			$80,000	
4366 Underground Conduit		$400,000			$300,000			$400,000	
4367 Underground Conductors & Devices		$500,000			$300,000			$500,000	
4368 Line Transformers		$150,000			$400,000			$150,000	
4369 Services		$0			$5,000			$5,000	
4370 Meters - AMI Meter Change Out		$0			$0			$3,000,000	
4372 Rental Property: Customer Premises		$0			$0			$0	
4373 Streetlighting & Signal Systems		$100,000			$50,000			$50,000	
7344 Generators		$850,000			$0			$1,500,000	
7345 Accessory Electric Equipment					$0			$0	
7346 Misc. Power Plant Equipment					$0			$0	
7362 Station Equipment & Transformers					$0			$0	
Total Electric Distribution			$3,410,000			$1,215,000			$6,930,000
GENERAL PLANT									
4389 Land & Land Rights		$0			$0			$0	
4390 Structures & Improvements		$0			$0			$8,600,000	
- Solar Projects	$0			$0			$600,000		
- Service Center Expansion/Retaining Wall	$0			$0			$8,000,000		
4391 Office Furniture and Equipment		$30,000			$15,000			$430,000	
- Access Control	$0			$0			$150,000		
- Timeclock System Upgrade	$0			$15,000			$0		
- Service Center Furniture	$0			$0			$200,000		
- Lanning Generator	$0			$0			$50,000		
- Miscellaneous	$30,000			$0			$30,000		
4392 Transportation Equipment		$1,210,000			$285,355			$1,050,000	
- Truck #11	$0			$33,818			$0		
- Truck #5	$80,000			$67,493			$0		
- Truck #15	$50,000			$50,000			$0		
- Truck #22	$440,000			$0			$440,000		
- Truck #15	$0			$50,000			$0		
- Truck #23	$50,000			$0			$50,000		
- Truck #24	$0			$0			$75,000		
- Truck #6	$460,000			$0			$460,000		
- Truck #30 Chassis Only	$130,000			$84,044			$0		
-Tilt Trailer	$0			$0			$25,000		
4394 Tools and Shop Equipment		$0			$0			$20,000	
- Miscellaneous	$0			$0			$20,000		
4395 Laboratory Equipment		$0			$0			$0	
4396 Power Operated Equipment		$220,000			$268,340			$585,000	
- Water Vac with valve exercising tool	$80,000			$76,507			$0		
- Forklift	$50,000			$48,583			$0		
- Overhead Spyder Pulling	$0			$0			$30,000		
- URD Puller	$0			$0			$180,000		
- Mini Excavator	$90,000			$0			$100,000		
-Arborist Skylift	$0			$0			$275,000		
-Brooks Brother Trailer	$0			$15,000					
-Altec Backyard Digger	$0			$128,250			$0		
4397 Communication Equipment		$0			$0			$0	
- Miscellaneous	$0			$0			$0		
Total General Plant			$1,460,000			$568,694			$10,685,000
Total Electric Department			$5,090,000			$1,783,694			$17,725,000
			(continued)						(continued)

Rolla Municipal Utilities

CAPITAL EXPENDITURES - FY26 Budget & Projected and FY27 Budget

	FY26 Cap Exp Budget			FY26 Cap Exp Projected			FY27 Cap Exp Budget		
	Item $	Acct Total	TOTALS	Item $	Acct Total	TOTALS	Item $	Acct Total	TOTALS
Total Electric Department (see pg 1)			$5,090,000			$1,783,694			$17,725,000
FIBER DEPARTMENT									
5360 Land & Land Rights		$0			$0			$0	
5361 Structures & Improvements		$0			$0			$0	
5362 Station Equipment		$0			$3,104			$0	
5364 Poles, Towers & Fixtures		$0			$0			$0	
Total - Fiber Department			$0			$3,104			$0
WATER DEPARTMENT									
SOURCE OF SUPPLY									
8310 Land and Land Rights		$20,000			$0			$0	
- ~~Woodcrest Well~~	$20,000			$0			$0		
8311 Structures & Improvements		$375,000			$0			$425,000	
- HYPOINT Well House #2	$350,000			$0			$350,000		
- Well 16 Fence	$0			$0			$50,000		
- Miscellaneous	$25,000			$0			$25,000		
8314 Wells and Springs		$0			$0			$0	
-	$0			$0			$0		
PUMPING PLANT									
8320 Land & Land Rights		$0			$0			$0	
8321 Structures & Improvements		$2,385,000			$2,400,000			$85,000	
- Lanning Pump Station Controls	$70,000			$0			$70,000		
- Nagogami Pressure Zone Pump Stn	$2,300,000			$2,400,000			$0		
- Well #10	$15,000			$0			$15,000		
8325 Electric Pumping Equipment		$200,000			$200,000			$200,000	
- Well pump replacements	$200,000			$200,000			$200,000		
DISTRIBUTION									
8342 Distribution Reservoirs and Standpipes		$0			$0			$0	
8343 Transmission & Distribution Mains		$2,750,000			$2,500,000			$750,000	
- Normal main replacement	$750,000			$500,000			$750,000		
- Nagogami Pressure Zone	$2,000,000			$2,000,000			$0		
- Hwy 72 Water Main Replacement	$0			$0			$0		
8346 Meters		$0			$5,000			$1,105,000	
-AMI Meter Change Out							$1,100,000		
-Meters							$5,000		
8348 Fire Hydrants		$30,000			$20,000			$10,000	
- Nagogmi Pressure Zone	$30,000						$10,000		
GENERAL PLANT									
8395 Laboratory Equipment		$0			$0			$0	
Total - Water Department			$5,760,000			$5,125,000			$2,575,000
		FY26 BUDGET	$10,850,000		FY26 PROJECTED	$6,911,798		FY27 BUDGET	$20,300,000