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10 *Attorney for Guam Power Authority*



11 **BEFORE THE GUAM PUBLIC UTILITIES COMMISSION**

12 **IN THE MATTER OF:**

GPA DOCKET NO. 25-20

13 **GPA's FY2026 CIP CEILING CAP**
14 **(CONTRACT REVIEW PROTOCOL**
15 **PARAGRAPH 6)**

PETITION TO APPROVE THE GUAM
POWER AUTHORITY'S REVENUE
FUNDED CAPITAL IMPROVEMENT
PROJECT CEILING CAP FOR FY2026

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18 **I. Introduction.**

19 The Guam Power Authority (GPA) hereby files its Petition for the Public Utilities
20 Commission of Guam (PUC) to review and approve GPA's FY2026 revenue funded Capital
21 Improvement Project (CIP) ceiling cap, which consists of General Plant (\$7,914,485), Engineering
22 (\$7,260,188), and Line Extensions (\$5,825,327) for a total internal FY2026 CIP ceiling cap of
23 \$21,000,000.
24
25

26 **II. Background.**

27 Paragraph 6 of the PUC's Contract Review Protocol for GPA requires GPA to file every
28 year by mid-September its revenue funded CIP ceiling cap for the upcoming fiscal year plus
29 estimates for the subsequent two fiscal years. The FY2026-2027 budget, which includes revenue
30 funded CIP projects for FY2026, was approved by the Consolidated Commission on Utilities
31 (CCU) by GPA Resolution No. FY2025-25 on August 26, 2025. *See* Ex. 1 (GM's Letter (Sept. 5,
32

2025)), Attach. B (CCU Resolution No. FY25-25). The FY2026 budget has revenue funded CIP projects and consists of General Plant (\$7,914,485), Engineering (\$7,260,188), and Line Extensions (\$5,825,327). The total projected FY2026 budget for revenue funded CIP projects is \$21,000,000. GPA is requesting that it be approved as the FY2026 CIP ceiling cap.

III. Discussion.


GPA hereby petitions the PUC, pursuant to its Contract Review Protocol GPA, to review and approve GPA's FY2026 internal CIP ceiling cap of \$21,000,000. In support of this petition, GPA hereby provides the PUC with the General Manager's letter to the PUC dated September 5, 2025, and attachments detailing the FY2026 CIP ceiling cap. The letter and its exhibits are attached hereto as Exhibit 1 and incorporated by reference herein as if fully set forth. *See* Ex. 1 (GM's Letter) & Attachs. A (General Plant), A.1 (Engineering), & B (CCU Resolution).

IV. Conclusion.

The PUC should approve GPA's request to approve GPA's FY2026 revenue funded CIP ceiling cap, which consists of General Plant (\$7,914,485), Engineering (\$7,260,188), and Line Extensions (\$5,825,327) with a total internal FY2026 CIP ceiling cap of \$21,000,000, as it is reasonable, prudent, and necessary.

Respectfully submitted this 8th day of September, 2025.

Attorney for Guam Power Authority

By: 
Marianne Woloschuk
GPA Legal Counsel



GUAM POWER AUTHORITY

ATURIDÁT ILEKTRESEDÁT GUÅHAN
P.O.BOX 2977 • HAGÁTÑA, GUAM U.S.A. 96932-2977

September 05, 2025

Mr. Frederick Horecky, Esq.
Administrative Law Judge
Guam Public Utilities Commission
Suite 207 GCIC Building
414 West Soledad Avenue
Hagatna, Guam 96910

SUBJECT: GPA DOCKET NO.: 25-20 - CONTRACT REVIEW PROTOCOL
FY2026-2027 CAPITAL IMPROVEMENT PROJECT CEILING CAP

Dear Mr. Horecky:

In accordance with GPA Docket 25-20, the Guam Power Authority is requesting the Guam Public Utilities Commission's approval for FY2026 and FY2027 internally funded Capital Improvement Project Ceiling Cap of \$15,174,673 and \$14,824,298 for FY2026 and FY2027 respectively, without Line Extensions.

Attachment A provides Approved General Plant CIP projects of \$100K and above. Attachment A.1 provides Approved Engineering Projects.


Capital Improvement Projects (CIP) - Revenue Funded	FY2026 Approved Budget	FY2027 Approved Budget
General Plant (Attachment A)	\$ 7,914,485	\$ 8,047,188
Engineering Projects (Attachment A.1)	\$ 7,260,188	\$ 6,777,110
Sub-Total	\$ 15,174,673	\$ 14,824,298
Line Extensions	\$ 5,825,327	\$ 6,175,702
Total Capital Improvement Projects	\$ 21,000,000	\$ 21,000,000

On Tuesday, August 26, 2025, the Consolidated Commission on Utilities (CCU) Board of Directors approved Fiscal Years 2026 and 2027 Guam Power Authority Budget as referenced on Resolution #2025-25 (See Attachment B).

Please do not hesitate to call Mr. John E. Kim, Chief Financial Officer, at 648-3120 should you have any further questions or concerns regarding the aforementioned filing.

Sincerely,


John M. Benavante, P.E.
General Manager

cc: Mr. John E. Kim, Chief Financial Officer
Ms. Pamela R. Aguigui, Chief Budget Officer 
Ms. Marianne Woloschuk, Legal Counsel

GUAM POWER AUTHORITY

FY2026-2027 CAPITAL IMPROVEMENT PROJECTS (CIP) - Revenue Funded

GENERAL PLANT - \$100K & Over

ATTACHMENT A

No.	BUSINESS UNIT	CIP DESCRIPTION	FY2026 APPROVED BUDGET	FY2027 APPROVED BUDGET
1	CFO	Time & Attendance Hardware & Software w/ License & Training	\$ 300,000	
2	Generation - Diesel	MDI(Units: 1&2) Engine Top End Overhaul repair kits		\$ 500,000
3	Generation - Gas CT	Yigo Horizontal oil Tank T-120 replacement		\$ 150,000
4	Generation - Gas CT	YCT Turbine purchases of Instrument key parts		\$ 100,000
5	Generation - Piti 7	Battery bank Upgrade	\$ 300,000	
6	Generation - Piti 7	Turbine Air Inlet Compartment		\$ 350,000
7	Information Technology	Unified Communcations (UC) and Collaboration (Replacement of the current on-premise VoIP network infrastructure, systems and resources	\$ 350,000	\$ 280,000
8	Information Technology	Various Computer purchases Mini/Micro desktop computers, UPS and Monitors	\$ 281,500	\$ 100,000
9	Information Technology	Firewalls upgrade and replacement	\$ 130,000	
10	PSCC	NEW Siemens Virtualization/Upgrade		\$ 1,700,000
11	Safety	Substation PACS (Physical Access Contro System) Installation	\$ 500,000	\$ 425,000
12	T & D Equipment Operators	Boom Truck Crane	\$ 300,000	
13	T & D Meter Relay	34.5 & 115kv Line Relay Upgrade (IWPS)	\$ 231,409	
14	T & D Meter Relay	CMC500 Relay Test set and commissioning tool		\$ 100,000
15	T & D Meter Relay	KWH field meter tester		\$ 100,000
16	T & D Meter Relay	Microprocessor Electronic Relays: various		\$ 100,000
17	T & D Overhead	Upgrade Monotubes - various sites	\$ 300,000	\$ 200,000
18	T & D Overhead	Steel Insert - Concrete Steel Pole Extension 115kV Line 3	\$ 175,000	
19	T & D Substation	Glove Testing Machine	\$ 200,000	
20	T & D Substation	Vacuum Circuit Breaker (15kv)	\$ 180,000	\$ 180,000
21	T & D Substation	Group Disconnect w/motor operator (34.5kV, 115kV)	\$ 150,000	\$ 150,000
22	T & D Underground	Emergency Underground Reconstruction - Civil Work, Cable Replacement	\$ 300,000	
23	T & D Underground	Pad Mounted Switch Gear Upgrades/Transformers		\$ 150,000
24	Transportation	10ft Stake Trucks	\$ 280,000	\$ 200,000
25	Transportation	Upgrade of Transportation Building	\$ 200,000	
26	Transportation	4x4 Pickup Trucks w/Crew Cab with Full Size Bed (2 units) OR#39986	\$ 160,000	\$ 160,000
27	Transportation	Crane Refurbishment	\$ 120,000	
28	Transportation	Commercial Utility Vans		\$ 140,000
29	Transportation	4x4 Utility Truck (Medium Heavy Duty 4-Wheel Drive)		\$ 98,000
30	MEC	MEC 8 & 9 Major Overhaul	\$ 840,157	\$ 840,157
31	MEC	New Cylinder Liners, Piston Rings	\$ 759,843	\$ 159,843

Total General Plant Budgets <i>above</i> \$100K	\$ 6,057,909	\$ 6,183,000
Total General Plant Budgets <i>below</i> \$100K	\$ 1,856,576	\$ 1,864,188
Grant Total FY26 & 27 General Plant	\$ 7,914,485	\$ 8,047,188

GUAM POWER AUTHORITY

FY2026-2027 CAPITAL IMPROVEMENT PROJECTS (CIP) - Revenue Funded

ENGINEERING PROJECTS

ATTACHMENT A.1

No.	CIP DESCRIPTION	FY2026 APPROVED BUDGET	FY2027 APPROVED BUDGET
	Engineering Projects		
1	T7 Transformer Replacement	\$ 1,800,000	\$ 500,000
2	Substation Hardening/Concrete Fencing - Harmon	\$ 500,000	\$ 1,100,000
3	EV Charging Station	\$ 500,000	\$ 400,000
4	Predictive Based Maintenance - Islandwide	\$ 500,000	\$ 300,000
5	P-087 GWA Wells Underground Conversion - GPA Portion	\$ 500,000	\$ 490,104
6	EPCM Contract - Stanley Consultants	\$ 485,000	
7	P-111 and P-047 Metal Cross Arm Refurbishment	\$ 450,000	\$ 350,000
8	115kV Cabras to Agana - monotube upgrade	\$ 300,000	\$ 500,000
9	ULSD Quickflash Installation	\$ 300,000	\$ 100,000
10	Grid-Enhancing Data Analytics Demonstrations for Operations, Monitoring, and Control - GPA portion (Grant Funded)	\$ 285,665	\$ 165,309
11	Piti-Harmon 115 kV Pole Upgrade	\$ 250,000	
12	Piti Powerplant Smokestack Demolition	\$ 250,000	\$ 250,000
13	Route 1 Pole Relocation (6 power poles encroaching onto private property)	\$ 250,000	
14	Talofofo Backup Generator - Installation Cost	\$ 200,000	
15	Hagatna Power Plant Building Renovation to include Fencing Upgrades	\$ 200,000	\$ 234,812
16	Physical Access Control System (PACS) - Fadian	\$ 150,000	\$ 150,000
17	Smartgrid Controller Conversion and T&D Line Maintenance Support/Distribution Improvement	\$ 100,000	\$ 100,000
18	Piti Substation Grounding	\$ 100,000	\$ 400,000
19	Barrigada Ingress/Egress	\$ 70,000	
20	Substation and Transmission Improvements	\$ 50,000	\$ 100,000
21	Automated Omni Rupter Switch	\$ 19,523	
22	Underserved & Indigenous Community Microgrids - GPA portion (Grant Funded)		\$ 316,885
23	Tamuning T51 Transformer - installation		\$ 500,000
24	ULSD - Additional Connection to Backup Diesel Generator		\$ 250,000
25	Voltage Regulator - North, Central, and South Installations		\$ 100,000
26	P-090 underground extension to Battulo Street		\$ 100,000
27	Pulantat Substation Upgrades		\$ 100,000
28	P-005 extension to Apra (Steel Arms)		\$ 20,000
29	SCADA Ready Switched Cap Banks		\$ 250,000
	TOTAL ENGINEERING PROJECTS	\$ 7,260,188	\$ 6,777,110



CONSOLIDATED COMMISSION ON UTILITIES
 Guam Power Authority | Guam Waterworks Authority
 P.O. Box 2977 Hagåtña, Guam 96932 | (671) 648-3002 | guamccu.org

GPA RESOLUTION NO. FY2025-25

**Relative to the Adoption of a Budget for the
 Guam Power Authority Fiscal Years 2026 AND 2027**

WHEREAS, the Guam Power Authority (GPA) is a Public Corporation of the Government of Guam; and

WHEREAS, §8117 of Chapter 8 of Title 12 of Guam Code Annotated authorizes the Consolidated Commission on Utilities (CCU) to adopt an annual budget for the Authority; and

WHEREAS, Section 6.11 of the GPA Bond Indenture Agreement requires the Authority to provide a copy of an approved budget to the Bond Trustee prior to the beginning of each fiscal year; and

WHEREAS, the General Manager of the Guam Power Authority has reviewed and proposes the budget for Fiscal Year 2026 and 2027 totaling \$463,460,000 and \$468,095,000, respectively; and

WHEREAS, the General Manager has reviewed and proposes a Revenue Funded Capital Improvement Project (CIP) budget totaling \$21,000,000 FY2026 and FY2027; and

WHEREAS, the General Manager has reviewed the budget to ensure that all budget expenditures are consistent with the strategic goals of the Authority.

NOW, THEREFORE BE IT RESOLVED, by the Consolidated Commission on Utilities as the governing body of the Guam Power Authority, as follows:

1. The Fiscal Year 2026 and 2027 proposed budget of \$463,460,000 and \$468,095,000, respectively, of operating revenues, and operating expenses in addition to other cash flow requirements such as debt services, working capital and conforming to obligatory debt coverage ratio of 1.11 and 1.32 FY26 and FY27 respectively are hereby approved (Exhibit A).
2. The authorized level of positions within the Authority shall be 490 FTEs.

3. The General Manager is authorized to implement annual structural pay adjustments to the next incremental percentile in Fiscal Years 2026 and 2027 based on the 2022 Market Data and updated pay scale, subject to availability of funds.

4. GPA shall not transfer into the personnel account from other non-labor accounts;

RESOLVED, that the Chairman of the Commission certifies and the Secretary of the Commission attests to the adoption of this Resolution.

DULY AND REGULARLY ADOPTED, at Mangilao, Guam, this 26th day of August 2025.

Certified by:

ed by: John W. Moore

Francis E. Santos

Chairperson

Consolidated Commission on Utilities

Attested by:

Sum

Melvin F. Duenas

Secretary

Consolidated Commission on Utilities

SECRETARY'S CERTIFICATE

I, Melvin Duenas, Secretary for the Consolidated Commission on Utilities, as evidenced by my signature above do certify as follows:

The foregoing is a full, true, and accurate copy of the resolution duly adopted at a regular meeting of the members of Guam Consolidated Commission on Utilities, duly and legally held at a place properly noticed and advertised at which meeting a quorum was present and the members who were present voted as follows:

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ABSTENTIONS

ABSENT



GPA Revenue Requirement
Fiscal Year 2026-2027 (CCU Approval 8/26/25)

EXHIBIT A

<u>Proforma Income Statement</u>		FY2026 Approved	FY2027 Approved
1	REVENUES		
2	Existing Base Rate Revenues	\$ 214,404	\$ 216,548
3	Fuel Revenues	241,974	244,394
4	Miscellaneous Revenues	7,082	7,153
5	Total Revenues	463,460	468,095
6	Bad Debt Expense	(1,295)	(1,404)
7	Net Operating Revenues	462,165	466,691
8			
9	Production Fuel	241,974	244,394
10			
11	IPP (MEC and Aggreko)	20,106	12,226
12	Ukudo Lease	39,280	40,458
13	Ukudo Water Cost	1,700	1,751
14			
15	O&M EXPENSES		
16	Operating Supplies	2,417	2,112
17	Utilities - Water & Communications	1,595	1,072
18			
19	<u>WORK FORCE</u>		
20	Salaries	39,683	39,762
21	Employee Benefits	15,208	15,781
22	Retiree & Health Care	6,203	6,859
23	Labor, Benefits & Retirees	61,094	62,403
24	Less Capitalized Labor	(6,890)	(6,851)
25	Personnel	54,204	55,552
26			
27	Apprentice labor	1,566	1,575
28	Workforce Interns	709	117
29	Workforce contracts	2,275	1,692
30	Total Work Force	56,480	57,244
31			
32	Fixed Management Fees (PMC)	1,893	1,254
33	Apprentice supplies & others	57	60
34	Security Guard/Armored Car Services	1,231	1,231
35	Software & Network Maintenance	1,763	1,763
36	Environmental protection	664	646
37	Other Contracts	7,622	7,523
38	Contractual	13,229	12,477
39			

**GPA Revenue Requirement
Fiscal Year 2026-2027 (CCU Approval 8/26/25)**

EXHIBIT A

Proforma Income Statement

	FY2026 Approved	FY2027 Approved
40 Insurance	7,288	7,404
41 Miscellaneous	2,816	2,804
42 Off Island Training	258	266
43 Training	122	125
44 Office Supplies	78	80
45 Other Administrative	110	114
46 Administrative & General	10,673	10,793
47 Total O&M Expenses	84,394	83,698
48		
49 Depreciation	52,090	53,877
50		
51 Total Operating Expenses	\$ 439,544	\$ 436,404
52		
53 Earnings From Operations	22,621	30,287
54		
55 Other Revenues (Expenses):		
56 Investment Income	6,357	4,998
57 Interest expense	(51,862)	(50,137)
58		
59 Net Earnings(Loss) Before Capital Contribution	(22,883)	(14,852)
60 Capital Contributions	-	-
61		
62 Increase (Decrease) in Net Assets	\$ (22,883)	\$ (14,852)
63		
64 <u>Debt Service Coverage Calculation</u>		
65 Earnings From Operations	\$ 22,621	\$ 30,287
66 Add Interest Income	6,357	4,998
67 Add: Depreciation	52,090	53,877
68 Balance Available for Debt Service	81,068	89,162
69 IPP Debt Service + Aggreko lease	-	-
70 Balance After IPP Debt Service	81,068	89,162
71 Debt Service		
72 Bond Interest Expense	20,262	19,395
73 Bond Principal	17,350	18,220
74 Total Debt Service	37,612	37,615
75		
76 Debt Service Coverage (Bond Method)	2.16	2.37
77 Debt Service Coverage (S&P Method)	1.11	1.32
78		

**GPA Revenue Requirement
Fiscal Year 2026-2027 (CCU Approval 8/26/25)**

EXHIBIT A

Proforma Income Statement

79 Cashflow Statement

	FY2026 Approved	FY2027 Approved
80 Net Income	\$ (22,883)	\$ (14,852)
81 Depreciation & amortization	52,090	53,877
82 Total Cash Generated	29,207	39,025
83 (Unrecovered)/recovered fuel cost	-	-
84 CIP's-Internally Funded	(21,000)	(21,000)
85 Principal Payment (2017 Refunding Bond)	(4,680)	(4,920)
86 Principal Payment (2022 Refunding Bond)	(10,765)	(11,300)
87 Principal Payment (2024 Revenue Bond)	(1,905)	(2,000)
88 Principal Payment (IPP)	-	-
89 Principal Payment (Ukudo)	(7,987)	(8,645)
90 DSM	1,528	1,574
91 Cash Carry Over-Surplus/(Deficit)	(15,602)	(7,266)
92 Pipeline Project	(40,000)	
93 Beginning Balance	159,849	104,247
94 Ending Balance	104,247	96,980

**GPA Revenue Requirement
Fiscal Year 2026-2027 (CCU Approval 8/26/25)**

EXHIBIT A

Proforma Income Statement

	FY2026 Approved	FY2027 Approved
Number of Employees	490	490
WORK FORCE		
Salaries & Wages		
Regular Pay	\$ 37,957,057	\$ 38,536,207
Overtime Pay	\$ 1,500,000	\$ 1,000,000
Night Differential Pay	\$ 225,621	\$ 226,186
Sub-Total Employee Salaries	\$ 39,682,677	\$ 39,762,393
Employee Benefits		
Medical/Dental/Life	\$ 4,197,398	\$ 4,260,967
Retirement Contribution	\$ 11,010,566	\$ 11,520,391
Sub-Total Employee Benefits	\$ 15,207,964	\$ 15,781,358
Retiree Benefits	\$ 6,203,446	\$ 6,859,242
Total Labor & Benefits	\$ 61,094,087	\$ 62,402,993
Less Capitalized Labor	\$ (6,889,648)	\$ (6,850,542)
Total Personnel	\$ 54,204,439	\$ 55,552,451
Apprentice Labor	\$ 1,566,134	\$ 1,574,635
Workforce Interns/Trainee	\$ 709,285	\$ 117,247
Total Workforce Contracts	\$ 2,275,419	\$ 1,691,882
Total Work Force	\$ 56,479,858	\$ 57,244,333
Contracts		
Apprentice	\$ 56,955	\$ 59,564
-Supplies & others	\$ 56,955	\$ 59,564
Environmental protection (OC 26)	\$ 663,642	\$ 646,458
-Compliance-Emission and water	\$ 420,000	\$ 420,000
-Used oil, catalyst and others	\$ 243,642	\$ 226,458
Fixed Management Fees (PMC) (OC 27.1)	\$ 1,892,654	\$ 1,254,161
- Cabras 1 & 2	\$ 970,627	\$ -
- CT	\$ 922,027	\$ 1,254,161

GPA Revenue Requirement
Fiscal Year 2026-2027 (CCU Approval 8/26/25)

EXHIBIT A

Proforma Income Statement

	FY2026 Approved	FY2027 Approved
Software & Network Maintenance (OC 32)	\$ 1,763,325	\$ 1,763,325
-Advance Grid Analysis (AGA)	\$ 36,500	\$ 36,500
-CC&B SW Maintenance License fee renewal	\$ 203,000	\$ 203,000
-Cybersecurity Licenses	\$ 110,000	\$ 110,000
-JDE license	\$ 475,000	\$ 475,000
-MDMS SW License Renewal & Software Maintenance	\$ 127,500	\$ 127,500
-Oracle DB license renewal for CC&B Database	\$ 230,000	\$ 230,000
-Other licenses	\$ 581,325	\$ 581,325
Security Guard/Armored Car Services (OC 23)	\$ 1,231,000	\$ 1,231,000
-Security Guard Services	\$ 1,201,000	\$ 1,201,000
-Armored Car Services	\$ 30,000	\$ 30,000
Other Contracts	\$ 7,621,815	\$ 7,522,841
Audit Fee Financial (OC 20)	\$ 140,000	\$ 140,000
Building maintenance (OC 28)	\$ 615,783	\$ 615,783
Engineering Consultants (OC 24)	\$ 130,000	\$ 130,000
Grounds Maintenance (OC 29)	\$ 726,500	\$ 709,000
Heavy Equipment Maintenance (OC 30)	\$ 53,000	\$ 53,000
Heavy Equipment Rental (OC 15)	\$ 102,635	\$ 95,274
Land Lease (OC 14)	\$ 108,240	\$ 108,240
Legal Consultants (OC 20)	\$ 16,000	\$ 16,000
Light Vehicle Maintenance (OC 31)	\$ 26,000	\$ 26,000
Office Equipment Rental (OC 16)	\$ 75,000	\$ 75,000
Other Office Equipment Maintenance (OC 32)	\$ 83,464	\$ 83,464
Other Contractual Services (OC 43)		
-Customer Service Survey	\$ 159,500	\$ 159,500
-Disposal of soot and used oil	\$ 154,373	\$ 150,000
-EMS Maintenance & Support	\$ 204,000	\$ 204,000
-ESS	\$ 388,000	\$ 388,000
-Fire Supression System Inspection (CT)	\$ 96,820	\$ 99,725
-Regulatory consultant	\$ 200,000	\$ 200,000
-USDA snake control	\$ 240,000	\$ 240,000
-Other contractual services	\$ 621,439	\$ 621,439
Other Maintenance (OC 35)		
-Maintenance/Repair Fire Alarms & gas suppression systems	\$ 60,000	\$ 60,000
-Vegetation Management	\$ 40,000	\$ 40,000
-Other maintenance	\$ 93,884	\$ 95,367

GPA Revenue Requirement
Fiscal Year 2026-2027 (CCU Approval 8/26/25)

EXHIBIT A

Proforma Income Statement

	FY2026 Approved	FY2027 Approved
Other Professional Services (OC 27)		
-Bill Print & news letters	\$ 380,000	\$ 380,000
-CC&B Technical Support	\$ 300,000	\$ 300,000
-Consent decree legal services	\$ 110,000	\$ 110,000
-ERP Phase II Technical Support (E1)	\$ 100,000	\$ 100,000
-Insurance Risk Engineer	\$ 80,000	\$ 80,000
-Milsoft Texting System-Outage reporting	\$ 120,000	\$ 120,000
-Smart grid network system support	\$ 111,000	\$ 111,000
-ESS and Renewables Consultant	\$ 70,000	\$ 70,000
-Websites & Mobile Apps Support	\$ 164,000	\$ 164,000
-Consulting Services for Process Improvement	\$ 120,000	\$ 120,000
-Other professional services	\$ 998,996	\$ 979,923
Other Rental (OC 17)	\$ 228,086	\$ 223,225
Power Plant Accessory Equipment Maintenance (OC 33)	\$ 116,648	\$ 85,187
Radio Maintenance & Repair (OC 34)	\$ 92,500	\$ 92,500
Rental of Building (OC 11)	\$ 68,360	\$ 68,360
Technical Fees (OC 25)	\$ 227,587	\$ 208,854
Total - Contracts	\$ 13,229,391	\$ 12,477,348
Operating Supplies		
Accessory Equipment	\$ 137,679	\$ 99,409
Boiler & Associated Eqpt Parts	\$ 110,000	\$ 10,000
Chemicals	\$ 139,536	\$ 90,500
Conductors, Poles & Line HW	\$ 254,336	\$ 254,336
Copier Supplies	\$ 16,724	\$ 15,324
Coveralls/Uniforms	\$ 20,594	\$ 20,157
Diesel Fuel	\$ 154,000	\$ 154,000
Diesel Plant Parts	\$ 67,150	\$ 67,305
EPA & Others	\$ 49,640	\$ 29,887
Gases	\$ 112,195	\$ 37,714
Gasoline fuel	\$ 153,000	\$ 153,000
Janitorial Supplies	\$ 31,200	\$ 31,200
Lead Seals	\$ 10,000	\$ 10,000
Lubrication	\$ 217,871	\$ 211,318
Meter Test Parts, Etc.	\$ 8,500	\$ 8,500
Other Materials	\$ 224,856	\$ 263,952
Other Parts	\$ 203,631	\$ 200,811
Other Supplies	\$ 12,704	\$ 5,276

**GPA Revenue Requirement
Fiscal Year 2026-2027 (CCU Approval 8/26/25)**

EXHIBIT A

Proforma Income Statement

	FY2026 Approved	FY2027 Approved
Printed Forms	\$ 14,658	\$ 14,658
Safety Supplies	\$ 134,622	\$ 134,851
SCADA Parts & Accessory	\$ 40,000	\$ 40,000
Station Equipment Repair Parts	\$ 15,700	\$ 15,700
Tires	\$ 40,000	\$ 40,000
Tools	\$ 52,918	\$ 48,841
Transformer Repair Parts	\$ 40,000	\$ 40,000
Turbine & Associated Eqpt parts	\$ 40,000	-
Vehicle & Heavy Equipment Parts	\$ 115,000	\$ 115,000
Total - Operating Supplies	\$ 2,416,514	\$ 2,111,738
Utilities - Water & Communications		
Courier Services	\$ 67,100	\$ 69,113
Postage	\$ 310,000	\$ 319,300
Telephone (Local)	\$ 125,000	\$ 128,750
Telephone (Overseas)	\$ 8,250	\$ 6,180
Utilities - Water	\$ 1,084,999	\$ 548,337
Total - Utilities - Water & Communications	\$ 1,595,349	\$ 1,071,680
Miscellaneous		
Ads & Radio Announcements	\$ 121,074	\$ 106,074
Board Fees	\$ 31,500	\$ 31,500
Collection Fees	\$ 2,223,456	\$ 2,226,370
Dues & Subscription	\$ 125,000	\$ 125,000
P.U.C.	\$ 215,000	\$ 215,000
Trustee / Bank Commission Fees	\$ 100,000	\$ 100,000
Total - Miscellaneous	\$ 2,816,030	\$ 2,803,944
Insurance		
Property	\$ 6,565,429	\$ 6,662,392
General Liability	\$ 187,709	\$ 193,340
Auto Liability	\$ 74,491	\$ 76,726
Pollution	\$ 80,768	\$ 83,191
Professional Liability	\$ 6,966	\$ 7,175
Excess General Liability	\$ 13,964	\$ 14,383
Excess Workmen's Compensation	\$ 44,941	\$ 46,289
Crime	\$ 95,777	\$ 98,651
Directors & Officers	\$ 133,217	\$ 137,214
Sub-Total: Property & Liability	\$ 7,203,262	\$ 7,319,360

**GPA Revenue Requirement
Fiscal Year 2026-2027 (CCU Approval 8/26/25)**

EXHIBIT A

Proforma Income Statement

	FY2026 Approved	FY2027 Approved
Damage Claims	\$ 25,000	\$ 25,000
Workmen's Compensation (Safety)	\$ 60,000	\$ 60,000
Total - Insurance	\$ 7,288,262	\$ 7,404,360
Off-Island Training	\$ 257,973	\$ 265,712
Training & Materials	\$ 121,683	\$ 125,333
Office Supplies	\$ 78,462	\$ 80,302
Other Admin	\$ 110,230	\$ 113,537
Total Non-Labor	\$ 27,913,894	\$ 26,453,954

**FY2026-2027 CAPITAL IMPROVEMENT PROJECTS (CIP)
Revenue Funded**

CIP Category	FY2026 Approved	FY2027 Approved
Overhaul	\$ 534,342	\$ 1,571,500
Network, SCADA, Advanced Meter Infrastructure, E1 Enhancement and Disaster Recovery	\$ 1,570,284	\$ 2,325,988
Substation and Transmission Improvements	\$ 1,313,409	\$ 1,093,400
Heavy Equipment - Bucket trucks, Diggers	\$ 923,000	\$ 906,300
Other General	\$ 1,973,450	\$ 1,150,000
General Plant	6,314,485	7,047,188
Engineering Projects	\$ 7,260,188	\$ 6,777,110
Line Extensions	\$ 5,825,327	\$ 6,175,702
Total - CIP (Revenue Funded)	\$ 19,400,000	\$ 20,000,000
MEC Recapitalization	\$ 1,600,000	\$ 1,000,000
Net CIP	21,000,000	21,000,000