FY 2024 Cost of Service / Rate Design Study

City of Wymore
Electric Department

Final Report

February 15, 2024

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Executive Summary

This study was prepared by JK Energy Consulting, LLC for the City of Wymore, Nebraska (City). The purpose of the study was to review the electric rates for the City and its electric utility (Utility) and ensure that electric rates are adequate to pay for projected expenses.

Based on the analysis completed, an 8.1% increase in rates is recommended in FY 2024 and FY 2025. This increase is based on the need for additional revenue to cover increases in purchased power costs from the reduction of future power cost adjustment credits and ensure adequate revenue to fund the City's capital improvement program.

Of the projected revenue requirements, approximately $836,000 (Table 3, Line 9) is for purchased power from Nebraska Public Power District (NPPD), including transmission service to deliver these purchases. This represents approximately 65% of projected revenue requirements. It is expected that purchased power costs will increase in the next two years as the Power Cost Adjustment (PCA) credit of approximately 0.6 cents/kWh is reduced. There has been no indication from NPPD that the PCA credit will be continued or discontinued beyond 2024; however, it would be reasonable to assume it will be phased out over the next two years as general cost escalation occurs for all utilities, including NPPD.

By FY 2027, a cumulative rate increase of approximately 16.4% would be necessary to cover projected operating expenses (Table 1, Line 21). The analyses completed indicated that rate increases of approximately 8.1% in FY 2024, 8.0% in FY 2025 and 1.0% in FY 2026 and FY 2027 would be necessary to cover projected expenses (Table 2, Line 6). These increases will be dependent on power supply and other cost increases. Inflationary pressures have caused cost increases for items like fuel and materials required to complete needed capital projects. Those cost increases will need to be passed through to customers.

The cost of service analysis was completed to assess the amount that each rate class should be paying compared to the revenue that is being collected from existing rates. In general, it appeared that future rate increases should be directed more toward all-electric rate classes and less toward residential and commercial rate classes (Table 5). Over the last 20 years, NPPD has reduced its rate differentials between the summer and winter season, which increases costs for all-electric customers and decreases the viability of separate rates for these customers. In addition, there is not currently a customer charge beyond the minimum bill. The cost of service indicated that the cost of serving a customer with no usage is more than $19/month.

The purpose of rate design is to develop rates that reflect the cost of service and accomplish other goals established by the Utility. The cost of service analysis indicated that rate increases should be directed primarily at all-electric customers, both residential and commercial. Revenues for other rate classes tend to be consistent with or higher than

the cost of service. While all customers would receive a rate increase under the proposed rate structure, all-electric rates would increase more than other rate classes (Table 6). It is recommended that a transition plan to eliminate all-electric rates be implemented. The proposed rates provide an initial step in a process that may take multiple years. The City should consider closing all-electric rates to new customers since they collect less than the cost of service and are likely being phased out.

In addition, a customer charge would be implemented for all rate classes and the minimum bill would be eliminated. The proposed rate structure would reduce the number of energy blocks to two for each rate class, which is more consistent with industry trends towards simpler energy rate structures. The proposed changes are consistent with the cost of service analysis.

The rates are comparable to neighboring utilities after the proposed rate increases are taken into account and other factors such as lease payments and gross revenue taxes are included (Tables 9 and 10). Rates were compared to NPPD, Norris Public Power District and the cities of Beatrice and Falls City. These neighboring utilities are also experiencing power supply and operating cost increases, which will help keep the Utility's rates competitive with these neighboring utilities.

Conclusions

The following conclusions were reached, based on the information provided and analyses completed:

1. The projected revenue requirement for FY 2022 was approximately $1.3 million, including operating costs and capital improvements.
2. The largest component of the test year budget was purchased power expense, representing 65% of the projected test year budget.
3. Projected revenues from existing rates are approximately $1.2 million.
4. Rate increases of 8.1% in FY 2024 and 8.0% in FY 2025 would be necessary to ensure sufficient revenue to cover projected expenses.
5. The cost of service analysis indicated that all-electric rates are collecting far less than the cost of service.
6. The existing energy block structure is complicated and inconsistent with current industry trends.
7. The City does not currently collect a customer charge. While there is a minimum bill, it is inadequate to cover the cost of service for a customer that uses little or no energy.
8. With the proposed rate increase in April 2024, the Utility's rates will be comparable to neighboring utilities when lease payments and gross revenue taxes are taken into account.

Recommendations

The following recommendations were developed based on the analyses completed and conclusions reached:

1. The City should adopt retail rate increases of 8.1% on April 1, 2024 and 8.0% on April 1, 2025. The proposed rate increases would be implemented with the rate ordinance included in Appendix A.
2. Rates should be increased for all rate classes but directed more at all-electric rates than other rate classes.
3. The City should consider closing the all-electric rates to new customers since they may be phased out and are collecting less than the cost of service.
4. The City should review its rates on a regular basis, particularly as purchased power and other operating costs increase.

Purpose and Approach

The purpose of this study was to review the electrical rates charged by the Utility and develop rates that were consistent with a number of goals established by the Utility. The rate goals established by the Utility included having rates that provide sufficient revenues to cover projected operating expenses and having rates that reflect the cost of service for each rate class.

The approach to the study involved completing several tasks. Retail sales, purchased power, operating expenses, capital project, and financial information was collected. Test year expenses for FY 2024 were projected and future revenues and expenses were projected through FY 2027. A rate plan was developed to meet the financial goals established by the Utility. The allocated cost of service for each rate class was calculated and compared to revenue from existing rates. Rates for each rate class were developed based on the cost of service and other goals established by the Utility. A rate ordinance was developed. A written report was prepared and presented to the City Council on February 6, 2024. The City Council deferred action on the ordinance until a later date.

Background

City of Wymore – Electric Utility

The City operates its electric utility, which serves customers located within the City and in some areas adjacent to the City. The Utility serves approximately 800 customers, including a mix of residential and commercial customers.

Purchased Power

The Utility purchases its total electric requirements from NPPD. NPPD supplies the Utility's capacity and energy requirements under a long-term purchase arrangement. In FY 2024, the projected cost of purchased power from NPPD is 6.9¢/kWh, delivered to the Utility. Any retail rate component that is less than 6.9¢/kWh would result in net losses from sales to that customer.

NPPD is planning stable rates for the foreseeable future, although the elimination of the PCA, which has provided credits to all wholesale customers for the last several years, may result in higher costs to the Utility. Future retail rate increases will be highly dependent on rate increases implemented by NPPD. Purchased power represents approximately 65% of the Utility's test year budget, so any increase in power costs will most likely require a rate increase at the retail level. There is also future power cost uncertainty related to the need for capacity additions on the NPPD system, changes in policies of the Southwest Power Pool related to cost allocation and resource adequacy, and legislation at the state and Federal level. These issues could result in a major change in the Utility's future power costs and should be monitored because of their potential impact on the Utility's retail rates.

Projected Financial Results

The purpose of preparing projected financial results is to compare projected revenues with projected expenses and determine the need for future rate increases. Projections were prepared for the period FY 2024 through FY 2027 based on information provided by NPPD and the Utility.

Parameters

The following parameters were used to develop the projected financial results:

- Historical and projected results were prepared based on the Utility's fiscal year (October through September).
- The FY 2024 budget was used as the basis for the test year budget.
- NPPD rates were projected to remain stable during the study period, with the exception of the phase-out of the PCA credit beginning in FY 2025.
- A capital improvement budget of $200,000 per year was included.
- Operating and maintenance expenses, administrative costs, and other internal expenses were projected to increase at a rate of 3% annually.
- Projected financial results were presented on a "cash basis" as opposed to "accrual basis." Cash basis accounting includes capital improvements and debt service principal as expenses but does not include depreciation expense.

Projected Financial Results

Table 1 (see page 7) shows the projected financial results for FY 2023 through FY 2027 along with historical financial results for FY 2021 and FY 2022. The projected financial results do not include rate increases. On a cash basis, the deficit in FY 2024 is approximately $96,000, increasing to approximately $198,000 in FY 2027. The major cause of the increasing deficit is the funding of the City's capital improvement plan.

Future Rate Changes

One of the rate design goals was to spread any major rate increases over a number of years. Table 2 (see page 8) shows projected financial results with rate increases of 8.1% in FY 2024 and 8.0% in FY 2025. The proposed rate changes provide sufficient revenue to cover projected purchased power, operating and maintenance, administrative and general costs, and the Utility's proposed capital improvement budget.

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Table 1
City of Wymore, NE
2024 Cost of Service Study
Projected Financial Results
Existing Rates - Cash Basis

		Actual (1)		Estimated	Test Year	Projected		
Line	Description	2021	2022	2023	2024	2025	2026	2027
1	**Operating Revenues**							
2	Retail Sales - Existing Rates	$ 1,161,500	$ 1,133,523	$ 1,205,950	$ 1,205,950	$ 1,205,950	$ 1,205,950	$ 1,205,950
3	Rate Changes	-	-	-	-	-	-	-
4	Other Operating Revenue	4,934	2,001	34,526	34,526	34,526	34,526	34,526
5	**Total Operating Revenue**	**$ 1,166,434**	**$ 1,135,524**	**$ 1,240,476**	**$ 1,240,476**	**$ 1,240,476**	**$ 1,240,476**	**$ 1,240,476**
6	**Operating Expenses**							
7	Purchased Power	$ 837,350	$ 794,304	$ 840,340	$ 835,842	$ 860,171	$ 882,785	$ 909,269
8	Salaries & Benefits	-	96,934	99,490	133,000	136,990	141,100	145,333
9	Administrative & General	123,988	20,934	38,195	73,010	75,200	77,456	79,780
10	Repairs & Maintenance	49,407	60,622	60,643	95,100	97,953	100,892	103,918
11	**Total Operating Expenses**	**$ 1,010,745**	**$ 972,794**	**$ 1,038,667**	**$ 1,136,952**	**$ 1,170,314**	**$ 1,202,233**	**$ 1,238,300**
12	**Operating Income**	**$ 155,689**	**$ 162,730**	**$ 201,809**	**$ 103,524**	**$ 70,162**	**$ 38,243**	**$ 2,176**
13	**Non-Operating Expense/(Revenue)**							
14	Investment Earnings	$ -	$ (631)	$ -	$ -	-	-	-
15	Interfund Transfers	145,000	33,798	-	-	-	-	-
16	Debt Service Principal	-	-	-	-	-	-	-
17	Capital Improvements (2)	-	-	309,347	200,000	200,000	200,000	200,000
18	Grant Income	(2,790)	-	-	-	-	-	-
19	**Total Non-Operating Expense/(Revenue)**	**$ 142,210**	**$ 33,167**	**$ 309,347**	**$ 200,000**	**$ 200,000**	**$ 200,000**	**$ 200,000**
20	**Net Income - Cash Basis**	**$ 13,479**	**$ 129,563**	**$ (107,538)**	**$ (96,476)**	**$ (129,838)**	**$ (161,757)**	**$ (197,824)**
21	**Rate Change for Breakeven Cash Flow**				8.0%	10.8%	13.4%	16.4%

Notes:
(1) Based on audited financial statements with adjustments as follows: 1. Full-year of purchased power costs for FY 2022.
(2) Excludes non-recurring items and AMI infrastructure expenditures.

Table 2
City of Wymore, NE
2024 Cost of Service Study
Projected Financial Results
Proposed Rates - Cash Basis

Line	Description	Test Year 2024	Projected 2025	Projected 2026	Projected 2027
1	**Operating Revenues**				
2	Retail Sales - Existing Rates	$ 1,205,950	$ 1,205,950	$ 1,205,950	$ 1,205,950
3	Rate Changes	97,187	201,599	201,599	201,599
4	Other Operating Revenue	34,526	34,526	34,526	34,526
5	**Total Operating Revenue**	**$ 1,337,663**	**$ 1,442,075**	**$ 1,442,075**	**$ 1,442,075**
6	**Rate Increase / (Decrease)**	**8.1%**	**8.0%**	**0.0%**	**0.0%**
7	**Operating Expenses**				
8	Purchased Power	$ 835,842	$ 860,171	$ 882,785	$ 909,269
9	Salaries & Benefits	133,000	136,990	141,100	145,333
10	Administrative & General	73,010	75,200	77,456	79,780
11	Repairs & Maintenance	95,100	97,953	100,892	103,918
12	**Total Operating Expenses**	**$ 1,136,952**	**$ 1,170,314**	**$ 1,202,233**	**$ 1,238,300**
13	**Operating Income**	**$ 200,711**	**$ 271,761**	**$ 239,842**	**$ 203,775**
14	**Non-Operating Expense/(Revenue)**				
15	Investment Earnings	$ -	-	-	-
16	Interfund Transfers	-	-	-	-
17	Debt Service Principal	-	-	-	-
18	Capital Improvements	200,000	200,000	200,000	200,000
19	Non-Operating Expense	-	-	-	-
20	**Total Non-Operating Expense/(Revenue)**	**$ 200,000**	**$ 200,000**	**$ 200,000**	**$ 200,000**
21	**Net Income - Cash Basis**	**$ 711**	**$ 71,761**	**$ 39,842**	**$ 3,775**
22	**Rate Change for Breakeven Cash Flow**	-0.1%	-6.0%	-3.3%	-0.3%

Cost of Service

The purpose of the cost of service analysis is to identify the costs related to serving each class of customers. Several steps were completed to prepare the cost of service analysis. A test year budget was prepared based on the FY 2024 operating budget with adjustments for known changes. Each expense item was identified and assigned to a utility function, and further classified as a demand, energy or customer related expense. This process is called “functionalization” and “classification.” The costs related to each function are then allocated to each customer class based on generally accepted cost allocation principles for municipal electric utilities. The allocated costs were compared to revenues based on existing rates. The comparison of the cost of service to revenue from existing rates was used as a factor in designing rates.

Test Year Budget

The FY 2024 operating budget was used as the basis for the test year budget. The purpose of preparing a test year budget is to create a scenario that is as close to "normal" operating conditions as possible, reflecting known changes for the utility. The test year budget included the following adjustments to the FY 2024 operating budget:

1. Actual NPPD rates, as proposed for February 1, 2024, were used to calculate projected power costs.
2. A capital improvement budget of $200,000 was include in the test year budget.
3. Revenues based on actual retail sales for the period October 2022 through September 2023 were used to calculate revenues based on "existing rates" for the FY 2024 test year budget.
4. A revenue requirement adjustment was included to result in an 8% overall rate change.

The test year budget for FY 2024 was approximately $1.3 million and is summarized in Table 3. This figure represents the amount that needs to be collected from retail rates. It includes all operating expenses and is reduced for revenue from interest income and other non-retail revenue.

Table 3
City of Wymore, NE
2024 Cost of Service Study
Test Year Budget by Function
Annual

Line	Rate Class	Production / Transmission	Subtrans/ Distribution	Customer/ Admin	Total
1	Residential	$ 391,539	$ 192,373	$ 68,018	$ 651,929
2	Residential Electric Hot Water	28,049	12,650	3,487	44,187
3	Residential All Electric	126,647	50,689	9,374	186,710
4	Commercial	135,800	59,116	7,781	202,696
5	Commercial All Electric	140,551	50,909	2,972	194,432
6	City Bills	8,288	5,253	1,545	15,086
7	Temps Disposal	481	309	117	906
8	Street Lights	4,488	1,970	23	6,481
9	**Total**	**$ 835,842**	**$ 373,267**	**$ 93,317**	**$ 1,302,426**
10	**Percentage**	**64.2%**	**28.7%**	**7.2%**	**100.00%**

Functionalization and Classification

Functionalization and classification involved assigning the expense items to a function and classifying those expenses by allocation method. Functions vary by utility and are based on power supply arrangements, size and type of utility. The following functions were used for the Utility:

- Purchased power
- Transmission and sub-transmission service
- Distribution (primary and secondary)
- Services
- Meter reading
- Billing and customer accounting

Expenses were classified into demand-related, energy-related, and customer-related classifications. Some costs are allocated solely to a single classification. For example, transmission service is classified as demand related. Other functions, including primary distribution, are spread between the demand-related and customer-related classifications. The classifications were based on cost causation and how the costs should be recovered from the Utility's retail rate classes.

Table 4 (see page 11) summarizes the classification of test year expenses, including the allocation to the various retail rate classes. Approximately $187,000 is customer-related, $291,000 is energy-related, and $825,000 is demand-related expense. Based on this classification, 14.3% of the Utility's test year budget is customer-related, 22.3% is energy-related, and 63.3% is demand-related.

Of note, the cost of service for customer-related service is $19.12 per month for residential rates. This compares to a minimum charge of $10.00 per month that may include some energy consumption. It is recommended that the minimum charge be replaced with a monthly customer charge to reflect the cost of service. Over time, the customer charge should be increased to more closely reflect the cost of service.

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Table 4
City of Wymore, NE
2024 Cost of Service Study
Classification of Expenses
Annual

Line	Rate Class	Customer ($)	Customer ($/mon)	Energy ($)	Energy (¢/kWh)	Demand ($)	Demand ¢/kWh
1	Residential	$ 133,849	$ 19.12	$ 136,539	2.41	$ 381,541	6.75
2	Residential Electric Hot Water	6,863	19.12	10,126	2.42	27,198	6.50
3	Residential All Electric	18,447	19.12	45,269	2.40	122,994	6.52
4	Commercial	17,194	21.47	44,895	2.45	140,607	7.67
5	Commercial All Electric	6,569	21.47	48,935	2.42	138,928	6.86
6	City Bills	3,413	21.47	2,716	2.33	8,957	7.67
7	Temps Disposal	258	21.47	165	2.37	484	6.94
8	Street Lights	41	3.45	2,102	2.47	4,338	5.09
9	**Total**	**$ 186,634**		**$ 290,747**		**$ 825,046**	
10	**Percentage**	**14.3%**		**22.3%**		**63.3%**	

Cost Allocation

The functionalized costs were allocated to the various rate classes using generally accepted methods for preparing embedded cost of service studies. There is no standard cost of service methodology set by a regulatory agency that the Utility is required to follow. There are a number of guidelines that municipal utilities typically follow, including publications and guidelines from the American Public Power Association, the National Association of Regulatory Utility Commissioners, and the Federal Energy Regulatory Commission.

Demand-related costs were allocated on the basis of coincident or non-coincident demands, depending on the function, and adjusted for losses. Energy-related costs were allocated on the basis of energy sales, adjusted for losses. Customer-related costs were allocated on the basis of the weighted number of customers within each rate class, with weighting factors determined based on the cost of metering, customer billing or services.

Some expenses are not easily assigned to a particular function. Examples of expenses that are not easily assigned include interest income, general administrative expenses, and miscellaneous operating revenue. These expenses were assigned to functions at the same ratio as expenses that were directly assigned to functions, which is one of several generally accepted methods for assigning these costs to the appropriate function.

Comparison of Revenues to Cost of Service

Revenues collected from existing rates were compared to the allocated cost of service. The purpose of this comparison was to provide guidance on the adequacy of existing rates for each rate class. This comparison can be used to assess the general magnitude of rate changes needed for each rate class and is one factor in determining the need for rate adjustments for individual rate classes.

Table 5 compares the revenue from existing rates to the calculated cost of service. The most significant deviation is for residential and commercial all-electric customers, which would require rate increases of 40.3% to 47.6%, respectively, to cover the cost of service. Residential and commercial rates appear to be collecting more revenue than the calculated cost of service.

Table 5
City of Wymore, NE
2024 Cost of Service Study
Comparison of Cost of Service
to Revenue from Existing Rates
Annual

Line	Rate Class	Revenue Existing Rates	Cost of Service	Difference $	Difference %
1	Residential	$ 678,615	$ 651,929	$ (26,686)	-3.9%
2	Residential Electric Hot Water	45,766	44,187	(1,579)	-3.5%
3	Residential All Electric	133,037	186,710	53,673	40.3%
4	Commercial	196,616	202,696	6,081	3.1%
5	Commercial All Electric	131,726	194,432	62,706	47.6%
6	City Bills	14,953	15,086	133	0.9%
7	Temps Disposal	763	906	143	18.8%
8	Street Lights	4,474	6,481	2,006	44.8%
9	**Total**	**$ 1,205,950**	**$ 1,302,426**	**$ 96,476**	**8.0%**

Rate Design

The purpose of rate design is to develop rates that help achieve established revenue and financial performance goals while balancing other rate goals established by the Utility. This process involves meeting goals that sometimes conflict with each other. For example, a goal to have competitive rates may conflict with the need to have rates that recover sufficient revenue to pay for projected expenses.

The rates were designed to best meet several goals that were established by the Utility and its consultant. These goals included:

- Ensuring the long-term financial integrity of the utility.
- Establishing rates that are fair, reasonable, and non-discriminatory.
- Developing rates that are competitive with neighboring utilities.
- Recognizing the cost of service for rate classes.

Summary of Rate Design Changes

The proposed rate ordinance, included in Appendix A, implements a rate increase that increases overall revenue by approximately 8.1% on April 1, 2024, and 8.0% on April 1, 2025. The proposed rate changes are consistent with the cost of service results. The proposed rate changes by rate class, effective April 2024, are shown in Table 6 (see page 14). Table 7 (see page 15) shows the proposed rate increases broken out by summer and winter seasons. Table 8 (see page 16) shows the proposed rate changes by rate class for FY 2025, effective April 1, 2025.

The proposed changes to the rate design include:

1. **Implement a monthly customer charge**. Currently, the City assesses a minimum charge of $10.00, which may include some energy. Minimum charges began being phased out in the industry in the 1990s because there is the potential for encouraging wasteful usage. If your usage is low enough that the minimum bill is triggered, you may use more energy since it is essentially free. It is proposed to implement a $10.00 customer charge for residential customers in April 2024, increasing to $13.00 in April 2025.
2. **Begin phase-out of all-electric rates**. The all-electric rates are much lower than the calculated cost of service. In recent years, NPPD has reduced the rate differential between the summer and winter seasons, which decreases the viability of all-electric rates. In addition, the current all-electric rate is lower in the summer season than the corresponding non-all-electric rate, which is not consistent with NPPD's cost structure. It is proposed to increase all-electric rates more than other rates in both summer and winter in an effort to eliminate these rate classes at some point in the future. Given that these rates collect far less revenue than the cost of service, the City should consider closing these rate classes to new customers.
3. **Reduce the number of energy blocks**. The current energy block structure is complicated and probably dates to a period when electric consumption was much lower. The rates send conflicting signals, first increasing and then decreasing. It is proposed to reduce the number of energy blocks for all rates to two. This simplification will make the phase out of all-electric rates simpler.
4. **Eliminate the Temps Disposal rate class**. It is proposed to move the customer under this rate class to the Commercial rate class. This customer class was set up outside the rate ordinance approximately 15 years ago to fund a capital project needed by the customer. The rate is unneeded now and this customer should be placed on the Commercial rate.
5. **Add descriptions for each rate class.** There is currently insufficient language to describe what qualifies a customer to take service under a given rate class. It is proposed that this language be incorporated into the next rate ordinance.

Table 6
City of Wymore, NE
2024 Cost of Service Study
Proposed Rate Change by Rate Class - April 2024
Annual

Line	Rate Class	Revenue Existing Rates	Revenue Proposed Rates	Difference $	Difference %
1	Residential	$ 678,615	$ 726,519	$ 47,904	7.1%
2	Residential Electric Hot Water	45,766	50,330	4,564	10.0%
3	Residential All Electric	133,037	147,556	14,519	10.9%
4	Commercial	196,616	210,601	13,985	7.1%
5	Commercial All Electric	131,726	146,381	14,655	11.1%
6	City Bills	14,953	15,997	1,045	7.0%
7	Temps Disposal	763	921	158	20.6%
8	Street Lights	4,474	4,832	358	8.0%
9	**Total**	**$ 1,205,950**	**$ 1,303,137**	**$ 97,187**	**8.1%**

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JK Energy Consulting, LLC

Table 7
City of Wymore, NE
2024 Cost of Service Study
Proposed Rate Change by Rate Class - April 2024

Summer

Line	Rate Class	Revenue Existing Rates	Revenue Proposed Rates	Difference $	Difference %
1	Residential	$ 199,528	$ 217,078	$ 17,550	8.8%
2	Residential Electric Hot Water	13,824	15,883	2,060	14.9%
3	Residential All Electric	37,549	43,881	6,332	16.9%
4	Commercial	63,748	70,637	6,889	10.8%
5	Commercial All Electric	38,420	45,744	7,324	19.1%
6	City Bills	3,381	3,465	84	2.5%
7	Temps Disposal	223	272	49	21.8%
8	Street Lights	1,547	1,670	124	8.0%
9	**Total**	**$ 358,219**	**$ 398,631**	**$ 40,411**	**11.3%**

Winter

Line	Rate Class	Revenue Existing Rates	Revenue Proposed Rates	Difference $	Difference %
10	Residential	$ 479,087	$ 509,441	$ 30,353	6.3%
11	Residential Electric Hot Water	31,942	34,446	2,504	7.8%
12	Residential All Electric	95,488	103,674	8,187	8.6%
13	Commercial	132,868	139,965	7,097	5.3%
14	Commercial All Electric	93,306	100,637	7,331	7.9%
15	City Bills	11,572	12,532	960	8.3%
16	Temps Disposal	540	649	109	20.2%
17	Street Lights	2,928	3,162	234	8.0%
18	**Total**	**$ 847,731**	**$ 904,506**	**$ 56,775**	**6.7%**

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Table 8
City of Wymore, NE
2024 Cost of Service Study
Proposed Rate Change by Rate Class - April 2025
Annual

Line	Rate Class	Revenue Existing Rates	Revenue Proposed Rates	Difference $	Difference %
1	Residential	$ 726,519	$ 777,581	$ 51,062	7.0%
2	Residential Electric Hot Water	50,330	55,385	5,055	10.0%
3	Residential All Electric	147,556	163,583	16,027	10.9%
4	Commercial	210,601	225,123	14,521	6.9%
5	Commercial All Electric	146,381	162,518	16,137	11.0%
6	City Bills	15,997	17,159	1,162	7.3%
7	Temps Disposal	921	983	63	6.8%
8	Street Lights	4,832	5,219	387	8.0%
9	**Total**	**$ 1,303,137**	**$ 1,407,549**	**$ 104,413**	**8.0%**

Rate Comparisons

The proposed rates tend to be comparable to neighboring utilities when taking into account probable lease payments and gross revenue taxes. Rates were compared to NPPD, Norris PPD, and the cities of Beatrice and Falls City. Tables 9 and 10 (see page 16) compare residential and commercial rates at various usage levels for the summer and winter seasons.

Summer rates tend to be more competitive than winter rates and higher usage customers tend to have less competitive rates than lower usage customers. The City has a fairly flat load profile compared to neighboring utilities.

Rate comparisons do not take into account issues like general fund transfers or use of utility staff to provide discounted services to the City general fund. NPPD and Norris PPD do not provide transfers to City general funds where they provide service beyond the normal lease payment and a portion of the gross receipts tax paid to the taxing authority.

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Table 9
City of Wymore, NE
2024 Cost of Service Study
Typical Bill Comparison
Rate Comparisons - April 2024 Proposed
Residential

Summer Comparisons					
Utility	**500 kWh**	**Utility**	**1,000 kWh**	**Utility**	**2,500 kWh**
Beatrice	61.50	Beatrice	111.00	Beatrice	259.50
Falls City	71.50	Falls City	120.50	Norris PPD	266.00
Wymore	**76.00**	Norris PPD	128.22	Falls City	267.50
Norris PPD	82.29	**Wymore**	**130.10**	**Wymore**	**277.10**
NPPD	85.19	NPPD	143.94	NPPD	320.19
Winter Comparisons					
Utility	**500 kWh**	**Utility**	**1,000 kWh**	**Utility**	**2,500 kWh**
Beatrice	61.50	Beatrice	99.75	Beatrice	210.75
Falls City	71.50	Norris PPD	112.22	Norris PPD	226.00
NPPD	73.38	Falls City	113.90	Falls City	227.90
Norris PPD	74.29	NPPD	116.71	NPPD	235.85
Wymore	**76.00**	**Wymore**	**126.60**	**Wymore**	**258.60**

Table 10
City of Wymore, NE
2024 Cost of Service Study
Typical Bill Comparison
Rate Comparisons - April 2024 Proposed
Commercial

Summer Comparisons					
Utility	**1,000 kWh**	**Utility**	**5,000 kWh**	**Utility**	**10,000 kWh**
Norris PPD	114.81	Norris PPD	454.05	Norris PPD	878.09
Beatrice	131.00	Beatrice	575.00	**Wymore**	**1,096.00**
NPPD	146.64	NPPD	592.20	Beatrice	1,130.00
Wymore	**147.00**	Falls City	599.00	NPPD	1,149.15
Falls City	151.00	**Wymore**	**611.00**	Falls City	1,159.00
Winter Comparisons					
Utility	**1,000 kWh**	**Utility**	**5,000 kWh**	**Utility**	**10,000 kWh**
Norris PPD	107.31	Norris PPD	416.55	Norris PPD	803.09
NPPD	121.97	NPPD	468.83	NPPD	902.40
Beatrice	131.00	Beatrice	483.80	Beatrice	918.80
Wymore	**147.00**	Falls City	547.00	Falls City	1,007.00
Falls City	151.00	**Wymore**	**587.00**	**Wymore**	**1,012.00**

Conclusions

The following conclusions were reached, based on the information provided and analyses completed:

1. The projected revenue requirement for FY 2022 was approximately $1.3 million, including operating costs and capital improvements.
2. The largest component of the test year budget was purchased power expense, representing 65% of the projected test year budget.
3. Projected revenues from existing rates are approximately $1.2 million.
4. Rate increases of 8.1% in FY 2024 and 8.0% in FY 2025 would be necessary to ensure sufficient revenue to cover projected expenses.
5. The cost of service analysis indicated that all-electric rates are collecting far less than the cost of service.
6. The existing energy block structure is complicated and inconsistent with current industry trends.
7. The City does not currently collect a customer charge. While there is a minimum bill, it is inadequate to cover the cost of service for a customer that uses little or no energy.
8. With the proposed rate increase in April 2024, the Utility's rates will be comparable to neighboring utilities when lease payments and gross revenue taxes are taken into account:

Recommendations

The following recommendations were developed based on the analyses completed and conclusions reached:

1. The City should adopt retail rate increases of 8.1% on April 1, 2024 and 8.0% on April 1, 2025. The proposed rate increases would be implemented with the rate ordinance included in Appendix A.
2. Rates should be increased for all rate classes, but directed more at all-electric rates than other rate classes.
3. The City should consider closing the all-electric rates to new customers since they may be phased out and are collecting less than the cost of service.
4. The City should review its rates on a regular basis, particularly as purchased power and other operating costs increase.

Appendix A – Rate Ordinance

ORDINANCE NO. ____

AN ORDINANCE TO AMEND PROVISIONS PERTAINING TO ELECTRIC RATES PAID BY CONSUMERS OF ELECTRIC SERVICE FROM THE ELECTRIC DISTRIBUTION SYSTEM; TO INCREASE RATES PAID BY CONSUMERS OF ELECTRIC SERVICE FROM THE ELECTRIC DISTRIBUTION SYSTEM; TO PROVIDE FOR THE REPEAL OF CONFLICTING ORDINANCES AND SECTIONS; TO PROVIDE FOR AN EFFECTIVE DATE.

BE IT ORDAINED BY THE MAYOR AND COUNCIL OF THE CITY OF WYMORE, NEBRASKA:

Section 1. That Chapter 3, Article 11, Section 31107 of the Municipal Code of Wymore, Nebraska, be amended to read as follows:

§3-1107 MUNICIPAL ELECTRIC SYSTEM; RATES. (1) The following is established as a minimum tariff of rates to consumers of electric service from the Electric Distribution System:

A. **Residential Service (RS-1)**

Availability: Available to single family residential and individually metered apartments for domestic purposes, including space heating, when all services are supplied through a single meter and whose entire requirements are provided by the electric utility. Residential customers who use a majority of their total consumption for operation of a commercial or professional enterprise in connection with their residence shall be required to take service under Commercial Service (CS-1) or Commercial Service – All Electric (CS-1 WHSH) rate schedule. Not applicable to resale, stand-by or auxiliary service.

Character of Service: AC, 60 Hertz, single-phase, at any of the City's standard voltages where the service may be supplied by a single power transformation.

Rates:

Effective Date:	April 1, 2024	April 1, 2025
Customer Charge, per month	$10.00	$13.00
Energy Charge		
Summer		
First 650 kWh, per kWh	0.1320	0.1360
Excess kWh, per kWh	0.0980	0.1040
Winter		
First 650 kWh, per kWh	0.1320	0.1360
Excess kWh, per kWh	0.0880	0.0960

Minimum Bill: The Customer Charge.

B. **Residential Service – All Electric (RS-1 WHSH)**

Availability: Available to all customers taking service under the residential rate who have no natural gas or propane service or hookup to any appliance, furnace or water heater, provided they were taking service under this rate schedule as of February 1, 2024. Not applicable to resale, stand-by or auxiliary service. Not available to new customers.

Character of Service: AC, 60 Hertz, single-phase or three-phase, at any of the City's standard voltage where the service may be supplied by a single power transformation.

Rates:

Effective Date:	April 1, 2024	April 1, 2025
Customer Charge, per month	$10.00	$13.00
Energy Charge		
Summer		
First 650 kWh, per kWh	0.0990	0.1110
Excess kWh, per kWh	0.0700	0.0710
Winter		
First 650 kWh, per kWh	0.0990	0.1110
Excess kWh, per kWh	0.0560	0.0630

Minimum Bill: The Customer Charge.

C. **Residential Electric Hot Water**

Availability: Available to all customers taking service under the residential rate who have no natural gas or propane service hookup to any water heater, provided they were taking service under this rate schedule as of February 1, 2024. Not applicable to resale, stand-by or auxiliary service. Not available to new customers.

Character of Service: AC, 60 Hertz, single-phase or three-phase, at any of the City's standard voltage where the service may be supplied by a single power transformation.

Rates:

Effective Date:	April 1, 2024	April 1, 2025
Customer Charge, per month	$10.00	$13.00
Energy Charge		
Summer		
First 650 kWh, per kWh	0.1200	0.1330
Excess kWh, per kWh	0.0950	0.0950

Winter		
First 650 kWh, per kWh	0.1150	0.1330
Excess kWh, per kWh	0.0830	0.0830

Minimum Bill: The Customer Charge.

D. **Commercial Service (CS-1)**

Availability: Available to any customer for general commercial lighting and miscellaneous power service at standard voltages. This rate shall also apply, at the option of the City, when more than one dwelling unit is served through one meter. Not applicable to resale, stand-by or auxiliary service.

Character of Service: AC, 60 Hertz, single-phase or three-phase, at any of the City's standard voltages where the service may be supplied by a single power transformation.

Rates:

Effective Date:	April 1, 2024	April 1, 2025
Customer Charge, per month	$12.00	$17.00
Energy Charge		
Summer		
First 3000 kWh, per kWh	0.1350	0.1350
Excess kWh, per kWh	0.0970	0.1060
Winter		
First 3000 kWh, per kWh	0.1350	0.1350
Excess kWh, per kWh	0.0850	0.0960

Minimum Bill: The Customer Charge.

E. **Commercial Service – All Electric (CS-1 WHSH)**

Availability: Available to all customers taking service under the commercial rate who have no natural gas or propane service or hookup to any appliance, furnace or water heater, provided they were taking service under this rate schedule as of February 1, 2024. Not applicable to resale, stand-by or auxiliary service. Not available to new customers.

Character of Service: AC, 60 Hertz, single-phase or three-phase, at any of the City's standard voltages where the service may be supplied by a single power transformation.

Rates:

Effective Date:	April 1, 2024	April 1, 2025
Customer Charge, per month	$12.00	$17.00
Energy Charge		
Summer		
First 500 kWh, per kWh	0.1350	0.1350
Excess kWh, per kWh	0.0730	0.0800
Winter		
First 500 kWh, per kWh	0.1350	0.1350
Excess kWh, per kWh	0.0620	0.0710

Minimum Bill: The Customer Charge.

F. **Street Lights**

Availability: To the City for municipal street lighting (dusk to daylight) from the electric department distribution system.

Character of Service: The electric department will construct, operate and maintain the complete system and furnish such lighting services every night from dusk until daylight or approximately 4,000 hours per annum.

Rates:

Effective Date:	April 1, 2024	April 1, 2025
Energy Charge		
All kWh, per kWh	$0.0567	$0.0612

Minimum Bill: The Energy Charge plus the Production Cost Adjustment.

G. **Non-Metered Rental Lights.** Applicable to any rental lights that are not individually metered or part of the metered usage for a retail customer.

Rates:

Effective Date:	April 1, 2024	April 1, 2025
Customer Charge, per light fixture	$10.00	$13.00

H. **Electric Heating Equipment.** All customers taking service under all-electric rate schedules are subject to verification that they are using natural gas or propane for any appliances. Any customers taking natural gas or propane service for use in any appliance is subject to removal from the applicable all-electric rate.

I. **Production Cost Adjustment (PCA).** There shall be applied to each monthly electric bill to consumers of electric service from the Electric Distribution System of the City any Production Cost Adjustment charges included in the monthly billings to the City for electric power from Nebraska Public Power District (NPPD) under the Wholesale Power Contract between NPPD and the City. The monthly energy rate of each consumer shall be increased an amount equal to the NPPD Production Cost Adjustment, as expressed in $/kWh. Any Production Cost Adjustment credit received from NPPD will not be applied to consumer bills without approval of the City Council.

J. **Contributions in Aid of Construction**. Consumers who make contributions in aid of construction are eligible for consumer credits in accordance with the Contribution in Aid of Construction and Consumer Credits policy adopted by the Governing Body.

K. **Billing**. Bills for electricity consumed shall be prepared for each consumer based on the rates herein set forth. The amount owing by each consumer and thus computed shall be called the "net" bill and must be paid within eighteen (18) days after its due date. If the "net" bill is not paid within eighteen (18) days after the due date, the consumer will be required to pay a penalty of ten percent (10%) thereof which shall be added to the "net" bill and shall be called the "gross" bill.

L. **Effective Date**. The minimum tariff of rates established by this section shall be effective beginning with the billing cycle for February/March 2024. (Amended by Ord. Nos. 246, 8/16/1972; 264, 12/3/1975; 320, 10/3/1979; 346, 2/3/1982; 448, 9/5/1990; 507, 3/6/1996; 545, 2/7/2001; 561, 3/3/2004; 585, 2/7/2007; 592, 4/16/2008; 598, 6/17/2009, 607, 10/6/2010; 614, 9/21/2011, 623, 5/15/2013; 627, 9/18/2013; 637, 2/4/2015).

Section 2. That any other ordinance or section passed and approved prior to passage, approval and publication or posting of this ordinance and in conflict with its provisions, is hereby repealed.

Section 3. This ordinance shall take effect and be in full force from and after its passage, approval and publication or posting as required by law.

PASSED AND APPROVED this ____ day of _____, 2024.

_____
Collin Meints, Mayor

_____
Janet M. Riensche, City Clerk

APPENDIX B – TYPICAL BILL COMPARISON

Appendix Table B-1
Typical Bill Comparison
Existing vs. Proposed Rates
Residential

Line	Summer Rates						Winter Rates					
	Existing			Proposed			Existing			Proposed		
1	Minimum Bill		$ -	Minimum Bill		$ -	Minimum Bill		$ -	Minimum Bill		$ -
2	Customer Charge		$ -	Customer Charge		$ 10.00	Customer Charge		$ -	Customer Charge		$ 10.00
3	Discount		0.00%	Discount		0.00%	Discount		0.00%	Discount		0.00%
4	Energy		cts/kWh	Energy		cts/kWh	Energy		cts/kWh	Energy		cts/kWh
5	First	10 kWh	10.000		10 kWh	13.200	First	10 kWh	10.000		10 kWh	13.200
6	Next	140 kWh	19.190		140 kWh	13.200	Next	140 kWh	19.190		140 kWh	13.200
7	Next	500 kWh	12.560		500 kWh	13.200	Next	500 kWh	12.560		500 kWh	13.200
8	Next	0 kWh	-		0 kWh	-	Next	0 kWh	-		0 kWh	-
9	Excess		8.490			9.800	Excess		8.490			8.800

Line	Monthly Usage (kWh)	Summer Monthly Bill Existing	Summer Monthly Bill Proposed	% Inc. / (Dec.)
10	50	$ 8.68	$ 16.60	91.3%
11	100	18.27	23.20	27.0%
12	200	34.15	36.40	6.6%
13	300	46.71	49.60	6.2%
14	400	59.27	62.80	6.0%
15	500	71.83	76.00	5.8%
16	600	84.39	89.20	5.7%
17	700	94.91	100.70	6.1%
18	800	103.40	110.50	6.9%
19	900	111.89	120.30	7.5%
20	1,000	120.38	130.10	8.1%
21	1,200	137.36	149.70	9.0%
22	1,400	154.34	169.30	9.7%
23	1,600	171.32	188.90	10.3%
24	1,800	188.30	208.50	10.7%
25	2,000	205.28	228.10	11.1%
26	2,500	247.73	277.10	11.9%
27	3,000	290.18	326.10	12.4%
28	4,000	375.08	424.10	13.1%

Line	Monthly Usage (kWh)	Winter Monthly Bill Existing	Winter Monthly Bill Proposed	% Inc. / (Dec.)
10	50	$ 8.68	$ 16.60	91.3%
11	100	18.27	23.20	27.0%
12	200	34.15	36.40	6.6%
13	300	46.71	49.60	6.2%
14	400	59.27	62.80	6.0%
15	500	71.83	76.00	5.8%
16	600	84.39	89.20	5.7%
17	700	94.91	100.20	5.6%
18	800	103.40	109.00	5.4%
19	900	111.89	117.80	5.3%
20	1,000	120.38	126.60	5.2%
21	1,200	137.36	144.20	5.0%
22	1,400	154.34	161.80	4.8%
23	1,600	171.32	179.40	4.7%
24	1,800	188.30	197.00	4.6%
25	2,000	205.28	214.60	4.5%
26	2,500	247.73	258.60	4.4%
27	3,000	290.18	302.60	4.3%
28	4,000	375.08	390.60	4.1%

Appendix Table B-2
Typical Bill Comparison
City of Beatrice / NPPD
Residential

Line	Beatrice Summer			Beatrice Winter		
1	Minimum Bill			Minimum Bill		
2	Customer Charge		$ 12.00	Customer Charge		$ 12.00
3	GRT / Lease		0.00%	GRT / Lease		0.00%
4	Energy		cts/kWh	Energy		cts/kWh
5	First	0 kWh	-		550 kWh	9.900
6	Next	0 kWh	-		0 kWh	-
7	Next	0 kWh			0 kWh	
8	Next	0 kWh			0 kWh	
9	Excess		9.900			7.400

NPPD Summer			NPPD Winter		
Minimum Bill		$ -	Minimum Bill		$ -
Customer Charge		$ 22.50	Customer Charge		$ 22.50
GRT / Lease		17.50%	GRT / Lease		17.50%
Energy		cts/kWh	Energy		cts/kWh
First	750 kWh	10.000		750 kWh	7.990
Next	kWh			kWh	-
Next	kWh			kWh	-
Next	kWh	-		kWh	-
Excess		10.000			6.760

Line	Monthly Usage (kWh)	Summer Monthly Bill Summer	Summer Monthly Bill Winter	
10	50	$ 16.95	$ 16.95	
11	100	21.90	21.90	
12	200	31.80	31.80	
13	300	41.70	41.70	
14	400	51.60	51.60	
15	500	61.50	61.50	
16	600	71.40	70.15	
17	700	81.30	77.55	
18	800	91.20	84.95	
19	900	101.10	92.35	
20	1,000	111.00	99.75	
21	1,200	130.80	114.55	
22	1,400	150.60	129.35	
23	1,600	170.40	144.15	
24	1,800	190.20	158.95	
25	2,000	210.00	173.75	
26	2,500	259.50	210.75	
27	3,000	309.00	247.75	
28	4,000	408.00	321.75	

Line	Monthly Usage (kWh)	Winter Monthly Bill Summer	Winter Monthly Bill Winter	
10	50	$ 32.31	$ 31.13	
11	100	38.19	35.83	
12	200	49.94	45.21	
13	300	61.69	54.60	
14	400	73.44	63.99	
15	500	85.19	73.38	
16	600	96.94	82.77	
17	700	108.69	92.16	
18	800	120.44	100.82	
19	900	132.19	108.76	
20	1,000	143.94	116.71	
21	1,200	167.44	132.59	
22	1,400	190.94	148.48	
23	1,600	214.44	164.36	
24	1,800	237.94	180.25	
25	2,000	261.44	196.14	
26	2,500	320.19	235.85	
27	3,000	378.94	275.57	
28	4,000	496.44	355.00	

Appendix Table B-3
Typical Bill Comparison
Norris Public Power District / City of Falls City
Residential

Line	Norris PPD Summer			Norris PPD Winter		
1	Minimum Bill			Minimum Bill		
2	Customer Charge		$ 30.00	Customer Charge		$ 30.00
3	GRT / Lease		17.50%	GRT / Lease		17.50%
4	Energy		cts/kWh	Energy		cts/kWh
5	First	kWh	-		kWh	-
6	Next	kWh			kWh	
7	Next	kWh			kWh	
8	Next	kWh			kWh	
9	Excess		6.900			5.580

Falls City Summer				Falls City Winter		
Minimum Bill				Minimum Bill		
Customer Charge			$ 22.50	Customer Charge		$ 22.50
Discount			0.00%	Discount		0.00%
Energy			cts/kWh	Energy		cts/kWh
First	700	kWh	9.800		700 kWh	9.800
Next		kWh			kWh	
Next		kWh			kWh	
Next		kWh			kWh	
Excess			9.800			7.600

Line	Monthly Usage (kWh)	Summer Monthly Bill Summer	Summer Monthly Bill Winter	
10	50	$ 27.60	$ 27.05	
11	100	30.44	29.35	
12	200	36.14	33.96	
13	300	41.83	38.56	
14	400	47.52	43.16	
15	500	53.21	47.77	
16	600	58.91	52.37	
17	700	64.60	56.97	
18	800	70.29	61.58	
19	900	75.98	66.18	
20	1,000	81.68	70.79	
21	1,200	93.06	79.99	
22	1,400	104.45	89.20	
23	1,600	115.83	98.41	
24	1,800	127.22	107.61	
25	2,000	138.60	116.82	
26	2,500	167.06	139.84	
27	3,000	195.53	162.86	
28	4,000	252.45	208.89	

Line	Monthly Usage (kWh)	Winter Monthly Bill Summer	Winter Monthly Bill Winter	
10	50	$ 27.40	$ 27.40	
11	100	32.30	32.30	
12	200	42.10	42.10	
13	300	51.90	51.90	
14	400	61.70	61.70	
15	500	71.50	71.50	
16	600	81.30	81.30	
17	700	91.10	91.10	
18	800	100.90	98.70	
19	900	110.70	106.30	
20	1,000	120.50	113.90	
21	1,200	140.10	129.10	
22	1,400	159.70	144.30	
23	1,600	179.30	159.50	
24	1,800	198.90	174.70	
25	2,000	218.50	189.90	
26	2,500	267.50	227.90	
27	3,000	316.50	265.90	
28	4,000	414.50	341.90	

Appendix Table B-4
Typical Bill Comparison
Existing vs. Proposed Rates
Commercial

Line	Summer Rates						Winter Rates					
	Existing			Proposed			Existing			Proposed		
1	Minimum Bill		$ -	Minimum Bill		$ -	Minimum Bill		$ -	Minimum Bill		$ -
2	Customer Charge		$ -	Customer Charge		$ 12.00	Customer Charge		$ -	Customer Charge		$ 12.00
3	Discount		$ -	Discount		0.00%	Discount		$ -	Discount		0.00%
4	Energy		cts/kWh	Energy		cts/kWh	Energy		cts/kWh	Energy		cts/kWh
5	First	10 kWh	10.000		10 kWh	13.500	First	10 kWh	10.000		10 kWh	13.500
6	Next	490 kWh	20.300		490 kWh	13.500	Next	490 kWh	20.300		490 kWh	13.500
7	Next	2500 kWh	12.350		2500 kWh	13.500	Next	2500 kWh	12.350		2500 kWh	13.500
8	Next	2000 kWh	10.170		2000 kWh	9.700	Next	2000 kWh	10.170		2000 kWh	8.500
9	Excess		7.010			9.700	Excess		7.010			8.500

Line	Monthly Usage (kWh)	Summer Monthly Bill Existing	Summer Monthly Bill Proposed	% Inc. / (Dec.)
10	50	$ 9.12	$ 18.75	105.6%
11	250	49.72	45.75	-8.0%
12	500	100.47	79.50	-20.9%
13	750	131.35	113.25	-13.8%
14	1,000	162.22	147.00	-9.4%
15	1,500	223.97	214.50	-4.2%
16	2,000	285.72	282.00	-1.3%
17	3,000	409.22	417.00	1.9%
18	4,000	510.92	514.00	0.6%
19	5,000	612.62	611.00	-0.3%
20	6,000	682.72	708.00	3.7%
21	7,000	752.82	805.00	6.9%
22	8,000	822.92	902.00	9.6%
23	9,000	893.02	999.00	11.9%
24	10,000	963.12	1,096.00	13.8%
25	11,000	1,033.22	1,193.00	15.5%
26	12,000	1,103.32	1,290.00	16.9%
27	13,000	1,173.42	1,387.00	18.2%
28	14,000	1,243.52	1,484.00	19.3%

Line	Monthly Usage (kWh)	Winter Monthly Bill Existing	Winter Monthly Bill Proposed	% Inc. / (Dec.)
10	50	$ 9.12	$ 18.75	105.6%
11	250	49.72	45.75	-8.0%
12	500	100.47	79.50	-20.9%
13	750	131.35	113.25	-13.8%
14	1,000	162.22	147.00	-9.4%
15	1,500	223.97	214.50	-4.2%
16	2,000	285.72	282.00	-1.3%
17	3,000	409.22	417.00	1.9%
18	4,000	510.92	502.00	-1.7%
19	5,000	612.62	587.00	-4.2%
20	6,000	682.72	672.00	-1.6%
21	7,000	752.82	757.00	0.6%
22	8,000	822.92	842.00	2.3%
23	9,000	893.02	927.00	3.8%
24	10,000	963.12	1,012.00	5.1%
25	11,000	1,033.22	1,097.00	6.2%
26	12,000	1,103.32	1,182.00	7.1%
27	13,000	1,173.42	1,267.00	8.0%
28	14,000	1,243.52	1,352.00	8.7%

Appendix Table B-5
Typical Bill Comparison
City of Beatrice / NPPD
Commercial

Line	Beatrice Summer			Beatrice Winter		
1	Minimum Bill			Minimum Bill		
2	Customer Charge		$ 20.00	Customer Charge		$ 20.00
3	Gross Receipts Tax		0.00%	Gross Receipts Tax		0.00%
4	Energy		cts/kWh	Energy		cts/kWh
5	First	kWh			1200 kWh	11.100
6	Next	kWh			kWh	
7	Next	kWh			kWh	
8	Next	kWh			kWh	
9	Excess		11.100			8.700

NPPD Summer			NPPD Winter		
Minimum Bill		$ -	Minimum Bill		$ -
Customer Charge		$ 30.00	Customer Charge		$ 30.00
Gross Receipts Tax		17.50%	GRT/Lease		17.50%
Energy		cts/kWh	Energy		cts/kWh
First	0 kWh	-		0 kWh	-
Next	0 kWh	-		0 kWh	-
Next	kWh			kWh	
Next	kWh			kWh	
Excess		9.480			7.380

Line	Monthly Usage (kWh)	Summer Monthly Bill Summer	Summer Monthly Bill Winter	
10	500	$ 75.50	$ 75.50	
11	1,000	131.00	131.00	
12	2,500	297.50	266.30	
13	5,000	575.00	483.80	
14	10,000	1,130.00	918.80	
15	20,000	2,240.00	1,788.80	
16	30,000	3,350.00	2,658.80	
17	40,000	4,460.00	3,528.80	
18	50,000	5,570.00	4,398.80	
19	60,000	6,680.00	5,268.80	
20	70,000	7,790.00	6,138.80	
21	80,000	8,900.00	7,008.80	
22	90,000	10,010.00	7,878.80	
23	100,000	11,120.00	8,748.80	
24	110,000	12,230.00	9,618.80	
25	120,000	13,340.00	10,488.80	
26	130,000	14,450.00	11,358.80	
27	140,000	15,560.00	12,228.80	
28	150,000	16,670.00	13,098.80	

Line	Monthly Usage (kWh)	Winter Monthly Bill Summer	Winter Monthly Bill Winter	
10	500	$ 90.95	$ 78.61	
11	1,000	146.64	121.97	
12	2,500	313.73	252.04	
13	5,000	592.20	468.83	
14	10,000	1,149.15	902.40	
15	20,000	2,263.05	1,769.55	
16	30,000	3,376.95	2,636.70	
17	40,000	4,490.85	3,503.85	
18	50,000	5,604.75	4,371.00	
19	60,000	6,718.65	5,238.15	
20	70,000	7,832.55	6,105.30	
21	80,000	8,946.45	6,972.45	
22	90,000	10,060.35	7,839.60	
23	100,000	11,174.25	8,706.75	
24	110,000	12,288.15	9,573.90	
25	120,000	13,402.05	10,441.05	
26	130,000	14,515.95	11,308.20	
27	140,000	15,629.85	12,175.35	
28	150,000	16,743.75	13,042.50	

Appendix Table B-6
Typical Bill Comparison
Norris Public Power District / City of Falls City
Residential All Electric

Line	Norris PPD Summer			Norris PPD Winter		
1	Minimum Bill			Minimum Bill		
2	Customer Charge		$ 30.00	Customer Charge		$ 30.00
3	GRT / Lease		5.00%	GRT / Lease		5.00%
4	Energy		cts/kWh	Energy		cts/kWh
5	First	kWh	-		kWh	-
6	Next	kWh			kWh	
7	Next	kWh			kWh	
8	Next	kWh			kWh	
9	Excess		8.500			7.750

Falls City Summer				Falls City Winter		
Minimum Bill			$ -	Minimum Bill		$ -
Customer Charge			$ 39.00	Customer Charge		$ 39.00
Discount			0.00%	Discount		0.00%
Energy			cts/kWh	Energy		cts/kWh
First	2400	kWh	11.200		2400 kWh	11.200
Next		kWh			kWh	
Next		kWh			kWh	
Next		kWh			kWh	
Excess			11.200			9.200

Line	Monthly Usage (kWh)	Summer Monthly Bill: Summer	Summer Monthly Bill: Winter	
10	500	$ 68.88	$ 65.31	
11	1,000	109.25	102.13	
12	2,500	230.38	212.56	
13	5,000	432.25	396.63	
14	10,000	836.00	764.75	
15	20,000	1,643.50	1,501.00	
16	30,000	2,451.00	2,237.25	
17	40,000	3,258.50	2,973.50	
18	50,000	4,066.00	3,709.75	
19	60,000	4,873.50	4,446.00	
20	70,000	5,681.00	5,182.25	
21	80,000	6,488.50	5,918.50	
22	90,000	7,296.00	6,654.75	
23	100,000	8,103.50	7,391.00	
24	110,000	8,911.00	8,127.25	
25	120,000	9,718.50	8,863.50	
26	130,000	10,526.00	9,599.75	
27	140,000	11,333.50	10,336.00	
28	150,000	12,141.00	11,072.25	

Line	Monthly Usage (kWh)	Winter Monthly Bill: Summer	Winter Monthly Bill: Winter	
10	500	$ 95.00	$ 95.00	
11	1,000	151.00	151.00	
12	2,500	319.00	317.00	
13	5,000	599.00	547.00	
14	10,000	1,159.00	1,007.00	
15	20,000	2,279.00	1,927.00	
16	30,000	3,399.00	2,847.00	
17	40,000	4,519.00	3,767.00	
18	50,000	5,639.00	4,687.00	
19	60,000	6,759.00	5,607.00	
20	70,000	7,879.00	6,527.00	
21	80,000	8,999.00	7,447.00	
22	90,000	10,119.00	8,367.00	
23	100,000	11,239.00	9,287.00	
24	110,000	12,359.00	10,207.00	
25	120,000	13,479.00	11,127.00	
26	130,000	14,599.00	12,047.00	
27	140,000	15,719.00	12,967.00	
28	150,000	16,839.00	13,887.00	

Appendix C – Cost of Service Worksheets

Appendix Table C-1
City of Wymore, NE
2024 Cost of Service Study
Summary of Parameter for Financial Projections

Line	Category	Year			
		2024	**2025**	**2026**	**2027**
1	**Revenue Escalation**				
2	Load Growth	0.0%	0.0%	0.0%	0.0%
3	Retail Rate Increases	8.1%	8.0%	0.0%	0.0%
4	Non-Retail Revenue Increase	0.0%	0.0%	0.0%	0.0%
5	**Power Supplier Rate Escalation**				
6	NPPD	0.00%	0.0%	0.0%	3.0%
7	Norris	0.00%	0.0%	0.0%	3.0%
8	**Total Power Supply Costs**	$ 835,842	$ 860,171	$ 882,785	$ 909,269
9	**Expense Escalation Rates**				
10	Operation and Maintenance	3.0%	3.0%	3.0%	3.0%
11	Capital Improvements	0.0%	0.0%	0.0%	0.0%
12	Non-Operating Revenue	3.0%	3.0%	3.0%	3.0%
13	Interest Income	0.0%	0.0%	0.0%	0.0%
14	General and Administrative	3.0%	3.0%	3.0%	3.0%
15	Transfers	3.0%	3.0%	3.0%	3.0%

Appendix Table C-2
2022 Cost of Service Study
City of Wymore, NE
Power Cost Analysis
Fiscal Year 2022
Existing Load

NPPD			
Component	**Oct-Jan**	**Feb-May**	**Jun-Sep**
Production Demand	$ 11.51	$ 11.74	$ 14.80
On-Peak Energy	$ 0.029950	$ 0.030160	$ 0.032560
Off-Peak Energy	$ 0.023050	$ 0.023460	$ 0.020120
Irrigation Demand	$ 7.78	$ 7.70	$ 7.70
Irrigation Energy	$ 0.014000	$ 0.013800	$ 0.013800
PCA	$(0.006196)	$(0.006196)	$ (0.006196)

WAPA Charges	
Component	**Jan - Dec**
Demand	
Energy	
>60% Ld Fact	
Wheeling Discount	
Voltage Discount	
Summer Allocation	
Winter Allocation	

Transmission Charges		
Component	**Oct-Jan**	**Feb-Sep**
Trans Line	$ 3.69	$ 3.88
Sub T	$ 0.50	$ 0.52
Reg Up	$ 0.00009	$ 0.00009
Spin	$ 0.00012	$ 0.00012
Supp	$ 0.00002	$ 0.00002
Reactive	$ 0.19	$ 0.17
Reg Down	$ 0.00005	$ 0.00005
SubT Norris	$ 1.25	$ 1.24
Substat Norris	$ 0.79	$ 0.81

	Demand (kW)				Transmission / Ancillary								Energy				
Month	**Total**	**WAPA**	**Irrigation**	**Billed**	**T-Line**	**T-Sub**	**Reg**	**Spin**	**Supp**	**Reactive**	**SubT Norris**	**Total**	**WAPA**	**Irrigation**	**On-Peak**	**Off-Peak**	**PCA**
Oct	1,894			1,894	1,957	3,115	784,204	784,204	784,204	1,957	3,124	784,203			419,275	364,928	784,203
Nov	1,520			1,520	1,957	3,115	858,363	858,363	858,363	1,957	3,124	858,363			435,641	422,722	858,363
Dec	1,758			1,758	1,957	3,115	1,004,627	1,004,627	1,004,627	1,957	3,124	1,004,626			509,905	494,721	1,004,626
Jan	2,307			2,307	1,954	3,115	1,264,160	1,264,160	1,264,160	1,954	3,124	1,264,160			597,444	666,716	1,264,160
Feb	2,187			2,187	1,954	3,115	1,055,840	1,055,840	1,055,840	1,954	3,124	1,055,841			538,593	517,248	1,055,841
Mar	1,792			1,792	1,954	3,115	951,779	951,779	951,779	1,954	3,124	951,780			498,250	453,530	951,780
Apr	1,319			1,319	1,954	3,115	776,963	776,963	776,963	1,954	3,124	776,962			415,670	361,292	776,962
May	2,186			2,186	1,954	3,115	887,607	887,607	887,607	1,954	3,124	887,607			479,377	408,230	887,607
Jun	2,999			2,999	1,954	3,115	1,128,636	1,128,636	1,128,636	1,954	3,124	1,128,636			599,835	528,801	1,128,636
Jul	2,952			2,952	1,954	3,115	1,284,118	1,284,118	1,284,118	1,954	3,124	1,284,118			627,726	656,392	1,284,118
Aug	3,010			3,010	1,954	3,098	1,286,236	1,286,236	1,286,236	1,954	3,107	1,286,236			685,944	600,292	1,286,236
Sep	3,010			3,010	1,954	3,098	942,736	942,736	942,736	1,954	3,107	942,736			482,225	460,511	942,736
Total	**26,934**	**0**	**0**	**26,934**	**23,457**	**37,346**	**12,225,269**	**12,225,269**	**12,225,269**	**23,457**	**37,454**	**12,225,268**	**0**	**0**	**6,289,885**	**5,935,383**	**12,225,268**

	NPPD ($)					Total	Transmission/Ancillary ($)							Total	WAPA ($)				Total		Total
Month	**Demand**	**On-Peak**	**Off-Peak**	**Irrigation**	**Total Energy**	**NPPD ($)**	**T-Line**	**T-Sub**	**Reg**	**Spin**	**Supp**	**Reactive**	**Norris**	**Trans/Anc**	**Demand**	**Energy**	**Whl Disc**	**Volt Disc**	**WAPA ($)**	**PCA**	**PS+Trans**
Oct	21,800	12,557	8,412	0	20,969	42,769	7,221	1,558	110	94	16	372	6,373	**15,743**	-	-	-	-	-	**(4,859)**	**53,653**
Nov	17,495	13,047	9,744	0	22,791	40,286	7,221	1,558	120	103	17	372	6,373	**15,764**	-	-	-	-	-	**(5,318)**	**50,732**
Dec	20,235	15,272	11,403	0	26,675	46,910	7,221	1,558	141	121	20	372	6,373	**15,805**	-	-	-	-	-	**(6,225)**	**56,490**
Jan	26,554	17,893	15,368	0	33,261	59,815	7,210	1,558	177	152	25	371	6,404	**15,897**	-	-	-	-	-	**(7,833)**	**67,879**
Feb	25,675	16,244	12,135	0	28,379	54,054	7,582	1,620	148	127	21	332	6,404	**16,233**	-	-	-	-	-	**(6,542)**	**63,745**
Mar	21,038	15,027	10,640	0	25,667	46,705	7,582	1,620	133	114	19	332	6,404	**16,204**	-	-	-	-	-	**(5,897)**	**57,012**
Apr	15,485	12,537	8,476	0	21,013	36,498	7,582	1,620	109	93	16	332	6,404	**16,155**	-	-	-	-	-	**(4,814)**	**47,839**
May	25,664	14,458	9,577	0	24,035	49,699	7,582	1,620	124	107	18	332	6,404	**16,186**	-	-	-	-	-	**(5,500)**	**60,385**
Jun	44,385	19,531	10,639	0	30,170	74,555	7,582	1,620	158	135	23	332	6,404	**16,254**	-	-	-	-	-	**(6,993)**	**83,816**
Jul	43,690	20,439	13,207	0	33,645	77,335	7,582	1,620	180	154	26	332	6,404	**16,297**	-	-	-	-	-	**(7,956)**	**85,676**
Aug	44,548	22,334	12,078	0	34,412	78,960	7,582	1,611	180	154	26	332	6,369	**16,254**	-	-	-	-	-	**(7,970)**	**87,245**
Sep	44,548	15,701	9,265	0	24,967	69,515	7,582	1,611	132	113	19	332	6,369	**16,158**	-	-	-	-	-	**(5,841)**	**79,832**
Total	**$ 351,116**	**$ 195,041**	**$ 130,943**	**$ -**	**$ 325,984**	**$ 677,100**	**$ 89,526**	**$ 19,171**	**$ 1,712**	**$ 1,467**	**$ 245**	**$ 4,144**	**$ 76,687**	**$ 192,951**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ (75,748)**	**$ 794,304**

Appendix Table C-3
2022 Cost of Service Study
City of Wymore, NE
Power Cost Analysis
Fiscal Year 2023
Existing Load

NPPD			
Component	**Oct-Jan**	**Feb-May**	**Jun-Sep**
Production Demand	$ 11.74	$ 11.69	$ 14.15
On-Peak Energy	$ 0.030160	$ 0.031600	$ 0.033720
Off-Peak Energy	$ 0.023460	$ 0.023160	$ 0.019280
Irrigation Demand	$ 7.70	$ 7.70	$ 7.70
Irrigation Energy	$ 0.013800	$ 0.013800	$ 0.013800
PCA	$(0.006196)	$ (0.002761)	$ (0.002761)

WAPA Charges	
Component	**Jan - Dec**
Demand	
Energy	
>60% Ld Fact	
Wheeling Discount	
Voltage Discount	
Summer Allocation	
Winter Allocation	

Transmission Charges		
Component	**Oct-Jan**	**Feb-Sep**
Trans Line	$ 3.88	$ 3.88
Sub T	$ 0.52	$ 0.52
Reg Up	$ 0.00009	$ 0.00013
Spin	$ 0.00012	$ 0.00015
Supp	$ 0.00002	$ 0.00002
Reactive	$ 0.17	$ 0.16
Reg Down	$ 0.00005	$ 0.00006
SubT Norris	$ 1.24	$ 1.23
SubS Norris	$ 0.81	$ 0.77

	Demand (kW)				Transmission / Ancillary							Energy					
Month	**Total**	**WAPA**	**Irrigation**	**Billed**	**T-Line**	**T-Sub**	**Reg**	**Spin**	**Supp**	**Reactive**	**Norris**	**Total**	**WAPA**	**Irrigation**	**On-Peak**	**Off-Peak**	**PCA**
Oct	1,491		0	1,491	1,954	3,098	752,941	752,941	752,941	1,954	3,107	752,941		0	396,951	355,990	752,941
Nov	1,822		0	1,822	1,954	3,098	949,811	949,811	949,811	1,954	3,107	949,811		0	480,735	469,076	949,811
Dec	2,995		0	2,995	1,954	3,098	1,277,099	1,277,099	1,277,099	1,954	3,107	1,277,099		0	665,396	611,703	1,277,099
Jan	2,174		0	2,174	2,115	3,098	1,187,034	1,187,034	1,187,034	2,115	3,107	1,187,034		0	595,873	591,161	1,187,034
Feb	2,156		0	2,156	2,115	3,098	1,009,221	1,009,221	1,009,221	2,115	3,107	1,009,220		0	512,580	496,640	1,009,220
Mar	1,555		0	1,555	2,115	3,098	974,462	974,462	974,462	2,115	3,107	974,462		0	504,549	469,913	974,462
Apr	1,401		0	1,401	2,115	3,098	741,569	741,569	741,569	2,115	3,107	741,569		0	384,001	357,568	741,569
May	2,122		0	2,122	2,115	3,098	821,856	821,856	821,856	2,115	3,107	821,856		0	456,252	365,604	821,856
Jun	3,010		0	3,010	2,115	3,098	1,058,527	1,058,527	1,058,527	2,115	3,107	1,058,527		0	580,344	478,183	1,058,527
Jul	3,111		0	3,111	2,115	3,147	1,194,458	1,194,458	1,194,458	2,115	3,157	1,194,458		0	591,548	602,910	1,194,458
Aug	3,281		0	3,281	2,115	3,395	1,259,395	1,259,395	1,259,395	2,115	3,157	1,259,394		0	684,085	575,309	1,259,394
Sep	3,010		0	3,010	1,954	3,098	942,736	942,736	942,736	1,954	3,157	942,736		0	482,225	460,511	942,736
Total	**28,128**	**0**	**0**	**28,128**	**24,736**	**37,522**	**12,169,109**	**12,169,109**	**12,169,109**	**24,736**	**37,434**	**12,169,107**	**0**	**0**	**6,334,539**	**5,834,568**	**12,169,107**

	NPPD ($)					Total	Transmission/Ancillary ($)							Total	WAPA ($)				Total		Energy	Total
Month	**Demand**	**On-Peak**	**Off-Peak**	**Irrigation**	**Total Energy**	**NPPD ($)**	**T-Line**	**T-Sub**	**Reg**	**Spin**	**Supp**	**Reactive**	**Norris**	**Trans/Anc**	**Demand**	**Energy**	**Whl Disc**	**Volt Disc**	**WAPA ($)**	**PCA**	**Efficiency**	**PS+Trans**
Oct	17,504	11,972	8,352	0	20,324	37,828	7,582	1,611	105	90	15	332	6,369	**16,105**	-	-	-	-	-	**(4,665)**	-	**49,268**
Nov	21,390	14,499	11,005	0	25,503	46,894	7,582	1,611	133	114	19	332	6,369	**16,160**	-	-	-	-	-	**(5,885)**	-	**57,169**
Dec	35,161	20,068	14,351	0	34,419	69,580	7,582	1,611	179	153	26	332	6,369	**16,252**	-	-	-	-	-	**(7,913)**	**(1,230)**	**76,689**
Jan	25,523	17,972	13,869	0	31,840	57,363	8,206	1,611	166	142	24	360	6,214	**16,723**	-	-	-	-	-	**(7,355)**	**(500)**	**66,231**
Feb	25,204	16,198	11,502	0	27,700	52,903	8,206	1,611	192	151	20	338	6,214	**16,733**	-	-	-	-	-	**(2,786)**	**(617)**	**66,232**
Mar	18,178	15,944	10,883	0	26,827	45,005	8,206	1,611	185	146	19	338	6,214	**16,720**	-	-	-	-	-	**(2,690)**	-	**59,035**
Apr	16,378	12,134	8,281	0	20,416	36,793	8,206	1,611	141	111	15	338	6,214	**16,637**	-	-	-	-	-	**(2,047)**	-	**51,382**
May	24,806	14,418	8,467	0	22,885	47,691	8,206	1,611	156	123	16	338	6,214	**16,665**	-	-	-	-	-	**(2,269)**	-	**62,087**
Jun	42,592	19,569	9,219	0	28,789	71,380	8,206	1,611	201	159	21	338	6,214	**16,751**	-	-	-	-	-	**(2,923)**	-	**85,208**
Jul	44,021	19,947	11,624	0	31,571	75,592	8,206	1,636	227	179	24	338	6,314	**16,925**	-	-	-	-	-	**(3,298)**	-	**89,219**
Aug	46,426	23,067	11,092	0	34,159	80,585	8,206	1,765	239	189	25	338	6,314	**17,077**	-	-	-	-	-	**(3,477)**	**(642)**	**93,544**
Sep	42,592	16,261	8,879	0	25,139	67,731	7,582	1,611	179	141	19	313	6,314	**16,159**	-	-	-	-	-	**(2,603)**	-	**81,286**
Total	**$ 359,774**	**$ 202,048**	**$ 127,523**	**$ -**	**$ 329,572**	**$ 689,346**	**$ 95,976**	**$ 19,511**	**$ 2,104**	**$ 1,700**	**$ 243**	**$ 4,038**	**$ 75,334**	**$ 198,906**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ (47,912)**	**$ (2,989)**	**$ 837,350**

Appendix Table C-4
2022 Cost of Service Study
City of Wymore, NE
Power Cost Analysis
Fiscal Year 2024
Existing Load

NPPD			
Component	**Oct-Jan**	**Feb-May**	**Jun-Sep**
Production Demand	$ 11.69	$ 11.73	$ 13.31
On-Peak Energy	$ 0.031600	$ 0.032830	$ 0.035610
Off-Peak Energy	$ 0.023160	$ 0.022390	$ 0.019170
Irrigation Demand	$ 7.70	$ 9.17	$ 9.17
Irrigation Energy	$ 0.013800	$ 0.015900	$ 0.015900
PCA	$(0.002761)	$ (0.004369)	$ (0.004369)

WAPA Charges	
Component	**Jan - Dec**
Demand	
Energy	
>60% Ld Fact	
Wheeling Discount	
Voltage Discount	
Summer Allocation	
Winter Allocation	

Transmission Charges		
Component	**Oct-Jan**	**Feb-Sep**
Trans Line	$ 3.88	$ 3.88
Sub T	$ 0.52	$ 0.52
Reg Up	$ 0.00013	$ 0.00013
Spin	$ 0.00015	$ 0.00015
Supp	$ 0.00002	$ 0.00002
Reactive	$ 0.16	$ 0.16
Reg Down	$ 0.00006	$ 0.00006
SubT Norris	$ 1.23	$ 1.19
SubS Norris	$ 0.77	$ 0.71

	Demand (kW)				Transmission / Ancillary							Energy					
Month	**Total**	**WAPA**	**Irrigation**	**Billed**	**T-Line**	**T-Sub**	**Reg**	**Spin**	**Supp**	**Reactive**	**Norris**	**Total**	**WAPA**	**Irrigation**	**On-Peak**	**Off-Peak**	**PCA**
Oct	1,491			1,491	1,954	3,098	752,941	752,941	752,941	1,954	3,107	752,941			396,951	355,990	752,941
Nov	1,822			1,822	1,954	3,098	949,811	949,811	949,811	1,954	3,107	949,811			480,735	469,076	949,811
Dec	2,995			2,995	1,954	3,098	1,277,099	1,277,099	1,277,099	1,954	3,107	1,277,099			665,396	611,703	1,277,099
Jan	2,174			2,174	2,115	3,098	1,187,034	1,187,034	1,187,034	2,115	3,107	1,187,034			595,873	591,161	1,187,034
Feb	2,156			2,156	2,115	3,098	1,009,221	1,009,221	1,009,221	2,115	3,107	1,009,220			512,580	496,640	1,009,220
Mar	1,555			1,555	2,115	3,098	974,462	974,462	974,462	2,115	3,107	974,462			504,549	469,913	974,462
Apr	1,401			1,401	2,115	3,098	741,569	741,569	741,569	2,115	3,107	741,569			384,001	357,568	741,569
May	2,122			2,122	2,115	3,098	821,856	821,856	821,856	2,115	3,107	821,856			456,252	365,604	821,856
Jun	3,010			3,010	2,115	3,098	1,058,527	1,058,527	1,058,527	2,115	3,107	1,058,527			580,344	478,183	1,058,527
Jul	3,111			3,111	2,115	3,147	1,194,458	1,194,458	1,194,458	2,115	3,157	1,194,458			591,548	602,910	1,194,458
Aug	3,281			3,281	2,115	3,395	1,259,395	1,259,395	1,259,395	2,115	3,157	1,259,394			684,085	575,309	1,259,394
Sep	3,010			3,010	1,954	3,098	942,736	942,736	942,736	1,954	3,157	942,736			482,225	460,511	942,736
Total	**28,128**	**0**	**0**	**28,128**	**24,736**	**37,522**	**12,169,109**	**12,169,109**	**12,169,109**	**24,736**		**12,169,107**	**0**	**0**	**6,334,539**	**5,834,568**	**12,169,107**

	NPPD ($)					Total	Transmission/Ancillary ($)							Total	WAPA ($)				Total		Energy	Total
Month	**Demand**	**On-Peak**	**Off-Peak**	**Irrigation**	**Total Energy**	**NPPD ($)**	**T-Line**	**T-Sub**	**Reg**	**Spin**	**Supp**	**Reactive**	**Norris**	**Trans/Anc**	**Demand**	**Energy**	**Whl Disc**	**Volt Disc**	**WAPA ($)**	**PCA**	**Efficiency**	**PS+Trans**
Oct	17,430	12,544	8,245	0	20,788	38,218	7,582	1,611	143	113	15	313	6,214	**15,990**	-	-	-	-	-	**(2,079)**	-	**52,129**
Nov	21,299	15,191	10,864	0	26,055	47,354	7,582	1,611	180	142	19	313	6,214	**16,061**	-	-	-	-	-	**(2,622)**	-	**60,793**
Dec	35,012	21,027	14,167	0	35,194	70,205	7,582	1,611	243	192	26	313	6,214	**16,179**	-	-	-	-	-	**(3,526)**	-	**82,858**
Jan	25,414	18,830	13,691	0	32,521	57,935	8,206	1,611	226	178	24	338	5,903	**16,486**	-	-	-	-	-	**(3,277)**	-	**71,144**
Feb	25,290	16,828	11,120	0	27,948	53,238	8,206	1,611	192	151	20	338	5,903	**16,422**	-	-	-	-	-	**(4,409)**	-	**65,251**
Mar	18,240	16,564	10,521	0	27,086	45,326	8,206	1,611	185	146	19	338	5,903	**16,410**	-	-	-	-	-	**(4,257)**	-	**57,478**
Apr	16,434	12,607	8,006	0	20,613	37,046	8,206	1,611	141	111	15	338	5,903	**16,326**	-	-	-	-	-	**(3,240)**	-	**50,132**
May	24,891	14,979	8,186	0	23,165	48,056	8,206	1,611	156	123	16	338	5,903	**16,355**	-	-	-	-	-	**(3,591)**	-	**60,820**
Jun	40,063	20,666	9,167	0	29,833	69,896	8,206	1,611	201	159	21	338	5,903	**16,440**	-	-	-	-	-	**(4,625)**	-	**81,711**
Jul	41,407	21,065	11,558	0	32,623	74,030	8,206	1,636	227	179	24	338	5,998	**16,609**	-	-	-	-	-	**(5,219)**	-	**85,421**
Aug	43,670	24,360	11,029	0	35,389	79,059	8,206	1,765	239	189	25	338	5,998	**16,762**	-	-	-	-	-	**(5,502)**	-	**90,318**
Sep	40,063	17,172	8,828	0	26,000	66,063	7,582	1,611	179	141	19	313	5,998	**15,843**	-	-	-	-	-	**(4,119)**	-	**77,787**
Total	**$ 349,213**	**$ 211,832**	**$ 125,381**	**$ -**	**$ 337,213**	**$ 686,426**	**$ 95,976**	**$ 19,511**	**$ 2,312**	**$ 1,825**	**$ 243**	**$ 3,958**	**$ 72,057**	**$ 195,882**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ (46,466)**	**$ -**	**$ 835,842**

Appendix Table C-5
2022 Cost of Service Study
City of Wymore, NE
Power Cost Analysis
Fiscal Year 2025
Existing Load

NPPD			
Component	**Oct-Jan**	**Feb-May**	**Jun-Sep**
Production Demand	$ 11.73	$ 11.73	$ 13.31
On-Peak Energy	$ 0.032830	$ 0.032830	$ 0.035610
Off-Peak Energy	$ 0.022390	$ 0.022390	$ 0.019170
Irrigation Demand	$ 9.17	$ 9.17	$ 9.17
Irrigation Energy	$ 0.015900	$ 0.015900	$ 0.015900
PCA	$(0.004369)	$ -	$ -

WAPA Charges	
Component	**Jan - Dec**
Demand	
Energy	
>60% Ld Fact	
Wheeling Discount	
Voltage Discount	
Summer Allocation	
Winter Allocation	

Transmission Charges		
Component	**Oct-Jan**	**Feb-Sep**
Trans Line	$ 3.88	$ 3.88
Sub T	$ 0.52	$ 0.52
Reg Up	$ 0.00013	$ 0.00013
Spin	$ 0.00015	$ 0.00015
Supp	$ 0.00002	$ 0.00002
Reactive	$ 0.16	$ 0.16
Reg Down	$ 0.00006	$ 0.00006
SubT Norris	$ 1.19	$ 1.19
SubS Norris	$ 0.71	$ 0.71

	Demand (kW)				Transmission / Ancillary							Energy					
Month	**Total**	**WAPA**	**Irrigation**	**Billed**	**T-Line**	**T-Sub**	**Reg**	**Spin**	**Supp**	**Reactive**	**Norris**	**Total**	**WAPA**	**Irrigation**	**On-Peak**	**Off-Peak**	**PCA**
Oct	1,491			1,491	1,954	3,098	752,941	752,941	752,941	1,954	3,107	752,941			396,951	355,990	752,941
Nov	1,822			1,822	1,954	3,098	949,811	949,811	949,811	1,954	3,107	949,811			480,735	469,076	949,811
Dec	2,995			2,995	1,954	3,098	1,277,099	1,277,099	1,277,099	1,954	3,107	1,277,099			665,396	611,703	1,277,099
Jan	2,174			2,174	2,115	3,098	1,187,034	1,187,034	1,187,034	2,115	3,107	1,187,034			595,873	591,161	1,187,034
Feb	2,156			2,156	2,115	3,098	1,009,221	1,009,221	1,009,221	2,115	3,107	1,009,220			512,580	496,640	1,009,220
Mar	1,555			1,555	2,115	3,098	974,462	974,462	974,462	2,115	3,107	974,462			504,549	469,913	974,462
Apr	1,401			1,401	2,115	3,098	741,569	741,569	741,569	2,115	3,107	741,569			384,001	357,568	741,569
May	2,122			2,122	2,115	3,098	821,856	821,856	821,856	2,115	3,107	821,856			456,252	365,604	821,856
Jun	3,010			3,010	2,115	3,098	1,058,527	1,058,527	1,058,527	2,115	3,107	1,058,527			580,344	478,183	1,058,527
Jul	3,111			3,111	2,115	3,147	1,194,458	1,194,458	1,194,458	2,115	3,157	1,194,458			591,548	602,910	1,194,458
Aug	3,281			3,281	2,115	3,395	1,259,395	1,259,395	1,259,395	2,115	3,157	1,259,394			684,085	575,309	1,259,394
Sep	3,010			3,010	1,954	3,098	942,736	942,736	942,736	1,954	3,157	942,736			482,225	460,511	942,736
Total	**28,128**	**0**	**0**	**28,128**	**24,736**	**37,522**	**12,169,109**	**12,169,109**	**12,169,109**	**24,736**		**12,169,107**	**0**	**0**	**6,334,539**	**5,834,568**	**12,169,107**

	NPPD ($)					Total	Transmission/Ancillary ($)							Total	WAPA ($)				Total		Energy	Total
Month	**Demand**	**On-Peak**	**Off-Peak**	**Irrigation**	**Total Energy**	**NPPD ($)**	**T-Line**	**T-Sub**	**Reg**	**Spin**	**Supp**	**Reactive**	**Norris**	**Trans/Anc**	**Demand**	**Energy**	**Whl Disc**	**Volt Disc**	**WAPA ($)**	**PCA**	**Efficiency**	**PS+Trans**
Oct	17,489	13,032	7,971	0	21,003	38,492	7,582	1,611	143	113	15	313	5,903	**15,679**	-	-	-	-	-	**(3,290)**	-	**50,882**
Nov	21,372	15,783	10,503	0	26,285	47,657	7,582	1,611	180	142	19	313	5,903	**15,750**	-	-	-	-	-	**(4,150)**	-	**59,258**
Dec	35,131	21,845	13,696	0	35,541	70,672	7,582	1,611	243	192	26	313	5,903	**15,868**	-	-	-	-	-	**(5,580)**	-	**80,961**
Jan	25,501	19,563	13,236	0	32,799	58,300	8,206	1,611	226	178	24	338	5,903	**16,486**	-	-	-	-	-	**(5,186)**	-	**69,600**
Feb	25,290	16,828	11,120	0	27,948	53,238	8,206	1,611	192	151	20	338	5,903	**16,422**	-	-	-	-	-	**(4,409)**	-	**65,251**
Mar	18,240	16,564	10,521	0	27,086	45,326	8,206	1,611	185	146	19	338	5,903	**16,410**	-	-	-	-	-	-	-	**61,736**
Apr	16,434	12,607	8,006	0	20,613	37,046	8,206	1,611	141	111	15	338	5,903	**16,326**	-	-	-	-	-	-	-	**53,372**
May	24,891	14,979	8,186	0	23,165	48,056	8,206	1,611	156	123	16	338	5,903	**16,355**	-	-	-	-	-	-	-	**64,410**
Jun	40,063	20,666	9,167	0	29,833	69,896	8,206	1,611	201	159	21	338	5,903	**16,440**	-	-	-	-	-	-	-	**86,336**
Jul	41,407	21,065	11,558	0	32,623	74,030	8,206	1,636	227	179	24	338	5,998	**16,609**	-	-	-	-	-	-	-	**90,640**
Aug	43,670	24,360	11,029	0	35,389	79,059	8,206	1,765	239	189	25	338	5,998	**16,762**	-	-	-	-	-	-	-	**95,821**
Sep	40,063	17,172	8,828	0	26,000	66,063	7,582	1,611	179	141	19	313	5,998	**15,843**	-	-	-	-	-	-	-	**81,906**
Total	**$ 349,552**	**$ 214,463**	**$ 123,820**	**$ -**	**$ 338,283**	**$ 687,835**	**$ 95,976**	**$ 19,511**	**$ 2,312**	**$ 1,825**	**$ 243**	**$ 3,958**	**$ 71,125**	**$ 194,950**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ (22,614)**	**$ -**	**$ 860,171**

Appendix Table C-6
2022 Cost of Service Study
City of Wymore, NE
Power Cost Analysis
Fiscal Year 2026
Existing Load

NPPD			
Component	**Oct-Jan**	**Feb-May**	**Jun-Sep**
Production Demand	$ 11.73	$ 11.73	$ 13.31
On-Peak Energy	$ 0.032830	$ 0.032830	$ 0.035610
Off-Peak Energy	$ 0.022390	$ 0.022390	$ 0.019170
Irrigation Demand	$ 9.17	$ 9.17	$ 9.17
Irrigation Energy	$ 0.015900	$ 0.015900	$ 0.015900
PCA	$ -	$ -	$ -

WAPA Charges	
Component	**Jan - Dec**
Demand	
Energy	
>60% Ld Fact	
Wheeling Discount	
Voltage Discount	
Summer Allocation	
Winter Allocation	

Transmission Charges		
Component	**Oct-Jan**	**Feb-Sep**
Trans Line	$ 3.88	$ 3.88
Sub T	$ 0.52	$ 0.52
Reg Up	$ 0.00013	$ 0.00013
Spin	$ 0.00015	$ 0.00015
Supp	$ 0.00002	$ 0.00002
Reactive	$ 0.16	$ 0.16
Reg Down	$ 0.00006	$ 0.00006
SubT Norris	$ 1.19	$ 1.19
SubS Norris	$ 0.71	$ 0.71

	Demand (kW)				Transmission / Ancillary							Energy					
Month	**Total**	**WAPA**	**Irrigation**	**Billed**	**T-Line**	**T-Sub**	**Reg**	**Spin**	**Supp**	**Reactive**	**Norris**	**Total**	**WAPA**	**Irrigation**	**On-Peak**	**Off-Peak**	**PCA**
Oct	1,491			1,491	1,954	3,098	752,941	752,941	752,941	1,954	3,107	752,941			396,951	355,990	752,941
Nov	1,822			1,822	1,954	3,098	949,811	949,811	949,811	1,954	3,107	949,811			480,735	469,076	949,811
Dec	2,995			2,995	1,954	3,098	1,277,099	1,277,099	1,277,099	1,954	3,107	1,277,099			665,396	611,703	1,277,099
Jan	2,174			2,174	2,115	3,098	1,187,034	1,187,034	1,187,034	2,115	3,107	1,187,034			595,873	591,161	1,187,034
Feb	2,156			2,156	2,115	3,098	1,009,221	1,009,221	1,009,221	2,115	3,107	1,009,220			512,580	496,640	1,009,220
Mar	1,555			1,555	2,115	3,098	974,462	974,462	974,462	2,115	3,107	974,462			504,549	469,913	974,462
Apr	1,401			1,401	2,115	3,098	741,569	741,569	741,569	2,115	3,107	741,569			384,001	357,568	741,569
May	2,122			2,122	2,115	3,098	821,856	821,856	821,856	2,115	3,107	821,856			456,252	365,604	821,856
Jun	3,010			3,010	2,115	3,098	1,058,527	1,058,527	1,058,527	2,115	3,107	1,058,527			580,344	478,183	1,058,527
Jul	3,111			3,111	2,115	3,147	1,194,458	1,194,458	1,194,458	2,115	3,157	1,194,458			591,548	602,910	1,194,458
Aug	3,281			3,281	2,115	3,395	1,259,395	1,259,395	1,259,395	2,115	3,157	1,259,394			684,085	575,309	1,259,394
Sep	3,010			3,010	1,954	3,098	942,736	942,736	942,736	1,954	3,157	942,736			482,225	460,511	942,736
Total	**28,128**	**0**	**0**	**28,128**	**24,736**	**37,522**	**12,169,109**	**12,169,109**	**12,169,109**	**24,736**		**12,169,107**	**0**	**0**	**6,334,539**	**5,834,568**	**12,169,107**

	NPPD ($)					Total	Transmission/Ancillary ($)							Total	WAPA ($)				Total		Energy	Total
Month	**Demand**	**On-Peak**	**Off-Peak**	**Irrigation**	**Total Energy**	**NPPD ($)**	**T-Line**	**T-Sub**	**Reg**	**Spin**	**Supp**	**Reactive**	**Norris**	**Trans/Anc**	**Demand**	**Energy**	**Whl Disc**	**Volt Disc**	**WAPA ($)**	**PCA**	**Efficiency**	**PS+Trans**
Oct	17,489	13,032	7,971	0	21,003	38,492	7,582	1,611	143	113	15	313	5,903	**15,679**	-	-	-	-	-	-	-	**54,171**
Nov	21,372	15,783	10,503	0	26,285	47,657	7,582	1,611	180	142	19	313	5,903	**15,750**	-	-	-	-	-	-	-	**63,408**
Dec	35,131	21,845	13,696	0	35,541	70,672	7,582	1,611	243	192	26	313	5,903	**15,868**	-	-	-	-	-	-	-	**86,541**
Jan	25,501	19,563	13,236	0	32,799	58,300	8,206	1,611	226	178	24	338	5,903	**16,486**	-	-	-	-	-	-	-	**74,786**
Feb	25,290	16,828	11,120	0	27,948	53,238	8,206	1,611	192	151	20	338	5,903	**16,422**	-	-	-	-	-	-	-	**69,660**
Mar	18,240	16,564	10,521	0	27,086	45,326	8,206	1,611	185	146	19	338	5,903	**16,410**	-	-	-	-	-	-	-	**61,736**
Apr	16,434	12,607	8,006	0	20,613	37,046	8,206	1,611	141	111	15	338	5,903	**16,326**	-	-	-	-	-	-	-	**53,372**
May	24,891	14,979	8,186	0	23,165	48,056	8,206	1,611	156	123	16	338	5,903	**16,355**	-	-	-	-	-	-	-	**64,410**
Jun	40,063	20,666	9,167	0	29,833	69,896	8,206	1,611	201	159	21	338	5,903	**16,440**	-	-	-	-	-	-	-	**86,336**
Jul	41,407	21,065	11,558	0	32,623	74,030	8,206	1,636	227	179	24	338	5,998	**16,609**	-	-	-	-	-	-	-	**90,640**
Aug	43,670	24,360	11,029	0	35,389	79,059	8,206	1,765	239	189	25	338	5,998	**16,762**	-	-	-	-	-	-	-	**95,821**
Sep	40,063	17,172	8,828	0	26,000	66,063	7,582	1,611	179	141	19	313	5,998	**15,843**	-	-	-	-	-	-	-	**81,906**
Total	**$ 349,552**	**$ 214,463**	**$ 123,820**	**$ -**	**$ 338,283**	**$ 687,835**	**$ 95,976**	**$ 19,511**	**$ 2,312**	**$ 1,825**	**$ 243**	**$ 3,958**	**$ 71,125**	**$ 194,950**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 882,785**

Appendix Table C-7
City of Wymore, NE
2024 Cost of Service Study
Total Budgeted Cost and Adjustments
Test Year FY 2024

Line	Budget Item	Functionalization Factor	Category for Operating Results	FY 2023 Estimated Dollars	Test Year Adjustment	FY 2024 Test Year Budget
1	**Power Supply Purchases**					
2	NPPD Demand Summer	Direct - Production Demand Summer	Purchased Power	175,630	(10,426)	165,204
3	WAPA Irrigation Demand Summer	Direct - Production Demand Summer	Purchased Power	-	-	-
4	NPPD On-Peak Energy Summer	Direct - Production Energy Summer	Purchased Power	78,844	4,419	83,263
5	NPPD Off-Peak Energy Summer	Direct - Production Energy Summer	Purchased Power	40,814	(233)	40,581
6	NPPD PCA Summer	Direct - Production Energy Summer	Purchased Power	(12,301)	(7,164)	(19,464)
7	WAPA Irrigation Energy Summer	Direct - Production Energy Summer	Purchased Power	-	-	-
8	NPPD Transmission Summer	Direct - Transmission Lines - Summer	Purchased Power	32,200	-	32,200
9	NPPD Substation Summer	Direct - Transmission Lines - Summer	Purchased Power	6,624	-	6,624
10	NPPD Reg / Freq Summer	Direct - Transmission Lines - Summer	Purchased Power	846	-	846
11	NPPD Spinning Summer	Direct - Transmission Lines - Summer	Purchased Power	668	-	668
12	NPPD Supplement Summer	Direct - Transmission Lines - Summer	Purchased Power	89	-	89
13	NPPD Reactive Summer	Direct - Transmission Lines - Summer	Purchased Power	1,328	-	1,328
14	Sub-T Planning Summer	Direct - Transmission Lines - Summer	Purchased Power	25,156	(1,258)	23,898
15	Energy Efficiency Summer	Direct - Production Demand Summer	Purchased Power	-	-	-
16	NPPD Demand Winter	Direct - Production Demand Winter	Purchased Power	184,144	(135)	184,009
17	WAPA Irrigation Demand Winter	Direct - Production Demand Winter	Purchased Power	-	-	-
18	NPPD On-Peak Energy Winter	Direct - Production Energy Winter	Purchased Power	123,204	5,365	128,569
19	NPPD Off-Peak Energy Winter	Direct - Production Energy Winter	Purchased Power	86,709	(1,909)	84,800
20	NPPD PCA Winter	Direct - Production Energy Winter	Purchased Power	(35,612)	-	(27,002)
21	WAPA Irrigation Energy Winter	Direct - Production Energy Winter	Purchased Power	-	-	-
22	NPPD Transmission Winter	Direct - Transmission Lines - Winter	Purchased Power	63,776	-	63,776
23	NPPD Substation Winter	Direct - Transmission Lines - Winter	Purchased Power	12,888	-	12,888
24	NPPD Reg / Freq Winter	Direct - Transmission Lines - Winter	Purchased Power	1,257	208	1,466
25	NPPD Spinning Winter	Direct - Transmission Lines - Winter	Purchased Power	1,032	125	1,157
26	NPPD Supplement Winter	Direct - Transmission Lines - Winter	Purchased Power	154	-	154
27	NPPD Reactive Winter	Direct - Transmission Lines - Winter	Purchased Power	2,710	(80)	2,630
28	Sub-T Planning Winter	Direct - Transmission Lines - Winter	Purchased Power	50,178	(2,020)	48,159
29	Energy Efficiency Winter	Direct - Production Demand Winter	Purchased Power	-	-	-
30	**Disbursements**					
31	Salaries & Benefits	Distribution Allocation	Salaries & Benefits	99,490	33,510	133,000
32	Schooling	Distribution Allocation	Administrative & General	476	574	1,050
33	Transportation	Distribution Allocation	Administrative & General	7,638	(638)	7,000
34	Printing, Publishing	Distribution Allocation	Administrative & General	-	1,050	1,050
35	Insurance	Distribution Allocation	Administrative & General	10,406	2,194	12,600
36	Utilities	Distribution Allocation	Administrative & General	8,026	374	8,400
37	Telephone	Distribution Allocation	Administrative & General	1,560	890	2,450
38	Repairs & Maintenance	Distribution Allocation	Repairs & Maintenance	201	1,899	2,100
39	Build Improvement, Repair	Distribution Allocation	Repairs & Maintenance	2,682	18,318	21,000
40	Distribution Lines	Distribution Allocation	Repairs & Maintenance	-	9,000	9,000
41	Street Lights	Distribution Allocation	Capital Improvements	197,212	(47,212)	150,000
42	Light Meters	Distribution Allocation	Repairs & Maintenance	1,765	935	2,700
43	Christmas Lights	Distribution Allocation	Repairs & Maintenance	101	2,599	2,700
44	Miscellaneous	Distribution Allocation	Administrative & General	2,417	733	3,150
45	Office Supplies	Distribution Allocation	Administrative & General	3,393	(943)	2,450
46	Operating Supplies	Distribution Allocation	Repairs & Maintenance	5,747	(947)	4,800
47	Professional Services	Distribution Allocation	Administrative & General	1,603	26,397	28,000
48	Misc Supplies	Distribution Allocation	Administrative & General	-	2,100	2,100
49	Bad Debt	Distribution Allocation	Administrative & General	-	560	560
50	Small Tools, Small Items	Distribution Allocation	Repairs & Maintenance	1,237	563	1,800
51	Fuel	Distribution Allocation	Repairs & Maintenance	4,151	(551)	3,600
52	Poles, Lines, Improve/Rebuild	Distribution Allocation	Repairs & Maintenance	9,094	506	9,600
53	Transformers	Distribution Allocation	Repairs & Maintenance	30,168	(24,168)	6,000
54	Services Improvement	Distribution Allocation	Repairs & Maintenance	1,598	1,402	3,000
55	Street, Park, Lt Improve/Rebuild	Distribution Allocation	Repairs & Maintenance			4,800
56	Services Replacement	Distribution Allocation	Repairs & Maintenance	-	3,000	3,000
57	Office Equipment	Distribution Allocation	Administrative & General	2,675	1,525	4,200
58	Equipment/Other	Distribution Allocation	Capital Improvements	112,135	(62,135)	50,000
59	Trans/Road Equip/Parts	Distribution Allocation	Repairs & Maintenance	3,900	11,100	15,000
60	Electric Special	Distribution Allocation	Repairs & Maintenance	-	6,000	6,000
61	Interest	Distribution Allocation	Interest Income	-	-	-
62	Misc. Revenue	Distribution Allocation	Other Operating Income	-	(2,000)	(2,000)
63	Adjustment for Rate Stabilization	Distribution Allocation	Other Operating Income	-	(32,526)	(32,526)
64	**Total Test Year Expenses**			**$ 1,348,014**	**$ (58,997)**	**$ 1,302,426**

Appendix Table C-8
City of Wymore, NE
2024 Cost of Service Study
Unbundled Cost of Service
Summer

Line	Rate Class	Production / Transmission	Subtrans/ Distribution	Customer	Total
1	Residential	$ 154,335	$ 64,124	$ 22,673	$ 241,132
2	Residential Electric Hot Water	11,179	4,217	1,162	16,558
3	Residential All Electric	47,972	16,896	3,125	67,993
4	Commercial	60,042	19,705	2,594	82,341
5	Commercial All Electric	57,604	16,970	991	75,565
6	City Bills	2,387	1,751	515	4,653
7	Temps Disposal	167	103	39	309
8	Street Lights	1,192	657	8	1,856
9	**Total**	**$ 334,878**	**$ 124,422**	**$ 31,106**	**$ 490,406**

Winter

Line	Rate Class	Production / Transmission	Subtrans/ Distribution	Customer	Total
1	Residential	$ 237,204	$ 128,248	$ 45,345	$ 410,797
2	Residential Electric Hot Water	16,871	8,433	2,325	27,629
3	Residential All Electric	78,674	33,792	6,249	118,716
4	Commercial	75,758	39,411	5,187	120,355
5	Commercial All Electric	82,947	33,939	1,982	118,868
6	City Bills	5,902	3,502	1,030	10,433
7	Temps Disposal	314	206	78	597
8	Street Lights	3,296	1,313	16	4,625
9	**Total**	**$ 500,964**	**$ 248,845**	**$ 62,211**	**$ 812,020**

Appendix Table C-9
City of Wymore, NE
2024 Cost of Service Study
Proposed Rate Change by Rate Class
Annual

Line	Rate Class	Revenue Year 1 Rates	Revenue Year 2 Rates	Difference $	Difference %
1	Residential	$ 726,519	$ 777,581	$ 51,062	7.0%
2	Residential Electric Hot Water	50,330	55,385	5,055	10.0%
3	Residential All Electric	147,556	163,583	16,027	10.9%
4	Commercial	210,601	225,123	14,521	6.9%
5	Commercial All Electric	146,381	162,518	16,137	11.0%
6	City Bills	15,997	17,159	1,162	7.3%
7	Temps Disposal	921	983	63	6.8%
8	Street Lights	4,832	5,219	387	8.0%
9	**Total**	**$ 1,303,137**	**$ 1,407,549**	**$ 104,413**	**8.0%**

Appendix Table C-10
Comparison of Revenue from Proposed Rates
to Cost of Service

Summer

Line	Rate Class	Revenue Year 1 Rates	Revenue Year 2 Rates	Difference $	Difference %
1	Residential	$ 280,558	$ 298,875	$ 18,317	6.5%
2	Residential Electric Hot Water	20,532	22,307	1,775	8.6%
3	Residential All Electric	63,064	67,666	4,602	7.3%
4	Commercial	87,345	92,561	5,216	6.0%
5	Commercial All Electric	61,432	67,229	5,798	9.4%
6	City Bills	4,807	5,127	320	6.7%
7	Temps Disposal	388	414	26	6.6%
8	Street Lights	2,124	2,294	170	8.0%
9	**Total**	**$ 520,251**	**$ 556,475**	**$ 36,224**	**7.0%**

Winter

Line	Rate Class	Revenue Year 1 Rates	Cost of Service	Difference $	Difference %
10	Residential	$ 445,961	$ 478,706	$ 32,745	7.3%
11	Residential Electric Hot Water	29,797	33,078	3,280	11.0%
12	Residential All Electric	84,492	95,916	11,425	13.5%
13	Commercial	123,256	132,561	9,306	7.5%
14	Commercial All Electric	84,949	95,288	10,339	12.2%
15	City Bills	11,190	12,032	842	7.5%
16	Temps Disposal	532	569	37	6.9%
17	Street Lights	2,708	2,925	217	8.0%
18	**Total**	**$ 782,886**	**$ 851,075**	**$ 68,189**	**8.7%**

Appendix Table C-11
City of Wymore, NE
2024 Cost of Service Study
Total Budgeted Cost Allocation by Category

			Production Cost				Transmission		Demand Related		Customer Related					
Line	Budget Item	Total	Summer Demand	Summer Energy	Winter Demand	Winter Energy	Line Summer	Line Winter	Distribution	Secondary	Substation	Distribution	Secondary	Meter Reading	CS	Total
1	**Power Supply Purchases**															
2	NPPD Demand Summer	165,204	165,204	-	-	-	-	-	-	-	-	-	-	-	-	165,204
3	WAPA Irrigation Demand Summer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	NPPD On-Peak Energy Summer	83,263	-	83,263	-	-	-	-	-	-	-	-	-	-	-	83,263
5	NPPD Off-Peak Energy Summer	40,581	-	40,581	-	-	-	-	-	-	-	-	-	-	-	40,581
6	NPPD PCA Summer	(19,464)	-	(19,464)	-	-	-	-	-	-	-	-	-	-	-	(19,464)
7	WAPA Irrigation Energy Summer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	NPPD Transmission Summer	32,200	-	-	-	-	32,200	-	-	-	-	-	-	-	-	32,200
9	NPPD Substation Summer	6,624	-	-	-	-	6,624	-	-	-	-	-	-	-	-	6,624
10	NPPD Reg / Freq Summer	846	-	-	-	-	846	-	-	-	-	-	-	-	-	846
11	NPPD Spinning Summer	668	-	-	-	-	668	-	-	-	-	-	-	-	-	668
12	NPPD Supplement Summer	89	-	-	-	-	89	-	-	-	-	-	-	-	-	89
12	NPPD Reactive Summer	1,328	-	-	-	-	1,328	-	-	-	-	-	-	-	-	1,328
13	Sub-T Planning Summer	23,898	-	-	-	-	23,898	-	-	-	-	-	-	-	-	23,898
14	Energy Efficiency Summer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	NPPD Demand Winter	184,009	-	-	184,009	-	-	-	-	-	-	-	-	-	-	184,009
16	WAPA Irrigation Demand Winter	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	NPPD On-Peak Energy Winter	128,569	-	-	-	128,569	-	-	-	-	-	-	-	-	-	128,569
18	NPPD Off-Peak Energy Winter	84,800	-	-	-	84,800	-	-	-	-	-	-	-	-	-	84,800
19	NPPD PCA Winter	(27,002)	-	-	-	(27,002)	-	-	-	-	-	-	-	-	-	(27,002)
20	WAPA Irrigation Energy Winter	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	NPPD Transmission Winter	63,776	-	-	-	-	-	63,776	-	-	-	-	-	-	-	63,776
22	NPPD Substation Winter	12,888	-	-	-	-	-	12,888	-	-	-	-	-	-	-	12,888
23	NPPD Reg / Freq Winter	1,466	-	-	-	-	-	1,466	-	-	-	-	-	-	-	1,466
24	NPPD Spinning Winter	1,157	-	-	-	-	-	1,157	-	-	-	-	-	-	-	1,157
25	NPPD Supplement Winter	154	-	-	-	-	-	154	-	-	-	-	-	-	-	154
26	NPPD Reactive Winter	2,630	-	-	-	-	-	2,630	-	-	-	-	-	-	-	2,630
27	Sub-T Planning Winter	48,159	-	-	-	-	-	48,159	-	-	-	-	-	-	-	48,159
28	Energy Efficiency Winter	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
29		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30	Salaries & Benefits	133,000	-	-	-	-	-	-	59,850	19,950	-	19,950	6,650	6,650	19,950	133,000
31	Schooling	1,050	-	-	-	-	-	-	473	158	-	158	53	53	158	1,050
32	Transportation	7,000	-	-	-	-	-	-	3,150	1,050	-	1,050	350	350	1,050	7,000
33	Printing, Publishing	1,050	-	-	-	-	-	-	473	158	-	158	53	53	158	1,050
34	Insurance	12,600	-	-	-	-	-	-	5,670	1,890	-	1,890	630	630	1,890	12,600
35	Utilities	8,400	-	-	-	-	-	-	3,780	1,260	-	1,260	420	420	1,260	8,400
36	Telephone	2,450	-	-	-	-	-	-	1,103	368	-	368	123	123	368	2,450
37	Repairs & Maintenance	2,100	-	-	-	-	-	-	945	315	-	315	105	105	315	2,100
38	Build Improvement, Repair	21,000	-	-	-	-	-	-	9,450	3,150	-	3,150	1,050	1,050	3,150	21,000
39	Distribution Lines	9,000	-	-	-	-	-	-	4,050	1,350	-	1,350	450	450	1,350	9,000
40	Street Lights	150,000	-	-	-	-	-	-	67,500	22,500	-	22,500	7,500	7,500	22,500	150,000
41	Light Meters	2,700	-	-	-	-	-	-	1,215	405	-	405	135	135	405	2,700
42	Christmas Lights	2,700	-	-	-	-	-	-	1,215	405	-	405	135	135	405	2,700
43	Miscellaneous	3,150	-	-	-	-	-	-	1,418	473	-	473	158	158	473	3,150
44	Office Supplies	2,450	-	-	-	-	-	-	1,103	368	-	368	123	123	368	2,450
45	Operating Supplies	4,800	-	-	-	-	-	-	2,160	720	-	720	240	240	720	4,800
46	Professional Services	28,000	-	-	-	-	-	-	12,600	4,200	-	4,200	1,400	1,400	4,200	28,000
47	Misc Supplies	2,100	-	-	-	-	-	-	945	315	-	315	105	105	315	2,100
48	Bad Debt	560	-	-	-	-	-	-	252	84	-	84	28	28	84	560
49	Small Tools, Small Items	1,800	-	-	-	-	-	-	810	270	-	270	90	90	270	1,800

Appendix Table C-11
City of Wymore, NE
2024 Cost of Service Study
Total Budgeted Cost Allocation by Category

			Production Cost				Transmission		Demand Related		Customer Related					
Line	Budget Item	Total	Summer Demand	Summer Energy	Winter Demand	Winter Energy	Line Summer	Line Winter	Distribution	Secondary	Substation	Distribution	Secondary	Meter Reading	CS	Total
50	Fuel	3,600	-	-	-	-	-	-	1,620	540	-	540	180	180	540	3,600
51	Poles, Lines, Improve/Rebuild	9,600	-	-	-	-	-	-	4,320	1,440	-	1,440	480	480	1,440	9,600
52	Transformers	6,000	-	-	-	-	-	-	2,700	900	-	900	300	300	900	6,000
53	Services Improvement	3,000	-	-	-	-	-	-	1,350	450	-	450	150	150	450	3,000
54	Street, Park, Lt Improve/Rebuild	4,800	-	-	-	-	-	-	2,160	720	-	720	240	240	720	4,800
55	Services Replacement	3,000	-	-	-	-	-	-	1,350	450	-	450	150	150	450	3,000
56	Office Equipment	4,200	-	-	-	-	-	-	1,890	630	-	630	210	210	630	4,200
57	Equipment/Other	50,000	-	-	-	-	-	-	22,500	7,500	-	7,500	2,500	2,500	7,500	50,000
58	Trans/Road Equip/Parts	15,000	-	-	-	-	-	-	6,750	2,250	-	2,250	750	750	2,250	15,000
59	Electric Special	6,000	-	-	-	-	-	-	2,700	900	-	900	300	300	900	6,000
60	Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
61	Misc. Revenue	(2,000)	-	-	-	-	-	-	(900)	(300)	-	(300)	(100)	(100)	(300)	(2,000)
62	Adjustment for Rate Stabilization	(32,526)	-	-	-	-	-	-	(14,637)	(4,879)	-	(4,879)	(1,626)	(1,626)	(4,879)	(32,526)
63	**Total Test Year Expenses**	**$ 1,302,426**	**$ 165,204**	**$ 104,380**	**$ 184,009**	**$ 186,367**	**$ 65,654**	**$ 130,229**	**$ 209,963**	**$ 69,988**	**$ -**	**$ 69,988**	**$ 23,329**	**$ 23,329**	**$ 69,988**	**$ 1,302,426**

Appendix Table C-12
City of Wymore, NE
2024 Cost of Service Study
Development of Allocation Factors
Monthly Energy Sales (kWh)

Rate Class	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Total Energy
Residential	483,285	531,942	410,786	298,043	531,942	519,168	588,485	686,369	470,663	377,177	296,622	461,835	5,656,317
Residential Electric Hot Water	37,647	39,906	32,140	22,353	39,906	36,533	40,399	46,801	33,286	27,816	24,258	37,144	418,189
Residential All Electric	240,975	265,770	195,223	99,004	265,770	94,787	104,445	118,202	87,117	87,953	106,639	221,022	1,886,907
Commercial	137,192	158,623	135,380	120,312	158,623	168,588	176,959	184,622	166,164	157,407	118,444	151,948	1,834,262
Commercial All Electric	202,203	241,114	157,598	145,249	241,114	124,894	95,926	237,034	166,581	106,373	102,593	204,737	2,025,416
City Bills	8,785	8,585	6,976	3,921	8,585	20,268	18,929	19,524	5,888	4,238	3,727	7,281	116,707
Temps Disposal	1,097	1,342	954	550	1,342	29	26	30	27	95	504	977	6,973
Street Lights	8,008	9,152	7,150	6,006	9,152	5,434	5,148	5,720	6,006	7,436	7,150	8,866	85,228
Total Energy Sales	1,119,192	1,256,434	946,207	695,438	1,256,434	969,701	1,030,317	1,298,302	935,732	768,495	659,937	1,093,810	12,029,999

Appendix Table C-13
City of Wymore, NE
2024 Cost of Service Study
Development of Allocation Factors
Loss Percentages and Load Growth Percentage

Rate Class	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep
Secondary	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%
Primary	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%
Substation	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%

Energy Growth Factor	Total Factor
Residential	0.0000%
Residential Electric Hot Water	0.0000%
Residential All Electric	0.0000%
Commercial	0.0000%
Commercial All Electric	0.0000%
City Bills	0.0000%
Temps Disposal	0.0000%
Street Lights	0.0000%
Total Energy Sales	

Appendix Table C-14
City of Wymore, NE
2024 Cost of Service Study
Development of Allocation Factors
Adjusted Energy at Meter

Secondary Energy	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Total Energy
Residential	483,285	531,942	410,786	298,043	531,942	519,168	588,485	686,369	470,663	377,177	296,622	461,835	5,656,317
Residential Electric Hot Water	37,647	39,906	32,140	22,353	39,906	36,533	40,399	46,801	33,286	27,816	24,258	37,144	418,189
Residential All Electric	240,975	265,770	195,223	99,004	265,770	94,787	104,445	118,202	87,117	87,953	106,639	221,022	1,886,907
Commercial	137,192	158,623	135,380	120,312	158,623	168,588	176,959	184,622	166,164	157,407	118,444	151,948	1,834,262
Commercial All Electric	202,203	241,114	157,598	145,249	241,114	124,894	95,926	237,034	166,581	106,373	102,593	204,737	2,025,416
City Bills	8,785	8,585	6,976	3,921	8,585	20,268	18,929	19,524	5,888	4,238	3,727	7,281	116,707
Temps Disposal	1,097	1,342	954	550	1,342	29	26	30	27	95	504	977	6,973
Street Lights	8,008	9,152	7,150	6,006	9,152	5,434	5,148	5,720	6,006	7,436	7,150	8,866	85,228
Total Energy Sales	1,119,192	1,256,434	946,207	695,438	1,256,434	969,701	1,030,317	1,298,302	935,732	768,495	659,937	1,093,810	12,029,999

Appendix Table C-15
City of Wymore, NE
2024 Cost of Service Study
Development of Allocation Factors
Energy at Source (Bus A)

Rate Class	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Total Energy
Residential	535,437	589,345	455,115	330,205	589,345	575,192	651,990	760,436	521,453	417,879	328,631	511,673	6,266,701
Residential Electric Hot Water	41,710	44,212	35,608	24,765	44,212	40,475	44,759	51,851	36,878	30,818	26,876	41,152	463,317
Residential All Electric	266,979	294,450	216,290	109,688	294,450	105,016	115,716	130,957	96,518	97,444	118,147	244,873	2,090,527
Commercial	151,997	175,740	149,989	133,295	175,740	186,781	196,055	204,545	184,095	174,393	131,226	168,345	2,032,201
Commercial All Electric	224,023	267,133	174,605	160,923	267,133	138,372	106,278	262,613	184,557	117,852	113,664	226,831	2,243,983
City Bills	9,733	9,511	7,729	4,344	9,511	22,455	20,972	21,631	6,523	4,695	4,129	8,067	129,301
Temps Disposal	1,215	1,487	1,057	609	1,487	32	29	33	30	105	558	1,082	7,725
Street Lights	8,872	10,140	7,922	6,654	10,140	6,020	5,704	6,337	6,654	8,238	7,922	9,823	94,425
Total Energy Sales	1,239,966	1,392,018	1,048,314	770,484	1,392,018	1,074,343	1,141,501	1,438,404	1,036,709	851,425	731,152	1,211,845	13,328,180

Appendix Table C-16
City of Wymore, NE
2024 Cost of Service Study
Development of Allocation Factors
Energy by Season

Secondary Energy	Energy At Source				Total	Unadjusted Energy at Meter				Total
	Summer	Winter	June/Sept	Inter 4	Energy	Summer	Winter	June/Sept	Inter 4	Energy
Residential	1,779,636	4,487,066	-	-	6,266,701	1,606,297	4,050,020	-	-	5,656,317
Residential Electric Hot Water	135,724	327,593	-	-	463,317	122,504	295,685	-	-	418,189
Residential All Electric	556,982	1,533,545	-	-	2,090,527	502,731	1,384,176	-	-	1,886,907
Commercial	658,059	1,374,142	-	-	2,032,201	593,963	1,240,299	-	-	1,834,262
Commercial All Electric	642,904	1,601,079	-	-	2,243,983	580,284	1,445,132	-	-	2,025,416
City Bills	23,415	105,886	-	-	129,301	21,134	95,573	-	-	116,707
Temps Disposal	1,776	5,949	-	-	7,725	1,603	5,370	-	-	6,973
Street Lights	32,637	61,788	-	-	94,425	29,458	55,770	-	-	85,228
Total Energy Sales	3,831,131	9,497,049	-	-	13,328,180	3,457,974	8,572,025	-	-	12,029,999

Appendix Table C-17
City of Wymore, NE
2024 Cost of Service Study
Development of Allocation Factors
Energy at Bus A by Hourly Periods - Percentage Allocation

	Summer			Winter			June / September	Inter 4
Energy at Generator	**All**	**Not Used**	**Not Used**	**All**	**Not Used**	**Not Used**		
Residential	100%	0%	0%	100%	0%	0%		
Residential Electric Hot Water	100%	0%	0%	100%	0%	0%		
Residential All Electric	100%	0%	0%	100%	0%	0%		
Commercial	100%	0%	0%	100%	0%	0%		
Commercial All Electric	100%	0%	0%	100%	0%	0%		
City Bills	100%	0%	0%	100%	0%	0%		
Temps Disposal	100%	0%	0%	100%	0%	0%		
Street Lights	100%	0%	0%	100%	0%	0%		

Appendix Table C-18
City of Wymore, NE
2024 Cost of Service Study
Development of Allocation Factors
Energy at Bus A by Hourly Periods - Energy (MWh)

	Summer			Winter			June / September		Inter 4		Total
Rate Class	**All**	**Not Used**	**Not Used**	**All**	**Not Used**	**Not Used**	**On Peak**	**Off Peak**	**On Peak**	**Off Peak**	**Energy**
Residential	1,779,636	-	-	4,487,066	-	-	-	-	-	-	6,266,701
Residential Electric Hot Water	135,724	-	-	327,593	-	-	-	-	-	-	463,317
Residential All Electric	556,982	-	-	1,533,545	-	-	-	-	-	-	2,090,527
Commercial	658,059	-	-	1,374,142	-	-	-	-	-	-	2,032,201
Commercial All Electric	642,904	-	-	1,601,079	-	-	-	-	-	-	2,243,983
City Bills	23,415	-	-	105,886	-	-	-	-	-	-	129,301
Temps Disposal	1,776	-	-	5,949	-	-	-	-	-	-	7,725
Street Lights	32,637	-	-	61,788	-	-	-	-	-	-	94,425
Total Energy Sales	3,831,131	-	-	9,497,049	-	-	-	-	-	-	13,328,180

Appendix Table C-19
City of Wymore, NE
2024 Cost of Service Study
Development of Allocation Factors
Time of Use Energy Factors

Rate Class	Summer			Winter			June / September		Inter 4			Total
	All			All			On Peak	Off Peak	On Peak	Off Peak	Total	Energy
Residential	46.45%			47.25%								47.02%
Residential Electric Hot Water	3.54%			3.45%								3.48%
Residential All Electric	14.54%			16.15%								15.69%
Commercial	17.18%			14.47%								15.25%
Commercial All Electric	16.78%			16.86%								16.84%
City Bills	0.61%			1.11%								0.97%
Temps Disposal	0.05%			0.06%								0.06%
Street Lights	0.85%			0.65%								0.71%
Total Energy Sales	100.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%

Appendix Table C-20
City of Wymore, NE
2024 Cost of Service Study
Development of Allocation Factors
Load Factor and Non-Coincident Peak at Meter
Unadjusted for Load Growth or Group Coincidence Factor

Rate Class	Load Factor				Non-Coincident Peak at Meter			
	Summer	Winter	June/Sept	Inter 4	Summer	Winter		
Residential	41.00%	51.00%			1,338	1,362		
Residential Electric Hot Water	42.00%	53.00%			100	96		
Residential All Electric	42.00%	53.00%			409	448		
Commercial	38.00%	54.00%			534	394		
Commercial All Electric	39.00%	58.00%			508	427		
City Bills	38.00%	45.00%			19	36		
Temps Disposal	38.00%	51.00%			1	2		
Street Lights	48.00%	52.00%			21	18		
Total					2,930	2,783	-	-
Hours in Period	2,928	5,832						

Appendix Table C-21
City of Wymore, NE
2024 Cost of Service Study
Development of Allocation Factors
Non-Coincident Peak at Meter - Unadjusted for Load Growth

Rate Class	Group Coincidence Factor				NCP at Meter for Group			
	Summer	Winter	June/Sept	Inter 4	Summer	Winter	June/Sept	Inter 4
Residential	100.00%	100.00%	100.00%	100.00%	1,338	1,362		
Residential Electric Hot Water	100.00%	100.00%	100.00%	100.00%	100	96		
Residential All Electric	100.00%	100.00%	100.00%	100.00%	409	448		
Commercial	100.00%	100.00%	100.00%	100.00%	534	394		
Commercial All Electric	100.00%	100.00%	100.00%	100.00%	508	427		
City Bills	100.00%	100.00%	100.00%	100.00%	19	36		
Temps Disposal	100.00%	100.00%	100.00%	100.00%	1	2		
Street Lights	100.00%	100.00%	100.00%	100.00%	21	18		
Total					2,930	2,783	-	-

Appendix Table C-22
City of Wymore, NE
2024 Cost of Service Study
Development of Allocation Factors
Non-Coincident Peak at Primary / Bus A - Unadjusted for Load Growth

Rate Class	NCP at Primary for Group				NCP at Bus A for Group				
	Summer	Winter	June/Sept	Inter 4	Summer	Winter	June/Sept	Inter 4	Max
Residential	1,392	1,416	-	-	1,430	1,452	-	-	1,452
Residential Electric Hot Water	104	99	-	-	106	102	-	-	106
Residential All Electric	425	466	-	-	437	477	-	-	477
Commercial	555	410	-	-	571	420	-	-	571
Commercial All Electric	528	444	-	-	543	455	-	-	543
City Bills	20	38	-	-	20	39	-	-	39
Temps Disposal	1	2	-	-	2	2	-	-	2
Street Lights	22	19	-	-	22	20	-	-	22
Total	3,047	2,894	-	-	3,131	2,967	-	-	3,212

Appendix Table C-23
City of Wymore, NE
2024 Cost of Service Study
Development of Allocation Factors
Coincident Peak Demand

Rate Class	Coincident Factor				CP at Bus A			
	Summer	Winter	June/Sept	Inter 4	Summer	Winter	June/Sept	Inter 4
Residential	85.00%	82.00%			1,216	1,190	-	-
Residential Electric Hot Water	80.00%	80.00%			85	82	-	-
Residential All Electric	85.00%	82.00%			371	391	-	-
Commercial	85.00%	80.00%			485	336	-	-
Commercial All Electric	85.00%	85.00%			462	387	-	-
City Bills	85.00%	85.00%			17	33	-	-
Temps Disposal	85.00%	85.00%			1	2	-	-
Street Lights	0.00%	100.00%			-	20	-	-
Total Energy Sales					2,637	2,441	-	-

Appendix Table C-24
City of Wymore, NE
2024 Cost of Service Study
Development of Allocation Factors
Loss Percentages and Load Growth Percentage

Voltage Level	Loss Factor	
	Summer	Winter
Secondary	4.00%	4.00%
Primary	2.00%	2.00%
Substation	0.75%	0.50%

Rate Class			Total Factor
Residential	0.00%	0.00%	0.00%
Residential Electric Hot Water	0.00%	0.00%	0.00%
Residential All Electric	0.00%	0.00%	0.00%
Commercial	0.00%	0.00%	0.00%
Commercial All Electric	0.00%	0.00%	0.00%
City Bills	0.00%	0.00%	0.00%
Temps Disposal	0.00%	0.00%	0.00%
Street Lights	0.00%	0.00%	0.00%
Total Energy Sales			

Appendix Table C-25
City of Wymore, NE
2024 Cost of Service Study
Development of Allocation Factors
NCP Peak Demand Adjusted for Load Growth

	NCP at Meter				NCP at Primary		NCP Secondary	
Rate Class	**Summer**	**Winter**	**June/Sept**	**Inter 4**	**Summer**	**Winter**	**Annual**	
Residential	1,338	1,362	-	-	1,392	1,416	1,416	
Residential Electric Hot Water	100	96	-	-	104	99	104	
Residential All Electric	409	448	-	-	425	466	466	
Commercial	534	394	-	-	555	410	555	
Commercial All Electric	508	427	-	-	528	444	528	
City Bills	19	36	-	-	20	38	38	
Temps Disposal	1	2	-	-	1	2	2	
Street Lights	21	18	-	-	22	19	22	
Total Energy Sales	2,930	2,783	-	-	3,047	2,894	3,131	-

Appendix Table C-26
City of Wymore, NE
2024 Cost of Service Study
Development of Allocation Factors
NCP Peak Demand Adjusted for Load Growth

Rate Class	NCP at Bus A					NCP at Bus A					
	Summer	Winter	June/Sept	Inter 4	Highest	Summer	Winter	June/Sept	Inter 4	NCP	NCP
Residential	1,430	1,452	-	-	1,452	1,430	1,452	-	-	1,452	1,452
Residential Electric Hot Water	106	102	-	-	106	106	102	-	-	106	106
Residential All Electric	437	477	-	-	477	437	477	-	-	477	477
Commercial	571	420	-	-	571	571	420	-	-	571	571
Commercial All Electric	543	455	-	-	543	543	455	-	-	543	543
City Bills	20	39	-	-	39	20	39	-	-	39	39
Temps Disposal	2	2	-	-	2	2	2	-	-	2	2
Street Lights	22	20	-	-	22	22	20	-	-	22	22
Total Energy Sales	3,131	2,967	-	-	3,212	3,131	2,967	-	-	3,212	3,212

Appendix Table C-27
City of Wymore, NE
2024 Cost of Service Study
Development of Allocation Factors
CP Peak Demand Adjusted for Load Growth

Rate Class	Unadjusted CP at Bus A					Adjusted to Load at Bus A				
	Summer	Winter	June/Sept	Inter 4	Highest	Summer	Winter	June/Sept	Inter 4	Highest
Residential	1,216	1,190			1,216	1,434	1,461			1,461
Residential Electric Hot Water	85	82			85	100	100			100
Residential All Electric	371	391			391	438	480			480
Commercial	485	336			485	572	412			572
Commercial All Electric	462	387			462	545	475			545
City Bills	17	33			33	20	40			40
Temps Disposal	1	2			2	2	2			2
Street Lights	-	20			20	-	24			24
Total Energy Sales	2,637	2,441	-	-	2,693	3,111	2,995	-	-	3,225

Appendix Table C-28
City of Wymore, NE
2024 Cost of Service Study
Development of Allocation Factors
Demand at Primary and Source

Rate Class	NCP at Meter				NCP at Primary		NCP Secondary	
	Summer	Winter	June/Sept	Inter 4	Summer	Winter	Annual	Inter 4
Residential	45.67%	48.93%			45.67%	48.93%	45.23%	
Residential Electric Hot Water	3.40%	3.44%			3.40%	3.44%	3.31%	
Residential All Electric	13.95%	16.09%			13.95%	16.09%	14.88%	
Commercial	18.22%	14.15%			18.22%	14.15%	17.73%	
Commercial All Electric	17.34%	15.35%			17.34%	15.35%	16.88%	
City Bills	0.65%	1.31%			0.65%	1.31%	1.21%	
Temps Disposal	0.05%	0.06%			0.05%	0.06%	0.06%	
Street Lights	0.72%	0.66%			0.72%	0.66%	0.70%	
Total Energy Sales	100.00%	100.00%	0.00%	0.00%	100.00%	100.00%	100.00%	

Appendix Table C-29
City of Wymore, NE
2024 Cost of Service Study
Development of Allocation Factors
Demand at Primary and Source

Rate Class	NCP at Bus A					NCP at Bus A				
	Summer	Winter	June/Sept	Inter 4	Highest	Summer	Winter	June/Sept	Inter 4	Highest
Residential	45.67%	48.93%			45.19%	45.67%	48.93%			45.19%
Residential Electric Hot Water	3.40%	3.44%			3.31%	3.40%	3.44%			3.31%
Residential All Electric	13.95%	16.09%			14.86%	13.95%	16.09%			14.86%
Commercial	18.22%	14.15%			17.76%	18.22%	14.15%			17.76%
Commercial All Electric	17.34%	15.35%			16.91%	17.34%	15.35%			16.91%
City Bills	0.65%	1.31%			1.21%	0.65%	1.31%			1.21%
Temps Disposal	0.05%	0.06%			0.06%	0.05%	0.06%			0.06%
Street Lights	0.72%	0.66%			0.70%	0.72%	0.66%			0.70%
Total Energy Sales	100.00%	100.00%	0.00%	0.00%	100.00%	100.00%	100.00%	0.00%	0.00%	100.00%

Appendix Table C-30
City of Wymore, NE
2024 Cost of Service Study
Development of Allocation Factors
Coincident Peak at Bus A

Rate Class	Summer	Winter	June/Sept	Inter 4	Total CP
Residential	46.09%	48.77%			45.30%
Residential Electric Hot Water	3.23%	3.34%			3.12%
Residential All Electric	14.08%	16.04%			14.90%
Commercial	18.39%	13.76%			17.74%
Commercial All Electric	17.50%	15.86%			16.89%
City Bills	0.65%	1.35%			1.26%
Temps Disposal	0.05%	0.07%			0.06%
Street Lights	0.00%	0.80%			0.75%
	100.00%	100.00%	0.00%	0.00%	100.00%

Appendix Table C-31
City of Wymore, NE
2024 Cost of Service Study
Development of Allocation Factors
Number of Customers

Rate Class	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Annual Average
Residential	607	606	601	594	606	583	583	576	565	560	559	562	584
Residential Electric Hot Water	30	30	30	30	30	30	30	30	30	29	30	30	30
Residential All Electric	82	82	82	82	82	80	80	79	79	79	79	79	80
Commercial	64	65	70	68	65	73	72	66	66	64	65	63	67
Commercial All Electric	27	26	26	26	26	25	25	25	25	25	25	25	26
City Bills	13	14	13	12	14	13	15	14	13	12	13	13	13
Temps Disposal	1	1	1	1	1	1	1	1	1	1	1	1	1
Street Lights	1	1	1	1	1	1	1	1	1	1	1	1	1
Total Number of Customers	825	825	824	814	825	806	807	792	780	771	773	774	801

Appendix Table C-32
City of Wymore, NE
2024 Cost of Service Study
Development of Allocation Factors
Weighted Number of Customers and Customer Allocation Factors

Rate Class	Number of Customers	Customer Weighting Factor	Substation Weighting	Transmissio n Weighting	Customer Secondary	Services	Meter Costs	Customer Service	Weighted Time to Read a meter	Billing Weighting Factor
Residential	583.50	1.00	1.00	1.00	1.00	1.0	83.0	1.0	1.0	1.0
Residential Electric Hot Water	29.92	1.00	1.00	1.00	1.00	1.0	83.0	1.0	1.0	1.0
Residential All Electric	80.42	1.00	1.00	1.00	1.00	1.0	83.0	1.0	1.0	1.0
Commercial	66.75	1.25	1.00	1.00	1.00	1.0	83.0	1.0	1.0	1.0
Commercial All Electric	25.50	1.25	1.00	1.00	1.00	1.0	83.0	1.0	1.0	1.0
City Bills	13.25	1.25	1.00	1.00	1.00	1.0	83.0	1.0	1.0	1.0
Temps Disposal	1.00	1.25	1.00	1.00	1.00	1.0	83.0	1.0	1.0	1.0
Street Lights	1.00	0.20	0.20	0.20	0.20	0.2	83.0	0.2	0.2	0.2
Total Number of Weighted Customers	801.33									

Appendix Table C-33
City of Wymore, NE
2024 Cost of Service Study
Development of Allocation Factors
Weighted Number of Customers and Customer Allocation Factors

Rate Class	Customer Weighting Factor	Customer Weighting Factor	Substation Weighting	Transmissio n Weighting	Customer Secondary	Services	Meter Costs	Customer Services	Weigted Time to Read a meter	Billing Weighting Factor
Residential	584	584	584	584	584	583.50	48,431	584	584	583.50
Residential Electric Hot Water	30	30	30	30	30	29.92	2,483	30	30	29.92
Residential All Electric	80	80	80	80	80	80.42	6,675	80	80	80.42
Commercial	67	83	67	67	83	66.75	5,540	67	67	66.75
Commercial All Electric	26	32	26	26	32	25.50	2,117	26	26	25.50
City Bills	13	17	13	13	17	13.25	1,100	13	13	13.25
Temps Disposal	1	1	1	1	1	1.00	83	1	1	1.00
Street Lights	1	0	0	0	0	0.20	83	0	0	0.20
Total Number of Weighted Customers	801	827	801	801	827	801	66,511	801	801	801

Appendix Table C-34
City of Wymore, NE
2024 Cost of Service Study
Development of Allocation Factors
Weighted Number of Customers and Customer Allocation Factors

Rate Class	Unweighted Customer Factor	Customer Weighting Factor	Substation Weighting	Transmissio n Weighting	Customer Secondary	Services	Meter Costs	Customer Services	Weigted Time to Read a meter	Billing Weighting Factor
Residential	72.82%	70.54%	72.89%	72.89%	70.56%	72.89%	72.82%	72.89%	72.89%	72.89%
Residential Electric Hot Water	3.73%	3.62%	3.74%	3.74%	3.62%	3.74%	3.73%	3.74%	3.74%	3.74%
Residential All Electric	10.04%	9.72%	10.05%	10.05%	9.72%	10.05%	10.04%	10.05%	10.05%	10.05%
Commercial	8.33%	10.09%	8.34%	8.34%	10.09%	8.34%	8.33%	8.34%	8.34%	8.34%
Commercial All Electric	3.18%	3.85%	3.19%	3.19%	3.85%	3.19%	3.18%	3.19%	3.19%	3.19%
City Bills	1.65%	2.00%	1.66%	1.66%	2.00%	1.66%	1.65%	1.66%	1.66%	1.66%
Temps Disposal	0.12%	0.15%	0.12%	0.12%	0.15%	0.12%	0.12%	0.12%	0.12%	0.12%
Street Lights	0.12%	0.02%	0.02%	0.02%	0.00%	0.02%	0.12%	0.02%	0.02%	0.02%
Total Number of Weighted Customers	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

Appendix Table C-35
City of Wymore, NE
2024 Cost of Service Study
Revenue - Existing Rates

Rate Class	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Annual Total
Residential	58,108	62,516	50,984	39,923	62,516	61,195	67,608	76,236	56,795	47,848	39,514	55,371	678,615
Residential Electric Hot Water	4,041	4,236	3,586	2,759	4,236	3,963	4,298	4,823	3,689	3,203	2,924	4,007	45,766
Residential All Electric	15,546	16,812	13,147	8,102	16,812	7,761	8,287	9,021	7,366	7,413	8,400	14,371	133,037
Commercial	15,495	17,300	15,087	13,226	17,300	17,511	18,172	18,778	17,332	16,454	13,226	16,737	196,616
Commercial All Electric	13,004	15,195	10,447	9,580	15,195	8,423	6,670	14,792	10,809	7,339	7,193	13,080	131,726
City Bills	1,297	1,266	1,107	671	1,266	2,011	1,963	1,990	937	697	631	1,117	14,953
Temps Disposal	105	106	104	95	106	8	8	9	8	20	91	104	763
Street Lights	420	480	375	315	480	285	270	300	315	390	375	465	4,474
Total Revenue	108,016	117,911	94,837	74,671	117,911	101,158	107,277	125,950	97,251	83,363	72,353	105,253	1,205,950

Appendix Table C-36
City of Wymore, NE
2024 Cost of Service Study
Revenue - Proposed Rates

Rate Class	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Annual Average
Residential	63,480	66,187	54,249	42,781	66,187	64,772	71,453	80,333	61,885	51,896	42,827	60,470	726,519
Residential Electric Hot Water	4,649	4,511	3,847	3,000	4,511	4,235	4,580	5,114	4,241	3,678	3,355	4,609	50,330
Residential All Electric	19,183	17,903	13,952	8,485	17,903	8,105	8,681	9,461	8,238	8,313	9,644	17,686	147,556
Commercial	16,709	17,900	15,670	13,873	17,900	18,585	19,331	19,997	19,506	18,440	14,448	18,242	210,601
Commercial All Electric	15,688	16,189	10,938	10,084	16,189	8,791	6,914	15,844	12,996	8,589	8,337	15,822	146,381
City Bills	1,342	1,327	1,098	673	1,327	2,278	2,217	2,270	951	716	659	1,139	15,997
Temps Disposal	116	118	114	98	118	28	28	28	28	37	92	115	921
Street Lights	454	519	405	341	519	308	292	324	341	422	405	503	4,832
Total Revenue	121,620	124,654	100,274	79,335	124,654	107,101	113,497	133,371	108,185	92,092	79,769	118,585	1,303,137

Appendix Table C-37
City of Wymore, NE
2024 Cost of Service Study
Revenue - Proposed Rates - Year Two

Rate Class	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Annual Average
Residential	67,609	71,050	58,239	45,982	71,050	69,469	76,652	86,263	65,809	55,290	45,804	64,363	777,581
Residential Electric Hot Water	5,007	4,980	4,306	3,439	4,980	4,706	5,066	5,601	4,602	4,024	3,702	4,971	55,385
Residential All Electric	20,237	20,266	15,820	9,671	20,266	9,240	9,889	10,765	9,074	9,157	10,514	18,685	163,583
Commercial	17,640	19,170	16,778	14,914	19,170	20,061	20,884	21,585	20,717	19,608	15,323	19,274	225,123
Commercial All Electric	17,170	18,172	12,251	11,307	18,172	9,846	7,743	17,797	14,227	9,399	9,118	17,315	162,518
City Bills	1,407	1,397	1,163	733	1,397	2,478	2,406	2,457	1,016	776	724	1,204	17,159
Temps Disposal	122	124	120	103	124	33	33	33	33	42	97	120	983
Street Lights	490	560	438	368	560	333	315	350	368	455	438	543	5,219
Total Revenue	129,682	135,718	109,115	86,517	135,718	116,167	122,988	144,851	115,846	98,751	85,721	126,474	1,407,549

Appendix Table C-38
City of Wymore, NE
2024 Cost of Service Study
Development of Allocation Factors
Page 1

Line	Rate Class	NCP Max	NCP Substation	Transmission NCP	NCP Primary	NCP Secondary
1	Residential	45.19%	45.19%	45.19%	45.67%	45.23%
2	Residential Electric Hot Water	3.31%	3.31%	3.31%	3.40%	3.31%
3	Residential All Electric	14.86%	14.86%	14.86%	13.95%	14.88%
4	Commercial	17.76%	17.76%	17.76%	18.22%	17.73%
5	Commercial All Electric	16.91%	16.91%	16.91%	17.34%	16.88%
6	City Bills	1.21%	1.21%	1.21%	0.65%	1.21%
7	Temps Disposal	0.06%	0.06%	0.06%	0.05%	0.06%
8	Street Lights	0.70%	0.70%	0.70%	0.72%	0.70%
9	**Total**	100.00%	100.00%	100.00%	100.00%	100.00%

Appendix Table C-38
City of Wymore, NE
2024 Cost of Service Study
Development of Allocation Factors
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Line	Rate Class	Summer Peak	Winter Peak	GS Summer Peak	GS Winter Peak	CP-S	CP-W	Summer On-Peak	Winter Energy On-Peak
1	Residential	46.09%	48.77%	46.09%	48.77%	46.09%	48.77%	46.45%	47.25%
2	Residential Electric Hot Water	3.23%	3.34%	3.23%	3.34%	3.23%	3.34%	3.54%	3.45%
3	Residential All Electric	14.08%	16.04%	14.08%	16.04%	14.08%	16.04%	14.54%	16.15%
4	Commercial	18.39%	13.76%	18.39%	13.76%	18.39%	13.76%	17.18%	14.47%
5	Commercial All Electric	17.50%	15.86%	17.50%	15.86%	17.50%	15.86%	16.78%	16.86%
6	City Bills	0.65%	1.35%	0.65%	1.35%	0.65%	1.35%	0.61%	1.11%
7	Temps Disposal	0.05%	0.07%	0.05%	0.07%	0.05%	0.07%	0.05%	0.06%
8	Street Lights	0.00%	0.80%	0.00%	0.80%	0.00%	0.80%	0.85%	0.65%
9	**Total**	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

Appendix Table C-38
City of Wymore, NE
2024 Cost of Service Study
Development of Allocation Factors
Page 3

Line	Rate Class	GS Summer On-Peak	GS Winter On-Peak	Energy	City Accounts	Direct AC/AH
1	Residential	46.45%	47.25%	72.82%	0.00%	72.82%
2	Residential Electric Hot Water	3.54%	3.45%	3.73%	0.00%	3.73%
3	Residential All Electric	14.54%	16.15%	10.04%	0.00%	10.04%
4	Commercial	17.18%	14.47%	8.33%	0.00%	8.33%
5	Commercial All Electric	16.78%	16.86%	3.18%	100.00%	3.18%
6	City Bills	0.61%	1.11%	1.65%	0.00%	1.65%
7	Temps Disposal	0.05%	0.06%	0.12%	0.00%	0.12%
8	Street Lights	0.85%	0.65%	0.12%	0.00%	0.12%
9	**Total**	100.00%	100.00%	100.00%	100.00%	100.00%

Appendix Table C-38
City of Wymore, NE
2024 Cost of Service Study
Development of Allocation Factors
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Line	Rate Class	Weighted Customers	Substation Weighting	Transmission Weighting	No. of Customers
1	Residential	70.54%	72.89%	72.89%	72.82%
2	Residential Electric Hot Water	3.62%	3.74%	3.74%	3.73%
3	Residential All Electric	9.72%	10.05%	10.05%	10.04%
4	Commercial	10.09%	8.34%	8.34%	8.33%
5	Commercial All Electric	3.85%	3.19%	3.19%	3.18%
6	City Bills	2.00%	1.66%	1.66%	1.65%
7	Temps Disposal	0.15%	0.12%	0.12%	0.12%
8	Street Lights	0.02%	0.02%	0.02%	0.12%
9	**Total**	100.00%	100.00%	100.00%	100.00%

Appendix Table C-38
City of Wymore, NE
2024 Cost of Service Study
Development of Allocation Factors
Page 5

Line	Rate Class	Cust Sec	Services	Meter O&M	CS	Meter Reading
1	Residential	70.56%	72.89%	72.82%	72.89%	72.89%
2	Residential Electric Hot Water	3.62%	3.74%	3.73%	3.74%	3.74%
3	Residential All Electric	9.72%	10.05%	10.04%	10.05%	10.05%
4	Commercial	10.09%	8.34%	8.33%	8.34%	8.34%
5	Commercial All Electric	3.85%	3.19%	3.18%	3.19%	3.19%
6	City Bills	2.00%	1.66%	1.65%	1.66%	1.66%
7	Temps Disposal	0.15%	0.12%	0.12%	0.12%	0.12%
8	Street Lights	0.00%	0.02%	0.12%	0.02%	0.02%
9	**Total**	100.00%	100.00%	100.00%	100.00%	100.00%

Appendix Table C-38
City of Wymore, NE
2024 Cost of Service Study
Development of Allocation Factors
Page 6

Line	Rate Class	Billing	Street Lighting	Combined	Expense	WC-PP
1	Residential	72.89%	0.00%	50.05%	50.05%	47.26%
2	Residential Electric Hot Water	3.74%	0.00%	3.39%	3.39%	3.38%
3	Residential All Electric	10.05%	0.00%	14.34%	14.34%	15.32%
4	Commercial	8.34%	0.00%	15.56%	15.56%	15.72%
5	Commercial All Electric	3.19%	0.00%	14.93%	14.93%	16.73%
6	City Bills	1.66%	0.00%	1.16%	1.16%	0.98%
7	Temps Disposal	0.12%	0.00%	0.07%	0.07%	0.06%
8	Street Lights	0.02%	0.00%	0.50%	0.50%	0.56%
9	**Total**	100.00%	100.00%	100.00%	100.00%	100.00%

Appendix Table C-39
City of Wymore, NE
2024 Cost of Service Study
Unbundled Cost of Service

		Production Cost				Transmission		Demand Related			Customer Related				
		Summer Demand	Summer On	Winter Demand	Winter On	Line-S	Line	Substation	Distribution	Secondary	Distribution	Secondary	Meter Reading	CS	Total
Line		CP-S	Summer On-Peak	CP-W	Winter Energy On-Peak	CP-S	Transmission NCP	NCP Substation	Transmission NCP	NCP Secondary	Weighted Customers	Cust Sec	Meter Reading	CS	
	Cost of Service	**$165,204**	**$104,380**	**$184,009**	**$186,367**	**$ 65,654**	**$130,229**	**$ -**	**$ 209,963**	**$ 69,988**	**$ 69,988**	**$ 23,329**	**$ 23,329**	**$69,988**	**$1,302,426**
1	Residential	$ 76,144	$ 48,487	$ 89,743	$ 88,053	$ 30,261	$ 58,851	$ -	$ 94,883	$ 31,658	$ 49,371	$ 16,460	$ 17,004	$51,013	651,929
2	Residential Electric Hot Water	5,335	3,698	6,151	6,429	2,120	4,316	-	6,959	2,316	2,531	844	872	2,616	44,187
3	Residential All Electric	23,264	15,175	29,514	30,094	9,245	19,354	-	31,205	10,411	6,804	2,269	2,344	7,031	186,710
4	Commercial	30,379	17,929	25,324	26,966	12,073	23,130	-	37,291	12,411	7,060	2,354	1,945	5,836	202,696
5	Commercial All Electric	28,918	17,516	29,188	31,419	11,492	22,017	-	35,498	11,815	2,697	899	743	2,229	194,432
6	City Bills	1,081	638	2,488	2,078	430	1,574	-	2,538	847	1,401	467	386	1,158	15,086
7	Temps Disposal	82	48	123	117	33	78	-	126	42	106	35	29	87	906
8	Street Lights	-	889	1,478	1,213	-	908	-	1,464	487	17	1	6	17	6,481
9	**Total Cost of Service**	**$165,204**	**$104,380**	**$184,009**	**$186,367**	**$ 65,654**	**$130,229**	**$ -**	**$ 209,963**	**$ 69,988**	**$ 69,988**	**$ 23,329**	**$ 23,329**	**$69,988**	**$1,302,426**

Appendix D – Revenue Calculation Worksheets

Appendix Table D-1
Calculation of Revenue from Existing Rates
Residential

Summer Rate		
Minimum Bill		$ -
Customer Charge		$ -
Load Management Credit		$ -
Discount		0.00%
Energy		cts/kWh
First	10 kWh	10.000
Next	140 kWh	19.190
Next	500 kWh	12.560
Next	kWh	-
Excess		8.490

Winter Rate		
Minimum Bill		$ -
Customer Charge		$ -
Load Management Credit		$ -
Discount		0.00%
Energy		cts/kWh
First	10 kWh	10.000
Next	140 kWh	19.190
Next	500 kWh	12.560
Next	kWh	-
Excess		8.490

	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Total
Number of Customers	607	606	601	594	606	583	583	576	565	560	559	562	**584**
Energy by Block													
First 10 kWh	5,998	6,000	5,959	5,884	6,000	5,784	5,778	5,714	5,585	5,554	5,544	5,589	**69,389**
Next 140 kWh	78,481	78,291	76,583	74,699	78,291	75,492	75,341	75,425	73,544	72,334	70,812	72,776	**902,069**
Next 500 kWh	211,040	218,341	192,223	160,621	218,341	219,978	233,350	240,957	218,223	196,608	163,893	203,692	**2,477,267**
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	**-**
Excess	187,766	229,310	136,021	56,839	229,310	217,914	274,016	364,273	173,311	102,681	56,373	179,778	**2,207,592**
Total Energy kWh	483,285	531,942	410,786	298,043	531,942	519,168	588,485	686,369	470,663	377,177	296,622	461,835	**5,656,317**
Revenue													
Minimum Bill	-	-	-	-	-	-	-	-	-	-	-	-	**-**
Customer Charges	-	-	-	-	-	-	-	-	-	-	-	-	**-**
Load Management Credit	-	-	-	-	-	-	-	-	-	-	-	-	**-**
Energy Charges													
First 10 kWh	600	600	596	588	600	578	578	571	559	555	554	559	**6,939**
Next 140 kWh	15,061	15,024	14,696	14,335	15,024	14,487	14,458	14,474	14,113	13,881	13,589	13,966	**173,107**
Next 500 kWh	26,507	27,424	24,143	20,174	27,424	27,629	29,309	30,264	27,409	24,694	20,585	25,584	**311,145**
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	**-**
Excess	15,941	19,468	11,548	4,826	19,468	18,501	23,264	30,927	14,714	8,718	4,786	15,263	**187,425**
Total Energy Charges	58,108	62,516	50,984	39,923	62,516	61,195	67,608	76,236	56,795	47,848	39,514	55,371	**678,615**
Total Revenues	58,108	62,516	50,984	39,923	62,516	61,195	67,608	76,236	56,795	47,848	39,514	55,371	**678,615**
Discount	-	-	-	-	-	-	-	-	-	-	-	-	**-**
Total Revenues	58,108	62,516	50,984	39,923	62,516	61,195	67,608	76,236	56,795	47,848	39,514	55,371	**678,615**

Appendix Table D-2
Calculation of Revenue from Proposed Rates
Residential

Summer Rate			
Minimum Bill		$	-
Customer Charge		$	10.00
Load Management Credit		$	-
Discount			0.00%
Energy			cts/kWh
First	10 kWh		13.200
Next	140 kWh		13.200
Next	500 kWh		13.200
Next	kWh		-
Excess			9.800

Winter Rate			
Minimum Bill		$	-
Customer Charge		$	10.00
Load Management Credit		$	-
Discount			0.00%
Energy			cts/kWh
First	10 kWh		13.200
Next	140 kWh		13.200
Next	500 kWh		13.200
Next	kWh		-
Excess			8.800

	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Total
Number of Customers	607	606	601	594	606	583	583	576	565	560	559	562	**584**
Energy by Block													
First 10 kWh	5,998	6,000	5,959	5,884	6,000	5,784	5,778	5,714	5,585	5,554	5,544	5,589	**69,389**
Next 140 kWh	78,481	78,291	76,583	74,699	78,291	75,492	75,341	75,425	73,544	72,334	70,812	72,776	**902,069**
Next 500 kWh	211,040	218,341	192,223	160,621	218,341	219,978	233,350	240,957	218,223	196,608	163,893	203,692	**2,477,267**
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	**-**
Excess	187,766	229,310	136,021	56,839	229,310	217,914	274,016	364,273	173,311	102,681	56,373	179,778	**2,207,592**
Total Energy kWh	483,285	531,942	410,786	298,043	531,942	519,168	588,485	686,369	470,663	377,177	296,622	461,835	**5,656,317**
Revenue													
Minimum Bill	-	-	-	-	-	-	-	-	-	-	-	-	**-**
Customer Charges	6,070	6,060	6,010	5,940	6,060	5,830	5,830	5,760	5,650	5,600	5,590	5,620	**70,020**
Energy Charges													
First 10 kWh	792	792	787	777	792	763	763	754	737	733	732	738	**9,159**
Next 140 kWh	10,359	10,334	10,109	9,860	10,334	9,965	9,945	9,956	9,708	9,548	9,347	9,606	**119,073**
Next 500 kWh	27,857	28,821	25,373	21,202	28,821	29,037	30,802	31,806	28,805	25,952	21,634	26,887	**326,999**
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	**-**
Excess	18,401	20,179	11,970	5,002	20,179	19,176	24,113	32,056	16,984	10,063	5,525	17,618	**201,267**
Total Energy Charges	57,410	60,127	48,239	36,841	60,127	58,942	65,623	74,573	56,235	46,296	37,237	54,850	**656,499**
Total Revenues	63,480	66,187	54,249	42,781	66,187	64,772	71,453	80,333	61,885	51,896	42,827	60,470	**726,519**
Discount	-	-	-	-	-	-	-	-	-	-	-	-	**-**
Total Revenues	63,480	66,187	54,249	42,781	66,187	64,772	71,453	80,333	61,885	51,896	42,827	60,470	**726,519**
												Rate Increase / (Decrease)	**7.06%**

Appendix Table D-3
Calculation of Revenue from Proposed Rates
Residential

Summer Rate			
Minimum Bill		$	-
Customer Charge		$	13.00
Load Management Credit		$	-
Discount			0.00%
Energy			cts/kWh
First	10 kWh		13.600
Next	140 kWh		13.600
Next	500 kWh		13.600
Next	kWh		-
Excess			10.400

Winter Rate			
Minimum Bill		$	-
Customer Charge		$	13.00
Load Management Credit		$	-
Discount			0.00%
Energy			cts/kWh
First	10 kWh		13.600
Next	140 kWh		13.600
Next	500 kWh		13.600
Next	kWh		-
Excess			9.600

	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Total
Number of Customers	607	606	601	594	606	583	583	576	565	560	559	562	**584**
Energy by Block													
First 10 kWh	5,998	6,000	5,959	5,884	6,000	5,784	5,778	5,714	5,585	5,554	5,544	5,589	**69,389**
Next 140 kWh	78,481	78,291	76,583	74,699	78,291	75,492	75,341	75,425	73,544	72,334	70,812	72,776	**902,069**
Next 500 kWh	211,040	218,341	192,223	160,621	218,341	219,978	233,350	240,957	218,223	196,608	163,893	203,692	**2,477,267**
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	**-**
Excess	187,766	229,310	136,021	56,839	229,310	217,914	274,016	364,273	173,311	102,681	56,373	179,778	**2,207,592**
Total Energy kWh	483,285	531,942	410,786	298,043	531,942	519,168	588,485	686,369	470,663	377,177	296,622	461,835	**5,656,317**
Revenue													
Minimum Bill	-	-	-	-	-	-	-	-	-	-	-	-	**-**
Customer Charges	7,891	7,878	7,813	7,722	7,878	7,579	7,579	7,488	7,345	7,280	7,267	7,306	**91,026**
Energy Charges													
First 10 kWh	816	816	810	800	816	787	786	777	760	755	754	760	**9,437**
Next 140 kWh	10,673	10,648	10,415	10,159	10,648	10,267	10,246	10,258	10,002	9,837	9,630	9,898	**122,681**
Next 500 kWh	28,701	29,694	26,142	21,844	29,694	29,917	31,736	32,770	29,678	26,739	22,289	27,702	**336,908**
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	**-**
Excess	19,528	22,014	13,058	5,457	22,014	20,920	26,306	34,970	18,024	10,679	5,863	18,697	**217,528**
Total Energy Charges	59,718	63,172	50,426	38,260	63,172	61,890	69,073	78,775	58,464	48,010	38,537	57,057	**686,555**
Total Revenues	67,609	71,050	58,239	45,982	71,050	69,469	76,652	86,263	65,809	55,290	45,804	64,363	**777,581**
Discount	-	-	-	-	-	-	-	-	-	-	-	-	**-**
Total Revenues	67,609	71,050	58,239	45,982	71,050	69,469	76,652	86,263	65,809	55,290	45,804	64,363	**777,581**
												Rate Increase / (Decrease)	**7.03%**

Appendix Table D-4
Calculation of Revenue from Existing Rates
Residential Electric Hot Water

Summer Rate		
Minimum Bill		$ -
Customer Charge		$ -
Discount		
Energy		cts/kWh
First	10 kWh	7.250
Next	140 kWh	18.910
Next	500 kWh	10.530
Next	kWh	
Excess		8.190

Winter Rate		
Minimum Bill		$ -
Customer Charge		$ -
Discount		
Energy		cts/kWh
First	10 kWh	7.250
Next	140 kWh	18.910
Next	500 kWh	10.530
Next	kWh	
Excess		8.190

	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Total
Number of Customers	30	30	30	30	30	30	30	30	30	29	30	30	**30**
Energy by Block													
First 10 kWh	300	300	300	300	300	300	300	300	300	290	300	300	**3,590**
Next 140 kWh	4,200	4,200	4,200	4,200	4,200	4,200	4,200	4,200	4,200	4,060	4,200	4,200	**50,260**
Next 500 kWh	13,437	13,876	13,288	12,186	13,876	13,994	14,772	14,841	13,682	12,951	12,576	13,751	**163,230**
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	**-**
Excess	19,710	21,530	14,352	5,667	21,530	18,039	21,127	27,460	15,104	10,515	7,182	18,893	**201,109**
Total Energy kWh	37,647	39,906	32,140	22,353	39,906	36,533	40,399	46,801	33,286	27,816	24,258	37,144	**418,189**
Revenue													
Minimum Bill	-	-	-	-	-	-	-	-	-	-	-	-	**-**
Customer Charges	-	-	-	-	-	-	-	-	-	-	-	-	**-**
Energy Charges													
First 10 kWh	218	218	218	218	218	218	218	218	218	210	218	218	**2,603**
Next 140 kWh	794	794	794	794	794	794	794	794	794	768	794	794	**9,504**
Next 500 kWh	1,415	1,461	1,399	1,283	1,461	1,474	1,555	1,563	1,441	1,364	1,324	1,448	**17,188**
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	**-**
Excess	1,614	1,763	1,175	464	1,763	1,477	1,730	2,249	1,237	861	588	1,547	**16,471**
Total Energy Charges	4,041	4,236	3,586	2,759	4,236	3,963	4,298	4,823	3,689	3,203	2,924	4,007	**45,766**
Total Revenues	4,041	4,236	3,586	2,759	4,236	3,963	4,298	4,823	3,689	3,203	2,924	4,007	**45,766**
Discount	-	-	-	-	-	-	-	-	-	-	-	-	**-**
Total Revenues	4,041	4,236	3,586	2,759	4,236	3,963	4,298	4,823	3,689	3,203	2,924	4,007	**45,766**

Appendix Table D-5
Calculation of Revenue from Proposed Rates
Residential Electric Hot Water

Summer Rate		
Minimum Bill		$ -
Customer Charge		$ 10.00
Discount		0.00%
Energy		cts/kWh
First	10 kWh	12.000
Next	140 kWh	12.000
Next	500 kWh	12.000
Next	kWh	-
Excess		9.500

Winter Rate		
Minimum Bill		$ -
Customer Charge		$ 10.00
Discount		0.00%
Energy		cts/kWh
First	10 kWh	11.500
Next	140 kWh	11.500
Next	500 kWh	11.500
Next	kWh	-
Excess		8.300

	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Total
Number of Customers	30	30	30	30	30	30	30	30	30	29	30	30	**30**
Energy by Block													
First 10 kWh	300	300	300	300	300	300	300	300	300	290	300	300	**3,590**
Next 140 kWh	4,200	4,200	4,200	4,200	4,200	4,200	4,200	4,200	4,200	4,060	4,200	4,200	**50,260**
Next 500 kWh	13,437	13,876	13,288	12,186	13,876	13,994	14,772	14,841	13,682	12,951	12,576	13,751	**163,230**
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	**-**
Excess	19,710	21,530	14,352	5,667	21,530	18,039	21,127	27,460	15,104	10,515	7,182	18,893	**201,109**
Total Energy kWh	37,647	39,906	32,140	22,353	39,906	36,533	40,399	46,801	33,286	27,816	24,258	37,144	**418,189**
Revenue													
Minimum Bill	-	-	-	-	-	-	-	-	-	-	-	-	**-**
Customer Charges	300	300	300	300	300	300	300	300	300	290	300	300	**3,590**
Energy Charges													
First 10 kWh	360	345	345	345	345	345	345	345	360	348	360	360	**4,203**
Next 140 kWh	504	483	483	483	483	483	483	483	504	487	504	504	**5,884**
Next 500 kWh	1,612	1,596	1,528	1,401	1,596	1,609	1,699	1,707	1,642	1,554	1,509	1,650	**19,103**
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	**-**
Excess	1,872	1,787	1,191	470	1,787	1,497	1,754	2,279	1,435	999	682	1,795	**17,549**
Total Energy Charges	4,349	4,211	3,547	2,700	4,211	3,935	4,280	4,814	3,941	3,388	3,055	4,309	**46,740**
Total Revenues	4,649	4,511	3,847	3,000	4,511	4,235	4,580	5,114	4,241	3,678	3,355	4,609	**50,330**
Discount	-	-	-	-	-	-	-	-	-	-	-	-	**-**
Total Revenues	4,649	4,511	3,847	3,000	4,511	4,235	4,580	5,114	4,241	3,678	3,355	4,609	**50,330**
												Rate Increase / (Decrease)	**9.97%**

Appendix Table D-6
Calculation of Revenue from Proposed Rates
Residential Electric Hot Water

Summer Rate		
Minimum Bill		$ -
Customer Charge		$ 13.00
Discount		0.00%
Energy		cts/kWh
First	10 kWh	13.300
Next	140 kWh	13.300
Next	500 kWh	13.300
Next	kWh	-
Excess		9.500

Winter Rate		
Minimum Bill		$ -
Customer Charge		$ 13.00
Discount		0.00%
Energy		cts/kWh
First	10 kWh	13.300
Next	140 kWh	13.300
Next	500 kWh	13.300
Next	kWh	-
Excess		8.300

	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Total
Number of Customers	30	30	30	30	30	30	30	30	30	29	30	30	**30**
Energy by Block													
First 10 kWh	300	300	300	300	300	300	300	300	300	290	300	300	**3,590**
Next 140 kWh	4,200	4,200	4,200	4,200	4,200	4,200	4,200	4,200	4,200	4,060	4,200	4,200	**50,260**
Next 500 kWh	13,437	13,876	13,288	12,186	13,876	13,994	14,772	14,841	13,682	12,951	12,576	13,751	**163,230**
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	**-**
Excess	19,710	21,530	14,352	5,667	21,530	18,039	21,127	27,460	15,104	10,515	7,182	18,893	**201,109**
Total Energy kWh	37,647	39,906	32,140	22,353	39,906	36,533	40,399	46,801	33,286	27,816	24,258	37,144	**418,189**
Revenue													
Minimum Bill	-	-	-	-	-	-	-	-	-	-	-	-	**-**
Customer Charges	390	390	390	390	390	390	390	390	390	377	390	390	**4,667**
Energy Charges													
First 10 kWh	399	399	399	399	399	399	399	399	399	386	399	399	**4,775**
Next 140 kWh	559	559	559	559	559	559	559	559	559	540	559	559	**6,685**
Next 500 kWh	1,787	1,846	1,767	1,621	1,846	1,861	1,965	1,974	1,820	1,722	1,673	1,829	**21,710**
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	**-**
Excess	1,872	1,787	1,191	470	1,787	1,497	1,754	2,279	1,435	999	682	1,795	**17,549**
Total Energy Charges	4,617	4,590	3,916	3,049	4,590	4,316	4,676	5,211	4,212	3,647	3,312	4,581	**50,718**
Total Revenues	5,007	4,980	4,306	3,439	4,980	4,706	5,066	5,601	4,602	4,024	3,702	4,971	**55,385**
Discount	-	-	-	-	-	-	-	-	-	-	-	-	**-**
Total Revenues	5,007	4,980	4,306	3,439	4,980	4,706	5,066	5,601	4,602	4,024	3,702	4,971	**55,385**
												Rate Increase / (Decrease)	**10.04%**

Appendix Table D-7
Calculation of Revenue from Existing Rates
Residential All Electric

Summer Rate		
Minimum Bill		
Customer Charge		$ -
Discount		
Energy		cts/kWh
First	10 kWh	10.000
Next	140 kWh	19.190
Next	500 kWh	8.840
Next	kWh	
Excess		5.180

Winter Rate		
Minimum Bill		
Customer Charge		$ -
Discount		
Energy		cts/kWh
First	10 kWh	10.000
Next	140 kWh	19.190
Next	500 kWh	8.840
Next	kWh	
Excess		5.180

	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Total
Number of Customers	82	82	82	82	82	80	80	79	79	79	79	79	**80**
Energy by Block													
First 10 kWh	820	820	820	820	820	800	800	790	790	790	790	790	**9,650**
Next 140 kWh	11,280	11,232	11,136	11,193	11,232	11,040	10,994	11,040	11,015	10,851	10,759	10,771	**132,543**
Next 500 kWh	39,433	39,115	39,194	37,314	39,115	34,595	35,475	35,895	34,747	35,486	36,347	37,563	**444,279**
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	**-**
Excess	189,442	214,603	144,073	49,677	214,603	48,352	57,176	70,477	40,565	40,826	58,743	171,898	**1,300,435**
Total Energy kWh	240,975	265,770	195,223	99,004	265,770	94,787	104,445	118,202	87,117	87,953	106,639	221,022	**1,886,907**
Revenue													
Minimum Bill	-	-	-	-	-	-	-	-	-	-	-	-	**-**
Customer Charges	-	-	-	-	-	-	-	-	-	-	-	-	**-**
Energy Charges													
First 10 kWh	82	82	82	82	82	80	80	79	79	79	79	79	**965**
Next 140 kWh	2,165	2,155	2,137	2,148	2,155	2,119	2,110	2,119	2,114	2,082	2,065	2,067	**25,435**
Next 500 kWh	3,486	3,458	3,465	3,299	3,458	3,058	3,136	3,173	3,072	3,137	3,213	3,321	**39,274**
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	**-**
Excess	9,813	11,116	7,463	2,573	11,116	2,505	2,962	3,651	2,101	2,115	3,043	8,904	**67,363**
Total Energy Charges	15,546	16,812	13,147	8,102	16,812	7,761	8,287	9,021	7,366	7,413	8,400	14,371	**133,037**
Total Revenues	15,546	16,812	13,147	8,102	16,812	7,761	8,287	9,021	7,366	7,413	8,400	14,371	**133,037**
Discount	-	-	-	-	-	-	-	-	-	-	-	-	**-**
Total Revenues	15,546	16,812	13,147	8,102	16,812	7,761	8,287	9,021	7,366	7,413	8,400	14,371	**133,037**

Appendix Table D-8
Calculation of Revenue from Proposed Rates
Residential All Electric

Summer Rate			
Minimum Bill		$	-
Customer Charge		$	10.00
Load Management Credit			
Energy		cts/kWh	
First	10 kWh		9.900
Next	140 kWh		9.900
Next	500 kWh		9.900
Next	kWh		-
Excess			7.000

Winter Rate			
Minimum Bill		$	-
Customer Charge		$	10.00
Load Management Credit			
Energy		cts/kWh	
First	10 kWh		9.900
Next	140 kWh		9.900
Next	500 kWh		9.900
Next	kWh		-
Excess			5.600

	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Total
Number of Customers	82	82	82	82	82	80	80	79	79	79	79	79	**80**
Energy by Block													
First 10 kWh	820	820	820	820	820	800	800	790	790	790	790	790	**9,650**
Next 140 kWh	11,280	11,232	11,136	11,193	11,232	11,040	10,994	11,040	11,015	10,851	10,759	10,771	**132,543**
Next 500 kWh	39,433	39,115	39,194	37,314	39,115	34,595	35,475	35,895	34,747	35,486	36,347	37,563	**444,279**
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	**-**
Excess	189,442	214,603	144,073	49,677	214,603	48,352	57,176	70,477	40,565	40,826	58,743	171,898	**1,300,435**
Total Energy kWh	240,975	265,770	195,223	99,004	265,770	94,787	104,445	118,202	87,117	87,953	106,639	221,022	**1,886,907**
Revenue													
Minimum Bill	-	-	-	-	-	-	-	-	-	-	-	-	**-**
Customer Charges	820	820	820	820	820	800	800	790	790	790	790	790	**9,650**
Energy Charges													
First 10 kWh	81	81	81	81	81	79	79	78	78	78	78	78	**955**
Next 140 kWh	1,117	1,112	1,102	1,108	1,112	1,093	1,088	1,093	1,090	1,074	1,065	1,066	**13,122**
Next 500 kWh	3,904	3,872	3,880	3,694	3,872	3,425	3,512	3,554	3,440	3,513	3,598	3,719	**43,984**
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	**-**
Excess	13,261	12,018	8,068	2,782	12,018	2,708	3,202	3,947	2,840	2,858	4,112	12,033	**79,845**
Total Energy Charges	18,363	17,083	13,132	7,665	17,083	7,305	7,881	8,671	7,448	7,523	8,854	16,896	**137,906**
Total Revenues	19,183	17,903	13,952	8,485	17,903	8,105	8,681	9,461	8,238	8,313	9,644	17,686	**147,556**
Discount	-	-	-	-	-	-	-	-	-	-	-	-	**-**
Total Revenues	19,183	17,903	13,952	8,485	17,903	8,105	8,681	9,461	8,238	8,313	9,644	17,686	**147,556**
												Rate Increase / (Decrease)	**10.91%**

Appendix Table D-9
Calculation of Revenue from Proposed Rates
Residential All Electric

Summer Rate			
Minimum Bill		$	-
Customer Charge		$	13.00
Load Management Credit			
Energy		cts/kWh	
First	10 kWh		11.100
Next	140 kWh		11.100
Next	500 kWh		11.100
Next	kWh		-
Excess			7.100

Winter Rate			
Minimum Bill		$	-
Customer Charge		$	13.00
Load Management Credit			
Energy		cts/kWh	
First	10 kWh		11.100
Next	140 kWh		11.100
Next	500 kWh		11.100
Next	kWh		-
Excess			6.300

	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Total
Number of Customers	82	82	82	82	82	80	80	79	79	79	79	79	**80**
Energy by Block													
First 10 kWh	820	820	820	820	820	800	800	790	790	790	790	790	**9,650**
Next 140 kWh	11,280	11,232	11,136	11,193	11,232	11,040	10,994	11,040	11,015	10,851	10,759	10,771	**132,543**
Next 500 kWh	39,433	39,115	39,194	37,314	39,115	34,595	35,475	35,895	34,747	35,486	36,347	37,563	**444,279**
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	**-**
Excess	189,442	214,603	144,073	49,677	214,603	48,352	57,176	70,477	40,565	40,826	58,743	171,898	**1,300,435**
Total Energy kWh	240,975	265,770	195,223	99,004	265,770	94,787	104,445	118,202	87,117	87,953	106,639	221,022	**1,886,907**
Revenue													
Minimum Bill	-	1,066	1,066	1,066	1,066	1,040	1,040	1,027	1,027	1,027	1,027	1,027	**11,479**
Customer Charges	1,066	1,066	1,066	1,066	1,066	1,040	1,040	1,027	1,027	1,027	1,027	1,027	**12,545**
Energy Charges													
First 10 kWh	91	91	91	91	91	89	89	88	88	88	88	88	**1,071**
Next 140 kWh	1,252	1,247	1,236	1,242	1,247	1,225	1,220	1,225	1,223	1,204	1,194	1,196	**14,712**
Next 500 kWh	4,377	4,342	4,351	4,142	4,342	3,840	3,938	3,984	3,857	3,939	4,035	4,169	**49,315**
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	**-**
Excess	13,450	13,520	9,077	3,130	13,520	3,046	3,602	4,440	2,880	2,899	4,171	12,205	**85,939**
Total Energy Charges	19,171	19,200	14,754	8,605	19,200	8,200	8,849	9,738	8,047	8,130	9,487	17,658	**151,038**
Total Revenues	20,237	20,266	15,820	9,671	20,266	9,240	9,889	10,765	9,074	9,157	10,514	18,685	**163,583**
Discount	-	-	-	-	-	-	-	-	-	-	-	-	**-**
Total Revenues	20,237	20,266	15,820	9,671	20,266	9,240	9,889	10,765	9,074	9,157	10,514	18,685	**163,583**
												Rate Increase / (Decrease)	**10.86%**

Appendix Table D-10
Calculation of Revenue from Existing Rates
Commercial

Summer Rate		
Minimum Bill		$ -
Customer Charge		$ -
Energy		cts/kWh
First	10 kWh	10.000
Next	490 kWh	20.300
Next	2500 kWh	12.350
Next	2000 kWh	10.170
Excess		7.010

Winter Rate		
Minimum Bill		$ -
Customer Charge		$ -
Energy		cts/kWh
First	10 kWh	10.000
Next	490 kWh	20.300
Next	2500 kWh	12.350
Next	2000 kWh	10.170
Excess		7.010

	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Total
Number of Customers	64	65	70	68	65	73	72	66	66	64	65	63	**67**
Energy by Block													
First 10 kWh	626	625	652	656	625	668	678	625	628	616	637	614	**7,650**
Next 490 kWh	19,898	19,947	19,100	17,214	19,947	18,615	18,937	18,253	19,256	17,456	18,248	19,155	**226,026**
Next 2500 kWh	48,767	52,174	46,705	38,740	52,174	48,298	48,887	51,356	48,442	45,188	38,457	52,522	**571,710**
Next 2000 kWh	19,306	22,932	17,234	13,164	22,932	19,629	19,606	20,532	16,419	21,149	13,443	22,678	**229,024**
Excess	48,595	62,945	51,689	50,538	62,945	81,378	88,851	93,856	81,419	72,998	47,659	56,979	**799,852**
Total Energy kWh	137,192	158,623	135,380	120,312	158,623	168,588	176,959	184,622	166,164	157,407	118,444	151,948	**1,834,262**
Revenue													
Minimum Bill	-	-	-	-	-	-	-	-	-	-	-	-	**-**
Customer Charges	-	-	-	-	-	-	-	-	-	-	-	-	**-**
Energy Charges													
First 10 kWh	63	63	65	66	63	67	68	63	63	62	64	61	**765**
Next 490 kWh	4,039	4,049	3,877	3,494	4,049	3,779	3,844	3,705	3,909	3,544	3,704	3,888	**45,883**
Next 2500 kWh	6,023	6,443	5,768	4,784	6,443	5,965	6,038	6,342	5,983	5,581	4,749	6,486	**70,606**
Next 2000 kWh	1,963	2,332	1,753	1,339	2,332	1,996	1,994	2,088	1,670	2,151	1,367	2,306	**23,292**
Excess	3,407	4,412	3,623	3,543	4,412	5,705	6,228	6,579	5,707	5,117	3,341	3,994	**56,070**
Total Energy Charges	15,495	17,300	15,087	13,226	17,300	17,511	18,172	18,778	17,332	16,454	13,226	16,737	**196,616**
Total Revenues	15,495	17,300	15,087	13,226	17,300	17,511	18,172	18,778	17,332	16,454	13,226	16,737	**196,616**
Total Revenues	15,495	17,300	15,087	13,226	17,300	17,511	18,172	18,778	17,332	16,454	13,226	16,737	**196,616**

Appendix Table D-11
Calculation of Revenue from Proposed Rates
Commercial

Summer Rate		
Minimum Bill		$ -
Customer Charge		$ 12.00
Energy		cts/kWh
First	10 kWh	13.500
Next	490 kWh	13.500
Next	2500 kWh	13.500
Next	2000 kWh	9.700
Excess		9.700

Winter Rate		
Minimum Bill		$ -
Customer Charge		$ 12.00
Energy		cts/kWh
First	10 kWh	13.500
Next	490 kWh	13.500
Next	2500 kWh	13.500
Next	2000 kWh	8.500
Excess		8.500

	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Total
Number of Customers	64	65	70	68	65	73	72	66	66	64	65	63	**67**
Energy by Block													
First 10 kWh	626	625	652	656	625	668	678	625	628	616	637	614	**7,650**
Next 490 kWh	19,898	19,947	19,100	17,214	19,947	18,615	18,937	18,253	19,256	17,456	18,248	19,155	**226,026**
Next 2500 kWh	48,767	52,174	46,705	38,740	52,174	48,298	48,887	51,356	48,442	45,188	38,457	52,522	**571,710**
Next 2000 kWh	19,306	22,932	17,234	13,164	22,932	19,629	19,606	20,532	16,419	21,149	13,443	22,678	**229,024**
Excess	48,595	62,945	51,689	50,538	62,945	81,378	88,851	93,856	81,419	72,998	47,659	56,979	**799,852**
Total Energy kWh	137,192	158,623	135,380	120,312	158,623	168,588	176,959	184,622	166,164	157,407	118,444	151,948	**1,834,262**
Revenue													
Minimum Bill	-	-	-	-	-	-	-	-	-	-	-	-	**-**
Customer Charges	768	780	840	816	780	876	864	792	792	768	780	756	**9,612**
Energy Charges													
First 10 kWh	85	84	88	89	84	90	92	84	85	83	86	83	**1,033**
Next 490 kWh	2,686	2,693	2,579	2,324	2,693	2,513	2,556	2,464	2,600	2,357	2,463	2,586	**30,514**
Next 2500 kWh	6,584	7,043	6,305	5,230	7,043	6,520	6,600	6,933	6,540	6,100	5,192	7,090	**77,181**
Next 2000 kWh	1,873	1,949	1,465	1,119	1,949	1,668	1,667	1,745	1,593	2,051	1,304	2,200	**20,583**
Excess	4,714	5,350	4,394	4,296	5,350	6,917	7,552	7,978	7,898	7,081	4,623	5,527	**71,679**
Total Energy Charges	15,941	17,120	14,830	13,057	17,120	17,709	18,467	19,205	18,714	17,672	13,668	17,486	**200,989**
Total Revenues	16,709	17,900	15,670	13,873	17,900	18,585	19,331	19,997	19,506	18,440	14,448	18,242	**210,601**
Discount	-	-	-	-	-	-	-	-	-	-	-	-	**-**
Total Revenues	16,709	17,900	15,670	13,873	17,900	18,585	19,331	19,997	19,506	18,440	14,448	18,242	**210,601**
												Rate Increase / (Decrease)	**7.11%**

Appendix Table D-12
Calculation of Revenue from Proposed Rates
Commercial

Summer Rate		
Minimum Bill		$ -
Customer Charge		$ 17.00
Energy		cts/kWh
First	10 kWh	13.500
Next	490 kWh	13.500
Next	2500 kWh	13.500
Next	2000 kWh	10.600
Excess		10.600

Winter Rate		
Minimum Bill		$ -
Customer Charge		$ 17.00
Energy		cts/kWh
First	10 kWh	13.500
Next	490 kWh	13.500
Next	2500 kWh	13.500
Next	2000 kWh	9.600
Excess		9.600

	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Total
Number of Customers	64	65	70	68	65	73	72	66	66	64	65	63	**67**
Energy by Block													
First 10 kWh	626	625	652	656	625	668	678	625	628	616	637	614	**7,650**
Next 490 kWh	19,898	19,947	19,100	17,214	19,947	18,615	18,937	18,253	19,256	17,456	18,248	19,155	**226,026**
Next 2500 kWh	48,767	52,174	46,705	38,740	52,174	48,298	48,887	51,356	48,442	45,188	38,457	52,522	**571,710**
Next 2000 kWh	19,306	22,932	17,234	13,164	22,932	19,629	19,606	20,532	16,419	21,149	13,443	22,678	**229,024**
Excess	48,595	62,945	51,689	50,538	62,945	81,378	88,851	93,856	81,419	72,998	47,659	56,979	**799,852**
Total Energy kWh	137,192	158,623	135,380	120,312	158,623	168,588	176,959	184,622	166,164	157,407	118,444	151,948	**1,834,262**
Revenue													
Minimum Bill	-	-	-	-	-	-	-	-	-	-	-	-	**-**
Customer Charges	1,088	1,105	1,190	1,156	1,105	1,241	1,224	1,122	1,122	1,088	1,105	1,071	**13,617**
Energy Charges													
First 10 kWh	85	84	88	89	84	90	92	84	85	83	86	83	**1,033**
Next 490 kWh	2,686	2,693	2,579	2,324	2,693	2,513	2,556	2,464	2,600	2,357	2,463	2,586	**30,514**
Next 2500 kWh	6,584	7,043	6,305	5,230	7,043	6,520	6,600	6,933	6,540	6,100	5,192	7,090	**77,181**
Next 2000 kWh	2,046	2,201	1,654	1,264	2,201	1,884	1,882	1,971	1,740	2,242	1,425	2,404	**22,916**
Excess	5,151	6,043	4,962	4,852	6,043	7,812	8,530	9,010	8,630	7,738	5,052	6,040	**79,862**
Total Energy Charges	16,552	18,065	15,588	13,758	18,065	18,820	19,660	20,463	19,595	18,520	14,218	18,203	**211,506**
Total Revenues	17,640	19,170	16,778	14,914	19,170	20,061	20,884	21,585	20,717	19,608	15,323	19,274	**225,123**
Discount	-	-	-	-	-	-	-	-	-	-	-	-	**-**
Total Revenues	17,640	19,170	16,778	14,914	19,170	20,061	20,884	21,585	20,717	19,608	15,323	19,274	**225,123**
												Rate Increase / (Decrease)	**6.90%**

Appendix Table D-13
Calculation of Revenue from Existing Rates
Commercial All Electric

Summer Rate			
Minimum Bill		$	-
Customer Charge		$	-
Load Management Credit			
Energy		cts/kWh	
First	10 kWh		10.000
Next	490 kWh		19.940
Next	150 kWh		10.690
Next	kWh		
Excess			5.700

Winter Rate			
Minimum Bill		$	-
Customer Charge		$	-
Load Management Credit			
Energy		cts/kWh	
First	10 kWh		10.000
Next	490 kWh		19.940
Next	150 kWh		10.690
Next	kWh		
Excess			5.700

	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Total
Number of Customers	27	26	26	26	26	25	25	25	25	25	25	25	**26**
													-
Energy by Block													
First 10 kWh	265	250	255	254	250	245	245	245	243	244	245	244	**2,985**
Next 490 kWh	9,463	9,295	9,429	8,369	9,295	8,399	7,686	8,239	8,396	8,199	8,592	9,044	**104,406**
Next 150 kWh	2,400	2,347	2,213	1,966	2,347	1,950	1,950	1,950	2,160	1,952	2,218	2,228	**25,681**
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	**-**
Excess	190,075	229,222	145,701	134,660	229,222	114,300	86,045	226,600	155,782	95,978	91,538	193,221	**1,892,344**
Total Energy kWh	202,203	241,114	157,598	145,249	241,114	124,894	95,926	237,034	166,581	106,373	102,593	204,737	**2,025,416**
Revenue													
Minimum Bill	-	-	-	-	-	-	-	-	-	-	-	-	**-**
Customer Charges	-	-	-	-	-	-	-	-	-	-	-	-	**-**
Load Management Credit									-	-	-	-	**-**
Energy Charges													
First 10 kWh	27	25	26	25	25	25	25	25	24	24	25	24	**299**
Next 490 kWh	1,887	1,853	1,880	1,669	1,853	1,675	1,533	1,643	1,674	1,635	1,713	1,803	**20,819**
Next 150 kWh	257	251	237	210	251	208	208	208	231	209	237	238	**2,745**
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	**-**
Excess	10,834	13,066	8,305	7,676	13,066	6,515	4,905	12,916	8,880	5,471	5,218	11,014	**107,864**
Total Energy Charges	13,004	15,195	10,447	9,580	15,195	8,423	6,670	14,792	10,809	7,339	7,193	13,080	**131,726**
Total Revenues	13,004	15,195	10,447	9,580	15,195	8,423	6,670	14,792	10,809	7,339	7,193	13,080	**131,726**
Discount	-	-	-	-	-	-	-	-	-	-	-	-	**-**
Total Revenues	13,004	15,195	10,447	9,580	15,195	8,423	6,670	14,792	10,809	7,339	7,193	13,080	**131,726**

Appendix Table D-14
Calculation of Revenue from Proposed Rates
Commercial All Electric

Summer Rate			
Minimum Bill		$	-
Customer Charge		$	12.00
Load Management Credit		$	-
Energy		cts/kWh	
First	10 kWh		13.500
Next	490 kWh		13.500
Next	150 kWh		7.300
Next	kWh		-
Excess			7.300

Winter Rate			
Minimum Bill		$	-
Customer Charge		$	12.00
Load Management Credit		$	-
Energy		cts/kWh	
First	10 kWh		13.500
Next	490 kWh		13.500
Next	150 kWh		6.300
Next	kWh		-
Excess			6.300

	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Total
Number of Customers	27	26	26	26	26	25	25	25	25	25	25	25	**26**
Energy by Block													
First 10 kWh	265	250	255	254	250	245	245	245	243	244	245	244	**2,985**
Next 490 kWh	9,463	9,295	9,429	8,369	9,295	8,399	7,686	8,239	8,396	8,199	8,592	9,044	**104,406**
Next 150 kWh	2,400	2,347	2,213	1,966	2,347	1,950	1,950	1,950	2,160	1,952	2,218	2,228	**25,681**
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	**-**
Excess	190,075	229,222	145,701	134,660	229,222	114,300	86,045	226,600	155,782	95,978	91,538	193,221	**1,892,344**
Total Energy kWh	202,203	241,114	157,598	145,249	241,114	124,894	95,926	237,034	166,581	106,373	102,593	204,737	**2,025,416**
Revenue													
Minimum Bill	-	-	-	-	-	-	-	-	-	-	-	-	**-**
Customer Charges	324	312	312	312	312	300	300	300	300	300	300	300	**3,672**
Load Management Credit									-	-	-	-	**-**
Energy Charges													
First 10 kWh	36	34	34	34	34	33	33	33	33	33	33	33	**403**
Next 490 kWh	1,278	1,255	1,273	1,130	1,255	1,134	1,038	1,112	1,133	1,107	1,160	1,221	**14,095**
Next 150 kWh	175	148	139	124	148	123	123	123	158	142	162	163	**1,727**
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	**-**
Excess	13,875	14,441	9,179	8,484	14,441	7,201	5,421	14,276	11,372	7,006	6,682	14,105	**126,484**
Total Energy Charges	15,364	15,877	10,626	9,772	15,877	8,491	6,614	15,544	12,696	8,289	8,037	15,522	**142,709**
Total Revenues	15,688	16,189	10,938	10,084	16,189	8,791	6,914	15,844	12,996	8,589	8,337	15,822	**146,381**
Discount	-	-	-	-	-	-	-	-	-	-	-	-	**-**
Total Revenues	15,688	16,189	10,938	10,084	16,189	8,791	6,914	15,844	12,996	8,589	8,337	15,822	**146,381**
												Rate Increase / (Decrease)	**11.13%**

Appendix Table D-15
Calculation of Revenue from Proposed Rates
Commercial All Electric

Summer Rate			
Minimum Bill		$	-
Customer Charge		$	17.00
Load Management Credit		$	-
Energy		cts/kWh	
First	10 kWh		13.500
Next	490 kWh		13.500
Next	150 kWh		8.000
Next	kWh		-
Excess			8.000

Winter Rate			
Minimum Bill		$	-
Customer Charge		$	17.00
Load Management Credit		$	-
Energy		cts/kWh	
First	10 kWh		13.500
Next	490 kWh		13.500
Next	150 kWh		7.100
Next	kWh		-
Excess			7.100

	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Total
Number of Customers	27	26	26	26	26	25	25	25	25	25	25	25	**26**
Energy by Block													
First 10 kWh	265	250	255	254	250	245	245	245	243	244	245	244	**2,985**
Next 490 kWh	9,463	9,295	9,429	8,369	9,295	8,399	7,686	8,239	8,396	8,199	8,592	9,044	**104,406**
Next 150 kWh	2,400	2,347	2,213	1,966	2,347	1,950	1,950	1,950	2,160	1,952	2,218	2,228	**25,681**
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	**-**
Excess	190,075	229,222	145,701	134,660	229,222	114,300	86,045	226,600	155,782	95,978	91,538	193,221	**1,892,344**
Total Energy kWh	202,203	241,114	157,598	145,249	241,114	124,894	95,926	237,034	166,581	106,373	102,593	204,737	**2,025,416**
Revenue													
Minimum Bill	-	-	-	-	-	-	-	-	-	-	-	-	**-**
Customer Charges	459	442	442	442	442	425	425	425	425	425	425	425	**5,202**
Load Management Credit									-	-	-	-	**-**
Energy Charges													
First 10 kWh	36	34	34	34	34	33	33	33	33	33	33	33	**403**
Next 490 kWh	1,278	1,255	1,273	1,130	1,255	1,134	1,038	1,112	1,133	1,107	1,160	1,221	**14,095**
Next 150 kWh	192	167	157	140	167	138	138	138	173	156	177	178	**1,922**
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	**-**
Excess	15,206	16,275	10,345	9,561	16,275	8,115	6,109	16,089	12,463	7,678	7,323	15,458	**140,896**
Total Energy Charges	16,711	17,730	11,809	10,865	17,730	9,421	7,318	17,372	13,802	8,974	8,693	16,890	**157,316**
Total Revenues	17,170	18,172	12,251	11,307	18,172	9,846	7,743	17,797	14,227	9,399	9,118	17,315	**162,518**
Total Revenues	17,170	18,172	12,251	11,307	18,172	9,846	7,743	17,797	14,227	9,399	9,118	17,315	**162,518**
												Rate Increase / (Decrease)	**11.02%**

Appendix Table D-16
Calculation of Revenue from Existing Rates
City Bills

Summer Rate		
Minimum Bill		$ -
Customer Charge		$ -
Load Management Credit		
Energy		cts/kWh
First	10 kWh	10.000
Next	490 kWh	19.940
Next	2500 kWh	10.690
Next	2000 kWh	10.690
Excess		5.700

Winter Rate		
Minimum Bill		$ -
Customer Charge		$ -
Load Management Credit		
Energy		cts/kWh
First	10 kWh	10.000
Next	490 kWh	19.940
Next	2500 kWh	10.690
Next	2000 kWh	10.690
Excess		5.700

	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Total
Number of Customers	13	14	13	12	14	13	15	14	13	12	13	13	**13**
Energy by Block													
First 10 kWh	123	121	117	108	121	130	142	119	125	120	116	123	**1,465**
Next 490 kWh	3,879	3,778	3,909	2,734	3,778	3,872	3,868	3,643	3,335	2,641	2,518	3,670	**41,625**
Next 2500 kWh	4,783	4,686	2,950	1,079	4,686	3,986	4,559	5,082	2,428	1,477	1,093	3,488	**40,297**
Next 2000 kWh	-	-	-	-	-	2,000	2,000	2,000	-	-	-	-	**6,000**
Excess	-	-	-	-	-	10,280	8,360	8,680	-	-	-	-	**27,320**
Total Energy kWh	8,785	8,585	6,976	3,921	8,585	20,268	18,929	19,524	5,888	4,238	3,727	7,281	**116,707**
Revenue													
Minimum Bill	-	-	-	-	-	-	-	-	-	-	-	-	**-**
Customer Charges	-	-	-	-	-	-	-	-	-	-	-	-	**-**
Load Management Credit									-	-	-	-	**-**
Energy Charges													
First 10 kWh	12	12	12	11	12	13	14	12	13	12	12	12	**147**
Next 490 kWh	773	753	779	545	753	772	771	726	665	527	502	732	**8,300**
Next 2500 kWh	511	501	315	115	501	426	487	543	260	158	117	373	**4,308**
Next 2000 kWh	-	-	-	-	-	214	214	214	-	-	-	-	**641**
Excess	-	-	-	-	-	586	477	495	-	-	-	-	**1,557**
Total Energy Charges	1,297	1,266	1,107	671	1,266	2,011	1,963	1,990	937	697	631	1,117	**14,953**
Total Revenues	1,297	1,266	1,107	671	1,266	2,011	1,963	1,990	937	697	631	1,117	**14,953**
Discount	-	-	-	-	-	-	-	-	-	-	-	-	**-**
Total Revenues	1,297	1,266	1,107	671	1,266	2,011	1,963	1,990	937	697	631	1,117	**14,953**

Appendix Table D-17
Calculation of Revenue from Proposed Rates
City Bills

Summer Rate		
Minimum Bill		$ -
Customer Charge		$ 12.00
Load Management Credit		$ -
Energy		cts/kWh
First	10 kWh	13.500
Next	490 kWh	13.500
Next	2500 kWh	13.500
Next	2000 kWh	9.700
Excess		9.700

Winter Rate		
Minimum Bill		$ -
Customer Charge		$ 12.00
Load Management Credit		$ -
Energy		cts/kWh
First	10 kWh	13.500
Next	490 kWh	13.500
Next	2500 kWh	13.500
Next	2000 kWh	8.500
Excess		8.500

	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Total
Number of Customers	13	14	13	12	14	13	15	14	13	12	13	13	**13**
Energy by Block													
First 10 kWh	123	121	117	108	121	130	142	119	125	120	116	123	**1,465**
Next 490 kWh	3,879	3,778	3,909	2,734	3,778	3,872	3,868	3,643	3,335	2,641	2,518	3,670	**41,625**
Next 2500 kWh	4,783	4,686	2,950	1,079	4,686	3,986	4,559	5,082	2,428	1,477	1,093	3,488	**40,297**
Next 2000 kWh	-	-	-	-	-	2,000	2,000	2,000	-	-	-	-	**6,000**
Excess	-	-	-	-	-	10,280	8,360	8,680	-	-	-	-	**27,320**
Total Energy kWh	8,785	8,585	6,976	3,921	8,585	20,268	18,929	19,524	5,888	4,238	3,727	7,281	**116,707**
Revenue													
Minimum Bill	-	-	-	-	-	-	-	-	-	-	-	-	**-**
Customer Charges	156	168	156	144	168	156	180	168	156	144	156	156	**1,908**
Load Management Credit									-	-	-	-	**-**
Energy Charges													
First 10 kWh	17	16	16	15	16	18	19	16	17	16	16	17	**198**
Next 490 kWh	524	510	528	369	510	523	522	492	450	357	340	495	**5,619**
Next 2500 kWh	646	633	398	146	633	538	615	686	328	199	148	471	**5,440**
Next 2000 kWh	-	-	-	-	-	170	170	170	-	-	-	-	**510**
Excess	-	-	-	-	-	874	711	738	-	-	-	-	**2,322**
Total Energy Charges	1,186	1,159	942	529	1,159	2,122	2,037	2,102	795	572	503	983	**14,089**
Total Revenues	1,342	1,327	1,098	673	1,327	2,278	2,217	2,270	951	716	659	1,139	**15,997**
Total Revenues	1,342	1,327	1,098	673	1,327	2,278	2,217	2,270	951	716	659	1,139	**15,997**
												Rate Increase / (Decrease)	**6.99%**

Appendix Table D-18
Calculation of Revenue from Proposed Rates
City Bills

Summer Rate		
Minimum Bill		$ -
Customer Charge		$ 17.00
Load Management Credit		$ -
Energy		cts/kWh
First	10 kWh	13.500
Next	490 kWh	13.500
Next	2500 kWh	13.500
Next	2000 kWh	10.600
Excess		10.600

Winter Rate		
Minimum Bill		$ -
Customer Charge		$ 17.00
Load Management Credit		$ -
Energy		cts/kWh
First	10 kWh	13.500
Next	490 kWh	13.500
Next	2500 kWh	13.500
Next	2000 kWh	9.600
Excess		9.600

	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Total
Number of Customers	13	14	13	12	14	13	15	14	13	12	13	13	**13**
Energy by Block													
First 10 kWh	123	121	117	108	121	130	142	119	125	120	116	123	**1,465**
Next 490 kWh	3,879	3,778	3,909	2,734	3,778	3,872	3,868	3,643	3,335	2,641	2,518	3,670	**41,625**
Next 2500 kWh	4,783	4,686	2,950	1,079	4,686	3,986	4,559	5,082	2,428	1,477	1,093	3,488	**40,297**
Next 2000 kWh	-	-	-	-	-	2,000	2,000	2,000	-	-	-	-	**6,000**
Excess	-	-	-	-	-	10,280	8,360	8,680	-	-	-	-	**27,320**
Total Energy kWh	8,785	8,585	6,976	3,921	8,585	20,268	18,929	19,524	5,888	4,238	3,727	7,281	**116,707**
Revenue													
Minimum Bill	-	-	-	-	-	-	-	-	-	-	-	-	**-**
Customer Charges	221	238	221	204	238	221	255	238	221	204	221	221	**2,703**
Load Management Credits									-	-	-	-	**-**
Energy Charges													
First 10 kWh	17	16	16	15	16	18	19	16	17	16	16	17	**198**
Next 490 kWh	524	510	528	369	510	523	522	492	450	357	340	495	**5,619**
Next 2500 kWh	646	633	398	146	633	538	615	686	328	199	148	471	**5,440**
Next 2000 kWh	-	-	-	-	-	192	192	192	-	-	-	-	**576**
Excess	-	-	-	-	-	987	803	833	-	-	-	-	**2,623**
Total Energy Charges	1,186	1,159	942	529	1,159	2,257	2,151	2,219	795	572	503	983	**14,456**
Total Revenues	1,407	1,397	1,163	733	1,397	2,478	2,406	2,457	1,016	776	724	1,204	**17,159**
Total Revenues (including disc	1,407	1,397	1,163	733	1,397	2,478	2,406	2,457	1,016	776	724	1,204	**17,159**
												Rate Increase / (Decrease)	**7.26%**

Appendix Table D-19
Calculation of Revenue from Existing Rates
Temps Disposal

Summer Rate		
Minimum Bill		$ -
Customer Charge		$ -
Load Management Credit		
Energy		cts/kWh
First	10 kWh	5.070
Next	490 kWh	17.470
Next	150 kWh	8.350
Next	kWh	
Excess		3.440

Winter Rate		
Minimum Bill		$ -
Customer Charge		$ -
Load Management Credit		
Energy		cts/kWh
First	10 kWh	5.070
Next	490 kWh	17.470
Next	150 kWh	8.350
Next	kWh	
Excess		3.440

	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Total
Number of Customers	1	1	1	1	1	1	1	1	1	1	1	1	**1**
Energy by Block													
First 10 kWh	10	10	10	10	10	10	10	10	10	10	10	10	**120**
Next 490 kWh	490	490	490	490	490	19	16	20	17	85	490	490	**3,587**
Next 150 kWh	150	150	150	50	150	-	-	-	-	-	4	150	**804**
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	**-**
Excess	447	692	304	-	692	-	-	-	-	-	-	327	**2,462**
Total Energy kWh	1,097	1,342	954	550	1,342	29	26	30	27	95	504	977	**6,973**
Revenue													
Minimum Bill	-	-	-	-	-	-	-	-	-	-	-	-	**-**
Customer Charges	-	-	-	-	-	-	-	-	-	-	-	-	**-**
Load Management Credit									-	-	-	-	**-**
Energy Charges													
First 10 kWh	5	5	5	5	5	5	5	5	5	5	5	5	**61**
Next 490 kWh	86	86	86	86	86	3	3	3	3	15	86	86	**627**
Next 150 kWh	13	13	13	4	13	-	-	-	-	-	0	13	**67**
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	**-**
Excess	2	2	1	-	2	-	-	-	-	-	-	1	**8**
Total Energy Charges	105	106	104	95	106	8	8	9	8	20	91	104	**763**
Total Revenues	105	106	104	95	106	8	8	9	8	20	91	104	**763**
Discount	-	-	-	-	-	-	-	-	-	-	-	-	**-**
Total Revenues	105	106	104	95	106	8	8	9	8	20	91	104	**763**

Appendix Table D-20
Calculation of Revenue from Proposed Rates
Temps Disposal

Summer Rate			
Minimum Bill		$	-
Customer Charge		$	12.00
Load Management Credit		$	-
Energy		cts/kWh	
First	10 kWh		13.500
Next	490 kWh		13.500
Next	2500 kWh		13.500
Next	2000 kWh		9.700
Excess	kWh		9.700

Winter Rate			
Minimum Bill		$	-
Customer Charge		$	12.00
Load Management Credit		$	-
Energy		cts/kWh	
First	10 kWh		13.500
Next	490 kWh		13.500
Next	2500 kWh		13.500
Next	2000 kWh		8.500
Excess	kWh		8.500

	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Total
Number of Customers	1	1	1	1	1	1	1	1	1	1	1	1	**1**
Energy by Block													
First 10 kWh	10	10	10	10	10	10	10	10	10	10	10	10	**120**
Next 490 kWh	490	490	490	490	490	19	16	20	17	85	490	490	**3,587**
Next 2500 kWh	150	150	150	50	150	-	-	-	-	-	4	150	**804**
Next 2000 kWh	-	-	-	-	-	-	-	-	-	-	-	-	**-**
Excess	447	692	304	-	692	-	-	-	-	-	-	327	**2,462**
Total Energy kWh	1,097	1,342	954	550	1,342	29	26	30	27	95	504	977	**6,973**
Revenue													
Minimum Bill	-	-	-	-	-	-	-	-	-	-	-	-	**-**
Customer Charges	12	12	12	12	12	12	12	12	12	12	12	12	**144**
Load Management Credit									-	-	-	-	**-**
Energy Charges													
First 10 kWh	14	14	14	14	14	14	14	14	14	14	14	14	**162**
Next 490 kWh	66	66	66	66	66	3	2	3	2	11	66	66	**484**
Next 2500 kWh	20	20	20	7	20	-	-	-	-	-	1	20	**109**
Next 2000 kWh	-	-	-	-	-	-	-	-	-	-	-	-	**-**
Excess	4	6	3	-	6	-	-	-	-	-	-	3	**22**
Total Energy Charges	104	106	102	86	106	16	16	16	16	25	80	103	**777**
Total Revenues	116	118	114	98	118	28	28	28	28	37	92	115	**921**
Total Revenues	116	118	114	98	118	28	28	28	28	37	92	115	**921**
												Rate Increase / (Decrease)	**20.65%**

Appendix Table D-21
Calculation of Revenue from Proposed Rates
Temps Disposal

Summer Rate			
Minimum Bill		$	-
Customer Charge		$	17.00
Load Management Credit		$	-
Energy		cts/kWh	
First	10 kWh		13.500
Next	490 kWh		13.500
Next	2500 kWh		13.500
Next	2500 kWh		10.600
Excess	kWh		10.600

Winter Rate			
Minimum Bill		$	-
Customer Charge		$	17.00
Load Management Credit		$	-
Energy		cts/kWh	
First	10 kWh		13.500
Next	490 kWh		13.500
Next	2500 kWh		13.500
Next	2500 kWh		9.600
Excess	kWh		9.600

	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Total
Number of Customers	1	1	1	1	1	1	1	1	1	1	1	1	**1**
Energy by Block													
First 10 kWh	10	10	10	10	10	10	10	10	10	10	10	10	**120**
Next 490 kWh	490	490	490	490	490	19	16	20	17	85	490	490	**3,587**
Next 2500 kWh	150	150	150	50	150	-	-	-	-	-	4	150	**804**
Next 2500 kWh	-	-	-	-	-	-	-	-	-	-	-	-	**-**
Excess	447	692	304	-	692	-	-	-	-	-	-	327	**2,462**
Total Energy kWh	1,097	1,342	954	550	1,342	29	26	30	27	95	504	977	**6,973**
Revenue													
Minimum Bill	-	-	-	-	-	-	-	-	-	-	-	-	**-**
Customer Charges	17	17	17	17	17	17	17	17	17	17	17	17	**204**
Load Management Credits									-	-	-	-	**-**
Energy Charges													
First 10 kWh	14	14	14	14	14	14	14	14	14	14	14	14	**162**
Next 490 kWh	66	66	66	66	66	3	2	3	2	11	66	66	**484**
Next 2500 kWh	20	20	20	7	20	-	-	-	-	-	1	20	**109**
Next 2500 kWh	-	-	-	-	-	-	-	-	-	-	-	-	**-**
Excess	5	7	3	-	7	-	-	-	-	-	-	3	**24**
Total Energy Charges	105	107	103	86	107	16	16	16	16	25	80	103	**779**
Total Revenues	122	124	120	103	124	33	33	33	33	42	97	120	**983**
Total Revenues	122	124	120	103	124	33	33	33	33	42	97	120	**983**
												Rate Increase / (Decrease)	**6.79%**

Appendix Table D-22
Calculation of Revenue from Existing Rates
Street Lights

Summer Rate			
Minimum Bill		$	-
Customer Charge		$	-
Load Management Credit			
Energy		cts/kWh	
First	kWh		
Next	kWh		
Next	kWh		
Next	kWh		
Excess			5.250

Winter Rate			
Minimum Bill		$	-
Customer Charge		$	-
Load Management Credit			
Energy		cts/kWh	
First	kWh		
Next	kWh		
Next	kWh		
Next	kWh		
Excess			5.250

	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Total
Number of Customers	1	1	1	1	1	1	1	1	1	1	1	1	**1**
Energy by Block													
First 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	**-**
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	**-**
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	**-**
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	**-**
Excess	8,008	9,152	7,150	6,006	9,152	5,434	5,148	5,720	6,006	7,436	7,150	8,866	**85,228**
Total Energy kWh	8,008	9,152	7,150	6,006	9,152	5,434	5,148	5,720	6,006	7,436	7,150	8,866	**85,228**
Revenue													
Minimum Bill	-	-	-	-	-	-	-	-	-	-	-	-	**-**
Customer Charges	-	-	-	-	-	-	-	-	-	-	-	-	**-**
Load Management Credit									-	-	-	-	**-**
Energy Charges													
First 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	**-**
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	**-**
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	**-**
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	**-**
Excess	420	480	375	315	480	285	270	300	315	390	375	465	**4,474**
Total Energy Charges	420	480	375	315	480	285	270	300	315	390	375	465	**4,474**
Total Revenues	420	480	375	315	480	285	270	300	315	390	375	465	**4,474**
Discount	-	-	-	-	-	-	-	-	-	-	-	-	**-**
Total Revenues	420	480	375	315	480	285	270	300	315	390	375	465	**4,474**

Appendix Table D-23
Calculation of Revenue from Proposed Rates
Street Lights

Summer Rate		
Minimum Bill		$ -
Customer Charge		$ -
Load Management Credit		$ -
Energy		cts/kWh
First	0 kWh	-
Next	kWh	
Next	kWh	
Next	kWh	
Excess		5.670

Winter Rate		
Minimum Bill		$ -
Customer Charge		$ -
Load Management Credit		$ -
Energy		cts/kWh
First	0 kWh	-
Next	kWh	
Next	kWh	
Next	kWh	
Excess		5.670

	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Total
Number of Customers	1	1	1	1	1	1	1	1	1	1	1	1	**1**
Energy by Block													
First 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	**-**
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	**-**
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	**-**
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	**-**
Excess	8,008	9,152	7,150	6,006	9,152	5,434	5,148	5,720	6,006	7,436	7,150	8,866	**85,228**
Total Energy kWh	8,008	9,152	7,150	6,006	9,152	5,434	5,148	5,720	6,006	7,436	7,150	8,866	**85,228**
Revenue													
Minimum Bill	-	-	-	-	-	-	-	-	-	-	-	-	**-**
Customer Charges	-	-	-	-	-	-	-	-	-	-	-	-	**-**
Load Management Credit									-	-	-	-	**-**
Energy Charges													
First 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	**-**
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	**-**
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	**-**
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	**-**
Excess	454	519	405	341	519	308	292	324	341	422	405	503	**4,832**
Total Energy Charges	454	519	405	341	519	308	292	324	341	422	405	503	**4,832**
Total Revenues	454	519	405	341	519	308	292	324	341	422	405	503	**4,832**
Total Revenues	454	519	405	341	519	308	292	324	341	422	405	503	**4,832**
												Rate Increase / (Decrease)	**8.00%**

Appendix Table D-24
Calculation of Revenue from Proposed Rates
Street Lights

Summer Rate		
Minimum Bill		$ -
Customer Charge		$ -
Load Management Credit		$ -
Energy		cts/kWh
First	0 kWh	
Next	kWh	
Next	kWh	
Next	kWh	
Excess		6.124

Winter Rate		
Minimum Bill		$ -
Customer Charge		$ -
Load Management Credit		$ -
Energy		cts/kWh
First	0 kWh	
Next	kWh	
Next	kWh	
Next	kWh	
Excess		6.124

	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Total
Number of Customers	1	1	1	1	1	1	1	1	1	1	1	1	**1**
Energy by Block													
First 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	**-**
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	**-**
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	**-**
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	**-**
Excess	8,008	9,152	7,150	6,006	9,152	5,434	5,148	5,720	6,006	7,436	7,150	8,866	**85,228**
Total Energy kWh	8,008	9,152	7,150	6,006	9,152	5,434	5,148	5,720	6,006	7,436	7,150	8,866	**85,228**
Revenue													
Minimum Bill	-	-	-	-	-	-	-	-	-	-	-	-	**-**
Customer Charges	-	-	-	-	-	-	-	-	-	-	-	-	**-**
Load Management Credits									-	-	-	-	**-**
Energy Charges													
First 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	**-**
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	**-**
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	**-**
Next 0 kWh	-	-	-	-	-	-	-	-	-	-	-	-	**-**
Excess	490	560	438	368	560	333	315	350	368	455	438	543	**5,219**
Total Energy Charges	490	560	438	368	560	333	315	350	368	455	438	543	**5,219**
Total Revenues	490	560	438	368	560	333	315	350	368	455	438	543	**5,219**
Total Revenues	490	560	438	368	560	333	315	350	368	455	438	543	**5,219**
												Rate Increase / (Decrease)	**8.00%**